

SASB Standards Index (Containers & Packaging)

This table contains Sustainability Accounting Standards Board (SASB) Containers & Packaging industry standard disclosures. The standard provides investors and other report users with consistent, comparable and reliable ESG information. Disclosures can be located directly in the table, with associated information on the pages referenced. SR’ refers to this DS Smith Sustainability Report 2024, ‘AR’ to DS Smith Annual Report 2024, ‘NZ’ DS Smith Net Zero Transition Plan 2024, and ‘DB’ DS Smith ESG Databook 2024, which can be obtained from the ESG Reporting Hub on the DS Smith website.

Topic	Accounting metric	Unit	Code	Disclosure	Ref
Greenhouse gas emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	tonnes CO ₂ e; %	RT-CP-110a.1	1,340,272*; 70*	SR 58
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	RT-CP-110a.2	Narrative	NZ 12-19
Air quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	Tonnes	RT-CP-120a.1	4,170; 248; 0; 0	
Energy management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	MWh; %	RT-CP-130a.1	14,058,435*; 12; 28*; 5,669,066	DB 7
Water management	1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	m ³ ; %	RT-CP-140a.1	52,477,496*; 15,851,351*; 29*	DB 8-9
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	RT-CP-140a.2	Narrative	AR 70-71
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	RT-CP-140a.3	3	SR 69
Waste management	Amount of hazardous waste generated; percentage recycled	Tonnes; %	RT-CP-150a.1	3,958; 65	DB 10
Product safety	Number of recalls issued; total units recalled	Number	RT-CP-250a.1	0; 0	SR 67
	Discussion of process to identify and manage emerging materials and chemicals of concern	Discussion and analysis	RT-CP-250a.2	Narrative	SR 67
Product lifecycle management	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	%	RT-CP-410a.1	82; 100; 100	
	Revenue from products that are reusable, recyclable and/or compostable	£ '000000	RT-CP-410a.2	6,797	SR 6
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and analysis	RT-CP-410a.3	Narrative	SR 14-21

Topic	Accounting metric	Unit	Code	Disclosure	Ref
Supply chain management	Total wood fibre procured, percentage from certified sources	Tonnes; %	RT-CP-430a.1	4,545,648; 100	SR 58-59
	Total aluminium purchased, percentage from certified sources ¹	Tonnes; %	RT-CP-430a.2	Not applicable	

1. We consider this indicator immaterial as we are a purely fibre-based packaging business.

Responding to the evolving ESG reporting landscape

We continue to monitor the evolving ESG reporting landscape, which has continued to mature over the past year. We are preparing new disclosures and developing our existing disclosures to meet the needs of our stakeholders and regulatory requirements.

Corporate Sustainability Reporting Directive (CSRD)

The EU’s CSRD requires companies to disclose information about the risks and opportunities arising from social and environmental issues and the impact of business activities on people and the environment. These disclosures aim to help investors, civil society, consumers and other stakeholders to evaluate the sustainability performance of companies, as part of the European Green Deal. We have begun preparation to report against material European Sustainability Reporting Standards (ESRS), informed by our double materiality assessment and Now & Next Sustainability Strategy.

International Sustainability Standards Board (ISSB)

The IFRS Foundation, through the ISSB, is developing standards that aim to result in a high-quality, comprehensive global baseline of sustainability disclosures focused on investor needs. We have prepared DS Smith Annual Report 2024, pages 30-37 with reference to IFRS S1 ‘General Requirements for Disclosure of Sustainability-related Financial Information’ and DS Smith Annual Report 2024, pages 60-77 with reference to IFRS S2 Climate-related Disclosures. These are consistent with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, with some additions. We continue to monitor the development and release of future IFRS sustainability disclosure standards.

UK Transition Plan Taskforce (UK TPT)

The UK TPT has published the Transition Plan Taskforce Disclosure Framework, which aims to provide a set of recommendations for effective reporting on climate transition plans. We have prepared our inaugural DS Smith Net Zero Transition Plan with reference to the TPT disclosure recommendations and guidance. A short summary of our transition plan is presented within the ‘strategy’ section of our climate-related disclosures, on DS Smith Annual Report 2024, pages 64-68.

Taskforce on Nature-related Financial Disclosures (TNFD)

The TNFD consists of disclosure recommendations that aim to encourage and enable businesses to assess, report and act on their nature-related dependencies, impacts, risks and opportunities. As part of our commitment to assess our impacts and dependencies on nature for 2025, we have begun to assess the interfaces our operations and value chain have with nature, in alignment with the TNFD ‘LEAP’ (Locate, Evaluate, Assess and Prepare) approach. We plan to report against TNFD in DS Smith Annual Report 2025.

Alongside these developments, we maintain our GRI-aligned Sustainability Report, SASB (Sustainability Accounting Standards Board) standard disclosures and ESG ratings submissions.