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June 23, 2026

Europapier Polska Sp.z.o.o
 Aleje Jerozolimskie 142A
 02305 Warsaw
 Poland

Regarding Product: CustomKote® Material produced for Europapier Polska at Mahrt Mill

In response to your inquiry pertaining to the above referenced materials (“Products”) produced for your company by WestRock Company (“the Company”) I am pleased to provide the following information.

Regulation (EU) 2025/40 on Packaging and Packaging Waste

The above-referenced Products were manufactured in the [United States], and Regulation (EU) 2025/40 on Packaging and Packaging Waste Regulation (“PPWR”) does not apply to the Products as manufactured. Applicability may depend on whether the Products are placed on the EU market, imported into the EU, or otherwise become subject to EU requirements. The attachments below are provided to support your assessment of any compliance obligations related to these regulations.

It is our understanding that key aspects of PPWR’s implementing requirements are still being developed. For example, the European Commission has not yet published the final list of restricted PFAS substances in food contact packaging, and the methods for assessing packaging minimization and recyclability have not yet been finalized. As a result, some implementation details remain unclear. The information below reflects our current understanding of the PPWR requirements that may apply to fiber-based packaging [or paperboard] as of the date of this Response. The table below is provided for informational purposes only and is subject to the limitations provided.

PFAS	The Company does not intentionally add per- or polyfluoroalkyl substances (“PFAS”) in manufacturing the above-listed Products. The Company periodically analyzed samples of its fiber-based packaging and paperboard from 2023 through 2025 using combustion ion chromatography and total fluorine levels in such samples did not exceed 50 parts per million (“ppm”).
Heavy Metals	The Company does not intentionally add lead, cadmium, mercury or hexavalent chromium to the above-listed Products. The Company periodically analyzed representative samples of its fiber-based packaging products and paperboard from 2023 to 2025 and the sum of the concentration levels of lead, cadmium, mercury and hexavalent chromium in each sample was less than 100 ppm.
Recyclability	The design for recyclability criteria and recyclability performance criteria for PPWR have not yet been defined. [The Product is paper-based packaging that is technically capable of being recycled in the form shipped by the Company using standard recycling processes in the U.S. and Canada.]
Compostable Packaging	The Products are not designed to be home/residentially or industrially compostable. [The Products have been certified by the [certifying body or Biodegradable Plastics Institute (“BPI”) as industrially compostable] [and meet applicable ASTM compostability standards for use in industrial composting facilities.]



Packaging Minimization	The methodology to determine packaging minimization has not yet been defined. The Company manufactures the Products to your design requirements.
Reusable Packaging	The Products are not designed to be reusable.
Plastic Content	[The Products do not contain any plastic parts that represent 5% or more of the Products' total weight.]
Technical Documentation	The Company produces converted products to the customer specifications. Please see your product specifications or drawings for this information.

European Union Regulation (EC) No. 1907/2006 “Registration, Evaluation, Authorization, and Restriction of Chemicals” (REACH)

Under REACH, suppliers of articles are required to provide notice if an article contains a substance on the ECHA Candidate List of Substances of Very High Concern (“SVHC”) above 0.1% w/w. Based on information reasonably available to the Company as of the date of this letter, including supplier information and available product stewardship records regarding the materials and inputs used to manufacture the Products, the Products are not known by the Company to contain any Candidate List SVHC above 0.1% w/w.

This letter and its attachments (the “Response”) are provided only for informational purposes, based on information available to the Company as of the date of this letter, and are subject to the limitations stated herein. The Response does not constitute, and should not be relied on as, a warranty, representation, guarantee, certification, legal opinion, or agreement that the Products comply with any particular law, regulation, or other requirement. Nothing in this Response amends, supersedes, waives, or otherwise modifies any contract, specification, commercial term, course of dealing, or applicable law governing transactions between the parties.

This Response is based on information available to this Manufacturing Location and the Company’s product stewardship team as of the date of this letter, which may include safety data sheets, technical data sheets, and available test results. Except as expressly stated, the Company does not test its finished products for every substance that may be regulated, and this Response should not be construed as a representation that a substance is absent. Trace amounts of certain substances may be present due to natural occurrence, background environmental conditions, manufacturing processes, recycled content, raw materials, or the supply chain.

This Response replaces any prior letters we issued for the Products. Unless we update or withdraw this letter earlier, it applies only to Products shipped within three (3) years of the date above.

Sincerely,

Stephen Morgan
General Manager Mahrt Operations
WestRock Mahrt Mill
A Smurfit Westrock Company
Cottonton, AL 36851

For additional information, please contact your Smurfit Westrock account representative.