SASB STANDARD INDEX (CONTAINERS & PACKAGING)

The table contains Sustainability Accounting Standards Board (SASB) Containers & Packaging industry standard disclosures. The standard provides investors and other report users with consistent, comparable and reliable ESG information relevant to financial performance and enterprise value. Disclosures can be located directly in the table, with associated information on the pages referenced in the column titled 'Ref'.

 $We continue \ to \ monitor \ the \ development \ of \ the \ new \ International \ Sustainability \ Standards \ Board \ (ISSB), including \ the \ transition \ of \ SASB's \ standards \ into \ the \ ISSB's \ standards.$

Topic	Accounting metric	Unit	Code	Disclosure	Ref
Greenhouse gas emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	tonnes CO₂e; %	RT-CP-110a.1	1,542,250*; 73*	56
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	RT-CP-110a.2	-	19-26
Air quality	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	Tonnes	RT-CP-120a.1	10,747; 290; 0; 0	ESG Data book
Energy management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable,(4) total self-generated energy	MWh; %	RT-CP-130a.1	14,407,601*; 12; 26; 6,886,235	56
Water management	1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	m³; %	RT-CP-140a.1	53,802,571*; 14,789,310*; 38	57
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	RT-CP-140a.2	-	52-54
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	RT-CP-140a.3	24	68
Waste management	Amount of hazardous waste generated; percentage recycled	Tonnes; %	RT-CP-150a.1	3,683; 63	57

Topic	Accounting metric	Unit	Code	Disclosure	Ref
Product safety	Number of recalls issued; total units recalled	Number	RT-CP-250a.1	0; 0	65
	Discussion of process to identify and manage emerging materials and chemicals of concern	Discussion and analysis	RT-CP-250a.2	-	65
Product lifecycle management	Percentage of raw materials from:				
	(1) recycled content, (2) renewable resources, and (3) renewable and recycled content	%	RT-CP-410a.1	81; 19; 100	57
	Revenue from products that are reusable, recyclable and/or compostable	£ '000000	RT-CP-410a.2	8,196	5,17
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and analysis	RT-CP-410a.3	-	10-18
Supply chain management	Total wood fibre procured, percentage from certified sources	Tonnes; %	RT-CP-430a.1	4,651,848; 100	57, 59
	Total aluminium purchased, percentage from certified sources ¹	Tonnes; %	RT-CP-430a.2	0;0	-

^{1.} We consider this indicator immaterial as we are a purely fibre-based packaging business.

DS Smith Sustainability Report 2023

^{*} Independent Assurance has been obtained for the metrics marked with an asterisk '*'. See the independent assurance statement summary on page 56.