

# 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            |
|--|---|------------------|----------------|
| <b>Circular economy</b>                | 301: Materials  | 8.4, 12.2, 12.5  | SR 55          |
| <b>Driving carbon reduction</b>        | 302: Energy   | 7.2-3, 8.4, 12.2 | SR 32-3        |
| <b>Managing water responsibly</b>      | 303: Water and effluent   | 6.3-4, 12.4      | SR 34-5        |
| <b>Contributing to our communities</b> | 304: Biodiversity   | 15.1, 15.5       | SR 31, 40-1    |
| <b>Driving carbon reduction</b>        | 305: Emissions  | 3.9, 12.4, 13.1  | SR 32-3, 54    |
| <b>Sending zero waste to landfill</b>  | 306: Waste  | 12.4, 12.5       | SR 36-7        |
| <b>Compliance</b>                      | 307: Environmental compliance                                     | 16.3             | SR 51          |
| <b>Sourcing sustainably</b>            | 308: Supplier environmental assessment                            | 12, 15           | SR 39          |
| <b>Caring for our people</b>           | 401: Employment   | 5.4, 8.5-6, 10.3 | SR 44-5        |
| <b>Caring for our people</b>           | 402: Labour/Management relations                                  | 8.8              | SR 44-5        |
| <b>Caring for our people</b>           | 403: Occupational health and safety                               | 3.3, 8.8         | SR 43          |
| <b>Equipping our people to lead</b>    | 404: Training and education                                       | 4.3-5, 8.2, 8.5  | SR 45          |
| <b>Caring for our people</b>           | 405: Diversity and equal opportunity                              | 5.5, 8.5, 10.3   | SR 44          |
| <b>Caring for our people</b>           | 406: Non-discrimination   | 5.1, 8.8         | SR 44, 53      |
| <b>Conducting business ethically</b>   | 407: Freedom of association and collective bargaining             | 8.8              | SR 46          |
| <b>Conducting business ethically</b>   | 408: Child labour   | 8.7              | SR 46          |
| <b>Conducting business ethically</b>   | 409: Forced or compulsory labour                                  | 8.7              | SR 46          |
| <b>Conducting business ethically</b>   | 411: Rights of indigenous peoples                                 | 2.3              | SR 46          |
| <b>Promoting human rights</b>          | 412: Human rights assessment                                      | 8.7-8            | SR 46          |
| <b>Contributing to our communities</b> | 413: Local communities  | 2.2-3            | SR 40-1        |
| <b>Sourcing sustainably</b>            | 414: Supplier social assessment                                   | 5.2, 8.8, 16.1   | SR 39          |
| <b>Stakeholder engagement</b>          | 415: Public policy  | 16.5             | SR 58-9        |
| <b>Upholding our standards</b>         | 416: Customer health and safety                                   | 16.3             | SR 47          |
| <b>Compliance</b>                      | 419: Socioeconomic compliance                                     | 16.3             | SR 61          |
| <b>Annual Report</b>                   | 201: Economic performance   | -                | AR 42-50       |
| <b>DS Smith at a glance</b>            | 202: Market presence  | -                | AR 7           |
| <b>Upholding our standards</b>         | 204: Procurement practices  | -                | SR 39          |
| <b>Conducting business ethically</b>   | 205: Anti-corruption  | -                | SR 46          |
| <b>Conducting business ethically</b>   | 206: Anti-competitive behaviour                                   | -                | SR 46          |
| <b>Organisational profile</b>          | 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                                    | -                | AR 1           |
|  | 102-6 Markets served  | -                | SR 3, 9        |
|  | 102-7 Scale of the organisation                                   | -                | SR 3, 9        |
|  | 102-8 Information on employees                                    | -                | SR 56          |
|  | 102-9 Supply chain  | -                | SR 57          |
|  | 102-10 Significant changes to the organisation                    | -                | SR 39, 52      |
|  | 102-11 Precautionary principle or approach                        | -                | SR 60          |
|  | 102-12 External initiatives                                       | -                | SR 58-59       |
|  | 102-13 Membership of associations                                 | -                | SR 58-59       |
| <b>Strategy</b>                        | 102-14 Statement from senior decision-maker                       | -                | SR 6-7         |
|  | 102-15 Key impacts, risks and opportunities                       | -                | SR 59          |
| <b>Ethics and integrity</b>            | 102-16 Values, principles, standards and norms                    | -                | SR IFC, 46, 60 |
|  | 102-17 Mechanisms for advice and concerns about ethics            | -                | SR 46          |
| <b>Governance</b>                      | 102-18 Governance structure                                       | -                | SR 61          |
| <b>Stakeholder engagement</b>          | 102-40 List of stakeholder groups                                 | -                | SR 58-59       |
|  | 102-41 Collective bargaining agreements                           | -                | SR 46          |
|  | 102-42 Identifying and selecting stakeholders                     | -                | SR 59          |
|  | 102-43 Approach to stakeholder engagement                         | -                | SR 58-59       |
|  | 102-44 Key topics and concerns raised                             | -                | SR 59          |
| <b>Reporting practice</b>              | 102-45 Entities included in the consolidated financial statements | -                | AR             |
|  | 102-46 Defining report content and topic boundaries               | -                | SR 52          |
|  | 102-47 List of material topics                                    | -                | SR 59          |
|  | 102-48 Restatements of information                                | -                | SR 52          |
|  | 102-49 Changes in reporting                                       | -                | SR 52          |
|  | 102-50 Reporting period   | -                | SR 52          |
|  | 102-51 Date of the most recent report                             | -                | SR 52          |
|  | 102-52 Reporting cycle  | -                | SR 52          |
|  | 102-53 Contact point for questions regarding the report           | -                | SR 61, BC      |
|  | 102-54 Claims of reporting in accordance with the GRI Standards   | -                | SR 52          |
|  | 102-55 GRI content index  | -                | SR 62          |
|  | 102-56 External assurance   | -                | SR 52          |