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WestRock Company of Canada Corp. 2024 Modern Slavery Report

1 Introduction

This document constitutes the annual report (the “**Report**”) made by WestRock Company of Canada Corp. (the “**Reporting Entity**”) for the financial stub periods ended July 5, 2024 and December 31, 2024¹ (the “**Reporting Period**”) pursuant to the Canadian *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”).

This Report relates to the steps taken to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere or of goods imported into Canada by the Reporting Entity (which may also be referred to herein as “**WestRock Canada**”, “**our**”, “**us**” or “**we**”).

2 Steps taken to prevent and reduce the risks of forced labour and child labour

In general terms, WestRock Canada took the following steps during the Reporting Period to prevent and reduce the risk of forced labour or child labour in its business and supply chains:

- We continued the mapping of certain key and critical suppliers (“**Tier 1 suppliers**”);
- We continued assessment of WestRock Canada’s current policies and procedures related to forced labour and child labour aimed at identifying opportunities that may exist for us to strengthen human rights considerations in our supply chains and operations;
- We continued to implement due diligence policies and processes for identifying, addressing and prohibiting the use of forced labour and/or child labour in the organisation’s activities and supply chains;
- We continued making requests to certain of our Tier 1 suppliers that they have in place policies and procedures for identifying and prohibiting the use of forced labour and/or child labour in their activities and supply chains;
- We continued to implement anti-forced labour and child labour contractual clauses in contracts with certain Tier 1 suppliers and also other suppliers;
- We continued gathering information on worker recruitment and maintained internal controls to

¹ Effective on and as of July 8, 2024 (the “**Combination Date**”), WestRock Company, the ultimate parent company of WestRock Canada, and Smurfit Kappa Group plc (“**Smurfit Kappa**”) combined to form Smurfit Westrock plc (“**Smurfit Westrock**”). As a result of this change of control transaction, WestRock Canada became a wholly owned indirect subsidiary of Smurfit Westrock plc and had 2 fiscal periods that ended in 2024. This report covers both such fiscal periods.

ensure that all workers are recruited voluntarily;

- We continued to conduct internal assessment of the risks of forced labour and/or child labour in our activities and supply chains;
- We continued to monitor certain Tier 1 suppliers through our Supplier Evaluation and Appraisal due diligence process; and
- We continued our engagement with Aim Progress, a forum of leading Fast Moving Consumer Goods (FMCG) companies and common suppliers, assembled to understand the key watchouts for forced labour and child labour, and to enable and promote responsible sourcing practices and sustainable supply chains as part of our Responsible Sourcing program.

Further details on the foregoing are set out later in this Report.

3 Structure, activities, and supply chains

3.1 Structure

WestRock Canada is a manufacturer of paperboard and fiber-based packaging solutions. Guided by our values of **Safety, Loyalty, Integrity** and **Respect**, and by our principles of **compliance with the law** and of **ethical behavior**, we use leading science and technology to move fiber-based packaging forward on a sustainable basis.

WestRock Canada's ultimate parent company is Smurfit Westrock , which has its head office in Dublin, Ireland, and its North American headquarters in Atlanta, Georgia, United States.

WestRock Canada also has a few controlled, indirect subsidiaries which are involved in providing packaging products in Argentina and Chile.

WestRock Canada employs approximately 3,353 full- and part-time employees in its operations, all of whom are located in Canada, with roles in manufacturing, shipping/receiving, maintenance and repair, materials scientists, engineers, packaging designers, information technology specialists, administration and management, finance, human resources, sales, marketing, procurement, logistics, distribution and legal services.

3.2 Activities

WestRock Canada manufactures and provides innovative, sustainable, fiber-based paperboard and packaging solutions for consumer and corrugated packaging markets. The Smurfit Westrock community of approximately 100,000 employees supports customers around the world from locations in EMEA-APAC, North America and LATAM. Our extensive network of paper mills and converting and recycling facilities, our capabilities in automation technology and materials science, and our legacy in sustainable forestry, paper and packaging position us to strive for a sustainable future.

WestRock Canada owns and operates fifteen manufacturing locations in several provinces across Canada.

WestRock Canada imports goods such as containerboard and paperboard into Canada for our operations, originating primarily from the United States. Other raw materials such as chemicals, inks and starch are generally sourced from suppliers in Canada. We also purchase manufacturing equipment from Original Equipment Manufacturers (**OEMs**) and other suppliers located primarily in North America and Europe.

3.3 Supply Chains

WestRock Canada sources goods (for both resale and internal business use) from suppliers operating in a variety of industries, including raw materials such as virgin and recycled fiber, paperboard, containerboard, chemicals, caustic soda and starch, energy, equipment and information technology hardware. We source the majority of our raw material goods and services from direct suppliers located in North America. We source the majority of our equipment and information technology hardware from OEMs or distributors located in North America and Europe.

WestRock Canada hires required external services primarily locally through the purchasing teams at our individual Canadian manufacturing locations unless the services, such as information technology related services, are provided by the supplier and received by WestRock Canada on company-wide basis in which case they are managed through the central procurement operations of Smurfit Westrock in the United States. Services we hire consist primarily of construction, maintenance, repair (including electrical, plumbing, and piping works), manufacturing, logistics, transportation, warehousing, telecommunications, information technology, recruiting and staffing services, located primarily in Canada. Tier 1 suppliers are categorized as such based on relative procurement spend.

We aim to work with suppliers who share our commitment to conducting business in a sustainable, ethical, legal and socially responsible manner, as guided by the principles outlined in our Supplier Principles of Conduct (as further described below).

4 Policies and due diligence processes

4.1 Policies

WestRock Canada's goal to reduce and prevent the risk of forced labour and child labour in its business and supply chains is underpinned by a number of policies.

Prior to the combination of WestRock Company with Smurfit Kappa on the Combination Date, WestRock Canada complied with all WestRock Company global policies applicable to its business. Both WestRock Company and Smurfit Kappa have historically had policies and programs reflecting their respective commitments to source goods and services responsibly to guard against and minimize, among other things, risk and incidents of forced labour and child labour within their respective operations and supply chains. These policies and programs remained in place after the Combination Date while Smurfit Westrock

develops new corporate policies for the combined company, including WestRock Canada, which will require that all suppliers be able to demonstrate compliance with all applicable laws.

(a) *Supplier Principles of Conduct*

The Supplier Principles of Conduct, a WestRock Company policy applied by WestRock Canada which is commonly referenced in agreements with our Tier 1 suppliers, states that our suppliers are expected to abide by all applicable laws, rules and regulations and to not use forced or child labour in the conduct of their business. It also reiterates WestRock Canada's commitment to conduct business in a sustainable, ethical, legal and socially responsible manner. We request that our suppliers take reasonable measures to ensure that any suppliers from which they source goods or services act in accordance with the Supplier Principles of Conduct and have in place procedures to allow any employee or third party to report violations of the Supplier Principles of Conduct.

In addition, under the Supplier Principles of Conduct, suppliers are expected to allow WestRock Canada or independent third parties acting on its behalf to audit our suppliers' compliance with the principles set out therein. If a supplier fails to uphold any aspect of the Supplier Principles of Conduct, the supplier is expected to implement corrective actions to achieve full compliance. WestRock Canada reserves the right to terminate any relationship and agreement with any supplier that cannot demonstrate compliance with the Supplier Principles of Conduct.

(b) *Code of Conduct & Employee Policies*

The Smurfit Westrock Code of Conduct (the "**Code of Conduct**") sets out company-wide values which guide interactions with customers, suppliers, stakeholders and employees. Among other things, the Code of Conduct governs employment and labour matters, privacy, anti-corruption practices, political activities, competitive practices and the protection of human rights, including compliance with principles expressed in the United Nations Declaration of Human Rights and the Fundamental Principles and Rights at Work developed by the International Labour Organization. Smurfit Westrock's board of directors reviews and approves the Code of Conduct as updates are made to it.

WestRock Canada has internal policies for its employees, such as the Mutual Respect in the Workplace policy, that help us maintain our commitment to ensuring a safe work environment for our employees. It also communicates our commitment to prohibit child labour and the use of all forms of forced labour, including prison labour, indentured labour, bonded labour, military labour, modern forms of slavery and any form of human trafficking.

4.2 Due Diligence Processes

(a) *Reporting Channels*

WestRock Canada continued to maintain a "**Compliance Line**" providing an electronic channel for all to report concerns with respect to violations of applicable laws and regulations, the Code of Conduct or other policies. Concerns of potential violations can be expressed anonymously by mail, web reporting, email or phone service. Contact information for the Compliance Line is required to be posted at each

WestRock Canada location.

The Supplier Principles of Conduct, which is provided to many of our Tier 1 suppliers, was updated during the Reporting Period to communicate the Supplier Compliance Violation Form, an online tool that may be used to raise any concerns or violations of the Supplier Principles of Conduct, which is also publicly available on our website [here](#).

(b) *Supplier Evaluation and Appraisal*

WestRock Canada, through our centralized procurement and sustainability teams of Smurfit Westrock in the United States, continues to work towards the full implementation of a Supplier Evaluation and Appraisal process, which aims to evaluate Tier 1 suppliers prior to doing business with them.

Evaluation may take the form of a questionnaire, an interview, or a site visit. It includes appraisals and categorization of various aspects of the risk exposure such as forced and child labour, health and safety, legal compliance, supplier category and country risk and accreditations. Further, it includes a request for suppliers to acknowledge whether they have read and understood our Supplier Principles of Conduct, or in the alternative, whether they have their own code of conduct in place. Once received, the results of the evaluation are reviewed by procurement and sustainability team managers of Smurfit Westrock.

(c) *Employment Practices*

WestRock Canada is committed to respecting the human rights of our employees by respecting local laws and regulations related to human rights and through our internal employment policies and practices. We strive to implement responsible business conduct in our hiring practices with measures aimed at, among other things, confirming identity and legal working status.

In addition, as outlined in our Mutual Respect in the Workplace Policy, WestRock Canada strives to ensure full compliance with all applicable employment standards and benefits laws. Smurfit Westrock's and WestRock Canada's Human Resources teams are responsible for overseeing our talent hiring, management and compensation strategy, plans, policies and procedures.

(d) *Compliance Oversight*

Our Ethics & Compliance office, Legal Department, Controller, Procurement and Internal Audit groups are responsible for overseeing compliance with legal and regulatory requirements, management's responsibility for assessing and reporting on the effectiveness of internal controls, overseeing effective communication of expectations and identifying and addressing compliance risks, including risks of forced labour and child labour, and WestRock Canada's reporting obligations under the Act.

(e) *Supplier Ethical Data Exchange (SEDEX)*

During the Reporting Period, we updated our Supplier Principles of Conduct to include a request for suppliers to join SEDEX and we encourage our suppliers to align their sustainability policies and targets with the relevant United Nations Sustainable Development Goals. Our suppliers joining SEDEX allows us to gather data on those that have undergone a SMETA audit.

5 Risks of forced labour and child labour in our business operations and supply chains

5.1 Operations

Given that WestRock Canada's primary business operations are conducted in Canada, that the entirety of WestRock Canada's workforce is employed in Canada, that approximately two-thirds of our employees are covered by collective bargaining agreements, and that WestRock Canada has employee policies and procedures in place to help ensure compliance with all applicable laws, we consider the risk of forced labour and child labour occurring within our business operations to be low.

5.2 Supply Chains

During the Reporting Period, WestRock Canada continued the process of conducting risk assessments of forced labour and child labour in our supply chains. This included mapping of certain of our direct suppliers, including categorizing certain Tier 1 suppliers, based on geopolitical risk factors and publicly available data (e.g., Human Freedom Index). We acknowledge that certain manufacturing regions and materials carry a higher risk of forced labour and child labour due to their prevalence in specific countries and industries. However, we have a number of policies and due diligence processes in place in order to prevent or mitigate these risks.

As WestRock Canada procures goods from a variety of suppliers, both domestically and internationally, we acknowledge a risk that forced labour and/or child labour may be used in our extended supply chains. Our risk assessment to date has involved categorization of some suppliers as higher risk (such as those engaged in cleaning and janitorial services, migrant labour and those in certain regions of Asia- Pacific and South America) and others as lower risk (such as our domestic and North American suppliers). Because our goods and services are primarily sourced in North America and from OEMs in Europe, we consider the risk of forced labour and child labour occurring within our supply chain to be low.

6 Steps taken to assess and manage the risks of forced labour and child labour in our operations and supply chains

6.1 Operations

WestRock Canada's hiring process requires all new hires to present valid proof of identification and to confirm legal working status and we comply with applicable employment and labour laws in this respect.

6.2 Supply Chains

While WestRock Canada has not completed a formal risk assessment of forced labour and child labour in our supply chains, we are continuing a risk assessment process by mapping certain of our key direct suppliers, including categorizing suppliers in high risk locations and high risk industries. This mapping process enables us to assess forced labour and child labour risks that may exist in our supply chain by virtue of certain supplier's jurisdictions and/or industries of operation. Generally, this process involves working with our suppliers to gather data on our extended supply chains.

During the Reporting Period, WestRock Canada also continued work to identify opportunities to strengthen our human rights due diligence practices when evaluating our suppliers.

(a) Contractual Measures

We have contracts with certain suppliers which contain provisions requiring the supplier not to use forced, involuntary or child labour in its operations and/or a reference to our Supplier Code of Business Conduct.

Some of our standard supplier agreements request that suppliers commit to adhering to the principles and standards in our Supplier Principles of Conduct, which sets out the expectation that suppliers require their own suppliers to commit to similar principles and standards as it relates to forced labour and child labour.

Where we do not have a supplier agreement in place, a purchase order form is completed with these direct suppliers, which references our general terms and conditions accessible on our website [here](#). Our general terms and conditions of purchase sets out the expectation that our suppliers shall not utilize forced labour or child labour and shall demonstrate compliance upon request.

(b) Supplier Audits

Our Supplier Principles of Conduct, which is a document commonly incorporated into our agreements with suppliers, requests suppliers to join SEDEX, which allows us to gather data on our suppliers. If we categorize a supplier as high risk, we would commonly request such supplier to undergo a third-party audit (for example SMETA) and share the results through SEDEX.

When our customers request to verify our compliance with Human rights laws, in most instances, we would obtain a third-party SMETA audit to provide the customer with feedback on our supply chain processes and risks. Areas identified as lacking compliance would be the subject of corrective actions, and we would monitor progress of these actions until compliance is achieved. To date, no supplier of services or products has impacted the goods, equipment or services used at WestRock Canada.

7 Remediation measures

There is nothing to report with respect to measures taken during the Reporting Period to remediate (i) instances of any forced labour or child labour, or (ii) the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in our activities and supply chains.

In line with our Mutual Respect in the Workplace policy, if any instances of child labour or forced labour had been identified within our operations during the Reporting Period, WestRock Canada would have promptly endeavoured to take appropriate remedial action. In the event that one of our suppliers had been found to be in non-compliance with our Supplier Principles of Conduct, the supplier would have been expected to implement corrective action plans to achieve compliance, which may have included

remediation measures based on the situation, and, in addition, we would have had the right to terminate our business relationship with such supplier.

8 Training

During the Reporting Period, WestRock Canada offered mandatory training to all salaried employees on the Code of Conduct. Training includes testing and requires our salaried employees to certify that any potential code violations or concerns have been appropriately reported.

The Code of Conduct, related compliance policies, training and support materials are available to all employees in multiple languages on our intranet and copies are provided at the time of onboarding. Further, WestRock Canada managers are provided with training on the Supplier Evaluation and Appraisal process.

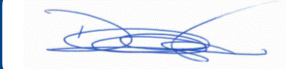
9 Assessing the effectiveness of our actions

WestRock Canada is committed to assessing and addressing the risks of forced labour and child labour in our operations and supply chains. In general terms, our Ethics & Compliance office, Legal Department, Controller, Procurement and Internal Audit groups are responsible for overseeing compliance with legal and regulatory requirements, management's responsibility for assessing and reporting on the effectiveness of internal controls and our environmental, social, and governance strategies.

As described in this Report, WestRock Canada continues to apply and implement measures that aim to prevent, assess, address, manage and reduce the risks of forced labour and child labour in our operations and supply chains. For the Reporting Period, we have no reported incidents of forced labour or child labour in our supply chain.

10 Approval

This Report was approved by the board of directors of WestRock Company of Canada Corp. for the financial periods ended July 5, 2024, and December 31, 2024 as explained in footnote 1 above, pursuant to subparagraph 11(4)(a) of the Act.

DocuSigned by:

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Dean Jones
Director
WestRock Company of Canada Corp.
May 30, 2025

I have the authority to bind WestRock Company of Canada Corp.