

# UK Modern Slavery Act 2015

Slavery and Human  
Trafficking Statement

FOR THE YEAR ENDED 31 DECEMBER 2024

Smurfit Westrock ("Smurfit Westrock", the "Company") is committed to eliminating the risk of forced labor and human trafficking occurring in our direct operations and direct supply chain as set out in the UK Modern Slavery Act 2015 (the "Modern Slavery Act"). This Slavery and Human Trafficking Statement ("Statement") is made in compliance with the legislation. We will continue to comply with the legislation and to promote a culture and actions that reflect a zero-tolerance approach to modern slavery.

This Statement relates to the financial year ending 31 December 2024 and is made on behalf of Smurfit Westrock plc, Smurfit Westrock UK Limited (our "UK Corrugated, Paper and Recycling Operation"); Multi Packaging Solutions Limited, Multi Packaging Solutions UK Limited, WestRock Packaging Systems UK Ltd and Multi Packaging Solutions Belfast Limited (our "UK Consumer Packaging Operation").

## Our Business Operations and Structure

Smurfit Westrock was created in July 2024 as a strategic combination between Smurfit Kappa Group plc ("Smurfit Kappa"), one of the leading integrated corrugated packaging manufacturers in Europe, with a large-scale pan-regional presence in Latin America, and WestRock Company ("WestRock"), one of the leaders in North America in corrugated and consumer packaging solutions and a multinational provider of sustainable fiber-based paper and packaging solutions.

Throughout this Statement, references may be made to the legacy companies, Smurfit Kappa and WestRock, and actions they undertook prior to the formation of Smurfit Westrock.

We are a global leader in sustainable paper-based packaging with extensive scale, quality products and geographic reach and diversity. We aim to create the 'go-to' packaging partner of choice, bringing together highly complementary portfolios and sets of capabilities benefiting customers, employees and shareholders.

Smurfit Westrock has a dual listing on the New York Stock Exchange (NYSE) and the equity shares (International Commercial Companies Secondary Listing) category of the Official List of the UK Financial Conduct Authority. Smurfit Westrock ordinary shares trade on the NYSE and the London Stock Exchange's main market for listed securities.

We maintain operations in 40 countries, primarily in North America, Latin America and Europe, with some operations in Asia, Africa and Australia. In North America, we are a leader in corrugated and consumer packaging, containerboard and paperboard. In Europe, we are one of the leading companies by production volume in corrugated packaging, containerboard and bag-in-box, and one of the leading producers of consumer packaging. In Latin America, we are a large-scale pan-regional player in corrugated packaging and containerboard.

At the end of 2024 we had operations in 677 facilities, including paper mills, converting plants and other operations. In addition, we own over 120,000 hectares of forest plantations in Latin America, which support mill operations in addition to propagating trees for planting.

Our geographic reach is organized around three segments:

- Smurfit Westrock North America (including the U.S., Canada and Mexico);
- Smurfit Westrock Europe, Middle East and Africa ("MEA") and Asia-Pacific ("APAC"); and
- Smurfit Westrock Latin America ("LATAM").

The North America; Europe, MEA and APAC; and LATAM segments each include a system of mills and plants that primarily produce a number of grades of containerboard that are converted into corrugated containers at Smurfit Westrock converting plants or sold to third parties.

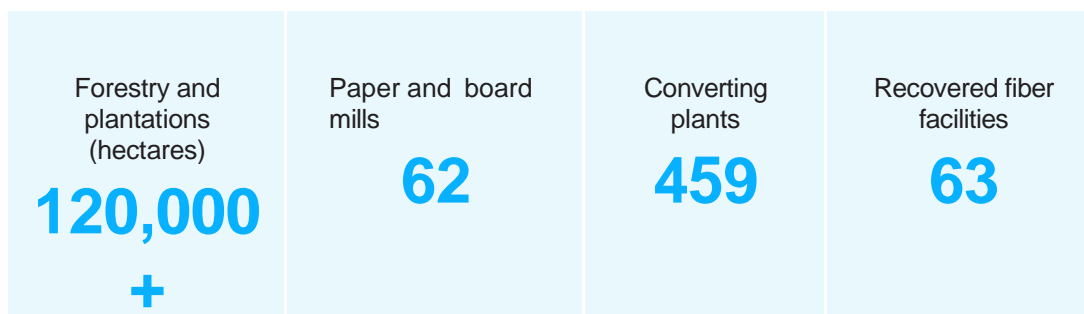
In addition, the North America segment produces paperboard, kraft paper, market pulp, and other paper-based packaging, such as folding cartons, inserts, labels and displays. The segment also engages in the assembly of displays and the distribution of packaging products.

The Europe, MEA and APAC segment also produces other types of paper, such as solidboard, graphic board, sack kraft paper and machine glazed paper (together known as kraft paper) and graphic paper; paper-based packaging, such as honeycomb, solidboard packaging, folding cartons, inserts and labels; and bag-in-box packaging (the latter with operations located in Europe, Argentina, Canada, Mexico and the U.S., but managed under the Europe, MEA and APAC segment).

The LATAM segment also comprises forestry; other types of paper, such as paperboard and kraft paper; and paper-based packaging, such as folding cartons and paper sacks.

Our global corporate headquarters is located in Dublin, Ireland; our North American operations are headquartered in Atlanta, Georgia, U.S.; our Europe, MEA and APAC operations are headquartered in Amsterdam, the Netherlands; and our Latin American operations are headquartered in Miami, Florida, U.S.

## Our Business in Numbers:



## Sustainability

Smurfit Westrock understands the challenges facing both our business and the planet, and we are committed to doing our part to address these critical issues. As a global leader in sustainable packaging, we are proud to support the circular economy by creating packaging solutions from renewable and recyclable materials. We are committed to sustainable growth that benefits all our stakeholders, including our suppliers, customers, employees, investors and communities.

## Culture and People

People are our priority. Our primary objective is to provide a great place to work for all our colleagues guided by our commitment to equal employment opportunity for all. We understand that our success is driven by our highly valued, motivated and diverse teams across the world. We seek to create safe and inclusive work environments that empower and inspire our people to thrive as we grow our business.

# Our Policies Relating to Slavery & Human Trafficking

At Smurfit Westrock, our values of Safety, Loyalty, Integrity, and Respect guide our actions. This means operating with the highest level of ethical behavior, which is expected, not only within Smurfit Westrock, but also by our customers, investors, and communities.

## Code of Conduct

The Smurfit Westrock Code of Conduct (the “Code”) and related policies set out the ethical standards to which our employees must comply. The Code is based on three principles: compliance with the law, ethical behavior, and a commitment to quality and service. The Code describes how to report concerns about a potential violation of the Code, applicable laws, Smurfit Westrock policies or other unethical conduct. The Speak Up service, which is provided by an independent third-party company, ensures that every employee can report concerns confidentially and even anonymously. The Code also prohibits retaliation against anyone who reports a concern in good faith. Employees receive annual training on the Code.

The Code can be found here: <https://www.smurfitwestrock.com/about/corporate-governance/policies>

## Social Citizenship and Respect Policy

Our Social Citizenship and Respect Policy states our commitment to managing our business in accordance with our declared values which recognize that good social citizenship and mutual respect are essential to creating and maintaining a sustainable future. We expect the same from our suppliers who provide products and services that support our business. Our Respect Policy takes into account the following international conventions and codes:

- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work (core conventions)
- UN Declaration on Fundamental Human Rights
- Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises
- UN Global Compact

Our Respect Policy reinforces that Smurfit Westrock will not employ in any capacity any individual who has not reached the mandated school leaving age and the minimum age required for employment in any country in which we operate. Smurfit Westrock strictly prohibits the use of all forms of forced labor, including prison labor, indentured labor, bonded labor, military labor, modern forms of slavery, and any form of human trafficking.

# Due Diligence and Risk Assessment

## Our Direct Operations

Transparency and accountability are key attributes of good corporate citizenship. During 2023, through a third-party expert, Smurfit Kappa conducted a human rights assessment, focusing on a review of policies and reporting. A similar assessment was carried out for WestRock in 2024. The assessments were conducted using a best-practices framework and, where opportunities for improvement were identified, provided recommendations for new policies and the refinement of existing policies. The assessments are supporting the development of Smurfit Westrock's human rights practices, as well as the Company's preparation for the EU Corporate Sustainability Due Diligence Directive (CSDDD).

Following the combination of Smurfit Kappa and WestRock in July 2024, Smurfit Westrock commenced a double materiality assessment to understand which sustainability topics are most relevant for the new combined Company. This assessment is part of the Company's preparation for its EU Corporate Sustainability Reporting Directive (CSRD) compliant reporting and was conducted in line with the European Sustainability Reporting Standard (ESRS). Among the 11 material topics identified 'climate change' and 'working conditions in the value chain' include issues relating to forced labor and human trafficking.

## Our Direct Supply Chain

In terms of manufacturing inputs Smurfit Westrock procures from suppliers, our key materials are paper and other wood fiber-based materials, starch, chemicals, inks, adhesives and industrial tapes. These materials are used in our primary production process and form the basis for the packaging solutions that we deliver to our customers.

Across the Company, we are explicitly communicating our expectations to our suppliers to support our opposition to slavery and human trafficking and are encouraging suppliers to develop similar compliance programs within their own supply chains.

In addition, within our direct supply chain, we conduct audits of strategic suppliers on a regular basis to assess and mitigate potential risk areas for slavery and human trafficking.

Since 2021, we have reviewed our purchasing spend on sourcing materials, goods and services against country risks based on the risk ranking of the Global Slavery Index. We have progressed this review further during 2024 and have identified that close to 100% of the Company's purchasing spend originates from countries with an A, B, BB or BBB rating.

In addition, suppliers will continue to be encouraged to disclose their assured data in accordance with Global Reporting Initiative, an independent institution whose mission is to provide a trusted and credible framework for sustainability reporting.

## Our Sustainable Sourcing

Our approach to sustainable and responsible procurement goes beyond regulatory requirements. We expect our suppliers to participate in commonly accepted best-practice and certification standards as well, including the following:

- good non-financial reporting under the UN Global Compact, Global Reporting Initiative (GRI) Standards and the Carbon Disclosure Project (CDP);
- preferably reporting social data to the Supplier Ethical Data Exchange (SEDEX);
- adhering to ISO 9001 quality management;
- ISO 14001 environmental management;
- ISO 50001 energy management systems;

- ISO 22001 hygiene management;
- ISO 45001 on safety;
- ISO 46001 water-efficiency management (if applicable to the supplier's industry); and
- food safety standards where relevant.

In addition, to meet the expectation of our stakeholders, including regulators, customers and investors, we have existing supplier codes from the two legacy companies, Smurfit Kappa and WestRock. These codes will be replaced with a Smurfit Westrock policy, but in the interim the legacy policies remain in place.

Suppliers are also required to follow other relevant legacy policies, which cover areas such as the safeguarding of the natural environment and respecting indigenous peoples and traditional livelihoods.

As a responsible business, we also support global human rights and labor standards and expect that our suppliers do so as well. As outlined in the Code, our approach to social citizenship is focused on managing relationships with fellow employees, business partners and host communities in a respectful and socially responsible manner. The Code is supported by our Social Citizenship and Respect Policy which takes into account relevant international conventions and codes.

Where wood and primary fiber-based materials are used as raw materials, we take additional steps to prevent wood from controversial origins being used in the supply chain. We request our suppliers to be Chain of Custody certified for pulp and paper and we purchase in line with internationally recognized schemes such as Forest Stewardship Council (FSC), Programme for the Endorsement of Forest Certification (PEFC), or Sustainable Forestry Initiative (SFI) in the Americas.

For example, FSC chain of custody certificate holders are required to implement the following FSC core labor requirements in their operations:

- No use of child labor;
- Eliminate all forms of forced and compulsory labor;
- Respect and comply with local, state and federal law concerning discrimination in employment and occupation; and
- Respect freedom of association and the effective right to collective bargaining.

The FSC chain of custody certificate holders are required to complete self-assessments in relation to the requirements outlined and are subject to periodic audits. During 2024, our FSC-certified sites completed the self-assessments and were audited to ensure compliance. The relevant sites were able to demonstrate their conformance to the FSC core labor requirements and in doing so have retained their FSC certification.

In addition, the Company is preparing for the introduction of the European Union Deforestation Regulation (EUDR). The EUDR came into effect in June 2023, and companies have 30 months (until 30 December 2025) to achieve compliance. The EUDR requires that products covered under the regulation must be produced in accordance with the local social and environmental laws of the country of production, including those related to human rights, labor rights and the principle of free and prior-informed consent (FPIC).

## Training

We continuously raise awareness and understanding of our commitment to eliminating the risk of forced labor and human trafficking in our direct operations and direct supply chain.

For example, in 2024, senior procurement executives participated in training detailing the provisions of the Modern Slavery Act and our zero-tolerance approach to modern slavery

throughout our direct supply chain. That training is planned for 2025 as well.

In addition, as outlined below, our UK operations also provide training aimed at improving knowledge of the Modern Slavery Act in their operations.

## Monitoring Performance

Smurfit Westrock undertook a variety of activities during 2024 to monitor our performance against our commitment of zero-tolerance of forced labor and human trafficking in our direct operations and direct supply chain. These activities included the following:

- As outlined in the previous section, the Code sets out the ethical standards with which our employees must comply. It also describes how employees and others can report concerns about a potential violation of the Code, unethical conduct, applicable laws or Smurfit Westrock policies. We did not receive any reports regarding modern slavery concerns in 2024.
- As outlined earlier in the report, during 2024, our FSC-certified sites completed core labor self-assessments and were audited to ensure compliance. The relevant sites were able to demonstrate conformance to the FSC core labor requirements and in doing so have retained their FSC certifications.
- We periodically conduct child labor assessments in high-risk areas of the recovered paper supply chain. In 2024, we visited 75 supplier operations in Argentina, 400 in Mexico, 176 in Colombia and 191 in Brazil. These visits were partly unannounced, and their purpose was to assess whether there was any presence of child labor identified. No cases of child labor were identified during our visits.
- Details of the further activities to help identify risks of and verify the absence of forced labor and human trafficking which were conducted in the UK are outlined in detail below.

## Our UK Operations

Smurfit Westrock is a market leader in the UK paper-based packaging sector. With an unrivalled product and service offering, informed by outstanding expertise, we provide our customers with innovative and cost-effective solutions to suit a diverse range of products and market sectors. Our national recycling network is strategically placed to collect paper and corrugated waste from anywhere in the UK. Each depot provides a full range of services to either local or national businesses on a high or low volume basis.

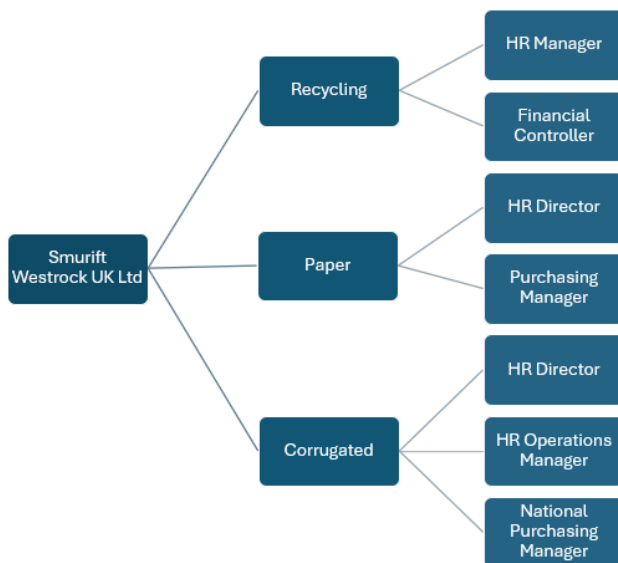
Each of our two legacy companies operated businesses in the UK that are now part of the Company: our UK Corrugated, Paper and Recycling Operation was a part of legacy Smurfit Kappa while our UK Consumer Packaging Operation was a part of WestRock. We will address each Operation's compliance activities separately below.

## UK Corrugated, Paper and Recycling Business

### Operations and Structure

The Company's UK Corrugated, Paper and Recycling Operation includes 2 paper mills, 6 recycling plants, 33 manufacturing operations and various office locations. Our UK external supplier network is predominantly based in the UK and Europe.

### Our Commitments



**Our Modern Slavery cross divisional committee proactively reviews and works to mitigate risks across the UK Corrugated, Paper and Recycling Operation.**

**We are committed to the principles of the Modern Slavery Act, ensuring our operations and direct supply chain adhere to its standards.**

**We promote respect, diversity, fair practices, and equitable compensation and extend these values to our acquisitions.**

**Aligning with Smurfit Westrock, our UK operations uphold the UN Guiding Principles on Business and Human Rights and the ILO's Fundamental Principles and Rights at Work.**



## Our Policies

In addition to the Company policies relating to slavery and human trafficking discussed previously, our UK Corrugated, Paper and Recycling Operation has the following country-specific policies to promote fair and equal treatment for all staff and to mitigate risks within our operations:

- Dignity at Work
- Recruitment Policy
- Right to Work Guidance
- Training & Development
- Family Friendly Policies

These policies and our adherence to the requirements of the Modern Slavery Act are underpinned by our People Commitments:



## Due Diligence and Risk Assessment

The business remains committed to taking proactive and preventative steps to ensure that all direct operations across our UK Corrugated, Packaging and Paper Operation continue to minimize modern slavery risks and maintain compliance with the Ethical Trading Initiative (ETI) Base Code.

All UK-based units, plants, and depots are assessed in line with either the ETI Base Code or the SEDEX Members Ethical Trade Audit (SMETA) 4-Pillar standard, ensuring regular evaluations of our operations and enabling us to address emerging risks. Formal action plans are developed and reviewed regularly to eliminate potential risks and drive continuous improvement across our direct operations.

To promote transparency and collaboration with our customers, all UK sites are registered on the SEDEX platform. This enables seamless access to Audit results and Supplier Assessment Questionnaires (SAQs), which are reviewed annually and aligned with SEDEX standards. This process reinforces our commitment to transparency across our UK operations and broader supply chain.

We continue to see an upward trend in operational compliance across UK sites, with strong adherence to ethical standards and employment legislation. Ensuring that all employees are treated fairly, equally, and with dignity remains a key priority.

## Partnership with Unseen UK

Our UK operations are proud to partner with Unseen, a leading charity working to combat modern slavery. As experts in survivor support, anti-slavery training, and policy development, Unseen brings valuable insight and resources to help us enhance our modern slavery strategy. Through this partnership, we will:

- Co-develop our modern slavery approach with guidance from Unseen's subject matter experts.
- Continue to identify areas of risk across our business more proactively.
- Access trend data and helpline insights relevant to our operational locations.

Unseen also operates the UK's 24/7 Modern Slavery & Exploitation Helpline, which has handled over 25,000 contacts since its launch—offering vital support for victims and actionable intelligence for businesses.

Membership in the Unseen Business Hub gives us access to a collaborative network of like-minded organizations, legislative updates, trend analysis, and opportunities to participate in knowledge-sharing events such as webinars and working groups. These resources will further support our efforts to protect workers, promote ethical practices, and continuously improve how we tackle modern slavery risks within our operations.

## Direct Supply Chain

Our dedicated New Supplier Onboarding Platform, designed to proactively assess and engage new suppliers on ethical compliance and modern slavery risks, continues to play a vital role in ensuring responsible sourcing. The platform evaluates suppliers based on country of origin and type of supply, enabling early identification of potential risks during the onboarding process.

In 2024, 100% of new suppliers successfully completed our ethical risk assessment as part of the onboarding procedure. This includes suppliers across a broad range of categories:

- Contractors and Contractor Services (e.g. cleaning, maintenance, engineering, security, catering)
- Transport and Warehousing
- Material Supply (e.g. machinery, inks, wrap, film, adhesives)
- Temporary Labor Providers
- Permanent Recruitment Agencies
- Software and IT Systems Providers
- Insurance and Employee Benefit Services

A total of 340 new suppliers were assessed and onboarded this year, each confirmed to meet our standards for ethical compliance. Importantly, no suppliers were classified as high-risk based on country of origin in line with our risk assessment criteria.

This process supports our commitment to partnering only with responsible businesses and maintaining transparency and accountability across our direct supply chain.

## Training

In 2024, the UK continued to strengthen awareness of modern slavery risks through targeted presentations, the integration of SMETA audit requirements, and the implementation of our new supplier onboarding platform. These efforts supported our ongoing commitment to ethical operations across both our direct activities and broader supply chain.

We recognize that building awareness and understanding of modern slavery is critical to fostering a culture of accountability and ethical responsibility. As such, we are committed to providing our

people and partners with the knowledge and tools needed to identify, prevent, and respond effectively to risks of exploitation.

Looking ahead, our training and awareness program will focus on:

- Enhancing understanding of modern slavery, human trafficking, and associated risks across all operational levels.
- Strengthening the knowledge of key personnel to identify early warning signs and take appropriate action.
- Ensuring all sites are fully equipped to carry out due diligence and implement risk mitigation strategies.
- Promoting a culture of ethical conduct and openness, underpinned by the principles of the Ethical Trading Initiative (ETI) Base Code.

These initiatives form part of our wider strategy to embed ethical practices throughout our organization and direct supply chain, and to ensure that all colleagues are empowered to play a role in preventing modern slavery.

## Monitoring Performance

The UK cross-divisional committee continues to play a key role in driving progress toward the elimination of modern slavery risks. The committee actively reviews the business's key performance indicators (KPIs) to monitor compliance and ensure ethical standards are upheld across all operations.

Our target remains clear: zero incidents of modern slavery within our direct operations or direct supply chain. We are pleased to report that in 2024, no incidents were identified or reported via our sustainability reporting channels or whistle-blowing procedure.

Throughout the year, the business has maintained a strong focus on reviewing and monitoring compliance with processes already in place. In collaboration with Unseen, our training program has been further developed to reach employees across all levels of the business, reinforcing our commitment to ethical compliance and awareness.

## Direct Operations

Our commitment to operational compliance is underpinned by annual assessments across our direct operations. These assessments ensure alignment with recognized ethical standards and support the early identification and mitigation of risk.

Looking ahead to 2025, our Modern Slavery Strategy will introduce clearly defined KPIs to support consistent monitoring and reporting of compliance across the business. These metrics will guide continuous improvement and help ensure that we meet our obligations and commitments to transparency, accountability, and worker protection.

# Our UK Consumer Packaging Operation

## Operations and Structure

The UK Consumer Packaging Operation comprises businesses that are engaged in the manufacture and supply of paperboard packaging and packaging machinery solutions to a diverse customer base across consumer markets globally.

It consists of 10 manufacturing sites engaged in the production of paperboard packaging, 4 other facilities as well as one site which supplies packaging machinery systems and solutions.

The direct supply chain for key raw materials for this business, such as paperboard, paper, inks, adhesives, varnishes and film, is managed by a centralized procurement organization in Amsterdam, supported by a dedicated team of divisional and local procurement managers.

## Our Commitment

The Consumer Operation embraces a zero-tolerance approach to modern slavery and human trafficking to meet the expectations of the Company as well as our customers, investors and other stakeholders.

## Our Policies and Training

We train our employees on the Company policies relating to Slavery and Human Trafficking. We educate our employees, including procurement team members, on unacceptable business practices, including forced labor, so that they are able to identify and mitigate modern slavery and human trafficking risks.

We continuously assess potential risks raised by the business in consultation with our internal legal team and consistently reinforce the message that our business will only trade with parties that are compliant with all applicable laws, including those related to modern slavery.

## Monitoring Performance

The UK Consumer Packaging Operation is required to go through rigorous customer audits and compliance checks with regard to business practices. Similarly we expect our suppliers to conduct their businesses in compliance with all applicable laws, as well as ethically and with integrity. The UK Consumer Packaging Operation did not receive any reports or concerns regarding modern slavery or human trafficking in the financial year ended 31 December 2024.

## Direct Supply Chain

We employ a risk-based approach in accordance with our internal guidelines to vet suppliers, which includes conducting specific additional due diligence when necessary. When applicable, we also require suppliers to review and accept our supplier codes which prohibit the use of forced labor in any form.

## Contracts

We emphasize the importance of compliance with laws concerning modern slavery by including appropriate language in standard terms and conditions of purchase and procurement contracts.

This Statement is made pursuant to Section 54 (1) of the UK Modern Slavery Act 2015 and has been approved by the Board of Directors of Smurfit Westrock plc, Smurfit Westrock UK Limited, Multi Packaging Solutions Limited, Multi Packaging Solutions UK Limited, WestRock Packaging Systems UK Ltd and Multi Packaging Solutions Belfast Limited and is signed on their behalf by Tony Smurfit, Smurfit Westrock President & Group Chief Executive Officer.

A handwritten signature in blue ink, appearing to be 'T. Smurfit', written in a cursive style.

Tony Smurfit  
President & Group Chief Executive Officer