



Smurfit
Westrock

Sustainable Forestry and Fiber Sourcing Policy

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As a significant user of wood and recycled paper fiber in its paper-based packaging solutions, Smurfit Westrock ('SW' or 'the Company') recognizes its impact and responsibility in the sustainable use of wood-based raw materials. SW is committed to zero deforestation and conversion¹ and recognizes the role of forests, fiber-based products and efficient fiber recycling systems in the sustainable use of natural resources and tackling climate change.

SW operates an integrated business model, from the sustainable sourcing of recycled and virgin fibers to the sustainable production of paper-based packaging solutions for our customers. The Company focuses on forest and related Chain of Custody certification as one of its key commitments. Use of recovered fibers through efficient, circular, recycling systems and wood fiber through independent, third-party certification are the most reliable means to avoid deforestation and conversion and to promote sustainable forest management throughout the paper-based packaging value chain.

SW takes responsibility throughout its full value chain, from managing its working forests², sourcing wood and fiber, and converting them into value-added products. This policy sets a framework for all of the Company's forestry, wood, fiber, and paper sourcing operations including:

- working forests owned, leased or managed
- harvesting of timber from private landowners by SW or contractors' forest management operations
- timber purchases and exchanges, including imports and exports
- sourcing of pulp and paper from third parties, as well as sales of fiber-based products to third parties
- other wood and wood fiber-based product purchases and
- sourcing of recovered paper and board

This Sustainable Forestry and Fiber Sourcing Policy complements the Smurfit Westrock Code of Conduct, Supplier Code of Conduct and other relevant policies supporting sustainable development. SW performs due diligence on the legality of all wood fiber-based materials in accordance with applicable timber sourcing regulations. SW's policy considers environmental and social aspects of the wood fiber value chain. All SW owned working forests plantations are certified by the Forest Stewardship Council® (FSC®), and/or Programme for Endorsement of Forest Certification (PEFC), and all relevant SW operations are Chain of Custody certified. For green-field operations or operations acquired or merged, the Company applies a two-year integration policy within which the operations must obtain certified management systems. This policy is supported by regional forest and fiber sourcing policies where applicable.

1. Working forests

- SW adheres, as a minimum, to all relevant national laws and international treaties including national forest legislation and ILO C169 where applicable.
- SW uses and promotes land stewardship best practices aimed at protecting working forests and eliminating deforestation or the conversion of native vegetation leading to significant environmental and social value within the SW virgin wood supply chain.

¹ Smurfit Westrock aligns its definition of deforestation and conversion with the UN New York Declaration on Forests.

² Forests that are being sustainably managed for production of timber in balance with other consumptive and non-consumptive uses of forests while contributing to other ecosystem services for society.

- SW supports third-party verified forest management and promotes forest certification according to FSC, PEFC, Sustainable Forestry Initiative® (SFI®) or American Tree Farm System® (ATFS®) standards on all forest land in timber production that it owns, leases or manages. Through our timber and fiber sourcing requirements, SW requires sustainable and responsible forest management from its suppliers as well.
- SW pursues the protection of natural forests through three avenues, land area dedicated for: 1. Conservation; 2. Research; and 3. Sustainable forest management practices in managed forests and plantations including regeneration after harvest. This allows for the sustainable use of raw materials, protection of biodiversity, habitats and forest ecosystem services including forests' aesthetic values as well as supporting local communities.
- SW contributes to the development of sustainable forestry by open information exchange with relevant parties. SW maintains meaningful relationships with local communities, governments, NGOs and other relevant stakeholders. SW participates in and supports forest research through the funding of and participation in research work.
- SW allocates resources to sustainable forest management including outreach, education and training of sustainable forest management practices, ecosystem management and preserving ecosystems.
- SW works in collaboration with its stakeholders to encourage landowners to obtain forest certification for their land.
- SW is committed to the UN Declaration on the Rights of Indigenous Peoples including Article 10 on Free, Prior and Informed Consent.

2. Timber, pulp and paper, and other wood fiber-based products

- In sourcing timber, pulp and paper, and other wood fiber-based materials, SW requires that all timber, pulp and paper suppliers guarantee a non-controversial origin of the fibrous materials delivered to the Company according to the FSC, PEFC and SFI Chain of Custody and controlled wood standards. Suppliers are encouraged to provide materials that are Chain of Custody certified through FSC, PEFC, or SFI.
- All wood fiber materials must originate from non-controversial sources, comply with the due diligence, and risk mitigation requirements of at least one of the following systems: 1.FSC Controlled Wood Standard 2. PEFC Due Diligence System 3. SFI Certified Sourcing Standard
- Materials must not originate from sources involved in:
 1. **Deforestation:** Conversion of natural forests to plantations or non-forest uses.
 2. **Illegal Logging:** Harvesting or trade of timber in violation of applicable laws and regulations.
 3. **Violation of Human and Traditional Rights:** Including forced or child labour, and infringement on Indigenous Peoples' or local communities' rights.
 4. **Destruction of High Conservation Values (HCVs):** Activities that threaten areas with significant environmental, social, or cultural value.
 5. **Use of Genetically Modified Trees:** Application of genetically modified organisms in forestry operations is prohibited.
 6. **Conflict Timber:** Timber harvested in areas of armed conflict or contributing to funding conflict.
 7. **Non-compliance with International Conventions:** Including CITES and other relevant international agreements
 8. **Lack of Transparency in Supply Chain:** Absence of verifiable documentation identifying origin, species, and legality
- Suppliers are requested to provide such documentation and data that is required to assist SW with compliance to FSC, PEFC and SFI Chain of Custody standards.
- SW is committed to implementing Chain of Custody certified fiber origin management systems at all sites operating with fibrous materials through FSC, PEFC and/or SFI and

including appropriate Chain of Custody information on all relevant documentation in its sales of products to its customers.

- SW is committed to performing additional due diligence on suppliers' purchases of timber, pulp and paper and other wood fiber-based products which originate from a high-risk country. The high-risk country information will be updated annually as part of the SW due diligence systems that are compliant with wood origin laws and regulations in the countries in which SW operates.
- SW purchases and produces bleached pulp that is either elemental chlorine-free or total chlorine-free.

3. Sourcing of recovered paper

- All SW Paper Recycling Operations are compliant with EN 643 standard, ISRI standard and/or other local equivalent legislation and standards.
- Recyclability of paper fibers is an important contributor to sustainable paper production. SW is committed to sourcing its recovered fibers under certified Chains of Custody according to FSC, or PEFC or SFI standards with sufficient origin and supplier information.

SW further commits to implementing appropriate communication, training and auditing procedures to ensure that all the Company operations meet the requirements outlined in this policy. SW will evaluate this sustainable forestry and fiber sourcing policy regularly in light of new developments in the areas of sustainability.

For more information:

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