GRI CONTENT INDEX

This 2018 GRI index and report, prepared in accordance with GRI Standards comprehensive option,
supplements SMART's 2018 Corporate Responsibility Report (for year 2018)

GRI Standard	Disclosure	SMART
	GRI Content	Details - URL and/or pages number
GRI General Disclosures		
GRI 102: General Disclosures 2016	102-1 Name of the organization	**SMART Global Holdings Inc**
	102-2 Activities, brands, products, and services	https://www.smartm.com/products/index.asp
	102-3 Location of headquarters	https://www.smartm.com/contact/locations.asp
	102-4 Location of operations	2018 Corporate Social Responsibility Report (CSR) - Smart Global Footprint
	102-5 Ownership and legal form	http://ir.smartm.com/governance/documents
	102-6 Markets served	https://www.smartm.com/applications
	102-7 Scale of the organization	2018 Corporate Social Responsibility Report (CSR)- Smart Global Footprint
	102-8 Information on employees and other workers	2018 Corporate Social Responsibility Report (CSR) -People (breakdown by number of people)
	102-9 Supply Chain	2018 Corporate Social Responsibility Report (CSR) - Partners
	102-10 Significant changes to the organization and its supply chain	https://www.smartm.com
	102-11 Precautionary principle or approach	SMART Global Environmental Policy
		SMART Producer Responsibility Policy
		SMART Chemical Use Policy
		SMART Guidelines for Management of Manufacturing
		Process Chemicals
	102-12 External initiatives	https://www.smartm.com
	102-13 Membership of associations	https://www.smartm.com/resources/partners.asp
	102-14 Statement from senior decision maker	2018 Corporate Social Responsibility Report (CSR) - Message from the CEO
	102-15 Key impacts, risks, and opportunities	2018 Corporate Social Responsibility Report (CSR) - Management System & Risk Management
		http://ir.smartm.com/news-and-events/press-releases
	102-16 Values, principles, standards, and norms of behavior	2018 Corporate Social Responsibility Report (CSR) - RBA Compliance
		Code of Busines Ethic
		http://ir.smartm.com/governance/documents
	102-17 Mechanisms for advice and concerns about ethics	Code of Busines Ethic
	102-18 Governance structure	http://ir.smartm.com/governance/board-of-directors
		http://ir.smartm.com/governance/committee-composition
		http://ir.smartm.com/governance/documents
	102-19 Delegating authority	https://www.smartm.com/about/management.asp
	102-20 Executive level responsibility for economic, environmental, and social topics	https://www.smartm.com
	102-21 Consulting stakeholders on economic, environmental, and social topics	http://ir.smartm.com
	102-22 Composition of the highest governance body and its committees	http://ir.smartm.com/governance/committee-composition
	102-23 Chair of the highest governance body	http://ir.smartm.com/governance/board-of-directors
	102-24 Nominating and selecting the highest governance body	http://ir.smartm.com/governance/documents
	102-25 Conflicts of interest	http://ir.smartm.com
		Code of Busines Ethic
	102-26 Role of highest governance body in setting purpose, values, and strategy	http://ir.smartm.com/governance/board-of-directors
	102-27 Collective knowledge of highest governance body	http://ir.smartm.com/governance/board-of-directors
	102-28 Evaluating the highest governance body's performance	http://ir.smartm.com
		http://ir.smartm.com/governance/documents
	102-29 Identifying and managing economic, environmental, and social impacts	http://ir.smartm.com
		2018 Corporate Sustainability Report - People & Environement

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	102-30 Effectiveness of risk management processes	As member of the Responsible Business Alliance (RBA), SMART has fully adopted the RBA Code of Conduct for our own operations, and we expect our suppliers to abide by the Code and to expect the same of their suppliers. As part of this process and through the years we have implemented robust management systems—embedded in our operations—to identify, manage and mitigate risks in these areas (environmental, social and governance). In addition, our own facilities are subject to audits through RBA's validated audit process. This audit process is one of the mechanisms we use to assess the effectiveness of our risk management processes for social, environmental and governance issues. During FY18, our facilities underwent RBA audits. There were no priority findings. SMART is also certified for ISO9001, ISO14001 & ISO45001.	
	102-31 Review of economic, environmental, and social topics	http://ir.smartm.com	
	102-32 Highest governance body's role in sustainability reporting	http://ir.smartm.com	
		2018 Corporate Social Responsibility Report (CSR)	
	102-33 Communicating critical concerns	SMART Silent whistle program (http://ir.smartm.com/governance/whistleblower)	
	102-34 Nature and total number of critical concerns	SMART Confidentiality Policy	
	102-35 Remuneration policies	http://ir.smartm.com	
	102-36 Process for determining remuneration	http://ir.smartm.com	
	102-37 Stakeholders' involvement in remuneration	http://ir.smartm.com	
	102-38 Annual total compensation ratio	http://ir.smartm.com	
	102-39 Percentage increase in annual total compensation ratio	http://ir.smartm.com	
	102-40 List of stakeholder groups	http://ir.smartm.com	
		Membership and associations	
		2018 Corporate Social Responsibility Report (CSR) - RBA performance	
	102-41 Collective bargaining agreements	http://ir.smartm.com	
	102-42 Identifying and selecting stakeholders	http://ir.smartm.com	
	102-43 Approach to stakeholder engagement	http://ir.smartm.com	
	102-44 Key topics and concerns raised	http://ir.smartm.com	
	102-45 Entities included in the consolidated financial statements	http://ir.smartm.com/financials/annual-reports	
	102-46 Defining report content and topic boundaries	2018 Corporate Social Responsibility Report (CSR)	
	102-47 List of material topics	2018 Corporate Social Responsibility Report (CSR)	
	102-48 Restatements of information	2018 Corporate Social Responsibility Report (CSR)	
	102-49 Changes in reporting	FY18 Corporate Social Responsibility Report (CSR), we have a few changes in our reporting.	
		- We have changes of management system.	
		Previously was OHSAS18001, currently is ISO45001. SMART is certified or latest ISO9001& ISO 14001 standard	
		- We included the information of content in our product.	
		Our product was fully ROHS compliance and we commits towards restriction of hazardous substances are initiated at the design stage of product	
	102-50 Reporting period	2018 Corporate Social Responsibility Report (CSR)	
	102-51 Date of most recent report	2018 Corporate Social Responsibility Report (CSR)	
	102-52 Reporting cycle	Annual	
	102-53 Contact point for questions regarding the report	2018 Corporate Social Responsibility Report (CSR)	
	102-54 Claims of reporting in accordance with the GRI Standards	2018 Corporate Social Responsibility Report (CSR)_GRI Content Index	
	102-55 GRI content index	GRI Content Index	
	102-56 External assurance	http://ir.smartm.com	
Material Topics			
Data Privacy and Security			
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	http://ir.smartm.com	
	103-2 The management approach and its components	http://ir.smartm.com	
	103-3 Evaluation of the management approach	http://ir.smartm.com	
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SMART Confidentiality Policy	
		SMART takes customer data and privacy very seriously and has strict standards and policies and robust management systems in place.	

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Role of IT in Society		
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	2018 Corporate Social Responsibility Report (CSR)
	103-2 The management approach and its components	2018 Corporate Social Responsibility Report (CSR)
	103-3 Evaluation of the management approach	2018 Corporate Social Responsibility Report (CSR)
Diversity and Inclusion		
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	2018 Corporate Social Responsibility Report (CSR) - Diversity
	103-2 The management approach and its components	2018 Corporate Social Responsibility Report (CSR)
	103-3 Evaluation of the management approach	2018 Corporate Social Responsibility Report (CSR)
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	FY18 Corporate Social Responsibility Report (CSR)- Diversity of employees by numbers
	405-2 Ratio of basic salary and remuneration of women to men	SMART Confidentiality Policy
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SMART Confidentiality Policy
STEM Education		
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	SMART engaged in the internship program for youth learning
	103-2 The management approach and its components	SMART engaged in the internship program for youth learning
	103-3 Evaluation of the management approach	SMART engaged in the internship program for youth learning
Flexible Workforce		
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	2018 Corporate Social Responsibility Report (CSR) - People https://www.smartm.com
	103-2 The management approach and its components	2018 Corporate Social Responsibility Report (CSR) - People https://www.smartm.com
	103-3 Evaluation of the management approach	2018 Corporate Social Responsibility Report (CSR) - People https://www.smartm.com
Energy and Emissions		
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	2018 Corporate Social Responsibility Report (CSR) - Environment https://www.smartm.com
	103-2 The management approach and its components	2018 Corporate Social Responsibility Report (CSR) - Quality, Environmental, Health, And Safety (QEHS) Policy https://www.smartm.com
	103-3 Evaluation of the management approach	2018 Corporate Social Responsibility Report (CSR)
GRI 302: Energy 2016	302-1 Energy consumption within the organization	CDP climate Change report
	302-2 Energy consumption outside of the organization	No information available
	302-3 Energy intensity	CDP climate Change report
	302-4 Reduction of energy consumption	CDP climate Change report
		2018 Corporate Social Responsibility Report (CSR) -Environment
	302-5 Reductions in energy requirements of products and services	2018 Corporate Social Responsibility Report (CSR)
GRI 305:	305-1 Direct (Scope 1) GHG emissions	CDP climate Change report
		FY19 Corporate Social Responsibility Report (CSR)
	305-2 Energy indirect (Scope 2) GHG emissions	CDP climate Change report
		2018 Corporate Social Responsibility Report (CSR)
	305-3 Other indirect (Scope 3) GHG emissions	CDP climate Change report
		2018 Corporate Social Responsibility Report (CSR)
	305-4 GHG emissions intensity	CDP climate Change report
	305-5 Reduction of GHG emissions	CDP climate Change report
		2018 Corporate Social Responsibility Report (CSR)
	305-6 Emissions of ozone- depleting substances (ODS)	No information available
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	No information available
Product Stewardship		
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	ISO14001 Manual/ Policy - which comprises the entire product design, manufacturing and after sales.
	103-2 The management approach and its components	QEHS Policy
		SMART REACH Procedure
		ISO14001 Manual/ Policy
		Chemical Management Procedure
		Waste Management Procedure
	103-3 Evaluation of the management approach	2018 Corporate Social Responsibility Report (CSR)
		Site Objectives and targets

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GRI 301: Materials 2016	301-1 Materials used by weight or volume	SMART Confidentiality Policy
	301-2 Recycled input materials used	2018 Corporate Social Responsibility Report (CSR)
		Site Objectives and targets
	301-3 Reclaimed products and their packaging materials	2018 Corporate Social Responsibility Report (CSR)
		Site Objectives and targets
Human Rights		
GRI 103: Management Approach 2016	103-1 Explanation of the material topics and its boundaries	RBA Policy (Labor)
		Code of Busines Ethics
	103-2 The management approach and its components	RBA Policy (Labor)
		Code of Busines Ethics
	103-3 Evaluation of the management approach	RBA Policy (Labor)
		Code of Busines Ethic
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	RBA Policy (Labor)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	RBA Policy (Labor)
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	SMART Security Procedure / CTPAT (Certified)
GRI 411: Right of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples	RBA Policy (Labor)
		Code of Busines Ethic
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	RBA Policy (Labor)
		Code of Busines Ethic
	412-2 Employee training on human rights policies or procedures	RBA Policy (Labor)
		Code of Busines Ethic
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human	RBA Policy (Labor)
		Code of Busines Ethic
GRI 200: Economic Topics		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	http://ir.smartm.com/
	201-2 Financial implications and other risks and opportunities due to climate change	http://ir.smartm.com/
	201-3 Defined benefit plan obligations and other retirement plans	http://ir.smartm.com/
	201-4 Financial assistance received from government	http://ir.smartm.com/
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Confidentiality constraints
	202-2 Proportion of senior management hired from the local community	No information available
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	2018 Corporate Social Responsibility Report (CSR)
	203-2 Significant indirect economic impacts	2018 Corporate Social Responsibility Report (CSR)
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	http://www.smartsscs.com
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	RBA Policy (Ethics)
		Code of Busines Ethic
		http://ir.smartm.com/
	205-2 Communication and training about anti-corruption policies and procedures	Online training on anti-corruption policies and procedures
	205-3 Confirmed incidents of corruption and actions taken	SMART Confidentiality Policy
GRI 206: Anti-Competitive Behavior	206-1 Legal actions for anti- competitive behavior, anti-trust, and monopoly practices	RBA Policy (Ethics)
		Zero legal actions
GRI 300: Environmental Topics		
GRI 301: Materials 2016	See Material Topics section above	-
GRI 302: Energy 2016	See Material Topics section above	-
GRI 303: Water 2016	303-1 Water withdrawal by source	Water Usage tracking and initiatives of reduction.
		2018 Corporate Social Responsibility Report (CSR)
		CDP water report
	303-2 Water sources significantly affected by withdrawal of water	No information available
	303-3 Water recycled and reused	CDP water report

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	GRI Content	Details - URL and/or pages number
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	No information available
	304-2 Significant impacts of activities, products, and services on biodiversity	No information available
	304-3 Habitats protected or restored	SMART has lined out key environmental programs addressing protection or restoration of natural habitats in FY20
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	No information available
GRI 305: Emissions 2016	See Material Topics section above	-
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	Periodic Sampling and Tesing of drinking water is carried out. CDP water report
	306-2 Waste by type and disposal method	Waste is categorized and disposal method follows local environmental laws.
	306-3 Significant spills	Periodic inspection checklist. No Spill Incidents reported in year 2018.
	306-4 Transport of hazardous waste	Transportation trolley to move to storage area Appointed Competent person to coordinate the transportation works.
	306-5 Water bodies affected by water discharges and/or runoff	No information available
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	SMART complies to local environmental laws and regulations
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	SMART Supplier Management Procedure covers EHS requirements
	308-2 Negative environmental impacts in the supply chain and actions taken	SMART Supplier Management Procedure covers EHS requirements
GRI 400: Social Topics		
GRI 401:Employment 2016	401-1 New employee hires and employee turnover	SMART headcount tracking/turnover tracking
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SMART benefits
	401-3 Parental leave	SMART HR Procedure
GRI 402:Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	RBA Compliance
GRI 403: Occupational Health and Safety 2016	403-1 Workers representation in formal joint management–worker health and safety committees	Global Health and Safety Policy Certified ISO45001
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	2018 Corporate Social Responsibility Report (CSR) - Safety and Health
	403-3 Workers with high incidence or high risk of diseases related to their occupation	EHS programs: esigned to prevent workplace injuries and illnesses are in place for employees throughout the company.SMART's very low occupational injury and illness incident rate demonstrates the effectiveness of these programs.
	403-4 Health and safety topics covered in formal agreements with trade unions	SMART Confidentiality Policy
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Training hours tracking available at HR
	404-2 Programs for upgrading employee skills and transition assistance programs	Training programs - Annual Training Need Analysis available at HR
	404-3 Percentage of employees receiving regular performance and career development reviews	Performance review exercise is conducted quarterly / annually
GRI 405: Diversity and Inclusion 2016	See Material Topics section above	RBA Policy
GRI 406: Non-discrimination 2016	See Material Topics section above	RBA Policy
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights and Labor Policy Statement RBA Code of Conduct
GRI 408: Child Labor 2016	See Material Topics section above	We are full member of RBA, SMART do NOT practicing child labor
GRI 409: Forced or Compulsory Labor 2016	See Material Topics section above	We are full member of RBA, SMART do NOT practicing child labor
GRI 410: Security Practices 2016	See Material Topics section above	SMART Security Procedure / CTPAT (Certified)

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GRI 411: Rights of Indigenous People 2016	See Material Topics section above	SMART's RBA Policy
GRI 412: Human Rights Assessment 2016	See Material Topics section above	SMART's RBA Policy
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SMART organizes various community services and charity programs.
		2018 Corporate Social Responsibility Report (CSR) -Community Outreach
	413-2 Operations with significant actual and potential negative impacts on local communities	Compliance per SMART's RBA policy
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Compliance per SMART's RBA policy
	414-2 Negative social impacts in the supply chain and actions taken	Compliance per SMART's RBA policy
GRI 415: Public Policy 2016	415-1 Political contributions	SMART do not practice political contribution
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Regulatory Compliance Policy
		SMART Product Datasheets
		SMART is committed to compliance with the laws and regulations in each country into which the company ships our products.
		SMART products are designed and tested to meet the appropriate worldwide standards for Product Safety and other regulatory compulsory requirements, when used for their intended purpose.
		https://www.smartm.com/site_map.asp
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Regulatory Compliance
		Regulatory Compliance Policy
		RBA Code of Conduct
		https://www.smartm.com/site_map.asp
	417-2 Incidents of non-compliance concerning product and service information and labeling	SMART Confidentiality Policy
	417-3 Incidents of non-compliance concerning marketing communications	SMART Confidentiality Policy
GRI 418: Customer Privacy 2016	See Material Topics section above	SMART Confidentiality Policy
GRI 419:Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	SMART Confidentiality Policy
End		

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