

## SMURFIT WESTROCK PLC

### FINANCE COMMITTEE CHARTER

**Last Reviewed: December 4, 2025**

1. Composition. The Finance Committee of the Board of Directors (the “Finance Committee”) of Smurfit Westrock plc (the “Company”) shall be comprised of at least three members, a majority of whom shall be independent directors. For purposes hereof, the term “independent” means a director who meets the New York Stock Exchange standards of independence for directors, as determined by the Board of Directors of the Company (the “Board”).

Upon the recommendation of the Nomination Committee, the Board shall appoint members of the Finance Committee and designate one member of the Finance Committee as its chair (the “Committee Chair”), *provided* if the Board does not so designate a Committee Chair, the members of the Finance Committee, by a majority vote, may designate a Committee Chair. Members of the Finance Committee and the Committee Chair shall serve until their successors shall be duly elected and qualified or until their earlier resignation or removal and may be removed or replaced, with or without cause, by the Board at any time. The Board shall have the right to fill any vacancies on the Finance Committee. The Committee Chair will chair all regular sessions of the Finance Committee and set the agenda for the Finance Committee meetings. In the absence of the Committee Chair, the Finance Committee shall select another member to preside.

2. Purpose, Duties and Responsibilities. The Finance Committee shall assist the Board in fulfilling its responsibilities with respect to oversight of the Company’s financial management and resources. The Finance Committee shall also evaluate specific financial strategy initiatives as requested by the Board or management.

The following functions shall be the common recurring activities of the Finance Committee in carrying out its purpose, duties and responsibilities. The Finance Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time.

Among its specific duties and responsibilities, the Finance Committee will:

- (a) Review the Company’s proposed capital budget and make recommendations to the Board as to whether to approve the proposed capital budget.
- (b) Review and make recommendations to the Board regarding approval of capital expenditure projects and acquisitions within Board approved limits, where appropriate and not within the purview of another committee of the Board.
- (c) Review management’s assessment of the Company’s capital structure, including dividend policies and stock repurchase programs, debt capacity and liquidity.
- (d) Review financing and liquidity initiatives proposed by management for Board action.
- (e) Review and monitor the Company’s debt ratings.

(f) Annually evaluate the performance of the Finance Committee and the adequacy of the Finance Committee's charter and recommend changes to the Board as appropriate.

3. Subcommittees. The Finance Committee may delegate its duties and responsibilities to one or more subcommittees, consisting of one or more members of the Finance Committee or the Committee Chair, as the Finance Committee may deem appropriate in its sole discretion and in accordance with applicable law, rules and regulations; *provided*, that any such decisions of any such subcommittees or of the Committee Chair to grant pre-approvals shall be presented to the full Finance Committee at its next regularly scheduled meeting.

4. Outside Advisers. The Finance Committee has the authority to retain such outside counsel, experts, and other advisers as it determines appropriate to assist it in the performance of its functions and to approve the fees and other retention terms of any advisers retained by the Finance Committee.

5. Meetings. The Finance Committee will meet as often as may be deemed necessary or appropriate, in its judgment, and at such times and places as the Finance Committee or the Committee Chair determines. Meetings of the Finance Committee may be held at any time in person or by such electronic means as to permit all persons participating in the meeting to communicate with each other simultaneously and instantaneously. The majority of the members of the Finance Committee shall constitute a quorum. The Finance Committee shall report regularly to the full Board with respect to its activities.

All non-management directors who are not members of the Finance Committee may attend meetings of the Finance Committee but may not vote. The Finance Committee may invite to its meetings any director, management or other personnel of the Company, or any third parties, as it deems appropriate in order to carry out its responsibilities.