

# GLOBAL REPORTING INITIATIVE (GRI) INDEX

## Aligned to the Sustainable Development Goals (SDGs)

The relevant pillars of our Now & Next Sustainability Strategy that correspond to each GRI Standard are **highlighted in bold** in the table. In the 'Ref' column, 'SR' refers to this DS Smith Sustainability Report 2023, and 'AR' to DS Smith Annual Report 2023.

| Theme                           | GRI                                                   | SDG targets      | Ref           | Theme                  | GRI                                                               | SDG targets | Ref          |
|---------------------------------|-------------------------------------------------------|------------------|---------------|------------------------|-------------------------------------------------------------------|-------------|--------------|
| <b>Circularity</b>              | 301: Materials                                        | 8.4, 12.2, 12.5  | SR 10-18, 57  | Organisational profile | 102-1 Name of the organisation                                    | -           | SR 2         |
| <b>Carbon</b>                   | 302: Energy                                           | 7.2-3, 8.4, 12.2 | SR 19-26, 56  |                        | 102-2 Activities, brands, products, services                      | -           | SR 5         |
| <b>Nature</b>                   | 303: Water and effluent                               | 6.3-4, 12.4      | SR 52-54, 57  |                        | 102-3 Location of headquarters                                    | -           | SR 75        |
| <b>People &amp; Communities</b> | 304: Biodiversity                                     | 15.1, 15.5       | SR 47-51      |                        | 102-4 Location of operations                                      | -           | SR 2         |
| <b>Carbon</b>                   | 305: Emissions                                        | 3.9, 12.4, 13.1  | SR 19-26, 56  |                        | 102-5 Ownership and legal form                                    | -           | AR 113, 196  |
| <b>Circularity</b>              | 306: Waste                                            | 12.4, 12.5       | SR 15, 57     |                        | 102-6 Markets served                                              | -           | AR 2, 18-19  |
| Compliance                      | 307: Environmental compliance                         | 16.3             | SR 68         |                        | 102-7 Scale of the organisation                                   | -           | AR 3, 20-3   |
| Responsible sourcing            | 308: Supplier environmental assessment                | 12, 15           | SR 25, 59, 67 |                        | 102-8 Information on employees                                    | -           | SR 27-41, 58 |
| <b>People &amp; Communities</b> | 401: Employment                                       | 5.4, 8.5-6, 10.3 | SR 27-41, 58  |                        | 102-9 Supply chain                                                | -           | SR 59, 67    |
| <b>People &amp; Communities</b> | 402: Labour/Management relations                      | 8.8              | SR 27-41, 58  |                        | 102-10 Significant changes to the organisation                    | -           | SR 2         |
| <b>People &amp; Communities</b> | 403: Occupational health and safety                   | 3.3, 8.8         | SR 29-30      |                        | 102-11 Precautionary principle or approach                        | -           | SR 68        |
| <b>People &amp; Communities</b> | 404: Training and education                           | 4.3-5, 8.2, 8.5  | SR 40-41      |                        | 102-12 External initiatives                                       | -           | SR 62-3      |
| <b>People &amp; Communities</b> | 405: Diversity and equal opportunity                  | 5.5, 8.5, 10.3   | SR 31-32      |                        | 102-13 Membership of associations                                 | -           | SR 62-3      |
| <b>People &amp; Communities</b> | 406: Non-discrimination                               | 5.1, 8.8         | SR 31-32, 34  | Strategy               | 102-14 Statement from senior decision-maker                       | -           | SR 4         |
| <b>People &amp; Communities</b> | 407: Freedom of association and collective bargaining | 8.8              | SR 65         |                        | 102-15 Key impacts, risks and opportunities                       | -           | SR 8, 23     |
| <b>People &amp; Communities</b> | 408: Child labour                                     | 8.7              | SR 34         | Responsible business   | 102-16 Values, principles, standards and norms                    | -           | SR 2         |
| <b>People &amp; Communities</b> | 409: Forced or compulsory labour                      | 8.7              | SR 34         |                        | 102-17 Mechanisms for advice and concerns about ethics            | -           | SR 66        |
| <b>People &amp; Communities</b> | 411: Rights of indigenous peoples                     | 2.3              | SR 34         | Governance             | 102-18 Governance structure                                       | -           | SR 64        |
| <b>People &amp; Communities</b> | 412: Human rights assessment                          | 8.7-8            | SR 33-34      | Stakeholder engagement | 102-40 List of stakeholder groups                                 | -           | SR 62-3      |
| <b>People &amp; Communities</b> | 413: Local communities                                | 2.2-3            | SR 42-46      |                        | 102-41 Collective bargaining agreements                           | -           | SR 66        |
| Responsible sourcing            | 414: Supplier social assessment                       | 5.2, 8.8, 16.1   | SR 59, 67     |                        | 102-42 Identifying and selecting stakeholders                     | -           | SR 61        |
| Stakeholder engagement          | 415: Public policy                                    | 16.5             | SR 25, 62-63  |                        | 102-43 Approach to stakeholder engagement                         | -           | SR 62-3      |
| Responsible business            | 416: Customer health and safety                       | 16.3             | SR 65         |                        | 102-44 Key topics and concerns raised                             | -           | SR 62-3      |
| Compliance                      | 419: Socioeconomic compliance                         | 16.3             | SR 68         | Reporting practice     | 102-45 Entities included in the consolidated financial statements | -           | AR 190-194   |
| Annual Report                   | 201: Economic performance                             | -                | AR 30-35      |                        | 102-46 Defining report content and topic boundaries               | -           | SR 2         |
| DS Smith at a glance            | 202: Market presence                                  | -                | AR 2, 18-19   |                        | 102-47 List of material topics                                    | -           | SR 61        |
| Responsible sourcing            | 204: Procurement practices                            | -                | SR 59, 67     |                        | 102-48 Restatements of information                                | -           | SR 2         |
| Responsible business            | 205: Anti-corruption                                  | -                | SR 66         |                        | 102-49 Changes in reporting                                       | -           | SR 2         |
| Responsible business            | 206: Anti-competitive behaviour                       | -                | SR 66         |                        | 102-50 Reporting period                                           | -           | SR 2         |
|                                 |                                                       |                  |               |                        | 102-51 Date of the most recent report                             | -           | SR 2         |
|                                 |                                                       |                  |               |                        | 102-52 Reporting cycle                                            | -           | SR 2         |
|                                 |                                                       |                  |               |                        | 102-53 Contact point for questions regarding the report           | -           | SR 75        |
|                                 |                                                       |                  |               |                        | 102-54 Claims of reporting in accordance with the GRI Standards   | -           | SR 69        |
|                                 |                                                       |                  |               |                        | 102-55 GRI content index                                          | -           | SR 69        |
|                                 |                                                       |                  |               |                        | 102-56 External assurance                                         | -           | SR 56        |