

Glossary

The glossary provided should be read in conjunction with this sustainability report to ensure a comprehensive understanding of the terms and concepts discussed. The glossary is for terms used within the report. For organizations and standards, it considers the description provided by the relevant organizations and standards.

Climate Change, Energy and Air Emissions

Bioeconomy - Smurfit Westrock uses the European Commission definition for bioeconomy as production of renewable biological resources and the conversion of these resources and waste streams into value-added products, such as food, feed, bio-based products and bioenergy.

Bioenergy - Bioenergy is one of the many diverse resources available to help meet our demand for energy. It is classified as a form of renewable energy derived from biomass – organic material – that can be used to produce heat, electricity, steam, transportation fuels and products.

Biofuels - Fuels coming from biomass: wood rejects, bark, black liquor, pitch oil, certain parts of mixed waste and biogas produced during the anaerobic treatment of water.

Biomass - Biomass is an energy resource derived from plant- and algae-based material that includes crop waste, forest residues, purpose-grown grasses, woody energy crops, algae, industrial waste, sorted municipal solid waste, urban wood waste and food waste. Biomass is one of the main renewable energy source that can offer a viable supplement to petroleum-based liquid transportation fuels – such as gasoline, jet and diesel fuel – in the near to medium term. It can also be used to produce valuable chemicals for manufacturing, as well as power to supply the grid.

Black liquor - Residue from pulping containing organic compounds (such as lignin). This residue is burned to produce energy and to recover the chemicals.

Byproduct - Secondary or incidental products deriving from the manufacturing process and are not the primary product. A byproduct can be marketable.

Carbon dioxide equivalent CO₂e - A measure used to compare the emissions from various greenhouse gases based upon their climate change potential (CCP). The CO₂e carbon dioxide equivalent for other emissions is derived by multiplying the amount of the emission by the associated CCP factor.

Carbon footprint - Carbon released to the atmosphere during the life cycle of a product from cradle to grave.

CHP - Combined Heat and Power: a combination of a boiler and a gas and/or steam turbine that simultaneously produces electricity and thermal energy (steam) by burning fuels. This system is considered to be the most efficient technology in industries using both steam and electricity. Electricity from a CHP is called co-generated electricity while all other internal generation is expressed as self-generated.

Climate change - The United Nations Framework Convention on Climate Change (UNFCCC) defines it as a change of climate that is attributed directly or indirectly to human activity, altering the composition of the global atmosphere.

CO₂ biogenic - Carbon dioxide emitted when burning biofuels. This CO₂ is carbon neutral as it is removed from the atmosphere and stored in biomass within a short period of time.

CO₂e fossil - Carbon dioxide equivalent emitted when burning fossil fuels for the production of paper. The calculation is based on international guidelines from the carbon content of each fuel (WRI/WBCSD GHG protocol).

CO₂e indirect - Fossil carbon dioxide equivalent generated externally in the production of electricity, heat or steam purchased from the grid.

Energy efficiency - Energy efficiency is a way to track reduction of the amount of energy required to provide products and services.

European Union Emissions Trading System – EU ETS - EU ETS, also known as the European Union Emissions Trading Schemes, is the most extensive greenhouse gas emissions trading scheme in the world. It was launched in 2005 to combat global warming and is a major pillar of EU climate policy.

Dust - Particles coming from the combustion of fuels. Dust emissions are measured mainly by the mills. Where dust is not measured (converting plants), emissions are calculated from fuel consumption using the emission factors listed in the Ecoinvent database. Ecoinvent is a life cycle inventory database for energy systems, materials, transports and chemicals. For our reporting purposes, the scope of dust only includes filterable particulate matters (PMs) that could be collected on a filter. If PMs are not measured, they are estimated based on fuel usage.

Fossil fuels - Fuels originating from non-renewable resources (coal, natural gas, oil, propane).

GHG emissions - A greenhouse gas (GHG) is any gaseous compound in the atmosphere that is capable of absorbing infrared radiation, that is trapping and holding heat in the atmosphere. By increasing the heat in the atmosphere, greenhouse gases are responsible for the greenhouse effect, which leads to global warming.

GHG Protocol - GHG Protocol Corporate Standard provides standards and guidance for companies and other types of organizations preparing a GHG emissions inventory. It covers the accounting and reporting of the six greenhouse gases covered by the Kyoto Protocol.

Grid supply - Electricity purchased externally from a national or regional distribution network.

Life Cycle Assessment (LCA) - Assessment of the sum of a product's effects (e.g. GHG emissions) at each step in its life cycle, including resource extraction, production, use and waste disposal.

Location-Based Method - This approach calculates emissions based on the average generation mix of the physical grid where the consumer is located. It treats all users on the same grid equally, regardless of their specific energy contracts. This method is useful for understanding a company's exposure to grid decarbonization and energy policy shifts.

Market-Based Method - This approach reflects emissions from electricity purposefully chosen by the organization. It accounts for the impact of procurement decisions, such as buying and selling of renewable energy. It also accounts for supplier-specific emissions factors when available.

Net zero - To achieve net zero emissions, we work towards achieving a state in which the activities at our operations in our gate to gate value chain result in no net impact on the climate from greenhouse gas emissions. The key effort for Smurfit Westrock is to move from fossil-based fuels to carbon neutral fuels and improve its energy efficiency.

NO_x - Mix of nitrogen oxides (NO and NO₂) calculated as NO₂ (nitrogen dioxide) coming from combustion of fuels. They can contribute to the acidification of soil and water. NO_x emissions are measured mainly by mills. Where NO_x is not measured, emissions are estimated from fuel consumption using the emission factors listed in the Ecoinvent database, NCASI or other sources.

Paris Agreement - Agreement within the framework of the United Nations Framework Convention on Climate Change dealing with greenhouse gases, emissions mitigation, adaptation and finance. An agreement on the language of the treaty was negotiated by representatives of 195 countries during COP21 in December 2015.

Shared Socio-economic Pathways (SSPs) - A core set of five SSP scenarios, namely SSP1–1.9, SSP1–2.6, SSP2–4.5, SSP3–7.0 and SSP5–8.5, was selected in the AR6 WGI report to fill certain gaps identified in the RCPs. To explore and investigate climate futures, climate change projections; the scenarios are developed using sets of different input projections. These consist of sets of projections of greenhouse gas emissions, aerosols or aerosol precursor emissions, land use change, and concentrations designed to facilitate evaluation of a large climate space and enable climate modelling experiments.

Sequestration - Carbon sequestration describes the long-term storage of carbon dioxide or other forms of carbon to either mitigate or defer global warming and avoid climate change.

SO_x - Mix of sulphur oxides calculated as SO₂ coming from combustion of fuels. Sulphur dioxide contributes to the acidification of soil and water. SO_x emissions are measured mainly by the mills. Where SO_x is not measured, emissions are estimated from fuel consumption using the emission factors listed in the Ecoinvent database, NCASI or other sources.

Organizations

Asociación de Corrugadores del Caribe Centro y Sur América ('ACCCSA') - Organization of corrugated cardboard manufacturers in the Latin American region whose objective is to exchange experiences, ideas and technological knowledge that will benefit and consolidate the entire Latin American corrugator sector.

Aqueduct - Aqueduct is a data platform run by the World Resources Institute (WRI), an environmental research organization. Aqueduct is comprised of tools that help companies, governments, and civil society understand and respond to water risks – such as water stress, variability from season to season, pollution, and water access. Aqueduct's tools use open source, peer reviewed data to map water risks such as floods, droughts and stress.

CDP - CDP (formerly the 'Carbon Disclosure Project') is an organization based in the United Kingdom that encourages large corporations from the world's major economies to disclose their greenhouse gas emissions and climate change strategies.

Cepi - Cepi, the Confederation of European Paper Industries. It is a non-profit organization representing the European pulp and paper industry.

CERFLOR - CERFLOR is the Brazilian Forest Certification Program that promotes sustainable forest management and was developed within the framework of the National System of Metrology, Standardization and Industrial Quality – Sinmetro. It ensures forestry practices meet national and international sustainability standards and is recognized by PEFC.

Consumer Goods Forum - The only organization that brings consumer goods retailers and manufacturers together globally, it is a CEO led organization that helps the world's retailers and consumer goods manufacturers to collaborate, alongside other key stakeholders, to secure consumer trust and drive positive change, including greater efficiency. With a global reach, CEO leadership and focus on retailer-manufacturer collaboration, its mission is to drive positive change and help address key challenges impacting the industry, including environmental and social sustainability, health, food safety and product data accuracy. This global network brings together some 400 members (retailers, manufacturers and service providers) operating in over 100 countries.

CSDDD - The Corporate Sustainability Due Diligence Directive ('CSDDD') aims to contribute to the European Union's broader ambition to transition towards a sustainable and climate neutral economy, as outlined in the European Green Deal. The Directive seeks to foster sustainable and responsible corporate behaviour in companies' operations and across their global value chains. It requires companies to identify and address adverse human rights and environmental impacts in their own operations, those of their subsidiaries, and their chains of activities.

CSRD - The Corporate Sustainability Reporting Directive is a regulation introduced by the European Union to enhance and standardize sustainability reporting for companies. EU rules require large companies and listed companies to publish regular reports on the social and environmental risks they face, and on how their activities impact people and the environment. Companies have to report according to European Sustainability Reporting Standards ('ESRS').

EcoVadis - EcoVadis brings Buyers and Suppliers together to efficiently drive CSR and sustainability performance to reduce risk and drive innovation in their supply chains.

ERT - The European Round Table of Industrialists ('ERT') is a forum bringing together around 60 chief executives and chairpersons of major multinational companies of European parentage covering a wide range of industrial and technological sectors, working to strengthen competitiveness in Europe. The group works at both national and European levels.

ESG - Environmental, social and corporate governance criteria refer to three main factors investors consider with regards to a firm's ethical impact and sustainable practices.

EUDR - (EU Deforestation Regulation) A European law with the goal to combat deforestation and forest degradation by ensuring that products placed and made available on or exported from the EU market have not caused damage to forests.

FEFCO - The European Federation of Corrugated Board Manufacturers. FEFCO is a non-profit organization representing the interests of the industry across Europe and addressing a wide range of issues, from technical topics to economical questions. The role of the Federation is to investigate economic, financial, technical and marketing issues of interest to the corrugated packaging industry, to analyze all factors that may influence the industry and to promote and develop its image.

GRI - Global Reporting Initiative. GRI is an independent international organization for sustainability reporting since 1997. GRI helps businesses and governments worldwide understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance and social wellbeing. This enables real action to create social, environmental and economic benefits for everyone. The GRI Sustainability Reporting Standards are developed with true multi stakeholder contributions and rooted in the public interest.

ICCA - The International Corrugated Case Association, formed in 1961, contributes to the wellbeing of the corrugated packaging industry worldwide by supporting and enhancing the work of association members.

ILO - International Labour Organisation is the only tripartite United Nations agency. Since 1919, the ILO brings together governments, employers and workers of 187 member states, to set labor standards, develop policies and devise programs promoting decent work for all women and men.

IBEC - Irish Business and Employers Confederation. IBEC is Ireland's largest lobby group representing Irish business both domestically and internationally. Its membership is home grown, multinational, big and small, spanning every sector of the economy.

IPCC - The Intergovernmental Panel on Climate Change (IPCC) is the United Nations body for assessing the science related to climate change. The IPCC prepares comprehensive Assessment Reports about the state of scientific, technical and socio-economic knowledge on climate change, its impacts and future risks, and options for reducing the rate at which climate change is taking place.

ISS ESG - ISS ESG is the environmental, social, and governance ('ESG') research and ratings of Institutional Shareholder Services ('ISS'). It provides comprehensive ESG data and evaluates companies' ESG related risks, opportunities, and impacts along the corporate value chain.

Morningstar Sustainalytics - Morningstar Sustainalytics provides high quality, analytical environmental, social and governance research, ratings and data to institutional investors and companies.

MSCI - MSCI provides investment research, stock indexes, portfolio risk and performance analytics, and governance tools to the investment community.

OECD - Organization for Economic Co-operation and Development provides a forum in which governments can work together to share experiences and find solutions to common problems; understand what drives economic, social and environmental changes; measure productivity and global flows of trade and investment; analyze and compare data to predict future trends; and establish international standards in a wide range of aspects, from agriculture and taxes to the safety of chemical products.

SBTi - The Science Based Targets initiative drives ambitious climate action in the private sector by enabling organisations to set science based emissions reduction targets. The SBTi is a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature ('WWF').

SDGs - The Sustainable Development Goals define global sustainable development priorities and aspirations for 2030 and seek to mobilize global efforts around a common set of goals and targets. The SDGs call for worldwide actions among governments, business and civil society to end poverty and create a life of dignity and opportunity for all, within the boundaries of the planet.

SEDEX - Supplier Ethical Data Exchange As the largest collaborative platform for sharing ethical supply chain data, SEDEX is an innovative and effective supply chain management solution, helping companies to reduce risk, protect company reputation and improve supply chain practices.

TCFD - The Task Force on Climate related Financial Disclosures. TCFD is an industry led effort, chaired by Michael Bloomberg, with 32 global expert members from the private sector. The Task Force's remit was to develop voluntary climate related disclosures that could 'promote more informed investment, credit, and insurance underwriting decisions.' The TCFD recommendations describe information that companies should disclose to help investors, lenders, and insurance underwriters better understand how companies oversee and manage climate related risks and opportunities as well as the material risks and opportunities to which companies are exposed.

AF&PA - The American Forest & Paper Association is the national trade association of the paper and wood products industry, the go to source on issues and up to date information about the industry.

IBA - The Brazilian Tree Industry (Ibá) is the association responsible for institutionally representing the planted tree production chain, from the fields to the factory, with its main stakeholders.

FBA - Fibre Box Association. A non-profit trade association that represents North American corrugated packaging manufacturers and strives to grow, protect and enhance the overall wellbeing of the industry by providing programs and services for it's members.

TNC - The Nature Conservancy. A global environmental non-profit organization founded in 1951. Its mission is to conserve the lands and waters on which all life depends. TNC works in over 80 countries and territories, implementing strategies to address climate change, protect biodiversity, and promote sustainable practices.

TNFD - The Taskforce on Nature-related Financial Disclosures. TNFD is a market led, science based and government supported global initiative. The recommendations and guidance provide organizations with a risk management and disclosure framework to act on evolving nature related dependencies, impacts, risks and opportunities. They are designed to provide decision useful information to capital providers and other stakeholders, while the additional guidance helps organizations identify and assess their nature related issues.

UN Global Compact - The UN Global Compact is a voluntary initiative for businesses to adopt sustainable and socially responsible policies. It is based on CEO support to implement universal sustainability principles and to take steps to support UN goals. The initiative is built around ten principles that address human rights, labor, environment, and anti corruption.

UN Global Compact's CEO Water Mandate - The CEO Water Mandate is a UN Global Compact initiative that mobilizes business leaders on water, sanitation and the Sustainable Development Goals. Endorsers of the CEO Water Mandate work to continuous progress against six core elements of water stewardship and in so doing understand and manage their own water risks.

WRF - Water Risk Filter is a non-profit, web-based, spatially explicit corporate and portfolio level screening and prioritization tool for water related risks. It was launched in 2012 and provides basin and operational risk assessments as well as scenario risk assessments.

WBCSD - The World Business Council for Sustainable Development is a CEO led organization of forward-thinking companies that galvanizes the global business community to create a sustainable future for business, society and the environment.

WWF Colombia - WWF Colombia is part of the global network of the World Wide Fund for Nature (WWF), the largest independent organization dedicated to nature conservation and environmental protection. Established in Colombia in 1964, WWF Colombia focuses on preserving biodiversity and promoting sustainable development across key landscapes such as the Amazon, Orinoco, Andes, and Pacific regions.

4evergreen - 4evergreen is a cross industry alliance of over 100 members representing the entire lifecycle of fiber-based packaging, sharing expertise to develop tools and guidelines with a goal to reach a 90% recycling rate for fiber-based packaging by 2030.

Forest and Certifications

ATFS - The American Tree Farm System is the largest and oldest woodland certification system in America. It is internationally recognized by the Programme for the Endorsement of Forest Certification (PEFC) and meets strict third party certification standards. The American Tree Farm System® works to sustain forests, watershed and healthy wildlife habitats through the power of private stewardship by offering affordable forest certification for family forest landowners in the United States. ATFS has undergone many changes since its beginnings in 1941 and is now internationally recognized as a credible forest certification system.

CITES - Convention on International Trade in Endangered Species of Wild Fauna and Flora is an international agreement between governments. Its aim is to ensure that international trade in specimens of wild animals and plants does not threaten the survival of the species.

Deforestation - Deforestation, clearance or clearing is the removal of a forest or stand of trees where the land is thereafter converted to a non-forest use.

EU Timber Regulation - The EU Timber Regulation is a regulation that aims to reduce illegal logging by ensuring that no illegal timber or timber products can be sold in the EU. It applies to wood and wood products being placed for the first time on the EU market.

FSC - The Forest Stewardship Council (FSC) is an independent, non-governmental organization established to promote the responsible management of the world's forests through independent third-party certification.

FSSC 22000 - These standards specify requirements for a food safety management system where an organization in the food chain needs to demonstrate its ability to control food safety hazards in order to ensure that food is safe at the time of human consumption.

ISO 9001 - Scheme certified by an independent third party that ensures that the operation certified applies internationally recognized standards and procedures of quality management.

ISO 14001 - Scheme certified by an independent third party that ensures that the operation certified applies internationally recognized standards and procedures of environmental management.

ISO 22001 - Scheme certified by an independent third party that ensures that the operation certified applies internationally recognized standards and procedures for food safety management.

ISO 45001 - Scheme certified by an independent third party that ensures that the operation certified applies internationally recognized standards and procedures of occupational health and safety management.

ISO 46001 - Scheme certified by an independent third party that ensures that the operation certified applies internationally recognized standards and procedures for water efficiency management.

ISO 50001 Energy Management Systems - Scheme certified by an independent third party that ensures that the operation certified applies internationally recognized standards and procedures of energy usage: improvement of efficiency, reduction of consumption and energy security.

IUCN - International Union for Conservation of Nature's Red List of Threatened Species provides information about range, population size, habitat and ecology, use and/or trade, threats, and conservation actions that will help inform necessary conservation decisions.

Non-controversial origin - Virgin wood or wood fiber that has been verified as having a low probability of including wood from any of the following categories, in line with FSC and PEFC schemes:

- a) Illegally harvested wood.
- b) Wood harvested in violation of traditional and civil rights.
- c) Wood harvested in forests in which high conservation values are threatened by management activities.
- d) Wood harvested in forests being converted from natural and semi-natural forests to plantations or non-forest use.
- e) Wood from forests in which genetically modified trees are planted.

PEFC - Programme for the Endorsement of Forest Certification. PEFC is an independent, non-governmental organization that promotes sustainably managed forests through independent third party certification.

Reforestation - Reforestation is the natural or intentional restocking of existing forests and woodlands (forestation) that have been depleted.

SFI - SFI Inc. (Sustainable Forest Initiative) is an independent, non-profit organization dedicated to promoting sustainable forest management. Companies are certified in Chain of Custody according to the SFI standard through independent third-party certification.

Products, Raw Materials and Other

Cartonboard/ Consumer - terms used to describe both Smurfit Westrock's consumer board business and also the industry term for cartonboard.

Containerboard - Papers and boards mainly used in the manufacture of corrugated board. They are made from virgin or recycled fibers. Included are kraftliner, testliner, semi-chemical fluting and recycled fluting.

Corrugated board - Structured board made by a corrugator usually formed by gluing a fluting (also called medium) between two flat sheets of containerboard (kraftliner or testliner).

EPS - Expanded and extruded polystyrene, a rigid, closed cell, thermoplastic foam material produced from solid beads of polystyrene. Used for thermo insulation purposes.

Fluting (or Medium) - The wave formed middle layer in corrugated board.

Inorganic raw materials - Raw material used for manufacturing our products that are not organic, such as fillers, sodium hydroxide, sodium sulphate and calcium oxide.

Kraftliner - Paper manufactured mainly from virgin wood fibers.

Location information - Local: The country where we operate. Purchasing is classified as 'local' if the buying Smurfit Westrock operation and the supplier's location are in the same country. Significant locations of operation: Smurfit Westrock has high volume production – can be a country or region within a country.

Metric system - The International System of Units, internationally known by the abbreviation SI (from French *Système international d'unités*), is the modern form of the metric system and the world's most widely used system of measurement.

Other organic raw materials - Raw materials used for manufacturing our products that are organic excluding fiber, starch or plastic raw materials which are reported individually. This category includes oil, lubricant and organic additives, such as colorant or dyes.

Paperboard - Paper and board used primarily to produce folding cartons and other consumer packaging products. There are a number of different types of paperboards that can be manufactured using virgin fiber or recovered paper.

Recovered fiber - Recycled fiber refers to fibrous material derived from recovered paper and board that has been reprocessed into pulp and used as a raw material in the manufacture of new paper and paperboard products.

Recovered paper - Recovered paper refers to used paper and board separately collected and classified for the purpose of recycling, which is then used as raw material in the manufacture of new paper and paperboard.

Recovery - Recovery refers to recovering selected materials for a specific use. In the paper industry this means recovery of fibers in recycled paper or the recovery of energy value in the final stage of the material life cycle.

Recycling - Converting material into new materials and products. In the paper industry this refers to converting recycled fiber back to paper and finding new uses for other raw materials produced alongside recovered paper instead of sending them to landfill.

Reduction - This can either mean finding the most materially efficient ways to use raw materials or substitution of a more harmful raw material with a less harmful one and thus reducing its harmful impact.

Renewing - Using renewable raw materials in a sustainable manner and maintaining the natural ability of the renewed material.

Reuse - Reuse is the action or practice of using something again, whether for its original purpose (conventional reuse) or to fulfill a different function (creative reuse or repurposing) without changing its form in between.

Testliner - Paper manufactured from recycled fibers.

The U.S. Customary System - commonly known in the United States as English units or standard units, are the non-SI (non-Metric) units of measurement that are currently used in the U.S., in some cases alongside the International System of Units.

Virgin fiber - Pulp obtained through a chemical or mechanical process used to remove lignin from wood. As a result, the fiber can be used to produce paper. The lignin residue and other organic compounds are subsequently collected and used in the formation of black liquor.

Social Citizenship and Health and Safety

Accident - An undesirable or unfortunate event that occurs unintentionally and usually results in harm, injury, damage or loss.

Contractor - This refers to all contract staff agency workers provided by a third party staff agency, where the invoice is accounted in the P&L as part of 'wages and salaries'.

Hourly employee - Employees paid for each hour they work with potential for overtime.

Incident - A fatality, injury, illness or a close call as defined by the OSHA. Unlike an accident, incident can also be a near miss that didn't lead to any harm, injury, damage or loss.

Lost time accident (LTA) - Refers to a work related injury incident sustained by a Smurfit Westrock employee while performing their work duties that results in their absence from their scheduled work after the day of the incident.

Lost time accident frequency rate - Refers to the number of lost time accidents per 200,000 hours worked. LTA frequency rate = number of LTA x 200,000/total number of hours worked.

Lost time accident severity rate - Refers to the total number of days lost per 200,000 hours worked. LTA severity rate = number of days lost x 200,000/total number of hours worked.

Number of days lost - Refers to the number of days lost arising from any lost time accident. When counting the number of days lost due to an accident, the day of the accident is not counted as a lost day.

Salaried employee - Employees receiving a fixed pay amount regardless of hours worked.

Senior management - Executive teams or similar positions.

Subcontractor - This refers to workers who provide services to Smurfit Westrock but work for third party organizations (e.g. cleaning, security, catering) where Smurfit Westrock is not directly responsible for paying their 'wages and salaries'.

Total recordable incident rate (TRIR) - Refers to the total number of recordable injury cases per 200,000 hours worked by Smurfit Westrock employees. Number of recordable injuries (fatality + lost time accident + restricted workday case + medical treatment case) x 200,000/total hours worked by all Smurfit Westrock employees during the period covered.

UN Declaration of Fundamental Human Rights - The UN Declaration of Fundamental Human Rights is a milestone document in the history of human rights. Drafted by representatives with different legal and cultural backgrounds from all regions of the world, the Declaration was proclaimed by the United Nations General Assembly in Paris on 10 December 1948 (General Assembly resolution 217 A) as a common standard of achievements for all peoples and all nations. It sets out, for the first time, fundamental human rights to be universally protected and it has been translated into over 500 languages.

Workforce - The workforce, or labor force, is the labor pool in employment; it is generally used to describe those working for a company or industry.

Water

BOD - Biochemical Oxygen Demand (unit: mg O₂/l) refers to the level of oxygen uptake by microorganisms in a sample of water measured over a period of seven days.

COD - Chemical Oxygen Demand (COD) is the most commonly used test to measure the amount of organic compounds in water (unit: mg O₂/l). The result indicates the level of all organic compounds that can be oxidized by a strong oxidizing agent.

Process water - Quantity of water containing organic compounds released into the environment (river, sea) after internal water treatment or released to an external treatment plant (municipal water treatment). Our report includes pollutants directly released by the Company to the environment. As such, we exclude reporting of water pollutants related to water discharge sent for external treatment to a third party not operating under our control.

Stormwater - Water that originates from precipitation events, such as rain or snowmelt. Large quantities can lead to runoff that impacts water quality and the environment.

Total N (Nitrogen) - Sum all forms of nitrogen present in a sample, including organic nitrogen, ammonia (NH₃) and ammonium (NH₄⁺) discharged with the process water.

Total P (Phosphorus) - Sum of phosphorus compounds discharged with the process water.

Total suspended solids (TSS) - Refers to the level of suspended solid particles discharged with the process water.

Water impact assessment - Assessing potential risk from water availability and quantity, covering multiple aspects specific to each geographical location.

Waste

Waste - Waste is classified as either non-hazardous waste or hazardous waste, and is reported separately. Wood waste and corrugated board shavings are excluded. All amounts of waste are reported in mass as disposed, unless otherwise stated.

Total non-hazardous waste - Sum of all non-hazardous waste whatever its destination. Each category of non-hazardous waste is defined and reported.

Non-hazardous waste landfill - Part of the non-hazardous waste that are disposed of in either internal or external landfills in accordance with national legislation.

Non-hazardous waste recovery - Part of non-hazardous waste that is reused, recycled, composted, used in agriculture or incinerated with energy recovery.

Non-hazardous waste other - Part of non-hazardous waste that does not belong to the two previous categories. This includes waste incinerated without energy recovery or waste for which the final disposal is uncertain.

Hazardous waste - A hazardous waste is a waste with properties that make it dangerous or capable of having a harmful effect on human health or the environment. Examples of hazardous waste include residues of oils and other hazardous waste (building waste containing asbestos, ink residues, etc.).

Units and Others

GWh - Unit of energy. 1 GWh (gigawatt hour) = 1 million kWh (kiloWatt hour).

Hectares - Unit for area, used for forestry. 1 Hectare = ~2.4710 Acres.

Lbs - Pounds, which is a unit of weight commonly used in the United States that follow the U.S. Customary System.

m³ - m³ stands for cubic meter, which is a unit of volume in the international system.

MWh - Unit of energy. 1 MWh (megawatt hour) = 1 thousand kWh (kilowatt hour).

Tonne - The tonne (or metric ton) is a unit of mass in the International System of Units (SI), equal to 1,000 kilograms.

Ton - A short ton (also known as the U.S. ton) is a unit of mass equal to 2,000 pounds or approximately 907.185 kilograms. It is commonly used in the U.S. as part of the U.S. Customary System. This unit is distinct from the long ton (used in the UK) and the tonne (used in the International System of Units, SI).