



# GRI Index 2025

**Statement of use**

**Glanbia plc has reported the information cited in this GRI content index for the period 05 January 2025 - 03 January 2026 with reference to the GRI Standards.**

**GRI 1 used**

**GRI 1: Foundation 2021**

Our GRI index identifies where disclosures aligned with GRI requirements are located, either in this index or in the Glanbia 2025 Annual Report (which is inclusive of the Glanbia Sustainability Statement). For certain disclosures, the Glanbia response is contained in this index only and is marked accordingly.

**Key:**



Full



Partially disclosed and missing at least one required


















Not

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>General disclosures</b>			
<b>GRI 2: General disclosures 2021</b>	● 2-1 Organisational details		232
	● 2-2 Entities included in the organisation's sustainability reporting	According to our non-financial reporting policy, newly acquired sites are incorporated into our ESG reporting in the year following acquisition, where possible. For divestments, we take account of any disposals in the same 12-month period.	138, 279
	● 2-3 Reporting period, frequency and contact point	Glanbia has an annual reporting cycle. The information in this index relates to the period 05 January 2025 to 03 January 2026. Glanbia's FY2025 Sustainability Report is included within the Group Annual Report, published on our website <a href="http://www.glanbia.com">www.glanbia.com</a> . For queries regarding this report, please contact us at <a href="http://www.glanbia.com/contact">www.glanbia.com/contact</a>	Index only
	● 2-4 Restatements of information		139
	● 2-5 External assurance		134-136, 138
	● 2-6 Activities, value chain and other business relationships		143
	● 2-7 Employees		181-195
	● 2-8 Workers who are not employees		181-195
	● 2-9 Governance structure and composition		140-141
	● 2-10 Nomination and selection of the highest governance body		100-103

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>General disclosures continued</b>			
<b>GRI 2: General disclosures 2021</b>	● 2-11 Chair of the highest governance body		72-75
	● 2-12 Role of the highest governance body in overseeing the management of impacts		140-141
	● 2-13 Delegation of responsibility for managing impacts		140-141
	● 2-14 Role of the highest governance body in sustainability reporting		140-141
	● 2-15 Conflicts of interest		85
	● 2-16 Communication of critical concerns		141-142, 202-204
	● 2-17 Collective knowledge of the highest governance body		72-75, 82
	● 2-18 Evaluation of the performance of the highest governance body		86-89
	● 2-19 Remuneration policies		104-123
	● 2-20 Process to determine remuneration		104-123
	● 2-21 Annual total compensation ratio		193
	● 2-22 Statement on sustainable development strategy		46-53, 142
	● 2-23 Policy commitments		161, 185-186, 197, 202-205
	● 2-24 Embedding policy commitments		161, 185-186, 197, 202-205
	● 2-25 Processes to remediate negative impacts		187-188, 203

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>General disclosures continued</b>			
<b>GRI 2: General disclosures 2021</b>	● 2-26 Mechanisms for seeking advice and raising concerns		203
	● 2-27 Compliance with laws and regulations		204
	● 2-28 Membership associations		46
	● 2-29 Approach to stakeholder engagement		145-146
	● 2-30 Collective bargaining agreements		187
<b>Material topics</b>			
<b>GRI 3: Material topics 2021</b>	● 3-1 Process to determine material topics		147-149
	● 3-2 List of material topics		149-151
	● 3-3 Management of material topics		153-206
<b>Biodiversity</b>			
<b>GRI 101: Biodiversity 2024</b>	● 101-1 Policies to halt and reverse biodiversity loss	Glanbia does not currently have a standalone section in our Glanbia Environmental Policy relating to the management of the biodiversity.	174
	◐ 101-2 Management of biodiversity impacts	Glanbia applied the 'European Sustainability Reporting Standards ("ESRS") E4 Biodiversity and ecosystems' phase in and did not disclose location specific management of significant impacts. Future reporting approaches are under consideration.	174
	○ 101-3 Access and benefit-sharing		Index only
	◐ 101-4 Identification of biodiversity impacts		147-149, 174
	○ 101-5 Locations with biodiversity impacts		Index only
	○ 101-6 Direct drivers of biodiversity loss		Index only
	○ 101-7 Changes to the state of biodiversity		Index only
	○ 101-8 Ecosystem services		Index only

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>Climate change</b>			
<b>GRI 102: Climate change 2025</b>	 102-1 Transition plan for climate change mitigation	As ESRS E1 disclosure excludes certain requirements under GRI 102 this section is partially disclosed. Future reporting approaches are under consideration.	153-161
	 102-2 Climate change adaptation plan	As ESRS E1 disclosure excludes certain requirements under GRI 102 this section is partially disclosed. Future reporting approaches are under consideration.	153-161
	 102-3 Just transition	As ESRS E1 disclosure excludes certain requirements under GRI 102 this section is not disclosed. Future reporting approaches are under consideration.	Index only
	 102-4 GHG emissions reduction targets and progress		157-161
	 102-5 Scope 1 GHG emissions	As ESRS E1 disclosure excludes certain requirements under GRI 102 this section is partially disclosed. Future reporting approaches are under consideration.	163-168
	 102-6 Scope 2 GHG emissions	As ESRS E1 disclosure excludes certain requirements under GRI 102 this section is partially disclosed. Future reporting approaches are under consideration.	163-168
	 102-7 Scope 3 GHG emissions	As ESRS E1 disclosure excludes certain requirements under GRI 102 this section is partially disclosed. Future reporting approaches are under consideration.	163-168
	 102-8 GHG emissions intensity	As ESRS E1 disclosure excludes certain requirements under GRI 102 this section is partially disclosed. Future reporting approaches are under consideration.	164
	 102-9 GHG removals in the value chain		164
	 102-10 Carbon credits		164
<b>Energy</b>			
<b>GRI 103: Energy 2025</b>	 103-1 Energy policies and commitments		161
	 103-2 Energy consumption and self-generation within the organization		162-163
	 103-3 Upstream and downstream energy consumption		157-163
	 103-4 Energy intensity		162
	 103-5 Reduction in energy consumption		162-163

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>Procurement practices</b>			
<b>GRI 204: Procurement practices 2016</b>	● 204-1 Proportion of spending on local suppliers	77% of all products and services are sourced locally. 'Local' is defined as the home country of the plant/business. This calculation is based on invoices processed in the period, irrespective of whether they are approved for payment or not. In excess of 60% of the Glanbia's procurement budget is in the U.S. 95% of this spend is locally sourced.	196-197
<b>Materials</b>			
<b>GRI 301: materials 2016</b>	◐ 301-1 Materials used by weight or volume	As ESRS E5 disclosure excludes certain requirements under GRI 301 this section is partially disclosed. Future reporting approaches are under consideration.	Index only
<b>Energy</b>			
<b>GRI 302: Energy 2016</b>	● 302-1 Energy consumption within the organisation		162
	◐ 302-2 Energy consumption outside of the organisation	As ESRS E1 disclosure excludes certain requirements under GRI 302 this section is partially disclosed. Future reporting approaches are under consideration.	157-163
	● 302-3 Energy intensity		162-164
	● 302-4 Reduction of energy consumption		157-161
<b>Water and effluents</b>			
<b>GRI 303: Water and effluents 2018</b>	● 303-1 Interactions with water as a shared resource		169-173
	● 303-2 Management of water discharge-related impacts		169-173
	● 303-3 Water withdrawal		172
	● 303-5 Water consumption		172
<b>Emissions</b>			
<b>GRI 305: Emissions 2016</b>	● 305-1 Direct (Scope 1) GHG emissions		153-168
	● 305-2 Energy indirect (Scope 2) GHG emissions		163-168
	● 305-3 Other indirect (Scope 3) GHG emissions		163-168
	● 305-4 GHG emissions intensity		163-168
	● 305-5 Reduction of GHG emissions		163-168

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>Waste</b>			
<b>GRI 306: Waste 2020</b>	● 306-1 Waste generation and significant waste-related impacts		175-179
	● 306-2 Management of significant waste-related impacts		175-179
	● 306-3 Waste generated		178-179
	● 306-4 Waste diverted from disposal		178-179
	● 306-5 Waste directed to disposal		178-179
<b>Supplier environmental assessment</b>			
<b>GRI 308: Supplier environmental assessment 2016</b>	● 308-1 New suppliers that were screened using environmental criteria		196-197
	● 308-2 Negative environmental impacts in the supply chain and actions taken		196-197
<b>Employment</b>			
<b>GRI 401: Employment 2016</b>	● 401-1 New employee hires and employee turnover		191
	● 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>The following distinctions apply in our significant locations of operation (U.S. &amp; Ireland):</p> <p>Ireland – All benefits provided to full-time employees are also provided to temporary and part-time employees.</p> <p>U.S. – In the context of benefits eligibility, we define ‘full-time’ as an employee who works 30 or more hours per week. All employees in that classification are eligible for Glanbia’s full suite of U.S. benefits. The following are a summary of the benefits available to full-time employees, but not available to part-time or temporary employees:</p> <ul style="list-style-type: none"> <li>• Health care (including medical, dental and vision);</li> <li>• Life insurance; and</li> <li>• Short-term and long-term disability plans.</li> </ul> <p>U.S. Retirement (401K) is offered to both full-time and part-time employees.</p>	Index only
	◐ 401-3 Parental leave	We comply with local statutory requirements regarding entitlement to take and avail of family leave. This information is managed locally, we will review our ability to report on this datapoint in 2026.	

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>Occupational health and safety</b>			
<b>GRI 403: Occupational health and safety 2018</b>	● 403-1 Occupational health and safety management system		183-194
	● 403-2 Hazard identification, risk assessment, and incident investigation		183-194
	● 403-3 Occupational health services		183-194
	● 403-4 Worker participation, consultation, and communication on occupational health and safety	Our management system (GRMS) mandates the use of employee consultation forums – such as safety committees – at facility level. GRMS also requires employees to be involved in risk assessment and change-management processes where they relate to health and safety.	183-194
	● 403-5 Worker training on occupational health and safety	All our sites complete a training needs assessment to determine their occupational health and safety training requirements. With training delivered through several channels including through online learning modules and face-to-face occupational health and safety training, such as manual handling training, forklift training and explosive atmospheres training, which is delivered by approved internal and external trainers.	183-194
	● 403-6 Promotion of worker health		183-194
	● 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		183-194
	● 403-8 Workers covered by an occupational health and safety management system		194
	● 403-9 Work-related injuries		194
	● 403-10 Work-related ill health		194
<b>Training and education</b>			
<b>GRI 404: Training and education 2016</b>	○ 404-1 Average hours of training per year per employee	Information unavailable for 2025. Glanbia will assess how to report on this datapoint in 2026.	Index only
	○ 404-2 Programs for upgrading employee skills and transition assistance programs	Information unavailable for 2025. Glanbia will assess how to report on this datapoint in 2026.	Index only

GRI standard	Disclosure	Response/explanation	Annual Report page number
<b>Training and education continued</b>			
<b>GRI 404: Training and education 2016</b>	○ 404-3 Percentage of employees receiving regular performance and career development reviews	Information unavailable for 2025. Glanbia will assess how to report on this datapoint in 2026.	Index only
<b>Diversity and equal opportunity</b>			
<b>GRI 405: Diversity and equal opportunity 2016</b>	● 405-1 Diversity of governance bodies and employees		86-87, 192
	● 405-2 Ratio of basic salary and remuneration of women to men		193
<b>Supplier social assessment</b>			
<b>GRI 414: Supplier social assessment 2016</b>	● 414-1 New suppliers that were screened using social criteria		196-197
	● 414-2 Negative social impacts in the supply chain and actions taken		196-197
<b>Customer health and safety</b>			
<b>GRI 416: Customer health and safety 2016</b>	○ 416-1 Assessment of the health and safety impacts of product and service categories		198-200
	○ 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		198-200
<b>Marketing and labelling</b>			
<b>GRI 417: Marketing and labelling 2016</b>	● 417-1 Requirements for product and service information and labelling		198-200
	● 417-2 Incidents of non-compliance concerning product and service information and labelling		200
	● 417-3 Incidents of non-compliance concerning marketing communications		198-200

