

SASB INDEX

2024
RESPONSIBILITY
REPORT





Sustainability Accounting Standards Board (SASB) Index

Containers & Packaging, Pulp & Paper Products

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GHG Emissions

Code	Accounting Metric	Disclosure / Reference
RT-CP-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	2024 Responsibility Report , page 28, 0%
RR-PP-110a.1	Gross global Scope 1 emissions	2024 Responsibility Report , page 28
RT-CP-110a.2 RR-PP-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets	2024 Responsibility Report , page 23 – 24, TCFD Index – Strategy.

Air Quality

Code	Accounting Metric	Disclosure / Reference
RT-CP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	2024 Responsibility Report , page 29; 3) information not collected for reporting.
RT-PP-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM), and (5) hazardous air pollutants (HAPs)	2024 Responsibility Report , page 29; 3 and 5) information not collected for reporting.

Energy Management

Code	Accounting Metric	Disclosure / Reference
RT-CP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	2024 Responsibility Report , pages 30-32, 80
RT-PP-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy and (5) total self-generated energy	2024 Responsibility Report , pages 30-32, 80

Water Management

Code	Accounting Metric	Disclosure / Reference
RT-CP-140a.1 RT-PP-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	1) 70,217 MMgal, 2) 51.947 MMgal; na
RT-CP-140a.2 RT-PP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	2024 Responsibility Report , pages 33 – 37
RT-CP-140a.3	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	0

Waste Management

Code	Accounting Metric	Disclosure / Reference
RT-CP-150a.1	Amount of hazardous waste generated, percentage recycled	Information not available at this time

Product Safety

Code	Accounting Metric	Disclosure / Reference
RT-CP-250a.1	Number of recalls issued, total units recalled	0
RT-CP-250a.2	Discussion of process to identify and manage emerging materials and chemicals of concern	2024 Responsibility Report , page 40

Product Lifecycle Management

Code	Accounting Metric	Disclosure / Reference
RT-CP-410a.1	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	1) 23%, 2) 100%, 3) 100%
RT-CP-410a.2	Revenue from products that are reusable, recyclable, and/or compostable	0, \$8.4 billion (total of packaging and paper product lines)
RT-CP-410a.3	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	2024 Responsibility Report , pages 40 – 47; PCA leaders are actively involved with and are members of The American Forest and Paper Association (AF&PA) and Fibre Box

		Association (FBA). Through collaboration and engagement, we work with and exchange information and knowledge with stakeholders in the pulp, paper, packaging, and wood products manufacturing industry to advance sustainable forestry and wood products production. FBA's 2020 Corrugated Life Cycle Assessments report can be accessed under the Sustainability section of the FBA website.
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Supply Chain Management

Code	Accounting Metric	Disclosure / Reference
RT-CP-430a.1	Total wood fibre procured; percentage from certified sources	12,941,549 metric tons (t); 100%
RT-PP-430a.1	Percentage of wood fibre sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fibre sourcing standards and percentage to each standard	1) Total wood-fibre-based materials sourced from forestlands certified to forest management standards –29%, Total wood-fibre-based materials sourced from non-third-party certified forestlands that meets other fibre sourcing standards – 71%; 2) FSC 6%, PEFC Recognized (SFI/ATFS) FM 23%, SFI Certified Sourcing 100%, FSC Controlled Wood 100%
	Due diligence practices for fibre that is not from certified forestlands or certified to other fibre sourcing standards and policies to verify the forestry management and harvesting practices of suppliers	PCA implements Due Diligence procedures to achieve conformance with the requirements for the FSC® Controlled Wood standard and due diligence requirements for PEFC and SFI® Chain of Custody standards and SFI Fiber Sourcing avoidance of controversial sources. Implementation of these procedures allows PCA to assess risk and control its sourcing of noncertified wood and fiber-based material inputs, and to sell outputs as FSC Controlled Wood, PEFC Controlled Sources, and SFI Certified Sourcing. PCA avoids sourcing material from illegal sources; from sources that violate human rights and Indigenous rights;

		from sources that threaten high conservation value species and habitat, as well as forests of exceptional conservation; from sources converted to non-forest use; and from sources utilizing genetically modified organisms
	Verification of non-certified fibre that includes aforementioned criteria	All non-certified fiber must conform to the requirements of SFI Fiber Sourcing and FSC Controlled Wood standards. PCA is third-party audited annually to both standards. Audits include site visits to verify conformance
	Sources of wood fibre and the potential risks associated with procuring fibre from these sources	The FSC National Risk Assessment for the United States identifies several categories of risk related to high conservation values species and habitat, as well as conversion sources, in the Southeast and Pacific Northwest regions of the country. PCA sources wood fiber in both these areas. PCA partners with conservation organizations such as the Forest Stewards Guild, Long Leaf Alliance, and Keeping Forests to mitigate against potential risk in our sourcing activities.
RT-CP-430a.2	Total aluminium purchased; percentage from certified sources	n/a, PCA does not purchase any aluminum for us in any of our manufacturing and production processes
RT-PP-430a.2	Amount of recycled and recovered fibre procured	Total amount of recycled and recovered fibre procured 1,319,954 mt
	Breakdown of PCA's recycled and recovered fibre use by product segment	<p>The Boise White Paper business procures 100% post-consumer market pulp for its Aspen line of recycled papers. Boise produces 30%, 50% and 100% post-consumer recycled papers.</p> <p>Six of PCA's seven containerboard mills use a combination of pre-consumer (DLK) and post-consumer (OCC) recovered materials in production of medium and</p>

		linerboard. Most grades of containerboard contain some amount of recycled materials. Percentages by grade range from 5% to 80% recycled content. The Valdosta, GA mill, and paper machine C2 in Counce, TN use exclusively virgin material.
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Activity Metric

Code	Accounting Metric	Disclosure / Reference
RT-CP-000.A	Amount of production, by substrate	Corrugated packaging 5,500,000t; Containerboard 4,400,000t; White paper 499,000t
RT-PP-000.A	Pulp production	n/a, PCA does not sell pulp. All market pulp that we purchase is for paper production
RT-CP-000.B	Percentage of production as: (1) paper/wood, (2) glass, (3) metal, and (4) plastic	1) 100%, 2) 0%, 3) 0%, 4) 0%
RT-PP-000.B	Paper production	4,899,000 air-dried metric tons (t)
RT-CP-000.C	Number of employees	15,400
RT-PP-000.C	Total wood fibre sourced	14,543,000 green metric tons