

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	130
GRI 2	GRI 2:3	Reporting period, frequency and contact point	SDR	Inside front cover, 130 This report covers the period of 1.1-31.12.2023 unless otherwise mentioned
GRI 2	GRI 2:4	Restatements of information	SDR	130
GRI 2	GRI 2:5	External assurance	SDR	145-146
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, 5, 123
GRI 2	GRI 2:8	Workers who are not employees	SDR	123 (footnote)
Governance				
GRI 2	GRI 2:9	Governance structure and composition	AR	112-115
GRI 2	GRI 2:10	Nomination and selection of the highest governance body	AR	151-153
GRI 2	GRI 2:11	Chair of the highest governance body	AR	112
GRI 2	GRI 2:12	Role of the highest governance body in overseeing the management of impacts	AR	116-160
GRI 2	GRI 2:13	Delegation of responsibility for managing impacts	AR/SDR	78-81, 116-160 / 16-17
GRI 2	GRI 2:14	Role of the highest governance body in sustainability reporting	SDR/AR/website	154-156 / 14-17 / www.smurfitkappa.com/about/corporate-governance
GRI 2	GRI 2:15	Conflicts of interest	AR	112-115
GRI 2	GRI 2:16	Communication of critical concerns	AR/SDR	116-128 / 75, 104, 106
GRI 2	GRI 2:17	Collective knowledge of highest governance body	AR/SDR	112-116 / 16-17
GRI 2	GRI 2:18	Evaluation of the performance of the highest governance body	AR	116-124
GRI 2	GRI 2:19	Remuneration policies	AR	129-150
GRI 2	GRI 2:20	Process to determine remuneration	AR	129-150
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 132-150)	145
Strategy, Policies and Practices				
GRI 2	GRI 2:22	Statement of sustainable development strategy	SDR	11-12, 14-16, 18-33
GRI 2	GRI 2:23	Policy commitments	SDR/website	104-107 / www.smurfitkappa.com/about/corporate-governance/policies

AR – Annual Report

SDR – Sustainable Development Report

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GRI 2	GRI 2:24	Embedding policy commitments	SDR/website	104-107 / smurfitkappa.com/about/corporate-governance/policies
GRI 2	GRI 2:25	Processes to remediate negative impacts	AR/SDR	125-128 / 74, 104, 106
GRI 2	GRI 2:26	Mechanisms for seeking advice and raising concerns	SDR	75
GRI 2	GRI 2:27	Compliance with laws and regulations	SDR	75, 104, 106
GRI 2	GRI 2:28	Membership associations	SDR	20-21, 106
Stakeholder Engagement				
GRI 2	GRI 2:29	Approach to stakeholder engagement	AR/SDR	48-57 / 19-21
GRI 2	GRI 2:30	Collective bargaining agreements	SDR	75
GRI 3: Material Topics				
Disclosures on Material Topics				
GRI 3	GRI 3:1	Process to determine material topics	SDR	22-25
GRI 3	GRI 3:2	List of material topics	SDR	24
GRI 3	GRI 3:3	Management of material topics	SDR	22-25, 40-41, 72-73, 98-99
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	AR/SDR/omitted 202:2 iii and v Incomplete data at the moment. The data will become available as our TCFD evolves	78-95 / 42-45
GRI 201	GRI 201:3	Defined benefit plan obligations and other retirement plans	AR/SDR	132-150 / 76, 80, 82
GRI 201	GRI 201:4	Financial assistance received from government	SDR	106
GRI 202: Market Presence				
GRI 202	GRI 202:1	Ratios of standard entry level wage by gender compared to local minimum wage	SDR	80, 82
GRI 202	GRI 202:2	Proportion of senior management hired from the local community	SDR	74
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	108-111
GRI 205: Anti-corruption				
GRI 205	GRI 205:1	Operations assessed for risks related to corruption	AR/SDR	38, 66 / 75, 104 Our Code of Conduct covers anti-corruption
GRI 205	GRI 205:2	Communication and training about anti-corruption policies and procedures	AR/SDR	38, 66 / 75, 104, 106 Our Code of Conduct covers anti-corruption
GRI 205	GRI 205:3	Confirmed incidents of corruption and actions taken	SDR	75, 104, 106 Our Code of Conduct covers anti-corruption
GRI 206: Anti-competitive Behaviour				
GRI 206	GRI 206:1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	AR/SDR/ Code of Conduct	38, 125-128 / 75, 106 Our Code of Conduct covers anti-corruption

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GRI 207: Tax				
GRI 207	GRI 207:1	Approach to tax	SDR	106-107
GRI 207	GRI 207:2	Tax governance, control, and risk management	SDR	106-107
GRI 207	GRI 207:3	Stakeholder engagement and management of concerns related to tax	Website	www.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, 114-115
GRI 301	GRI 301:2	Recycled input materials used	SDR	29, 51, 62, 114-115
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	46-47, 114-122
GRI 302	GRI 302:2	Energy consumption outside of the organisation	N/A	N/A
GRI 302	GRI 302:3	Energy intensity	SDR	46, 117-121
GRI 302	GRI 302:4	Reduction of energy consumption	SDR	46-47, 114-121
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	56-59
GRI 303	GRI 303:2	Management of water discharge-related impacts	SDR	56-59
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	58-59, 114-121
GRI 303	GRI 303:4	Water discharge	SDR We report as cubic metres (m ³) instead of megalitres 303:4b-c all our water is industrial process water 303:4c we report water discharge by individual mills	58-59, 114-122
GRI 303	GRI 303:5	Water consumption	SDR	56-59, 114-121
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	53-54, 126-127
GRI 304	GRI 304:2	Significant impacts of activities, products, and services on biodiversity	SDR	53-54, 97, 100-103
GRI 304	GRI 304:3	Habitats protected or restored	SDR	53-54, 126-127
GRI 304	GRI 304:4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SDR	53-54, 126-127

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GRI Standard Number	Disclosure Number	Disclosure Title and Description	Source/Comment	Page(s)
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	42-47, 114-122
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	42-47, 114-122
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	3, 30, 34, 37, 40 - 47, 114-122
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	3, 30, 34, 37, 40-49
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 , 114-122
GRI 305	GRI 305:7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	SDR	114-122
GRI 306: Waste				
GRI 306	GRI 306:1	Waste generation and significant waste-related impacts	SDR	60-65, 114-122
GRI 306	GRI 306:2	Management of significant waste-related impacts	SDR	2, 34, 37, 41, 60-65, 114-122
GRI 306	GRI 306:3	Waste generated	SDR	60-65, 114-122
GRI 306	GRI 306:4	Waste diverted from disposal	SDR	60-65, 114-122
GRI 306	GRI 306:5	Waste directed to disposal	SDR Note: incineration data reported as one	60-65, 114-122
GRI 308: Supplier Environmental Assessment				
GRI 308	GRI 308:1	New suppliers that were screened using environmental criteria	SDR	108-111, 124
GRI 308	GRI 308:2	Negative environmental impacts in the supply chain and actions taken	SDR	108-111, 124
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	123

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GRI 401	GRI 401:2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SDR Note: Global overview disclosed, for country specific data please connect with local HR	80, 82
GRI 401	GRI 401:3	Parental leave	SDR Data partially incomplete based on age group, gender and region breakdown	123
GRI 402: Labour/Management Relations				
GRI 402	GRI 402:1	Minimum notice periods regarding operational changes	SDR	74-75
GRI 403: Occupational Health and Safety				
GRI 403	GRI 403:1	Occupational health and safety management system	SDR	84-87, 123
GRI 403	GRI 403:2	Hazard identification, risk assessment, and incident investigation	SDR	84-87
GRI 403	GRI 403:3	Occupational health services	SDR	84-87
GRI 403	GRI 403:4	Worker participation, consultation, and communication on occupational health and safety	SDR	84-87
GRI 403	GRI 403:5	Worker training on occupational health and safety	SDR	84-87
GRI 403	GRI 403:6	Promotion of worker health	SDR	84-87
GRI 403	GRI 403:7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SDR	84-87
GRI 403	GRI 403:8	Workers covered by an occupational health and safety management system	SDR	84-87
GRI 403	GRI 403:9	Work-related injuries	SDR	84-87, 123
GRI 403	GRI 403:10	Work-related ill health	SDR	84-87, 123
GRI 404: Training and Education				
GRI 404	GRI 404:1	Average hours of training per year per employee	SDR Note: gender split not available due to lack of data	66, 76, 80, 123
GRI 404	GRI 404:2	Programs for upgrading employee skills and transition assistance programs	SDR	69-71, 76-77, 80, 83
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	80
GRI 405: Diversity and Equal Opportunity				
GRI 405	GRI 405:1	Diversity of governance bodies and employees	AR/SDR	116 / 79
GRI 405	GRI 405:2	Ratio of basic salary and remuneration of women to men	SDR Information currently available for Ireland and UK	82
GRI 406: Non-discrimination				
GRI 406	GRI 406:1	Incidents of discrimination and corrective actions taken	SDR	75
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	74-75, 108-111

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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	74, 108-111
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	74-75, 108-111
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, 74
GRI 413: Local Communities				
GRI 413	GRI 413:1	Operations with local community engagement, impact assessments, and development programs	SDR	18, 21, 26-27, 29, 54-55, 70, 88-93
GRI 413	GRI 413:2	Operations with significant actual and potential negative impacts on local communities	SDR	18, 21, 26-27, 29, 54-55, 70, 88-93
GRI 414: Supplier Social Assessment				
GRI 414	GRI 414:1	New suppliers that were screened using social criteria	SDR	108-111
GRI 414	GRI 414:2	Negative social impacts in the supply chain and actions taken	SDR	108-111, 124
GRI 415: Public Policy				
GRI 415	GRI 415:1	Political contributions	SDR	106
GRI 416: Customer Health and Safety				
GRI 416	GRI 416:1	Assessment of the health and safety impacts of product and service categories	SDR	107
GRI 416	GRI 416:2	Incidents of non-compliance concerning the health and safety impacts of products and services	SDR	107
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	104
GRI 418: Customer Privacy				
GRI 418	GRI 418:1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SDR	107