

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
Circularity	301: Materials	8.4, 12.2, 12.5	SR 10-18, 57	Organisational profile	102-1 Name of the organisation	-	SR 2
Carbon	302: Energy	7.2-3, 8.4, 12.2	SR 19-26, 56		102-2 Activities, brands, products, services	-	SR 5
Nature	303: Water and effluent	6.3-4, 12.4	SR 52-54, 57		102-3 Location of headquarters	-	SR 75
People & Communities	304: Biodiversity	15.1, 15.5	SR 47-51		102-4 Location of operations	-	SR 2
Carbon	305: Emissions	3.9, 12.4, 13.1	SR 19-26, 56		102-5 Ownership and legal form	-	AR 113, 196
Circularity	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
People & Communities	401: Employment	5.4, 8.5-6, 10.3	SR 27-41, 58		102-9 Supply chain	-	SR 59, 67
People & Communities	402: Labour/Management relations	8.8	SR 27-41, 58		102-10 Significant changes to the organisation	-	SR 2
People & Communities	403: Occupational health and safety	3.3, 8.8	SR 29-30		102-11 Precautionary principle or approach	-	SR 68
People & Communities	404: Training and education	4.3-5, 8.2, 8.5	SR 40-41		102-12 External initiatives	-	SR 62-3
People & Communities	405: Diversity and equal opportunity	5.5, 8.5, 10.3	SR 31-32		102-13 Membership of associations	-	SR 62-3
People & Communities	406: Non-discrimination	5.1, 8.8	SR 31-32, 34	Strategy	102-14 Statement from senior decision-maker	-	SR 4
People & Communities	407: Freedom of association and collective bargaining	8.8	SR 65		102-15 Key impacts, risks and opportunities	-	SR 8, 23
People & Communities	408: Child labour	8.7	SR 34	Responsible business	102-16 Values, principles, standards and norms	-	SR 2
People & Communities	409: Forced or compulsory labour	8.7	SR 34		102-17 Mechanisms for advice and concerns about ethics	-	SR 66
People & Communities	411: Rights of indigenous peoples	2.3	SR 34	Governance	102-18 Governance structure	-	SR 64
People & Communities	412: Human rights assessment	8.7-8	SR 33-34	Stakeholder engagement	102-40 List of stakeholder groups	-	SR 62-3
People & Communities	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