

GRI Index

GRI Standard Number	Disclosure Number	Disclosure Title and Description	Source/Comment	Page(s)
Universal Standard				
GRI 2: General Disclosures				
The Organisation and its Reporting Practices				
GRI 2	GRI 2:1	Organisational details	SDR	Cover, inside front, back cover
GRI 2	GRI 2:2	Entities included in the organisation's sustainability reporting	SDR	134
GRI 2	GRI 2:3	Reporting period, frequency and contact point	SDR	134 This report covers the period 2022
GRI 2	GRI 2:4	Restatements of information	SDR	134
GRI 2	GRI 2:5	External assurance	SDR	151-152
Activities and Workers				
GRI 2	GRI 2:6	Activities, value chain and other business relationships	SDR	1-33
GRI 2	GRI 2:7	Employees	SDR Data partially incomplete based on gender and region breakdown.	Inside front, 71, 127
GRI 2	GRI 2:8	Workers who are not employees	SDR	127 (footnote)
Governance				
GRI 2	GRI 2:9	Governance structure and composition	AR	100-147
GRI 2	GRI 2:10	Nomination and selection of the highest governance body	AR	100-147
GRI 2	GRI 2:11	Chair of the highest governance body	AR	100-103
GRI 2	GRI 2:12	Role of the highest governance body in overseeing the management of impacts	AR	100-147
GRI 2	GRI 2:13	Delegation of responsibility for managing impacts	SDR	108-111
GRI 2	GRI 2:14	Role of the highest governance body in sustainability reporting	SDR/AR/website	108-111 / 108-109 / smurfitkappa.com/about/corporate-governance
GRI 2	GRI 2:15	Conflicts of interest	AR	108-109
GRI 2	GRI 2:16	Communication of critical concerns	SDR/AR	109-110 / 105-112
GRI 2	GRI 2:17	Collective knowledge of highest governance body	AR	69-72, 104, 108-110, 141-143
GRI 2	GRI 2:18	Evaluation of the performance of the highest governance body	AR	110-111
GRI 2	GRI 2:19	Remuneration policies	AR	117-127
GRI 2	GRI 2:20	Process to determine remuneration	AR	117-127
GRI 2	GRI 2:21	Annual total compensation ratio	AR Currently applies to Ireland only. We have started to voluntarily put together gender pay gap data in the UK and Ireland and build on a further disclosure. In our remuneration report we disclose the complete remuneration policies for our highest paid individuals (AR 120-136)	131
Strategy, Policies and Practices				
GRI 2	GRI 2:22	Statement of sustainable development strategy	SDR	12-19
GRI 2	GRI 2:23	Policy commitments	SDR/website	108-111 / smurfitkappa.com/about/corporate-governance/policies

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GRI 2	GRI 2:24	Embedding policy commitments	SDR/website	108-111 / smurfitkappa.com/about/corporate-governance/policies
GRI 2	GRI 2:25	Processes to remediate negative impacts	SDR/AR	77, 93 / 97, 112, 116
GRI 2	GRI 2:26	Mechanisms for seeking advice and raising concerns	SDR	77
GRI 2	GRI 2:27	Compliance with laws and regulations	SDR	77, 109, 128
GRI 2	GRI 2:28	Membership associations	SDR	3, 30-31, 108-111
Stakeholder Engagement				
GRI 2	GRI 2:29	Approach to stakeholder engagement	SDR/AR	30-31 / 42-48
GRI 2	GRI 2:30	Collective bargaining agreements	SDR	77
GRI 3: Material Topics				
Disclosures on Material Topics				
GRI 3	GRI 3:1	Process to determine material topics	SDR	32-33
GRI 3	GRI 3:2	List of material topics	SDR	32-33, 40-41, 74-75, 102-103
GRI 3	GRI 3:3	Management of material topics	SDR/partially omitted: Some of the reporting requirements are incomplete. A double materiality assessment commenced in 2022 which will support further disclosure of these requirements	32-33, 40-41, 74-75, 102-103
Category: Economic				
GRI 201: Economic Performance				
GRI 201	GRI 201:1	Direct economic value generated and distributed	AR	2-3, 6-7
GRI 201	GRI 201:2	Financial implications and other risks and opportunities due to climate change	SDR/AR/omitted 202:2 iii and v Incomplete data at the moment. The data will become available as our TCFD evolves	36-41 / 32-36, 68-85
GRI 201	GRI 201:3	Defined benefit plan obligations and other retirement plans	SDR/AR	85, 108-109 / 197-202
GRI 201	GRI 201:4	Financial assistance received from government	SDR	110-111
GRI 202: Market Presence				
GRI 202	GRI 202:1	Ratios of standard entry level wage by gender compared to local minimum wage	SDR	85
GRI 202	GRI 202:2	Proportion of senior management hired from the local community	SDR	76-77, 127
GRI 203: Indirect Economics Impacts				
GRI 203	GRI 203:1	Infrastructure investments and services supported	AR/SDR/ Omitted 203:1c: not applicable to our industry	
GRI 203	GRI 203:2	Significant indirect economic impacts	AR	32-36
GRI 204: Procurement Practice				
GRI 204	GRI 204:1	Proportion of spending on local suppliers	SDR	112-114, 128
GRI 205: Anti-corruption				
GRI 205	GRI 205:1	Operations assessed for risks related to corruption	SDR/AR	76-77, 109-110 / 36 Our Code of Conduct covers anti-corruption
GRI 205	GRI 205:2	Communication and training about anti-corruption policies and procedures	SDR/AR	76-77, 109-110 / 58 Our Code of Conduct covers anti-corruption
GRI 205	GRI 205:3	Confirmed incidents of corruption and actions taken	SDR	109-110 Our Code of Conduct covers anti-corruption

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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/ Code of Conduct	76-77, 109-110 / 36, 58 Our Code of Conduct covers anti-corruption
GRI 207: Tax				
GRI 207	GRI 207:1	Approach to tax	SDR	110-111
GRI 207	GRI 207:2	Tax governance, control, and risk management	SDR	110-111
GRI 207	GRI 207:3	Stakeholder engagement and management of concerns related to tax	Website	smurfitkappa.com/ tax-strategy
GRI 207	GRI 207:4	Country-by-country reporting	Omitted: Data incomplete. We expect to have finalised our country-by-country data by 2025	
Category: Environmental				
GRI 301: Materials				
GRI 301	GRI 301:1	Materials used by weight or volume	SDR	51, 118-119, 128
GRI 301	GRI 301:2	Recycled input materials used	SDR	27, 51, 62, 118-119, 128
GRI 301	GRI 301:3	Reclaimed products and their packaging materials	Omitted: not applicable for our industry, SK produces packaging materials for other industries	
GRI 302: Energy				
GRI 302	GRI 302:1	Energy consumption within the organisation	SDR	42-45, 126
GRI 302	GRI 302:2	Energy consumption outside of the organisation	N/A	N/A
GRI 302	GRI 302:3	Energy intensity	SDR	43, 120-126
GRI 302	GRI 302:4	Reduction of energy consumption	SDR	42-45, 120-126
GRI 302	GRI 302:5	Reductions in energy requirements of products and services	Omitted: not applicable for our industry, SK produces packaging materials for other industries	
GRI 303: Water and Effluents				
GRI 303	GRI 303:1	Interactions with water as a shared resource	SDR	56-61
GRI 303	GRI 303:2	Management of water discharge-related impacts	SDR	36-41, 56-61
GRI 303	GRI 303:3	Water withdrawal	SDR We report as cubic metres (m ³) instead of megalitres 303:3b we report water withdrawal by individual mills	40-41, 56-60, 118-126, 150
GRI 303	GRI 303:4	Water discharge	SDR We report as cubic metres (m ³) instead of megalitres 303:4c we report water discharge by individual mills	40-41, 56-60, 118-126, 150
GRI 303	GRI 303:5	Water consumption	SDR	56-60, 118-126, 150
GRI 304: Biodiversity				
GRI 304	GRI 304:1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SDR	52-55, 130-131
GRI 304	GRI 304:2	Significant impacts of activities, products, and services on biodiversity	SDR	52-55
GRI 304	GRI 304:3	Habitats protected or restored	SDR	52-55, 130-131
GRI 304	GRI 304:4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SDR	52-55, 130-131

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GRI 305: Emissions				
GRI 305	GRI 305:1	Direct (Scope 1) GHG emissions	SDR Smurfit Kappa reports based on CO ₂ emissions. Other CO ₂ emissions are not considered as material	42-45, 118-126, 134, 146-147
GRI 305	GRI 305:2	Energy indirect (Scope 2) GHG emissions	SDR Smurfit Kappa reports based on CO ₂ emissions. Other CO ₂ emissions are not considered as material	118-126, 134, 146-147
GRI 305	GRI 305:3	Other indirect (Scope 3) GHG emissions	SDR Smurfit Kappa reports based on CO ₂ emissions. Other CO ₂ equivalent emissions are not considered as material. Our current Scope 3 reporting covers emissions from transport and we are currently expanding our scope. Our biogenic CO ₂ emissions are covered in our Scope 1 reporting	48-49
GRI 305	GRI 305:4	GHG emissions intensity	SDR Smurfit Kappa reports based on CO ₂ emissions. Other CO ₂ emissions are not considered material	4, 22, 34, 37, 40-42, 44-45
GRI 305	GRI 305:5	Reduction of GHG emissions	SDR Smurfit Kappa reports based on CO ₂ emissions. Other CO ₂ emissions are not considered material	4, 22, 34, 37, 40-45, 146-147
GRI 305	GRI 305:6	Emissions of ozone-depleting substances (ODS)	SDR Due to their specific relevance for our industry, Smurfit Kappa reports SO _x and NO _x as individual emissions	SO _x , NO _x , 120-126
GRI 305	GRI 305:7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	SDR	120-126, 147
GRI 306: Waste				
GRI 306	GRI 306:1	Waste generation and significant waste-related impacts	SDR	62, 64-65, 67, 118-126
GRI 306	GRI 306:2	Management of significant waste-related impacts	SDR	22-23, 26-29, 36-41, 62-67, 134
GRI 306	GRI 306:3	Waste generated	SDR	62, 64-65, 67, 118-126
GRI 306	GRI 306:4	Waste diverted from disposal	SDR	62, 67, 118-126
GRI 306	GRI 306:5	Waste directed to disposal	SDR	62, 67, 118-126
GRI 308: Supplier Environmental Assessment				
GRI 308	GRI 308:1	New suppliers that were screened using environmental criteria	SDR	112-115, 128
GRI 308	GRI 308:2	Negative environmental impacts in the supply chain and actions taken	SDR	112-115, 128
Category: Social				
GRI 401: Employment				
GRI 401	GRI 401:1	New employee hires and employee turnover	SDR Data partially incomplete based on age group, gender and region breakdown.	127
GRI 401	GRI 401:2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SDR	85
GRI 401	GRI 401:3	Parental leave	SDR Data partially incomplete based on age group, gender and region breakdown.	127
GRI 402: Labour/Management Relations				
GRI 402	GRI 402:1	Minimum notice periods regarding operational changes	SDR	76-77

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GRI 403: Occupational Health and Safety				
GRI 403	GRI 403:1	Occupational health and safety management system	SDR	86-91, 127
GRI 403	GRI 403:2	Hazard identification, risk assessment, and incident investigation	SDR	86-91, 127
GRI 403	GRI 403:3	Occupational health services	SDR	86-91
GRI 403	GRI 403:4	Worker participation, consultation, and communication on occupational health and safety	SDR	76-77, 86-91
GRI 403	GRI 403:5	Worker training on occupational health and safety	SDR	86-91
GRI 403	GRI 403:6	Promotion of worker health	SDR	86-91
GRI 403	GRI 403:7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SDR	86-91
GRI 403	GRI 403:8	Workers covered by an occupational health and safety management system	SDR	86-91, 127, 129
GRI 403	GRI 403:9	Work-related injuries	SDR	86-91, 127
GRI 403	GRI 403:10	Work-related ill health	SDR Work-related ill health is not material for our industry	86-91, 127
GRI 404: Training and Education				
GRI 404	GRI 404:1	Average hours of training per year per employee	SDR	85, 127
GRI 404	GRI 404:2	Programs for upgrading employee skills and transition assistance programs	SDR	71-72, 78-79, 84-85
GRI 404	GRI 404:3	Percentage of employees receiving regular performance and career development reviews	Omitted: data not available. We are currently rolling out our HRIS which will transfer all performance reviews onto a digital system that enables us to collect the data in the coming years	
GRI 405: Diversity and Equal Opportunity				
GRI 405	GRI 405:1	Diversity of governance bodies and employees	SDR/AR	76-77, 80-82 / 104
GRI 405	GRI 405:2	Ratio of basic salary and remuneration of women to men	SDR Information currently available for Ireland and UK	85
GRI 406: Non-discrimination				
GRI 406	GRI 406:1	Incidents of discrimination and corrective actions taken	SDR	76-77, 80-82, 108-109
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	76-77, 108-115
GRI 408: Child Labour				
GRI 408	GRI 408:1	Operations and suppliers at significant risk for incidents of child labour	SDR	112
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	76-77, 112-115
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	54-55, 76
GRI 413: Local Communities				
GRI 413	GRI 413:1	Operations with local community engagement, impact assessments, and development programs	SDR	20-21, 40, 54-55, 72, 74, 92-97
GRI 413	GRI 413:2	Operations with significant actual and potential negative impacts on local communities	SDR	30-31, 70-75, 92-97

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GRI 414: Supplier Social Assessment				
GRI 414	GRI 414:1	New suppliers that were screened using social criteria	SDR	112-115
GRI 414	GRI 414:2	Negative social impacts in the supply chain and actions taken	SDR	100-101, 112-115, 128
GRI 415: Public Policy				
GRI 415	GRI 415:1	Political contributions	SDR	109-110
GRI 416: Customer Health and Safety				
GRI 416	GRI 416:1	Assessment of the health and safety impacts of product and service categories	SDR	111
GRI 416	GRI 416:2	Incidents of non-compliance concerning the health and safety impacts of products and services	SDR	111
GRI 417: Marketing and Labelling				
GRI 417	GRI 417:1	Requirements for product and service information and labelling	Omitted: not applicable for our industry. Our products are business to business and in general no such information is required	
GRI 417	GRI 417:2	Incidents of non-compliance concerning product and service information and labelling	Omitted: not applicable for our industry. Our products are business to business and in general no such information is required	
GRI 417	GRI 417:3	Incidents of non-compliance concerning marketing communications	SDR	108-115
GRI 418: Customer Privacy				
GRI 418	GRI 418:1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SDR	109-113