

value

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GRI Index

GRI 1: Foundation 2021

Reporting principles applied, requirements, and use/referencing of GRI Standards.

Packaging Corporation of America has reported in accordance with the Global Reporting Initiative (GRI) Universal Standards for the period January 1 2023 – December 31 2023.

GRI 2: General Disclosures 2021

2-1 Organizational details

Legal name:

Packaging Corporation of America (“PCA”)

Nature of ownership and legal form:

Publicly held, incorporated in Delaware, USA. Our common stock is listed on the New York Stock Exchange under the symbol “PKG.”

Location of headquarters:

1 North Field Court, Lake Forest, Illinois 60045 in the United States.

Countries of operation:

Primarily in the United States.

Comments

See 2023 [Form 10-K, page 3](#).

2-2 Entities included in the organization's sustainability reporting

List entities included in sustainability reporting:

This report reflects the results of entities where PCA is the owner and exercises control, unless otherwise stated. This includes three reportable segments: Packaging, Paper and Corporate and Other.

Reported environmental and social figures in this report pertain to our impact across our eight mills and 86 corrugated product plants and related facilities.

Comments

See 2023 [Form 10-K, page 3](#).

2-3 Reporting period, frequency and contact

Specify reporting period for, and the frequency of, sustainability reporting:

The frequency of sustainability reporting is annual, and the reporting period is January 1, 2023, to December 31, 2023.

Specify reporting period for financial reporting and, if it does not align with sustainability reporting, explain the reason:

PCA's fiscal year, which aligns with the calendar year.

Report the publication date of the report or reported information:

June 28, 2024.

Specify the contact point for questions about the report or reported information:

For questions about the report or reported information, please contact responsibility@packagingcorp.com.

2-4 Restatements of information

Report restatements of information made from previous reporting periods, and explain the reasons and effects:

Any restatements of information are noted with an adjacent footnote.

2-5 External assurance

Describe policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved:

See 2023 Responsibility Report, [page 4](#).

2-6 Activities, value chain and other business relationships

Activities, value chain and other business relationships

Sector	Describe Value Chain	Relevant Business Relationships	Significant Changes
GICS: Forestry, and Packaging	See 2023 Form 10-K , pages 3-8.	There are no other relevant business relationships	There have been no significant changes to our company during the reporting period.
SICS: Pulp & Paper, and Containers & Packaging	See 2023 Form 10-K , pages 3-8.	There are no other relevant business relationships	There have been no significant changes to our company during the reporting period.

2-7 Employees

Report the total number of employees, and a breakdown of this total by gender and by region:

See "Appendix – Master Data Table" of the 2023 Responsibility Report, page 83.

Reason For Omission: Information Unavailable/Incomplete

OMISSION 2-7 b ii, iii, v: PCA does not have complete information regarding the number of temporary employees, and a breakdown by gender and by region and the number of part-time employees, and a breakdown by gender and by region. We will assess the ability to disclose on this item in future reporting.

Describe the methodologies and assumptions used to compile the data:

These numbers are reported in head count, full-time equivalent (FTE) at the end of the reporting period.

2-8 Workers who are not employees

Report the total number of workers who are not employees and whose work is controlled by the organization:

Reason For Omission: Information Unavailable/Incomplete

OMISSION 2-8 a-b: Information unavailable PCA does not have complete information regarding the number of non-employee contractors. We will assess the ability to disclose on this item in future reporting.

Describe the most common types of workers, their contractual relationship with the organization, and the type of work they perform:

PCA utilizes contractors to carry out non-routine tasks to supplement the core competencies of our operations. This ensures that the work is done efficiently and effectively. Temporary employees supplement our workforce, especially during peak seasons. This allows flexibility in scheduling employee work hours and in production planning. We also engage temporary employees to do piece work for low-volume specialized boxes and displays that are assembled by hand. Reputable staffing agencies are used to source temporary employees, and each is required to agree to, and is bound by, PCA legal agreements mandating compliance with applicable law and other legal provisions.

Describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods:

There are no significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods. However, number of workers may vary depending on the economic landscape that exists within the industry.

2-9 Governance structure and composition

Describe the governance structure, including committees of the highest governance body:

See 2023 Responsibility Report, [page 11](#).

Committees of the Highest Governance Body

See 2023 Responsibility Report, [page 16](#).

2-10 Nomination and selection of the highest governance body

Describe the nomination and selection processes for the highest governance body and its committees:

See [Nominating and Governance Committee Charter](#) that is posted on PCA's [Corporate Governance](#) webpage and the 2023 [Form DEF 14A](#), Proposal 1: Election of Directors, [Corporate Governance Guidelines](#), pages 5 – 7.

Describe the criteria used for nominating and selecting highest governance body members:

See [Nominating and Governance Committee Charter](#) that is posted on PCA's [Corporate Governance](#) webpage and the 2023 [Form DEF 14A](#) Proposal 1: Election of Directors, [Corporate Governance Guidelines](#), pages 5 – 7.

2-11 Chair of the highest governance body

Report whether the chair of the highest governance body is also a senior executive in the organization:

Yes.

If the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated:

See 2023 [Form DEF 14A](#) Board Leadership Structure, page 9.

2-12 Role of the highest governance body in overseeing the management of impacts

Describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development:

See 2023 Responsibility Report, [page 16](#).

Describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people:

See 2023 Responsibility Report, [page 16](#).

Describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described above, and report the frequency of this review:

See 2023 Responsibility Report, [page 16](#).

Comments

See [Corporate Governance Guidelines](#), [Audit Committee Charter](#), [Compensation Committee Charter](#), [Nominating and Governance Committee Charter](#), [Sustainability Committee Charter](#) that are posted on PCA's [Corporate Governance webpage](#).

2-13 Delegation of responsibility for managing impacts

Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people:

See 2023 Responsibility Report, [page 16](#).

Describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people:

See 2023 Responsibility Report, [page 16](#).

Comments

See [Nominating and Governance Committee Charter](#) that is posted on PCA's [Corporate Governance webpage](#).

2-14 Role of the highest governance body in sustainability reporting

Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information:

See 2023 Responsibility Report, [page 4](#).

If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this:

See 2023 Responsibility Report, [page 4](#).

2-15 Conflicts of interest

Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated:

See PCA's [Code of Ethics and Business Conduct, page 17](#) and [Code of Ethics for Directors, page 1](#) that are posted on PCA's [Corporate Governance](#) webpage.

Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: cross-board membership, cross-shareholding with suppliers and other stakeholders, existence of controlling shareholders, related parties, their relationships, transactions, and outstanding balances:

See 2023 [Form DEF 14A, Transactions with Related Persons, Page 61](#) See also GRI disclosure 2-26 "Mechanisms for seeking advice and raising concerns."

2-16 Communication of critical concerns

Describe whether and how critical concerns are communicated to the highest governance body:

Critical matters deemed financially material by the US Securities and Exchange Commission are disclosed in our financial statements. See 2023 [Form 10-K](#), page 35.

Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period:

See 2023 [Form 10-K](#), page 28.

Comments

See "Ethics and Integrity – Employees Concerns Hotline and Reporting Process" and [Confidential and Anonymous Procedures for Handling Complaints](#) that is posted on PCA's [Corporate Governance](#) webpage."

2-17 Collective knowledge of the highest governance body

Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development:

PCA seeks qualified candidates with diverse backgrounds including race, gender, and ethnicity in our recruitment practices. This includes our Board of Directors.

See 2023 Responsibility Report [page 16](#), [pages 65 – 67](#) and [Corporate Governance Guidelines](#) that are posted on PCA's [Corporate Governance](#) webpage, and 2023 [Form DEF 14A](#), page 11.

2-18 Evaluation of the performance of the highest governance body

Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people:

See 2023 Responsibility Report, [page 16](#).

Report whether the evaluations are independent or not, and the frequency of the evaluations:

See 2023 Responsibility Report, [page 16](#).

Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices:

In 2023, there were no changes to the composition of the Board.

Comments

See 2023 Responsibility Report, [page 16](#) and [Corporate Governance Guidelines](#) that are posted on PCA's Corporate Governance web page.

2-19 Remuneration policies

Remuneration policies for members of the highest governance body and senior executives:

For detailed information on executive compensation, please see 2023 [Form DEF 14A](#) under the captions "Compensation Discussion and Analysis," "Compensation Committee Report," "Executive Officer Compensation" (including all sub captions and tables thereunder), "Director Compensation," and "Board Committees - Compensation Committee" and is incorporated herein by reference.

Describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people:

For detailed information on executive compensation, please see 2023 [Form DEF 14A](#) under the captions "Compensation Discussion and Analysis," "Compensation Committee Report," "Executive Officer Compensation" (including all sub captions and tables thereunder), "Director Compensation," and "Board Committees - Compensation Committee" and is incorporated herein by reference.

For clawback policy, see 2023 [Form 10-K](#), Exhibit 97

2-20 Process to determine remuneration

Describe process for designing remuneration policies and determining remuneration:

See 2023 [Form DEF 14A](#), pages 19 – 61.

Report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals:

See 2023 [Form 8-K](#).

2-21 Annual total compensation ratio

Report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual):

See 2023 [Form DEF 14A](#), page 55.

Report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual):

The change in annual total compensation ratio comparing the highest-paid individual to PCA's median employee was 6.6 in 2023.

Report contextual information necessary to understand the data and how the data has been compiled:

PCA's highest-paid individual, our Chairman and CEO, was awarded \$12,231,634 in 2022 and \$15,228,190 in 2023, resulting in a 24.5% increase year-over-year. PCA's median employee was awarded \$80,433 in 2022 and \$83,406 in 2023, resulting in a 3.7% increase year-over-year. This results in a change in annual total compensation ratio of 6.6.

CEO and salaried employee population's base salary ratio change was 1.01 with both receiving about the same 3.70%/3.75% merit. CEO's total compensation is comprised of a base salary plus performance-based bonus and stock compensation.

For more information, see 2023 [Form DEF 14A](#), page 55.

2-22 Statement on sustainable development strategy

Provide a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development:

See 2023 Responsibility Report, [pages 2, 5, and 7](#).

2-23 Policy commitments

Describe policy commitments for responsible business conduct:

See 2023 Responsibility Report, [page 18](#).

Describe specific policy commitments to respect human rights:

The Code references our support of freedom of association, principles of international efforts such as the UN Guiding Principles on Business and Human Rights and the eight fundamental conventions of the International Labour Organization. Specifically, PCA is committed to promoting and protecting human rights, including an absolute opposition to slavery and human trafficking, abuses such as child labor, human trafficking, slavery, and forced labor.

Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this:

PCA's [Code of Ethics and Business Conduct \("The Code"\)](#) can be found on PCA's [Corporate Governance](#) webpage.

Report the level at which each of the policy commitments were approved, including whether this is the most senior level:

The Code and its related policy commitments have been approved by the Board and the company's senior management.

Report the extent to which the policy commitments apply to activities and business relationships:

PCA follows a "precautionary approach" set out in Principle 15 of the UN Rio Declaration on Environment and Development, where early action is to be taken to prevent and mitigate potential negative impacts in situations where there is sufficient reason to believe such situations will bring about negative consequences.

Describe how the policy commitments are communicated to workers, business partners, and other relevant parties:

All PCA salaried employees are required to complete an annual ethics and business conduct certification, which include topics covered in the Code.

2-24 Embedding policy commitments

Describe how policy commitments for responsible business conduct are embedded throughout activities and business relationships:

PCA's Code of Ethics and Business Conduct ("The Code") provides a set of ethical principles and policies for PCA employees and our extended business relationships to follow. All consultants, agents, suppliers, and contractors serve as an extension of PCA. They are expected to follow the spirit of our Code, as well as any applicable contractual provisions, when working on behalf of PCA. The Code emphasizes our aim to create and maintain a work environment that is safe for everyone, where all feel respected regardless of their background or the opinions they hold.

Topics covered in the Code include but not limited to equal employment opportunities, respect in the workplace, diversity and inclusion, discrimination, harassment, health and safety, anti-corruption, anti-bribery, privacy, and cyber security.

2-25 Processes to remediate negative impacts

Describe the commitments to provide for or cooperate in the remediation of negative impacts caused or contributed to:

We have implemented several codes, guidelines, and practices to not only help us in maintaining the high ethical standards that we set ourselves, but to comply with global statutory obligations and requirements. Our goal is to ensure, embed, and maintain robust compliance and integrity practices throughout the company.

Describe the approach to identify and address grievances, and the grievance mechanisms used:

See "Ethics and Integrity – Employees Concerns Hotline and Reporting Process" and [Confidential and Anonymous Procedures for Handling Complaints](#) that are posted on PCA's [Corporate Governance](#) webpage."

Describe other processes for remediation of negative impacts caused or contributed to:

See "Policy and Planning – Ethics and Integrity – Corporate Integrity and Compliance."

Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms:

[Code of Ethics and Business Conduct](#), page 7

Describe how the effectiveness of grievance mechanisms and other remediation processes are tracked, and report examples of their effectiveness, including stakeholder feedback:

See [PCA Ethics Point FAQ](#).

2-26 Mechanisms for seeking advice and raising concerns

Describe the mechanisms for individuals seek advice on implementing policies and practices for responsible business conduct:

Our Code provides a list of contacts that individuals could seek advice on implementing the organization's policies and practices for responsible business conduct. Please see page 31 of PCA's [Code of Ethics and Business Conduct](#).

Describe the mechanisms for individuals to raise concerns about the organization's business conduct:

See “Ethics and Integrity – Corporate Governance – Employees Concerns Hotline and Reporting Process”, PCA's [Code of Ethics and Business Conduct](#), and [Confidential and Anonymous Procedures for Handling Complaints](#) that are posted on PCA's [Corporate Governance](#) webpage.

2-27 Compliance with laws and regulations

Instances of Non-compliance with Laws and Regulations:

	FY 2023	FY 2022	FY 2021	FY 2020
Instances for which fines were incurred:	0	1	0	0
Instances for which non-monetary sanctions incurred:	0	0	0	0
Instances of non-compliance:	0	0	0	0
Describe significant instances of non-compliance:	N/A	In 2022, PCA agreed to pay \$2.5 million in civil penalties to settle allegations of violation of the Clean Air Act's General Duty Clause and Risk Management Program Regulations at our containerboard mill in DeRidder, Louisiana. PCA did not admit liability for violation of the Clean Air Act in connection with the settlement.	N/A	N/A

Reporting currency:

US Dollar

Monetary Value of Fines for Instances of Non-compliance with Laws and Regulations:

	FY 2023	FY 2022	FY 2021	FY 2020
Total monetary value of fines:	0	2,500,000	0	0

2-28 Membership associations

Membership associations

See “Appendix – Membership of Associations” of the 2023 Responsibility Report, [page 77](#).

2-29 Approach to stakeholder engagement

Describe approach to engaging with stakeholders:

See 2023 Responsibility Report, [pages 10, 68 – 69](#), and [72 – 73](#).

Engagement Activity	PCA Participants	Key Topics
<ul style="list-style-type: none">▪ On-site sustainability / ESG audits (Face-to-face)▪ Dedicated one-on-one meetings (Face-to-face, virtual/remote)▪ EcoVadis and Sedex platforms (Written and electronic)▪ Customer events (Face-to-face, virtual/remote)▪ Sustainability presentations (Face-to-face, virtual/remote)▪ Trade organizations, industry associations meetings (Face-to-face, virtual remote)▪ News and announcements (Virtual remote, written and electronic, social media)	<ul style="list-style-type: none">▪ Sales representatives▪ Area Managers and General Managers▪ ESG and Corporate Sustainability team▪ Product stewardship team▪ Quality and Product Safety team▪ EH&S team▪ Purchasing team	<ul style="list-style-type: none">▪ PCA's ESG and sustainability goals and objectives▪ Carbon footprint▪ Sustainable packaging▪ Social responsibility▪ Product stewardship▪ Customer surveys and connection requests▪ On-site audits (e.g., Sedex Members Ethical Trade Audit, customer support audits etc.)

2-30 Collective bargaining agreements

Percentage of total employees covered by collective bargaining agreements (%):

See 2023 [Annual Report](#), pages 8, 73.

For employees not covered by collective bargaining agreements, explain whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations:

For employees not covered by collective bargaining agreements, PCA determines their working conditions and terms of employment based on local and national laws and regulations, and industry best practices that align with PCA's core values outlined in our [Code of Ethics and Business Conduct](#).

Comments

See 2023 [Annual Report](#), pages 8, 14, 73.

GRI 3: Material Topics 2021

3-1 Process to determine material topics

Describe process to determine material topics:

See 2023 Responsibility Report, [page 8](#).

Specify stakeholders and experts whose views informed process to determine material topics:

Our stakeholder groups include customers, investors, regulators, industries & peers, policy makers, suppliers, and media.

Comments

See 2023 Responsibility Report, [page 10](#).

3-2 List of material topics

Material topics and changes to the list of material topics compared to the previous reporting period:

See 2023 Responsibility Report, [pages 8 – 9](#).

GRI 301: Materials 2016

3-3 301 Management of material topics: Materials

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [pages 40 – 46](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [page 40](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [pages 45 – 46](#).

Report information about tracking of effectiveness of actions taken:

See above.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [page 40](#).

Comments

See 2023 Responsibility Report, [pages 40 – 48](#).

301-1 Materials used by weight or volume

See 2023 Responsibility Report, [page 40](#).

301-2 Recycled input materials used

See 2023 Responsibility Report, [page 40](#).

301-3 Reclaimed products and their packaging materials

See 2023 Responsibility Report, [page 48](#).

Comments

For more information on paper and corrugated recycling, visit: [Paper & Cardboard Recycling | AF&PA \(afandpa.org\)](#)

GRI 302: Energy 2016

3-3 302 Management of material topics: Energy

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See PCA 2023 Responsibility Report, [pages 30-32](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See PCA 2023 Responsibility Report, [pages 23-24](#), [30-32](#).

Describe actions taken to manage the topic and related impacts:

See PCA 2023 Responsibility Report, [pages 30-31](#).

Report information about tracking of effectiveness of actions taken:

See PCA 2023 Responsibility Report, [pages 30-32](#).

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [pages 30-32](#).

302-1 Energy consumption within the organization

Consumption by Fuel Type (Renewable)

See 2023 Responsibility Report, [page 31](#).

Consumption by Fuel Type (Non-Renewable)

See 2023 Responsibility Report, [page 31](#).

Energy Consumed

See 2023 Responsibility Report, [page 31](#).

302-5 Reductions in energy requirements of products and services

Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.

Reason For Omission: Not Applicable

PCA's product categories include containerboard, corrugated and paper, and do not require energy in use.

GRI 303: Water and Effluents 2018

3-3 303 Management of material topics: Water and Effluents

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [pages 33-37](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [pages 33-37](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [pages 33-37](#).

Report information about tracking of effectiveness of actions taken:

See 2023 Responsibility Report, [pages 33-37](#).

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [pages 33-37](#).

303-1 Interactions with water as a shared resource

Describe how your organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff):

See 2023 Responsibility Report, [page 33](#).

Describe the approach used to identify water-related impacts, including the scope of assessments, timeframes, and any tools or methodologies used:

See 2023 Responsibility Report, [page 33](#).

Describe how water-related impacts are addressed, including how your organization works with stakeholders to steward water as a shared resource, and how you engage with suppliers or customers with significant water-related impacts:

See 2023 Responsibility Report, [page 34](#).

303-2 Management of water discharge-related impacts

Describe any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined:

See 2023 Responsibility Report, [page 36](#).

303-3 Water withdrawal

Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources:

See 2023 Responsibility Report, [page 36](#).

Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources:

See 2023 Responsibility Report, [page 36](#).

A breakdown of total water withdrawal from each of the sources listed above megaliters by Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids) and other water ($>1,000$ mg/L Total Dissolved Solids).

See 2023 Responsibility Report, [page 36](#).

303-4 Water discharge

Total water discharge to all areas in megaliters, and a breakdown of this total by destination:

See 2023 Responsibility Report, [page 36](#).

A breakdown of total water discharge from each of the sources listed above megaliters by Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids) and other water ($>1,000$ mg/L Total Dissolved Solids).

See 2023 Responsibility Report, [page 36](#).

Total water discharge from all areas with water stress in megaliters, and a breakdown of this total by source:

Reason For Omission: Not Applicable

PCA does not withdraw water from water stress areas.

Priority substances of concern for which discharges are treated:

See 2023 Responsibility Report, [pages 36 – 37](#).

The approach for setting discharge limits for priority substances of concern:

See 2023 Responsibility Report, [pages 36 – 37](#).

Number of incidents of non-compliance with discharge limits:

See 2023 Responsibility Report, [page 29](#).

303-5 Water consumption

Total water consumption from all areas in megaliters:

See 2023 Responsibility Report, [page 36](#).

GRI 305: Emissions 2016

3-3 305 Management of material topics: Emissions

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [pages 21-29](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [pages 21 – 26](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [pages 21-29](#).

Report information about tracking of effectiveness of actions taken:

See 2023 Responsibility Report, [pages 25, 28-29](#)

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [page 10](#)

305-1 Direct (Scope 1) GHG emissions

Direct (Scope 1) GHG Emissions (metric tons of CO₂e)

See 2023 Responsibility Report, [page 28](#) and “Appendix – Emission Factors and Global Warming Potential (GWP)” of the 2023 Responsibility Report, [page 79](#).

Gases included in the calculation of gross direct (Scope 1) GHG emissions:

See 2023 Responsibility Report, [page 27](#).

Biogenic CO₂ emissions (metric tons of CO₂e)

See “Appendix – Emission Factors and Global Warming Potential (GWP)” of the 2023 Responsibility Report, [page 84](#).

Rationale for choosing base year:

See 2023 Responsibility Report, [page 27](#).

Source of emissions factors and the GWP rates used:

See “Appendix – Emission Factors and Global Warming Potential (GWP)” of the 2023 Responsibility Report, [page 84](#).

Direct (Scope 1) GHG emissions consolidation approach:

Operational Control

Standards, methodologies, assumptions, and/or calculation tools used for direct (Scope 1) GHG emissions:

See 2023 Responsibility Report, [page 27](#).

305-2 Energy indirect (Scope 2) GHG emissions

Energy Indirect (Scope 2) GHG Emissions (metric tons of CO₂e):

See 2023 Responsibility Report, [page 28](#) and “Appendix – Emission Factors and Global Warming Potential (GWP)” of the 2023 Responsibility Report, [page 79](#).

Gases used to calculate indirect (Scope 2) GHG emissions:

See 2023 Responsibility Report, [page 27](#).

Rationale for choosing base year (Scope 2):

See 2023 Responsibility Report, [page 27](#).

Source of emissions factors and the GWP rates used (Scope 2):

“Appendix – Emission Factors and Global Warming Potential (GWP)” of the 2023 Responsibility Report, [page 79](#).

Consolidation approach for Direct (Scope 1) and Indirect (Scope 2) GHG emissions:

Operational Control

Standards, methodologies, assumptions, and/or calculation tools used for Scope 1 and Scope 2 GHG emissions:

See 2023 Responsibility Report, [page 27](#).

305-3 Other indirect (Scope 3) GHG emissions

Other Indirect (Scope 3) GHG Emissions:

See 2023 Responsibility Report, [page 28](#).

Gases included in the calculation:

See 2023 Responsibility Report, [page 27](#).

Rationale for choosing base year (Scope 3):

See 2023 Responsibility Report, [page 27](#).

Source of emissions factors and the GWP rates used (Scope 3):

“Appendix – Emission Factors and Global Warming Potential (GWP)” of the 2023 Responsibility Report, [page 79](#).

Standards, methodologies, assumptions, and/or calculation tools used for indirect (Scope 3) GHG emissions:

“Appendix – Emission Factors and Global Warming Potential (GWP)” of the 2023 Responsibility Report, [page 79](#).

305-4 GHG emissions intensity

GHG Emissions Intensity Ratio (total GHG/organization-specific metric):

See 2023 Responsibility Report, [page 28](#).

305-5 Reduction of GHG emissions

See 2023 Responsibility Report, [page 28](#).

305-6 Emissions of ozone-depleting substances (ODS)

Emissions Of Ozone-Depleting Substances (ODS) (metric tons of CFC-11e)

Reason For Omission: Not Applicable

Emissions from unrecovered refrigerant (HFCs) are a de minimis source of GHG emissions for PCA. PCA does not use or make chlorofluorocarbons (CFCs).

305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions

Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions (1,000 kilograms or metric tons)

See 2023 Responsibility Report, [page 29](#).

GRI 306: Waste 2020

3-3 306 Management of material topics: Waste

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [pages 38-39](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [page 38](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [page 38-39](#).

Report information about tracking of effectiveness of actions taken:

At our mills, professional, full-time waste management staff track waste generation and disposal rates on a daily, weekly, monthly and annual basis. Data are reported to State agencies consistent with jurisdictional criteria. These staff are also engaged in researching and maximizing recycling/reuse alternatives to identify, implement and share with sister facilities best management practices.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [page 10](#).

306-1 Waste generation and significant waste-related impacts

Describe the inputs, activities, and outputs that lead or could lead to waste-related impacts:

See 2023 Responsibility Report, [pages 38 - 39](#).

Identify whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain:

See 2023 Responsibility Report, [pages 38](#).

306-2 Management of significant waste-related impacts

Describe the actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated:

See 2023 Responsibility Report, [pages 38-39](#).

If the waste generated by the organization in its own activities is managed by a third party, describe the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations:

See 2023 Responsibility Report, [page 39](#).

Describe the processes used to collect and monitor waste-related data:

Testing on reuse/recycle streams is conducted per State agency requirements. Testing frequency varies with jurisdiction and material.

306-3 Waste generated

See 2023 Responsibility Report, [pages 39](#).

306-4 Waste diverted from disposal

See 2023 Responsibility Report, [pages 39](#).

306-5 Waste directed to disposal

See 2023 Responsibility Report, [pages 39](#).

GRI 401: Employment 2016

3-3 401 Management of material topics: Employment

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [pages 57, 59-60](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [pages 57-60](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [pages 57-60](#).

Report information about tracking of effectiveness of actions taken:

See 2023 Responsibility Report, [page 57](#).

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report [pages 57, 68-69](#).

Comments:

See 2023 Responsibility Report, [pages 57 – 60](#).

401-1 New employee hires and employee turnover

See 2023 Responsibility Report, [page 58](#).

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation:

See 2023 Responsibility Report, [pages 59 – 60](#).

The definition used for 'significant locations of operation':

All PCA locations receive employee benefits.

401-3 Parental leave

a. Total number of employees that were entitled to parental leave, by gender.

All PCA employees are eligible to parental leave under FMLA for adoption or birth and regardless of gender.

Reason For Omission: Information Unavailable/Incomplete

OMISSION b, c, d: PCA employees can take parental leave under FMLA. However, we have not yet evaluated the mechanisms that are required to gather, analyze, and report this information. We will assess the ability to disclose on this item in future reporting.

GRI 403: Occupational Health and Safety 2018

3-3 403 Management of material topics: Occupational Health and Safety

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [pages 50-54](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [pages 50-54](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [page 50-54](#).

Report information about tracking of effectiveness of actions taken:

See 2023 Responsibility Report, [page 54](#).

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [pages 51, 53](#).

403-1 Occupational health and safety management system

Provide a statement of whether an occupational health and safety management system implementation:

See 2023 Responsibility Report, [page 51](#).

Describe the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered:

See 2023 Responsibility Report, [page 51](#).

403-2 Hazard identification, risk assessment, and incident investigation

Describe the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks:

See 2023 Responsibility Report, [page 52](#).

Describe the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals:

See 2023 Responsibility Report, [page 52](#).

Describe the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals:

See 2023 Responsibility Report, [page 52](#).

Describe the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system:

See 2023 Responsibility Report, [page 52](#).

403-3 Occupational health services

Describe the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them:

See 2023 Responsibility Report, [pages 52 – 55](#).

403-4 Worker participation, consultation, and communication on occupational health and safety

Describe the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers:

See 2023 Responsibility Report, [pages 52 – 55](#).

Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees:

See 2023 Responsibility Report, [pages 52 – 55](#).

403-5 Worker training on occupational health and safety

Describe any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations:

See 2023 Responsibility Report, [pages 52 – 55](#).

403-6 Promotion of worker health

Explain how your organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided:

See 2023 Responsibility Report, [pages 52 – 55](#).

Describe any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs:

See 2023 Responsibility Report, [pages 52 – 55](#).

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Describe the approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to operations, products, or services by business relationships, and the related hazards and risks:

See 2023 Responsibility Report, [page 50](#).

403-8 Workers covered by an occupational health and safety management system

Workers and Non-Employees Covered by an Occupational Health and Safety Management System

All PCA and non-PCA employees are covered by the system.

403-9 Work-related injuries

See 2023 Responsibility Report, [page 54](#).

Describe work-related hazards that pose a risk of high-consequence injury:

See 2023 Responsibility Report, [page 54](#).

Describe any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls:

Elimination – Arc Flash Hazards, Stairways vs Rung Ladders, Using belts instead of rollers on conveyors, propane PIT's, use of backflow devices for potable water,

Engineering Controls: Capital investment in new machines and technology, Physical barrier guarding, light curtains, and Interlocks, process controls, Equipment testing (boiler controls), preventative maintenance for equipment,

Administrative: Compliance required training, machine operation training, policies, safety alerts, personal protective equipment, written programs, audits/site visits

Signs, warnings, caution awareness, Labelling of equipment.

See 2023 Responsibility Report, [page 54](#).

Rates calculated based on 200,000 or 1,000,000 hours worked:

200,000

Report whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded:

For Work-Related Injuries, Non-Employees:

PCA is provided with overall safety performance data of the contractors we source through ISN, but we are unable to parse the data specific to work performed for PCA. We are not currently reporting safety performance data for these workers for that reason.

GRI 404: Training and Education 2016

3-3 404 Management of material topics: Training and Education

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [page 61](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [pages 61-64](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [pages 61-64](#).

Report information about tracking of effectiveness of actions taken:

The objective of training and education is to develop the knowledge, skills and attitudes required to improve performance. We measure the impact of learning through Kirkpatrick Levels of Evaluation, the global standard for evaluating the effectiveness of training. The Kirkpatrick model provides a straightforward and practical approach to evaluate the effectiveness of training programs from multiple perspectives.

The four-level model provides a simple framework for evaluating training from different perspectives including reactions, learning, behavior, and results. Level 1 evaluation measures employees' reactions and the degree to which they find the training favorable, engaging, and relevant to their jobs. Level 2 measures whether employees acquire the intended knowledge, skills, attitude, confidence, and commitment based on their participation in the training. Level 3 measures behavior in the workplace and whether employees apply what they learned during training when they are back on the job. Level 4 measures business results and the degree to which targeted outcomes, support and accountability occurs as a result of the training.

The Kirkpatrick model provides actionable data to improve training programs. We make changes to the content and delivery of our training programs based on the evaluation results and feedback we receive from our employees.

In 2023, we received feedback from 1,342 employees and our training received an overall Net Promoter Score (NPS) of 72, which is at a world-class level. Net Promoter is measured on a scale of -100 to 100.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

Stakeholders we engage in our training and education management include employees, senior managers and directors, education and training providers, learning and development, Human Resources and PCA leadership.

404-1 Average hours of training per year per employee

See 2023 Responsibility Report, [page 61, 64](#).

404-2 Programs for upgrading employee skills and transition assistance programs

Describe the type and scope of programs implemented and assistance provided to upgrade employee skills:

See 2023 Responsibility Report, [pages 61 – 64](#).

Describe transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment:

See 2023 Responsibility Report, [page 59](#).

404-3 Percentage of employees receiving regular performance and career development reviews

Percentage of Employees Receiving Regular Performance and Career Development Reviews

Reason For Omission: Not Applicable

Leaders of people at PCA provide valuable resources and timely coaching, feedback and mentoring to our employees throughout the course of the year to help them grow, develop, and build competence. This helps our people thrive professionally and increase their career advancement opportunities. We do not require formal performance and career development reviews since these take place continuously in the flow of work.

GRI 405: Diversity and Equal Opportunity 2016

3-3 405 Management of material topics: Diversity and Equal Opportunity

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [page 65](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [page 65-66](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [pages 65-66](#).

Report information about tracking of effectiveness of actions taken:

See 2023 Responsibility Report, [page 68](#).

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [page 65](#).

405-1 Diversity of governance bodies and employees

Diversity of governance bodies and employees:

See 2023 Responsibility Report, [page 67](#).

Comments

For more information on employee race/ethnicity, see “Appendix – Employer Information Report EEO-1, Employment Data” of the 2023 Responsibility Report, [page 80](#).

405-2 Ratio of basic salary and remuneration of women to men

Reason For Omission: Not Applicable

PCA utilizes a salary grading structure where jobs with similar scope, responsibilities and requirements across functional areas are classified into a unified salary grade. Salary grades enable PCA to ensure more equitable salary administration for associates with similar job scope, responsibilities, knowledge, and skills. Pay ratios for the base salary of women to men are reviewed annually. Any differences in ratios are attributable to employee work experience, education, seniority, and/or performance.

GRI 413: Local Communities 2016

3-3 413 Management of material topics: Local Communities

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [pages 70-71](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [pages 70-71](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [pages 70-71](#).

Report information about tracking of effectiveness of actions taken:

PCA is not aware of any current operations that pose actual or potential material negative impacts on the communities where we operate. For our communities projects such as ProjectUP, the metrics we use to track our actions include trees plants, number of volunteers and communities served.

See 2023 Responsibility Report, [page 70](#).

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

See 2023 Responsibility Report, [pages 70-71](#).

Comments:

See 2023 Responsibility Report, [pages 69 – 71](#).

413-1 Operations with local community engagement, impact assessments, and development programs

Percentage of operations with implemented local community engagement, impact assessments, and development programs:

100%

Comments

All PCA operations have implemented local community engagement programs. PCA's operations utilize feedback from our local employees to understand the needs of local groups and communities. Local community engagements often take form in activities, events or programs such as employee volunteerism, donations, fundraisers, and community outreach. PCA maintains dialogues with our local communities to understand our impact, their needs, and to improve community confidence should concerns arise.

413-2 Operations with significant actual and potential negative impacts on local communities

PCA is not aware of any current operations that pose actual or potential material negative impacts on the communities where we operate.

GRI 416: Customer Health and Safety 2016

3-3 416 Management of material topics: Customer Health and Safety

Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights:

See 2023 Responsibility Report, [page 47](#), [56](#).

Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships:

Our impacts occur within our operations.

Describe policies or commitments regarding the material topic:

See 2023 Responsibility Report, [page 47](#), [56](#).

Describe actions taken to manage the topic and related impacts:

See 2023 Responsibility Report, [page 47](#), [56](#).

Report information about tracking of effectiveness of actions taken:

Annual paper testing results are tracked to monitor trends. PCA's diligence in screening raw materials and chemicals has resulted in consistently compliant test results year over year.

Describe how engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective:

Stakeholders we engage in our consumer health and safety management include employees, suppliers, customers, senior managers and directors, EH&S, technical leadership, Product Stewardship, Corporate Purchasing, PCA leadership, industry trade associations, local and federal government, and regulatory agencies.

416-1 Assessment of the health and safety impacts of product and service categories

	2023	2022	2021	2020
Percentage of significant product or service categories that are covered by and assessed for compliance with company procedures for assessing product/service health and safety impacts:	100%	100%	100%	100%

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services

0.

If the organization has not identified any non-compliance with regulations and/or voluntary codes, provide a brief statement of this fact:

PCA did not have any material incidents of non-compliance with product safety regulations or material incidents of non-compliance with voluntary product safety codes between 2020 and 2023.
