

California Transparency in Supply Chains Act Disclosure Statement - 2024



Sylvamo Corporation ("Sylvamo") is committed to conducting business with honesty and integrity wherever we operate around the world, treating all people with dignity and respect and complying with applicable laws, regulations and treaties. We are also committed to protecting and promoting human rights globally. We do not tolerate prohibited child labor, slave labor or the use of force or other forms of coercion, fraud, deception, abuse of power or other means to control people in order to exploit them.

OUR COMPANY AND BUSINESS

Sylvamo is the world's paper company: the employer, supplier and investment of choice. We transform renewable resources into papers that people depend on for education, communication and entertainment. Sylvamo has operations throughout Europe, Latin America and North America. Sylvamo manufactures its products primarily in our own facilities. Sylvamo's workforce across our global operations includes both direct and contract employees. All employees are required to comply with the Sylvamo Code of Conduct and company policies. All suppliers, contractors and third-party partners are required to follow the principles contained in the Sylvamo Third Party Code of Conduct ("Third Party Code"). In addition, we require all contractors who enter Sylvamo sites to conduct themselves by the principles of Sylvamo's Third Party Code and Code of Conduct.

At Sylvamo, we always do the right things, in the right ways, for the right reasons. We comply with the applicable laws of every country in which we operate and expect those with whom we do business to do the same. We take guidance from international human rights principles, including those in the United Nations ("UN") Declaration of Human Rights, the UK Modern Slavery Act of 2015, the U.S. Victims of Trafficking and Violence Protection Act of 2000, the California Transparency in Supply Chains Act and others. We have longstanding high standards of ethical business conduct. All employees of Sylvamo are accountable to Sylvamo's Code of Conduct, policies and practices and are globally unified around the shared commitment to produce paper in the most responsible and sustainable ways and to create value for our customers and investors.

Sylvamo has publicly declared its commitment to protecting human rights and promoting the eradication of human trafficking, slave labor and prohibited child labor in various publications on our website, including our Human Rights Statement and this disclosure statement. Sylvamo's Code of Conduct sets expectations of our employees and provides guidance for maintaining high standards of integrity, promoting ethical conduct in the supply chain and reporting opportunities for improvement. The Third Party Code makes clear to our suppliers our expectations for them to have responsible, legal and ethical behavior within our supply chains and abide by all applicable laws. Sylvamo's global corporate compliance policy on human rights describes to employees our expectations on valuing human rights, acting with dignity and respect, recognizing signs of slave labor and the company's impact on human rights in the regions where we operate.

This statement is in compliance with the California Transparency in Supply Chains Act of 2010 (the "Act"), which requires retail sellers and manufacturers doing business in California with over \$100 million in worldwide gross receipts to disclose their efforts to eradicate slavery and human trafficking from their direct supply chains. This statement covers the period beginning January 1, 2024 through December 31, 2024, which represents our 2024 fiscal year. Sylvamo is a global producer of uncoated

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papers, operating in many locations including the state of California. Accordingly, the Act requires Sylvamo to disclose the following:

VERIFICATION

Sylvamo conducts due diligence, risk analysis and ongoing monitoring of our suppliers. We have processes and procedures in place, along with continuous improvement practices, designed to detect, mitigate, protect and respond to various legal and ethical risks, including corruption, bribery, human trafficking and slavery in our supply chain. These practices require compliance with applicable laws, including those governing human trafficking, slavery and anti-corruption.

Sylvamo engages the majority of its third parties through purchase orders, with purchase order terms and conditions and other written agreements. These require all third parties to comply with our Third Party Code or their own code of conduct, as long as it contains substantially similar standards of behavior. With every contract, suppliers and other third-party partners must commit in writing that they will require the same level of compliance from their own suppliers. If suppliers do not agree to these terms, we flag them, monitor them and review their activity until we can come to a business decision about their status – if we do not replace them immediately.

AUDITING

Sylvamo has verification and audit rights within its supply contracts that permit us to audit supplier compliance with certain contract terms. We have a risk-based supplier survey and audit process, checking for compliance with our Third Party Code, including its provisions on trafficking and slavery. After an initial pre-contract risk assessment, we contract with a supplier requiring them to comply with all applicable laws and our Third Party Code or their own code of conduct, if it contains similar ethical principles.

As of 2024, approximately 95 percent of our contracted spend is covered with written agreements containing a commitment to comply with the principles of our Third Party Code. Furthermore, it is our ongoing practice to conduct risk analyses of these suppliers under written agreement, based on potential risk factors such as non-compliance with principles of the Third Party Code. After completing each assessment, we survey certain strategic suppliers, assess the survey results, and then engage an external company to perform an onsite audit of certain suppliers as appropriate. The survey and audit protocols include questions that address the risk of human trafficking and slave labor in our supply chain.

CERTIFICATION

All Sylvamo contracts and purchase order terms and conditions with suppliers and other third-party partners require them to comply with all applicable laws in addition to our Third Party Code. While some of our regions have obtained written acknowledgment from suppliers verifying they have received and agree to comply with our Third Party Code, most regions, including the United States, secure their commitment through written contracts.

We obtain certifications from third-party organizations, some of which include updated standards requiring compliance with slavery and trafficking laws. Other than these certifications, along with our contractual obligations with suppliers and other third-party partners and the reservation of our right to investigate and terminate, we do not have a formal supplier certification process.

INTERNAL ACCOUNTABILITY

Everyone who is part of the Sylvamo business community, whether an employee, contractor, agent or supplier, is held accountable to conduct business with or for us in an ethical manner. Our employees are, under the terms of their employment, required to follow applicable laws of the countries in which they operate, along with our Code of Conduct, policies and procedures, employee manuals, collective bargaining agreements where they exist, and various business rules and standard operating procedures. Employees who violate laws or company policies are subject to disciplinary action, up to and including discharge.

Enterprise-wide, we expect our suppliers and other third-party partners to comply with our Third Party Code and all applicable laws, including those laws and principles prohibiting involvement with human trafficking and slavery. If they fail to comply with the law or do not address contractual non-compliance in a timely manner, Sylvamo reserves its contractual rights to terminate our relationship with them. A supplier's compliance with the Third Party Code – or with their own code of conduct, if it contains similar ethical principles – is an essential factor in our decision to enter into a business relationship with them or extend an existing one.

As part of our global supply chain sustainability program, we will continue to develop, strengthen and review processes that hold suppliers accountable in all areas, including human trafficking, slave labor and child labor. Furthermore, we are in the ongoing process of implementing additional procedures that hold suppliers accountable to the principles of the Third Party Code and applicable laws.

Sylvamo is committed to building a better future on the promise of paper. Our framework to achieve this is set out in our 2030 goals for sustainable forests, thriving people and communities and responsible operations. In addition to attempting to identify and respond to potential occurrences of slave labor, Sylvamo also believes it is important to address some of the social circumstances that allow disadvantaged persons to find themselves in exploitative situations. Sylvamo's established corporate citizenship and sustainability strategies align with several UN Sustainable Development Goals, such as Quality Education, Clean Water and Sanitation, Responsible Consumption and Production, Climate Action, Gender Equality, Industry, Innovation and Infrastructure and Life on Land. Focus on these goals allows us to directly support community needs such as education, clean water and decent work, where the lack of opportunity or support in these basic areas can contribute to persons finding themselves in exploitative situations in order to survive.

TRAINING AND AWARENESS

Sylvamo regularly trains its employees in the standards of ethical behavior, policies, procedures and legal requirements that define the way we do business. We typically provide training to our Global Sourcing and Supply Chain Operations employees on the potential indicators of slave labor and human trafficking and how to report potential risk situations. We are also continuously developing and updating Third Party Code training and other relevant training modules as part of our enterprise-wide training initiatives. Furthermore, we provide a checklist for site visits, so employees have a resource to track their observations, which could include warning signs of slave labor. As appropriate across our global operations, Sylvamo also provides training and educational materials to temporary employees, suppliers and contractors.