

GRI Index

Universal Standard

GRI Standard Number	Disclosure Number	Disclosure Title and Description	Source/comment	Page (s)
GRI 2: General Disclosures				
The Organization and Its Reporting Practices				
GRI 2	GRI 2:1	Organizational details	SR	Cover, inside front cover, back cover
GRI 2	GRI 2:2	Entities included in the organization's sustainability reporting	SR	Inside front cover, 130-132
GRI 2	GRI 2:3	Reporting period, frequency and contact point	SR	Inside front cover, 130-132 This report covers the period of 1.1-31.12.2024 unless otherwise mentioned
GRI 2	GRI 2:4	Restatements of information	SR	130-132
GRI 2	GRI 2:5	External assurance	SR	158-176
Activities and Workers				
GRI 2	GRI 2:6	Activities, value chain and other business relationships	SR	1-23
GRI 2	GRI 2:7	Employees	SR Data partially incomplete based on gender and region breakdown.	88, 90-91, 119, 127
GRI 2	GRI 2:8	Workers who are not employees	SR	119 (footnote), 127
Governance				
GRI 2	GRI 2:9	Governance structure and composition	ISAR / PS	40-50 / 22-23
GRI 2	GRI 2:10	Nomination and selection of the highest governance body	ISAR / PS	46, 48 / 13-26, 34-35
GRI 2	GRI 2:11	Chair of the highest governance body	ISAR	44
GRI 2	GRI 2:12	Role of the highest governance body in overseeing the management of impacts	ISAR	44-50
GRI 2	GRI 2:13	Delegation of responsibility for managing impacts	ISAR / SR	40-50 / 16
GRI 2	GRI 2:14	Role of the highest governance body in sustainability reporting	ISAR / PS / SR / Website	47 / 33 / 4-7, 16 / smurfitwestrock.com/about/corporate-governance
GRI 2	GRI 2:15	Conflicts of interest	ISAR	43-44
GRI 2	GRI 2:16	Communication of critical concerns	ISAR / SR	45 / 74, 104-105
GRI 2	GRI 2:17	Collective knowledge of highest governance body	ISAR / PS / SR	40-41 / 9, 15-23 / 16, 105-106, 136
GRI 2	GRI 2:18	Evaluation of the performance of the highest governance body	ISAR / PS	40-41, 45-46 / 34
GRI 2	GRI 2:19	Remuneration policies	ISAR / PS	45-46, 135-139 / 42-58
GRI 2	GRI 2:20	Process to determine remuneration	ISAR / PS	45-46, 135-139 / 42-70
GRI 2	GRI 2:21	Annual total compensation ratio	PS Note: We report gender pay gap data in the UK and Ireland and any other jurisdiction it is required and build on a further disclosure. In our report we disclose the complete remuneration policies for our highest paid individuals (Proxy Statement 52-58)	70-71
Strategy, Policies and Practices				
GRI 2	GRI 2:22	Statement of sustainable development strategy	SR	4 - 7, 17-23
GRI 2	GRI 2:23	Policy commitments	SR / Website	104-107 / smurfitwestrock.com/about/corporate-governance/policies
GRI 2	GRI 2:24	Embedding policy commitments	SR / Website	104-107 / smurfitwestrock.com/about/corporate-governance/policies
GRI 2	GRI 2:25	Processes to remediate negative impacts	SR	72-72, 104-105
GRI 2	GRI 2:26	Mechanisms for seeking advice and raising concerns	SR	72-74
GRI 2	GRI 2:27	Compliance with laws and regulations	SR	72-74, 104-106
GRI 2	GRI 2:28	Membership associations	SR	17, 105-106
Stakeholder Engagement				
GRI 2	GRI 2:29	Approach to stakeholder engagement	SR	17
GRI 2	GRI 2:30	Collective bargaining agreements	AR / SR	18 / 73
GRI 3: Material Topics				
Disclosures on Material Topics				
GRI 3	GRI 3:1	Process to determine material topics	SR	20-21
GRI 3	GRI 3:2	List of material topics	SR	21
GRI 3	GRI 3:3	Management of material topics	SR	24-111

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Category: Economic

GRI Standard Number	Disclosure Number	Disclosure Title and Description	Source/Comment	Page (s)
GRI201: Economic Performance				
GRI 201	GRI 201:1	Direct economic value generated and distributed	AR	53-71
GRI 201	GRI 201:2	Financial implications and other risks and opportunities due to climate change	SR Omitted 202:2 iii and v; incomplete data at the moment. The data will become available as our TCFD evolves.	138-140
GRI 201	GRI 201:3	Defined benefit plan obligations and other retirement plans	ISAR / AR / SR	72, 104-117 / 71 / 73, 78-79
GRI 201	GRI 201:4	Financial assistance received from government	ISAR / SR	38 / 106
GRI 202: Market Presence				
GRI 202	GRI 202:1	Ratios of standard entry level wage by gender compared to local minimum wage	SR	76, 78-79
GRI 202	GRI 202:2	Proportion of senior management hired from the local community	SR	77-79
GRI 203: Indirect Economics Impacts				
GRI 203	GRI 203:1	Infrastructure investments and services supported	Omitted 203:1c: not applicable to our industry	
GRI 203	GRI 203:2	Significant indirect economic impacts	AR	53-71
GRI 204: Procurement Practices				
GRI 204	GRI 204:1	Proportion of spending on local suppliers	SR	109-111, 121
GRI 205: Anti-Corruption				
GRI 205	GRI 205:1	Operations assessed for risks related to corruption	ISAR / SR	17, 32-34 / 74, 104-105 Our Code of Conduct covers anti-corruption
GRI 205	GRI 205:2	Communication and training about anti-corruption policies and procedures	ISAR / SR	17, 32-34 / 74, 104-105 Our Code of Conduct covers anti-corruption
GRI 205	GRI 205:3	Confirmed incidents of corruption and actions taken	SR	74, 104-105 Our Code of Conduct covers anti-corruption
GRI 206: Anti-Competitive Behavior				
GRI 206	GRI 206:1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ISAR / PS / SR/Code of Conduct	17, 32-34 / 35 / 74, 104-105 Our Code of Conduct covers anti-corruption
GRI 307: Tax				
GRI 207	GRI 207:1	Approach to tax	SR	106-107
GRI 207	GRI 207:2	Tax governance, control, and risk management	SR	106-107
GRI 207	GRI 207:3	Stakeholder engagement and management of concerns related to tax	Website	
GRI 207	GRI 207:4	Country-by-country reporting	Omitted: Data incomplete.	

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Category: Environmental

GRI Standard Number	Disclosure Number	Disclosure Title and Description	Source/Comment	Page (s)
GRI 301: Materials				
GRI 301	GRI 301:1	Materials used by weight or volume	SR	55, 61, 114-115, 121, 124
GRI 301	GRI 301:2	Recycled input materials used	SR	2, 18-19, 55, 61, 114-115, 121, 124
GRI 301	GRI 301:3	Reclaimed products and their packaging materials	Omitted: not applicable for our industry, SW produces packaging materials for other industries.	
GRI 302: Energy				
GRI 302	GRI 302:1	Energy consumption within the organization	SR	54-55, 60, 114-118, 125
GRI 302	GRI 302:2	Energy consumption outside of the organization	N/A	N/A
GRI 302	GRI 302:3	Energy intensity	SR	54-55, 60, 114-118, 125
GRI 302	GRI 302:4	Reduction of energy consumption	SR	54-55, 60, 114-118, 125
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	SR	30, 46-49
GRI 303	GRI 303:2	Management of water discharge-related impacts	SR	30, 46-49
GRI 303	GRI 303:3	Water withdrawal	SR We report as cubic meters (m ³) for Smurfit Kappa and megalitres for WestRock	56-57, 62, 114-118, 126
GRI 303	GRI 303:4	Water discharge	SR We report as cubic meters (m ³) for Smurfit Kappa and megalitres for WestRock	56-57, 62, 114-118, 126
GRI 303	GRI 303:5	Water consumption	SR	46-49, 56-57, 62, 114-118, 126
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	SR	39, 41-44, 122-123
GRI 303	GRI 304:2	Significant impacts of activities, products, and services on biodiversity	SR	39, 41-44, 96, 98-102
GRI 303	GRI 304:3	Habitats protected or restored	SR	39, 41-44, 122-123
GRI 303	GRI 304:4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR	39, 41-44, 122-123
GRI 305: Emissions				
GRI 305	GRI 305:1	Direct (Scope 1) GHG emissions	SR	32-37, 54-55, 59-60, 114-118, 125
GRI 305	GRI 305:2	Energy indirect (Scope 2) GHG emissions	SR	32-37, 54-55, 59-60, 114-118, 125
GRI 305	GRI 305:3	Other indirect (Scope 3) GHG emissions	SR For SK legacy, 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.	55-56, 59, 125
GRI 305	GRI 305:4	GHG emissions intensity	SR	54-55, 59-60, 114-118, 125
GRI 305	GRI 305:5	Reduction of GHG emissions	SR	32-37, 54-55, 59-60, 114-118, 125
GRI 305	GRI 305:6	Emissions of ozone-depleting substances (ODS)	SR Due to their specific relevance for our industry, Smurfit Kappa and WestRock report SO _x and NO _x as individual emissions.	SO _x , NO _x , 60, 114-118, 125
GRI 305	GRI 305:7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	SR	114-118, 125
GRI 306: Waste				
GRI 306	GRI 306:1	Waste generation and significant waste-related impacts	SR	50-53, 58, 63, 114-118, 126
GRI 306	GRI 306:2	Management of significant waste-related impacts	SR	29-30, 50-53, 58, 63, 114-118, 126
GRI 306	GRI 306:3	Waste generated	SR	50-53, 58, 63, 114-118, 126
GRI 306	GRI 306:4	Waste diverted from disposal	SR	50-53, 58, 63, 114-118, 126
GRI 306	GRI 306:5	Waste directed to disposal	SR	50-53, 58, 63, 114-118, 126
GRI 308: Supplier Environmental Assessments				
GRI 308	GRI 308:1	New suppliers that were screened using environmental criteria	SR	108-111, 121
GRI 308	GRI 308:2	Negative environmental impacts in the supply chain and actions taken	SR	108-111, 121

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Category: Social

GRI Standard Number	Disclosure Number	Disclosure Title and Description	Source/Comment	Page (s)
GRI 401: Employment				
GRI 401	GRI 401:1	New employee hires and employee turnover	SR	88, 90-91, 119, 127
GRI 401	GRI 401:2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR Global overview disclosed; for country specific data please connect with local HR	77-79
GRI 401	GRI 401:3	Parental leave	SR Data partially incomplete based on age group, gender and region breakdown, and WR legacy data incomplete	119
GRI 402: Labor/Management Relations				
GRI 402	GRI 402:1	Minimum notice periods regarding operational changes	SR	73
GRI 403: Occupational Health and Safety				
GRI 403	GRI 403:1	Occupational Health and Safety Management System	SR	80-81, 89, 91, 120, 126
GRI 403	GRI 403:2	Hazard identification, risk assessment, and incident investigation	SR	80-81, 89, 91
GRI 403	GRI 403:3	Occupational health services	SR	80-81, 89, 91
GRI 403	GRI 403:4	Worker participation, consultation, and communication on occupational health and safety	SR	80-81, 89, 91
GRI 403	GRI 403:5	Worker training on occupational health and safety	SR	80-81, 89, 91, 120, 126
GRI 403	GRI 403:6	Promotion of worker health	SR	80-81, 89, 91
GRI 403	GRI 403:7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR	80-81, 89, 91
GRI 403	GRI 403:8	Workers covered by an occupational health and safety management system	SR	80-81, 89, 91
GRI 403	GRI 403:9	Work-related injuries	SR	80-81, 89, 91, 120, 126
GRI 403	GRI 403:10	Work-related ill health	SR	80-81, 89, 91, 120, 126
GRI 404: Training and Education				
GRI 404	GRI 404:1	Average hours of training per year per employee	SR Note: gender split not available due to lack of data	119, 126
GRI 404	GRI 404:2	Programs for upgrading employee skills and transition assistance programs	SR	68-69, 76-79
GRI 404	GRI 404:3	Percentage of employees receiving regular performance and career development reviews	SR 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	77-79
GRI 405: Diversity and Equal Opportunity				
GRI 405	GRI 405:1	Diversity of governance bodies and employees	ISAR / PS / SR	41-42 / 9, 15-23 / 16, 88, 90-91, 105, 119, 127
GRI 405	GRI 405:2	Ratio of basic salary and remuneration of women to men	SR Information currently available for Ireland and UK.	78-79
GRI 406: Non-Discrimination				
GRI 406	GRI 406:1	Incidents of discrimination and corrective actions taken	SR	74
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	SR	73, 108 - 111

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GRI Standard Number	Disclosure Number	Disclosure Title and Description	Source/comment	Page (s)
GRI 408: Child Labor				
GRI 408	GRI 408:1	Operations and suppliers at significant risk for incidents of child labor	SR	73, 108-111
GRI 409: Forced or Compulsory Labor				
GRI 409	GRI 409:1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SR	73, 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	SR	43, 45, 70-71, 73, 108
GRI 413: Local Communities				
GRI 413	GRI 413:1	Operations with local community engagement, impact assessments, and development programs	SR	19, 82-87
GRI 413	GRI 413:2	Operations with significant actual and potential negative impacts on local communities	SR	19, 82-87
108-111				
GRI 414	GRI 414:1	New suppliers that were screened using social criteria	SR	108-111
GRI 414	GRI 414:2	Negative social impacts in the supply chain and actions taken	SR	108-111
GRI 415: Public Policy				
GRI 415	GRI 415:1	Political contributions	SR	106
GRI 416: Customer Health and Safety				
GRI 416	GRI 416:1	Assessment of the health and safety impacts of product and service categories	SR	107
GRI 416	GRI 416:2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR	107
GRI 417: Marketing and Labeling				
GRI 417	GRI 417:1	Requirements for product and service information and labeling	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 labeling	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	SR	104
GRI 418: Customer Privacy				
GRI 418	GRI 418:1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR	107

AR: Annual Report
 ISAR: Irish Statutory Annual Report
 PS: Proxy Statement