

Supplementary Information





About This Report

Smurfit Westrock was created in July 2024 as a strategic combination between Smurfit Kappa Group plc ('Smurfit Kappa') and WestRock Company ('WestRock'). Reflecting the mid-year combination, this report consists of the new Company's strategy and focus points, as well as reporting from the two legacy companies where data has not yet been integrated.

In this report, we cover the business, environmental and social activities at our own operations, as well as our approach to sourcing and how we support our customers' sustainability targets.

This report provides Smurfit Westrock's disclosure in line with the Company's obligations under the Non-Financial Reporting Directive and under UK Listing Rule 14.3.24R. This report has been prepared with reference to the Global Reporting Initiative ('GRI') Standard 2021.

The Combination of Smurfit Kappa and WestRock

Following the combination, the new Company has focused on progressing its double materiality assessment to understand what sustainability topics are most relevant to its stakeholders. The double materiality assessment guides the selection of the sustainability matters discussed in this report, focusing on policies, principles and strategy for sustainability.

The information in this report covers the activities of Smurfit Westrock for the 2024 calendar year, the data provided is primarily for each of the legacy companies, unless otherwise stated, with information from prior years provided for context. The legacy companies' performance on relevant sustainability metrics are reported separately at the end of the three sections: Planet, People and Communities, and Impactful Business.

This report contains data in the Metric System and U.S. Customary System units, reflecting the legacy companies and the markets in which they operate. Please reference the disclaimer on page 132.

Acquisitions, Divestments and Closures

During 2024, Smurfit Kappa closed its: Alfa d'Avignon paper mill in France; Bates sheet plant in the U.S; and its Arlon sheet plant in Belgium. Due to these closures, environmental data of these sites is not included in the legacy company's reporting. In early 2024, Smurfit Kappa

acquired a bag-in-box plant in Bulgaria. Following the Company's policy, the new plant will be added to the global reporting from 2025 onwards.

WestRock divested its Forest City converting plant in the U.S. in 2024 and closed the following converting plants: Düren in Germany; Midland in Canada; and Chicago, Corona, Idaho Falls, Lexington, Louisville, New Mexico, Holland Printery, Seattle and Lacey in the U.S. All closures in the WestRock plant system were announced before the completion of the combination of the two companies.

Topics, Issues and Targets

The selection of topics and issues discussed in this report have been guided by the double materiality assessment that the Company conducted in 2024. The double materiality assessment has been prepared as part of the Company's preparation for the EU CSRD and in line with the ESRS standard.

Due to the mid-year combination, consolidated targets and data are not yet available. The Company is developing sustainability KPIs for Smurfit Westrock in 2025. This report contains a selection of each of the legacy companies' KPIs.

Reporting Guidelines, Data Collection and Metrics for Smurfit Kappa

Smurfit Kappa collected and controlled data from all its manufacturing operations that were operational at the end of 2024. No changes in the scope, boundary and measurement methods were applied to the data reported compared with previous years.

Smurfit Kappa's targets are primarily based on specific emissions, measured against produced tonnes of paper from its paper and board mills (unless otherwise stated) rather than absolute values. The legacy company also takes account of the acquisitions, divestitures and openings and closings of facilities. Other information is reported in absolute figures, unless otherwise stated.

Smurfit Kappa's baseline year for its CO₂ and COD targets is 2005, the year that Smurfit Kappa was created from a merger between Jefferson Smurfit and Kappa Packaging. The baseline year for its Waste to Landfill reduction target is 2013, the first year we had complete data.

Every effort has been made to provide data that is as accurate as possible. Data relating to environmental factors is gathered through a Group-wide IT-based reporting system.

Its greenhouse gas emissions ('GHG') reporting is based on CO₂ emissions, which is the only material GHG emissions for Smurfit Kappa. CO₂ emissions calculations have been based on established fuel consumption and specific CO₂ emissions factors. Definitions and calculations for the performance indicators can be found in the Glossary on pages 149-156.

Ongoing initiatives continue to further standardize the data-gathering system to improve data quality and consistency in the use of Group definitions and scope requirements of its key indicators.

Smurfit Kappa reports using the Metric System.

Reporting Guidelines, Data Collection and Metrics for WestRock

WestRock data included in this report was gathered by facility personnel, financial services teams, human resources and other subject matter experts. In most cases, the data in this report has been extracted from corporate data management systems. Portions of the data come directly from subject matter experts, and fiber and recycling data from weight tickets using scales at operating facilities. Calculation methods have been established using a combination of international, government, industry and company standards or protocols.

WestRock's boundary for environmental indicators is its global manufacturing operations as of and for the year ended December 31, 2024, except where otherwise indicated. For all water indicators, waste data and SO₂ and NO_x, the boundary is WestRock's mills (noted in charts or text) instead of its global manufacturing operations, since these facilities account for over 90% of the company's impacts in these metrics.

The information provided for its total direct energy use, purchased electricity and Scope 1 and Scope 2 greenhouse gas emissions covers 100% of its global manufacturing operations. GHG data is calculated using the GHG Protocol and includes combustion sources only. Scope 1 fugitive methane emissions from company-owned landfills are not included in its Scope 1 emissions inventory.

WestRock's baseline year for its reporting of all items is 2019, which was selected based on the legacy company's SBTi baseline. Prior to the combination, WestRock reporting was based on its fiscal year ending September 30th annually. For 2024, WestRock reporting has been for the calendar year.

Westrock reports using a combination of the U.S. Customary System units and the Metric System.

Assurance

As outlined on page 135, The Sustainability Committee of the Board has the responsibility to provide strategic guidance and support to management in the implementation of Smurfit Westrock's Sustainability Strategy. The Company has appointed two external assurance providers to provide limited assurance on the legacy companies' data and KPIs.

For this 2024 Sustainability Report, the Company engaged KPMG to provide independent external limited assurance for Smurfit Kappa data on the following indicators:

- social data including social citizenship (full time employees) and health and safety;
- environmental data including energy, water withdrawal, discharges (to air and to water), and waste;
- sourcing data including sustainable sourcing data and sustainable fiber; and
- input/output for 2024 (Europe and the Americas).

The independent accountants' assurance report can be found on pages 158-161.

For this 2024 Sustainability Report, the Company engaged Ernst & Young LLP to provide independent external limited assurance for WestRock data on the following indicators:

- recordable incident rate;
- diversity of employees;
- new employee hires and employee turnover;
- materials used by weight for virgin fiber;
- recycled input materials used;
- water withdrawal by source for mills;
- water intensity;
- facilities located in high-risk countries of operation;
- scope 1 and Scope 2 market-based method GHG emissions;
- scope 3 GHG emissions;
- biogenic carbon emissions;
- GHG emissions intensity;
- energy consumption; and
- purchased energy intensity.

The independent accountants' assurance report can be found on pages 162-176.

Forward-Looking Statements. This report is intended to highlight some of the Company's sustainability efforts during the year ended December 31, 2024; it is not a comprehensive description or representation of all of the Company's sustainability activities during that time. This report includes forward-looking statements, including statements concerning expectations, beliefs, plans, objectives, goals, strategies, future events or performance and underlying assumptions, among others. All statements other than statements of historical fact included in this report are forward-looking statements. Inclusion of information in this report may be based on a variety of standards, frameworks, and considerations and is not an indication that the subject or information is material to our business, strategy, outlook, operating results, or financial condition or for SEC purposes or material as it relates to our impact on other parties or sustainability matters. Although we believe that the expectations and assumptions reflected in these statements are reasonable, there can be no assurance that these expectations will prove to be correct. Forward-looking statements are subject to many risks and uncertainties, including the risk factors that we identify in our filings with the SEC, and actual results may differ materially from the results discussed in such forward-looking statements. We undertake no duty to update publicly any forward-looking statement that we may make, whether as a result of new information, future events or otherwise, except as may be required by applicable law, regulation or other competent legal authority. Historical, current, and forward-looking sustainability-related statements may be based on standards for measuring progress that are still developing, internal controls and processes that continue to evolve, and assumptions that are subject to change in the future, including net zero standards and pathways and the sustainability or recyclable content of our products.

In addition, our sustainability initiatives and/or goals, if any, are aspirational and may change. Statements regarding our initiatives and/or goals are not guarantees or promises that they will be met. In some cases, we may determine to adjust our commitments, goals or targets or establish new ones to reflect changes in our business, operations or plans.

Product Information. Learn more about our products, including sustainability standards, certifications, and specifications, on the product pages of our websites at www.smurfitwestrock.com/products and the legacy companies' websites www.smurfitkappa.com and www.westrock.com.

Task Force on Climate-Related Financial Disclosures ('TCFD')

The Company's secondary listing on the London Stock Exchange requires compliance with relevant UK Listing Rules ('UKLR'). The following TCFD disclosures are being provided solely in order to comply with the Company's obligations under the UKLR 14.3.24R and for no other purpose. The required disclosures below are set out as of December 31, 2024.

A changing climate has potential implications for Smurfit Westrock's business from our raw material sourcing to our customers' product demands and packaging requirements, and to the impact of emerging carbon regulations. For example, extreme weather events can affect our key raw material supplies such as starch, and the natural resources we rely on to make our products, such as wood fiber and water. Severe weather can also cause disruption to our manufacturing sites and supply chain.

Smurfit Westrock understands the challenges climate change presents both now and into the future, which is evident in our enterprise risk management practices. In 2024, further evidence of Smurfit Westrock's strong sustainability credentials were demonstrated by the completion of our inaugural green bond issuance as a combined Company under our recently updated Smurfit Westrock Green Finance Framework.

Both Smurfit Kappa and WestRock set targets related to climate change, which were approved by the Science Based Target Initiative (SBTi) as in line with the Paris Agreement. As a combined Company, we are now working to set new greenhouse gas (GHG) emission targets. In line with the European Union's Green New Deal objective of net zero emissions by 2050, we also have developed a Net Zero Transition Plan. The Company is undergoing a strategic review this year that will identify investment opportunities to help us deliver on our decarbonization strategy. This review will also provide the opportunity to consider the impact on our CO₂ emissions footprint through our plans for acquisitions and divestitures.

In the interim, we are continuing to work on reducing fossil fuel CO₂ emissions from our manufacturing operations. We are doing this by using energy more efficiently, generating energy in more efficient ways, investing in renewable energy and considering and trialling new and emerging low-carbon technologies as we work towards a net zero future.

Smurfit Westrock understands the importance of climate-related financial disclosures as part of our commitment to sustainability and responsible corporate reporting. This section provides information on how climate-related risks and opportunities are integrated into our business strategy and financial planning, as required under the UK Listing Rules.

- Through our TCFD disclosure, we aim to give our stakeholders a transparent view of how we are identifying, understanding, and managing climate risks, and how we are identifying and capitalizing on opportunities to promote sustainable growth. The Company is working through the integration of the two legacy businesses. Each company previously integrated climate change considerations into their governance and risk management and each made disclosures consistent with, or informed by the TCFD Recommendations. Since the completion of the combination, we have been progressing our sustainability strategy as a combined entity. We are making our disclosures based on our current understanding of the combined business approach to climate matters, informed by our progress with integration. In completing this disclosure, we have provided disclosures in terms of:
 - Governance (see pages 135-137);
 - Strategy (see pages 138-140);
 - Risk Management (see pages 140-141); and
 - Metrics and Targets (see page 141).

Our disclosures are consistent with the recommendations of the TCFD, except as a result of the ongoing integration of the two legacy companies in relation to the recommendations set out in (a) and (c) under Strategy, and (c) under Metrics and Targets.

For Strategy (a) and (c) further work is underway this year to improve the identification and impact of climate-related risks and opportunities over time horizons and to develop our scenario analysis of climate-related physical risks and is covered further in the Business Resilience section (page 140). For Metrics and Targets (c) new targets for Smurfit Westrock are being developed as part of post-combination activities.

Our disclosure should be read in conjunction with the climate section of this report on pages 32-37. Further information can be found on our website at smurfitwestrock.com/sustainability.

Our reporting includes but is not limited to the following updates in 2024:

- the completion of the first part of a climate scenario analysis for all of the Company's operating assets taking into account aspects of the Sixth Assessment Report ('AR6') from the Intergovernmental Panel on Climate Change ('IPCC');
- the progression of our double materiality assessment project, in line with the European Sustainability Reporting Standards ('ESRS'), which form part of this report on pages 20-21;
- consideration of net zero commitments and transition plans;
- the progression of our multi-year water risk assessment process, which will help us develop our understanding of the risks specific to water and also inform our water stewardship strategy;
- the increased understanding across our business of climate risks and opportunities; and
- Smurfit Westrock's first Net Zero Transition Plan, which sets out our intended approach to decarbonization and how we are working toward a net zero future.

In addition, as part of our reporting process, we have considered the recommendations outlined in the Financial Reporting Council ('FRC') reports, 'CRR Thematic review of TCFD disclosures and climate in the financial statements' and 'CRR Thematic review of climate-related metrics and targets'. We expect that certain aspects of our disclosure will further develop and evolve over time. Over the course of 2025 and beyond we expect to:

- continue to develop our strategy and transition plan toward net zero;
- complete our third-party climate risk analysis at operating asset level;
- publish our sustainability targets;
- continue our preparation for our CSRD reporting;
- incorporate insights from water risk assessments carried out during the year; and
- further develop our understanding of the climate risks and opportunities for our organization.

Governance

Board level

Board Oversight on Climate Change

The Smurfit Westrock Board is primarily responsible for overseeing management's strategies for the long-term success of the Company. The Smurfit Westrock Board will advise and oversee management, including the President and Group Chief Executive Officer, who is responsible for the day-to-day operations and management of Smurfit Westrock. The Smurfit Westrock Board reviews Smurfit Westrock's financial performance on a regular basis at Board meetings and through periodic updates and will review Smurfit Westrock's long-term strategic plans and the most significant financial, accounting and risk management issues facing Smurfit Westrock from time to time.

The Board has established six committees: Audit Committee, Compensation Committee, Nomination Committee, Sustainability Committee, Finance Committee, and Executive Committee.

Given the nature of our business and the importance of sustainability to our stakeholders, sustainability, including climate change, is a key focus for the Board.

Sustainability Committee of the Board of Directors (the 'Sustainability Committee')

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 (in coordination with the Audit Committee of the Board, where applicable), including under various applicable reporting regimes.

The Sustainability Committee updates the Board at each meeting on the matters considered on their agenda, including climate change.

In addition, but not limited to, the Sustainability Committee:

- provides strategic guidance, review, and support to management in the implementation of the Company's sustainability strategy;

- reviews significant public sustainability disclosures, including key indicator results and trends and comparisons to industry trends and best practices;
- reviews, 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;
- reviews significant sustainability-related capital expenditures and, as applicable, makes recommendations to the Board regarding such capital expenditures;
- reviews and discusses with management compliance with sustainability-related laws and regulations, as applicable, as well as voluntary standards and frameworks for sustainability-related disclosures; and
- reviews the climate risks and opportunities of the Company on a periodic basis, including consideration of emerging trends and mitigating actions.

Following on from the completion of the combination in July 2024, the Sustainability Committee met twice and covered a broad range of sustainability topics at these meetings, including climate related topics. Topics reviewed included:

- net zero considerations;
- the plan for climate and related topics to be reviewed regularly at Board Committee level;
- climate related regulation updates;
- review of the Corporate Sustainability Reporting Directive and what it means for Smurfit Westrock; and
- the commencement of a third-party climate scenario analysis across all operating assets.

The Sustainability Committee receives updates from management on various matters relating to sustainability at each meeting. The Company's Chief Sustainability Officer ('Group CSO') is also tasked with communicating relevant sustainability matters to the Board committee level as appropriate. The Group CSO reports to the Executive Vice President & Group Chief Financial Officer.

Board level knowledge and training

At Board level, there is strong sustainability and climate-related knowledge. Kaisa Hietala has a wealth of strategic and operational experience in sustainability, helping companies to transform the challenges of environmental trends into business opportunities and growth. Lourdes Melgar is recognized for her knowledge in the areas of energy, sustainability and public policy. Dimitri L. Stockton has experience and knowledge in risk management, governance, finance and asset management and Colleen F. Arnold has experience in global business, finance, consumer markets and commercial experience.

The Company supports the development of sustainability and climate-related capabilities of the Sustainability Committee of the Board through training and regular updates and presentations from the Group CSO on various matters including climate change and associated regulation. The Sustainability Committee Chair reports to the Board on relevant sustainability and climate matters and should any climate or associated training provided be identified as important for the Board to consider, this is arranged.

Executive level leadership team

Management Oversight on Climate Change

Executive Risk Owner(s)

Executive risk owners/subject matter experts review and assess the Risk Register and provide insights to identify principal risks. The Risk Register, which includes existing and emerging risks, is subsequently reviewed by the Audit Committee and the Board. Climate change and the growing number of environmental laws and regulations are principal risks of the Group and are included in the Risk Register.

Executive Directors

The President & Group Chief Executive Officer through his overall responsibility for the day-to-day oversight of the Group's business and the implementation of the Company strategy and policies is directly responsible for actions governing climate change. He is also responsible for fostering a corporate culture where Smurfit Westrock's values are instilled throughout our organization.

The Executive Vice President & Group Chief Financial Officer is a member of A4S, whose aim is to 'transform finance to make sustainable business, business as usual'.

Group Chief Sustainability Officer

The Group CSO is focused on delivering the sustainability strategy for Smurfit Westrock, maintaining our strong governance framework, and embracing new strategic

Our CSRD Governance Structure



opportunities from both a capital markets perspective and across all stakeholders. Climate change is a key consideration of his role.

The Group CSO is a member of the 'Corporate Responsibility & Sustainability Council,' which is part of the nonprofit 'Conference Board' and the Forest Solutions Group within the World Business Council for Sustainable Development ('WBCSD').

Management level

In preparation for our CSRD reporting obligations, a governance structure that extends from the Sustainability Committee to delivering the individual CSRD workstreams has been developed, with climate change playing a significant part.

Engagement with stakeholders

The expectation of our stakeholders is that we approach climate change responsibly and provide regular progress reports. The Company benefits from engaging with customers, investors, employees, communities and other relevant stakeholders at different levels of the business; this is done both formally and informally. Sustainable businesses encourage diverse views and we provide opportunities for dialogue with the many stakeholders who impact our business.

In 2024, further engagement was demonstrated through the development of our double materiality assessment for the newly established Smurfit Westrock. This process has allowed us to better understand and prioritize sustainability topics, which are important to our business and our stakeholders.

The double materiality assessment fulfills part of the initial requirements mandated by the EU Corporate Sustainability Reporting Directive ('CSRD') in alignment with the European Sustainability Reporting Standards ('ESRS'). This assessment included significant stakeholder engagement and assessed their view of Smurfit Westrock's impact on nature and society and vice-versa. More details in relation to our double materiality assessment are included in this report on pages 20-21.

We believe it is important to share our sustainability experience through engagement with our customers, suppliers and the wider industry. This engagement includes:

- organizing meetings and roundtable discussions on sustainability with our stakeholders;
- collaborating in research and development projects to decarbonize the industry;
- participating in discussions within and outside our

industry on climate and sustainability-related topics through platforms such as the American Forest and Paper Association, The Confederation of European Paper industries, The Brazilian Tree Industry (Ibá), The WBCSD, The Nature Conservancy and the Fibre Box Association;

- participating across external benchmarking bodies such as CDP, EcoVadis, and SEDEX surveys; and
- participating in the development of forest certification schemes such as FSC, PEFC and SFI.

In addition, we also have direct engagement with investors on sustainability-related matters. This engagement is supported by desktop research to evaluate investors' climate change agenda.

We seek to provide transparent and assured reporting to our stakeholders, building on the longstanding sustainability reporting by Smurfit Kappa and WestRock.

During 2024, Smurfit Westrock was an active member of the Consumer Goods Forum where many of our customers and their customers (retailers) convene to discuss, among other topics, sustainability-related issues such as climate change. This forum along with others such as the WBCSD enhances the Company's understanding of its customers' challenges, as well as broader industry best-practice sharing on areas related to climate reporting.

Our customer facing teams regularly engage with our customers in relation to key sustainability challenges including climate change. Our customers are increasingly looking for supply chain partners to engage with them on delivering sustainable products with lower carbon footprints. We use data to benchmark packaging options so we can deliver sustainable packaging solutions that help our customers deliver on their sustainability goals. We generate greater understanding of our customers sustainability and climate needs through ongoing engagement and dialogue on data requirements and a focus on issues important to them.

Smurfit Kappa has been reporting on sustainability progress since 2007 and has had its reported sustainability data, including GHG emissions, independently assured by a third party since 2009. In January 2024, Smurfit Kappa was announced in the first group of 'early adopters' by the Taskforce on Nature-related Financial Disclosures. In May 2024, WestRock issued its sustainability report covering fiscal year 2023. This report included third-party verified greenhouse gas data and other climate information aligned with the TCFD framework. Both sustainability reports were prepared in accordance with the GRI 2021 and GRI 2016 respectively and included cross reference to the relevant Sustainability Accounting Standards Board ('SASB') disclosure topics.

Strategy – climate change

Overview and background

With operations that influence the packaged goods chain, circularity has been the business model of Smurfit Westrock from the outset. Smurfit Westrock prioritizes being a responsible business and strives to build upon shared sustainability legacies, embedding sustainability into our value chain. We use renewable, recyclable and recycled materials to create innovative, sustainable packaging solutions. We play our part in the circular economy turning old paper-based packaging into new paper products, and in 2024, we consumed approximately 14 million tons of recovered fiber within our paper mills. These actions can help our customers deliver on their sustainability goals. Our innovative packaging solutions made with renewable materials can play an important part in lowering our customers' carbon footprints and decreasing CO₂ emissions in their supply chain.

Further details on Smurfit Westrock's sustainability strategy are outlined earlier in this report.

Our decarbonization strategy is focused on both the demand side, reducing our energy consumption, and the supply side increasing our own low-carbon and energy efficient production systems and increasing our use of low-carbon renewable fuels.

Our Net Zero Transition Plan

The actions associated with Our Net Zero Transition Plan may differ across geographies and specific sites but the plan itself is intended to provide an overview of how we are approaching decarbonization in our business.

Further details on Our Net Zero Transition Plan are outlined in this report on pages 34-37.

Climate risks and opportunities

Understanding climate risks and opportunities for Smurfit Westrock

For Smurfit Westrock climate change risk is expected to present itself either through physical risks or transition risks. Physical risks are those arising from the increasing severity and frequency of climate and weather-related events such as flooding. Transition risks are those which could result from the process of adjustment towards a lower carbon economy such as the development of policy and regulation and shifting societal preferences.

An initial high-level identification of physical and transition risks along with opportunities have been identified and assessed by Smurfit Westrock and we expect this to evolve in the coming years.

Opportunities and Risks

Climate change presents certain opportunities and risks for our business.

Our climate-related opportunities include:

- increasing our sales of fiber-based packaging by capitalizing on shifting consumer preferences for products that advance the circular economy and reduce or replace single-use packaging alternatives;
- attracting investors, customers and talented employees, as well as cultivating positive relationships with the communities where we operate and with other stakeholders, by demonstrating our leadership in sustainability with our sustainability targets and actions; and
- improving the resilience of our energy supply chain and potentially lowering our operating costs by reducing or eliminating higher emitting fuels or investing in efficient onsite energy generation.

Our climate-related risks include:

- lost production and damage to our physical assets and infrastructure, including our manufacturing facilities, as a result of severe weather-related events, such as hurricanes, tornadoes, other extreme storms, wildfires and floods;
- supply chain disruptions and increased material costs, such as through impacts to virgin fiber supplies and prices during prolonged periods of heavy rain, heat, drought, tree disease, insect epidemics, or other environmental events that may be caused by variations in conditions;
- additional compliance costs and burdens resulting from the enactment of new laws and regulations aimed at reducing carbon emissions, which could take the form of cap and trade, carbon taxes, or a GHG reduction mandate;
- higher prices for certain raw materials and fuels, including biomass and natural gas, related to the transition to a lower carbon economy or the enactment of GHG reduction mandates. Also, new climate rules and regulations that result in fuel efficiency standards could increase Smurfit Westrock's transportation costs;
- increased capital expenditures and/or operating costs to meet our climate targets, which could deviate materially from our initial estimates; and
- reputational risk tied to customer or other stakeholder perceptions if we are unable to achieve our climate targets fully or on time due to various risks and uncertainties, or if customer or other stakeholder expectations increase beyond our commitments, requiring increased capital expenditures and/or operating costs, or conversely, perception that our sustainability efforts are too costly, or not otherwise in the best interests of the Company and our shareholders.

Certain jurisdictions in which we have manufacturing facilities or other investments have already taken actions to address climate change. While we have U.S. facilities subject to existing GHG permitting and reporting requirements, the impact of these requirements has not been material to date. We also operate in countries that

have already adopted GHG emissions trading or other regulatory programs. Other countries in which we conduct business, including China, European Union member states and India, have set GHG reduction targets in accordance with the Paris Agreement, which established a framework for reducing global GHG emissions.

We have systems in place for tracking GHG emissions from our facilities, and we monitor developments in climate-related laws, regulations, and policies to assess the potential impact of such developments on the results of our operations, financial conditions, cash flows, and disclosure obligations. Compliance with climate programs may require future expenditures to meet GHG emission reduction obligations. Also, we may be required to make capital and other investments to displace traditional fossil fuels, such as fuel oil and coal, with lower carbon alternatives, such as biomass and natural gas.

Disclosure of impacts on and by the business

There are certain climate change related risks that could have an impact on our business including:

- extreme weather patterns may affect our operations and supply chain, potentially impacting the availability of forests and water, driving increased carbon regulation and taxation, and energy availability and affordability; and
- drought, flooding and local restrictions on water usage to address water scarcity may limit our access to water.

As outlined in the Governance section, the Sustainability Committee reviews, as applicable, the Company's efforts to integrate sustainability related matters, including climate change and greenhouse gas emissions management, with and into the Company's sustainability strategy and if applicable, operations. This review includes strategic capital expenditure projects and their emissions reduction impact when significant.

Forests play an important role in environmental resilience. We therefore seek to promote healthy forests and manage these resources sustainably.

Furthermore, paper manufacturing is energy intensive, with a risk of carbon leakage if emission policies are not consistently applied across jurisdictions. We recognize that combating climate change will only be achieved by a global effort, across societal stakeholders. The Cefi Forest Fiber Industry 2050 Roadmap to a low-carbon bioeconomy shows a CO₂ reduction of 50%-60% compared with 1990 levels is possible for our sector, based on available and emerging technologies. To reach an industry reduction of 80% or more by 2050, breakthrough technologies will need to be available sooner. We play our part, for example, by testing new technologies, such as our hydrogen project in our Saillat paper mill in France, our geo-thermal project in the Netherlands and Germany, and our heat pump trial in the Czech Republic. We have also signed VPPAs for renewable solar electricity in North America and Argentina, which will reduce our Scope 2 emissions with purchased power. Our participation in industry associations and other groups enables us to track emerging climate-related legislation that could impact the Group.

The Group's process for identifying and assessing risk is based upon a standardized approach to risk identification, assessment and review with a clear focus on mitigating factors and assignment of responsibility to risk owners. Each individual risk identified is assessed based upon potential impact and likelihood of occurrence criteria. The likelihood of occurrence is based upon the probability of the risk occurring using percentage thresholds from remote up to probable.

The impact of enterprise risk, which includes climate, on cost is measured based upon applicable percentage thresholds of the Company's adjusted EBITDA (based on annualized nine-month adjusted EBITDA as of September 30, 2024). Reputational impact is also considered.

Smurfit Westrock defines substantive impact as significant financial, strategic or reputational damage that forces us to change our business strategy significantly either locally or as a Company.

Business resilience to climate-related risks and opportunities

In addition to developing our own emission reduction targets, as part of our double materiality assessment work, we carried out an assessment of the opportunities and risks posed by climate change which is expected to form part of our future sustainability reporting. The assessment was supported by an expert third party, reviewing climate risk and opportunities (among other material topics) for Smurfit Westrock.

In 2024, a climate scenario analysis project commenced which is covering all the Company's operating sites. The sites were modelled to identify the climate risk in the historical baseline, as well as under future climate scenarios, known as Shared Socioeconomic Pathways (SSPs). The findings from the current analysis do not contradict the previous results (legacy Smurfit Kappa) and will be further developed going forward in conjunction with additional natural catastrophe modelling.

The risks and opportunities presented earlier are described at a high level and form part of our initial assessment which we expect to evolve in the coming years with the benefit of more in depth insights and the ongoing changes and developments in this area.

Risk Management

The Company has a formal enterprise risk management ('ERM') program that facilitates the identification and management of risks, including, a framework to determine the nature and extent of the principal risks it is willing to accept to achieve its strategic objectives. Climate-related risk is integrated into our overall ERM framework. The process includes a company-wide risk assessment with input from leaders across the business, with geographic and functional diversity, as well as review of the Risk Register by subject matter experts to identify principal risks. Climate change and environmental laws and

regulations are principal risks for the Group. The Board provides oversight of risk management processes. The Board performs this function and by also delegating to its standing committees, each of which meets regularly and reports back to the Board. The risk oversight committees are listed in the Governance section of the Irish Statutory Annual Report 2024.

In addition, each legacy company has a sustainable and responsible sourcing Program. Developing more sustainable supply chains in collaboration with our suppliers helps us manage risks and costs and deliver on our sustainability goals.

Metrics and Targets

Due to the mid-year merger of Smurfit Kappa and WestRock, the Company has yet to publish new climate-related targets. We expect to finalize our targets by the end of 2025. Please note, each legacy company had extensive GHG reporting in previous years, as well as metrics related to other environmental and social data, which can be found in this report on pages 112-127. In addition, in both 2024 legacy company’s CDP responses, our metrics and target-related data including the methodology used was reported.

Both Smurfit Kappa and WestRock voluntarily set carbon reduction targets aligned to SBTi against a well below 2° C ambition. Both legacy companies’ SBTi targets had a 2019 baseline with a 2030 target year. WestRock also had a targeted reduction in absolute Scope 3 GHG emissions from purchased goods and services, fuel and energy activities, upstream and downstream transportation and distribution and end-of-life treatment of sold products by 27.5% within the same period. The progress against the targets of the two legacy companies can be found in this report on pages 54-63 .

In 2024, Smurfit Westrock published its Green Finance Framework. The Green Finance Framework is reflective of the sustainable nature of our business model, with eligibility criteria that span the geographic scope of the Group’s operations and take into account its strong circular business practices. This is done by using sustainable, renewable, and recycled raw materials, and implementing circular production processes that are subject to continued improvement.

Relevant material metrics and data have been assured in this report, as specified. For more information, see the Assurance Reports of the Independent Auditors on pages 158-176 of this report. Future combined reporting is expected to be assured once integration is completed.

Smurfit Westrock TCFD Index

Area	Recommended Disclosures	Source	Page(s)/Section
Governance			
Disclose the organization's governance around climate-related risks and opportunities.	a) Describe the Board's oversight of climate-related risks and opportunities.	ISAR 2024 SR 2024	ISAR: 40-50 SR: 135-136
	b) Describe management's role in assessing and managing climate-related risks and opportunities.	SR 2024	SR: 136-137
Strategy			
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's business, strategy and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	SR 2024	SR: 138-140
	b) Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning.	SR 2024	SR: 138-140
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	SR 2024	SR: 34-37, 138-140
Risk Management			
Disclose how the organization identifies, assesses and manages climate-related risks.	a) Describe the organization's processes for identifying and assessing climate-related risks.	ISAR 2024 SR 2024	ISAR: 15-29, 32-35 SR: 140
	b) Describe the organization's processes for managing climate-related risks.	ISAR 2024 SR 2024	ISAR: 15-29, 32-35 SR: 140-141
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	SR 2024	SR: 140-141
Metrics and Targets			
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	SR 2024	SR: 54-63, 114-118, 125-126, 141
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas ('GHG') emissions, and the related risks.	SR 2024	SR: 54-63, 114-118, 125-126, 141
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	SR 2024	SR: 54-63, 114-118, 125-126, 141

ISAR – Irish Statutory Annual Report
SR – Sustainability Report

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

GRI Index

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.	

GRI Index

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

GRI Index

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

GRI Index

Category: Social

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

SASB Index

Code	Accounting Metric	Source	Page(s)
Topic: Greenhouse Gas Emissions			
RR-PP-110a.1	Gross global Scope 1 emissions	SDR	54-55, 59-60, 114-118, 125
RR-PP-110a.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	SDR	32-37, 54-55, 59-60
Topic: Air Quality			
RR-PP-120a.1	Air emissions of the following pollutants: 1 NO _x (excluding N ₂ O); 2 SO _x ; 3 Volatile organic compounds (VOCs); and 4 Particulate matter (PM), and (5) hazardous air 1. pollutants (HAPs)	SDR NO _x , SO _x , and PM (dust) are part of the HAPs. Other relevant HAPs and relevant VOCs are being reported to the local authorities depending on the local requirements stipulated in the permits	60, 114-118, 125
Topic: Energy Management			
RR-PP-130a.1	1 Total energy consumed; 2 Percentage grid electricity; 3 Percentage from biomass; and 4 Percentage from other renewable energy	SDR	54-55, 59-60, 114-118, 125
Topic: Water Management			
RR-PP-140a.1	1 Total water withdrawn; and 2 Total water consumed, percentage of each in regions with high or extremely high baseline water stress	SDR	56-57, 62, 114-118, 126
RR-PP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	SDR	30-31, 46-49
Topic: Supply Chain Management			
RR-PP-430a.1	Percentage of wood fiber sourced from: 1 Third-party certified forestlands and percentage to each standard; and 2 Meeting other fiber sourcing standards and percentage to each standards	SDR	38-42, 55-56, 61, 121, 124
RR-PP-430a.2	Amount of recycled and recovered fiber procured	SDR	38-42, 55-56, 61, 121, 124

UN Global Compact

Smurfit Westrock became a supporter of the United Nations Global Compact ('UNGC'), a worldwide corporate citizenship initiative, in 2025. This builds on Smurfit Kappa's support which goes back to 2010.

As a network of more than 12,000 corporate participants and other stakeholders in some 170 countries, it is the largest voluntary corporate responsibility initiative in the world. Supporters of the UNGC promote 10 core principles in the areas of human rights, labor, environment and anti-corruption. These principles are listed in the table below.

As a part of this commitment, Smurfit Westrock will report on the Company's corporate responsibility activities and performance in an annual Communication On Progress ('COP'), using the annual Sustainability Report as the platform for this communication.

The Sustainability Report provides a number of examples of ongoing activities, as well as relevant key performance indicators, which illustrate Smurfit Westrock's support for the 10 Global Compact principles in its everyday business. Measurements of performance related to the Global Compact principles are given using indicators provided by the Global Reporting Initiative ('GRI'), wherever feasible. In particular, GRI performance indicators relating to human rights, labor and anti-corruption principles are presented in the Social Development section, while environmental performance indicators are reported in the Environment section. A complete GRI index can be found on pages 142-146 of this Report.

The following table shows how our performance in relation to each UN Global Compact principle can be reported using a number of GRI performance indicators. This is based on guidance documents published by the UN Global Compact.

UNGC Principles	GRI Indicators
Human Rights	
1 Businesses should support and respect the protection of internationally proclaimed human rights; and RR-PP-110a.	2:9; 2:12-14; 2:19; 2:22-23; 3:1-3; 403:1,4; 405:1-2; 406:1; 407:1; 408:1; 409:1; 411:1; 412:1-3; 414:1-2; 418:1
2 Businesses should make sure that they are not complicit in human rights abuses.	2:23; 3:1-3; 406:1; 407:1; 408:1; 409:1; 411:1; 412:1
Labor	
3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	2:23; 2:26; 2:30; 3:1-3; 402:1; 403:1,4
4 Businesses should uphold the elimination of all forms of forced and compulsory labor;	2:23; 2:26; 2:30; 3:1-3; 406:1; 408:1; 409:1
5 Businesses should uphold the effective abolition of child labor; and	2:23; 3:1-3; 408:1; 409:1
6 Businesses should uphold the elimination of discrimination in respect of employment and occupation.	2:23; 2:30; 3:1-3; 401:2; 405:1-2; 406:1; 407:1
Environment	
7 Businesses are asked to support a precautionary approach to environmental challenges;	2:12-14; 2:22-23; 3:1-3; 201:2; 302:1; 303:1-2; 304:1; 304:3; 305:4-5; 306:1-2
8 Businesses should undertake initiatives to promote greater environmental responsibility; and	2:23; 3:1-3; 201:2; 301:1-2; 302:1; 302:3-5; 303:1-5; 304:1-4; 305:1-7; 306:1-5; 308:1-2
9 Businesses should encourage the development and diffusion of environmentally friendly technologies.	3:2-3; 201:2; 301:1-2; 302:3-5; 303:1-5; 304:1-4; 305:4-5; 306:1-2
Anti-corruption	
10 Businesses should work against corruption in all its forms, including extortion and bribery.	2:5; 2:9; 2:19; 2:23; 2:26; 3:1; 3-3; 205:1-3; 413:2



Glossary

The glossary provided should be read in conjunction with this sustainability report to ensure a comprehensive understanding of the terms and concepts discussed. The glossary is for terms used within the report. For organizations and standards, it considers the description provided by the relevant organizations and standards.

Climate Change, Energy and Air Emissions

Bioeconomy - Smurfit Westrock uses the European Commission definition for bioeconomy as production of renewable biological resources and the conversion of these resources and waste streams into value-added products, such as food, feed, bio-based products and bioenergy.

Bioenergy - Bioenergy is one of the many diverse resources available to help meet our demand for energy. It is classified as a form of renewable energy derived from biomass – organic material – that can be used to produce heat, electricity, steam, transportation fuels and products.

Biofuels - Fuels coming from biomass: wood rejects, bark, black liquor, pitch oil, certain parts of mixed wastes and biogas produced during the anaerobic treatment of water.

Biomass - Biomass is an energy resource derived from plant- and algae-based material that includes crop wastes, forest residues, purpose-grown grasses, woody energy crops, algae, industrial wastes, sorted municipal solid waste, urban wood waste and food waste. Biomass is one of the main renewable energy source that can offer a viable supplement to petroleum-based liquid transportation fuels – such as gasoline, jet and diesel fuel – in the near to mid-term. It can also be used to produce valuable chemicals for manufacturing, as well as power to supply the grid.

Black liquor - Residue from pulping containing organic compounds (such as lignin). This residue is burnt to produce energy and to recover the chemicals.

Byproduct - Secondary or incidental products deriving from manufacturing process and are not the primary product. A byproduct can be marketable.

Carbon dioxide equivalent CO₂e - A measure used to compare the emissions from various greenhouse gases based upon their climate change potential (CCP). The CO₂e carbon dioxide equivalent for other emissions is derived by multiplying the amount of the emission by the associated CCP factor.

Carbon footprint - Carbon released to the atmosphere during the life cycle of a product from cradle to grave.

CHP - Combined Heat and Power: a combination of a boiler and a gas and/or steam turbine that simultaneously produces electricity and thermal energy (steam) by burning fuels. This system is considered to be the most efficient technology in industries using both steam and

electricity. Electricity from a CHP is called co-generated electricity while all other internal generation is expressed as self-generated.

CHP (outsourced) - A CHP installation, belonging to an external party, located at or near a Smurfit Westrock site for delivering electricity and steam to the Smurfit Westrock production facility. All fuel and electricity used for the production of paper as well as emissions related to that are included in the figures for the Smurfit Westrock production facility.

Climate change - The United Nations Framework Convention on Climate Change (UNFCCC) defines it as a change of climate that is attributed directly or indirectly to human activity, altering the composition of the global atmosphere.

Co-generated electricity - Electricity generated by a CHP system belonging to Smurfit Westrock or from an outsourced CHP system.

CO₂ biogenic - Carbon dioxide emitted when burning biofuels. This CO₂ is considered to be carbon neutral as it is removed from the atmosphere and stored in biomass within a short period of time.

CO₂ fossil - Carbon dioxide emitted when burning fossil fuels for the production of paper. The calculation is based on international guidelines from the carbon content of each fuel (WRI/WBCSD GHG protocol).

CO₂ indirect - Fossil carbon dioxide generated externally in the production of electricity, heat or steam purchased from the grid.

Energy efficiency - Energy efficiency is the goal to reduce the amount of energy required to provide products and services.

European Union Emissions Trading System – EU ETS - EU ETS, also known as the European Union Emissions Trading Schemes, is the most extensive greenhouse gas emissions trading scheme in the world. It was launched in 2005 to combat global warming and is a major pillar of EU climate policy.

Dust - Particles coming from the combustion of fuels. Dust emissions are measured mainly by the mills. Where dust is not measured (converting plants), emissions are calculated from fuel consumption using the emission factors listed in the Ecoinvent database. Ecoinvent is a life cycle inventory database for energy systems, materials, transports and chemicals.

Fossil fuels - Fuels originating from non-renewable resources (coal, natural gas, oil, propane).

GHG emissions - A greenhouse gas (GHG) is any gaseous compound in the atmosphere that is capable of absorbing infrared radiation, that is trapping and holding heat in the atmosphere. By increasing the heat in the atmosphere, greenhouse gases are responsible for the greenhouse effect, which leads to global warming.

GHG Protocol - GHG Protocol Corporate Standard provides standards and guidance for companies and other types of organizations preparing a GHG emissions inventory. It covers the accounting and reporting of the six greenhouse gases covered by the Kyoto Protocol.

Grid supply - Electricity purchased from a national distribution network.

Life Cycle Assessment (LCA) - Assessment of the sum of a product's effects (e.g. GHG emissions) at each step in its life cycle, including resource extraction, production, use and waste disposal.

Net zero - To achieve net zero emissions, we work towards achieving a state in which the activities at our operations in our gate-to-gate value chain result in no net impact on the climate from greenhouse gas emissions. The key effort for Smurfit Westrock is to move from fossil-based fuels to carbon neutral fuels and improve its energy efficiency.

NO_x - Mix of nitrogen oxides (NO and NO₂) calculated as NO₂ (nitrogen dioxide) coming from combustion of fuels. They can contribute to the acidification of soil and water. NO_x emissions are measured mainly by the mills. Where NO_x is not measured, emissions are calculated from fuel consumption using the emission factors listed in the Ecoinvent database, NCASI and other sources.

Paris Agreement - Agreement within the framework of the United Nations Framework Convention on Climate Change dealing with greenhouse gases, emissions mitigation, adaptation and finance. An agreement on the language of the treaty was negotiated by representatives of 195 countries during COP21 in December 2015.

Self-generated electricity - Electricity generated by an electricity generator.

Sequestration - Carbon sequestration describes the long-term storage of carbon dioxide or other forms of carbon to either mitigate or defer global warming and avoid climate change.

SO_x - Mix of sulphur oxides calculated as SO₂ coming from combustion of fuels. Sulphur dioxide contributes to the acidification of soil and water. SO_x emissions are measured mainly by the mills. Where SO_x is not measured (converting plants), emissions are calculated from fuel consumption using the emission factors listed in the Ecoinvent database.

Organizations

Asociación de Corrugadores del Caribe Centro y Sur América ('ACCCSA') - Organization of corrugated cardboard manufacturers in the Latin American region whose objective is to exchange experiences, ideas and technological knowledge that will benefit and consolidate the entire Latin American corrugator sector.

Aqueduct - Aqueduct is a data platform run by the World Resources Institute (WRI), an environmental research organization. Aqueduct is comprised of tools that help companies, governments, and civil society understand and respond to water risks – such as water stress, variability from season-to-season, pollution, and water access. Aqueduct's tools use open-source, peer reviewed data to map water risks such as floods, droughts and stress.

Barron's 100 Most Sustainable U.S. Companies - The top 100 companies that achieved the highest scores across hundreds of ESG metrics, ranging from workplace diversity to greenhouse gas emissions.

CDP - CDP (formerly the 'Carbon Disclosure Project') is an organization based in the United Kingdom that encourages large corporations from the world's major economies to disclose their greenhouse gas emissions and climate change strategies.

Cepi - Cepi, the Confederation of European Paper Industries. It is a non-profit organization representing the European pulp and paper industry.

CERFLOR - CERFLOR is the Brazilian Forest Certification Program that promotes sustainable forest management and was developed within the framework of the National System of Metrology, Standardization and Industrial Quality – Sinmetro. It ensures forestry practices meet national and international sustainability standards and is recognized by PEFC.

Consumer Goods Forum - The only organization that brings consumer goods retailers and manufacturers together globally, it is a CEO-led organization that helps the world's retailers and consumer goods manufacturers to collaborate, alongside other key stakeholders, to secure consumer trust and drive positive change, including greater efficiency. With a global reach, CEO leadership and focus on retailer-manufacturer collaboration, its mission is to drive positive change and help address key challenges impacting the industry, including environmental and social sustainability, health, food safety and product data accuracy. This global network brings together some 400 members (retailers, manufacturers and service providers) operating in over 100 countries.

CSDDD - The Corporate Sustainability Due Diligence Directive ('CSDDD') aims to contribute to the European Union's broader ambition to transition towards a

sustainable and climate-neutral economy, as outlined in the European Green Deal. The Directive seeks to foster sustainable and responsible corporate behaviour in companies' operations and across their global value chains. It requires companies to identify and address adverse human rights and environmental impacts in their own operations, those of their subsidiaries, and their chains of activities.

CSRD - The Corporate Sustainability Reporting Directive is a regulation introduced by the European Union to enhance and standardize sustainability reporting for companies. EU rules require large companies and listed companies to publish regular reports on the social and environmental risks they face, and on how their activities impact people and the environment. Companies have to report according to European Sustainability Reporting Standards ('ESRS').

EcoVadis - EcoVadis brings Buyers and Suppliers together to efficiently drive CSR and sustainability performance across 150 sectors and 120 countries to reduce risk and drive innovation in their supply chains.

Dow Jones Sustainability Indices - The Dow Jones Sustainability Indices ('DJSI') are a family of best-in-class benchmarks for investors who have recognized that sustainable business practices are critical to generating long-term shareholder value and who wish to reflect their sustainability convictions in their investment portfolios. The family was launched in 1999 as the first global sustainability benchmark and tracks the stock performance of the world's leading companies in terms of economic, environmental and social criteria.

ERT - The European Round Table of Industrialists ('ERT') is a forum bringing together around 60 chief executives and chairpersons of major multinational companies of European parentage covering a wide range of industrial and technological sectors, working to strengthen competitiveness in Europe. The group works at both national and European levels.

ESG - Environmental, social and corporate governance criteria refer to three main factors investors consider with regards to a firm's ethical impact and sustainable practices.

FEFCO - The European Federation of Corrugated Board Manufacturers. FEFCO is a non-profit organization representing the interests of the industry across Europe and addressing a wide range of issues, from technical topics to economical questions. The role of the Federation is to investigate economic, financial, technical and marketing issues of interest to the corrugated packaging industry, to analyse all factors that may influence the industry and to promote and develop its image.

FTSE4Good - The FTSE4Good Index series is designed to measure the performance of companies demonstrating strong environmental, social and governance practices.

GRI - Global Reporting Initiative. GRI is an independent international organization for sustainability reporting since 1997. GRI helps businesses and governments worldwide understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance and social well-being. This enables real action to create social, environmental and economic benefits for everyone. The GRI Sustainability Reporting Standards are developed with true multi-stakeholder contributions and rooted in the public interest.

ICCA - The International Corrugated Case Association, formed in 1961, contributes to the wellbeing of the corrugated packaging industry worldwide by supporting and enhancing the work of association members.

ILO - International Labour Organisation is the only tripartite United Nations agency. Since 1919, the ILO brings together governments, employers and workers of 187 member states, to set labor standards, develop policies and devise programmes promoting decent work for all women and men.

IBEC - Irish Business and Employers Confederation. IBEC is Ireland's largest lobby group representing Irish business both domestically and internationally. Its membership is home-grown, multinational, big and small, spanning every sector of the economy.

ISS ESG - ISS ESG is the environmental, social, and governance ('ESG') research and ratings of Institutional Shareholder Services ('ISS'). It provides comprehensive ESG data and evaluates companies' ESG-related risks, opportunities, and impacts along the corporate value chain.

Morningstar Sustainalytics - Morningstar Sustainalytics provides high-quality, analytical environmental, social and governance research, ratings and data to institutional investors and companies.

MSCI - MSCI provides investment research, stock indexes, portfolio risk and performance analytics, and governance tools to investment community.

OECD - Organisation for Economic Co-operation and Development provides a forum in which governments can work together to share experiences and find solutions to common problems; understand what drives economic, social and environmental changes; measure productivity and global flows of trade and investment; analyze and compare data to predict future trends; and establish international standards in a wide range of aspects, from agriculture and taxes to the safety of chemical products.

SBTi - The Science Based Targets initiative drives ambitious climate action in the private sector by enabling organisations to set science-based emissions reduction targets. The SBTi is a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature ('WWF').

SDGs - The Sustainable Development Goals define global sustainable development priorities and aspirations for 2030 and seek to mobilise global efforts around a common set of goals and targets. The SDGs call for worldwide actions among governments, business and civil society to end poverty and create a life of dignity and opportunity for all, within the boundaries of the planet.

SEDEX - As the largest collaborative platform for sharing ethical supply chain data, SEDEX is an innovative and effective supply chain management solution, helping companies to reduce risk, protect company reputation and improve supply chain practices.

S&P 500 - The Standard and Poor's 500 Index is a stock index that tracks the share prices of 500 of the largest public companies in the United States.

TCFD - The Task Force on Climate-related Financial Disclosures. TCFD is an industry-led effort, chaired by Michael Bloomberg, with 32 global expert members from the private sector. The Task Force's remit was to develop voluntary climate-related disclosures that could 'promote more informed investment, credit, and insurance underwriting decisions.' The TCFD recommendations describe information that companies should disclose to help investors, lenders, and insurance underwriters better understand how companies oversee and manage climate-related risks and opportunities as well as the material risks and opportunities to which companies are exposed.

AF&PA - The American Forest & Paper Association is the national trade association of the paper and wood products industry, the go-to source on issues and up-to-date information about the industry.

IBA - The Brazilian Tree Industry (Ibá) is the association responsible for institutionally representing the planted tree production chain, from the fields to the factory, with its main stakeholders

FBA - Fibre Box Association. A non-profit trade association that represents North American corrugated packaging manufacturers and strives to grow, protect and enhance the overall wellbeing of the industry by providing member-valued programs and services.

TNC - The Nature Conservancy. A global environmental non-profit organization founded in 1951. Its mission is to conserve the lands and waters on which all life depends. TNC works in over 80 countries and territories, implementing strategies to address climate change, protect biodiversity, and promote sustainable practices.

TNFD - The Taskforce on Nature-related Financial Disclosures. TNFD is a market-led, science-based and government-supported global initiative. The recommendations and guidance provide organizations with a risk management and disclosure framework to act on evolving nature-related dependencies, impacts, risks and

opportunities. They are designed to provide decision-useful information to capital providers and other stakeholders, while the additional guidance helps organizations identify and assess their nature-related issues.

UN Global Compact - The UN Global Compact is a voluntary initiative for businesses to adopt sustainable and socially responsible policies. It is based on CEO support to implement universal sustainability principles and to take steps to support UN goals. The initiative is built around ten principles that address human rights, labor, environment, and anti-corruption.

UN Global Compact's CEO Water Mandate - The CEO Water Mandate is a UN Global Compact initiative that mobilises business leaders on water, sanitation and the Sustainable Development Goals. Endorsers of the CEO Water Mandate work to continuous progress against six core elements of water stewardship and in so doing understand and manage their own water risks.

WRF - Water Risk Filter is a non-profit, web-based, spatially explicit corporate and portfolio-level screening and prioritization tool for water-related risks. It was launched in 2012 and provides basin and operational risk assessments as well as scenario risk assessments.

WBCSD - The World Business Council for Sustainable Development is a CEO-led organization of forward-thinking companies that galvanizes the global business community to create a sustainable future for business, society and the environment.

WWF Colombia - WWF Colombia is part of the global network of the World Wide Fund for Nature (WWF), the largest independent organization dedicated to nature conservation and environmental protection. Established in Colombia in 1964, WWF Colombia focuses on preserving biodiversity and promoting sustainable development across key landscapes such as the Amazon, Orinoco, Andes, and Pacific regions.

4evergreen - 4evergreen is a cross-industry alliance of over 100 members representing the entire lifecycle of fiber-based packaging, sharing expertise to develop tools and guidelines with a goal to reach a 90% recycling rate for fiber-based packaging by 2030.

Forest and Certifications

ATFS - The American Tree Farm System is the largest and oldest woodland certification system in America. It is internationally recognized by the Programme for the Endorsement of Forest Certification (PEFC) and meets strict third-party certification standards. The American Tree Farm System® works to sustain forests, watershed and healthy wildlife habitats through the power of private stewardship by offering affordable forest certification for family forest landowners in the United States. ATFS has undergone many changes since its beginnings in 1941 and is now internationally recognized as a credible forest certification system.

CITES - Convention on International Trade in Endangered Species of Wild Fauna and Flora is an international agreement between governments. Its aim is to ensure that international trade in specimens of wild animals and plants does not threaten the survival of the species

Deforestation - Deforestation, clearance or clearing is the removal of a forest or stand of trees where the land is thereafter converted to a non-forest use.

EU Timber Regulation - The EU Timber Regulation is a regulation that aims to reduce illegal logging by ensuring that no illegal timber or timber products can be sold in the EU. It applies to wood and wood products being placed for the first time on the EU market.

FSC - The Forestry Stewardship Council (FSC) is an independent, non-governmental organization established to promote the responsible management of the world's forests through independent third-party certification.

FSSC 22000 - These standards specify requirements for a food safety management system where an organization in the food chain needs to demonstrate its ability to control food safety hazards in order to ensure that food is safe at the time of human consumption.

ISO 9001 - Scheme certified by independent third party that ensures that the operation certified applies internationally recognized standards and procedures of quality management.

ISO 14001 - Scheme certified by independent third party that ensures that the operation certified applies internationally recognized standards and procedures of environmental management.

ISO 22001 - Scheme certified by independent third party that ensures that the operation certified applies internationally recognized standards and procedures for food safety management.

ISO 45001 - Scheme certified by independent third party that ensures that the operation certified applies internationally recognized standards and procedures of occupational health and safety management.

ISO 46001 - Scheme certified by independent third party that ensures that the operation certified applies internationally recognized standards and procedures for water efficiency management.

ISO 50001 Energy Management Systems - Scheme certified by independent third party that ensures that the operation certified applies internationally recognized standards and procedures of energy usage: improvement of efficiency, reduction of consumption and energy security.

IUCN - International Union for Conservation of Nature's Red List of Threatened Species provides information about range, population size, habitat and ecology, use and/or trade, threats, and conservation actions that will help inform necessary conservation decisions.

Non-controversial origin - Virgin wood or wood fiber that has been verified as having a low probability of including wood from any of the following categories, in line with FSC and PEFC schemes:

- a) Illegally harvested wood
- b) Wood harvested in violation of traditional and civil rights
- c) Wood harvested in forests in which high conservation values are threatened by management activities.
- d) Wood harvested in forests being converted from natural and semi-natural forests to plantations or non-forest use
- e) Wood from forests in which genetically modified trees are planted

PEFC - Programme for the Endorsement of Forest Certification. PEFC is an independent, non-governmental organization that promotes sustainably managed forests through independent third-party certification.

Reforestation - Reforestation is the natural or intentional restocking of existing forests and woodlands (forestation) that have been depleted.

SFI - SFI Inc. (Sustainable Forest Initiative) is an independent, non-profit organization dedicated to promoting sustainable forest management. Companies are certified Chain of Custody according to the SFI standard through independent third-party certification.

Products, Raw Materials and Other

Cartonboard/ Consumer - terms used to describe both Smurfit Westrock's consumer board business and also the industry term for cartonboard.

Containerboard - Papers and boards mainly used in the manufacture of corrugated board. They are made from virgin or recycled fibers. Included are kraftliner, testliner, semi-chemical fluting and recycled fluting.

Corrugated board - Structured board made by a corrugator usually formed by gluing one wave-formed liner (called fluting) in the middle of two flat-facing sheets of containerboard (kraftliner or testliner).

EPS - Expanded and extruded polystyrene, a rigid, closed cell, thermoplastic foam material produced from solid beads of polystyrene. Used for thermo insulation purposes.

Fluting - The wave-formed middle layer in corrugated board.

Kraftliner - Paper manufactured mainly from virgin wood fibers.

Inorganic raw materials - Raw material used for manufacturing our products that are not organic, such as fillers, sodium hydroxide, sodium sulphate and calcium oxide.

Metric System - The International System of Units, internationally known by the abbreviation SI (from French *Système international d'unités*), is the modern form of the metric system and the world's most widely used system of measurement.

Other organic raw materials - Raw materials used for manufacturing our products that are organic excluding fiber, starch or plastic raw materials which are reported individually. This category includes oil, lubricant and organic additives, such as colorant or dyes.

Location information - Local: The country where we operate. 'Sourcing local' refers to Smurfit Westrock country of operations. Significant locations of operation: Smurfit Westrock has high volume production – can be a country or region within a country. In sourcing, suppliers' location, we buy material from.

Raggers - In the beginning of the repulping process in which recovered paper is returned into pulp, non-fibrous materials are being removed from the recovered paper. Plastics, strapping and other floating materials are collected from the mass with a rope called a 'ragger'.

Recovered paper - Recovered paper refers to used paper and board separately collected and classified for the purpose of recycling, which is then used as raw material in the manufacture of new paper and paperboard.

Recovery - Recovery refers to recovering selected materials for a specific use. In the paper industry this means recovery of fibers in recycled paper or the recovery of energy value in the final stage of the material life cycle.

Recycling - Converting material into new materials and products. In the paper industry this refers to converting recycled fiber back to paper and finding new uses for other raw materials produced alongside recovered paper instead of sending them to landfill.

Reduction - This can either mean finding the most materially efficient ways to use raw materials or replacing a more harmful raw material with a less harmful one and thus reducing its harmful impact.

Renewing - Using renewable raw materials in a sustainable manner and maintaining the natural ability of the material to be renewed.

Reuse - Reuse is the action or practice of using something again, whether for its original purpose (conventional reuse) or to fulfill a different function (creative reuse or repurposing) without changing its form in between.

Testliner - Paper manufactured from recycled fibers.

The U.S. Customary System - commonly known in the United States as English units or standard units, are the non-SI (non-Metric) units of measurement that are currently used in the U.S., in some cases alongside the International System of Units.

Virgin fiber - Pulp obtained through a chemical or mechanical process used to remove lignin from wood. As a result, the fiber can be used to produce paper. The lignin residue and other organic compounds are subsequently collected and used in the formation of black liquor.

Social Citizenship and Health and Safety

Accident - An undesirable or unfortunate event that occurs unintentionally and usually results in harm, injury, damage or loss.

Contractor - This refers to all contract staff agency workers provided by a third party staff agency, where the invoice is accounted in the P&L as part of 'wages and salaries'.

Hourly Employee - Employees paid for each hour they work with potential for overtime.

Incident - A fatality, injury, illness or a close call as defined by the OSHA. Unlike an accident, incident can also be a near miss that didn't lead to any harm, injury, damage or loss.

Lost time accident (LTA) - Refers to a work-related injury incident sustained by a Smurfit Westrock employee while performing their work duties that results in their absence from their scheduled work after the day of the incident.

Lost time accident frequency rate - For Smurfit Kappa: Refers to the number of lost time accidents per 100,000 hours worked. LTA frequency rate = number of LTA x 100,000/total number of hours worked.

For WestRock: Refers to the number of lost time accidents per 200,000 hours worked. LTA frequency rate = number of LTA x 200,000/total number of hours worked.

Lost time accident severity rate - For Smurfit Kappa: Refers to the total number of days lost per 100,000 hours worked. LTA severity rate = number of days lost x 100,000/total number of hours worked.

For WestRock: Refers to the total number of days lost per 200,000 hours worked. LTA severity rate = number of days lost x 200,000/total number of hours worked.

Number of days lost - Refers to the number of days lost arising from any lost time accident. When counting the number of days lost due to an accident, the day of the accident is not counted as a lost day.

Salaried Employee - Employees receiving a fixed pay amount regardless of hours worked.

Senior Management - Executive teams or similar positions.

Subcontractor - This refers to workers who provide services to Smurfit Westrock but work for third party organizations (e.g. cleaning, security, catering) where Smurfit Westrock is not directly responsible for paying their 'wages and salaries'.

Total recordable incident rate (TRIR) - For Smurfit Kappa: Refers to the total number of recordable injury cases per 100,000 hours worked by Smurfit Kappa employees. Number of recordable injuries (lost time accident + restricted workday case + medical treatment case) x 100,000/total hours worked by all Smurfit Kappa employees during the period covered.

For Westrock: Refers to the total number of recordable injury cases per 200,000 hours worked by Westrock employees. Number of recordable injuries (lost time accident + restricted workday case + medical treatment case) x 200,000/total hours worked by all Westrock employees during the period covered.

Universal Declaration of Human Rights - The Universal Declaration of Human Rights is a milestone document in the history of human rights. Drafted by representatives with different legal and cultural backgrounds from all regions of the world, the Declaration was proclaimed by the United Nations General Assembly in Paris on 10 December 1948 (General Assembly resolution 217 A) as a common standard of achievements for all peoples and all nations. It sets out, for the first time, fundamental human rights to be universally protected and it has been translated into over 500 languages.

Workforce - The workforce, or labor force, is the labor pool in employment; it is generally used to describe those working for a company or industry.

Water

BOD - Biochemical Oxygen Demand (unit: mg O₂/l) refers to the level of oxygen uptake by microorganisms in a sample of water measured over a period of five days.

COD - Chemical Oxygen Demand (COD) is the most commonly used test to measure the amount of organic compounds in water (unit: mg O₂/l). The result indicates the level of all organic compounds that can be oxidized by a strong oxidizing agent.

Process water - Quantity of water containing organic compounds released into the environment (river, sea) after internal water treatment or released to an external treatment plant (municipal water treatment). In all cases, levels of pollutants released are reported as outputs of the Company even in the case of operations that send process water to external treatment.

Total N (Nitrogen) - Sum all forms of nitrogen present in a sample, including organic nitrogen, ammonia (NH₃) and ammonium (NH₄⁺) discharged with the process water.

Total P (Phosphorous) - Sum of phosphorous compounds discharged with the process water.

Total Suspended Solids (TSS) - Refers to the level of suspended solid particles discharged with the process water.

Water impact assessment - Assessing potential risk from water availability and quantity, covering multiple aspects specific to each geographical location.

Waste

Waste - Wastes are classified as non-hazardous wastes or hazardous wastes, and are reported separately. Wood wastes and corrugated board shavings are excluded. All amounts of wastes are reported in mass as disposed.

Total non-hazardous waste - Sum of all non-hazardous waste whatever its destination. Each category of non-hazardous wastes is defined and reported.

Non-hazardous waste landfill - Part of the non-hazardous wastes that are disposed of in either internal or external landfills in accordance with national legislation.

Non-hazardous waste recovery - Part of non-hazardous wastes that are reused, recycled, composted, used in agriculture or incinerated with energy recovery. The incineration facility is classified as a recovery operation if the efficiency of the plant complies with the definition laid down in Annex II of the Directive 2008/98/EC on waste.

Non-hazardous waste other - Part of non-hazardous wastes that do not belong to the two previous categories. This includes wastes incinerated without energy recovery or wastes for which the final disposal is uncertain.

Hazardous waste - A hazardous waste is a waste with properties that make it dangerous or capable of having a harmful effect on human health or the environment. Residues of oils and other hazardous wastes (building wastes containing asbestos, ink residues, etc.).

Units and others

GJ - Gigajoule, a unit of energy that generally applies to fuel. 1 gigajoule (GJ) = 1 billion joules = 10^9 joules.

GWh - Unit of energy, generally applies to electricity. 1 GWh (GigaWatt hour) = 1 million kWh (kiloWatt hour).

Lbs - Pounds, which is a unit of weight commonly used in the United States that follow the U.S. Customary System.

m³ - m³ stands for cubic meter, which is a unit of volume in the international system.

Megaliters - A megaliter (ML) is a unit of volume, 1 megaliter is equal to one million liters.

MMBtu - Million British Thermal Units, a unit of energy. 1 MMBTU is equivalent to 1,000,000 BTUs

PJ - Petajoule, a unit of energy. 1 petajoule = 1000 terajoules = 10^{15} joules.

TJ - Terajoule, a unit of energy that generally applies to fuel. 1 terajoule = 1000 gigajoules = 10^{12} joules.

Tonne - The tonne (or metric ton) is a unit of mass in the International System of Units (SI), equal to 1,000 kilograms.

Ton - A short ton (also known as the U.S. ton) is a unit of mass equal to 2,000 pounds or approximately 907.185 kilograms. It is commonly used in the U.S. as part of the U.S. Customary System. This unit is distinct from the long ton (used in the UK) and the tonne (used in the International System of Units, SI).

KPMG Assurance



Assurance report of the independent auditor

To: the Board of Directors of Smurfit Westrock plc

Our conclusion

We have performed a limited assurance engagement on the following non-financial information solely pertaining to Smurfit Kappa legacy supporting data in the Sustainability report of the year 2024 (Further: 'information in the Report') of Smurfit Westrock plc (hereafter: the Company) based in Dublin, Ireland:

- Input/Output 2024 (Europe and the Americas) – pages 114-115.
- Environmental data including energy, water withdrawal, discharges (to air and to water), waste – pages 116-118.
- Social data including social citizenship (full time employees) and health and safety – pages 119-120.
- Sourcing data including sustainable sourcing data and sustainable fiber – page 121.

Based on the procedures performed and evidence obtained nothing has come to our attention that causes us to believe that the information in the Report is not, in all material respects, in accordance with the applicable criteria as described in the 'Criteria' section of our assurance report.

Basis for our conclusion

We performed our examination in accordance with Dutch law, including Dutch Standard 3000A 'Assurance-opdrachten anders dan opdrachten tot controle of beoordeling van historische financiële informatie (attest-opdrachten) (assurance engagements other than audits or reviews of historical financial information (attestation engagements)). This engagement is aimed to obtain limited assurance. Our responsibilities in this regard are further described in the 'Our responsibilities for the assurance engagement on the information in the Report' section of our assurance report.

We are independent of Smurfit Westrock plc in accordance with the 'Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten' (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence). Furthermore, we have complied with the 'Verordening gedrags- en beroepsregels accountants' (VGBA, Dutch Code of Ethics).

We believe the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

KPMG Assurance



Criteria

The report is prepared with reference to GRI Sustainability Reporting Standards (GRI Standards) as listed in the GRI Content Index (pages 142-146) within the Report and in accordance with the applied supplemental reporting criteria for sourcing and sustainable fiber data as disclosed respectively in section Sustainable and Responsible Sourcing (page 109) and Chain of Custody: a trail for sustainable fiber (page 40). The comparability of sustainability information between entities and over time may be affected by the absence of a uniform practice on which to draw, to evaluate and measure this information. This allows for the application of different, but acceptable, measurement techniques. Consequently, the Report needs to be read and understood together with the criteria applied.

Materiality

Based on our professional judgement we determined materiality levels for each relevant part of the sustainability matter. When evaluating our materiality levels, we have taken into account quantitative and qualitative aspects as well as the relevance of information for both stakeholders and the Company.

Limitations to the scope of our review

The Report includes prospective information such as ambitions, strategy, plans, expectations and estimates. Inherently the actual future results are uncertain. Inherent to prospective information, the actual future results are uncertain. We do not provide any assurance on the assumptions and achievability of prospective information in the Report. References to external sources or websites in the Report are not part of the sustainability information as reviewed by us. Therefore, we do not provide assurance on this information.

Our conclusion is not modified in respect of these matters.

Responsibilities of the directors for the information in the Report

Directors of Smurfit Westrock are responsible for the preparation of the information in the Report in accordance with the applicable criteria as described in the 'Reporting criteria' section of our assurance report, including the identification of stakeholders and the definition of material matters. Directors of Smurfit Westrock are also responsible for selecting and applying the reporting criteria and for determining that these reporting criteria are suitable for the legitimate information needs of stakeholders, taking into account applicable law and regulations related to reporting. The choices made by the Directors regarding the scope of the Report and the reporting policy are summarized on page 131 of the Report.

Furthermore, the Directors are responsible for such internal controls as it determines is necessary to enable the preparation of the information in the Report as described in the 'Our Conclusion' section of our assurance report is free from material misstatement, whether due to fraud or error.

KPMG Assurance



Our responsibilities for the assurance engagement on the information in the Report

Our responsibility is to plan and perform our assurance engagement in a manner that allows us to obtain sufficient and appropriate assurance evidence for our conclusion.

The procedures performed in this context differ in nature and timing and are less extent as compared to reasonable assurance engagements. The level of assurance obtained in a limited assurance engagement is therefore substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

We apply the 'Nadere Voorschriften kwaliteitsmanagement' (NVKM, Regulations for Quality management) and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our assurance engagement included among others:

- Performing an analysis of the external environment and obtaining an understanding of relevant sustainability themes and issues, and the characteristics of the company.
- Evaluating the appropriateness of the criteria applied, their consistent application and related disclosures in the Report. This includes the reasonableness of estimates made by the Management of Smurfit Westrock.
- Obtaining through inquiries a general understanding of the internal control environment, the reporting processes, the information systems and the entity's risk assessment process relevant to the preparation of the sustainability information, without testing the operating effectiveness of controls.
- Identifying areas of the information in the Report where misleading or unbalanced information or a material misstatement, whether due to fraud or error, is likely to arise. Designing and performing further assurance procedures aimed at determining the plausibility of the sustainability information responsive to this risk analysis. These procedures consisted amongst others:
 - Obtaining inquiries from management and relevant staff at corporate level responsible for the strategy, policy and results.
 - Obtaining inquiries from relevant staff responsible for providing the information for, carrying out internal control procedures over, and consolidating the data in the Report.
 - Determining the nature and extent of review procedures for the group components and locations. For this, the nature, extent and risk profile of these components are decisive. Based thereon we selected the components and locations to visit. The visits are aimed at, on a local level, validating source data and evaluating the design and implementation of internal controls and validation procedures.
 - Obtaining assurance information that the Report reconciles with underlying records of Smurfit Westrock.

KPMG Assurance



- Reviewing, on a limited test basis, relevant internal and external documentation.
- Performing an analytical review of the data and trends.
- Considering the overall presentation and balanced content of the sustainability information.

Amstelveen, 29 April 2025
KPMG Accountants N.V.

D.A.C.A.J. Landesz Campen RA
Partner

EY Assurance



**Shape the future
with confidence**

Ernst & Young LLP
Suite 1000
55 Ivan Allen Jr. Boulevard
Atlanta, GA 30308

Tel: +1 404 874 8300
Fax: +1 404 817 5589
ey.com

Independent Accountants' Review Report

To the Management of Smurfit Westrock plc

We have reviewed the accompanying schedules of select sustainability indicators included in Appendix A (the "Subject Matter") for the reporting periods indicated in the table below for WestRock Company ("Legacy WestRock"), based on the criteria also set forth in Appendix A (the "Criteria"). Smurfit Westrock plc management is responsible for the Subject Matter, based on the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Subject Matter	Reporting Period
Schedule of Recordable Incident Rate	For the year ended December 31, 2024
Schedule of Select Diversity Metrics	As of December 31, 2024
Schedule of Select Employment Metrics	For the year ended December 31, 2024
Schedule of Facilities Located in a High-Risk Country of Operation	For the year ended December 31, 2024
Schedule of Select Environmental Metrics – Operational Emissions	For the year ended December 31, 2024
Schedule of Select Environmental Metrics – Scope 3 Emissions	For the year ended December 31, 2024
Schedule of Select Other Environmental Metrics	For the year ended December 31, 2024

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be based on the Criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is based on the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

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We are required to be independent of Legacy WestRock and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement. Additionally, we have complied with the other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. Our review consisted principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances.

As described in Appendix A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary. Furthermore, Scope 3 emissions are calculated based on a significant number of estimations and management assumptions due to the inherent nature of the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard as well as the Technical Guidance for Calculating Scope 3 Emissions criteria.

The information included in Smurfit Westrock plc's 2024 Sustainability Report and Climate Change, Forests, and Water Security 2025 submission to the CDP, formerly the Carbon Disclosure Project, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedules of select sustainability indicators included in Appendix A for the reporting periods as indicated in the table above, in order for the schedules to be based on the Criteria.

Ernst & Young LLP

April 21, 2025

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Appendix A - Legacy WestRock Schedules of Select Sustainability Indicators

Schedule of Recordable Incident Rate for the year ended December 31, 2024

Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
Recordable incident rate (RIR) ^{1,2}	1.34 ³	Recordable incidents per 100 employees	Recordable incident rate, presented as the rate of recordable work-related incidents, as defined in GRI 403-9(a)(iii), 403-9(e), 403-9(f) and 403-9(g) ⁴ . Significant contextual information necessary to understand how the data have been compiled have been disclosed.	Legacy WestRock includes employees (salaried and hourly) and contractors that Legacy WestRock directly supervises in its calculation.

¹ Legacy WestRock calculates its RIR by dividing the number of recordable work-related incidents by the number of total hours worked and multiplying the quotient by 200,000.

² Legacy WestRock defines a "recordable event" as any occupational injury/illness that results in the following:

- ▶ Fatalities, regardless of the time between the injury and death, or the length of the illness; or
- ▶ Days away from work cases, other than fatalities; or
- ▶ Non-fatal cases without days away from work that:
 - Result in transfer to another job or termination of employment
 - Require medical treatment (other than first aid)
 - Involve loss of consciousness
 - Result in restriction of work or motion

³ Recordable incident rate was determined as of January 13, 2025, for the fiscal year ended December 31, 2024. The number of recordable incidents is based upon employees self-reporting work-related injuries or illnesses which may be affected by culture, societal norms, and/or regulations. To the extent a recordable incident is not self-reported, it would not be included in the recordable incident rate calculation.

⁴ Other criteria included in GRI 403-9a (i.e., for all employees, number and rate of fatalities as a result of work related injuries, number and rate of high consequence work-related injuries, number of recordable work-related injuries, types of work-related injuries, number of hours worked) and other components of GRI 403-9 (i.e., for employees and workers who are not employees but whose work and/or workplace is controlled by the organization, the number and rate of fatalities as a result of work-related injury, the number and rate of high-consequence work-related injuries (excluding fatalities), the number and rate of recordable work-related injuries, the main types of work-related injury, the number of hours worked; work-related hazards that pose a risk of high-consequence injury; any actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls; and whether any workers have been excluded from this disclosure) are excluded.

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Schedule of Select Diversity Metrics as of December 31, 2024

Indicator Name	Reported Value (%)							
Employees by Gender	Male				Female			
	77%				23%			
Employees by Age	Under 30 Years		30-50 Years			Over 50 Years		
	16%		51%			33%		
Criteria ⁵	As defined by GRI 405-1(b): Percentage of employees per employee category in each of the following diversity categories: i. Gender ii. Age group (under 30, 30-50, above 50)							
Indicator Name	Reported Value (%)							
Employees by Pay Category	Salary				Hourly			
	28%				72%			
Employees by Region ⁶	North America		EMEA		Latin America		Asia-Pacific	
	66%		10%		21%		3%	
Employees by Gender by Region	Male	Female	Male	Female	Male	Female	Male	Female
	79%	21%	69%	31%	74%	26%	68%	32%
Criteria	Percentage of employees per employee category in each of the following categories: i. Pay category (hourly vs. salary) ii. Region iii. Gender by Region							
Reporting Boundary	Legacy WestRock includes all employees, except for interns and temporary employees, unless otherwise noted.							

⁵ Other criteria included in GRI 405-1 (i.e. percentage of individuals within the organization's governance bodies by gender, age group, and other relevant indicators (e.g., race/ethnicity), and percentage of employees by function (such as technical, administrative, production) and by level (such as senior management, middle management), by gender, age group, and other relevant indicators (e.g., race/ethnicity)) are excluded.

⁶ EMEA is defined as Europe, Middle East and Africa. Legacy WestRock captures employees within Canada and the United States within the North America region. All other employees in the Americas are captured within Latin America.

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Schedule of Select Employment Metrics for the year ended December 31, 2024

Indicator name	Reported Value (%) ⁷			
	Male		Female	
Employment by gender	Male		Female	
New Hires	75%		25%	
Turnover	74%		26%	
Employment by age	Under 30 Years	30-50 years	Over 50 years	
New hires	42%	48%	10%	
Turnover	33%	46%	21%	
Employment by region ⁸	North America	EMEA	Latin America	Asia-Pacific
New Hires	60%	3%	36%	1%
Turnover	61%	4%	34%	1%
Criteria	Employee metrics are reported as defined in GRI 401-1 ⁹ . Significant contextual information necessary to understand how the data has been compiled have been disclosed.			
Reporting Boundary	Legacy WestRock includes all new hires and terminated employees, except for interns and temporary employees, unless otherwise noted.			

⁷ Employment metrics were determined as of January 6, 2025, for the fiscal year ended December 31, 2024. Certain new hire and employee turnover information may not be reflected in the reported metrics for transactions occurring close to year-end and processed subsequent to January 6, 2025. For the fiscal year ended December 31, 2024, these instances were determined to have insignificant impacts on the reported metrics.

⁸ EMEA is defined as Europe, Middle East and Africa. Legacy WestRock captures employees within Canada and the United States within the North America region. All other employees in the Americas are captured within Latin America.

⁹ Other criteria included in GRI 401-1 (i.e. number of new employee hires and employee turnover) are excluded.

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Schedule of Facilities Located in a High-Risk Country of Operation for the year ended December 31, 2024

Indicator name	Reported value	Criteria	Reporting boundary
Facilities located in a high-risk country of operation	In 2024, Legacy WestRock conducted a global human rights risk assessment encompassing all core business operating facilities. Of the 278 locations reviewed, 30 ranked as potentially high-risk.	In 2024, Legacy WestRock conducted a global human rights risk assessment encompassing all our core business operating facilities. Legacy WestRock elected to assess human rights risk based on three indices - the Human Freedom Index 2023 ¹⁰ , the 2024 Index of Economic Freedom ¹¹ and the Freedom in the World Index 2024 ¹² . These indices rate a country's human rights risk using political, economic, and social criteria. For each index, Legacy WestRock used the most recently available data at the time of the company's assessment and a quartile rating system to re-score each country on a scale of 1 to 4. Scores were then aggregated for each country across the three indices, with possible scores ranging from 3 (lowest risk) to 12 (highest risk). This allowed the company to create an operation-specific human rights risk assessment by country. For Legacy WestRock's risk assessment, the company chose a combined rating of 6 or higher to be considered a high-risk country of operation. This included countries that had a rating in the 4th quartile (highest risk) in one index or were rated in the 2nd quartile for all 3 indices.	Legacy WestRock includes all core business operating facilities, which comprise headquarter office locations, regional offices, and manufacturing and converting operations that are delivering goods and services to customers. Certain corporate and regional offices are not included when management deems them to be not core operating facilities. This includes IT facilities, small sales offices (generally less than 10 employees), and customer locations that maintain Legacy WestRock staff onsite.

¹⁰ The Human Freedom Index 2023, co-published by the Cato Institute and the Fraser Institute.

¹¹ The 2024 Index of Economic Freedom, published by the Heritage Foundation.

¹² The Freedom in the World Index 2024, published by Freedom House.

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Schedule of Select Environmental Metrics - Operational Emissions for the year ended December 31, 2024

Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
Scope 1 (Direct) Greenhouse Gas (GHG) Emissions ^{13,14,15}	5,674	Kilo tonnes carbon dioxide equivalents (ktonnes CO _{2e})	GRI Standard 305-1: Energy Direct - Scope 1 emissions The Greenhouse Gas (GHG) Protocol: A Corporate Accounting and Reporting Standard as amended by the GHG Protocol Scope 2 Guidance	Legacy WestRock selected an organizational boundary based on the company's operational control. Legacy WestRock may exclude converting facilities and offices that pay electricity invoices through rental leases, which management has determined are not material to the users of the reported information.
Scope 2 (Indirect) Market-Based Method (MBM) GHG Emissions ^{15,16,17}	2,300	ktonnes CO _{2e}	GRI Standard 305-2: Energy Indirect - Scope 2 emissions The GHG Protocol: A Corporate Accounting and Reporting Standard as amended by the GHG Protocol Scope 2 Guidance	
Total GHG Emissions, Scope 1 and Scope 2 MBM	7,974	ktonnes CO _{2e}	The GHG Protocol: A Corporate Accounting and Reporting Standard as amended by the GHG Protocol Scope 2 Guidance	

¹³ Scope 1 (Direct) GHG Emissions includes natural gas, coal, oil #2, oil #4, oil #6, shale oil, propane, diesel and biogenic emissions for CH₄ and N₂O; gases included in the reporting boundary are CO₂, CH₄ and N₂O. More than 95% of the reported CO_{2e} emissions are from CO₂ with the remainder being composed of CH₄ and N₂O, noting that HFCs, PFCs, SF₆ and NF₃ are not material to the Company's emissions.

¹⁴ Legacy WestRock owns and operates landfills which are located onsite or in close proximity to Legacy WestRock's paper mills. EPA calculation methodologies (and other publicly available estimation methodologies) may not be representative of actual fugitive methane emissions from pulp and paper industry landfills. As such, management has elected to exclude fugitive methane emissions from company-owned landfills from its reporting boundary, which is permissible according to The GHG Protocol: A Corporate Accounting and Reporting Standard.

¹⁵ Legacy WestRock tracks energy consumption data for sites within its reporting boundary, such as utility invoices or metering. Where actual consumption data is not available or cannot be obtained in a timely manner, Legacy WestRock estimates consumption using other available data, such as previous consumption at the site or average energy consumption at similar sites, to provide the most complete inventory possible. Additionally, where supplier-specific and residual mix factors are not available, an adjusted emission factor is not estimated to account for voluntary purchases, which may result in double counting between electricity customers. To calculate Scope 1 and Scope 2 MBM GHG Emissions, Legacy WestRock multiplies activity-level data by the emissions factors indicated in the notes section titled "Sources of emissions factors and global warming potentials."

¹⁶ For some Legacy WestRock owned mills, renewable energy attributes are generated from the stationary combustion of biofuels. Where these attributes are unbundled and registered in an energy market's attribute tracking system, the company adjusts its Scope 2 MBM Emissions as recommended by the GHG Protocol Scope 2 Guidance by treating the underlying power associated with the attributes as if it were purchased from the grid and multiplying the power by the corresponding emissions factors.

¹⁷ Scope 2 (Indirect) GHG Emissions includes the following gases: CO₂, CH₄ and N₂O in the reporting boundary. More than 98% of the reported CO_{2e} emissions are from CO₂ with the remainder being composed of CH₄ and N₂O, noting that HFCs, PFCs, SF₆ and NF₃ are not material to the Company's emissions.

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Schedule of Select Environmental Metrics - Operational Emissions for the year ended December 31, 2024

Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
GHG Emissions Intensity ¹⁸	0.55	Tonnes CO ₂ e per ton of paperboard and containerboard produced	GRI 305-4: GHG emissions intensity	Legacy WestRock includes all global mill operations in this calculation that specifically manufacture paperboard and containerboard.
Biogenic CO ₂ emissions ¹⁹	15,358	ktonnes CO ₂	The GHG Protocol: Corporate Accounting and Reporting Standard as amended by the GHG Protocol Scope 2 Guidance GRI Standard 305-1: Energy Direct - Scope 1 emissions GRI Standard 305-2: Energy Indirect - Scope 2 emissions	Legacy WestRock selected an organizational boundary based on the company's operational control. Legacy WestRock may exclude converting facilities and offices that pay electricity invoices through rental leases, which management has determined are not material to the users of the reported information.

¹⁸ Legacy WestRock calculates emissions intensity as the total Scope 1 emissions from combustion sources from mills that manufacture paperboard and containerboard (i.e., excluding fugitive methane emissions from company-owned landfills) and total Scope 2 MBM emissions from mills that manufacture paperboard and containerboard divided by tons of paperboard and containerboard produced.

¹⁹ Legacy WestRock's reported biogenic CO₂ emissions includes the CO₂ portion of biogenic emissions from direct sources (Scope 1) and excludes the CO₂ portion of biogenic emissions from indirect sources (Scope 2), which has been identified as immaterial.

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Schedule of Select Environmental Metrics - Scope 3 Emissions for the year ended December 31, 2024

The reported values have been prepared based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard and The GHG Protocol Technical Guidance for Calculating Scope 3 emissions^{20,21}. Legacy WestRock uses the global warming potentials per the 2014 IPCC Fifth Assessment Report.

Indicator name	Reported value (ktonnes CO ₂ e)	Methodology and Emission Factors
Scope 3 category 1 emissions - purchased goods and services	2,333	<p>This category includes all non-capital purchased goods and services in the fiscal year on a cash-basis for our direct operations. Legacy WestRock calculates supplier emissions allocated to our company using the hybrid method. For spend with suppliers that report to the CDP, Legacy WestRock creates a supplier-allocated emissions factor by calculating the emissions allocated to Legacy WestRock by the supplier as reported in the 2023 CDP Supply Chain Scope 3 Reporting (representing the most recent available source at the time of calculation) per dollar of spend with the supplier in Legacy WestRock’s prior reporting period (to match the period of emissions reporting), when the data is available and meets our criteria for completeness. The allocated emissions intensity is adjusted for inflation and applied against current year spend with the supplier. If supplier allocated emissions are not provided, Legacy WestRock will then use a supplier-specific emissions intensity factor, which were calculated by using the supplier’s scope 1, 2 (market-based) and relevant scope 3 upstream emissions divided by total revenue as reported within the 2023 CDP Supply Chain Scope 3 Report. Approximately 50% of our category 1 emissions is calculated using data from suppliers via CDP.</p> <p>For suppliers that do not report to the CDP, Legacy WestRock categorizes and matches the spend by industry, activity group, and activity and applies the CDP Supply Chain average emission factor for the respective industry, activity group and activity matched to the spend and utilize the most granular factor available (activity being most granular).</p> <p>Inflation adjustments were made to spend and revenue figures as needed for 2024 reporting to account for the respective period to which the underlying spend or revenue figures relate.</p>

²⁰ The following Scope 3 categories were identified by Legacy WestRock as not relevant as defined by the Greenhouse Gas Protocol or immaterial and therefore are not reported. Scope 3 Category 5 - Waste Generated In Operations has been identified as immaterial and therefore, not calculated as there is little waste in production and the waste that is produced is largely either recycled through the manufacturing systems (i.e., scrap pulp and paper) or disposed in company-owned landfills (refer to footnote 16). Scope 3 Category 6 - Business Travel and Scope 3 Category 7 - Employee Commuting have been identified as immaterial and therefore, not calculated as these are not a significant emissions source for the Company. Scope 3 Category 8 - Upstream Leased Assets has been identified as immaterial and therefore, not calculated as all material emissions associated with leased assets within our business are accounted for within our Scope 1 and 2 emissions. Any leased assets outside of the Company’s operational control are immaterial. Scope 3 Category 13 - Downstream Leased Assets has been identified as not relevant as the emissions related to leased custom packaging machinery is de minimis. Scope 3 Category 15 - Investments has been identified as immaterial and therefore, not calculated as the Company does not have any significant equity investments.

²¹ The following scope 3 categories were identified by Legacy WestRock as not applicable. Category 11 - Use of Sold Products has been identified as not applicable as the Company’s products are used in packaging or in other ways that do not consume energy and Category 14 - Franchises has been identified as not applicable as the Company does not operate any franchises.

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Schedule of Select Environmental Metrics - Scope 3 Emissions for the year ended December 31, 2024

Indicator name	Reported value (ktonnes CO ₂ e)	Methodology and Emission Factors
Scope 3 category 2 emissions - capital goods	47	This category includes all capital purchased goods and services in the fiscal year, for our direct operations. Legacy WestRock uses the same method as Category 1 but only includes capital spend.
Scope 3 category 3 emissions - fuel- and energy-related activities (not included in scope 1 or scope 2)	2,131	<p>This category includes upstream emissions from coal, natural gas, fuel oil and shale oil, wood waste, propane, and diesel used in mill and converting operations, as well as upstream emissions from all electricity and steam purchases. Legacy WestRock calculates upstream emissions associated with fuel using annual usage for each fuel type, a fuel-specific upstream emission factor from the Ecolnvent Life Cycle Impact Assessment Database (version 3.9), and the 2024 EPA Emission Factors for Greenhouse Gas Inventories.</p> <p>Upstream electricity and upstream electricity transmission and distribution (“T&D”) emissions are calculated using annual consumption and the International Energy Agency (IEA) lifecycle upstream emission factors 2024. Legacy WestRock exceeds the minimum boundary for Category 3 emissions per the GHG Protocol through IEA’s “total upstream” factors which are computed using the overall life cycle footprint of the electricity generation technologies/fuels and go beyond the cradle-to-gate requirement.</p> <p>Upstream steam emissions are calculated using steam usage, in addition to the fuel source breakdown for steam. Upstream factors from the Ecolnvent Life Cycle Impact Assessment Database are then utilized to calculate emissions. Legacy WestRock assumes no steam T&D loss since it is produced on-site or in adjacent facilities with minimal estimated losses.</p>
Scope 3 category 4 emissions - upstream transportation and distribution	1,209	<p>This category includes all transportation paid for by Legacy WestRock, including truck, rail, vessel, and intermodal. In the U.S., Legacy WestRock calculates emissions by using the fuel-based and distance-based method. For the fuel-based method, Legacy WestRock uses the miles, weight, and number of loads for rail and road transports to estimate diesel fuel usage and the 2024 EPA Emission Factors for Greenhouse Gas Inventories to determine emissions. For the distance-based method, Legacy WestRock uses distance and weight to calculate emissions using the 2024 EPA Emission Factors for Greenhouse Gas Inventories.</p> <p>For all other regions (Canada, Latin America, EMEA and Asia Pacific), Legacy WestRock uses the calculated U.S. values and annual revenue by geographical market to create a factor to estimate emissions due to a lack of primary data in those markets.</p>
Scope 3 category 9 emissions - downstream transportation and distribution	116	This category includes all truck, rail, and intermodal transportation not paid for by Legacy WestRock as well as warehouse space used. Legacy WestRock calculates downstream emissions from truck, rail, and intermodal transportation using the same method and estimation process as Category 4. In addition, warehouse emissions are calculated using an Energy Information Administration (EIA) 2018 factor to estimate kWh per square foot of warehouse space, along with location electricity factors for each warehouse including 2022 eGRID factors for U.S. warehouses and 2024 IEA factors for any non-U.S. warehouses.

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Schedule of Select Environmental Metrics - Scope 3 Emissions for the year ended December 31, 2024

Indicator name	Reported value (ktonnes CO ₂ e)	Methodology and Emission Factors
Scope 3 category 10 emissions - processing of sold products	444	This category includes the processing of externally sold paperboard or containerboard into final products. Legacy WestRock calculates emissions using externally sold tons and emissions factors calculated from Legacy WestRock's primary data. Legacy WestRock uses FY24 scope 1 and scope 2 MBM emissions generated from our converting facilities to create product-type specific emission factors which are then applied to the externally sold volume for relevant products that require further processing.
Scope 3 category 12 emissions - End-of-life treatment of sold products	3,172	This category includes all end-of-life emissions from our paperboard or containerboard. Legacy WestRock calculates emissions using the average-data method. Legacy WestRock uses the average recycling, landfill, and combustion rates for the most analogous product to our paperboards from the EPA End of Life Statistics along with 2024 EPA Emission Factors for Greenhouse Gas Inventories based on the associated end-of-life treatment.
Total Scope 3 emissions	9,452	Refer above



**Schedule of
Select Other Environmental Metrics
for the year ended December 31, 2024**

Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
Materials used by weight or volume for virgin fiber ²²			The total weight of virgin fiber procured during the reporting period. Significant contextual information necessary to understand how the data have been compiled have been disclosed.	Legacy WestRock includes all global mill operations that specifically manufacture paperboard and containerboard ²³ .
▶ US mills	25,198,505	US tons		
▶ Canada mills ²⁴	1,760,219			
▶ Brazil mills	2,570,361			
▶ All mills	29,529,085			
Recycled input materials used ²⁵			The percentage of recycled input materials used to manufacture the organization's primary products and services. This is defined as the total recycled input materials procured divided by the total of virgin fiber and recycled input materials procured. Significant contextual information necessary to understand how the data have been compiled have been disclosed.	
▶ All mills	40	%		

²² Legacy WestRock calculates total weight in US tons of virgin wood fiber procurement. Virgin wood fiber is classified by Legacy WestRock as a raw material that is renewable, material that is derived from plentiful resources that are quickly replenished by ecological cycles or agricultural processes, so that the services provided by these and other linked resources are not endangered and remain available for the next generation. Legacy WestRock sums all mill procurement data that meets the classification of virgin wood fiber for the reporting period. Legacy WestRock reports the total weight of virgin fiber (i.e. virgin wood log and chips) procured during the reporting period. Management has identified that other materials used to produce their products are immaterial in production. These other materials are additives within the manufacturing process and may include, but are not limited to, materials such as dye, starch, kaolin clay, and calcium carbonate. Water is also a component in Legacy WestRock's primary products; water withdrawn for use in the manufacturing process is disclosed in the Mill Water Withdrawal metric described below.

²³ WestRock maintains operational control over a diverse portfolio of mills categorized based on the type of final product manufactured, including consumer mills, corrugated mills, chip mills, and sawmills. As the percentage of recycled input materials used is specific to mills that procure and consume materials for the purpose of manufacturing paperboard and containerboard, only consumer and corrugated mills are included in the reporting boundary.

²⁴ The conversion factors used at the La Tuque mill for converting from bone dry metric tons to green chip equivalents in US tons are developed internally by the mill based the moisture content in each wood type procured.

²⁵ To calculate the percentage of recycled materials used by Legacy WestRock to manufacture paperboard and containerboard, Legacy WestRock first measures the total recycled input materials procured during the reporting period. Recycled input material is defined as material that replaces virgin materials, which are purchased or obtained from internal or external sources and that are not by-products and non-product outputs produced by the organization. Recycled input materials can be classified as pre-consumer (i.e., paperboard or containerboard that is manufactured but does not ultimately make it into a finished good delivered to customers) or post-consumer (i.e., materials that have been used by an end user or consumer, disposed of, and diverted from landfills). To calculate total recycled input materials used during the reporting period, Legacy WestRock takes the unconverted tonnage (i.e., raw tonnage of recycled fiber weighed at the time of purchase) of pre-consumer and post-consumer fiber and applies an average conversion factor to account for weight lost during the manufacturing process. This final converted tonnage for pre-consumer and post-consumer materials is summed to calculate total converted recycled input materials procured during the reporting period. Legacy WestRock also takes the unconverted tonnage of virgin wood fiber and applies an average conversion factor to calculate total converted virgin wood fiber procurement during the reporting period. To calculate the reported value, Legacy WestRock divides the total converted recycled input materials procured during the reporting period by the sum of total converted recycled input materials and converted virgin wood fiber procured during the reporting period.

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Schedule of Select Other Environmental Metrics for the year ended December 31, 2024

Indicator name	Reported value	Units of measure ²⁶	Criteria	Reporting Boundary	
Energy consumption within the organization			GRI Standard 302-1: Energy consumption within the organization	Legacy WestRock selected an organizational boundary based on the company's operational control. Legacy WestRock may exclude converting facilities and offices that pay electricity invoices through rental leases, which management has determined are not material to the users of the reported information. Additionally, heating and cooling (both purchased and sold) have been identified as not being material to Legacy WestRock's operations and therefore have been excluded from this table.	
Total energy consumption	284,911,157	MMBtu			
Total direct energy consumption ²⁷	263,520,923				
Total indirect energy consumption ²⁸	21,390,234				
Total purchased electricity	20,717,844				
Total purchased steam ²⁹	4,449,741				
Total electricity sold	(3,420,193)				
Total steam sold	(357,158)				
Fuel consumption from renewable sources ³⁰	159,105,584				
Fuel consumption from non-renewable sources ³¹	104,415,339				
Total energy mix (renewable)	60				%
Total energy mix (non-renewable)	40				
Purchased fuel efficiency	12.62				MMBtu per ton of paperboard and containerboard produced

²⁶ Legacy WestRock utilizes a conversion factor of 1 GJ to 0.947817 MMBtu.

²⁷ Total direct energy consumption is defined as the sum of fuel consumption from renewable sources and fuel consumption from non-renewable sources.

²⁸ Total indirect energy consumption is defined as the sum of purchased electricity and steam less sold electricity and steam.

³⁰ Total purchased steam is exclusive of steam obtained from independently operated joint ventures where the steam is generated through such joint venture's consumption of Legacy WestRock's production waste (i.e., wood waste and black liquor). The combustion of this production waste is reported within fuel consumption from renewable sources.

³⁰ Legacy WestRock includes the following fuel types in fuel consumption from renewable sources: steam generated by biomass, black liquor, wood waste, and rail road ties; Legacy WestRock includes the following fuel types in non-renewable sources: natural gas, coal, oil #2, oil #4, oil #6, shale oil, propane, diesel, and steam generated by fossil fuel.

³¹ Legacy WestRock's accounting policy indicates that all renewable energy attributes generated by mills during the fiscal year and registered in a renewable energy market's attribute tracking system are treated as sold or available for sale and that Legacy WestRock will not be retiring the attributes to realize the underlying environmental benefits. As a result, every MWh associated with the attributes generated and registered in an attribute tracking system will be treated as if Legacy WestRock had purchased that MWh from the grid ("null power"), thereby classifying the electricity as a non-renewable energy source, though it remains identified as self-generated and not purchased power.

³² Legacy WestRock calculates purchased energy as "primary energy," which includes the energy consumed by the reporting company as well as the energy required to produce and transport to Legacy WestRock's mills. Primary energy purchased is calculated using site energy (i.e., energy consumed at each Legacy WestRock mill) and applying a multiplier provided by the DOE. Refer to Notes to Schedule section for the sources of conversion factors used. Purchased energy intensity (also referred to as purchased fuel efficiency) is calculated by dividing purchased energy for mills by tons of paperboard and containerboard produced. Purchased energy includes purchased fuel (e.g., coal, natural gas), electricity, and steam for Legacy WestRock's mills. Where mills generate excess electricity that is sold back to the grid or another third party, Legacy WestRock deducts the amount of sold electricity against purchased electricity which is permissible according to the DOE guidance.

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Schedule of Select Other Environmental Metrics for the year ended December 31, 2024

Indicator name	Reported value		Criteria	Reporting Boundary
Mill water withdrawal by source³³				
Units of Measure	Mega-liters	% of total mill water withdrawal	Total water withdrawal, presented as the total and total by source of surface water, groundwater, and third-party water, as defined in GRI 303-3(a) ³⁴ . Significant contextual information necessary to understand how the data have been compiled have been disclosed.	Legacy WestRock includes total water intake from all sources (including surface water, ground water, and third-party sources), for all mills included in the company's global operations that specifically manufacture paperboard and containerboard.
Total water withdrawal	470,201 ³⁵	100%		
Surface water withdrawal	312,248	66%		
Groundwater withdrawal	129,812	28%		
Third-party water withdrawal	28,141	6%		
Mill water withdrawal intensity				
Units of Measure	Total water withdrawal for mills in mega-liters per ton of paperboard and containerboard produced		Total water withdrawal for mills divided by tons of paperboard and containerboard produced	Legacy WestRock includes total water intake from all sources (including surface water, groundwater, and third-party sources), for all mills included in the company's global operations that specifically manufacture paperboard and containerboard.
Mill water withdrawal intensity	0.036			

³³ Legacy WestRock breaks out water withdrawal into three applicable categories outlined in GRI Standard 303-3: surface water, groundwater, and third-party water. Seawater and produced water are not applicable to Legacy WestRock as Legacy WestRock does not withdraw material volumes of seawater and produced water for Legacy WestRock's operations.

³⁴ Other criteria included in GRI 303-3 (i.e., water withdrawal from water stressed areas and water withdrawal by dissolved solid content) are excluded.

³⁵ Legacy WestRock primarily relies on the use of company-owned flow meter equipment to capture daily water withdrawal volumes, which are aggregated over the reporting period for external reporting. As recommended by management, mills calibrate flow meters regularly to support the accurate measurement of water withdrawal volumes.



Notes to Schedules

Note on sources of emissions factors and global warming potentials (GHG emissions - Scope 1 & 2 (market-based)):

Indicator name	Emissions factors	Global warming potentials
GHG emissions - Scope 1	2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories 2024 U.S. Environmental Protection Agency (EPA) Emission Factors for Greenhouse Gas Inventories. Federal Register EPA; 40 CFR Part 98; e-CFR. Table C-1 and Table C-2 (78 FR 71950, Nov. 29, 2013, as amended at 81 FR 89252, Dec. 9, 2016), Table AA-1 (78 FR 71965, Nov. 29, 2013). World Resources Institute (2015) – Greenhouse Gas (GHG) Protocol tool for stationary combustion. Version 4.1.	2014 IPCC Fifth Assessment Report
GHG emissions - Scope 2 (market-based)	The Emissions & Generation Resource Integrated Database (eGRID) 2022 2024 Edison Electric Institute (EEI) Electric Company Carbon Emissions and Electricity Mix Reporting Database for Corporate Customers 2022 National Inventory Report 1990-2022: Greenhouse Gas Sources and Sinks in Canada 2023 factors, International Energy Agency Data Services 2024 U.S. Environmental Protection Agency (EPA) Emission Factors for Greenhouse Gas Inventories. Federal Register EPA; 40 CFR Part 98; e-CFR. Table C-1 and Table C-2 (78 FR 71950, Nov. 29, 2013, as amended at 81 FR 89252, Dec. 9, 2016), Table AA-1 (78 FR 71965, Nov. 29, 2013) 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2024 UK Government GHG Conversion Factors for Company Reporting 2024 Australian Government Department of Climate Change, energy, the Environment and Water National Greenhouse Accounts Factors Brazil Ministry of Mines and Energy Summary Report 2024 (Reference year 2023)	

Note on sources of conversion factors:

Indicator	Conversion factors
Total energy consumption Total direct energy consumption Fuel consumption from non-renewable sources	Federal Register Environmental Protection Agency; 40 CFR Part 98; e-CFR. Table C-1, Table C-2 (as amended at 81 FR 89252, Dec. 9, 2016), Table AA-1 (78 FR 71965, Nov. 29, 2013)
Total purchased electricity Total electricity sold	US Energy Information Administration (EIA) Unit Energy Conversion Calculator
Total purchased steam Total steam sold	EnergyStar Steam Unit Conversion Reference
Fuel consumption from renewable sources	US EIA Renewable Energy Annual Trends Table 2009

Note on Non-financial Reporting:

Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurements techniques may also vary.

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Smurfit Westrock
Beech Hill, Clonskeagh,
Dublin 4, D04 N2R2 Ireland
+353 1 202 7000

[smurfitwestrock.com](https://www.smurfitwestrock.com)