

# DS Smith GRI Index 2017

This GRI content index has been prepared in accordance with GRI G4 Core in reference to the DS Smith Sustainability Review 2017 and DS Smith Annual report & accounts 2017.

## General Standard Disclosures

	Page Number and Links	External Assurance
<b>Strategy and analysis</b>		
G4-1	SR pg. 1	
<b>Organisational profile</b>		
G4-3	AR pg. 130	Yes
G4-4	SR pg. 2, AR pg. 18-20	
G4-5	AR pg. 132	Yes
G4-6	SR pg. 15, 44	
G4-7	AR pg. 130	Yes
G4-8	AR pg. 10-13, 16-17	
G4-9	AR pg. 10, 17, 31, 33	Yes
G4-10	AR pg. 25 and GRI report*	
G4-11	GRI report*	
G4-12	GRI report*	
G4-13	AR pg. 58, 126, SR pg. 43	Yes
G4-14	SR pg. 8,9	
G4-15	SR pg. 5	
G4-16	GRI report*	
<b>Identified material aspects and boundaries</b>		
G4-17	AR pg. 130, 131	Yes
G4-18	SR pg. 10	
G4-19	GRI report*	
G4-20	SR pg. 11 and GRI report*	
G4-21	GRI report*	
G4-22	SR pg. 43	Yes
G4-23	SR pg. 43	Yes
<b>Stakeholder Engagement</b>		
G4-24	SR pg. 10	
G4-25	SR pg. 10, 13 and GRI report*	
G4-26	SR pg. 10, 13	
G4-27	SR pg. 10-12	
<b>Report profile</b>		
G4-28	SR pg. 42	Yes
G4-29	SR pg. 4	
G4-30	SR pg. 4	
G4-31	SR pg. 42	Yes
G4-32	SR pg. 42, 49	Yes
G4-33	SR pg. 42	Yes
<b>Governance</b>		
G4-34	SR pg. 5	
<b>Ethics and integrity</b>		
G4-56	SR pg. 3, 5 and GRI report*	

### Key

SR = Sustainability Review 2017, and if external assurance column contains "Yes", please find statement on SR pg. 42

AR = Annual report & accounts 2017, and if external assurance column contains "Yes", please find statement on AR pg. 81-84

\*Our Sustainability Review 2017 content is defined by the topics which our internal and external stakeholders collectively found to be most important, during our materiality analysis in 2016. However there are some further aspects and indicators which are also material to our business. We have reported our actions on these aspects in our GRI disclosure report which can be found here: <http://www.dssmith.com/company/sustainability/sustainabilityreport/GRI-disclosure-report>

## Specific Standard Disclosures

DMA and indicators	Page Number and Links	Omissions	External Assurance
<b>Economic</b>			
<b>Material Aspect: Economic Performance</b>			
G4-DMA	AR pg. 9, 32-35		Yes
G4-EC1	AR pg. 34		Yes
<b>Material Aspect: Market Presence</b>			
G4-DMA	AR pg. 310-13, 16-17, 42-45		Yes
G4-EC5	Website and GRI report*	Partial dataset	
<b>Material Aspect: Indirect Economic Impacts</b>			
G4-DMA	GRI report*		
G4-EC8	GRI report*		
<b>Material Aspect: Procurement Practices</b>			
G4-DMA	SR pg. 27		
G4-EC9		Data not available	
<b>Environmental</b>			
<b>Material Aspect: Materials</b>			
G4-DMA	SR pg. 27		
G4-EN1	GRI report*		
G4-EN2	GRI report*		
<b>Material Aspect: Energy</b>			
G4-DMA	SR pg. 32, AR pg. 34		
G4-EN3	SR pg. 45-47		Yes
G4-EN4		Data not available	
G4-EN5	GRI report*		Yes
G4-EN6	GRI report*		Yes
<b>Material Aspect: Water</b>			
G4-DMA	SR pg. 33		
G4-EN8	SR pg. 33		Yes
G4-EN9	SR pg. 33		Yes
<b>Material Aspect: Biodiversity</b>			
G4-DMA	GRI report*		
G4-EN11	GRI report*	Paper Mills only	
<b>Material Aspect: Emissions</b>			
G4-DMA	SR pg. 31		
G4-EN15	SR pg. 43		Yes
G4-EN16	SR pg. 43		Yes
G4-EN17	GRI report*	Official estimation	
G4-EN18	SR pg. 43		Yes
G4-EN19	SR pg. 43		Yes
G4-EN20	GRI report*		
G4-EN21	SR pg. 5		Yes
<b>Material Aspect: Effluents and waste</b>			
G4-DMA	SR pg. 28-29, 33		
G4-EN22	SR pg. 33, 46-47		Yes
G4-EN23	SR pg. 48		Yes
G4-EN25	SR pg. 48		Yes
G4-EN26	GRI report*	Paper Mills only	
<b>Material Aspect: Products and Services</b>			
G4-DMA	AR pg. 18-19, SR pg. 20-21		
G4-EN27	GRI report*		
G4-EN28	SR pg. 21 and GRI report*	Industry figure only	
<b>Material Aspect: Compliance</b>			
G4-DMA	AR pg. 42-43, SR pg. 9, Code of Conduct pg. 12, GSS, pg. 11		
G4-EN29	SR pg. 42		
<b>Material Aspect: Transport</b>			
G4-DMA	GRI report*		
G4-EN30	GRI report*	Official estimation	
<b>Material Aspect: Supplier Environmental Assessment</b>			
G4-DMA	SR pg. 25-26		
G4-EN33	SR pg. 25-27		
<b>Labour practices and decent work</b>			
<b>Material Aspect: Employment</b>			
G4-DMA	AR pg. 24-27		
G4-LA1	Website, and GRI report*	Partial dataset	
G4-LA3	GRI report*	Partial dataset	
<b>Material Aspect: Occupational Health &amp; Safety</b>			
G4-DMA	SR pg. 35-36		
G4-LA5	GRI report*		
G4-LA6	SR pg. 35-36	Limited data breakdown	Yes
G4-LA8	GRI report*		

<b>Material Aspect: Training and Education</b>		
G4-DMA	AR pg. 24-27 and <a href="#">Code of Conduct</a> pg. 8	
G4-LA9	<a href="#">Website</a> and GRI report*	
G4-LA10	AR pg. 24-27	
G4-LA11	GRI report*	
<b>Material Aspect: Diversity and Equal Opportunity</b>		
G4-DMA	AR pg. 48, 25, <a href="#">Code of Conduct</a> pg. 7	
G4-LA12	AR pg. 48, 52 and GRI report*	<i>Partial dataset</i>
<b>Material Aspect: Equal Remuneration for Women and Men</b>		
G4-DMA	AR pg. 64-79	
G4-LA13		<i>Data not available</i>
<b>Material Aspect: Supplier Assessment for Labour Practices</b>		
G4-DMA	SR pg. 19, 25-26 and GSS	
G4-LA14		Data not available
G4-LA15	SR pg. 19, 25-26 and GSS	
<b>Human Rights</b>		
<b>Material Aspect: Investment</b>		
G4-DMA	SR pg. 25-26	
G4-HR2	SR pg. 25-26 and GRI report*	<i>Partial dataset</i>
<b>Material Aspect: Non-Discrimination</b>		
G4-DMA	<a href="#">Code of Conduct</a> pg. 07, GSS pg. 9	
G4-HR3	GRI report*	
<b>Material Aspect: Freedom of Association and Collective Bargaining</b>		
G4-DMA	<a href="#">Code of Conduct</a> pg.7, GSS pg.8, <a href="#">website</a>	
G4-HR4	SR pg. 19, 25-26, GSS	
<b>Material Aspect: Child Labour</b>		
G4-DMA	<a href="#">Code of Conduct</a> pg. 5, GSS pg. 8, SR pg. 25-26	
G4-HR5	GRI report*	
<b>Material Aspect: Forced or Compulsory Labour</b>		
G4-DMA	AR pg.54, SR pg. 9, GSS, <a href="#">Modern Day Slavery Statement</a>	
G4-HR6	<a href="#">Modern Day Slavery Statement</a> and GRI report*	
<b>Material Aspect: Indigenous Rights</b>		
G4-DMA	GRI report*	
G4-HR8	GRI report*	
<b>Material Aspect: Assessment</b>		
G4-DMA	SR pg. 25-26, GSS	
G4-HR9	SR pg. 25-26 and GRI report*	
<b>Material Aspect: Supplier Human Rights Assessment</b>		
G4-DMA	SR pg. 19, 25-26, GSS	
G4-HR10	SR pg. 25-26	
G4-HR11	SR pg. 25-26, GSS and GRI report*	
<b>Material Aspect: Human Rights Grievance Mechanisms</b>		
G4-DMA	GSS pg. 11	
G4-HR12	GRI report*	
<b>Society</b>		
<b>Material Aspect: Local Communities</b>		
G4-DMA	SR pg. 39-41 and GRI report*	
G4-SO1		<i>Data not available</i>
<b>Material Aspect: Anti-Corruption</b>		
G4-DMA	AR pg. 54 and <a href="#">Anti-Bribery and Anti-Corruption Policy</a>	
G4-SO4	GRI report*	
G4-SO5	GRI report*	
<b>Material Aspect: Anti-Competitive Behaviour</b>		
G4-DMA	AR pg. 42-43 and GRI report*	
G4-SO7	GRI report*	
<b>Material Aspect: Compliance</b>		
G4-DMA	AR pg. 42-43, SR pg. 9, <a href="#">Code of Conduct</a> pg. 12	
G4-SO8	GRI report*	
<b>Material Aspect: Supplier Assessment for Impacts on Society</b>		
G4-DMA	SR pg. 25-26, GSS and GRI report*	
G4-SO9	SR pg. 19, 25-26	
<b>Material Aspect: Grievance Mechanisms for Impacts on Society</b>		
G4-DMA	GSS pg. 11	
G4-SO11	GRI report*	
<b>Product responsibility</b>		
<b>Material Aspect: Customer Health &amp; Safety</b>		
G4-DMA	<a href="#">Website</a> and GRI report*	
G4-PR1	GRI report*	
G4-PR2	GRI report*	
<b>Material Aspect: Compliance</b>		
G4-DMA	AR pg. 42-43, <a href="#">Code of Conduct</a> pg. 12	
G4-PR9	GRI report*	

# DS Smith Non-Financial Reporting Index 2017

Non-Financial Reporting Directive Aspect	Relevant GRI G4 disclosure	Further comments
<b>General matters</b>		
<b>Art. 19a (1)(a) a brief description of the undertaking's business model;</b>	G4-Disclosures on Strategy & Analysis, Organizational Profile	
<b>Art. 19a (1): Where the undertaking does not pursue policies in relation to one or more of those matters, the non-financial statement shall provide a clear and reasoned explanation for not doing so.</b>		N/A
<b>Art. 19a (5) Member States shall ensure that the statutory auditor or audit firm checks whether the non-financial statement referred to in paragraph 1 or the separate report referred to in paragraph 4 has been provided; (6): Member States may require that the information in the non-financial statement referred to in paragraph 1 or in the separate report referred to in paragraph 4 be verified by an independent assurance services provider. Also Art. 20(b).</b>	G4-Disclosures on External Assurance	
<b>Art. 20 (1)(g): a description of the diversity policy applied in relation to the undertaking's administrative, management and supervisory bodies with regard to aspects such as, for instance, age, gender, and educational and professional backgrounds, the objectives of that diversity policy, how it has been implemented and the results of its implementation in the reporting period. If no such policy is applied, the statement shall contain an explanation as to why this is the case.</b>	G4-38	
	G4-40	
	G4-Disclosures on Employment (Indicator G4- LA1 and DMA)	
	Diversity and Equal Opportunity (Indicator G4-LA12 and DMA)	
<b>Environmental Matters</b>		
<b>(a) a brief description of the undertaking's business model;</b>	G4-Disclosures on Strategy and Analysis and Organizational Profile	
<b>(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</b>	G4-Disclosures on Management Approach for environmental Aspects (b)	DS Smith Sustainability Policy available upon request
<b>(c) the outcome of those policies;</b>	G4-Disclosures on Management Approach for environmental Aspects (c)	
<b>(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant</b>	G4-2 (contextualized by G4-Disclosures on Management Approach (a, b, c))	

**and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;**

G4-EN27

**(e) non-financial key performance indicators relevant to the particular business.**

G4 Indicators for environmental Aspects

**use of renewable and/or non-renewable energy**

G4-Disclosures on Aspects "Energy" (Indicators and DMA)

**greenhouse gas emissions**

G4-Disclosures on Aspects "Emissions" and "Energy" (Indicators G4-15 to G4-19, G4-EN3-G4-EN7, and DMAs)

**water use**

G4-Disclosures on Aspects "Water" (Indicators and DMA)

**air pollution**

G4-Disclosures on Aspects "Emissions" (Indicators G4-20 to G4-21 and DMA)

**land use**

G4-Disclosures on Aspects "Biodiversity" (Indicators and DMA)

**use of materials**

G4-Disclosures on Aspects "Materials" (Indicators and DMA)

**Social Matters**

**(a) a brief description of the undertaking's business model;**

G4-Disclosures on Strategy and Analysis and Organizational Profile

**(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;**

G4-Disclosures on Management Approach for society Aspects (b)

**(c) the outcome of those policies;**

G4-Disclosures on Management Approach for society Aspects (c)

**(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;**

G4-2 (contextualized by G4-Disclosures on Management Approach (a, b, c))

G4-Disclosures on Society (Indicators and DMA)

**(e) non-financial key performance indicators relevant to the particular business.**

G4 Indicators for the different Aspects under the "Society" category

G4-18 and G4-19 also

**dialogue with local communities**

G4-Disclosures on Aspects "Local Communities" (Indicator SO1 & DMA)

**actions taken to ensure the protection and the development of those communities**

G4-Disclosures on Aspects "Local Communities" (Indicators & DMA)

**Employee Matters**

**(a) a brief description of the**

G4-Disclosures on Strategy and

<b>undertaking's business model;</b>	Analysis and Organizational Profile	
<b>(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</b>	G4-Disclosures on Management Approach for labour practices and decent work Aspects (b)	
<b>(c) the outcome of those policies;</b>	G4-Disclosures on Management Approach for labour practices and decent work Aspects (c)	
<b>(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;</b>	G4-2 (contextualized by G4-Disclosures on Management Approach (a, b, c))	
<b>(e) non-financial key performance indicators relevant to the particular business.</b>	G4 Indicators for the different Aspects under "Labour practices and decent work" category G4-18 and G4-19 also	
<b>actions taken to ensure gender equality</b>	G4-Disclosures on Aspects "Non-Discrimination" and "Diversity and Equal Opportunity" (Indicators and DMA)	Please see <a href="#">DS Smith Code of Conduct</a>
<b>implementation of fundamental conventions of the International Labour Organisation</b>	References to the ILO conventions are specifically mentioned (page 64), further: G4-Disclosures for the different Aspects under the "Labor Practices and Decent Work" category	
<b>working conditions</b>	G4-Disclosures for the different Aspects under the "Labor Practices and Decent Work" category	
<b>social dialogue</b>	G4-Disclosures for the different Aspects under the "Labor Practices and Decent Work" category	Omission since we are a B2B not B2C brand.
<b>respect for the right of workers to be informed and consulted</b>	G4-Disclosures on Aspect "Labor Practices Grievance Mechanisms" and "Labor/Management Relations" and "Training and Education" (Indicators and DMAs), Stakeholder Inclusiveness Principle	
<b>respect for trade union rights</b>	G4-Disclosures on Aspect "Freedom of Association and Collective Bargaining" (Indicator HR4 and DMA)	
<b>health and safety at work</b>	G4-Disclosures on Aspect "Occupational Health and Safety" (Indicators and DMA)	
<b>Diversity of competences and views of the members of administrative, management and supervisory bodies (19) for instance age, gender and educational and professional backgrounds</b>	G4-Disclosures on Aspects "Non-Discrimination" and "Diversity and Equal Opportunity" (Indicators and DMA) and G4-Disclosures on "The governance structure and its composition" in the Governance	

<b>more diversified boards</b>	G4-Disclosures on “The governance structure and its composition” in the Governance section	
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**Human Rights**

<b>(a) a brief description of the undertaking’s business model;</b>	G4-Disclosures on Strategy and Analysis and Organizational Profile	
<b>(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</b>	G4-Disclosures on Management Approach for human rights Aspects (b)	Please see <a href="#">DS Smith Modern Slavery Statement</a>
<b>(c) the outcome of those policies;</b>	G4-Disclosures on Management Approach for Human Rights Aspects	
<b>(d) the principal risks related to those matters linked to the undertaking’s operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;</b>	G4-2 (contextualized by G4-Disclosures on Management Approach (a, b, c))	
<b>(e) non-financial key performance indicators relevant to the particular business.</b>	G4 Indicators for the different Aspects in the Human Rights category	
<b>prevention of human rights abuses</b>	G4-Disclosures for the different Aspects under the Human Rights category	

**Anti-corruption and bribery**

<b>(a) a brief description of the undertaking’s business model;</b>	G4-Disclosures on Strategy and Analysis and Organizational Profile	
<b>(b) a description of the policy pursued by the undertaking in relation to those matters, including due diligence processes implemented;</b>	G4-Disclosures on Management Approach for the Aspects “Anti-Corruption” and “Public Policy” (b)	Please see <a href="#">DS Smith Anti-Corruption Policy</a>
<b>(c) the outcome of those policies;</b>	G4-Disclosures on Management Approach for the Aspects “Anti-Corruption” and “Public Policy” (c)	
<b>(d) the principal risks related to those matters linked to the undertaking’s operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;</b>	G4-2 (contextualized by G4-Disclosures on Management Approach (a, b, c))	
<b>(e) non-financial key performance indicators relevant to the particular business.</b>	G4 Indicators for the Aspects “Anti-Corruption” and “Public Policy”	
<b>(7) instruments in place to fight corruption and bribery</b>	G4-Disclosures for the Aspects “Anti-Corruption” and “Public Policy” (Indicators and DMA)	