

GRI Index

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GRI 102: general standard disclosures				
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GRI 102	GRI 102:29	Identifying and managing economic, environmental, and social impacts	SDR	20-21, 68-69
GRI 102	GRI 102:30	Effectiveness of risk management processes	AR	32-35
GRI 102	GRI 102:31	Review of economic, environmental, and social topics	SDR	68 – The Sustainability Committee of the Board met five times in 2020
GRI 102	GRI 102:32	Highest governance body's role in sustainability reporting	SDR/AR/WEBSITE	68-69/68, 100-101
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GRI 102	GRI 102:43	Approach to stakeholder engagement	SDR/AR	18-19/40-41
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GRI 102	GRI 102:46	Defining report content and topic boundaries	SDR	21, 25-27, 47-49, 63-65, 88
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GRI 102	GRI 102:48	Restatements of information	SDR	88
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GRI 102	GRI 102:50	Reporting period	SDR	The report covers the period calendar year 2020
GRI 102	GRI 102:51	Date of most recent report	SDR	Published 29 April 2020
GRI 102	GRI 102:52	Reporting cycle	SDR	Annual, 88
GRI 102	GRI 102:53	Contact point for questions regarding the report	SDR	Back cover
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GRI 103: management approach				
Reporting practices				
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GRI 103	GRI 103:2	The management approach and its components	SDR/AR	68/100
GRI 103	GRI 103:3	Evaluation of the management approach	SDR/AR	68/100
Category: economic				
GRI 201: economic performance				
GRI 201	GRI 201:1	Direct economic value generated and distributed	AR	2-5
GRI 201	GRI 201:2	Financial implications and other risks and opportunities due to climate change	SDR/AR	25-29/32-35, 50-51
GRI 201	GRI 201:3	Defined benefit plan obligations and other retirement plans	SDR/AR	57, 68-69/150-154
GRI 201	GRI 201:4	Financial assistance received from government	SDR	69
GRI 202: market presence				
GRI 202	GRI 202:1	Ratios of standard entry-level wage by gender compared with local minimum wage	SDR	57
GRI 202	GRI 202:2	Proportion of senior management hired from the local community	SDR	52
GRI 203: indirect economics impacts				
GRI 203	GRI 203:1	Infrastructure investments and services supported	AR	118-119, 159
GRI 203	GRI 203:2	Significant indirect economic impacts	AR	32-35
GRI 204: procurement practices				
GRI 204	GRI 204:1	Proportion of spending on local suppliers	SDR	70-71
GRI 205: anti-corruption				
GRI 205	GRI 205:1	Operations assessed for risks related to corruption	SDR/AR	52, 68/35 – Our Code of Conduct covers anti-corruption
GRI 205	GRI 205:2	Communication and training about anti-corruption policies and procedures	SDR/AR	68/48 – Our Code of Conduct covers the items of this criteria
GRI 205	GRI 205:3	Confirmed incidents of corruption and actions taken	SDR	68 – Our Code of Conduct covers the items of this criteria

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GRI 206: anti-competitive behaviour				
GRI 206	GRI 206:1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	SDR/AR	68/35 – Our Code of Conduct covers the items of this criteria.
GRI 207: tax				
GRI 207	GRI 207:1	Approach to tax	SDR	69
GRI 207	GRI 207:2	Tax governance, control, and risk management	SDR	69
GRI 207	GRI 207:3	Stakeholder engagement and management of concerns related to tax	SDR	69
GRI 207	GRI 207:4	Country-by-country reporting	SDR	69
Category: environmental				
GRI 301: materials				
GRI 301	GRI 301:1	Materials used by weight or volume	SDR	74-75
GRI 301	GRI 301:2	Recycled input materials used	SDR	34-35, 74-75
GRI 301	GRI 301:3	Reclaimed products and their packaging materials	SDR	N/A SK produces packaging materials for other industries
GRI 302: energy				
GRI 302	GRI 302:1	Energy consumption within the organisation	SDR	27, 30-33, 82, 99
GRI 302	GRI 302:2	Energy consumption outside of the organisation	SDR	32-33, 82, 99
GRI 302	GRI 302:3	Energy intensity	SDR	31, 76-82
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GRI 303: water				
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GRI 303	GRI 303:5	Water consumption	SDR	38-41, 74-82
GRI 304: biodiversity				
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GRI 304	GRI 304:2	Significant impacts of activities, products, and services on biodiversity	SDR	35-37
GRI 304	GRI 304:3	Habitats protected or restored	SDR/Website	35-37
GRI 304	GRI 304:4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SDR/Website	35-37
GRI 305: emissions				
GRI 305	GRI 305:1	Direct (Scope 1) GHG emissions	SDR	31-32, 74-79
GRI 305	GRI 305:2	Energy indirect (Scope 2) GHG emissions	SDR	76-82
GRI 305	GRI 305:3	Other indirect (Scope 3) GHG emissions	SDR	32-33
GRI 305	GRI 305:4	GHG emissions intensity	SDR	5, 9, 19, 24-25, 27, 32
GRI 305	GRI 305:5	Reduction of GHG emissions	SDR	5, 9, 19, 24-25, 27, 31-33
GRI 305	GRI 305:6	Emissions of ozone-depleting substances (ODS)	SDR	SO _x , NO _x , 76-79
GRI 305	GRI 305:7	Nitrogen oxides (NO _x), sulphur oxides (SO _x), and other significant air emissions	SDR	76-79

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GRI 306	GRI 306:2	Waste by type and disposal method	SDR	76-82
GRI 306	GRI 306:3	Significant spills	SDR	No significant spills in 2020
GRI 306	GRI 306:4	Transport of hazardous waste	SDR	76-79
GRI 306	GRI 306:5	Water bodies affected by water discharges and/or runoff	Website	www.smurfitkappa.com/sustainability/performance
GRI 307: environmental compliance				
GRI 307	GRI 307:1	Non-compliance with environmental laws and regulations	SDR	68
GRI 308: supplier environmental assessment				
GRI 308	GRI 308:1	New suppliers that were screened using environmental criteria	SDR	70-71, 85
GRI 308	GRI 308:2	Negative environmental impacts in the supply chain and actions taken	SDR	70-71, 85
Category: social				
GRI 401: employment				
GRI 401	GRI 401:1	New employee hires and employee turnover	SDR	84
GRI 401	GRI 401:2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SDR	57
GRI 401	GRI 401:3	Parental leave	SDR	84
GRI 402: labour/management relations				
GRI 402	GRI 402:1	Minimum notice periods regarding operational changes	SDR	52
GRI 403: occupational Health and Safety				
GRI 403	GRI 403:1	Occupational Health and Safety Management System	SDR	58-59
GRI 403	GRI 403:2	Hazard identification, risk assessment, and incident investigation	SDR	58-59, 84
GRI 403	GRI 403:3	Occupational health services	SDR	58-59
GRI 403	GRI 403:4	Worker participation, consultation, and communication on occupational Health and Safety	SDR	52, 54-58
GRI 403	GRI 403:5	Worker training on occupational Health and Safety	SDR	58-59
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GRI 404: training and education				
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GRI 404	GRI 404:2	Programmes for upgrading employee skills and transition assistance programmes	SDR	51, 54, 56-57
GRI 404	GRI 404:3	Percentage of employees receiving regular performance and career development reviews	SDR	51, 54, 56-57
GRI 405: diversity and equal opportunity				
GRI 405	GRI 405:1	Diversity of governance bodies and employees	SDR/AR	52, 55/99
GRI 405	GRI 405:2	Ratio of basic salary and remuneration of women to men	SDR	57
GRI 406: non-discrimination				
GRI 406	GRI 406:1	Incidents of discrimination and corrective actions taken	SDR	52, 55, 68
GRI 407: freedom of association and collective bargaining				
GRI 407	GRI 407:1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SDR	52, 68-71

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GRI 408: child labour				
GRI 408	GRI 408:1	Operations and suppliers at significant risk for incidents of child labour	SDR	52, 68, 70-71
GRI 409: forced or compulsory labour				
GRI 409	GRI 409:1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SDR	52, 70-71
GRI 410: security practices				
GRI 410	GRI 410:1	Security personnel trained in human rights policies or procedures	N/A	
GRI 411: rights of indigenous peoples				
GRI 411	GRI 411:1	Incidents of violations involving rights of indigenous peoples	SDR	No incidents were recorded in 2020
GRI 412: human rights assessment				
GRI 412	GRI 412:1	Operations that have been subject to human rights reviews or impact assessments	SDR	52
GRI 412	GRI 412:2	Employee training on human rights policies or procedures	SDR	SDR 2014 p26
GRI 412	GRI 412:3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	SDR	52
GRI 413: local communities				
GRI 413	GRI 413:1	Operations with local community engagement, impact assessments, and development programmes	SDR	18-19, 46-49, 60-61
GRI 413	GRI 413:2	Operations with significant actual and potential negative impacts on local communities	SDR	18-19, 46-49, 60-61
GRI 414: supplier social assessment				
GRI 414	GRI 414:1	New suppliers that were screened using social criteria	SDR	70-71
GRI 414	GRI 414:2	Negative social impacts in the supply chain and actions taken	SDR	64-65, 70-71, 85
GRI 415: public policy				
GRI 415	GRI 415:1	Political contributions	SDR	68-69
GRI 416: customer Health and Safety				
GRI 416	GRI 416:1	Assessment of the Health and Safety impacts of product and service categories	SDR	69
GRI 416	GRI 416:2	Incidents of non-compliance concerning the Health and Safety impacts of products and services	SDR	69
GRI 417: marketing and labelling				
GRI 417	GRI 417:1	Requirements for product and service information and labelling	SDR	N/A*
GRI 417	GRI 417:2	Incidents of non-compliance concerning product and service information and labelling	SDR	N/A*
GRI 417	GRI 417:3	Incidents of non-compliance concerning marketing communications	SDR	68-71
GRI 418: customer privacy				
GRI 418	GRI 418:1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		No substantiated complaints identified
GRI 419: socioeconomic compliance				
GRI 419	GRI 419:1	Non-compliance with laws and regulations in the social and economic area	SDR	68-69

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