

SMURFIT WESTROCK PLC

SUSTAINABILITY COMMITTEE CHARTER

Last Reviewed: 4 December 2025

1. Composition. The Sustainability Committee of the Board of Directors (the “Sustainability 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 Sustainability Committee and designate one member of the Sustainability Committee as its chair (the “Committee Chair”), *provided* if the Board does not so designate a Committee Chair, the members of the Sustainability Committee, by a majority vote, may designate a Committee Chair. Members of the Sustainability 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 Sustainability Committee. The Committee Chair will chair all regular sessions of the Sustainability Committee and set the agenda for the Sustainability Committee meetings. In the absence of the Committee Chair, the Sustainability Committee shall select another member to preside.

2. Purpose, Duties and Responsibilities. The purpose of the Sustainability Committee is, at a minimum, to assist the Board by:

- providing strategic guidance and support to the Board in the implementation of the sustainability strategy of the Company;
- monitoring and reviewing current and emerging trends, relevant international standards and legislative requirements related to the Company’s sustainability strategy;
- reviewing the Company’s sustainability reporting strategy; and
- reviewing the Company’s sustainability-related risks and the Company’s reporting of sustainability and climate-related disclosures (including, where applicable, in coordination with the Audit Committee of the Board), including under various applicable reporting regimes.

The following functions shall be the common recurring activities of the Sustainability Committee in carrying out its purpose, duties and responsibilities. The Sustainability 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 Sustainability Committee will:

- (a) Provide strategic guidance, review and support to management in the implementation of the Company's sustainability strategy.
- (b) Review significant public sustainability disclosures, including key indicator results and trends and comparisons to industry trends and best practices.
- (c) Review, as applicable, the Company's efforts to integrate social, environmental and economic considerations, including climate change, greenhouse gas emissions management, energy, water, and waste management, product and service quality, reliability, customer care and satisfaction, public perception, and the Company's reputation with and into the Company's sustainability strategy and, if applicable, operations.
- (d) Review and discuss with the Company's Chief Sustainability Officer the Company's sustainability report.
- (e) Review and discuss with the Company's Chief Sustainability Officer and other advisers, as applicable, materiality thresholds used in connection with the Company's sustainability strategy and reporting (solely for purposes of various sustainability-related assessments).
- (f) Review significant sustainability-related capital expenditures and, as applicable, make recommendations to the Board regarding such capital expenditures.
- (g) Review with management adequacy of resources in place to achieve the Company's sustainability strategy and the Company's policies and procedures related to the Company's sustainability strategy.
- (h) Review and discuss with management compliance with sustainability-related laws and regulations, as applicable, as well as voluntary standards and frameworks for sustainability-related disclosures.
- (i) Review the climate risks and opportunities of the Company on a periodic basis, including consideration of emerging trends and mitigating actions.
- (j) Coordinate with the Audit Committee on the risk assessment process undertaken by the Sustainability Committee with respect to the risks overseen by the Sustainability Committee.
- (k) Consider and advise the Compensation Committee of the Board on the Company's integration of, and performance in respect of, incentive compensation metrics, if any, relating to environmental and social sustainability matters.
- (l) Oversee the Company's strategies and policies related to human capital management with respect to matters such as diversity and inclusion, workplace environment and culture.

(m) Review, with the assistance of outside advisers, if necessary, and, where appropriate, make recommendations to the Board regarding any sustainability-related shareholder proposals and related engagement with shareholders.

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

3. Subcommittees. The Sustainability Committee may delegate its duties and responsibilities to one or more subcommittees, consisting of one or more members of the Sustainability Committee or the Committee Chair, as the Sustainability 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 shall be presented to the full Sustainability Committee at its next regularly scheduled meeting.

4. Outside Advisers. The Sustainability 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 Sustainability Committee.

5. Meetings. The Sustainability Committee will meet as often as may be deemed necessary or appropriate, in its judgment, and at such times and places as the Sustainability Committee or the Committee Chair determines. Meetings of the Sustainability 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 Sustainability Committee shall constitute a quorum. The Sustainability Committee shall report regularly to the full Board with respect to its activities.

All non-management directors who are not members of the Sustainability Committee may attend meetings of the Sustainability Committee but may not vote. The Sustainability 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.