

Glossary

Climate change, energy and air emissions

Bioeconomy	Smurfit Kappa uses the European Commission definition for bioeconomy as production of renewable biological resources and the conversion of these resources and waste streams into value-added products, such as food, feed, bio-based products and bioenergy.
Bioenergy	Bioenergy is one of the many diverse resources available to help meet our demand for energy. It is classified as a form of renewable energy derived from biomass – organic material – that can be used to produce heat, electricity, transportation fuels and products.
Biofuels	Fuels coming from biomass: wood rejects, bark, black liquor, pitch oil, certain parts of mixed wastes and biogas produced during the anaerobic treatment of water.
Biomass	Biomass is an energy resource derived from plant- and algae-based material that includes crop wastes, forest residues, purpose-grown grasses, woody energy crops, algae, industrial wastes, sorted municipal solid waste, urban wood waste and food waste. Biomass is the only renewable energy source that can offer a viable supplement to petroleum-based liquid transportation fuels – such as gasoline, jet and diesel fuel – in the near to mid term. It can also be used to produce valuable chemicals for manufacturing, as well as power to supply the grid.
Black liquor	Residue from pulping containing organic compounds (such as lignin). This residue is burnt to produce energy and to recover the chemicals.
By-product	Secondary or incidental products deriving from manufacturing process and are not the primary product. A by-product can be marketable.
Carbon dioxide equivalent CO₂-eq	A measure used to compare the emissions from various greenhouse gases based upon their climate change potential (CCP). The CO ₂ -eq carbon dioxide equivalent for other emissions is derived by multiplying the amount of the emission by the associated CCP factor.
Carbon footprint	Carbon released to the atmosphere during the life cycle of a product from cradle to grave.
CDP	CDP (formerly the 'Carbon Disclosure Project') is an organisation based in the United Kingdom which encourages large corporations from the world's major economies to disclose their greenhouse gas emissions and climate change strategies.
CHP	Combined Heat and Power: a combination of a boiler and a gas and/or steam turbine that simultaneously produces electricity and thermal energy (steam) by burning fuels. This system is considered to be the most efficient technology in industries using both steam and electricity. Electricity from a CHP is called co-generated electricity while all other internal generation is expressed as self-generated.
CHP (outsourced)	A CHP installation, belonging to an external party, located at or near a Smurfit Kappa site for delivering electricity and steam to the Smurfit Kappa production facility. All fuel and electricity used for the production of paper as well as emissions related to that are included in the figures for the Smurfit Kappa production facility.
Climate change	The United Nations Framework Convention on Climate Change (UNFCCC) defines it as a change of climate that is attributed directly or indirectly to human activity, altering the composition of the global atmosphere.
Co-generated electricity	Electricity generated by a CHP system belonging to Smurfit Kappa or from an outsourced CHP system.
CO₂ biogenic	Carbon dioxide emitted when burning biofuels. This CO ₂ is considered to be carbon neutral as it is removed from the atmosphere and stored in biomass within a short period of time.
CO₂ fossil	Carbon dioxide emitted when burning fossil fuels for the production of paper. The calculation is based on international guidelines from the carbon content of each fuel (WRI/WBCSD GHG protocol).
CO₂ indirect	Fossil carbon dioxide generated externally in the production of electricity purchased from the grid. Source: IEA CO ₂ Emissions from Fuel Combustion, OECD/IEA, Paris, 2016.
Energy efficiency	Energy efficiency is the goal to reduce the amount of energy required to provide products and services.
Energy Union	The Energy Union strategy is focused on boosting energy security, creating a fully integrated internal energy market, improving energy efficiency, decarbonising the economy (not least by using more renewable energy) and supporting research, innovation and competitiveness.
European Union Emissions Trading System – EU ETS	EU ETS, also known as the European Union Emissions Trading Schemes, is the most extensive greenhouse gas emissions trading scheme in the world. It was launched in 2005 to combat global warming and is a major pillar of EU climate policy.
Dust	Particles coming from the combustion of fuels.
Fossil fuels	Fuels originating from non-renewable resources (gas, oil, coal, peat and lignite).
GHG emissions	A greenhouse gas (GHG) is any gaseous compound in the atmosphere that is capable of absorbing infrared radiation, that is trapping and holding heat in the atmosphere. By increasing the heat in the atmosphere, greenhouse gases are responsible for the greenhouse effect, which leads to global warming.
GJ	Gigajoule, a unit of energy that generally applies to fuel. 1 gigajoule (GJ) = 1 billion joules = 10 ⁹ joules.

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Green electricity certificate	A tradable commodity for electricity units generated using renewable energy sources. Definition of renewable energy source is a variable depending on certificate trading scheme, typically solar, hydro, wind, geothermal or biomass. A certificate of origin covers other energy sources than certificate of renewable origin.
Grid supply	Electricity purchased from a national distribution network.
GWh	Unit of energy, generally applies to electricity. 1 GWh (GigaWatt hour) = 1 million kWh (kiloWatt hour).
Net Zero	To achieve Net Zero emissions, we work towards achieving a state in which the activities at our paper and board mills in our gate-to-gate value chain result in no net impact on the climate from greenhouse gas emissions. The key effort for Smurfit Kappa is to move from fossil-based fuels to carbon neutral fuels and improve its energy efficiency.
NO_x	Mix of nitrogen oxides (NO and NO ₂) calculated as NO ₂ (nitrogen dioxide) coming from combustion of fuels. They can contribute to the acidification of soil and water.
Paris Agreement	Agreement within the framework of the United Nations Framework Convention on Climate Change dealing with greenhouse gases, emissions mitigation, adaptation and finance. An agreement on the language of the treaty was negotiated by representatives of 195 countries during COP21 in December 2015.
Self-generated electricity	Electricity generated by an electricity generator without recovery of steam.
Sequestration	Carbon sequestration describes the long-term storage of carbon dioxide or other forms of carbon to either mitigate or defer global warming and avoid dangerous climate change.
SO_x	Mix of sulphur oxides calculated as SO ₂ coming from combustion of fuels. Sulphur dioxide contributes to the acidification of soil and water.
PJ	Petajoule, a unit of energy. 1 petajoule = 1000 terajoules = 10 ¹⁵ joules.
TJ	Terajoule, a unit of energy that generally applies to fuel. 1 terajoule = 1000 gigajoules = 10 ¹² joules.
21st Conference of the Parties – COP 21	The 2015 United Nations Climate Change Conference was held in Paris, France, from 30 November to 12 December 2015. It was the 21st yearly session of the Conference of the Parties to the 1992 United Nations Framework Convention on Climate Change and the 11th session of the Meeting of the Parties to the 1997 Kyoto Protocol.
Organisations	
Asociación de Corrugadores del Caribe Centro y Sur América (ACCCSA)	Organisation of corrugated cardboard manufacturers in the Latin American region, whose objective is to exchange experiences, ideas and technological knowledge that will benefit and consolidate the entire Latin American corrugator sector.
CEPI	CEPI, the Confederation of European Paper Industries. It is a non-profit organisation representing the European pulp and paper industry.
EcoVadis	EcoVadis brings Buyers and Suppliers together to efficiently drive CSR and sustainability performance across 150 sectors and 120 countries to reduce risk and drive innovation in their supply chains.
ELCD	European Reference Life Cycle Database. The ELCD has been developed within the 'European Platform on Life Cycle Assessment' by the Joint Research Centre, Institute for Environment and Sustainability (JRC-IES).
ERT	The European Round Table of Industrialists (ERT) is a forum bringing together around 50 Chief Executives and Chairpersons of major multinational companies of European parentage covering a wide range of industrial and technological sectors, working to strengthen competitiveness in Europe. The group works at both national and European levels.
ESG	Environmental, social and corporate governance (ESG) criteria refer to three main factors investors consider with regards to a firm's ethical impact and sustainable practices.
Ethibel	The Ethibel Sustainability Index Excellence Europe lists 200 European companies that display the best performance in terms of corporate social responsibility.
Euronext Vigeo	The Euronext Vigeo indices comprise the highest-ranking listed companies as evaluated in terms of their performance in corporate social responsibility.
FAO	The Food and Agriculture Organisation (FAO) is specialised agency of the United Nations that leads international efforts to defeat hunger. The goal is to achieve food security for all and make sure that people have regular access to enough high-quality food to lead active, healthy lives. With over 194 member states, FAO works in over 130 countries worldwide.
FEFCO	FEFCO is a non-profit organisation representing the interests of the industry across Europe and addressing a wide range of issues, from technical topics to economical questions. The role of the Federation is to investigate economic, financial, technical and marketing issues of interest to the corrugated packaging industry, to analyse all factors that may influence the industry and to promote and develop its image.

FTSE4Good	The FTSE4Good Index series is designed to measure the performance of companies demonstrating strong environmental, social and governance practices.
Global Reporting Initiative (GRI)	GRI is an independent international organisation for sustainability reporting, since 1997. GRI helps businesses and governments worldwide understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance and social well-being. This enables real action to create social, environmental and economic benefits for everyone. The GRI Sustainability Reporting Standards are developed with true multi-stakeholder contributions and rooted in the public interest.
ICCA	The International Corrugated Case Association (ICCA), formed in 1961, contributes to the well-being of the corrugated packaging industry worldwide by supporting and enhancing the work of association members.
ILO	International Labour Organisation (ILO) is the only tripartite United Nations agency. Since 1919, the ILO brings together governments, employers and workers of 187 member states, to set labour standards, develop policies and devise programmes promoting decent work for all women and men.
Irish Business and Employers Confederation (IBEC)	IBEC is Ireland's largest lobby group representing Irish business both domestically and internationally. Its membership is home-grown, multinational, big and small, spanning every sector of the economy.
OECD	Organisation for Economic Co-operation and Development (OECD), provides a forum in which governments can work together to share experiences and find solutions to common problems, work with governments to understand what drives economic, social and environmental changes, measure productivity and global flows of trade and investment, analyse and compares data to predict future trends, establishes international standards in a wide range of aspects, from agriculture and taxes to the safety of chemical products.
SDGs	The Sustainable Development Goals (SDGs) define global sustainable development priorities and aspirations for 2030 and seek to mobilise global efforts around a common set of goals and targets. The SDGs call for worldwide actions among governments, business and civil society to end poverty and create a life of dignity and opportunity for all, within the boundaries of the planet.
SEDEX	As the largest collaborative platform for sharing ethical supply chain data, SEDEX is an innovative and effective supply chain management solution, helping companies to reduce risk, protect company reputation and improve supply chain practices.
STOXX Global ESG Leaders	The STOXX Global ESG Leaders index offers a representation of the leading global companies in terms of environmental, social and governance criteria, based on ESG indicators provided by Sustainalytics. The index is made of the following three ESG sub-indices: the STOXX Global ESG Environmental Leaders, the STOXX Global ESG Social Leaders and the STOXX Global ESG Governance Leaders indices.
UN 2030 Agenda	The 2030 Agenda for Sustainable Development was launched by a UN Summit in New York on 25-27 September 2015 and is aimed at ending poverty in all its forms. The UN 2030 Agenda envisages 'a world of universal respect for human rights and human dignity, the rule of law, justice, equality and non-discrimination'. It is grounded in the Universal Declaration on Human Rights and international human rights treaties and emphasises the responsibilities of all states to respect, protect and promote human rights. There is a strong emphasis on the empowerment of women and of vulnerable groups such as children, young people, persons with disabilities, older persons, refugees, internally displaced persons and migrants. The Agenda's 17 Sustainable Development Goals (SDG), and their 169 targets, aim at eradicating poverty in all forms and 'seek to realise the human rights of all and achieve gender equality'.
UN Global Compact's CEO Water Mandate	The CEO Water Mandate is a UN Global Compact initiative that mobilises business leaders on water, sanitation and the Sustainable Development Goals. Endorsers of the CEO Water Mandate commit to continuous progress against six core elements of water stewardship and in so doing understand and manage their own water risks.
WBCSD	The World Business Council for Sustainable Development is a CEO-led organisation of forward-thinking companies that galvanises the global business community to create a sustainable future for business, society and the environment.
Certifications: forest and other	
Deforestation	Deforestation, clearance or clearing is the removal of a forest or stand of trees where the land is thereafter converted to a non-forest use.
FSC	The Forestry Stewardship Council (FSC) is an independent, non-governmental organisation established to promote the responsible management of the world's forests through independent third-party certification.

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FSSC 22000	These standards specify requirements for a food safety management system where an organisation in the food chain needs to demonstrate its ability to control food safety hazards in order to ensure that food is safe at the time of human consumption.
ISO 9001	Scheme certified by independent third party that ensures that the operation certified applies internationally recognised standards and procedures of quality management.
ISO 14001	Scheme certified by independent third party that ensures that the operation certified applies internationally recognised standards and procedures of environmental management.
ISO 50001 Energy Management Systems	Scheme certified by independent third party that ensures that the operation certified applies internationally recognised standards and procedures of energy usage: improvement of efficiency, reduction of consumption and energy security.
Non-controversial origin	Virgin wood or wood fibre which has been verified as having a low probability of including wood from any of the following categories, in line with FSC and PEFC schemes: a) Illegally harvested wood. b) Wood harvested in violation of traditional and civil rights. c) Wood harvested in forests in which high conservation values are threatened by management activities. d) Wood harvested in forests being converted from natural and semi-natural forests to plantations or non-forest use. e) Wood from forests in which genetically modified trees are planted.
OHSAS 18001/ ISO 45001	Scheme certified by independent third party that ensures that the operation certified applies internationally recognised standards and procedures of occupational health and safety management.
PEFC	Programme for the Endorsement of Forest Certification. PEFC is an independent, non-governmental organisation that promotes sustainably managed forests through independent third-party certification.
Reforestation	Reforestation is the natural or intentional restocking of existing forests and woodlands (forestation) that have been depleted.
SFI	SFI Inc. (Sustainable Forest Initiative) is an independent, non-profit organisation dedicated to promoting sustainable forest management. Companies are certified Chain of Custody according to the SFI standard through independent third-party certification.
EU Timber Regulation	The EU Timber Regulation is a regulation aims to reduce illegal logging by ensuring that no illegal timber or timber products can be sold in the EU, applies to wood and wood products being placed for the first time on the EU market.
Water	
BOD	Biochemical Oxygen Demand (unit: mg O ₂ /litre) refers to the level of oxygen uptake by microorganisms in a sample of water measured over a period of five days.
COD	Chemical Oxygen Demand (COD) is the most commonly used test to measure the amount of organic compounds in water (unit: mg O ₂ /litre). The result indicates the level of all organic compounds that can be oxidised by a strong oxidising agent.
Process water	Quantity of water containing organic compounds released into the environment (river, sea) after internal water treatment or released to an external treatment plant (municipal water treatment). In all cases, levels of pollutants released are reported as outputs of the Company even in the case of operations that send process water to external treatment.
Total N (nitrogen)	Sum of organic nitrogen, ammonia (NH ₃) and ammonium (NH ₄ ⁺) discharged with the process water.
Total P (phosphorous)	Sum of phosphorous compounds discharged with the process water.
Total suspended solids (TSS)	Refers to the level of small solid particles discharged with the process water. Total suspended solids are those solids retained on a glass fibre filter dried to a constant weight at 103-105°C.
Products and raw materials	
Containerboard	Papers and boards mainly used in the manufacture of corrugated board. They are made from virgin or recovered fibres. Included are kraftliner, testliner, semi-chemical fluting and recycled fluting.
Corrugated board	Structured board made by a corrugator usually formed by gluing one wave-formed liner (called fluting) in the middle of two flat-facing sheets of containerboard (kraftliner or testliner).
Fluting	The wave-formed middle layer in corrugated board.
Kraftliner	Paper manufactured mainly from virgin wood fibres.
Testliner	Paper manufactured from recycled fibres.
Inorganic raw materials	Raw material used for manufacturing our products that are not organic, such as fillers, sodium hydroxide, sodium sulphate and calcium oxide.
Other organic raw materials	Raw materials used for manufacturing our products that are organic excluding fibres, starch or plastic raw materials which are reported individually. This category includes oil, lubricant and organic additives, such as colourant or dyes.

Raggers	In the beginning of the repulping process in which recovered paper is returned into pulp, non-fibrous materials are being removed from the recovered paper. Plastics, strapping and other floating materials are collected from the mass with a rope called a 'ragger'.
Recovered paper	Recovered paper refers to used paper and board separately collected and classified for the purpose of recycling, which is then used as raw material in the manufacture of new paper and paperboard.
Recovery	Recovery refers to extracting selected materials for a specific use. In the paper industry this means recovery of fibres in recycled paper or the recovery of energy value in the final stage of the material life cycle.
Recycling	Converting material into new materials and products. In the paper industry this refers to converting recovered fibres back to paper and finding new uses for other raw materials produced alongside recovered paper instead of sending them to landfill.
Reduction	This can either mean finding the most materially efficient ways to use raw materials or replacing a more harmful raw material with a less harmful one and thus reducing its harmful impact.
Renewing	Using renewable raw materials in a sustainable manner and maintaining the natural ability of the material to be renewed.
Reuse	Reuse is the action or practice of using something again, whether for its original purpose (conventional reuse) or to fulfil a different function (creative reuse or repurposing) without changing its form in between.
Virgin fibre	Pulp obtained through a chemical process used to remove lignin from wood. As a result, the fibre can be used to produce paper. The lignin residue and other organic compounds are subsequently collected and used in the formation of black liquor.
Health and Safety	
Accident	An undesirable or unfortunate happening that occurs unintentionally and usually results in harm, injury, damage or loss.
Lost time accident (LTA)	Refers to a work-related injury incident sustained by a Smurfit Kappa employee while performing their work duties that results in their absence from their scheduled work after the day of the incident.
Lost time accident frequency rate	Refers to the number of lost time accidents per 100,000 hours worked. $LTA \text{ frequency rate} = \frac{\text{number of LTA} \times 100,000}{\text{total number of hours worked}}$.
Lost time accident severity rate	Refers to the total number of days lost per 100,000 hours worked. $LTA \text{ severity rate} = \frac{\text{number of days lost} \times 100,000}{\text{total number of hours worked}}$.
Number of days lost	Refers to the number of days lost arising from any lost time accident. When counting the number of days lost due to an accident, the day of the accident is not counted as a lost day.
Total recordable incident rate	Refers to the total number of recordable injury cases per 100,000 hours worked by Smurfit Kappa employees. Number of recordable injuries (lost time accident + restricted workday case + medical treatment case) $\times 100,000 / \text{total hours worked by all Smurfit Kappa employees during the period covered}$.
Universal Declaration of Human Rights	The Universal Declaration of Human Rights (UDHR) is a milestone document in the history of human rights. Drafted by representatives with different legal and cultural backgrounds from all regions of the world, the Declaration was proclaimed by the United Nations General Assembly in Paris on 10 December 1948 (General Assembly resolution 217 A) as a common standard of achievements for all peoples and all nations. It sets out, for the first time, fundamental human rights to be universally protected and it has been translated into over 500 languages.
Workforce	The workforce, or labour force, is the labour pool in employment; it is generally used to describe those working for a company or industry.
Wastes	
Wastes	Wastes are classified as non-hazardous wastes or hazardous wastes, and are reported separately. Wood wastes and corrugated board shavings are excluded. All amounts of wastes are reported in mass as disposed.
Total non-hazardous wastes	Sum of all non-hazardous waste whatever its destination. Each category of non-hazardous wastes is defined and reported.
Non-hazardous wastes landfill	Part of the non-hazardous wastes that are disposed of in either internal or external landfill in accordance with national legislation.
Non-hazardous wastes recovery	Part of non-hazardous wastes that are reused or recycled or composted or used in agriculture or incinerated with energy recovery. The incineration facility is classified as a recovery operation if the efficiency of the plant complies with the definition laid down in Annex II of the Directive 2008/98/EC on waste.
Non-hazardous wastes other	Part of non-hazardous wastes that do not belong to the two previous categories. This includes wastes incinerated without energy recovery or wastes for which the final disposal is uncertain.
Hazardous waste	A hazardous waste is a waste with properties that make it dangerous or capable of having a harmful effect on human health or the environment. Residues of oils and other hazardous wastes (building wastes containing asbestos, ink residues, etc.).