

Modern Slavery Statement

WestRock Packaging Solutions Pty Limited ACN 003 986 472

For the financial year ended 31 December 2024

This Modern Slavery Statement (“**Statement**”) relates to WestRock Packaging Solutions Pty Limited (ACN 003 986 472) (“**WestRock Packaging Solutions**”) and is made on behalf of its owned and controlled entities WestRock Oceania Pty Limited (ACN 000 592 745) and WestRock Oceania Services Pty Limited (ACN 000 087 678) (together, “**Smurfit Westrock Australia**”). WestRock Packaging Solutions is a subsidiary of Smurfit Westrock plc (“**Smurfit Westrock**”, the subsidiaries of which shall be incorporated herein by reference) whose global operations are headquartered in Dublin, Ireland.

References in this statement to 'we', 'our' and 'us' are references to Smurfit Westrock Australia.

This Statement covers the activities of Smurfit Westrock Australia during the financial year ended 31 December 2024.

This Statement is submitted under the *Modern Slavery Act 2018* (Cth) (the “**Act**”) and sets out the actions that Smurfit Westrock Australia have taken to assess and address modern slavery risks in our operations and supply chains.

This Statement has been approved by the Board of WestRock Packaging Solutions on June 30, 2025.

About us

WestRock Packaging Solutions is an Australian proprietary company, limited by shares. The registered office for WestRock Packaging Solutions is located at Governor Macquarie Tower, Level 40, 1 Farrer Place Sydney NSW 2000 Australia.

Our core operations are located in North Richmond, NSW. However, we also operate a sales office in Auckland, New Zealand.

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 customers, suppliers, employees, investors and communities.

Smurfit Westrock Australia welcomes the requirements set out in the Act and remains committed to eliminating the risk of forced labor and human trafficking occurring in our direct operations and direct supply chain.

Our business operations and structure

WestRock Packaging Solutions has two owned and controlled entities:

1. **WestRock Oceania Pty Limited ACN 000 592 745**

WestRock Oceania Pty Limited is an Australian proprietary company, limited by shares. It is a wholly-owned subsidiary of WestRock Packaging Solutions.

The registered office is located at 8 Bells Line of Road, North Richmond NSW 2754 Australia.

2. **WestRock Oceania Services Pty Limited ACN 000 087 678**

WestRock Oceania Services is an Australian proprietary company, limited by shares. It is a wholly-owned subsidiary of WestRock Oceania Pty Limited.

The registered office is located at 8 Bells Line of Road, North Richmond NSW 2754 Australia.

About Smurfit Westrock

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.

Smurfit Westrock is a global leader in sustainable paper-based packaging with extensive scale, quality products and geographic reach and diversity. It aims 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.

Smurfit Westrock maintains operations in 40 countries, primarily in North America, Latin America and Europe, with some operations in Asia, Africa and Australia. In North America, it is a leader in corrugated and consumer packaging, containerboard and paperboard. In Europe, it is 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, it is a large-scale pan-regional player in corrugated packaging and containerboard.

Smurfit Westrock’s 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**”).

Smurfit Westrock’s operations are headquartered in the following locations:

- North American operations are headquartered in Atlanta, Georgia, U.S;
- Europe, MEA and APAC operations are headquartered in Amsterdam, the Netherlands; and
- LATAM operations are headquartered in Miami, Florida, U.S.

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.

Our supply chain

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.

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.

Smurfit Westrock Australia’s 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.

Modern slavery risks

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 suppliers, customers, investors, and communities.

Risk assessment methodology

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 Smurfit Westrock's preparation for the EU Corporate Sustainability Due Diligence Directive.

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 Smurfit Westrock's preparation for its EU Corporate Sustainability Reporting Directive (CSRD) compliant reporting and was conducted in line with the European Sustainability Reporting Standard. 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 initial Australian risk assessment has indicated that our operations and supply chain present a low modern slavery risk.

Actions to assess and address risk

We understand the importance of working collaboratively with our employees, suppliers and the broader industry to combat modern slavery. That is why we have implemented a number of steps to assess and address modern slavery risk in our operations and supply chains.

Due diligence

As noted above, an initial risk assessment was undertaken to identify any key modern slavery risks that existed within our operations and supply chains.

Globally, 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.

Governance and accountability framework

The management team in Australia comprises a Country Manager, Finance Manager, Operations Manager, HR Manager, Commercial Managers, and teams responsible for Procurement and Safety. Quarterly meetings are conducted to review all compliance-related matters and implement necessary actions. This team remains responsible for maintaining appropriate frameworks and management procedures to ensure ongoing compliance with the requirements of the Act.

Policies and procedures

To meet the expectations of the stakeholders of Smurfit Westrock, 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.

The Smurfit Westrock Code of Conduct ("**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>

Smurfit Westrock's Social Citizenship and Respect Policy ("**Respect Policy**") states its commitment to managing its business in accordance with its 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. The Respect Policy takes into account the following international conventions and codes:

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

The 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 it operates. 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.

In addition to the Smurfit Westrock policies relating to modern slavery, which apply to all subsidiaries, Smurfit Westrock Australia has the following country-specific policies to promote fair and equal treatment for all staff and to mitigate risks within our operations:

- Respect at Work Policy
- Grievance & Complaints Policy

These policies and our adherence to the requirements of the Act are underpinned by Smurfit Westrock's People Commitments:



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.

Smurfit Westrock trains its employees on its policies relating to Slavery and Human Trafficking. Smurfit Westrock educates its 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.

For example, in 2024, senior procurement executives of Smurfit Westrock participated in training on the risks of modern slavery and Smurfit Westrock's zero-tolerance approach to modern slavery throughout its direct supply chain. That training is planned for 2025 as well.

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.

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; and
- promoting a culture of ethical conduct and openness, underpinned by the principles of the Ethical Trading Initiative 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.

Contracts and supplier engagement

As a responsible business, we 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 the Respect Policy which takes into account relevant international conventions and codes.

In Smurfit Westrock, we explicitly communicate our expectations to our suppliers to support our opposition to slavery and human trafficking and we encourage suppliers to develop similar compliance programs within their own supply chains. 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.

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.

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 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:

- 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.

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, Smurfit Westrock 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).

Assessing our effectiveness and monitoring performance

At Smurfit Westrock, 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.

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

1. The Code sets out the ethical standards with which 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. Smurfit Westrock did not receive any reports regarding modern slavery concerns in 2024.
2. 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.
3. Smurfit Westrock periodically conducts child labor assessments in high-risk areas of the recovered paper supply chain. 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 the visits.

Throughout the year, the business has maintained a strong focus on reviewing and monitoring compliance with processes already in place.

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.

Looking forward

We will continue to review and consider the steps we can take to assess and address the risks of modern slavery in our operations and supply chains.

Looking ahead to 2025, the Smurfit Westrock Modern Slavery Strategy will introduce clearly defined key performance indicators 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.

In order to assess the effectiveness of these actions, we will:

- continue to review our risk management processes to ensure they remain appropriate;
- monitor the number of suppliers committing to our policies and procedures;
- track the percentage of employees who have completed training on the Code; and
- monitor the number of contracts with the compliance team including equal employment (no forced labor, no child labor) clauses included.

Consultation

As a subsidiary of Smurfit Westrock, WestRock Packaging Solutions' approach to modern slavery is largely derived from the overarching policies, systems and processes that are designed to be consistently applied across Smurfit Westrock.

Prior to being put to the Board of WestRock Packaging Solutions for review and approval, this statement was reviewed by:

- the Smurfit Westrock Australia management team; and
- the Smurfit Westrock legal and compliance team.

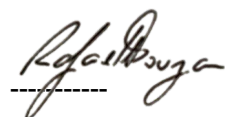
During the financial year ending 31 December 2024, there was consistent consultation and

collaboration between the Board of WestRock Packaging Solutions and the legal & compliance team within Smurfit Westrock. This process of consultation also included Australian subsidiaries.

WestRock Packaging Solutions consulted with WestRock Oceania Pty Limited and WestRock Oceania Services Pty Limited by providing a copy of this Statement to the board of those companies for review and offering them the opportunity to comment on the document.

This Statement was approved by the Board of WestRock Packaging Solutions in their capacity as the principal governing body of WestRock Packaging Solutions and as the parent entity for each other Australian entity that it controls on June 30, 2025.

This Statement is signed by Rafael de Souza in his role as Director of WestRock Packaging Solutions on June 30, 2025.

A handwritten signature in black ink, appearing to read 'Rafael de Souza', written over a horizontal dashed line.

Rafael de Souza

Statement Annexure

Mandatory criteria

This Statement complies with the mandatory criteria for a modern slavery statement outlined in section 16 of the *Modern Slavery Act 2018* (Cth). The below table indicates where each requirement is addressed in this Statement.

Requirement	Page Number
(a) Identify the reporting entity.	1
(b) Describe the structure, operations and supply chains of the reporting entity.	1, 2
(c) Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity and any entities it owns or controls.	2, 3
(d) Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes.	3, 4, 5, 6
(e) Describe how the reporting entity assesses the effectiveness of such actions.	7
(f) Describe the process of consultation on the development of the statement with any entities that the reporting entity owns or controls (if a joint statement has been made under section 14, also describe the process of consultation with the entity giving the statement).	7, 8
(g) Include any other information that the reporting entity, or the entity giving the statement, considers relevant.	N/A