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GRI 305	GRI 305:3	Other indirect (Scope 3) GHG emissions	SDR	40-42
GRI 305	GRI 305:4	GHG emissions intensity	SDR Smurfit Kappa reports based on CO ₂ emissions only. Other CO ₂ equivalent emissions are not considered material	2, 6-7, 19, 25, 31, 35, 39
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GRI 406: Non-discrimination				
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Notes

* Our products are business to business and in general no such information is required.