

Regulation (EU) 2025/40 on packaging and packaging waste (PPWR) “Substances of Concern” (Article 5)

Smurfit Westrock is fully engaged in preparing for the implementation of Article 5.5 of the Packaging and Packaging Waste Regulation (PPWR), which will apply from 12 August 2026. This article sets limits on per- or polyfluoroalkyl substances (“PFAS”) in food packaging, including:

- 25 ppb for individual targeted PFAS
- 250 ppb for the sum of targeted PFAS
- 50 ppm for PFASs assessed via total fluorine

We recognize that several key elements of Article 5.5 are still under development:

- The final list of PFAS substances subject to restriction has not yet been published by the European Commission.
- Harmonized testing methodologies are still under discussion, and industry feedback is being considered.

Based on the information and analytical results available to date, Smurfit Westrock declares the following for its products supplied to our customers in the E.U.:

- No intentionally added PFAS
- Analyses performed on our products did not detect TOF above the analytical detection limits
- Additionally, in compliance with Article 5.4 of the PPWR concerning heavy metals, the sum of concentrations of lead, cadmium, mercury and hexavalent chromium in our packaging and its components does not exceed 100 mg/kg.

This declaration is based on the absence of intentionally added PFAS in our production process, the analytical testing performed to date, supplier information, and a representative assessment of our materials. Given the breadth of our product portfolio, it should be noted that not every individual packaging has been tested. Smurfit Westrock will continuously test representative materials and selected product configurations.

Smurfit Westrock will continue to monitor regulatory developments, adjust its assessments as needed, and maintain transparency by updating this declaration if new testing protocols, PFAS listings, or regulatory specifications require modifications.

This declaration AC 320 26004 consists of 1 page.

Issue date: 27th February 2026

Valid until: 27th February 2027, unless replaced with an updated declaration before this date.