

U.S. AND CANADA GENERAL TERMS AND CONDITIONS OF PURCHASE

1. **ENTIRE AGREEMENT:** These General Terms and Conditions of Purchase (these “**General Terms and Conditions**” or this “**Purchase Order**”) apply to purchases by any direct and indirect subsidiaries, joint ventures and/or any other affiliated entities of Smurfit Westrock plc (hereinafter individually and collectively referred to as “**Buyer**”). The supplier of goods or services to Buyer is herein referred to as “**Seller**.” The General Terms and Conditions herein along with Buyer’s business terms of the transaction (the “**Business Terms**”), set forth in Buyer’s written or oral purchase order (the “**Purchase Order**”), constitute a complete and exclusive statement of all terms and conditions that shall apply to this transaction. No other agreement shall in any way modify, change, or add to these General Terms and Conditions unless agreed to in writing by an authorized representative of Buyer and Seller. **EXCEPT FOR PRICES, EQUIPMENT OR PRODUCT IDENTIFICATIONS, SERVICE TASKS, DELIVERABLES, TIMELINES FOR DELIVERY OR PERFORMANCE, QUANTITIES, SPECIFICATIONS, OR PERFORMANCE GUARANTEES, IN SELLER’S QUOTES OR PROPOSALS THAT ARE CONSISTENT WITH THESE GENERAL TERMS AND CONDITIONS AND ARE ATTACHED BY BUYER TO OR EXPRESSLY REFERENCED IN BUYER’S PURCHASE ORDER, ANY TERMS AND CONDITIONS IN SELLER’S QUOTES, PROPOSALS, INVOICES, DELIVERY RECEIPTS OR OTHER WRITINGS WHEREVER LOCATED THAT ARE OTHERWISE INCONSISTENT WITH, IN ADDITION TO, OR DIFFERENT FROM THESE GENERAL TERMS AND CONDITIONS WILL BE DEEMED MATERIAL ALTERATIONS THAT ARE REJECTED BY BUYER AND OF NO FORCE AND EFFECT. NOTWITHSTANDING ANY PRIOR CUSTOM, PRACTICE OR COURSE OF DEALING BETWEEN BUYER AND SELLER OR GENERALLY WITHIN THE INDUSTRY, BUYER MAY INSIST ON STRICT ADHERENCE TO THIS PURCHASE ORDER.**

2. **ACCEPTANCE:** Buyer’s Purchase Order is only an offer to purchase Seller’s goods and/or services (the “**Goods and Services**”) and may be accepted by a written (or electronic) expression of acceptance or by the beginning of performance hereunder. By shipping goods or invoicing after receipt of a Purchase Order, Seller shall conclusively be bound these General Terms and Conditions. Payment for Goods and/or Services delivered hereunder shall not constitute acceptance of such Goods or Services. All Goods shall be received subject to Buyer’s inspection and acceptance or rejection after receipt at Buyer’s premises and subject to all of Buyer’s rights and remedies under this Purchase Order or under law. Notwithstanding the above, Buyer reserves the right at any time to make changes in any one or more of the following: (a) specifications, drawings and data incorporated in this Purchase Order where the items to be furnished are to be specially manufactured for Buyer; (b) methods of shipment or packing; (c) place of delivery; and (d) time of delivery. No changes are to be made by Seller in materials, method of manufacture, terms, conditions, prices or deliveries without the written consent of Buyer. Payment will not be made for extra work, material or services unless covered by a purchase order change notice issued and signed by Buyer before such extras are incurred. No charges for crating, boxing, packing or drayage will be allowed unless agreed to in writing by Buyer. By acceptance, Seller shall be deemed to have inspected and approved all plans, drawings, and specifications applicable to the Goods and Services ordered hereunder.

3. **PACKING AND MARKING:** Seller shall pack, crate and brace all Goods to prevent damage or deterioration and in accordance with Uniform Freight Classification Rules and Regulations and any applicable carrier tariffs, with no changes being paid by Buyer for packing, crating or bracing. The contents of each shipping container shall be clearly identified on the outside of the container, and the applicable Purchase Order number for the contents shall be clearly stated on the outside of each such container.

4. **PRESENCE ON BUYER’S PREMISES:** If Seller’s performance hereunder requires the presence of Seller, its agents, employees or subcontractors upon the premises of Buyer, Seller agrees that all work shall be done as an independent contractor and that the persons doing such work shall not be considered employees of the Buyer. Seller shall comply with the Federal Occupation Safety and Health Act, the Fair Labor Standards Act, as amended, and all regulations issued thereunder and otherwise shall take all necessary precautions to prevent the occurrence of any injury to person or damage to real or personal property (both tangible and intangible) during the progress of such work. Seller shall abide by Buyer’s onsite Terms and Conditions in connection with any Services performed by Seller onsite at a Buyer location.

5. **WARRANTY:** Seller warrants that: (a) all Goods delivered and Services performed hereunder shall (i) conform exactly to the description set forth in the Business Terms and to Buyer’s specifications, designs, operating capacities, and drawings, if any; (ii) be free and clear of all liens, encumbrances and security interests; (iii) be free from all defects in materials and workmanship; (iv) be merchantable and of highest quality commensurate with the grade and quality

specified hereunder; (v) be safe and not subject to any defects hereunder or under law, and (vi) be fit and sufficient in all respects for their intended purposes, which purposes Seller acknowledges; (b) the Goods furnished hereunder do not infringe any patent, design, copyright, trademark or other intellectual property rights with respect to their use, sale, distribution, ownership or otherwise. Seller hereby assigns to Buyer any warranties or guaranties provided by each manufacturer or each seller of products incorporated into the Goods and Services provided by Seller hereunder, but such third party warranties will not remove or replace Seller's direct warranty obligations to Buyer under this Agreement, and Buyer may hold Seller responsible for performance of such warranties. **NO ATTEMPT BY SELLER TO DISCLAIM, EXCLUDE, LIMIT OR MODIFY ANY WARRANTIES SHALL BE OF ANY FORCE OR EFFECT.**

6. PAYMENT: Prices reflected in the Purchase Order are complete, and no additional charges of any type shall be added without Buyer's express consent. A complete packing list must accompany each shipment. The time period for payment (and the discount period for any invoice subject to a cash discount, if applicable) shall commence upon receipt of Seller's invoice or upon receipt of the Goods or Services, whichever is later. In the event Buyer makes progress payments to Seller, Buyer shall have title to the Goods to the extent of the progress payments made. If the Goods or Services are purchased over a period of time, Buyer hereunder reserves the right to obtain more competitive prices for comparable goods or services. Buyer shall have the right to terminate the Purchase Order with no liability and to purchase the Goods or Services from such other vendor. Unless otherwise agreed to in writing, in no event shall Buyer's payment terms be less favorable than "2%-20, net 90 days" or "net 120 days" and the selection of such payment terms shall be at Buyer's option and in its sole discretion.

7. TAXES AND PERMITS: Unless otherwise agreed to in writing, Seller agrees to pay and comply with all federal, state and local contributions, taxes, duties or premiums arising out of the performance of this Purchase Order, and all sales, use or other duties or taxes of whatever nature levied or assessed against Buyer or Seller arising out of this Purchase Order, including any interest or penalties. If Seller is a foreign supplier performing Services or other transactions for Buyer in the US that are deemed reportable by the US Internal Revenue Service ("IRS"), then Seller shall comply with all applicable IRS requirements including registration for a U.S. tax identification number and completing an IRS Form W-8. Provision of such forms is an express and absolute condition precedent to receiving any payment from Seller for any portion of the Goods and Services. In addition to any other indemnity requirements in this Agreement, Seller shall indemnify, defend and hold Buyer harmless from any claims or losses related to Seller's breach of the obligations in this section. Seller shall obtain and pay for all permits, licenses, fees and certificates of inspection necessary for the prosecution and completion of Seller's work hereunder.

8. PROPRIETARY MATERIALS: Unless otherwise agreed in writing, any confidential or proprietary information, designs, artwork, blueprints, drawings, specifications, special dies, molds, patterns, fixtures and any other property furnished or paid for by Buyer for use in the performance hereunder, including any Confidential Information: (a) shall be and remain the property of Buyer; (b) shall not be reproduced, used for the benefit of or disclosed by Seller to others without Buyer's prior written consent; (c) shall be subject to removal upon Buyer's instructions; (d) shall be used only in filling orders from Buyer; (e) shall be held at Seller's risk; and (f) shall be kept insured by Seller at Seller's expense while in its custody or control in an amount equal to the replacement cost thereof with loss payable to Buyer. Certificates of such insurance will be furnished to Buyer on demand. Upon completion of the Purchase Order or its termination, any such Confidential Information and any such proprietary or confidential materials shall be delivered to Buyer unless Seller is advised to the contrary in writing.

9. CONFIDENTIAL INFORMATION: "Confidential Information" means all Buyer know-how, technical information, business information, data, designs, specifications, plans, drawings, experience or knowledge reasonably related to the transaction that is the subject of this Purchase Order, whether transmitted in writing, orally or electronically, including initial or preliminary discussions, to the extent the same is or are secret or confidential including without limitation: (a) confidential manufacturing plans, processes, procedures, operations, reports, drawings, manuals, equipment, engineering information, technical information, and plant and equipment layouts and configuration; (b) confidential product plans, prototypes, samples, formulae, and specifications, and information related to confidential project designs, marketing, advertising, quality, costs, configurations and uses; (c) confidential customer and vendor lists and information, business plans, sales volumes, profitability figures, financial information or other economic or business information; and (d) confidential computer software, firmware, data, databases, networks, security procedures, or other confidential information related directly or indirectly to computer systems or networks. Seller shall not, without express written consent of Buyer, use or disclose to any person, company or governmental agency any Confidential Information, except that Seller may disclose Confidential Information to those if its employees or professional advisors who need to

know such information and who are bound to Seller not to disclose the Confidential Information to any other person, company or governmental agency. If Seller becomes legally compelled (by deposition, interrogatory, request for documents, subpoena, civil investigative demand or similar process) to disclose any Confidential Information, Seller will provide Buyer with prompt prior written notice of such requirements so that Buyer may seek a protective order or other appropriate remedy. If a protective order or other remedy is not obtained, Seller agrees to furnish only that portion of Confidential Information that Seller, upon written opinion of counsel, is legally required to disclose, and it agrees to exercise reasonable commercial efforts to obtain assurances that confidential treatment will be accorded such Confidential Information. Buyer agrees that this section will not apply to the extent that Seller can demonstrate the Confidential Information: (i) was known by the public prior to initial disclosure by Buyer or subsequently becomes known to the public after initial disclosure through no act or omission of Seller in violation of this Purchase Order; (ii) was known by Seller prior to initial disclosure; (iii) is disclosed to Seller by another person or entity who was under no obligation of confidentiality to Buyer with respect to the information; or (iv) is independently developed by Seller without access to or use of Confidential Information, or violation of this Purchase Order.

10. DATA PRIVACY AND SECURITY: The following definitions apply to this section: “**Data Protection Laws**” means all federal, state, and foreign laws and regulations relating to the handling, Processing, security, protection, or privacy of Personal Data, where applicable. “**Personal Data**,” “**Data Subject**,” and “**Processing**” have the same meaning as in Data Protection Laws. If Buyer processes any Personal Data on behalf of Seller, Buyer agrees to comply with its obligations under applicable Data Protection Laws. Buyer will process Personal Data on behalf of Seller to acquire the Goods and Services and Buyer shall not sell any Personal Data or share any Personal Data for cross-context behavioral advertising. To effectuate the Purchase Order, Buyer processes the Personal Data as described in Buyer’s privacy policy, under the section titled “Information You Share With Us as a Business Customer or Supplier,” available at: <https://www.westrock.com/w/privacy-policy>.

11. NOTIFICATION OF INCIDENT: “**Cybersecurity Incident**” means any and all (i) actual occurrence(s) leading to the accidental or unlawful destruction, loss, alteration, encryption, unauthorized disclosure of, or access to, Seller data; and/or (ii) unauthorized access or harm to Seller’s software, devices, hardware, or network. Seller shall report any Cybersecurity Incident that impacts Seller’s ability to perform the Services or provide Products to Buyer by email to datasecurityincident@westrock.com as soon as possible but no later than seventy-two (72) hours after becoming aware of the Cybersecurity Incident.

12. NONDISCLOSURE OF PURCHASES: Without the prior written consent of Buyer in each instance and in its discretion, Seller may not disclose in any advertisement or promotional materials or in any other manner that Buyer has purchased Goods and Services from Seller.

13. DELIVERY: Seller shall deliver the Goods to Buyer on the date(s) indicated the Purchase Order. If Seller anticipates that it will not deliver the Goods on the date(s) indicated, then Seller shall immediately notify Buyer by the fastest means available of the anticipated delay and the anticipated delivery date. Notwithstanding the foregoing, if Seller fails to deliver on the date(s) indicated the Purchase Order, Buyer may terminate the Purchase Order and pursue other remedies. All Goods shall be delivered F.O.B for U.S. domestic shipments, and DDP (Incoterms) for international shipments, to the destination designated by Buyer in the Purchase Order. Title and risk of loss shall remain with Seller until the Goods, complete and non-defective, are delivered to Buyer, its designated consignee or agent, regardless whether Buyer has made prior payment for such Goods. Seller shall mail bills of lading and shipping notices directly to Buyer’s designated destination on the day of shipment. Bills of lading shall indicate the applicable Purchase Order number. Buyer may require adherence to its routing instructions, and any savings resulting from such adherence shall be for the benefit of Buyer. Seller, or the carrier it uses to deliver the items, shall (a) maintain a “satisfactory” safety rating from the U.S. Department of Transportation and shall provide Buyer with written proof of such rating upon request, and (b) shall maintain comprehensive general liability, personal injury and property damage insurance in at least the amounts required by the insurance section herein or any greater amounts required by any federal, state or local regulatory agency.

14. REMEDIES: During the period of twelve (12) months from the date of Buyer’s acceptance of Goods or performance of Services hereunder (or during such other warranty period as is specified in Buyer’s Purchase Order or otherwise agreed to in writing), Seller shall, at its sole cost and expense, promptly repair or replace defective or nonconforming Goods by delivering and installing replacements or, in the case of Services, re- perform the Services and pay all costs incurred by Buyer with respect to the defective or non-conforming Goods or Services, including, but not limited to, all costs and expenses of identifying, uncovering, exposing, reassembling, reconstructing, packing, storing,

setting aside and shipping such Goods and, in the case of Services, all costs and expenses of identifying the non-conforming or defective Services and of any accommodations or changes taken by Buyer as a result of such non-conforming or defective Services (collectively, "Corrective Costs"). If Seller fails to promptly repair or replace any defective or non-complying Goods or re-perform such Services, or if the repair, replacement, or re-performance needs to be made on an emergency basis, Buyer may repair or replace the Goods or re-perform the Services and hold Seller responsible for all reasonable costs thereof, including without limitation Corrective Costs. Any repair or replacement of Goods shall be automatically subject to the same warranties as are set forth in this Purchase Order. All claims for moneys due or to become due from Buyer shall be subject to deduction by Buyer for any setoff or counterclaim arising out of this or any other of the Buyer's Purchase Orders with Seller. Each of Buyer's rights and remedies specified in this Purchase Order shall be cumulative and additional to any other or further remedies provided in law or equity, including but not limited to, Buyer's right of revocation of acceptance or rejection. The remedies and rights reserved to Buyer herein shall be cumulative with, and in addition to, all other rights and remedies provided in law or equity. The remedies and rights reserved to Seller herein shall be Seller's sole and exclusive rights and remedies available to Seller hereunder.

15. INDEMNITY; DEFENSE:

a. To the fullest extent permitted by law, Seller shall save and hold Buyer, its affiliates, and their respective shareholders, members, directors, managers, officers, employees, agents, representatives, successors and assigns (the "**Indemnitees**") harmless, protect, and indemnify such parties against all losses, claims, actions, causes of action, threats, costs, expenses, demands, and damages of third parties ("**Losses**"), arising out of or relating to (a) Seller's misrepresentation or breach of any obligation, covenant, or warranty in connection with the Purchase Order; (b) Seller's violation of any Laws, including without limitation any Laws regarding disposal of materials and wastes used or generated by Seller; (c) any claim or action by a third party arising out of Seller's breach or violation of Seller's employment or subcontracting arrangements, (d) any third party claim against Buyer for amounts owed by Seller, in whole or in part, or for which Seller is otherwise responsible; (e) **SELLER'S ACTIONS OR OMISSIONS RESULTING IN PERSONAL INJURY, DEATH OR PROPERTY DAMAGE, REGARDLESS OF ANY CLAIM OR FINDING THAT AN INDEMNITEE IS PARTIALLY AT FAULT**, but Seller shall have no indemnity obligation for Losses arising under this subsection (a) from any Indemnitee's sole or gross negligence or intentional misconduct; and (f) any claim that Goods delivered or Services performed by Seller infringe any patent, unpatented invention, copyright, design process, trademark, trade name, brand, slogan, unfair competition, or other adverse rights of any third party. The indemnity requirements of this section expressly include claims made by any person or entity including, but not limited to, Buyer's employees and Seller's employees, and will not be limited or affected by any workers compensation Laws.

b. Seller shall also defend at its expense (including attorney fees and other litigation costs) the Indemnitees from any demands, claims, threats, or causes of action arising out of or related to Seller's performance or actions or omissions. The duty to defend is separate from the duty to indemnify. Seller shall not settle or compromise any claim or legal action without Buyer's written consent. An Indemnitee may at its expense participate in the defense, but such participation will not limit or affect Seller's obligations under this section.

16. DEFAULT: Seller shall be in breach or default if: (a) Seller is in violation of any of the terms of this Purchase Order including, but not limited to, Seller's breach of its warranties, covenants, obligations or promises hereunder; (b) Seller refuses or fails to provide sufficient and properly skilled workers, adequate supervision or material of the proper quality; (c) Seller is insolvent or unable to meet its obligations as they become due; (d) a voluntary or involuntary petition of bankruptcy is filed by or against Seller, and such proceeding is not dismissed within 30 days after the date of filing; (e) creditors or stockholders or equity owners of Seller institute any legal proceedings against Seller; (f) a court of competent jurisdiction appoints a receiver for Seller; or (g) any representation made by the Seller to Buyer pursuant to this Purchase Order is false or misleading. Upon the happening of any one or more of the above enumerated events, Buyer shall forthwith have the unrestricted right to cancel, in part, or terminate this Purchase Order without cost or liability on the part of Buyer to Seller. The acceptance of Goods or performance of Services after the occurrence of any of the events above enumerated shall not affect the right of the Buyer to cancel its additional obligations.

17. TERMINATION: In addition to any other rights hereunder or under law, Buyer reserves the right, without liability to Seller, to cancel, in part, or terminate this Purchase Order in the event that Seller fails or is unable to comply with any of the terms and conditions hereof. Such cancellation or termination shall not constitute a waiver of any other right or remedy Buyer may have against Seller (a) for breach of contract or warranty resulting from acceptance of this Purchase Order or (b) under law. In addition, Buyer shall, at its option and in its sole discretion, have the right to

terminate this Purchase Order or any part thereof for convenience at any time by notice in writing to Seller. In the event of such termination otherwise than for default of Seller, Buyer may, at its option either: (1) require delivery of all or part of completed Goods or Services and make payment therefore at the contract price; or (2) require Seller to complete and deliver all or part of raw or semi-processed or partially completed Goods or Services at the contract price, or pay to Seller with respect to such raw or semi-processed or partially completed Goods or Services such proportion of the contract price based on the stage of completion of the Goods or Services but limited to the value of the Goods or Services at such stage of completion. Inventories of, and commitments for, raw or semi-processed or partially completed materials for use in fulfilling uncompleted portions of this Purchase Order shall be determined by allocating on a pro rata basis the total quantity of such material which Seller has in stock or on firm order to all of Seller's outstanding and uncompleted orders for which such materials would be required, subject, however, to the limitation that the amount so allocated to this Purchase Order shall not exceed the amount necessary to perform the uncompleted portion of this Purchase Order. Except as herein provided, the Buyer expressly disclaims any other obligations toward Seller, whether express, implied or statutory.

18. LIMITATION ON BUYER'S LIABILITY: TO THE GREATEST EXTENT PERMITTED BY LAW, UNDER NO CIRCUMSTANCES WHATSOEVER SHALL BUYER BE RESPONSIBLE OR LIABLE TO SELLER OR TO ANY THIRD PARTY FOR INDIRECT, SPECIAL, CONSEQUENTIAL, INCIDENTAL OR PUNITIVE DAMAGES (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF REVENUE, LOSS OF PROFITS OR LOSS OF GOODWILL) REGARDLESS OF (A) WHETHER EITHER PARTY HAS BEEN INFORMED OF THE POSSIBILITY OF SUCH DAMAGES AND (B) THE LEGAL THEORY UPON WHICH SUCH CLAIM IS BASED, INCLUDING, BUT NOT LIMITED TO, THEORIES BASED ON CONTRACT, NEGLIGENCE, TORT OR RELIANCE. UNDER NO CIRCUMSTANCES SHALL BUYER'S LIABILITY EXCEED THE PURCHASE PRICE FOR THAT PORTION OF THE GOODS OR SERVICES WITH RESPECT TO WHICH THE CLAIM RELATES. ANY CLAIM FOR DAMAGES BY SELLER AGAINST BUYER ARISING IN ANY MANNER OR RELATED IN ANY WAY TO BUYER'S PURCHASE OF GOODS AND SERVICES HEREUNDER MUST BE COMMENCED WITHIN ONE YEAR AFTER THE CLAIM HAS ACCRUED.

19. COMPLIANCE WITH LAWS AND REGULATIONS: Seller warrants that neither the Goods and Services provided to Buyer nor their manufacture, fabrication, construction, transportation, delivery, installation, performance or intended use, shall violate or cause Seller or Buyer to be in violation of any federal, state or local law, code, ordinance, regulation, standard, rule, requirement or order, including without limitation all applicable OSHA, EPA, FDA, USDA and FTC rules and regulations ("Laws"). In the event of any conflict between the provisions of any Laws, the more or most stringent provisions shall apply. Seller shall promptly take, at its expense, all corrective action necessary to make all Goods and Services comply with the applicable Laws after Seller receives either from the applicable agency or from Buyer a notice that some violation exists with respect to the Goods and Services. If Seller fails to promptly take such action, Buyer may take all such action at Seller's expense. Seller shall also be liable for the payment of any penalties and/or fines imposed as a result of the failure of any Goods or Services provided by or for Seller hereunder to comply with all applicable Laws.

20. PROHIBITED TRADE PRACTICES; FCPA: Seller shall not engage in any bribery, kickbacks, collusive bidding, price fixing, or other unfair trade practices. Seller (and its partners, employees, representatives and agents), and the Goods and Services being directly or indirectly provided by Seller, shall comply with the U.S. Foreign Corrupt Practices Act ("FCPA") and the applicable anti-bribery and anti-corruption laws of any country outside the United States applicable with respect to the Goods and Services and Seller's performance hereunder or in which Seller will provide Goods or perform Services ("**Corrupt Practice Laws**"). If Seller learns of or has reason to know of any payment, offer or agreement relating to the Goods and Services that is contemplated or that has occurred and that represents or could represent a violation of the FCPA or Corrupt Practices Laws, Seller shall immediately advise Buyer's General Counsel, in writing, at the address provided in the notices section of these General Terms and Conditions. Buyer shall be permitted to take reasonable steps to avoid, mitigate or investigate such an actual or potential violation of the FCPA or Corrupt Practices Laws, which may include reviewing Seller's books and records and auditing for these purposes at any time upon reasonable notice. Buyer may disclose these General Terms and Conditions and any information that it obtains hereunder to any government agency, regulatory authority or other persons that Buyer has determined, in its discretion, have a need for such information. In addition to the foregoing, while the Goods and Services are being provided, Seller must promptly notify Buyer in writing upon learning or forming a reasonable belief that Seller, directly or through any agent or service provider, paid any bribe that is punishable under the FCPA (or would be if Seller was subject to that statute) or Corrupt

Practices Laws. The preceding sentence applies to Seller's conduct irrespective of whether the bribe in question relates to or benefits the Goods and Services or Buyer; however, the provision of such advice shall not represent a breach hereunder unless the actual or suspected bribe relates to the Goods and Services contemplated hereunder. Seller shall ensure that any subcontractors, representatives and agents acting on behalf of Seller with respect to the Goods and Services or Seller's performance hereunder or otherwise for the benefit of Buyer shall agree in writing to the terms of this section. Neither Seller nor any subcontractor, representative or agent of Seller may interact with any government agency on behalf of Buyer without the prior written approval of Buyer.

21. CONFLICT MINERALS: Pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act and the conflict minerals rule adopted by the SEC in August 2013, Seller will not provide tin, tantalum, tungsten or gold pursuant to these General Terms and Conditions that were sourced from the Democratic Republic of the Congo or Angola, Burundi, Central African Republic, Congo Republic, Rwanda, South Sudan, Tanzania, Uganda, and Zambia without the prior written approval of Buyer.

22. EQUAL EMPLOYMENT AND NONDISCRIMINATION: If this is a qualifying federal government contract or subcontract under applicable Law, Seller hereby agrees that the provisions of the Equal Opportunity Clause, as promulgated by Executive Order 11246 dated September 24, 1965, as amended; the Vietnam Era Veterans Readjustment Assistance Act of 1974, Section 503 of the Rehabilitation Act of 1973; and the implementing regulations found at 41 C.F.R. 60-1 and 2, 41 C.F.R. 60-250, and 41 C.F.R. 60-741; as well as 48 C.F.R. 52.219-8, Utilization of Small, Small Disadvantaged and Women Owned Business Concerns (June 1997); 48 C.F.R. 52.219.9, Small, Small Disadvantaged and Women-Owned Business Subcontracting Plan (August 1998); 48 C.F.R. 52.222-35, Affirmative Action for Special Disabled and Vietnam Era Veterans (April 1984); 48 C.F.R. 52.222-37, Employment Reports on Special Disabled Veterans and Veterans of the Vietnam Era (January 1988); and 48 C.F.R. 52.222-36, Affirmative Action for Handicapped Workers (April 1984), are hereby incorporated by reference into the Purchase Order, with the same force and effect as if they were given in full text. The full text is available upon request. Seller hereby agrees that it will comply with such provisions as are applicable, or when otherwise required by the Federal Acquisition Regulations. In that event, Seller shall certify such compliance as requested. In addition, this contractor and subcontractor shall abide by the requirements of 41 CFR 60-300.5(a) and 41 CFR 60-741.5(a). These regulations prohibit discrimination against qualified, protected veterans and qualified individuals on the basis of disability, and require affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified, protected veterans and qualified individuals with disabilities.

23. WORKER REQUIREMENTS: Seller shall only utilize laborers who have a legal right to work in the country in which they are located. Under no circumstances shall Seller utilize (a) labor of individuals less than 15 years of age, or the legal minimum age if higher; or (b) forced labor in any form, including slave, prison, indentured or bonded labor.

24. DEMONSTRATION OF COMPLIANCE: Upon request, Seller shall demonstrate to Buyer's reasonable satisfaction Seller's compliance with the requirements of these General Terms and Conditions concerning workplace and product safety, prohibited trade practices, and undocumented, child or forced labor. Buyer expects its vendors and suppliers to develop and implement appropriate internal business processes to insure compliance with these principles. Seller shall also cooperate with third parties that Buyer may engage to investigate such compliance. Buyer shall have the right to terminate the Purchase Order if Seller cannot demonstrate such compliance.

25. GOVERNING LAW; MEDIATION AND LITIGATION: The validity, construction and performance of this Purchase Order shall be governed by the Uniform Commercial Code as enacted by the state of Georgia. The laws of the state of Georgia will govern this Purchase Order without regard to any other state's or nation's conflict of laws rules. The parties agree that the terms of the United Nations Convention on Contracts for the International Sale of Goods (CISG) shall not apply to this Purchase Order. Any controversy, claim or dispute arising out of or relating to this Purchase Order may, at Buyer's exclusive option, be submitted for mediation in an effort to amicably resolve such controversy, claim or dispute. In the event that mediation is not elected by Buyer or, if elected, does not result in a resolution, then the dispute shall be subject to resolution by litigation in either the state or federal court with jurisdiction in the City of Richmond, Virginia or Cobb County, Georgia. Seller agrees, without challenge, to submit to the jurisdiction and venue in such courts. Each party hereto waives its right to trial of any issue hereunder by jury.

26. ASSIGNMENT: Except for the right to receive payment, Seller shall not assign, in whole or in part, any or all of its rights, interests, duties or obligations under this Purchase Order without the prior written consent of Buyer and any

such attempted assignment shall be void. Lower-tier subcontracts are subject to the provisions of this Purchase Order, and Seller shall insert in Seller's subcontracts all provisions necessary to enable Seller to comply with the terms hereof. Subcontracting by Seller shall not relieve Seller of any obligation under this Purchase Order. This Purchase Order or any of the duties or obligations of Buyer hereunder may be performed by and/or assigned or delegated to, in whole or in part, and all rights hereunder against Seller and any interests herein may be enforced by or assigned to, in whole or in part, Buyer or any one or more of Buyer's present or future subsidiaries, affiliates, joint ventures, transferees, assignees, subcontractors or delegees, without the consent of Seller. These General Terms and Conditions, and the rights, interests, duties and obligations hereunder, shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors and permitted assigns.

27. CHANGES: By written instruction to Seller, Buyer may from time to time require changes in any of the specifications for Goods or Services or work ordered hereunder, or require additional Goods or Services, and Seller shall immediately notify Buyer of any increases or decreases in costs caused by such changes and an equitable adjustment of prices or other terms hereof shall be agreed upon in a written amendment to this Purchase Order. Seller's failure to notify Buyer in writing within seven days after receipt of Buyer's change order shall constitute Seller's agreement to conform to such change without an increase in price or extension of the time for delivery or performance.

28. WAIVER: The waiver by Buyer of any of its rights under this Purchase Order in any one or more instances shall not constitute a waiver by Buyer of any other rights hereunder or of such rights on a future occasion. No waiver of rights shall be binding upon Buyer unless in writing.

29. CREDIT HISTORY: As part of this transaction, Buyer may investigate Seller's credit history. Buyer reserves the right to cancel and terminate this Purchase Order if it reasonably believes that it could be insecure with respect to any payments made by Buyer prior to delivery of the Goods or performance of the Services.

30. BUSINESS INFORMATION: Buyer may request and collect from Seller certain business contact information, including but not limited to personal names, company names, addresses, telephone numbers and email addresses. Once collected, Buyer may transmit this information outside of the Seller's home country to its internal servers, including those located in the United States. This information will be held securely as Buyer's business information and used only for Buyer's business purposes.

31. NOTICES: All notices and other communications between the parties which must or may be given pursuant to this Purchase Order will be deemed to have been sufficiently given when delivered by personal service or sent by recognized overnight courier service or written telecommunication to the addressee party at the following address:

If to SELLER, to: Name and address on front of Purchase Order

If to BUYER, to: Smurfit Westrock plc
1000 Abernathy Road, NE
Atlanta, Georgia 30328
Attn: VP of Procurement

With a copy to: Smurfit Westrock plc
1000 Abernathy Road, NE
Atlanta, Georgia 30328
Attn: General Counsel

or to such other address or person as the addressee party may designate in writing from time to time in accordance with this paragraph. All such communication will be deemed to be effective on the earlier of (a) actual receipt or (b) if sent by courier service, on the second day following the date presented to the courier service for delivery to the other party, or (c) if sent by written telecommunication, on the sending date (subject to confirmation of receipt in complete legible form).

32. INSURANCE: Seller will, at its own expense, procure and maintain in full force and effect, for a period of no less than two (2) years following the supply of Goods or completion of Services, or both if applicable, through companies and agencies satisfactory to Buyer, the following insurance coverage, unless varied by an applicable written amendment executed by both parties:

- (a) Workers' Compensation Insurance in Seller's name with limits that satisfy the state requirements where the Services are being performed.
- (b) Employer's Liability Insurance with limits not less than \$1,000,000 per occurrence.
- (c) Comprehensive General liability insurance, including Contractual Liability Insurance in Seller's name and Broad Form Property Damage, with not less than \$2,000,000 per occurrence Combined Single Limit. Exclusions for explosion, collapse and underground property (X, C, and U) shall be deleted.
- (d) Automobile Liability Insurance with an employer's Non-Ownership Liability Endorsement in Seller's name, with not less than \$1,000,000 per occurrence Combined Single Limit.

The insurance policies described in (c) and (d) above shall name Buyer as an additional insured and shall afford Buyer with primary coverage, irrespective of other coverage maintained by Buyer or Seller, and Seller's self- insurance retention in (c) and (d) above shall not exceed \$100,000. Seller shall be responsible for maintaining insurance covering its personal property used by it in its work and shall be solely responsible for damage to or loss of same from any cause. Seller hereby waives, and shall cause its insurers to waive, all rights of subrogation against Buyer. **BEFORE SELLER BEGINS WORK HEREUNDER, A CERTIFICATE EVIDENCING THE ABOVE DESCRIBED INSURANCE COVERAGE SHALL BE DEPOSITED WITH BUYER MARKED FOR THE ATTENTION OF: PURCHASING AGENT, BUYER, AT THE ADDRESS OF THE ORDERING FACILITY.** Such certifications of insurance shall require at least thirty (30) day's prior written notice to Buyer before cancellation, termination, or modification of the coverage specified therein. Seller must further certify to the aforementioned Purchasing Agent of Buyer that it has obtained similar Certificates of Insurance from each of its subcontractors before their work commences and, upon request of Buyer, copies of the declaration pages of Seller and such subcontractor. Each subcontractor must be covered by insurance of the same character and in the same amounts as Seller unless Buyer and Seller mutually agree that reduced coverage is adequate due to the nature of the particular subcontract work.

33. FORCE MAJEURE DELAYS: Buyer's obligations hereunder shall be excused and Buyer shall have no liability to Seller for the failure to perform under these General Terms and Conditions due to any of the following and during the period when any of the following conditions exists: (a) strikes, work stoppages, or other labor troubles, difficulties, disruptions or disturbances of any kind; (b) fires, floods, earthquakes, inclement weather, explosions, or other natural or man-made disasters or acts of God; (c) riots, war, sabotage, foreign or domestic terrorism (including cyber-terrorism or cyber-attacks), act of a public enemy, national emergency, epidemic, pandemic, disease outbreak, quarantine, or other disturbances of the peace; (d) breakdowns, shutdown, destruction, or failure of any kind of Buyer's equipment or facilities necessary for performance hereunder arising from any cause whatsoever, or accidents at Buyer's facilities; (e) transportation embargoes or delays, reductions, shortages, curtailment, disruption or cessation of equipment, facilities, power, labor or other factors of production or performance; (f) governmental actions, legislation, regulations, rules or orders, or Buyer's voluntary or involuntary participation in any plan of general public interest, any of which adversely affect performance hereunder; (g) any other cause beyond the reasonable control of Buyer, whether or not similar to the causes or occurrences enumerated above; or (h) the escalation or worsening of any of the foregoing. In the event of any such delay or failure in performance, Buyer shall have such additional time within which to perform its obligations hereunder as may reasonably be necessary under the circumstances.

34. RELATIONSHIP OF PARTIES: This Purchase Order is not intended to create, nor should it be construed as creating, an agency, joint venture, partnership or similar relationship between the parties. Each party will act solely as an independent contractor and neither party will have the right to act for or bind the other party in any way or to represent that the other party is in any way responsible for any acts or omissions of such party. It is understood and agreed that each party shall be solely responsible for the wages and benefits of its employees.

35. HEADINGS: The headings in the paragraphs and subparagraphs of this Purchase Order have been added for the convenience of the parties and are not to be deemed a part of this Purchase Order.

36. SEVERABILITY: If any provision of these General Terms and Conditions shall be adjudicated to be invalid or unenforceable, such provision shall be deemed amended to delete therefrom the portion thus adjudicated to be invalid or unenforceable. All remaining portions shall be deemed enforceable. Any clause required by any applicable law, order or administrative regulation, to be included in a contract of the type evidenced by these General Terms and Conditions shall be deemed to be incorporated herein.

37. INTEGRATION: This Purchase Order is the sole and entire understanding and agreement of the parties with respect to its subject matter and supersedes all other such prior or contemporaneous oral and written agreements and understandings.

Revised: 02-07-2025