

GRI Content Index

Statement of use	Sylvamo has reported the information cited in this GRI content index for the period January 1, 2023 to December 31, 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	PAGE	CONTENT
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	2023 10-K Sylvamo - Our Locations	"Our Company" pg. 1 "Properties" pg. 32	Sylvamo is a Deleware Corporation that is publically traded under the ticker symbol SLVM. Sylvamo is headquartered in Memphis, Tennessee and has operations in the United States, Brazil, France, and Sweden.
	2-2 Entities included in the organization's sustainability reporting	2023 10-K	"Our Company" pg. 1 "Properties" pg. 32	During the second quarter of 2022, management committed to a plan to sell the Company's Russian operations, which were previously part of the Europe business segment. In October 2022, the Company completed the sale of its Russian operations. Due to this divestiture, the Russian operations are not represented in Sylvamo's 2023 sustainability reporting. In January 2023, the Company completed the acquisition of Stora Enso's uncoated freesheet paper mill in Nymölla, Sweden. The Nymölla mill's operations are included in Sylvamo's 2023 sustainability reporting. All other operations noted in Disclosure 2-1 above are included in Sylvamo's 2023 sustainability reporting.
	2-3 Reporting period, frequency and contact point			Sylvamo's reports sustainability performance annually. Our sustainability reporting period is aligned with our financial reporting period, which is January 1, 2023 to December 31, 2023. Initial publication of Sylvamo's 2023 GRI Content Index occurred on May 29, 2024. For questions about the reported information, please contact us via the form on our website, Sylvamo.com.
	2-6 Activities, value chain and other business relationships	2023 10-K Sylvamo - Our Brands	"Our Company" pg. 1 "Properties" pg. 32	Sylvamo is a global uncoated papers company with a broad portfolio of top-tier brands and low-cost, largescale paper mills located in and serving the most attractive geographies, including Europe, Latin America and North America, which are our business segments. We produce uncoated freesheet ("UFS") for paper products such as cutsize and offset paper,

"Description of Business Segments" pg. 37 as well as market pulp. Sylvamo sells products directly to end users and converters, as well as through agents, resellers and paper distributors.

Our Latin American operations focus on uncoated freesheet paper as well as market pulp through the ownership or management of approximately 250,000 acres of forestlands in Brazil and consists of three mills: two integrated mills in the State of São Paulo and one non-integrated mill in Mato Grosso do Sul. Our Brazilian uncoated freesheet brands include Chamex, Chamequinho and Chambril. We also produce the HP papers line in Brazil. All of our products are produced exclusively from planted and sustainable certified eucalyptus.

Our Europe segment produces a broad portfolio of uncoated freesheet papers for numerous uses and applications, and market pulp. We operate two integrated mills in the region, one in Saillat, France and one in Nymölla, Sweden. Located in the Limousin region of France, the Company's Saillat mill produces both paper and market pulp. It is the only mill in France to cover the entire production process from wood harvesting to paper, and is one of the leading cutsize producers in France and Western Europe. The Saillat mill produces UFS papers, such as copy paper, and value-added products such as tinted paper and colored laser printing paper under leading brands such as REY Adagio and Pro-Design. We also produce graphic and high-speed inkjet printing papers under the brand Jetstar. The Saillat mill has some of the highest environmental credentials for our products. In January 2023, the Company acquired a paper mill in Nymölla, Sweden. The integrated mill has two pulp lines and the capacity to produce approximately 500,000 short tons of uncoated freesheet on two paper machines. The mill produces several brands, including Multicopy, and paper used for office printing, business forms, digital printing, offset for printing books and much more. The Nymölla mill has an excellent environmental footprint, which complements Sylvamo's purpose to produce paper in the most responsible and sustainable ways.

The North American paper business manufactures uncoated freesheet papers at its mills in Eastover, South Carolina and Ticonderoga, New York and has offtake agreements to purchase the uncoated papers produced by International Paper's Riverdale and Georgetown mills in Selma, Alabama and Georgetown, South Carolina. The North American papers business comprises three product lines, Imaging Papers, Commercial Printing Papers and Converting Papers. The imaging papers business, which comprises roughly half of the North American segment's volume, produces copy paper for use in copiers, desktop and laser printers and digital imaging. These products are important for office use, home office use and in businesses such as education, healthcare and financial services. The commercial printing business comprises about 13% of the North American segment's volume, and end-use applications in the commercial printing business include advertising and promotional materials such as brochures, pamphlets, greeting cards, books, annual reports and direct mail. The converting business manufactures a variety of grades that are converted by our customers into envelopes, tablets, business forms, file folders and several specialty grades. Uncoated papers are sold under private label and brand names that include Hammermill®, Springhill®, Williamsburg, Accent®, DRM® and Postmark®.

		Total Number of:	Female	Male	e T	OTAL ¹
		Employees (All Employees)	1,55 ⁻	1	5,260	6,811
		Permanent Employees	1,494	4	5,219	6,713
		Temporary Employees	57	7	41	98
		Non-guaranteed Hours				
		Employees ²		-	-	
		Full-time Employees	1,453	3	5,182	6,635
		Part-time Employees	28	3	10	38
		Intern	13	3	27	40
				Latin	North	
		Total Number of:	Europe	America ³	America	TOTAL
		Employees (All Employees)	1,683	3,261	1,867	6,811
		Permanent Employees	1,683	3,163	1,867	6,713
		Temporary Employees		98		98
		Non-guaranteed Hours Employees	_		-	
		Full-time Employees	1,618	3,162	1,855	6,635
		Part-time Employees	35	1	2	38
		Intern	30		10	40
		Numbers reported in headcount at enc	of reporting pe	eriod (Decem	ber 31, 2023)	
		¹ HR Management software system culdesignations	rently allows o	nly Female a	nd Male gende	er
7d			aliava tha "Nlan	au arantaad	Houro Employ	"
		² Based on GRI definition, we do not be classification applies to our hourly/pro		-	i iouis Eiiipi0y	EE2
_		³ Includes a small number (less than 20) of employees	in Asia Paci	ric region	
ers \	vho are not employees					
a		Total Non-employee workers: 1,998				
		Most common types of worker; types of	of work:			
2-8ai; 2-8aii		Number of contractors may fluctuate outages, etc.; to provide supplement needed work flow				
		Sylvamo utilizes daily contractors fo security, health services and EHS (d	-			ınitorial,
		Annual outage for example could incombination of skill levels, workload		tractors for 3	3 weeks, consi	sting of a

				Contractual relationship: Contracted via third party vendors (large providers); Sylvamo provides scope of work only and third party manages individuals
2-8b				Numbers reported in headcount at end of reporting period (December 31, 2023)
2-9 Govern	ance structure a	nd composition		
2-9a	Compensation Nominating and	agement ee Charter eevelopment and Committee Charter	"Corporate Governance" pg. 12 (proxy)	
2-9b	ESG Report 2024 Proxy Nominating and Corporate Governance Committee Charter		"How Sylvamo Governs" pg. 11(ESG Report) "Board Committees" pg. 13 (Proxy)	The Nominating and Corporate Governance Committee is responsible for providing oversight and guidance on sustainability and ESG matters.
2-9c	2024 Proxy		"Executive Officers and Directors" pg. 21 "Skills, experience and Diversity" pg. iii "Board Committees" pg. 13	
2-10 Nomination and selection of the highest governance body Corporate Governance Guidelines		"Board Composition and Director Qualifications" pg. 1 "Board Committees" pg. 5	Director Qualification Standards The policy of the Board is that it will be comprised of a majority of independent directors who meet applicable Securities and Exchange Commission ("SEC") rules and New York Stock Exchange ("NYSE") Listed Company Manual standards. A director will be deemed independent if the Board has made an affirmative determination that such director has no material relationship with the Company (either directly or as a partner, stockholder or officer of an organization that has a relationship with the Company). The Board will review the independence of each director annually 2 or more frequently if required by applicable law or NYSE regulation, if applicable. The Board may, from time to time, adopt specific criteria to assist in its determination of director independence.	

			Board Membership Criteria The Board has not established specific minimum age, education, years of business experience or specific types of skills for Board members, but, in general, director candidates should have ample experience and a proven record of professional success, leadership and the highest level of personal and professional ethics, integrity and values. Selection of New Director Candidates The Governance Committee is responsible for evaluating the qualifications of each director candidate and for recommending the director candidate to the full Board for election. The invitation to join the Board is extended by the Board itself, acting through the chair of the Governance Committee or the Chairperson of the Board (the "Chairperson"), except where the Board, for specific reasons, delegates that role to another member. Annually, the Governance Committee will also review the qualifications of all Board members who are standing for election by stockholders at the next Annual Stockholders' Meeting. Assignment of Committee Members Committee members and committee chairs will be appointed by the Board upon recommendation of the Chairperson and the Governance Committee, taking into consideration the desires and qualifications of individual directors. The Board believes experience and continuity are more important than rotation. Board members and Chairs should be rotated only if rotation is likely to increase Committee performance and is in compliance with applicable legal, regulatory and NYSE requirements.
2-11 Chair of the highest governance body	2024 Proxy Corporate Governance Guidelines	"Executive Officers" pg. 21 (proxy) "Office of Chairperson of the Board" pg. 4 (Corporate Governance Guidelines)	Jean-Michel Ribiéras Chairman and Chief Executive Officer; Director Jean-Michel Ribiéras has been our Chairman and Chief Executive Officer since October 2021 and a director since Sylvamo's formation in March 2021. Mr. Ribiéras was our President from March 2021 until October 2021. Previously, Mr. Ribiéras held various positions with International Paper, where he accumulated over 26 years of experience. He served as Senior Vice President — Industrial Packaging of the Americas of International Paper from June 2018 until March 2021. He previously served as Senior Vice President — Global Cellulose Fibers of International Paper from July 2016 through June 2018 and led the integration of Weyerhaeuser's cellulose fibers business with International Paper's pulp business. Prior to that role, he served International Paper as Senior Vice President and President, Europe, Middle East, Africa and Russia from 2013 until June 2016, and as Vice President and President, Latin America from 2009 until 2013. He previously held a variety of roles of increasing responsibility at International Paper in Europe and in the United States, including Vice President of European Papers from 2002 to 2004 and Vice President of International Paper's Pulp and Converting Papers businesses from 2005 to 2009. Mr. Ribiéras has a bachelor's degree in Management from École Supérieure des Dirigeants d'Entreprise (France) and a Master of Marketing from University of Hartford, and has completed INSEAD's advanced management program (France). Office of Chairperson of the Board A Chairperson will be elected by the Board from among its members to preside at all

			meetings of the Board. The Board has no policy with respect to the separation of the offices of Chairperson and Chief Executive Officer. The Board believes that this issue is part of the succession planning process and that it is in the best interests of the Company for the Board to make a determination in light of factors and considerations prevailing at that time as to whether the Chief Executive Officer should also serve as Chairperson. If the Board chooses to combine the offices of Chairperson and Chief Executive Officer, a lead independent director (the "Lead Independent Director") will be appointed annually by the independent directors.
2-12 Role of the highest governance body in overseeing the management of impacts	ESG Report 2024 Proxy	"How Sylvamo Governs" pg. 11 (ESG Report) "Our Board Oversees All Aspects of Risk Management" pg. 12 (ESG Report) "Board Committees" pg. 13 (proxy)	The Nominating and Corporate Governance Committee is responsible for providing oversight and guidance on sustainability and ESG matters. Our Senior Vice President, Corporate Affairs is the highest-ranking non-board company executive with direct oversight of climate-related issues. This officer chairs our ESG steering team, a group of cross-functional staff and commercial leaders that guides the company's sustainability and community engagement strategies, monitors progress and reports directly to the CEO. Our Chief Sustainability Officer is responsible for guiding and executing our sustainability strategy, including the development and implementation of our 2030 goals. The Chief Sustainability Officer reports directly to the Senior Vice President, Corporate Affairs. The Chief Sustainability Officer leads our ESG Steering Team. In addition, the Chief Sustainability Officer regularly reports to the Nominating and Corporate Governance Committee and to the board (twice annually), provides updates and leads discussions on climate-related issues and our voluntary corporate sustainability goals. The sustainability team, led by our chief sustainability officer, has responsibility for developing and executing our sustainability strategy, as well as leading corporate communications involving climate. Our sustainability in their given areas. Designated staff at the corporate, business and facility levels help identify, prioritize and manage sustainability-related risks and opportunities. In addition to the sustainability team, we created a responsible operations working group. This cross-functional group is made up of global climate leaders and experts focused on key operational issues related to water and greenhouse gas emissions.
2-13 Delegation of responsibility for managing impacts	ESG Report	"How Sylvamo Governs" pg. 11 "Our Board Oversees All Aspects of Risk Management" pg. 12	The Nominating and Corporate Governance Committee is responsible for providing oversight and guidance on sustainability and environmental, social and governance ("ESG") matters. This committee oversees the ESG Steering Team, which guides the company's sustainability strategy and monitors progress. The Steering Team is chaired by three SVP's and composed of cross-functional leaders of global business and staff groups. The roles of individuals in the ESG ST include monitoring progress made against the 2030 goals, as well as, for planning and managing business-specific ESG priorities. Our Senior VP of Corporate Affairs is the highest-ranking non-board company executive with direct oversight of climate-related issues. This officer chairs our ESG ST, which guides the company's sustainability and community engagement strategies and monitors progress,

			and reports directly to the CEO. Our CSO reports directly to this SVP on climate-related issues. Our Chief Sustainability Officer is the company officer responsible for guiding and executing our sustainability strategy, including the development and implementation of our 2030 goals. The CSO reports directly to the SVP of Corporate Affairs who reports directly to the CEO. The CSO leads our ESG Steering Team. The CSO's regular reporting to the Board (twice annually) includes updates and discussion on climate-related issues and our corporate voluntary sustainability goals: goal-setting and revision, progress against targets, challenges and opportunities, and partnerships development. To monitor and track our progress across the above-mentioned areas, we annually collect, review and currently, internally validate company-wide environmental performance data. Board approval is required for large strategic partnerships of \$1MM or greater per year. The sustainability team, led by our chief sustainability officer, has responsibility for developing and executing our sustainability strategy, as well as leading corporate communications involving climate. Our sustainability, human resources and sourcing teams handle the operational management of sustainability in their given areas. Designated staff at the corporate, business and facility levels help identify, prioritize and manage sustainability-related risks and opportunities.
			In addition to the sustainability team, we created a responsible operations working group. This cross-functional group is made up of global climate leaders and experts focused on key operational issues related to water and greenhouse gas emissions.
2-14 Role of the highest governance body in sustainability reporting	ESG Report 2023 10-K CDP - Climate	"How Sylvamo Governs" pg. 11(ESGE Report) "Management and Board Oversight" pg. 8 (10-K) C2.2 (CDP)	The Chief Sustainability Officer regularly reports to the Board (twice annually) with updates and discussion on our corporate voluntary sustainability goals: goal-setting and revision, progress against targets, challenges and opportunities, and partnerships development. These discussions also include sustainability performance reporting. The Board is provided opportunity to review contents of the annual sustainability report prior to publication.
2-15 Conflicts of interest	Corporate Governance Guidelines	"Ethics and Conflicts of Interest" pg. 3	The Company expects all directors, officers and employees to act ethically and adhere to the Company's Code of Conduct. The Chief Financial Officer, senior corporate officers with financial, accounting and reporting responsibilities, and any other employee performing similar tasks or functions for the Company are also subject to the Company's Financial Code of Ethics. Accordingly, each director will avoid taking actions or having interests that might result in a conflict of interest, that is, a situation where a director's private interest interferes in any way— or even appears to interfere—with the interests of the Company as a whole. Each director will ethically handle all actual or apparent conflicts of interest between personal and professional relationships, including promptly informing the General Counsel if such a conflict arises and recusing himself/herself from any discussion or decision affecting his/her personal interests.

			In accordance with the Sarbanes-Oxley Act of 2002, the Company and its subsidiaries will not, directly or indirectly, extend or maintain credit, arrange for or renew an extension of credit in the form of a personal loan to or for any director or executive officer. The Board will resolve any conflict of interest question involving a non-management director or the Chief Executive Officer and the Chief Executive Officer will resolve any conflict of interest involving any other officer of the Company.
	Code of Financial Ethics	"Professional or Personal Conflicts of Interest" pg.1	The CEO and Senior Financial Officers are expected to dedicate their best efforts to advancing the Company's interests, using unbiased and objective standards when making business decisions. The CEO and Senior Financial Officers are obligated to conduct the Company's business in an ethical and honest manner, including the ethical handling of actual or apparent conflicts of interest. A conflict of interest occurs when personal interests interfere or appear to interfere with the interests of the Company. Prior to making any investment, accepting any outside position or benefit, or conducting other business that creates an actual or apparent conflict of interest, or allowing a family member to do so, the CEO or Senior Financial Officers must make full disclosure of the facts and circumstances that may give rise to the actual or apparent conflict of interest to the Company's General Counsel and receive approval to proceed with the transaction from the General Counsel or the Company's Board of Directors (the "Board").
			Reporting Procedures The procedures in this Policy are intended for serious and sensitive issues. If an employee or other interested party has reason to believe that there exists questionable or illicit conduct, including concerns related to the Company's Code of Conduct or related to accounting methods, internal accounting controls, auditing matters or financial reporting practices, the employee or other interested party should immediately report those facts by phone or e-mail to the Chief Ethics and Compliance Officer. The reporting individual may also elect to report such facts directly to the Board of
2-16 Communication of critical concerns		"Reporting Procedures" pg. 2 "Investigations" pg. 2	Investigations The Company shall require the service provider operating the HelpLine to provide to the Chief Ethics and Compliance Officer, immediate notifications of any complaints received, and the Chief Ethics and Compliance Officer shall promptly forward to the Chairperson of the Audit Committee of the Company's Board of Directors (the "Audit Committee") any complaints received that are within the scope of this Policy. 3 1006813777v3
			Upon receiving a complaint under this Policy that the General Counsel determines relates to concerns about the Company's financial statements, accounting, internal controls, auditing matters or other matters within the scope of this Policy, the General Counsel will notify the Chairperson of the Audit Committee that a complaint has been received. No person who is the subject of a complaint will receive such a notification.
			The General Counsel, in conjunction with internal audit personnel, to the extent the General Counsel deems necessary or appropriate, will undertake a preliminary investigation on behalf of the Audit Committee to determine if the information can be substantiated. Upon

			receiving the results of the preliminary investigation, the Chairperson of the Audit Committee will determine if any further action is required to follow up on the complaint. The Chairperson of the Audit Committee has the power to take any appropriate action including, among other things to: (1) refer the matter to the full Audit Committee; (2) refer the matter to the full Board of Directors; (3) further investigate the matter; (4) direct that a further internal investigation be conducted; or (5) retain outside counsel, accountants or other third-party advisors to investigate. The General Counsel will maintain a log of all complaints received under this Policy, tracking their receipt, investigation and resolution. A periodic summary report will be provided by the General Counsel to the Audit Committee for all complaints received under this Policy.
2-17 Collective knowledge of the highest governance body	CDP -Climate 2024 Proxy Nominating and Corporate Governance Committee Charter	"C1. Governance" (CDP) "Skills, experience and Diversity" pg. iii (proxy) "Committee Authority and Responsibilities" pg. 2 (Committee Charter)	
2-18 Evaluation of the performance of the highest governance body	Corporate Governance Guidelines	"Annual Performance Evaluation" pg. 10	
2-19 Remuneration policies	2024 Proxy Corporate Governance Guidelines	"Executive Compensation" pg. 35 (proxy) "Director Compensation" pg. 63 (proxy)	
2-20 Process to determine remuneration	2024 Proxy	"Executive Compensation" pg. 35	
2-21 Annual total compensation ratio	2024 Proxy	"CEO Pay Ratio" pg. 58	

	_			
	2-22 Statement on sustainable development strategy	ESG Report	"Hear From our CEO" pg. B "A Message from the Chief Sustainability Officer" pg. 1	
	2-23 Policy commitments	Code of Conduct Third Party Code of Conduct Human Rights Statement		
	2-26 Mechanisms for seeking advice and raising concerns	Code of Conduct	"Speak Up!" pg. 7	
GRI 302: Energy 2016	Management Approach	CDP - Climate ESG Report	"C1. Governance" (CDP) "How We Make Decisions" pg. 11 (ESG Report) "How Sylvamo Governs" pg. 11 (ESG Report)	
	302-1Energy consumption within the organization	CDP - Climate	"C8. Energy"	
	303-1 Interactions with wate	r as a shared resour	ce	
GRI 303: Water and Effluents 2018	303-1 a.	CDP - Water Security	"W1. Current State"	
	303-1 b.	CDP - Water Security	"W2. Business Impacts" "W3. Procedures"	
	303-1 c.	CDP - Water Security	"W2. Business Impacts" "W3. Procedures"	

]
	303-2 Management Approach	CDP - Water Security ESG Report	"W3. Procedures" (CDP) "W6. Governance" (CDP) "How We Make Decisions" pg. 11 (ESG Report) "How Sylvamo Governs" pg. 11 (ESG Report)	
	303-3 Water Withdrawal	CDP - Water Security	"W1. Current State"	
	303-4 Water discharge	CDP - Water Security	"W1. Current State"	
GRI 304: Biodiversity 2016	Management Approach	CDP - Forests Forest Management Plan	"F2. Procedures" "F4 Governance"	
	304-3 Habitats protected or restored	ESG Report	"2030 Goals Progress" pg. 3	Over 37,000 acres of forestland conserved, enhanced or restored in all Sylvamo regions.
GRI 305: Emissions 2016	Management Approach	CDP - Climate ESG Report	"C1. Governance" (CDP) "How We Make Decisions" pg. 11 (ESG Report) "How Sylvamo Governs" pg. 11 (ESG Report)	
	305-1 Direct (Scope 1) GHG emissions	ESG Report	"Emissions" pg. 6	
	305-2 Energy indirect (Scope 2) GHG emissions	ESG Report	"Emissions" pg. 6	
	305-3 Other indirect (Scope 3) GHG emissions	ESG Report	"Emissions" pg. 6	

	305-5 Reduction of GHG emissions	ESG Report	"2030 Goals Progress" pg. 3	Reduced scopes 1-3 GHG emissions by 20%
--	----------------------------------	------------	--------------------------------	-----------------------------------------