

Georgia-Pacific LLC Forced Labour & Child Labour Report - 2024

Pursuant to the Canada Fighting Against Forced Labour & Child Labour in Supply Chains Act.

OUR COMPANY.

Georgia-Pacific LLC (“Georgia-Pacific”) is part of the Koch group of companies. Based in Atlanta, Georgia-Pacific and its subsidiaries are among the world's leading manufacturers and marketers of bath tissue, paper towels and napkins, tableware, paper-based packaging, cellulose, specialty fibers and building products. Georgia-Pacific has long been a leading supplier of building products to lumber and building materials dealers and large do-it-yourself warehouse retailers. Its Georgia-Pacific Recycling subsidiary is among the world's largest traders of paper, metal and plastics. The company operates more than 150 facilities and employs approximately 30,000 people. Georgia-Pacific’s global organizations, no matter where we do business, are committed to conducting all business lawfully—with stewardship and integrity. This commitment extends throughout our business and supply chain and includes, among other things, an expectation that our suppliers do not use forced labour, in any of its forms, including forced labour and child labour, to produce the products or services they provide to Georgia-Pacific. Our supply chains who demonstrate our shared commitment are a key part of our continued success. Georgia-Pacific’s compliance and ethics expectations are set out in our Code of Conduct (<https://codeofconduct.kochind.com/>) and Supplier Sustainability Guidelines (<https://www.gp.com/legal/supplier-guidelines/>). Due to the elevated level of sophistication that is required to produce the goods or services that Georgia-Pacific uses to make its products, there is a low probability that any form of forced labour, including child labour would be utilized in our industry.

DUE DILIGENCE.

At Georgia-Pacific, we continue to improve our due diligence measures to ensure we are engaging partners who are committed to doing business the right way and have not participated in unlawful conduct, including forced & child labour.

Our Values & the Koch Stewardship Framework.

As part of the Koch Group of companies, our management framework, Principle Based Management™, is based on proven principles of human progress and a deep appreciation for the dignity of every individual. Our focus on individuals and bottom-up solutions is evident in our Stewardship Framework and drives our approach to Environmental, Social, and Corporate Governance (ESG).

“At Koch, stewardship encompasses the responsible management of our actions and the resources entrusted to our care in a manner that respects the rights of others. By “rights,” we mean everyone’s right to their own life and property, and equal treatment under the law.”

Our commitment to and expectations for ensuring that our business and supply chain is maintained in a lawful and socially responsible way includes, among others, that neither forced nor child labour is taking place in any component of our business. These expectations are set out in Our Company Values, requiring all employees at every level to:

- Have the courage to always act with integrity.
- Act with proper regard for the rights of others; &
- Treat everyone with honesty, dignity, respect, and sensitivity.

The expectation to adhere to Our Values not only applies internally but extends to our external supply chains as well.

Code of Conduct—Our Policies Regarding Forced & Child Labour.

With specific regard to the need to combat forced and child labour in all forms, Chapter 2 of our Code concerns “Respect for Others” & states:

Commitment to Lawful Employment Practices

Our companies strive to make people's lives better through the products we make, support for the communities in which we live and work, maintaining quality work environments, and sourcing responsibly. We are committed to adhering to applicable employment and labor laws everywhere we operate. This includes observing those laws that pertain to child labor, forced labor, human trafficking, wages and work hours and freedom of association. In addition to other expectations contained in this Code, our commitment to social responsibility specifically includes the following:

Child Labor. The company will not employ underage individuals as defined by applicable child labor laws. Employees will not be permitted to work in a position where they are younger than the minimum legal age for that job.

Forced Labor. The company does not support the use of forced labor or involuntary prison labor. Recruiting and selection activities are conducted in compliance with applicable law and any applicable collective bargaining obligations.

Wages and Work Hours. The company is committed to meeting all minimum wage obligations and collective bargaining agreements regarding maximum hours, minimum wage, overtime, and the payment of overtime compensation.

The company:

- Recognizes an employee's right to breaks and meal periods required by applicable law or collective bargaining agreement and the company will pay for those breaks wherever required by law.
- Will provide to employees all periods of leave to which they are entitled under applicable law.
- Will provide employees with all benefits to which they are entitled under applicable law.

Our Code of Conduct drives compliance with the above requirements and are the responsibility of each employee.

SELF-ASSESSMENT.

Georgia-Pacific's Code of Conduct seeks to promote honest and ethical conduct with a proper regard for the rights of others, as well as supporting compliance with applicable laws and regulations. This reflects our commitment to support human rights, which is bolstered by our policies related to forced labour and nondiscrimination. Non-compliance with Georgia-Pacific's ethical standards regarding forced labour of any kind—whether by supplier or own employee—will result in corrective action, up to and including termination of the relationship, depending on the circumstances. Internal auditors and business representatives would collaborate with suppliers and employees to resolve any instances of non-compliance that could arise.

Accountability Standards.

Georgia-Pacific's Code of Conduct identifies numerous avenues, including a Compliance & Ethics Helpline, that provide employees, customers, suppliers, and members of the public with a reporting mechanism, including anonymity (where allowed by law) to report concerns about potential breaches of our Code of Conduct, other Georgia-Pacific policies, or the law. Such concerns are objectively investigated under the guidance and direction of our compliance or legal departments. We prohibit retaliation against anyone who raises a concern in good faith.

REMEDATION

Although there is no widely-known risk of forced & child labour within the industry, considering this report in its entirety, if we were to become aware of any type of forced &/or child labour being used within our supply chain, we would take immediate action which could include requiring a corrective action plan or if necessary, termination of the relationship with that supplier where there was a failure to adhere to Canadian law & our expectations of suppliers laid out in our Code of Conduct.

Income Remediation. Because Georgia-Pacific is unaware and there is no proof of any outside effects our forced & child labour policies may have had, no immediate action for this specific remediation is required within our business or supply chains—as of this reporting year.

EMPLOYEE TRAINING & GUIDANCE

Although Georgia-Pacific does not have a comprehensive, mandatory training program focusing on forced and child labour, employees receive training on the employee Code of Conduct, which address and supports a supply chain free of any type of forced or child labour, as well as avenues available for reporting concerns. The training is periodically provided through a varied methodology.

Additionally, Georgia-Pacific provides training to our employees who are directly responsible for procurement and supply chain management, particularly with respect to mitigating risks of all types of forced labor within our supply chains.

Furthermore, every Georgia-Pacific employee has the responsibility to:

- Always act in accordance with applicable laws, the company's Code of Conduct, Our Values and other company standards, policies, procedures, practices, guidelines, and work rules.
- Avoid any activity that might have the appearance of being illegal or unethical.
- Seek a full understanding of compliance requirements
- When you have questions, seek assistance from the many resources that are available to you. Promptly report potential or actual violations of a law, company policy or standard, or any request to violate a law, company policy or standard.
- Promptly report any issue that you believe has not been appropriately resolved, even if it means raising it with another available resource.
- Cooperate completely and honestly with company investigations.

OUR SUPPLY CHAINS & ADHERENCE TO OUR VALUES

We expect all those in our supply chain to comply with our values, therefore non-compliance with applicable laws, regulations, and our standards regarding forced & child labour will result in corrective action up to and including termination, depending on the circumstances. Forced labour in any form has an exceptionally low probability of being utilized in Georgia-Pacific's supply chain, thus creating a minimal risk profile of forced labour or child labour.

Potential Risk

Georgia-Pacific maintains a supplier vetting program to avoid dealings with businesses who do not align with our values—suppliers must be in alignment with our internal policies; including but not limited to, preventing transactions with suppliers that are in violation of jurisdictional laws, including forced labour. For the past reporting period, there has been no instances known to Georgia-Pacific of forced or child labour in our direct supply chains.

Georgia-Pacific also has a Third-Party Code of Conduct, determining key rules and expectations from our business partners. Among these rules is the commitment to adhering to applicable employment and labor laws. This includes observing those laws that pertain to child labor, forced labor, human trafficking, wages and work hours and freedom of association.

This disclosure applies to Georgia-Pacific LLC, GP Corrugated LLC, Georgia-Pacific Canada LP, GP Cellulose America Marketing, LLC, and GP North Woods LP. This disclosure does not apply to the practices of companies for which Georgia-Pacific may hold a minimum stakeholder interest.

PUBLICATION

A copy of this statement may be viewed at Georgia-Pacific's website (<https://www.gp.com/legal/legal-notices/>).

ATTESTATION & APPROVAL.

In accordance with the requirements of the Act, & in particular, §11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate, and complete in all material respects for the purposes of the Act, for the reporting year listed above.



05/14/2025

Julie A. Anderson

Senior Vice President & Chief Financial Officer

“I have the authority to bind Georgia-Pacific LLC, GP Corrugated LLC, Georgia-Pacific Canada LP, GP Cellulose America Marketing, LLC, and GP North Woods LP.”