

# Global Reporting Initiative (GRI) content index

The relevant pillars of our Now & Next Sustainability Strategy that correspond to each GRI Standard are stated in the ‘Theme’ column in the table. In the ‘Ref’ column, ‘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.

Statement of use	DS Smith has reported the information cited in this GRI content index for the period May 2022 – April 2023 with reference to the GRI Standards.		
GRI 1 used	GRI 1: Foundation 2021		
Theme	GRI	SDG targets	Ref
GRI 2: General Disclosures 2021	2-1 Organizational details		SR 2, 76
			AR 124, 207
	2-2 Entities included in the organization’s sustainability reporting		AR 45-46, 201-205
	2-3 Reporting period, frequency and contact point		SR 2, 76
	2-4 Restatements of information		SR 2
	2-5 External assurance		SR 58
	2-6 Activities, value chain and other business relationships		SR 2, 6-9
			AR 2-3, 24-29
	2-7 Employees		SR 32-41, 60
			AR 3, 26-29
	2-9 Governance structure and composition		SR 66
	2-22 Statement on sustainable development strategy		SR 5
	2-23 Policy commitments		SR 2, 69
	2-24 Embedding policy commitments		SR 67-69
	2-26 Mechanisms for seeking advice and raising concerns		SR 68
	2-27 Compliance with laws and regulations		SR 69
	2-28 Membership associations		SR 64-65
	2-29 Approach to stakeholder engagement		SR 63-65
	2-30 Collective bargaining agreements		SR 68

Theme	GRI	SDG targets	Ref
GRI 3: Material Topics 2021	3-1 Process to determine material topics		SR 2, 63
	3-2 List of material topics		SR 63
	3-3 Management of material topics		SR 2, 12-13, 63, 66, 69
Annual Report	GRI 201: Economic Performance 2016	16.3	AR 38-42
DS Smith at a glance	GRI 202: Market Presence 2016		AR 2, 24-24
Responsible sourcing	GRI 204: Procurement Practices 2016		SR 7-9, 61
Responsible business	GRI 205: Anti-corruption 2016		SR 68
Responsible business	GRI 206: Anti-competitive Behavior 2016		SR 68
Circularity	GRI 301: Materials 2016	8, 4, 12.2, 12.5	SR 14-21
Carbon	GRI 302: Energy 2016	7.2-3, 8.4, 12.2	SR 22-26, 58
Nature	GRI 303: Water and Effluents 2018	6.3-4, 12.4	NZ 8-16, 26-28
Nature	GRI 304: Biodiversity 2016	15.1, 15.5	SR 54-56, 59
Carbon	GRI 305: Emissions 2016	3.9, 12.4, 13.1	SR 22-26, 58
			NZ 26-28, 33-34
Circularity	GRI 306: Waste 2020	12.4, 12.5	SR 18, 59
Responsible sourcing	GRI 308: Supplier Environmental Assessment 2016	12, 15	SR 8-9, 61
People & Communities	GRI 401: Employment 2016	5.4, 8.5-6, 10.3	NZ 9, 12, 17, 20-24
People & Communities	GRI 402: Labor/Management Relations 2016	8.8	SR 28-37, 60
People & Communities	GRI 403: Occupational Health and Safety 2018	3.3, 8.8	SR 28-37, 60
People & Communities	GRI 404: Training and Education 2016	4.3-5, 8.2, 8.5	SR 28-31
People & Communities	GRI 405: Diversity and Equal Opportunity 2016	4.3-5, 8.2, 8.5	SR 34-37
People & Communities	GRI 406: Non-discrimination 2016	5.5, 8.5, 10.3	SR 32-34
People & Communities	GRI 407: Freedom of Association and Collective Bargaining 2016	5.1, 8.8	SR 32-34, 39
People & Communities	GRI 408: Child Labor 2016	8.8	SR 67
People & Communities	GRI 409: Forced or Compulsory Labor 2016	8.7	SR 39
People & Communities	GRI 411: Rights of Indigenous Peoples 2016	8.7	SR 39
People & Communities	GRI 413: Local Communities 2016	2.3	SR 39
People & Communities	GRI 413: Local Communities 2016	2.2-3	SR 40-48
Responsible sourcing	GRI 414: Supplier Social Assessment 2016	5.2, 8.8, 16.1	SR 8, 61
Stakeholder engagement	GRI 415: Public Policy 2016	16.5	SR 8-9, 64-65
Responsible business	GRI 416: Customer Health and Safety 2016	16.3	SR 67