

## DS Smith GRI Index 2019

This GRI content index has been prepared in accordance with GRI Sustainability Reporting Standards 2016 (Core) in reference to the DS Smith Sustainability Report 2019 and DS Smith Annual report & accounts 2019.

### General Standard Disclosures

	Page Number and Links	External Assurance
<b>Organisational profile</b>		
102-1	AR pg. 157	Yes
102-2	SR pg. 4-5, AR pg. 3-4	
102-3	AR pg. 160	Yes
102-4	SR pg. 5, AR pg. 4-5	
102-5	AR pg. 157	Yes
102-6	AR pg. 25	
102-7	AR pg. 36-37, SR pg. 5	Yes
102-8	AR pg. 26-29, GRI report*	
102-9	GRI report*	
102-10	AR pg. 22-33 38-39	Yes
102-11	AR pg.34-35, SR pg.39	
102-12	AR pg.34, SR pg.39	
102-13	SR pg. 40, GRI report*	
<b>Strategy</b>		
102-14	SR pg. 1	
<b>Ethics and integrity</b>		
102-16	SR pg. 4,25, AR pg.3	
<b>Governance</b>		
102-18	SR pg. 38-39	
<b>Stakeholder engagement</b>		
102-40	SR pg. 40-41	
102-41	GRI report*	
102-42	SR pg. 40-41	
102-43	SR pg. 40-41 and GRI report*	
102-44	SR pg. 40-41	
<b>Reporting practice</b>		
102-45	AR pg. 38,39,98-168	Yes
102-46	SR pg. 5,43	
102-47	SR pg. 41 and GRI report*	
102-48	SR pg. 41	Yes
102-49	SR pg. 41	Yes
102-50	SR pg. 41	Yes
102-51	GRI Report*	
102-52	SR pg. 43	
102-53	SR back cover and <a href="#">website</a>	Yes
102-54	SR pg. 43	Yes
102-55	SR pg. 45	
102-56	SR pg. 45	Yes

#### Key

SR = Sustainability Report 2019 and if external assurance column contains "Yes", please find statement on SR pg. 44

AR = Annual report & accounts 2019, and if external assurance column contains "Yes", please find statement on AR pg. 34

\*Our Sustainability Report 2019 content is defined by the topics which our internal and external stakeholders collectively found to be most important, during our materiality analysis in 2017. 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>			
103	AR pg. 6-7, 38-39		Yes
201-1	AR pg. 38-39		Yes
<b>Material Aspect: Market Presence</b>			
103	AR pg. 25,12-13, 53-55		Yes
202-1	<a href="#">Website</a> and GRI report*	<i>Partial dataset</i>	
<b>Material Aspect: Procurement Practices</b>			
103	SR pg. 18-19		
202-1		<i>Data not available</i>	
<b>Material Aspect: Anti-Corruption</b>			
103	AR pg.95, <a href="#">Anti-Bribery and Anti-Corruption Policy</a>		
205-2	GRI report*		
<b>Material Aspect: Anti-Competitive Behaviour</b>			
103	AR pg. 42-43, GRI report*		
206-1	GRI report*		
<b>Environmental</b>			
<b>Material Aspect: Materials</b>			
103	SR pg. 16-17		
301-1	GRI report*		
301-2	GRI report*		
<b>Material Aspect: Energy</b>			
103	SR pg. 21, AR pg. 40-41		
302-1	SR pg. 44, <a href="#">Website</a>		Yes
302-3	GRI report*		Yes
302-4	GRI report*		Yes
<b>Material Aspect: Water</b>			
103	SR pg. 25		
303-1	Sustainability databook 2019 and GRI Report*		Yes
303-2	GRI report*		Yes
<b>Material Aspect: Biodiversity</b>			
103	GRI report*		
304-1	GRI report*	<i>Paper Mills only</i>	
<b>Material Aspect: Emissions</b>			
103	SR pg. 21		
305-1	SR pg. 44 and Sustainability databook 2019		Yes
305-2	SR pg. 44 and Sustainability databook 2019		Yes
305-3	GRI report*	<i>Official estimation</i>	
305-4	SR pg. 44 and Sustainability databook 2019		Yes
305-5	SR pg. 44 and Sustainability databook 2019		Yes
305-6	GRI report*		
305-7	Sustainability databook 2019		Yes
<b>Material Aspect: Effluents and waste</b>			
103	SR pg. 27		
306-2	Sustainability databook 2019		Yes
306-5	GRI report*	<i>Paper Mills only</i>	Yes
<b>Material Aspect: Environmental Compliance</b>			
103	AR pg. 52-53, <a href="#">Code of Conduct</a> , pg.12 GSS, pg. 11		
307-1	SR pg. 43		
<b>Material Aspect: Supplier Environmental Assessment</b>			
103	SR pg. 18-19		
308-2	SR pg. 19 and GRI report*		
<b>Social</b>			

<b>Material Aspect: Employment</b>			
103		AR pg. 26-29	
401-1		GRI report*	
<b>Material Aspect: Labour/management Relations</b>			
103		AR pg. 28	
402-1		GRI report*	
<b>Material Aspect: Occupational Health &amp; Safety</b>			
103		SR pg. 29	
403-1		GRI report*	
403-2		SR pg. 29	Limited data
403-3		GRI report*	Yes
<b>Material Aspect: Training and Education</b>			
103		AR pg. 26-29, Code of Conduct pg. 8	
404-1		GRI report*	
404-2		AR pg. 26-29	
404-3		GRI report*	
<b>Material Aspect: Diversity and Equal Opportunity</b>			
103		AR pg. 28,29,54, 70, Code of Conduct pg. 7	
405-1		AR pg. 28-29, 70-71 and GRI report*	Partial dataset
405-2		Website	
<b>Material Aspect: Non-Discrimination</b>			
103		Code of Conduct pg. 7, GSS pg. 9	
406-1		GRI report*	
<b>Material Aspect: Freedom of Association and Collective Bargaining</b>			
103		Code of Conduct pg.7, GSS pg.8, Website	
407-1		SR pg. 18-19, GSS and GRI report*	
<b>Material Aspect: Child Labour</b>			
103		Code of Conduct pg. 5, GSS pg. 8	
408-1		GRI report*	
<b>Material Aspect: Forced or Compulsory Labour</b>			
103		AR pg.56-57, GSS, Modern Slavery Policy	
409-1		Modern Slavery Policy and GRI report*	
<b>Material Aspect: Rights of Indigenous People</b>			
103		GRI report*	
411-1		GRI report*	
<b>Material Aspect: Human Rights Assessment</b>			
103		SR pg. 19, GSS	
412-1		SR pg. 35 and GRI report*	
<b>Material Aspect: Local Communities</b>			
103		SR pg. 31 and GRI report*	
413-1		SR pg. 31, GRI Report*	Partial dataset
<b>Material Aspect: Supplier Social Assessment</b>			
103		SR pg. 19, GSS	
414-1		GRI Report*	
414-2		SR pg. 19, GSS and GRI report*	
<b>Material Aspect: Customer Health &amp; Safety</b>			
103		Website, SR pg. 29 and GRI report*	
416-1		GRI report*	
416-2		GRI report*	
<b>Material Aspect: Socio-Economic Compliance</b>			
103		AR pg. 54-55, Code of Conduct pg. 12	
419-1		GRI report*	

# DS Smith Non-Financial Reporting Index

Non-Financial Reporting Directive Aspect	Relevant GRI disclosure	Further comments
<b>General matters</b>		
<b>Art. 19a (1)(a) a brief description of the undertaking's business model;</b>	GRI 102: GENERAL DISCLOSURES; Section 1 (Organizational profile) and Section 2 (Strategy)	
<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>	GRI 103: MANAGEMENT APPROACH, applied together with topic-specific GRI Standards for each material topic	
<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>	GRI 102: GENERAL DISCLOSURES <ul style="list-style-type: none"> <li>Disclosure 102-56 (External assurance)</li> </ul>	
<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>	GRI 102: GENERAL DISCLOSURES <ul style="list-style-type: none"> <li>Disclosure 102-22; Composition of the highest governance body and its committees</li> <li>Disclosure 102-24; Nominating and selecting the highest governance body</li> </ul> GRI 401: EMPLOYMENT: Disclosure 401-1; New employee hires and employee turnover  GRI 405: DIVERSITY AND EQUAL OPPORTUNITY: Disclosure 405-1; Diversity of governance bodies and employees  GRI 103: MANAGEMENT APPROACH, applied together with GRI 401: Employment and GRI 405: Diversity and Equal Opportunity	
<b>Environmental Matters - Art. 19a (1)(a-e)</b>		
<b>(a) a brief description of the undertaking's business model;</b>	GRI 102: GENERAL DISCLOSURES; Section 1 (Organizational profile) and Section 2 (Strategy)	
<b>(b) a description of the policy pursued by the undertaking in relation to those</b>	GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 300 Series	DS Smith Sustainability Policy

**matters, including due diligence processes implemented;** (environmental topics) available upon request

- Guidance for Disclosure 103-1 (a)
- Disclosure 103-2; The management approach and its components

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

GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 300 Series (environmental topics)

- Disclosure 103-3: Evaluation of the management approach

**(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;**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-15; Key impacts, risks, and opportunities

GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 300 Series (environmental topics)

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

GRI Standards in the 300 Series (environmental topics)

- Topic-specific disclosures from each Standard that relates to a material environmental topic

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

GRI 302: ENERGY  
GRI 103: MANAGEMENT APPROACH, applied together with GRI 302: Energy

**greenhouse gas emissions**

GRI 302: ENERGY  
GRI 305: EMISSIONS  
GRI 103: MANAGEMENT APPROACH, applied together with GRI 302: Energy and GRI 305: Emissions

**water use**

GRI 303: WATER  
GRI 103: MANAGEMENT APPROACH, applied together with GRI 303: Water

**air pollution**

GRI 305: EMISSIONS  
GRI 103: MANAGEMENT APPROACH, applied together with GRI 305: Emissions

**land use**

GRI 304: BIODIVERSITY  
GRI 103: MANAGEMENT APPROACH, applied together with GRI 304: Biodiversity

**use of materials**

GRI 301: MATERIALS  
GRI 103: MANAGEMENT APPROACH, applied together with GRI 301: Materials

**Social Matters - Art. 19a (1)(a-e)**

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

GRI 102: GENERAL DISCLOSURES; Section 1 (Organizational profile) and Section 2 (Strategy)

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

GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 400 Series (social topics)

- Guidance for Disclosure 103-1 (a)
- Disclosure 103-2; The management approach and its components

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

GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 400 Series (social topics)

- Disclosure 103-3; Evaluation of the management approach

**(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;**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-15; Key impacts, risks, and opportunities

GRI 103: MANAGEMENT APPROACH, applied together with GRI Standards in the 400 Series (social topics)

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

GRI Standards in the 400 Series (social topics)

- Topic-specific disclosures from each Standard that relates to a material social topic

**dialogue with local communities**

GRI 413: LOCAL COMMUNITIES

- Disclosure 413-1; Operations with local community engagement, impact assessments, and development programs

GRI 103: MANAGEMENT APPROACH, applied together with GRI 413: Local Communities

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

GRI 413: LOCAL COMMUNITIES  
GRI 103: MANAGEMENT APPROACH, applied together with GRI 413: Local Communities

**Employee Matters - Art. 19a (1)(a-e)**

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

GRI 102: GENERAL DISCLOSURES; Section 1 (Organizational profile) and Section 2 (Strategy)

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

GRI 103: MANAGEMENT APPROACH, applied together with the following employee-related topics in the 400 Series (social topics):  
GRI 401 Employment,  
GRI 402: Labor/Management Relations,  
GRI 403: Occupational Health and Safety,  
GRI 404: Training and Education,  
GRI 405: Diversity and Equal Opportunity, and

GRI 414: Supplier Social Assessment

- Guidance for Disclosure 103-1 (a)
- Disclosure 103-2; The management approach and its components

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

GRI 103: MANAGEMENT APPROACH, applied together with the following employee-related topics in the 400 Series (social topics):  
 GRI 401: Employment,  
 GRI 402: Labor/Management Relations,  
 GRI 403: Occupational Health and Safety,  
 GRI 404: Training and Education,  
 GRI 405: Diversity and Equal Opportunity, and  
 GRI 414: Supplier Social Assessment

- Disclosure 103-3; Evaluation of the management approach

**(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;**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-15; Key impacts, risks, and opportunities

GRI 103: MANAGEMENT APPROACH, applied together with the following employee-related topics in the 400 Series (social topics):  
 GRI 401: Employment,  
 GRI 402: Labor/Management Relations,  
 GRI 403: Occupational Health and Safety,  
 GRI 404: Training and Education,  
 GRI 405: Diversity and Equal Opportunity, and  
 GRI 414: Supplier Social Assessment

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

Topic-specific disclosures from the following employee-related Standards in the 400 series (social topics):  
 GRI 401: Employment,  
 GRI 402: Labor/Management Relations,  
 GRI 403: Occupational Health and Safety,  
 GRI 404: Training and Education,  
 GRI 405: Diversity and Equal Opportunity, and  
 GRI 414: Supplier Social Assessment

**actions taken to ensure gender equality**

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY  
 GRI 406: NON-DISCRIMINATION  
 GRI 103: MANAGEMENT APPROACH, applied together with GRI 405: Diversity and Equal Opportunity and GRI 406: Non-Discrimination

Please see [DS Smith Code of Conduct](#) and [UK Gender Pay Report](#)

**implementation of fundamental conventions of the International Labour Organisation**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-12; External initiatives

In addition, references to fundamental ILO conventions can be found in the 'References' section of the following GRI Standards:



GRI 401: Employment,  
 GRI 402: Labor/Management Relations,  
 GRI 403: Occupational Health and Safety,  
 GRI 404: Training and Education,  
 GRI 405: Diversity and Equal Opportunity,  
 GRI 406: Non-discrimination,  
 GRI 407: Freedom of Association and Collective Bargaining,  
 GRI 408: Child Labor,  
 GRI 409: Forced or Compulsory Labor,  
 GRI 411: Rights of Indigenous Peoples, and  
 GRI 412: Human Rights Assessment

**working conditions**

GRI 401: EMPLOYMENT  
 GRI 402: LABOR/MANAGEMENT RELATIONS  
 GRI 403: OCCUPATIONAL HEALTH AND SAFETY  
 GRI 404: TRAINING AND EDUCATION  
 GRI 405: DIVERSITY AND EQUAL OPPORTUNITY  
 GRI 406: NON-DISCRIMINATION  
 GRI 103: MANAGEMENT APPROACH, applied together with the Standards listed above

**social dialogue**

GRI 102: GENERAL DISCLOSURES

Omission since we are a B2B not B2C brand.

- Disclosure 102-21; Consulting stakeholders on economic, environmental, and social topics
- Disclosure 102-43; Approach to stakeholder engagement

**respect for the right of workers to be informed and consulted**

GRI 101: FOUNDATION; STAKEHOLDER INCLUSIVENESS PRINCIPLE  
 GRI 402: LABOR/MANAGEMENT RELATIONS  
 GRI 103: MANAGEMENT APPROACH, applied together with GRI 402: Labor/Management Relations

**respect for trade union rights**

GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING  
 GRI 103: MANAGEMENT APPROACH, applied together with GRI 407: Freedom of Association and Collective Bargaining

**health and safety at work**

GRI 403: OCCUPATIONAL HEALTH AND SAFETY  
 GRI 103: MANAGEMENT APPROACH, applied together with GRI 403: Occupational Health and Safety

**Diversity of competences and views of the members of administrative, management and supervisory bodies (19) for instance age, gender and educational and professional backgrounds**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-22; Composition of the highest governance body and its committees
- Disclosure 102-24; Nominating and selecting the highest governance body

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY  
 GRI 103: MANAGEMENT APPROACH, applied together with GRI 405: Diversity and Equal

**more diversified boards**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-22; Composition of the highest governance body and its committees
- Disclosure 102-24; Nominating and selecting the highest governance body

**Human Rights - Art. 19a (1)(a-e)**

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

GRI 102: GENERAL DISCLOSURES; Section 1 (Organizational profile) and Section 2 (Strategy)

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

GRI 103: MANAGEMENT APPROACH, applied together with the following human rights-related GRI Standards:  
 GRI 406: Non-discrimination,  
 GRI 407: Freedom of Association and Collective Bargaining,  
 GRI 408: Child Labor,  
 GRI 409: Forced or Compulsory Labor,  
 GRI 410: Security Practices,  
 GRI 411: Rights of Indigenous Peoples,  
 GRI 412: Human Rights, and  
 GRI 414: Supplier Social Assessment

Please see [DS Smith Modern Slavery Statement](#)

- Guidance for Disclosure 103-1 (a)
- Disclosure 103-2; The management approach and its components

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

GRI 103: MANAGEMENT APPROACH, applied together with the following human rights-related GRI Standards:  
 GRI 406: Non-discrimination,  
 GRI 407: Freedom of Association and Collective Bargaining,  
 GRI 408: Child Labor,  
 GRI 409: Forced or Compulsory Labor,  
 GRI 410: Security Practices,  
 GRI 411: Rights of Indigenous Peoples,  
 GRI 412: Human Rights, and  
 GRI 414: Supplier Social Assessment

- Disclosure 103-3; Evaluation of the management approach

**(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;**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-15; Key impacts, risks, and opportunities

GRI 103: MANAGEMENT APPROACH, applied together with the following human rights-related GRI Standards:

GRI 406: Non-discrimination,  
 GRI 407: Freedom of Association and Collective Bargaining,  
 GRI 408: Child Labor,  
 GRI 409: Forced or Compulsory Labor,  
 GRI 410: Security Practices,  
 GRI 411: Rights of Indigenous Peoples,  
 GRI 412: Human Rights, and  
 GRI 414: Supplier Social Assessment

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

Topic-specific disclosures from the following human rights-related GRI Standards:  
 GRI 406: Non-discrimination,  
 GRI 407: Freedom of Association and Collective Bargaining,  
 GRI 408: Child Labor,  
 GRI 409: Forced or Compulsory Labor,  
 GRI 410: Security Practices,  
 GRI 411: Rights of Indigenous Peoples,  
 GRI 412: Human Rights, and  
 GRI 414: Supplier Social Assessment

**prevention of human rights abuses**

Topic-specific disclosures from the following human rights-related GRI Standards:  
 GRI 406: Non-discrimination,  
 GRI 407: Freedom of Association and Collective Bargaining,  
 GRI 408: Child Labor,  
 GRI 409: Forced or Compulsory Labor,  
 GRI 410: Security Practices,  
 GRI 411: Rights of Indigenous Peoples,  
 GRI 412: Human Rights, and  
 GRI 414: Supplier Social Assessment  
 GRI 103: MANAGEMENT APPROACH, applied together with the Standards listed above

**Anti-corruption and bribery - Art. 19a (1)(a-e)**

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

GRI 102: General Disclosures; Section 1 (Organizational profile) and Section 2 (Strategy)

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

GRI 103: MANAGEMENT APPROACH, applied together with GRI 205: Anti-corruption and GRI 415: Public Policy

Please see [DS Smith Anti-Corruption Policy](#)

- Guidance for Disclosure 103-1 (a)
- Disclosure 103-2; The management approach and its components

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

GRI 103: MANAGEMENT APPROACH, applied together with GRI 205: Anti-corruption and GRI 415: Public Policy

- Disclosure 103-3; Evaluation of the management approach

**(d) the principal risks related to those matters linked to the undertaking's operations including, where relevant and**

GRI 102: GENERAL DISCLOSURES

- Disclosure 102-15; Key impacts, risks,

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

and opportunities

GRI 103: MANAGEMENT APPROACH, applied together with GRI 205: Anti-corruption and GRI 415: Public Policy

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

Topic-specific disclosures from GRI 205: Anticorruption and GRI 415: Public Policy

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**(7) instruments in place to fight corruption and bribery**

GRI 205: ANTI-CORRUPTION  
 GRI 415: PUBLIC POLICY  
 GRI 103: MANAGEMENT APPROACH, applied together with GRI 205: Anti-corruption and GRI 415: Public Policy