GRI Index, aligned to the UN SDGs

This report has been prepared in accordance with the GRI Standards: Core option. Aligned to the relevant targets of the UN Sustainable Development Goals (SDGs), disclosures can be located in Sustainability Report 2021 ('SR') or Annual Report 2021 ('AR').

| Theme | GRI | SDG targets | Ref |
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| Driving carbon reduction | 302: Energy | 7.2-3, 8.4, 12.2 | SR 32-3 |
| Managing water responsibly | 303: Water and effluent | 6.3-4, 12.4 | SR 34-5 |
| Contributing to our communities | | 15.1, 15.5 | SR 31, 40-1 |
| Driving carbon reduction | 305: Emissions | 3.9, 12.4, 13.1 | SR 32-3, 54 |
| Sending zero waste to landfill | 306: Waste | 12.4, 12.5 | SR 36-7 |
| Compliance | 307: Environmental compliance | 16.3 | SR 51 |
| Sourcing sustainably | 308: Supplier environmental assessment | 12,15 | SR 39 |
| Caring for our people | 401: Employment | 5.4, 8.5-6, 10.3 | SR 44-5 |
| Caring for our people | 402: Labour/Management relations | 8.8 | SR 44-5 |
| Caring for our people | 403: Occupational health and safety | 3.3, 8.8 | SR 43 |
| Equipping our people to lead | 404: Training and education | 4.3-5, 8.2, 8.5 | SR 45 |
| Caring for our people | 405: Diversity and equal opportunity | 5.5, 8.5, 10.3 | SR 44 |
| Caring for our people | 406: Non-discrimination | 5.1, 8.8 | SR 44, 53 |
| Conducting business ethically | 407: Freedom of association and collective bargaining | 8.8 | SR 46 |
| Conducting business ethically | 408: Child labour | 8.7 | SR 46 |
| Conducting business ethically | 409: Forced or compulsory labour | 8.7 | SR 46 |
| Conducting business ethically | 411: Rights of indigenous peoples | 2.3 | SR 46 |
| Promoting human rights | 412: Human rights assessment | 8.7-8 | SR 46 |
| Contributing to our communities | | 2.2-3 | SR 40-1 |
| Sourcing sustainably | 414: Supplier social assessment | 5.2, 8.8, 16.1 | SR 39 |
| Stakeholder engagement | 415: Public policy | 16.5 | SR 58-9 |
| Upholding our standards | 416: Customer health and safety | 16.3 | SR 47 |
| Compliance | 419: Socioeconomic compliance | 16.3 | SR 61 |
| Annual Report | 201: Economic performance | - | AR 42-50 |
| DS Smith at a glance | 202: Market presence | - | AR 7 |
| Upholding our standards | 204: Procurement practices | - | SR 39 |
| Conducting business ethically | 205: Anti-corruption | - | SR 46 |
| Conducting business ethically | 206: Anti-competitive behaviour | - | SR 46 |
| Organisational profile | 102-1 Name of the organisation | - | SR 3 |
| | 102-2 Activities, brands, products, services | - | SR 3, 9 |
| | 102-3 Location of headquarters | - | SR BC |
| | 102-4 Location of operations | - | SR IFC |
| | 102-5 Ownership and legal form | - | AR1 |
| | 102-6 Markets served | - | SR 3, 9 |
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| | 102-8 Information on employees | - | SR 56 |
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