



2024 SUSTAINABILITY REPORT



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A MESSAGE FROM OUR CEO

At Clearwater Paper, we craft essential products that enhance everyday life for our customers. We do this while maintaining high standards of quality, working safely, engaging with our communities and serving as responsible stewards of our natural resources. We call this **Everyday Responsibility**.

This is the sustainability framework that we introduced last year. It integrates our key sustainability priorities into three pillars: Resource Stewardship, Trusted Products and Thriving People and Communities.

In this report, you'll find detailed information regarding our progress, achievements and ongoing initiatives within each of these pillars. Key 2023 highlights include:

- Developing a roadmap to help meet our 2030 Scope 1 and 2 emissions targets, which have been approved by the Science Based Targets initiative (SBTi).
- Receiving the International Sustainability and Carbon Certification (ISCC) Plus certification as part of our work with Charter Next Generation (CNG).
- Establishing an enhanced philanthropy program to support our local communities.
- Implementing our engagement and inclusion strategy that supports employees, candidates and the communities where we live and work.

All our people play a role – every day – in ensuring that we make and deliver excellent products in sustainable ways and work respectfully with our stakeholders and each other.

While this report looks back on 2023 sustainability performance, I also want to point out major strategic accomplishments in 2024. We are transforming Clearwater Paper into a premier independent paperboard supplier to North American converters through two key actions. First, we acquired a paperboard manufacturing facility in Augusta, Georgia, adding 700 employees and a significant increase in paperboard capacity to better meet the needs of our customers. Second, we announced the sale of our tissue business, which will help us deleverage our balance sheet and enable us to sharpen our focus on our paperboard business.*

As we look to 2025, we will continue to look for ways to improve, scale and diversify our paperboard business. The one thing that will not change is our commitment to sustainability and our people.

Sincerely,



Arsen S. Kitch
President & Chief Executive Officer



* This report covers all of Clearwater Paper operations in 2023. For upcoming reports, we will adjust data and information based on the closing dates of both transactions.

OUR COMPANY

Clearwater Paper is a premier manufacturer of private brand tissue products and high-quality paperboard. We focus on responsible sourcing to ensure our products are made with high-quality, renewable materials.

\$2.1 billion

annual approximate revenue

\$1.1 billion

pulp and paperboard approximate revenue

\$1.0 billion

consumer products approximate revenue

820,000

approximate tons of paperboard annual capacity

390,000

approximate tons of tissue parent rolls annual capacity



Clearwater Core

The Clearwater Core is the foundation for our company and how we deliver excellence. It includes:

Our Purpose

To be an indispensable part of daily life for our people, customers and communities.

Our Mission

We deliver excellence through our products and people in sustainable ways.

Our Customer Promise

You can count on us to deliver on our commitments and to be easy to work with – so that we can thrive together.

Our Core Values

Commitment is our cornerstone

- Safety first.
- Do as you say.
- Improve always.

Collaboration makes a stronger team

- Foster diversity.
- Solve problems together.
- Build trust.

Communication builds bridges

- Listen to understand.
- Speak with candor and respect.
- Include others.

Courage in action

- Challenge the status quo.
- Break down barriers.
- Debate, decide and go.

Character matters

- Never stop caring.
- Lead with integrity.
- Own it.

OUR OPERATIONS

The passion and expertise of our people help make us a leader in tissue and paperboard manufacturing.



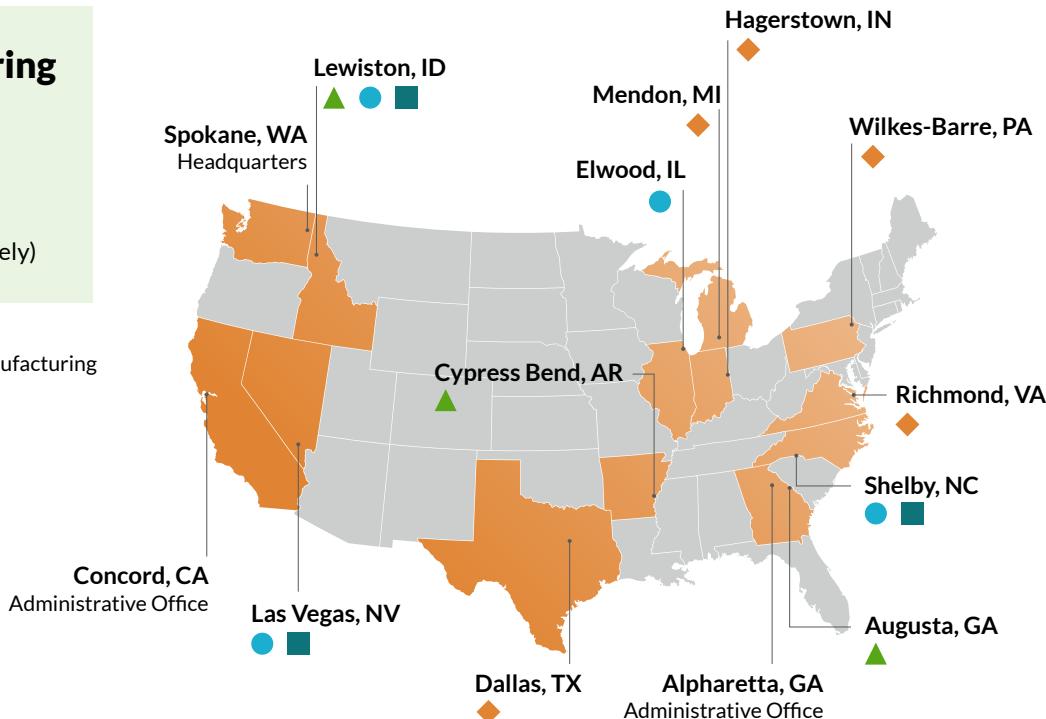
11 manufacturing locations*

in the United States

3,800**

employees (approximately)

- ▲ Paperboard and pulp manufacturing
- Tissue converting
- Tissue papermaking
- ◆ Paperboard sheeting



Clearwater Paper's Mission-Critical Objectives

Drive significant improvement in safety performance

Build a high-performing, values-driven organization

Generate sustainable cashflow through operational excellence

Deliver on our sustainability promise

* Number includes our new Augusta, Georgia facility, but not our headquarters or administrative offices. Number also includes Manchester Industries locations, which is a wholly owned subsidiary of Clearwater Paper.

** Number includes our new Augusta, Georgia facility, which we acquired in May 2024.

OUR SUSTAINABILITY APPROACH

At Clearwater Paper we are driven to create essential products that people use every day. With this comes a responsibility to ensure high quality and a commitment to being stewards of our natural resources. This is our **Everyday Responsibility**.

Introduced in 2023 and built on our existing legacy of creating meaningful social impact, Everyday Responsibility is a sustainability framework that drives our strategy and pushes us to evolve our programs. Aligning our material topics, sustainability goals and business objectives into three distinct yet equally important pillars, Everyday Responsibility helps Clearwater Paper demonstrate our performance and engage our stakeholders.

For us, it is about making responsible sourcing choices across our supply chain; operating ethically, safely and sustainably; and empowering the people behind our products. Everyday Responsibility guides us to make products consumers can feel good about, while striving to be a company that customers are excited to partner with, our employees are proud to work for and that our communities can count on.

EVERYDAY RESPONSIBILITY



Resource Stewardship

We care for the conservation and protection of the planet's air, water and land.



Trusted Products

We create reliable products that enable sustainable choices.



Thriving People & Communities

We are dedicated to ensuring the safety of our people, building strong communities and infusing our core values into everything we do.

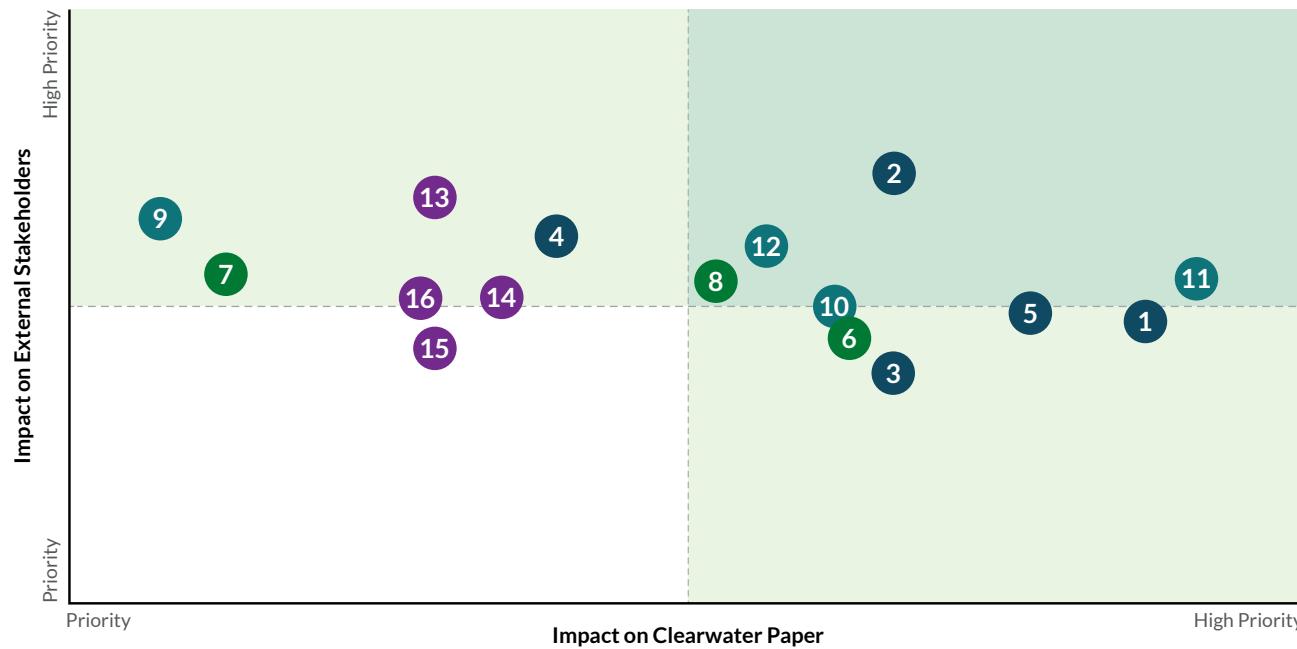
STAKEHOLDER ENGAGEMENT & MATERIALITY

In 2023, we conducted a materiality assessment, which engaged internal and external stakeholders through a survey and interviews to our understanding of the ESG risks, opportunities and impacts that are most significant to our business, society and the environment.

Our materiality assessment identified 16 priority topics, which are highlighted in the graphic to the right. Since completing this assessment we have made progress towards the key material topic areas, some of which are highlighted including:

- Climate & GHG
- Employee experience
- Occupational health and safety
- Community engagement and investment

Priority Sustainability Topics



Resource Stewardship	Trusted Products	Thriving People & Communities	Responsible Business
1 Air Pollution	6 Circular Economy	9 Community Engagement & Investment	13 Anti-corruption
2 Climate & GHG	7 Responsible Supply Chain	10 Diversity, Equity & Inclusion	14 Business Ethics
3 Energy	8 Sustainable Innovation	11 Employee Experience	15 Data Privacy & Cybersecurity
4 Water		12 Occupational Health & Safety	16 Product Certifications
5 Waste			

OUR GOALS & PROGRESS

In 2023, Clearwater Paper made significant progress in key areas of our business and built capacity to meet our sustainability goals. Without sacrificing product performance, these goals contribute to building upon our sustainability track record within the pulp and paper industry while moving our business strategy forward and meeting the needs of our stakeholders.

RESOURCE STEWARDSHIP



GOAL

Establish a science-based greenhouse gas reduction goal.

Reduce Scope 1 and 2 GHG emissions by at least 29.1% by 2030 from 2021 baseline.

Reduce Scope 3 emissions by 25% by 2030 from 2021 baseline.

Develop a new water conservation and effluent reduction target consistent with best available climate science.

PROGRESS

 **ACHIEVED:** Received validation from Science Based Targets initiative (SBTi) to reduce absolute Scope 1 and 2 GHG emissions 29.1% by 2030 from a 2021 baseline and reduce absolute Scope 3 GHG emissions 25% within the same timeframe.

 In 2023, we reduced Scope 1 and 2 GHG emissions by 1.2% from 2021 baseline.

 In 2023, we improved our data inputs and continued to work with suppliers and customers towards identifying means to reduce our Scope 3 emissions.

 In 2023, we joined The Water Council's continuous improvement program. Through this program we will understand our water use, impacts and risk, develop a corporate water stewardship policy and prioritize where water-related risks can be mitigated.

TRUSTED PRODUCTS



GOAL

Produce recyclable, compostable or marine-degradable grades representing more than 10% of our total solid bleached sulfate (SBS) cupstock manufacturing by 2030.

PROGRESS

● Continued to produce recyclable, compostable or marine-degradable grades to represent more than 5% of our total SBS cupstock manufacturing.

THRIVING PEOPLE & COMMUNITIES



GOAL

Introduce paid parental leave to eligible employees by 2025.

PROGRESS

✓ **ACHIEVED:** Introduced leave to eligible (non-union) employees.

Deliver a 20% improvement in the controls of identified safety hazards.

✓ **ACHIEVED:** 27% risk reduction for identified safety hazards.

Continue inclusion efforts by recruiting and developing female and minority candidates to enhance their progression as valued members of our salaried workforce.

● Continued to engage and support female and minority candidates through outreach, development and career advancement activities.

RESPONSIBLE BUSINESS

GOAL

Include sustainability performance metrics in executive compensation.

PROGRESS

✓ **ACHIEVED:** Linked executive compensation to strategic objectives and performance including sustainability factors.



RESOURCE STEWARDSHIP

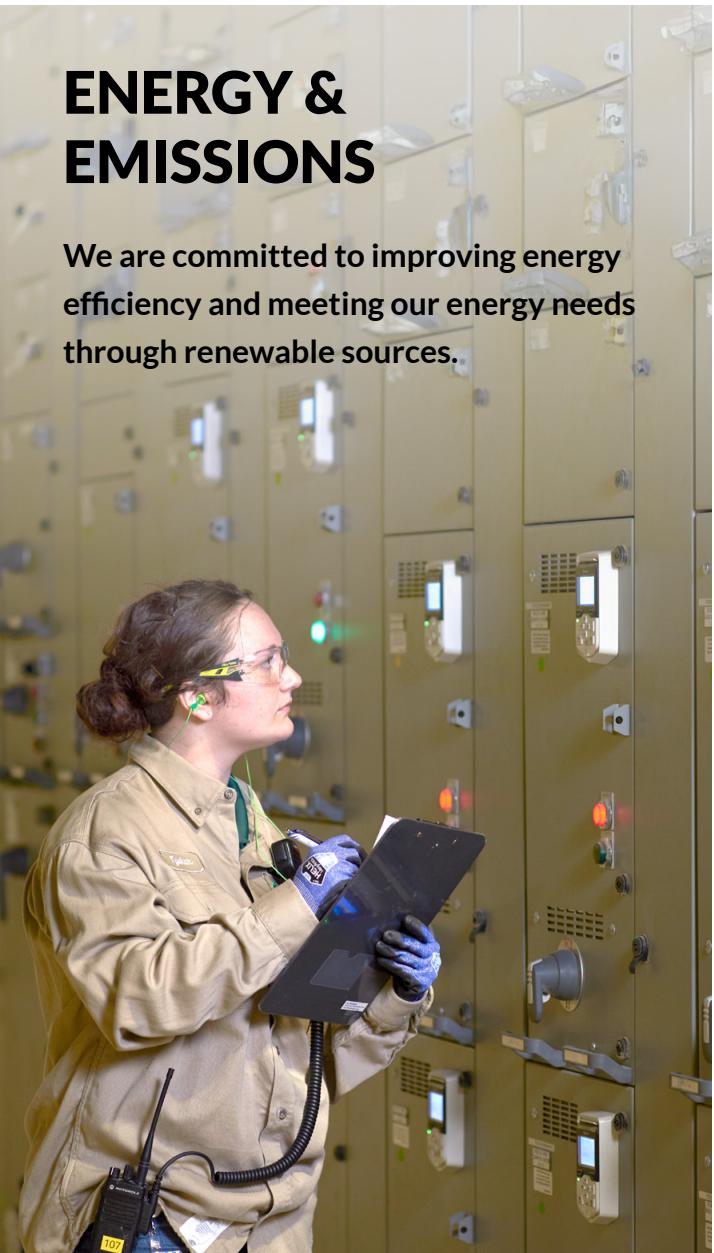
We care for the conservation and protection of the planet's air, water and land.

GOALS

- Establish a science-based greenhouse gas reduction target
- Reduce Scope 1 and 2 GHG emissions by at least 29.1% by 2030 from 2021 baseline
- Reduce Scope 3 emissions by 25% by 2030 from 2021 baseline
- Develop a new water conservation and effluent reduction target consistent with best available climate science

ENERGY & EMISSIONS

We are committed to improving energy efficiency and meeting our energy needs through renewable sources.



We continue to make significant investments in energy efficiency to support our emissions reduction and climate-related goals. Through our capital plan, continuous improvement program and Core Transformation Team (CTT), we continue to identify projects for energy efficiency to support our emission reductions and climate-related goals.

In 2023, at our Shelby, North Carolina site we began addressing energy reduction opportunities identified in an energy audit. Clearwater Paper's focus on increasing transparency in our air emissions data reporting helps us find opportunities to improve our carbon footprint and better gauge our performance against industry peers.

OUR CLIMATE TARGETS

In 2023, we were proud to have our climate targets validated by the Science Based Target initiative (SBTi). These targets include reducing absolute Scope 1 and 2 GHG emissions by 29.1% and absolute Scope 3 GHG emissions by 25% by 2030. The SBTi is a global body enabling businesses to set ambitious emissions reductions targets in line with the latest climate science.

To help meet these 2030 GHG emissions targets, we have partnered with a consulting firm with significant expertise in this area to develop our strategy roadmap. This work focuses on our Idaho, Arkansas and North Carolina facilities, which produced the majority of Clearwater Paper's emissions.

“By setting science-based targets, we are committing to taking steps to reduce our greenhouse gas emissions, which is crucial to mitigating the impacts of climate change. The SBTi goal-setting process helps to strengthen and unify our company's overall commitment to reduce GHG emissions, while SBTi's validation of our goals gives our employees, customers and communities confidence that we are being good stewards of our natural resources.”

STEVE BOWDEN

Senior Vice President and General Manager, Pulp & Paperboard, Clearwater Paper



We also continue disclosing to CDP (formerly the Carbon Disclosure Project) and in 2023, Clearwater Paper received a B rating, which is in the management band. This is higher than the North America regional average of C and higher than the wood and paper materials sector average of B-. In the management band, we are demonstrating that we are taking coordinated action on climate issues.

ENERGY EFFICIENCY AND EMISSIONS REDUCTIONS

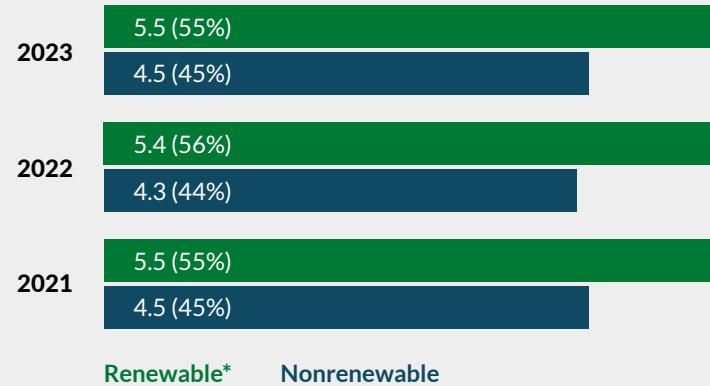
Clearwater Paper is focused on reducing our carbon footprint, meeting our 2030 science-based targets and supporting the transition to a more sustainable and clean energy future. Our energy needs are currently split between purchased energy and self-generated sources. We continue to pursue renewable energy sources with a focus on expanding utilization of biomass and decreasing the use of nonrenewable sources. Additionally, we continue to make investments to improve energy efficiency in our operations, purchasing available green energy and developing a long-term strategy for our sites.

In 2023, we invested over \$1 million to complete eight projects. These included implementing lighting upgrades, automation of equipment to ensure maximum efficiency, removal of diesel generators and more.

Over \$1 Million spend

for GHG emissions reduction projects completed in 2023

Energy Use (billion kWh)



* Note: Renewable energy sources include biomass and black liquor.



2023 SPOTLIGHT

Partnering for Progress

Clearwater Paper is proud to be an Environmental Partner in the [North Carolina Department of Environmental Quality's \(NCDEQ\) Environmental Stewardship Initiative \(ESI\)](#) program. The ESI at NCDEQ recognizes and supports companies and facilities that reduce their impact on the environment by striving to go beyond minimum requirements and commit to setting and achieving more robust sustainability goals and conservation targets. As part of this partnership, we are completing an energy savings project at our Shelby, North Carolina facility in 2024. Through this project we will reduce GHG emissions by approximately 2,200 tons annually through installation of equipment utilizing newer technology to improve the power quality. This voluntary program also provides members with networking and outreach opportunities to learn about innovative solutions and share successes as they achieve their goals.



“By becoming a member of North Carolina’s Environmental Stewardship Initiative, we’ve been provided with networking opportunities, technical assistance and the potential to collaborate with businesses at the steward level to assist in expanding our sustainability practices.”

KIM GISSY

Senior Environmental Engineer, Clearwater Paper



Shelby, North Carolina employees volunteering in their local community.

WATER STEWARDSHIP

We strive to reduce and reuse water throughout our pulp and paper manufacturing process.

In 2023, we partnered with a third party consultant to conduct a water risk assessment to help us evaluate our water impact and risk at all of our sites. In 2024, we completed [The Water Council's WAVE program](#), which reviewed the current practices that impact how water is procured, used and discharged from direct operations. We also:

- Performed a watershed risk assessment at sites
- Prioritized sites where water risks are the highest
- Developed a water stewardship statement plus a communication plan.

Through the process we prioritized our sites based on water use, impact on the watershed and watershed challenges. We have utilized our internal teams to identify, develop and prioritize water reduction projects and our next step is to develop a strategy roadmap.

Water Stewardship Commitment

Clearwater Paper commits to supporting and resourcing our facilities' pursuit of improving water stewardship outcomes at our mills and in our communities. We work across the enterprise to develop innovative ways to effectively use water. Clearwater Paper knows that water is essential to the pulp and papermaking process. We strive to responsibly return the water that we use back to the environment and are committed to engaging water-related stakeholders to improve our understanding of how our use of water may impact local water resources.

93%
of water used is treated and returned to its aquatic environment

Water Usage (Million Gallons)

	2023	2022	2021
Water Withdrawn	17,625	17,505	17,812
Water Discharge	16,275	16,670	16,781
Total Water Consumed	1,350	835	1,036

WASTE MANAGEMENT

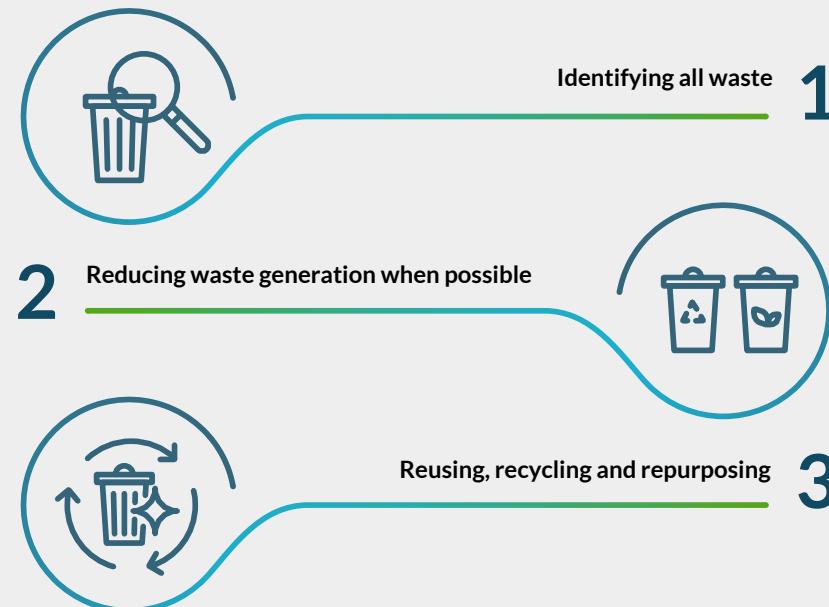
We are committed to responsibly managing our waste and implementing circularity principles throughout our business operations.



We require every facility to map waste streams and empower our people to help identify potential untapped opportunities for waste reduction and the beneficial reuse of materials. We strive to minimize our impact on the land by cutting back on waste generation and decreasing the amount sent to landfills.

In 2023, an example of this was at our Shelby, North Carolina and Las Vegas, Nevada tissue facilities, where we set up a recycling program to send back excess plastic film to our suppliers, resulting in more than 2,000 tons of plastic film recycled.

Our Waste Management Priorities



38%

of the solid waste we generated in 2023 was repurposed and not sent to a landfill

1

2

3

OUR CIRCULARITY STRATEGY

Clearwater Paper considers it our everyday responsibility to practice resource stewardship while producing high-quality products for our customers. We consider the full life cycle of our products and are continuously exploring innovative methods, materials and partnerships to increase recycled material use to support circular economy principles.

2023 HIGHLIGHT

Circular Collaboration

An early-to-market initiative, Clearwater Paper worked in collaboration with Charter Next Generation (CNG) to include advanced recycled polyethylene in our private label tissue packaging offerings. Advanced recycling includes difficult-to-recycle waste plastics converted into new plastics that perform like virgin materials. The purchase of this material in the place of traditional resins helps to give new life to certain plastics that would otherwise be headed to the landfill.

To ensure the proper chain of custody and tracking of material through the mass balance approach, International Sustainability and Carbon Certification (ISCC) Plus certifications were earned by both Clearwater Paper and CNG in 2023.



“ Charter Next Generation is excited to build on our partnership with Clearwater Paper. Together, we are leading the way to a more sustainable future through the transition to circular packaging solutions.”

KATHY BOLHOUS
Chairman & CEO, Charter Next Generation





TRUSTED PRODUCTS

We create reliable products that enable sustainable choices.

GOAL

- Produce recyclable, compostable or marine-degradable grades representing more than 10% of our total SBS cupstock manufacturing by 2030

SUSTAINABLE PRODUCTS

Recognized for our outstanding products, collaborative service and strategic insight, Clearwater Paper is proud to be North America's largest independent producer of premium paperboard.



We are committed to providing sustainable choices for our customers and view this focus on sustainability as a partnership with our customers. We seek guidance and insight from our customers to emphasize innovation, responsibility and quality while ensuring cost-effectiveness and evolving toward more renewability, technological efficiency and continuous improvement in product circularity and packaging.

ADVANCING SUSTAINABILITY THROUGH OUR PRODUCTS

Clearwater Paper is committed to evolving products to enhance environmental attributes without sacrificing performance, including adding higher levels of recycled fiber content and increasing compostability. We are committed to evolving and enhancing sustainability, aiding our customers in achieving their environmental objectives and ensuring alignment with legislation related to the compostability of our products.

CANDESCE®

Our flagship brand of renewable SBS paperboard, Candesce® is designed for premium, high-performance packaging applications. It offers superior printability, strength and durability, making it ideal for high-end consumer goods, cosmetics and pharmaceuticals.

NUVO® WITH BIOPBS™

NuVo® is the first cupstock to combine a compostable barrier, 35% post-consumer fiber, Forest Stewardship Council® (FSC®) chain-of-custody certification and a high-definition print surface. NuVo® provides a wide assortment of performance and sustainability choices and is available with a compostable BioPBS barrier.

2023 SPOTLIGHT

Partnering for Progress

Clearwater Paper is a proud member of the Sustainable Packaging Coalition (SPC). Sustainability is a journey, and the SPC provides a steady stream of relevant and insightful research and collaboration to help Clearwater Paper bring state-of-the-art sustainability-focused packaging innovations to the market.

Clearwater Paper participates in the following memberships and partnerships:

- [American Forest & Paper Association \(AF&PA\)](#)
- [Foodservice Packaging Institute \(FPI\)](#)
 - FPI's Paper Cup Alliance
- [Independent Carton Group \(ICG\)](#)
- [Paper and Packaging Board \(P+PB\)](#)
- [Paperboard Packaging Council \(PPC\)](#)
- [Sustainable Packaging Coalition \(SPC\)](#)

REIMAGINE®

State-of-the-art SBS folding carton brand with post-consumer recycled content to support circular packaging designs, ReImagine® is FDA-compliant for food contact and available in grades with 10% or 30% post-consumer recycled content.

RESPONSIBLE SOURCING

Responsible sourcing of the wood and wood pulp uses to make our products is fundamental to our operations.



We only work with vendors that employ responsible forestry practices and recycled content where possible. Our commitment also includes working with partner organizations and industry associations to implement and accelerate best practices.

To ensure the integrity of our supply chain, we emphasize the importance of third-party certifications and work closely with certified suppliers for our materials. We maintain wood fiber certification systems at all mills, including certification to the [Sustainable Forestry Initiative®](#) (SFI®) (SFI-00132) 2022 Chain of Custody/Fiber Sourcing Standard, [Programme for the Endorsement of Forest Certification](#) (PEFC/29-31-408), [Forest Stewardship Council®](#) (FSC®) Chain-Of-Custody (COC) and FSC® Controlled Wood Standard. Of our pulp wood, 98% is purchased from Certified Pro-Loggers. As the first U.S. company to offer FSC-certified paperboard (FSC-C008402) across our full product line and first U.S. consumer tissue products company to earn FSC certification (FSC-C051250), responsible forestry and thoughtful raw material usage have long been a part of our story.

2023 SPOTLIGHT

Partnering for Progress

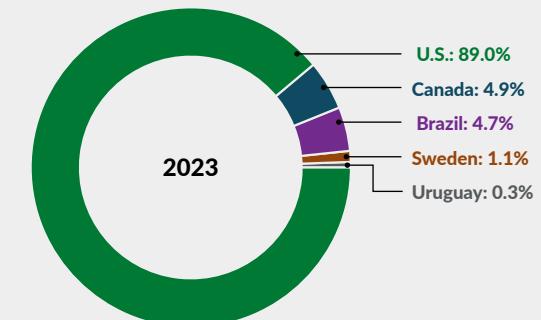
Clearwater Paper is proud to partner with the [Forest Stewards Guild](#), which is dedicated to promoting responsible forestry management through education, training, policy analysis, research and advocacy.

We also partner with [SFI® State Implementation Committees](#) in the Pacific Northwest and Southeast to sponsor and promote landowner outreach and education to promote SFI® standards as a means to broaden the practice of responsible forestry and achieve on-the-ground progress.

100%
of wood & recycled pulp
is sourced from the U.S.

Purchased Wood and Pulp

	2023	2022	2021
U.S.	89.0%	86.0%	86.0%
Canada	4.9%	5.5%	5.8%
Brazil	4.7%	7.4%	8.2%
Sweden	1.1%	1.1%	0.0%
Uruguay	0.3%	0.0%	0.0%





THRIVING PEOPLE & COMMUNITIES

We believe focusing on inclusion and engagement will unlock the full potential of our people, candidates and communities.

GOALS

- Continue inclusion efforts by recruiting and developing female and minority candidates to enhance their progression as valued members of our salaried workforce
- Introduce paid parental leave to eligible employees by 2025
- Deliver a 20% improvement in the controls of identified safety hazards

OUR PEOPLE

At Clearwater Paper, we are committed to creating a workplace where all employees feel safe, valued and included.



Clearwater Paper is committed to reflecting the communities in which we operate while building and sustaining a values-driven, high-performing culture. Our exceptional people are the foundation of our business, and we believe in cultivating an environment where every individual feels safe, respected and valued.

We prioritize our people by focusing on:

- Health & Safety – reinforcing the importance of safety, physical and mental health and well-being.
- Employee Engagement – by embodying our core values, we build deeper connections, create community and empower employees.
- Learning & Development – inspiring, equipping and providing opportunities for employees to be successful.

Human Rights Policy

Our [Human Rights Policy](#) emphasizes our dedication to upholding human rights by conducting our business with a high level of integrity and ethical standards.

Our Commitment to Thriving People and Communities

We value and invest in our people.

- Our people are the core of everything we do, and we value safety.
- Connecting employees fosters inclusion and a culture of engaged and successful people.
- We provide opportunities for professional growth and development.

Good ideas come from everywhere.

- Our people and candidates bring diverse backgrounds and perspectives.
- Inviting ideas from others and learning from varied perspectives drives innovation.
- We welcome consistent and constructive feedback to develop strong solutions.

Giving back to our communities is a part of who we are.

- The towns and cities where we work are the same communities where our families live.
- Our employees are empowered to become active community members who shape how Clearwater Paper invests in the community through company-driven volunteerism and donations.

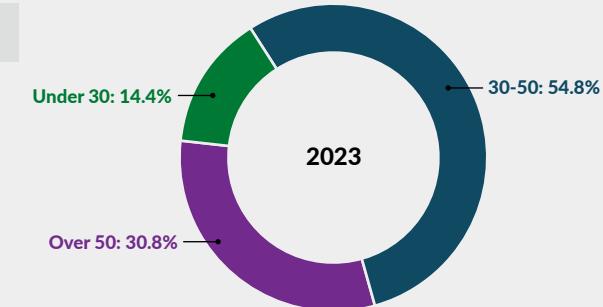
EMPLOYEE DEMOGRAPHICS

Clearwater Paper is committed to strengthening our recruitment approaches and targeted outreach efforts to attract talent and achieve our goals. In 2023, we saw an increase in female employees and people in underrepresented groups in both our hourly and salary populations. We also continued to see an increase of employees in the 30-and-under age range, which helps diversify our workforce and supports the longevity of our operations and succession planning.



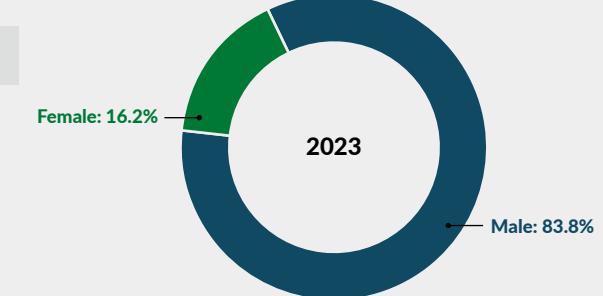
Age Demographics: All Employees

	2023	2022	2021
Under 30	14.4%	13.5%	13.1%
30-50	54.8%	54.8%	55.6%
Over 50	30.8%	31.7%	31.3%
Total Employees	3,095*	3,031	2,955



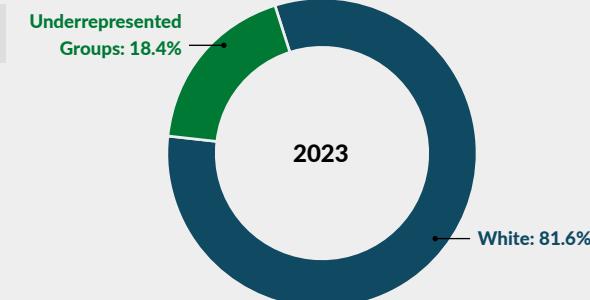
Gender Demographics: All Employees

	2023	2022	2021
Female	16.2%	15.5%	15.8%
Male	83.8%	84.5%	84.2%
Total Employees	3,095*	3,031	2,955



Race/Ethnicity Demographics: All Employees

	2023	2022	2021
Underrepresented Groups	18.4%	17.9%	16.2%
White	81.6%	82.1%	83.8%
Total Employees	3,095*	3,031	2,955



* Number does not include new Augusta, Georgia facility.

HEALTH & SAFETY

At Clearwater Paper, the safety, physical and mental health and well-being of our employees is vitally important. Our Environmental, Health and Safety Policy incorporates a five-part management system that aligns with industry best practices.

LEADERSHIP AND COMMITMENT

Ensuring the safety of our people starts with our CEO and senior leadership team. This commitment extends to each of our facilities, where dedicated safety professionals lead the day-to-day implementation of our safety process with their teams. We are strongly committed to maintaining full compliance with safety regulations and have robust training programs to ensure ongoing improvement in our safety performance. Our dedicated Leadership Training prioritizes safety and provides opportunities for leaders to cascade their personal safety beliefs using tools and concepts to engage employees in meaningful ways. Clearwater Paper also conducts regular internal and third-party assessments to validate our compliance status. By conducting audits, delivering skill building training and fostering a culture of collaboration, we ensure the highest standard of environmental and safety performance throughout our organization.

27%

improvement in the control of identified safety risks at our manufacturing sites in 2023.



Safety Commitments

Each Clearwater Paper location is expected to have, understand and execute the following safety commitments as a demonstration of our shared alignment with the Clearwater Core. Through these efforts we will ensure a safe working environment and the prevention of workplace injuries.

1. **Aspects and Impact Process** implemented with a focus on Serious Injury and Fatality (SIF) prevention
2. **Safety Observation Process** established
3. **Active Safety Committees**
4. **Life-Saving Rules** in place and understood
5. **Standardized Safety Processes**
 - Lockout/machine safety
 - Fall protection
 - Confined space
 - Powered industrial trucks
6. **Pre-Job Inspection (PJI) Process** implemented for non-routine jobs
7. **Daily Safety Conversations**
8. **Incident Investigation Process** established and preventative actions identified
9. **Emergency Response Team** implemented

EMPLOYEE RESPONSIBILITY

We believe in the full engagement of every individual within our company regardless of their role or level. We foster a culture where everyone takes responsibility for safety through active safety committees, extensive training, transparent communication and our adherence to the Environmental Health and Safety Policy. This collaborative effort ensures optimal safety performance and promotes the well-being of all our people, contractors and visitors. Employees are required to adhere to safety requirements and we provide an environment where they can disclose any deviations without fear of retribution. A dedicated reporting hotline is available 24/7, which provides an avenue for anonymous reporting.

Injury Severity			
	2023	2022	2021
Lost Time Severity Rate	50.6	45.9	89.8
Serious Injury and Fatality (SIF)			
	2023	2022	2021
Serious Injuries	4	3	0
SIF Case Rate	0.13	0.10	0.00
Fatalities	0	0	0

In 2023, we held continuous improvement events (Kaizens) at our Shelby, North Carolina; Las Vegas, Nevada; and Elwood, Illinois locations. These events were focused on the proactive identification and resolution of ergonomic and other safety risk factors.

WORKSITE ANALYSIS AND CONTROLS

Proactive worksite risk assessments are a key tenet of our EHS excellence strategy. We have formalized, enterprise-wide programs to identify, assess and control workplace hazards prior to an incident occurring. On an annual basis, we establish targets for each site to implement controls against these hazard assessments and track the completion of these controls through our internal EHS scorecard.

In 2023, our manufacturing sites achieved a 27% improvement in the control of identified safety risks. Examples of these include:

- Installation of machine guards to address equipment hazards
- Segregation of pedestrian and forklift pathways
- Installation of handrails to address fall risk
- Ergonomic controls to enable material handling tasks



SAFETY TRAINING AND COMMUNICATION

Our safety process places significant emphasis on employee training. We focus not only on the completion of training, but also on ensuring that our people understand and learn from it. Clearwater Paper safety training begins on the first day of employment for new hires and continues to provide ongoing training for existing employees. Each facility has an annual safety training plan to make sure employees know all compliance requirements and facility-specific focal points. Our training utilizes computer-based and in-person modules, with follow-ups incorporating job-specific or hands-on activities to demonstrate particular safety behaviors. After training events, we assess employees' skills and knowledge to confirm their comprehension and an electronic database tracks all training activities.

CONTINUOUS IMPROVEMENT

Clearwater Paper's manufacturing facilities are highly regulated by federal, state and local requirements designed to protect the environment and create healthy and safe workplaces. Our commitment to ongoing improvement and achieving compliance drives cooperation with government bodies. Additionally, we collaborate with interested parties on technical solutions and engage in open communication with stakeholders. Our dedicated employees incorporate continuous improvement practices into their daily work, ensuring that safety performance remains at the forefront. As new business strategies and new regulations emerge, our team continuously reevaluates the impacts of these changes on our ability to achieve our Compliance Commitment. We use an enterprise-wide environmental, health and safety software solution to track requirements.

Every one to three years we perform Environmental, Health and Safety audits at our sites, which helps ensure compliance and supports our commitment to continuous improvement. In 2023, we conducted nine audits at seven of our sites across Clearwater Paper.



EMPLOYEE ENGAGEMENT

Our people are at the heart of everything we do at Clearwater Paper, so it's important to support every individual by building deeper connections, creating community and empowering employees.

SUPPORTING EMPLOYEES

We actively work to attract and retain talented people by offering competitive benefits, including market-competitive compensation, healthcare, paid time off, parental leave, retirement benefits, tuition assistance, support for wellness activities and more. In 2023, we made significant enhancements to our existing paid parental leave and short-term disability benefits. The new paid parental leave program supports eligible employees, regardless of gender or marital status, when they have a new child. Additionally, we enhanced our short-term disability benefit for hourly non-represented employees, which provides 100% pay for employees recovering post-childbirth.

EMPLOYEE FEEDBACK

We value the input of our team members and actively learn from their experiences. Employee feedback helps to guide actionable plans and further our commitment to a more inclusive workplace. In 2023, we launched the Inclusion Council, which is comprised of employees from across all sites and is focused on the following goals:

- Help drive a culture of inclusion
- Promote collaboration and engagement across the company
- Leverage individual insights and experiences to inform inclusion strategy

These goals include gaining feedback on how actions are being implemented across our three focus areas of people, candidates and community. It also helps us understand which initiatives to prioritize and how they are being received and progressing.

FOSTERING COMMUNITY AND BELONGING

We are dedicated to fostering a sense of belonging where every employee feels respected, included and valued for their unique attributes that enrich our culture. Throughout 2023, we hosted events that brought employees together to support belonging, build awareness and create community. This included Veterans Day, which recognized employees who served in the military through communications and activities, including flag ceremonies and information sessions at sites across the company.

In 2023, we also launched our Connect Series, with the goals of:

- Building strong relationships and connections between people and groups
- Boosting engagement, morale and a sense of belonging
- Developing active allies across key stakeholder groups
- Gathering candid feedback from employees

The first event, Amplifying Women Leaders, featured The Band of Sisters, a group of former PepsiCo executives who co-authored the book *You Should Smile More: How to Dismantle Gender Bias in the Workplace*. During their conversation, they discussed how leaders can build awareness, act more inclusively and be intentional advocates. During smaller breakout sessions, we discussed related topics, such as identifying and overcoming workplace bias, building professional networks, navigating career success and understanding inclusion at Clearwater Paper.

“ Amplifying Women Leaders was an exceptional platform to showcase Clearwater Paper’s commitment to inclusion in our workplace. Our participation is still creating buzz. It was groundbreaking and signaled to the broader industry that Clearwater Paper is an employee destination of choice for current and future generations, inclusive of all backgrounds and identities.”

CALVIN BEMBRY

Talent Acquisition Manager, Clearwater Paper



2023 SPOTLIGHT

Partnering for Progress

Each year the Technical Association of the Pulp and Paper Industry (TAPPI) hosts an in-person industry event called TAPPICon. In 2023, this included the TAPPICon Women’s Summit, which Clearwater Paper attended and was the Premium Gift Sponsor for the event. This event was a catalyst for a weekend-long event for employees, leadership, peers and students.

In addition to attending the main summit that focused on the theme “Embracing Equity and Taking Action,” Clearwater Paper female engineers were invited to a welcome reception, dinner, team-building activity and pre-summit brunch. The weekend then wrapped up with a Clearwater Paper recruiting and networking dinner, which included attendees, industry professionals, students and faculty.



LEARNING & DEVELOPMENT

With a focus on inspiring and equipping every individual, our professional growth and development programs are designed to provide opportunities for all employees to be successful.

In 2023, we began building our new Launch, Lead, Leverage program, which is focused on developing leadership skills and core capabilities for Clearwater Paper leaders, from new supervisors through executive management. The program includes both existing and new curricula consolidated into a two or three day course. Launched in early 2024, this program was rolled out at our sites in Las Vegas, Nevada, Elwood, Illinois, Shelby, North Carolina and Cypress Bend, Arkansas, with plans to roll out to additional locations throughout the year.



2023 HIGHLIGHT

Mentoring Program

Building on our success in 2022, we continued to expand and refine our mentoring program. In 2023, 10 emerging leaders participated in the program as mentees, guided by members of our senior leadership team as mentors.

This program targeted a select group with the following goals in mind:

- Build a pipeline of potential leaders by investing employees across our organization who understand the needs of our business and employees

- Provide mentoring and experiences that accelerate the development of individuals who have the potential to assume leadership positions
- Create a safe space for mentees outside of their normal reporting relationship

The next step of the program is to expand the number of mentees and to work with an external partner to provide executive coaching to these individuals.



CANDIDATES

We strive to attract and hire talented people with diverse backgrounds and perspectives.



We're committed to reflecting the communities where we operate through a focus on:

- Ensuring there is inclusivity and fairness in our sourcing, interview and hiring processes
- Growing talent through college and university partnerships and campus clubs
- Broadening our reach and sourcing talent through a variety of ways, including professional organizations, industry associations and more

In addition to hosting a recruiting and networking event at TAPPICon, we also participated in a number of events and engagements throughout the year. This included supporting the Tennessee State University (TSU) chapter of the Society of Women Engineers (SWE). After losing membership due to a decline in female STEM students (from 2020-2023), this SWE chapter was reinstated in 2023. With this, the chapter wanted to attend the SWE National event in California; however, financial resources were preventing that from happening. In response, Clearwater Paper provided a \$500 donation, which inspired a wave of contributions from other companies. This collective support made it possible for the chapter to attend the SWE National event, opening the doors to valuable networking and learning opportunities for these aspiring engineers.

Each year, Clearwater Paper hosts interns across the organization. In 2023, to celebrate National Intern Day, we hosted Ask Me Anything with some of Clearwater Paper's senior leaders. During the session, interns were invited to ask about anything from business updates and industry trends to career history or general feedback on working at Clearwater Paper. This interactive event was a great opportunity for interns to have a robust conversation, get to know leaders and provide feedback on their experience with the organization.

2023 SPOTLIGHT

Partnering for Progress

To support our focus to attract and hire talented people with diverse backgrounds and perspectives we are committed to establishing and strengthening our partnerships with core schools and in targeted organizations. This includes:

- [Society of Hispanic Professional Engineers \(SHPE\)](#)
- [Society of Women Engineers \(SWE\)](#)
- [National Society of Black Engineers \(NSBE\)](#)
- [Out in Science, Technology, Engineering, and Mathematics \(OSTEM\)](#)
- [National Society of Hispanic MBAs \(NSH MBA\)](#)
- [National Black MBA Association \(NB MBA\)](#)
- [Women in Engineering \(WIE\)](#)
- [Technical Association of the Pulp and Paper Industry \(TAPPI\)](#)



COMMUNITY

Through charitable contributions, volunteerism, sponsorships and engagement with local organizations, we aim to help our towns and cities thrive.



CHARITABLE GIVING PROGRAM

Each of our larger manufacturing locations across Clearwater Paper has a charitable contributions committee that engages with the surrounding community and supports non-profit organizations focused on local causes.



Charitable Giving Principles

Our charitable giving philosophy is grounded in the following principles:

- **Strategic Giving:** We believe in purposeful and strategic philanthropy. Our charitable giving efforts are designed to create lasting and meaningful change in the focus areas that are most important to us.
- **Community Engagement:** We encourage our employees to engage with local communities, volunteer and actively participate in charitable activities.
- **Transparency:** We are committed to transparency in our giving efforts, sharing information about our charitable initiatives and being accountable for the resources we contribute.
- **Amplify:** We seek out historically underfunded local organizations and programs to increase the scope, reach and impact of their great work

Community Focus Areas

Our priority is to support organizations that provide a measurable impact in one or more of these areas:

SOCIAL SERVICES

We support organizations that address fundamental human needs, improve the quality of life for many and help create a safety net for vulnerable populations.

2023 HIGHLIGHT

Lewiston — The Idaho Foodbank

Clearwater Paper proudly partners with The Idaho Foodbank in pursuit of their mission to help feed, educate and advocate for Idaho's hungry. The north central warehouse in Lewiston, Idaho, provides food for 80+ partners in five surrounding counties. Their Choice Pantry showcases how a pantry can provide healthy food/ingredients choices and recipes. 85% of food in the Choice Pantry is nutritious and each family shops and chooses what best fits their needs. Alongside our charitable donation to the foodbank, employees from our Lewiston mill regularly volunteer at the facility, helping to prep items and restock the pantry.



ENVIRONMENTAL STEWARDSHIP

We support organizations and projects dedicated to conservation and environmental stewardship.

2023 HIGHLIGHT

Spokane — Inland Northwest Land Conservancy (INLC)

As a regional land trust serving eastern Washington and northern Idaho for the last 32 years, INLC has helped to permanently protect over 23,000 acres of vital lands and waters throughout the surrounding region. In the spring of 2023, a grant was awarded by Clearwater Paper, which INLC invested in the plants, materials, tools and volunteer engagement expenses necessary to accelerate their successful stewardship of Waikiki Springs Nature Preserve in Spokane, Washington.

EDUCATION

We support initiatives that promote learning and educational opportunities where our communities and employers need it most.

2023 HIGHLIGHT

Las Vegas — Clark County School District

In 2023, we supported Clark County School District in Las Vegas, Nevada, in their endeavor to provide enriching science, technology, engineering and math (STEM) programs for students. Specifically, the robotics team and advanced manufacturing program were growing and in need of necessary supplies, such as a router table, pneumatic stations, power tools and more. Clearwater Paper provided a grant to help the team purchase these supplies and we are proud to support the next generation of innovators and leaders.



THE ARTS

We support artistic expression and recognize the vital role the arts have in enriching society, fostering creativity and stimulating cultural growth.

2023 HIGHLIGHT

Cypress Bend — Southeast Arkansas College (SEARK)

For 45 years, the SEARK Concert Association has brought the arts to the communities of southeast Arkansas. In 2023, Clearwater Paper donated to the SMArts Initiative program (Schools Majoring in the Arts), which focuses on bringing high-quality, unique arts experiences (puppet theater, musical theater, jazz band, ballet, brass bands, etc.) to school children, grades K-12, in their seven-county area. The funds from Clearwater Paper helped enable performers to visit the schools and students to visit the Fine Arts Center on the University of Arkansas campus, where they can experience family-friendly shows to awaken imagination and creativity.



EMPLOYEE MATCH PROGRAM

To support employees' active engagement in their communities, Clearwater Paper offers an Employee Match Program to help employees contribute to their communities on an even greater scale. Our Employee Match Program supports employees' personal charitable giving with a dollar-for-dollar match — up to \$1,000 per year — to causes that they care about.



118

non-profit organizations
supported by Clearwater Paper
in 2023

“New in 2023, Clearwater Paper significantly increased its overall philanthropy giving budget for our plant communities, which in turn revitalized our facility-based employee-driven charitable giving committees. We also implemented a robust matching gift program where employees can give up to \$1,000 per year to their favorite 501(c)(3) non-profit.”

MATT VAN VLEET

Director of Government and Community Relations,
Clearwater Paper





RESPONSIBLE BUSINESS

We lead with integrity to ensure accountability and trust across our operations and throughout our customer relationships.

GOAL

- Include sustainability performance metrics in executive compensation

CORPORATE GOVERNANCE

At Clearwater Paper, we maintain high standards for all employees, officers and directors, recognizing the significance of sound corporate governance.



Implicit in our philosophy is the understanding that responsible business practices and effective corporate management go hand in hand. We continue to evolve our social and sustainability program as part of our overall corporate governance strategy.

Effective governance serves as a crucial pillar of Clearwater Paper's responsible business commitment, with the Board of Directors playing a pivotal role. The cornerstones of our approach are rooted in our [Corporate Governance Guidelines](#), which detail how the company handles oversight and decision-making across Board, executive and senior management levels.

Management's disclosure committee, which is responsible for the company's disclosure controls and procedures, reports to the Audit Committee on a quarterly basis.

BOARD OF DIRECTORS

Clearwater Paper's Board of Directors oversees and provides policy guidance for our business operations. At our 2024 annual stockholder meeting we received shareholder approval to declassify our Board, commencing with the 2025 annual meeting. As of October 2024, our Board consists of three classes and comprises nine members, with eight independent (non-employee) directors, including our Board Chair.

Our Board meets regularly in executive session, during their scheduled meetings, without members of management present and as the Board or its individual members deem necessary. Alexander Toeldte, as the Chair, presides over these sessions. Each standing committee of the Board also regularly meets in executive session and as the committee or its individual members deem necessary. Our directors are also invited to attend the meetings of committees of which they are not members, and regularly do so. In 2023, the Board and its Committees held 24 meetings.

BOARD COMMITTEES

Our Board consists of three main committees made up of five Board members each. Led by a committee chair, each group oversees different areas of the company.

AUDIT COMMITTEE

Assists the Board in oversight of Clearwater Paper's accounting, financial reporting and internal accounting control matters.

As sustainability and cybersecurity matters become a part of regular public company reporting obligations, this committee is responsible for reviewing and overseeing major financial risk and cybersecurity exposures and the steps management has taken to monitor and control these exposures.

COMPENSATION COMMITTEE

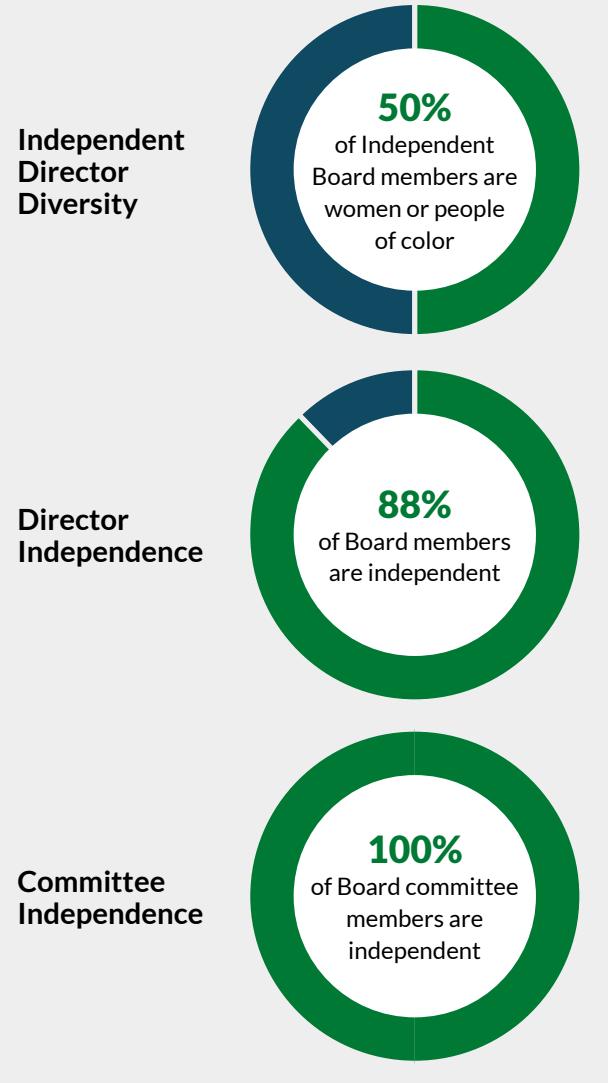
Oversees the company's executive compensation and benefits programs, including performance measures and targets for executive officers' incentive pay.

This Committee is also responsible for oversight of development and implementation of company practices, strategies and policies across human capital management.

NOMINATING AND GOVERNANCE COMMITTEE

Finds, recommends and nominates candidates for Board consideration and is responsible for establishing corporate governance principles to ensure the company operates ethically and responsibly.

The Nominating Committee is responsible for overseeing and reviewing sustainability efforts with senior management across various company functions.



Board of Directors								
	Arsen S. Kitch , 43	President and CEO	<i>Clearwater Paper Corporation</i>		Ann C. Nelson , 64	Retired Lead Audit Partner	<i>KPMG</i>	
	Tenure: 4.5 years				Tenure: 4.4 years			Christine M. Vickers Tucker , 57
	Other Public Boards: 0				Other Public Boards: 1			Retired Vice President and General Manager
								<i>The Clorox Company Professional Products Company</i>
								Tenure: 3.4 years
								Other Public Boards: 0
	Alexander Toeldte , 64	Retired President and CEO	<i>Boise, Inc.</i>		John J. Corkrean , 59	Executive Vice President and Chief Financial Officer	<i>H.B. Fuller Company</i>	
Board Chair Compensation Nom. & Gov.	Tenure: 8.5 years				Tenure: 5.5 years			Joe W. Laymon , 72
	Other Public Boards: 0				Other Public Boards: 0			Retired Vice President, Human Resources and Corporate Services
								<i>Chevron Corporation</i>
								Tenure: 5.5 years
								Other Public Boards: 1
	John P. O'Donnell , 64	Retired President and CEO	<i>Neenah, Inc.</i>		Kevin J. Hunt , 72	Retired President and CEO	<i>Ralcorp Holdings, Inc.</i>	
Audit Nom. & Gov.	Tenure: 8.5 years				Tenure: 11.8 years			Jeanne M. Hillman , 65
	Other Public Boards: 0				Other Public Boards: 1			Retired Vice President, Enterprise Technology and Governance
								<i>Weyerhaeuser</i>
								Tenure: 2.0 years
								Other Public Boards: 0
6.2 years				64 years				
Average tenure of independent directors				Average age of independent directors				

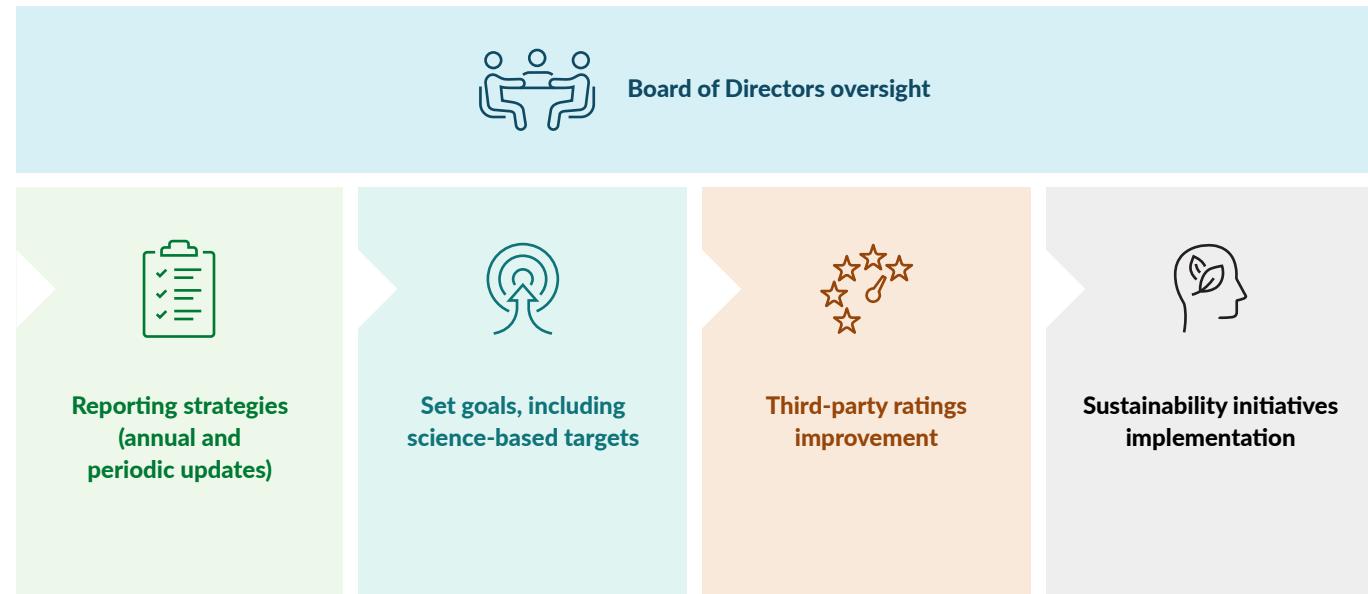
SUSTAINABILITY MANAGEMENT

Sustainability is integrated throughout all levels of our organization and is governed by our Board of Directors. Our Board and its principal committees oversee Clearwater Paper's sustainability practices and regularly incorporate sustainability issues, including climate-related topics, into quarterly Board meetings.

The Nominating and Governance Committee was responsible for overseeing Clearwater Paper's decision to set a science-based target (SBT), which was approved in 2023. To prepare for the validation process, the committee provided oversight for the development of Clearwater Paper's decarbonization roadmap. We are now focused on incorporating these targets into our overall sustainability and decarbonization strategy. Regularly, the committee has a dedicated agenda item to discuss the progress and status of the SBT and related decarbonization plans.

Clearwater Paper also includes sustainability factors into executive compensation. As part of our annual incentive program for executives, 25% of the cash bonus is tied to achieving strategic company-wide objectives, which include specific sustainability and climate-related goals. To ensure cross-functional collaboration and accountability on social and sustainability-related issues, Clearwater Paper established an internal committee of employees from various departments. This cross-functional committee carries out sustainability initiatives, helps establish goals and tracks progress throughout the year. They are also responsible for developing long-term and short-term strategies and driving related outcomes.

Sustainability at Clearwater Paper



Clearwater Paper links executive compensation to strategic objectives and performance, including sustainability factors.

BUSINESS ETHICS & RISK MANAGEMENT

Clearwater Paper's ethics and risk management strategy is built on strong principles and proactive measures to ensure responsible and sustainable business practices.

Our Risk Management Committee identifies, monitors and helps mitigate risk. Annual risk assessment and risk management updates are provided to the Board. This strategy ensures individual accountability and corporate compliance, while providing a secure operating environment for our stakeholders.

ETHICAL CONDUCT

Our Code of Business Conduct and Ethics (Ethics Code) provides ethical standards and corporate policies that apply to all our directors, officers and employees.

Our Ethics Code requires, among other things, that our directors, officers and employees act with integrity and the highest ethical standards, comply with laws and other legal requirements, engage in fair competition, avoid conflicts of interest and otherwise act in our best interests. We have also adopted a Code of Ethics for Senior Officers that applies to senior management and provides for accurate, full, fair and timely financial reporting and the reporting of information related to significant deficiencies in internal controls,

fraud and legal compliance. Employees are responsible for acknowledging the Ethics Code at hire and are trained on the policy annually. Senior officers, for whom it applies, acknowledge the Code of Ethics for Senior Officers annually.

HUMAN RIGHTS

Respecting human rights is fundamental to our core values. Our Human Rights Policy, applicable to all people working for Clearwater Paper, establishes the minimum standards we are committed to meeting to prevent, identify and mitigate adverse human rights impacts of our operations and value chain.

SUPPLIER STANDARDS

To ensure long-term sustainable business operations, sustainability performance is a factor we take into consideration in our supplier selection process.

Our Supplier Code of Conduct expects transparency in our supply chains and fiber certification of our suppliers. Through supplier assessments, we strive to avoid or mitigate environmental, human rights or economic supply chain risks. Compliance with the Supplier Code of Conduct is integrated into our supply contracts, fiber certification standards and Purchase Order terms and conditions.

CYBERSECURITY & DATA PROTECTION

One important aspect of our risk mitigation is cybersecurity, which we prioritize across our enterprise and regularly review with our Board. We use a risk assessment methodology derived from industry standards to identify, rank and remediate cybersecurity risks. We also model our security policies on ISO 27001 standards and employ a cybersecurity architecture which relies on defensive in-depth strategies to protect the

company against continually evolving security threats. While there are no guaranteed safeguards against all cybersecurity incidents (especially in light of the evolving threat landscape), our security tooling, which covers both information technology (IT) and operational technology (OT) systems, are based on the concepts of SASE, Zero Trust Architecture, Threat Intelligence and AI-powered anomaly detection, Secure Identity and Privileged Access Management, Adaptive Multi-factor authentication, System Hardening and detailed system logging.

Clearwater Paper's IT security is managed by a dedicated 24/7 security operations center that reviews security threats using an AI and machine-learning enabled SIEM system that collects and collates events and logs from infrastructure devices and business applications. In addition, we reinforce our back-end security practices with required annual security awareness training for system users as well as periodic phishing and other security simulations to reinforce security concepts. Training content is provided and updated periodically by a leading security training company. We experienced no security breaches during 2023.





APPENDIX

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ABOUT THIS REPORT

Thank you for your interest in Clearwater Paper's Sustainability Report. We have published this report to provide an overview of our company's operations related to social and sustainability topics. This includes both quantitative and qualitative information and progress toward our sustainability goals using baseline data, as noted throughout the report.

This report is for the calendar year ending on December 31, 2023. It includes information from 12 U.S. locations. Unless otherwise noted, the scope of this report is limited to Clearwater Paper's corporate headquarters and centers, where we hold exclusive operational control of day-to-day property management responsibilities.

Clearwater Paper strives to continuously improve our sustainability management through the use of standards and reporting frameworks. Our 2023 reporting process has been guided by the reporting standards of the Global Reporting Initiative (GRI) Standards, the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosure (TCFD) and CDP (formerly the Carbon Disclosure Project). For the purposes of this report, the concept of materiality used in our sustainability disclosures is based on a definition of materiality specific to the assessment of ESG issues and does not necessarily correspond to the concept of materiality used in the securities laws that triggers a disclosure obligation by the U.S. Securities and Exchange Commission (SEC). Issues that we identify as "material" from a sustainability perspective are not necessarily material to the company under the securities laws, rules and regulations in place at publication.

All information regarding Clearwater Paper that we conclude is material under the securities laws will be appropriately disclosed in our SEC filings.

We self-declare that this report has been prepared in accordance with the GRI Standards. As required, a GRI Index at the end of this report is included. We align with the SASB Standard for the Renewable Resources and Alternative Energy Sector — Pulp and Paper Products and have included a SASB Index. Additionally, the report describes our approach to climate risk, consistent with TCFD recommendations. We intend to continue to report annually.

For additional information regarding this report and its contents, please visit our website at www.clearwaterpaper.com or contact csr@clearwaterpaper.com.



PERFORMANCE DATA

RESOURCE STEWARDSHIP

	2021	2022	2023
ENERGY AND EMISSIONS			
RENEWABLE AND NONRENEWABLE ENERGY (TOTAL KWH – BILLIONS)			
Energy from renewable sources	5.5	5.4	5.5
Percent change from 2021 baseline		-1.7%	1.4%
Percent of renewable sources	55%	56%	55%
Energy from nonrenewable sources	4.5	4.3	4.5
Percent change from 2021 baseline		-3.8%	-0.5%
Percent of nonrenewable sources	45%	44%	45%
Total kWh	9.9	9.7	10.0
Percent change from 2021 baseline (total)		-2.6%	3.3%
GREENHOUSE GAS EMISSIONS FROM FOSSIL FUEL COMBUSTION (TOTAL METRIC TONS X 1,000)			
CO ₂ e – Scope 1	596.1	559.4	593.4
Percent change from 2021 baseline		-6.2%	-0.5%
CO ₂ e – Scope 2 Market-based	328.7	347.7	320.0
Percent change from 2021 baseline		5.8%	-2.7%

	2021	2022	2023
ELECTRICITY USE (TOTAL KWH – THOUSANDS)			
Electricity consumed from grid			
Electricity consumed from grid	869.4	877.2	860.4
Percent change from 2021 baseline		0.9%	-1.0%
Electricity generated	362.8	388.0	367.7
Percent change from 2021 baseline		7%	1.4%
Total kWh (Million)	1.2M	1.3M	1.2M
Percent change from 2021 baseline (total)		2.7%	-0.2%
AIR QUALITY (EMISSIONS IN POUNDS)			
PM emissions			
PM emissions	963K	948K	901K
Percent change from 2021 baseline		-1.6%	-6.4%
VOC emissions	1.9M	2.0M	2.0M
Percent change from 2021 baseline		5.3%	6.3%
NO _x emissions	4.1M	4.0M	4.0M
Percent change from 2021 baseline		-1.9%	-1.7%
SO _x emissions	160K	138K	181K
Percent change from 2021 baseline		-14%	13.3%
HAP emissions	1.3M	1.2M	1.4M
Percent change from 2021 baseline		-6.2%	6.1%

RESOURCE STEWARDSHIP

	2021	2022	2023
WATER STEWARDSHIP			
WATER INTAKE (MILLION GALLONS)			
Total Water Intake (Water withdrawn)	17,812	17,505	17,625
Percent change from 2021 baseline		-1.7%	-1.0%
BOD AND TSS (POUNDS PER DAY)			
BOD discharged	15,977	14,439	13,113
Percent change from baseline		-9.6%	-17.9%
TSS discharged	20,113	18,067	19,376
Percent change from 2021 baseline		-10.2%	-3.7%
WASTEWATER DISCHARGE (MILLION GALLONS)			
Total Wastewater Discharge (Water discharge)	16,781	16,670	16,275
Percent change from 2021 baseline		-0.6%	-2.4%
Percent water returned to the environment	94.2%	95.2%	92.3%
WATER CONSUMED (MILLION GALLONS)			
Total Water Consumed	1,036	835	1,350

	2021	2022	2023
WASTE MANAGEMENT			
SOLID WASTE – LANDFILL (MILLION POUNDS)			
Solid Waste	95.9	128.1	110.7
Percent change from 2021 baseline		33.7%	15.5%
HAZARDOUS WASTE (POUNDS)			
Hazardous Waste	7,524	5,023	18,162
Percent change from 2021 baseline		-33.2%	689.0%*

* This includes 41,200 pounds due to rejected turpentine car for high water content.

TRUSTED PRODUCTS

	2021	2022	2023
SUSTAINABLE PRODUCTS			
RECYCLED AND ALTERNATIVE USAGE – TISSUE			
Pre-Consumer Recycled Fiber	13.9%	12.8%	10.3%
Post-Consumer Recycled Fiber	2.5%	0%	0%
RECYCLED AND ALTERNATIVE USAGE – PAPERBOARD			
Pre-Consumer Recycled Fiber	6.2%	5.8%	6.9%
Post-Consumer Recycled Fiber	0.4%	0.7%	0.7%
	2021	2022	2023
ORIGIN OF PROCURED WOOD			
Country	Purchased Wood & Pulp		
U.S.	86.0%	86.0%	89.0%
Canada	5.8%	5.5%	4.9%
Brazil	8.2%	7.4%	4.7%
Sweden	0.0%	1.1%	1.1%
Uruguay	0.0%	0.0%	0.3%

	2021	2022	2023
RESPONSIBLE SOURCING			
PROCURED WOOD & PULP			
FSC COC Certified	15.7%	18.2%	9.10%
PEFC COC Certified	-	-	-
FSC Controlled Wood	53.4%	50.7%	72.40%
SFI Fiber Sourcing	30.9%	31.1%	18.50%

THRIVING PEOPLE & COMMUNITIES

	2021	2022	2023
HEALTH & SAFETY			
INJURY SEVERITY			
No. of Lost Days	2,800	1,433	1,601
Lost Time Severity Rate	89.8	45.9	50.6
LOST TIME INJURIES			
No. of Lost Time Cases	28	32	33
Lost Time Incident Rate	0.90	1.02	1.04
PROACTIVE SAFETY RISK REDUCTION			
Risk Reduction from Baseline	32.4%	25.8%	27.0%
SERIOUS INJURY AND FATALITY RISK (SIF) CASE RATE			
No. of Cases	0	3	4
Serious Injury and Fatality Risk (SIF) Case Rate	0	0.10	0.13
Fatalities	0	0	0

	2021	2022	2023
DIVERSITY, EQUITY AND INCLUSION			
DIVERSITY DEMOGRAPHICS: ALL EMPLOYEES			
Underrepresented Groups	16.2%	17.9%	18.4%
White	83.8%	82.1%	81.6%
Total Employees	2,955	3,031	3,095
DIVERSITY DEMOGRAPHICS: HOURLY EMPLOYEES			
Underrepresented Groups	18.1%	19.8%	20.1%
White	81.9%	80.2%	79.9%
Total Employees	2,257	2,304	2,338
DIVERSITY DEMOGRAPHICS: SALARIED EMPLOYEES			
Underrepresented Groups	10.0%	12.0%	12.8%
White	90.0%	88.0%	87.2%
Total Employees	698	727	757
AGE DEMOGRAPHICS: ALL EMPLOYEES			
Under 30	13.1%	13.5%	14.4%
30-50	55.6%	54.8%	54.8%
Over 50	31.3%	31.7%	30.8%
Total Employees	2,955	3,031	3,095

THRIVING PEOPLE & COMMUNITIES

	2021	2022	2023
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GENDER DEMOGRAPHICS: ALL EMPLOYEES

Female Employees	15.8%	15.5%	16.2%
Male Employees	84.2%	84.5%	83.8%
Total Employees	2,955	3,031	3,095

GENDER DEMOGRAPHICS: SALARIED EMPLOYEES

Female Employees	33.8%	33.0%	32.8%
Male Employees	66.2%	67.0%	67.2%
Total Employees	698	727	757

TURNOVER BY GENDER

Female Employees	19.3%	21.0%	16.2%
Male Employees	80.7%	79.0%	83.8%
Total Employees	477	485	476

GLOBAL REPORTING INITIATIVE (GRI) INDEX

This report has been prepared in accordance with the GRI Standards.

Indicator	Disclosure	2024 Response
GRI 2: GENERAL DISCLOSURES		
2-1	Organizational details	<p>Clearwater Paper Corporation Spokane, Washington</p> <p>Our Operations on page 5 of our 2024 Sustainability Report.</p> <p>Clearwater Paper Corporation is a publicly-traded company listed on the New York Stock Exchange as CLW and a Delaware Corporation.</p>
2-2	Entities included in the organization's sustainability reporting	Clearwater Paper Annual Report on Form 10-K
2-3	Reporting period, frequency and contact point	<p>Clearwater Paper Corporation reports annually. For additional details, see the About this Report section on page 38 of our 2024 Sustainability Report.</p> <p>Contact: cse@clearwaterpaper.com</p>
2-4	Restatements of information	Water and wastewater data for 2023 include all 10 sites and prior years were only tissue manufacturing sites (four total).
2-5	External assurance	Clearwater Paper Corporation received external assurance from a third party for our Scope 1 and 2 greenhouse gas emissions. Please see verification statement from Apex Companies, LLC. External assurance was not sought for other data points or the report as a whole.
2-6	Activities, value chain and other business relationships	<p>Clearwater Paper manufacturing facilities and all other assets are located within the continental U.S. Clearwater Paper sells and ships products to customers primarily in the continental U.S., Canada and Japan.</p> <p>Clearwater Paper is a provider of private label tissue and a premier, independent supplier of paperboard products to North American converters. For more details on products, see the Sustainable Products section on page 18 of our 2023 Sustainability Report.</p> <p>We do not manufacture products that are banned.</p>

Indicator	Disclosure	2024 Response
GRI 2: GENERAL DISCLOSURES		
2-7	Employees	<p>As of December 31, 2023:</p> <p>Full-time employees: 3,095 Temporary employees: 4</p> <p>Female – total employees: 16.2% Male – total employees: 83.8%</p> <p>Underrepresented groups – total employees: 18.4% Underrepresented groups – total salaried: 12.8% Underrepresented groups – total hourly: 20.1%</p>
2-8	Workers who are not employees	<p>Clearwater Paper Corporation uses contracted labor to meet fluctuating demands throughout the year. Contractor headcount is not available at this time.</p>
2-9	Governance structure and composition	<p>As a public company, Clearwater Paper Corporation is governed by a Board of Directors. The Board has three committees, each made up of entirely independent directors.</p> <p>The committees are the Audit Committee, the Compensation Committee and the Nominating and Governance Committee. The Audit Committee assists the Board in its oversight of our accounting, financial reporting and internal accounting control matters. The Compensation Committee oversees our executive compensation and benefits programs, including establishing the performance measurements and targets for executive officers' incentive pay. The Nominating and Governance Committee identifies, evaluates, recruits and recommends to the Board nominees for election as directors, as well as assisting the Board in its review of the development, oversight and implementation of the company's sustainability policies, programs and practices, and discusses with management ESG matters including environmental protection, community and social responsibility and human rights.</p> <p>For additional details, please see the Corporate Governance section on page 33 of our 2024 Sustainability Report and our Proxy Statement.</p>
2-10	Nomination and selection of the highest governance body	See our Proxy Statement .
2-11	Chair of the highest governance body	See our Proxy Statement .
2-12	Role of the highest governance body in overseeing the management of impacts	See our Proxy Statement .
2-13	Delegation of responsibility for managing impacts	See our Proxy Statement .
2-14	Role of the highest governance body in sustainability reporting	See our Proxy Statement .
2-15	Conflicts of interest	See our Proxy Statement .
2-16	Communication of critical concerns	See our Proxy Statement on our website as well as the Business Ethics & Risk Management section on page 36 of our 2024 Sustainability Report.

Indicator	Disclosure	2024 Response
GRI 2: GENERAL DISCLOSURES		
2-17	Collective knowledge of the highest governance body	See our Proxy Statement .
2-18	Evaluation of the performance of the highest governance body	See our Proxy Statement .
2-19	Remuneration policies	See our Proxy Statement .
2-20	Process to determine remuneration	See our Proxy Statement .
2-21	Annual total compensation ratio	See our Proxy Statement .
2-22	Statement on sustainable development strategy	See a message from our CEO on page 3 of our 2024 Sustainability Report.
2-23	Policy commitments	See our Clearwater Paper Corporation Code of Business Conduct and Ethics .
2-24	Embedding policy commitments	See the Business Ethics & Risk Management section on page 36 of our 2024 Sustainability Report.
2-25	Processes to remediate negative impacts	See our Clearwater Paper Corporation Code of Business Conduct and Ethics .
2-26	Mechanisms for seeking advice and raising concerns	See the Business Ethics & Risk Management section on page 36 of our 2024 Sustainability Report.
2-27	Compliance with laws and regulations	Clearwater Paper has materially complied with laws and regulations and in 2023 had no material instances of noncompliance.
2-28	Membership associations	Clearwater Paper is a member of the following associations: American Forest and Paper Association (AF&PA), the Forest Stewardship Council (FSC®), the Sustainable Forestry Initiative (SFI®), Idaho Association of Commerce & Industry (IACI), National Council of Air and Stream Improvement (NCASI), the North Carolina Manufacturers Alliance, the Northwest Pulp and Paper Association, the Arkansas Forest and Paper Council, the Sustainable Packaging Coalition (including the How to Recycle Program), the Foodservice Packaging Institute (including the Paper Cup Alliance and the Paper Recovery Alliance) and Programme for the Endorsement of Forest Certification.
2-29	Approach to stakeholder engagement	As part of our strategy, we regularly complete a materiality assessment to refine our understanding of the environmental, social and governance (ESG) risks, opportunities and impacts that are most important to our stakeholders, society and the environment. We performed our most recent materiality assessment in 2023, which engaged internal and external stakeholders through a survey and interviews to update our understanding of ESG factors. See the Stakeholder Engagement & Materiality section on page 7 of our 2024 Sustainability Report.
2-30	Collective bargaining agreements	As of December 31, 2023, approximately 41% of our employees are covered under collective bargaining agreements.

Indicator	Disclosure	2024 Response
GRI 3: MATERIAL TOPICS		
3-1	Process to determine material topics	See Stakeholder Engagement & Materiality section on page 7 of our 2024 Sustainability Report.
3-2	List of material topics	See Stakeholder Engagement & Materiality section on page 7 of our 2024 Sustainability Report.
GRI 101: BIODIVERSITY 2024		
3-3	Management of material topics	<p>Our sourcing commitments are critical in ensuring that the impacts to biodiversity in our supply chain are transparent and minimized. We do not grow trees or own timberland. We source our fiber from various suppliers. As part of our support of sustainable forestry practices, we use chain-of-custody-certified and controlled wood — meaning we maintain 100% of our pulp as certified or controlled wood from known sources. We always know where our fiber comes from and how it was produced. We are committed to working with our suppliers to ensure certification standards are followed through contracts and supply agreements and an annual audit process. We also include a requirement that our suppliers specifically comply with the Lacey Act, which is a conservation law in the United States that prohibits trade in wildlife, fish and plants that have been illegally taken, possessed, transported or sold.</p> <p>See Responsible Sourcing section on page 19 of our 2024 Sustainability Report.</p>
101-4	Identification of biodiversity impacts	<p>All of our paper products are available with Forest Stewardship Council (FSC®), Sustainable Forestry Initiative (SFI®) or Programme for the Endorsement of Forest Certification (PEFCTM) certification. Through our sourcing of fiber through the SFI Certified Wood Sourcing Standards and FSC Controlled Wood, we have minimal impact caused by our forest operations. Clearwater Paper also serves on the Clearwater Basin Advisory Group (Clearwater BAG) in Idaho. This 10-member group works with Idaho Department of Environmental Quality to establish monitoring locations and water quality priorities within the Clearwater Basin. This group also allocates money to improve stream habitat.</p>
GRI 201: ECONOMIC PERFORMANCE 2016		
3-3	Management of material topics	See Energy & Emissions section on page 11 of our 2024 Sustainability Report.
201-2	Financial implications and other risks and opportunities due to climate change	<p>See page 5 of Clearwater Paper Annual Report on Form 10-K</p> <p>See pages 11-13 of our 2024 Sustainability Report.</p> <p>For more information, see the TCFD index on page 64 of our 2024 Sustainability Report and our 2024 CDP response.</p>
GRI 205: ANTI-CORRUPTION 2016		
3-3	Management of material topics	See our Clearwater Paper Corporation Code of Business Conduct and Ethics .
205-2	Communication and training about anti-corruption policies and procedures	Annually, all employees and the Directors are required to take training on the Code of Business Conduct and Ethics . Annually, affected persons must sign they have acknowledged the Code of Ethics for Senior Officers. All employees are U.S. based.
205-3	Confirmed incidents of corruption and actions taken	In 2023, we had no alleged incidents of corruption.

Indicator	Disclosure	2024 Response
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016		
3-3	Management of material topics	See our Clearwater Paper Corporation Code of Business Conduct and Ethics .
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	In 2023, there were no legal actions or allegations as to anti-competitive behavior, antitrust or monopoly practices.
GRI 207: TAX 2019		
3-3	Management of material topics	See Clearwater Paper Annual Report on Form 10-K, p. 48-50 .
207-1	Approach to tax	See Clearwater Paper Annual Report on Form 10-K, p. 50 .
GRI 301: MATERIALS 2016		
3-3	Management of material topics	Our products can provide more sustainable alternatives to products that are made from nonrenewable resources. Wood, the primary raw material used in our products — in the form of chips, sawdust, pulp and logs — is a 100% renewable and commonly recycled resource. We only procure wood and wood pulp from sustainable sources and validate the application of sustainable fiber sourcing standards through an annual audit process.
301-1	Materials used by weight or volume	Renewable materials: Over 2.4 million tons including wood, pulp and packaging Nonrenewable materials: Approximately 23,000 tons from non-recycled packaging materials
301-2	Recycled input materials used	2% recycled including facial cartons, core stock, corrugated boxes, purchased poly and recycled pulp.
GRI 302: ENERGY 2016		
3-3	Management of material topics	We track energy use in order to meet our operational efficiency and greenhouse gas emissions (GHG) reduction goals. Measurement and verification aid in production efficiency and reduction of energy-related environmental impacts. We continue to make significant investments in energy efficiency and utilize renewable biofuels and self-generating steam and electricity wherever possible to meet our energy needs. In 2023, 55% of our energy needs were met utilizing renewable fuels and 45% via purchased energy and fuel. Purchased energy sources include electricity, natural gas, fuel oil, diesel, gasoline, propane and renewable biomass. For more information, see the Energy & Emissions section on page 11 of our 2024 Sustainability Report.

Indicator	Disclosure	2024 Response
GRI 302: ENERGY 2016		
302-1	Energy consumption within the organization	<p>Total energy consumption: 35,903,280 gigajoules</p> <p>Nonrenewable fuel consumption: 16,022,402 gigajoules (includes electric, natural gas, propane, diesel fuel, gasoline and fuel oil)</p> <p>Total nonrenewable gigajoules per facility:</p> <ul style="list-style-type: none"> • Lewiston, Idaho: 8,101,263 • Cypress Bend, Arkansas: 4,409,886 • Shelby, North Carolina: 2,554,026 • Las Vegas, Nevada: 863,849 • Elwood, Illinois: 71,532 • Manchester Industries sites (five total): 21,847 <p>Electricity from the grid: 3,097,286 gigajoules</p> <p>Renewable fuel consumption: 19,880,878 gigajoules (including biomass and black liquor)</p> <p>Total renewable gigajoules per site:</p> <ul style="list-style-type: none"> • Lewiston, Idaho: 15,063,067 • Cypress Bend, Arkansas: 4,817,810 <p>Note: Volumes from invoices or measured process parameters; conversion factors from third party.</p>
302-3	Energy intensity	<p>Total energy consumed intensity: 6,039 kWh/ton total production</p> <p>Notes:</p> <ul style="list-style-type: none"> • Total production includes paper production and converted production. • Total energy includes electric, natural gas, propane, diesel fuel, gasoline, fuel oil, biomass and black liquor.
302-4	Reduction of energy consumption	There was no reduction in total energy consumption in 2023.
302-5	Reductions in energy requirements of products and services	<p>We are continuously working to improve energy efficiency and optimization. In 2023, we had a third party perform energy audits and identify projects. These projects have been prioritized and incorporated into our capital and budgeting process.</p> <p>When it comes to the high quality products we create, Clearwater Paper has a longstanding legacy of conserving energy and materials throughout our supply chain. We focus on the efficiency of our technology and continuously improving the circularity of our products and packaging.</p>

Indicator	Disclosure	2024 Response
GRI 303: WATER AND EFFLUENTS 2018		
3-3	Management of material topics	<p>Our approach to managing water focuses on water use reduction and the ongoing efficient use of water. We measure water use as total intake and relative to the tons of paper we produce. We monitor trends to assess usage patterns and annually set reduction goals for each facility. We work to reuse and recycle water within our processes, and we ultimately return the majority of the water we use back to its original source.</p> <p>For more information, see the Water Stewardship section on page 14 of our 2023 Sustainability Report.</p>
303-1	Interactions with water as a shared resource	<p>We strive to reduce our water consumption and identify ways to recycle and reuse water in our processes. The majority of the water we withdraw is returned to surface water after treatment or sent to a POTW. We track monthly water withdrawal and discharge to evaluate against water use reduction goals.</p>
303-2	Management of water discharge-related impacts	<p>We strictly adhere to all regulatory requirements for effluent discharge standards, which include regulatory agency permit requirements (federal, state and/or local). We are committed to continuously improve our performance on environmental stewardship.</p>

Indicator	Disclosure	2024 Response
GRI 303: WATER AND EFFLUENTS 2018		
303-3	Water withdrawal	<p>2023 water withdrawal: 66,801 megaliters</p> <p>Surface water: 59,379 megaliters</p> <p>Groundwater: 4,873 megaliters</p> <p>Third party water: 2,548 megaliters</p> <p>2023 water withdrawal by site:</p> <ul style="list-style-type: none"> • Lewiston, Idaho: 40,606 megaliters • Cypress Bend, Arkansas: 23,646 megaliters • Shelby, North Carolina: 2,001 megaliters • Las Vegas, Nevada: 543 megaliters <p>Notes:</p> <ul style="list-style-type: none"> • Using the WWF Water Risk Filter, our Dallas facility is located in a high water risk area. This site is less than 0.01% of water intake for Clearwater Paper • Using the Aqueduct Water Risk Atlas, our paper-producing facilities are not located in overall high water risk areas. • All water withdrawal considered to be from freshwater is <1,000 mg/L TDS. • Data is compiled from flow meters on incoming water, by source to the location or third-party water utility invoices.
303-4	Water discharge	<p>2023 total wastewater discharge: 61,681 megaliters</p> <p>Discharged after primary or primary and secondary treatment to surface water: 60,416 megaliters</p> <p>Discharged to off-site treatment: 1,265 megaliters</p> <p>BOD: 13,113 lbs./day*</p> <p>TSS: 19,376 lbs./day*</p> <p>*Priority substances include BOD, TSS and any others listed in permits.</p> <p>Notice of Violations in 2023: Two were issued for high flow and both were addressed quickly.</p>
303-5	Water consumption	<p>Total water consumed: 5,120 megaliters</p> <p>Data is calculated using water discharge minus water intake.</p>

Indicator	Disclosure	2024 Response
GRI 305: EMISSIONS 2016		
3-3	Management of material topics	<p>GHG emissions reduction is critical to sustainability and future generations. We measure our performance in energy use and emissions to ensure alignment with our SBTi approved goals, regulatory requirements and community interests. For more information, see the Energy & Emissions section on page 11 of our 2024 Sustainability Report.</p>
305-1	Direct (Scope 1) GHG emissions	<p>2023 Scope 1 GHG: 593,392 metric tons of CO₂ equivalent.</p> <p>GHG Metric tons by facility:</p> <ul style="list-style-type: none"> • Lewiston, Idaho: 278,941 • Cypress Bend, Arkansas: 203,582 • Shelby, North Carolina: 79,620 • Las Vegas, Nevada: 29,481 • Elwood, Illinois: 1,215 • Manchester Industries (five sites): 553 <p>2023 Biogenic CO₂ emissions: 1,776,159 metric tons of CO₂ equivalent</p> <p>Notes:</p> <ul style="list-style-type: none"> • Base year is 2021 due to SBTi approved goals. • Gases included: CO₂, CH₄, N₂O • Emission factors: Mandatory reporting of GHG; Final Rule (40 CFR 98) - Industrial Sector 2013
305-2	Energy indirect (Scope 2) GHG emissions	<p>2023 Scope 2 GHG (Location-Based): 358,422 metric tons of CO₂ equivalent</p> <p>2023 Scope 2 GHG (Market-Based): 319,967 metric tons of CO₂ equivalent</p> <p>Notes:</p> <ul style="list-style-type: none"> • Gases included: CO₂, CH₄, N₂O • Base year is 2021 due to SBTi approved goals. • Emission factors: USEPA eGRID, released 2024 and utility-specific emission factors.
305-3	Other indirect (Scope 3) GHG emissions	<p>2023 Scope 3 GHG: 2,047,164 metric tons of CO₂ equivalent</p> <p>For more information, see the Energy & Emissions section on page 11 of our 2024 Sustainability Report.</p>

Indicator	Disclosure	2024 Response
GRI 305: EMISSIONS 2016		
305-4	GHG emissions intensity	<p>Intensity figure in reporting year for Scope 1 (metric tons CO₂e per unit of activity): 0.360 Intensity figure in reporting year for Scope 2 (metric tons CO₂e per unit of activity): 0.194</p> <p>Notes:</p> <ul style="list-style-type: none"> • Metric used for the denominator is total paper/paperboard tons and converted tons produced. • GHG emissions included in the intensity ratio are Scope 1 and 2 market-based. • Gases include CO₂, CH₄ and N₂O.
305-5	Reduction of GHG emissions	<p>GHG emissions reduced as a direct result of reduction initiatives: 327 metric tons of CO₂ equivalent. Scope 1 reduction of 66 metric tons of CO₂ equivalent. Scope 2 reduction of 261 metric tons of CO₂ equivalent.</p> <p>Notes:</p> <ul style="list-style-type: none"> • Gases include CO₂, CH₄ and N₂O. • Base year is 2021 due to SBTi approved goals. • Capital projects reviewed and used expected reductions or actual usage reductions.
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x) and other significant air emissions	<p>NO_x = 1,821 MT SO₂ = 82 MT VOC = 911 MT PM = 409 MT HAP = 640 MT</p> <p>Emission factors are a mixture of EPA, state, NCASI and/or from stack testing.</p>

Indicator	Disclosure	2024 Response
GRI 306: WASTE 2020		
3-3	Management of material topics	<p>Our approach focuses on minimizing waste being generated, next recycle or reuse, and the last option is for waste to be sent to a landfill. Metrics include solid waste – landfilled, recycled, beneficially reused, energy recovery, composted and hazardous waste. Additionally, we developed a Program Element (PE) to define the minimum requirements for managing wastes and by-products generated at Clearwater Paper sites. This PE is designed to help ensure a systematic approach, with the goal that the wastes and by-products are managed within the context of prudent and sustainable company operations and compliance with applicable regulations is clear and demonstrable at all times. The PE applies to all Clearwater Paper sites and is applicable to all types of wastes and by-products.</p> <p>We reduce landfill waste by finding beneficial uses for our materials. For example, we recover and reuse chemicals from our pulp manufacturing process. We also partner with third parties looking to purchase our by-products, such as cardboard and plastic packaging.</p> <p>We have implemented a waste management standard requiring each facility to map waste streams for further analysis and to identify improvements to optimize beneficial uses, both as inputs to our manufacturing process and partnering with others for innovative solutions to reuse.</p> <p>We also track our waste-to-landfill data monthly at every facility. We utilize a third-party contractor to help ensure we are responsibly managing waste and recyclables. The third-party firm audits waste, recycling, treatment and disposal facilities that Clearwater Paper uses to manage some of the wastes. Their audit reports allow us to make informed decisions around outlets and opportunities for our waste and recyclables.</p> <p>For additional information on our waste management practices, see the Waste Management section on page 15 of our 2024 Sustainability Report.</p>
306-1	Waste generation and significant waste-related impacts	A waste tracker was developed and lists each process and/or department with wastes generated using inputs and outputs. Each waste stream generated on-site volume is tracked and identified with its disposition, and alternatives to landfilling are utilized as much as possible
306-2	Management of significant waste-related impacts	<p>The Vice President of Environmental, Health and Safety (EHS) holds a monthly call with all site EHS leaders where each mill shares successes and projects for other mills to implement. There is an additional corporate environmental professional who has oversight of all locations and works directly with on-site EHS personnel. We use a software that tracks environmental incidents with an investigation process and regulatory compliance requirements. On a monthly basis, Clearwater Paper tracks waste and we annually set goals for waste to landfill reduction at each facility.</p> <p>Additionally, Clearwater Paper utilizes chip mill waste as a fuel in a biomass boiler, utilizes pre- and post-consumer recycled paper in the manufacturing process and works with local resources to reduce waste generation and waste going to the landfill.</p>
306-3	Waste generated	<p>Solid waste: 50,205 metric tons</p> <p>Hazardous waste: 8.2 metric tons</p>

Indicator	Disclosure	2024 Response
GRI 306: WASTE 2020		
306-4	Waste diverted from disposal	<p>Non-hazardous* waste diverted from landfill include:</p> <ul style="list-style-type: none"> • Waste diverted from landfill and utilized on-site: 54,126 metric tons • Waste diverted from landfill and utilized off-site: 76,134 metric tons • Total waste diverted from landfill: 130,259 metric tons • Beneficial reuse: 44,411 metric tons • Energy recovery: 54,126 metric tons • Recycling: 19,611 metric tons • Composted: 12,111 metric tons <p>* 72% of non-hazardous waste generated is diverted from landfill, 28% is landfilled.</p> <p>Note: All hazardous waste is disposed of off-site as required by regulation. Clearwater Paper has a waste management program element which includes hazardous waste identification, on and off-site management, storage, inspections, proper disposal and record management.</p>
306-5	Waste directed to disposal	<p>Solid waste: 180,465 metric tons</p> <p>Hazardous waste: 8.2 metric tons</p> <p>Non-hazardous waste – landfill: 50,205 metric tons</p> <p>Note: All hazardous waste is disposed of offsite as required by regulation.</p>
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016		
3-3	Management of material topics	Any contractor that is hired and whose employees perform work on our site are screened by a third party. This screening includes sustainability metrics.
308-1	New suppliers that were screened using environmental criteria	Data not available as of report publication.
GRI 401: EMPLOYMENT 2016		
3-3	Management of material topics	See Our People Section on page 21 of our 2024 Sustainability Report.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our comprehensive benefits package addresses our employees' total wellbeing. Full-time employees are eligible for medical, dental, vision, disability and income protection, as well as company and matching contributions in our 401(k) plans. Where our employees are represented by a Collective Bargaining Agreement, we provide them benefits as specified in their agreement.

Indicator	Disclosure	2024 Response
GRI 401: EMPLOYMENT 2016		
401-3	Parental leave	See page 25 of our 2024 Sustainability Report.
GRI 402: LABOR/MANAGEMENT RELATIONS 2016		
3-3	Management of material topics	We are committed to complying with appropriate and applicable federal, state and local reporting requirements as they relate to significant operational changes. Additionally, where we have employees represented through collective bargaining agreements, we remain dedicated to operating within the mutually agreed upon commitments.
402-1	Minimum notice periods regarding operational changes	We are committed to complying with appropriate and applicable federal, state and local reporting requirements as they relate to significant operational changes. Additionally, where we have employees represented through collective bargaining agreements, we remain dedicated to operating within the mutually agreed upon commitments.
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
3-3	Management of material topics	<p>Clearwater Paper is committed to being a leader in the pulp and paper products industry in implementation of procedures and practices to create a safe workplace and to ensure compliance with applicable health and safety requirements. Workplace health and safety is actively managed by experienced professional teams charged with ensuring every employee's safety each working day. Each facility uses integrated safety processes to engage all employees in striving for continuous improvement. Clearwater Paper operates its facilities mindful of the responsibility to work safely to protect our employees, as well as others present at our facilities and our neighbors in the communities in which we operate.</p> <p>For additional details on our management approach to occupational health and safety, please see the Health & Safety section on page 23 of our 2024 Sustainability Report.</p>
403-1	Occupational health and safety management system	Clearwater Paper has established an Environmental, Health and Safety (EHS) management system that covers all employees and contractors at our locations. Our EHS management system requires all locations to comply with regulatory requirements and internal program elements. It applies to all employees and contractors doing work at our locations. Location activities include manufacturing, warehousing and maintenance of these operations. Suppliers and third-party warehouse operations are not covered by Clearwater Paper's EHS management system.
403-2	Hazard identification, risk assessment and incident investigation	Clearwater Paper has an established, proactive risk assessment and risk management program (Aspects and Impacts) that actively tracks identified risk and risk reduction based on the hierarchy of controls. Each operating site had an annual target of risk reduction measured and communicated through periodic scorecards and metrics. Employees are engaged in risk reporting, risk assessments and risk reduction projects.
403-3	Occupational health services	Clearwater Paper believes healthier individuals will make a healthier workforce. At company facilities that have onsite medical resources, employees are encouraged to seek guidance for both occupational and non-occupational conditions as the staff's qualifications allow. This service helps promote general, healthy practices and support employees during various stages of life.

Indicator	Disclosure	2024 Response
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
403-4	Worker participation, consultation and communication on occupational health and safety	Clearwater Paper encourages employee ownership, which is included in the company's Environmental Health & Safety (EHS) Excellence Strategy – a framework for EHS excellence. Each operating facility has a dedicated EHS Annual Plan with activities to promote and includes all five elements of our EHS management strategy. Also, sites have safety committees, either mill-wide or topic-specific, to be included in the development and ownership of EHS activities.
403-5	Worker training on occupational health and safety	Clearwater Paper provides training to ensure safety and compliance including new-hire, annual refresh/renewal, job-specific, new role and/or responsibilities, and new policy, procedures and expectations. Annual training is completed and tracked through online software, including testing to ensure comprehension of information. Communication is primarily provided to employees through classroom/meetings, bulletin information boards, email and home mailings. Training is provided during paid working hours and is mandatory. Training topics include regulatory, job-specific training including procedures, new equipment and process training. In addition, Clearwater Paper utilizes aspects and impacts for hazard identification specific to task, with training on this process and the hazards.
403-8	Workers covered by an occupational health and safety management system	100% of our employees (permanent and temporary) are covered by our EHS policy and our occupational health and safety programs.
403-9	Work-related injuries	<p>No work-related fatalities Lost time injuries: 33 Lost time rate: 1.04 Recordable injuries: 107 Recordable rate: 3.38</p> <p>Main types of work-related injuries: ergonomics, walking/working surfaces, machine safety Number of hours worked: 6,334,525 Injury severity (number of lost days): 1,601 Serious injury and fatality risk (SIF) case rate: 0.13 Proactive safety risk reduction: 27%</p> <p>Clearwater Paper uses a proactive risk identification to prioritize risks directly associated with tasks performed by operations and maintenance employees. Tasks and hazards are identified through observations and discussion with employees and ranked using a three-part risk matrix: severity of injury outcome, control in place at the time and the effectiveness of the control in place. Once hazards and exposures are identified, area leaders and effected employees will utilize the Hierarchy of Controls model to identify and implement the best-suited preventive action to control our risk exposure. Annual risk reduction goals are set and tracked by each site to continually execute a risk-based approach for managing serious injuries and fatalities.</p> <p>Note: Data does not include COVID-19 cases.</p>

Indicator	Disclosure	2024 Response
GRI 404: TRAINING AND EDUCATION 2016		
3-3	Management of material topics	Clearwater Paper is dedicated to career growth and development of our employees. In addition to required annual environmental, health, safety and cultural training, every employee is afforded the opportunity to pursue growth and development through on-the-job experiences as well as education. Based on the technical aspects of our manufacturing processes, every employee operating equipment goes through position-specific skills training.
404-1	Average hours of training per year per employee	Average hours of online training per employee: 6+ hours Average hours of developmental training per employee: approximately 30 minutes • Total does not include on-the-job training or training not recorded in our online system.
404-3	Percentage of employees receiving regular performance and career development reviews	Year-end data: 100% completion* Quarterly check-in data: 98.8% completion *The opportunity is there for 100% of salaried population.
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		
3-3	Management of material topics	See Our People section on page 21 and Corporate Governance section on page 33 of our 2024 Sustainability Report.
405-1	Diversity of governance bodies and employees	Female – Board of Directors: 33.3% Male – Board of Directors: 66.7% Female – Total employees: 16.2% Male – Total employees: 83.8% Underrepresented groups – Total salaried: 12.8% Underrepresented groups – Total hourly: 20.1%
GRI 406: NON-DISCRIMINATION 2016		
3-3	Management of material topics	Clearwater Paper maintains an Equal Employment Opportunity policy and Non-Harassment/Non-Discrimination policy which forbids any work-related behaviors that would constitute unlawful discrimination or harassment in violation of the federal employment laws of the United States and/or any similar state or local law or regulation. The company implements measures to train employees and managers about the prohibition against discrimination or harassment and maintains a complaint reporting mechanism that allows aggrieved persons to raise claims by reporting concerns through multiple avenues.
406-1	Incidents of discrimination and corrective actions taken	During the 2023 reporting year, 15 claims of discrimination were made and one remains open. All other discrimination claims were investigated and closed or resolved.

Indicator	Disclosure	2024 Response
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016		
3-3	Management of material topics	We recognize and respect the legal right of employees to form, join or not to join a trade union, and to bargain collectively without fear of reprisal, intimidation or harassment.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We recognize and respect the legal right of employees to form, join or not to join a trade union, and to bargain collectively without fear of reprisal, intimidation or harassment.
GRI 411: RIGHT OF INDIGENOUS PEOPLES 2016		
3-3	Management of material topics	Clearwater Paper maintains working relationships with tribal representatives in the area of anadromous fish research. Our Lewiston, Idaho, pulp and paper facility is located adjacent to the Clearwater River, which flows through the Nez Perce tribal reservations boundaries. We have also historically worked with the Nez Perce Tribe on regional air studies that involved Clearwater Paper's air emissions, of which the Tribe has some jurisdiction over the air district.
411-1	Incidents of violations involving rights of Indigenous peoples	Zero incidents of violations involving rights of Indigenous peoples were reported in 2023.
GRI 413: LOCAL COMMUNITIES 2016		
3-3	Management of material topics	See Our People section on page 21 of our 2024 Sustainability Report.
413-1	Operations with local community engagement, impact assessments and development programs	See Our People section on page 21 of our 2024 Sustainability Report.
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016		
3-3	Management of material topics	Any contractor that is hired, as well as any of their employees that perform work on our site, are screened by a third party. This screening includes safety metrics.
414-1	New suppliers that were screened using social criteria	Data not available as of report publication.
414-2	Negative social impacts in the supply chain and actions taken	See our Supplier Code of Conduct .

Indicator	Disclosure	2024 Response
GRI 415: PUBLIC POLICY 2015		
3-3	Management of material topics	<p>Clearwater Paper believes that it is in the best interests of the company, its employees and stockholders to actively participate in the public policy-making process. The company believes it is their right and obligation to responsibly engage with public officials on important issues that may affect the company's ability to operate, protect assets and ensure employment of our workforce. The company engages in the process through legislative meetings, one-on-one meetings and through participation in trade associations, grassroots lobbying efforts and professional lobbyists.</p> <p>Clearwater Paper engages in the policy-making process through several key, strategic avenues.</p> <p>Industry Associations: Clearwater Paper is a dues-paying member of state and national trade associations, both forest products industry specific as well as broader business associations. Through some of these organizations, we monitor public policy and compliance issues that have impact for our business, employees and other stakeholders. Through some of these organizations, we have positive and collective discussions with policymakers and regulators, with the goal of finding solutions that work for our company, industry and interested stakeholders.</p>
415-1	Political contributions	<p>Membership of Business and Trade Associations: Clearwater Paper is a member of the following associations: American Forest and Paper Association (AF&PA), the Forest Stewardship Council (FSC®), the Sustainable Forestry Initiative (SFI®), Idaho Association of Commerce & Industry (IACI), National Council of Air and Stream Improvement (NCASI), the Northwest Pulp and Paper Association, the Arkansas Forest and Paper Council, the North Carolina Manufacturers Alliance (NCMA), the Sustainable Packaging Coalition (including the How to Recycle Program), the Foodservice Packaging Institute, the Paper Cup Alliance, the Paper Recovery Alliance, the Paperboard Packaging Council, Women Impacting Storebrand Excellence (WISE), the Programme for the Endorsement of Forest Certification (PEFC) and numerous local Chambers of Commerce. Participation in these organizations fulfills commercial, community and public policy engagement goals. Some of these organizations engage in lobbying and we track and report applicable non-deductible expenditures based on IRS rules.</p> <p>Political Contributions: Clearwater Paper utilizes corporate funds to occasionally support company positions on important public policy issues and state candidates where contributions are allowed by law. Expenditure of such resources always strictly follow the individual state and federal laws governing contributions to candidates or issue campaigns. Clearwater Paper currently does not have a federally registered employee political action committee (PAC), and as such does not contribute to candidates for U.S. federal offices.</p>

Indicator	Disclosure	2024 Response
GRI 417: MARKETING AND LABELING 2016		
3-3	Management of material topics	We sell high-quality paper products and strictly adhere to all applicable regulatory requirements associated with our products. Although our products are not generally subject to specific safety labeling requirements, we use known-source input material to ensure quality and environmental stewardship.
417-1	Requirements for product and service information and labeling	We assess and manage risks associated with the inclusion of harmful chemicals in products via our Chemical Approval Standard, which is approved by our VP of Environmental Health and Safety. All chemicals are required to have a Safety Data Sheet (SDS) as specified by OSHA HAZCOM (29 CFR 1910.1200).
417-2	Incidents of non-compliance concerning product and service information and labeling	We had zero incidents of non-compliance with product labeling and safety regulatory compliance in 2023.
GRI 418: CUSTOMER PRIVACY 2016		
3-3	Management of material topics	See Clearwater Paper Corporation's Privacy Notice on our website and the Business Ethics & Risk Management section on page 36 of our 2024 Sustainability Report.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	We had no incidents of substantiated complaints in 2023.

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

Topic	Accounting Metric	Code	2024 Response
Greenhouse Gas Emissions	Gross global Scope 1 emissions	RR-PP-110a.1	593,392 MT CO ₂ e 1,776,159 MT CO ₂ e Biogenic
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets	RR-PP-110a.2	See the Energy & Emissions section on page 11 of our 2024 Sustainability Report.
Air Quality	NO _x emissions		1,821 MT
	SO ₂		82 MT
	Volatile Organic Compounds (VOCs) emissions	RR-PP-120a.1	911 MT
Energy Management	Particulate matter (PM) emissions		409 MT
	Hazardous Air Pollutants (HAPs)		640 MT
	Total energy consumed		35,903,280 GJ
Water Management	Percentage grid electricity	RR-PP-130a.1	8.6%
	Percentage from biomass		13%
	Percentage from other renewable energy		42%
Water Management	(1) Total water withdrawn		(1) 66,801 m ³
	(2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RR-PP-140a.1	(2) 5,120 m ³ Using the World Resources Institute Aqueduct, the baseline high stress is 26% and extremely high stress is 0%.
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RR-PP-140a.2	See Water Stewardship section on page 14 of our 2024 Sustainability Report.

Topic	Accounting Metric	Code	2024 Response
Supply Chain Management	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard	RR-PP-430a.1	(1) 100%
	Percentage of wood fiber (2) meeting other fiber sourcing standards and percentage to each standard		(2) 0%
	Amount of recycled and recovered fiber procured	RR-PP-430a.2	See Recycled and Alternative Fiber Usage data on page 41 of our 2024 Sustainability Report.
Activity Metrics	Pulp production	RR-PP-000.A	755,855 tons
	Paper production	RR-PP-000.B	<p>1,647,722 Air Dried Tons (ADT) paper PM: 1,239,507 ADT 408,215 ADT converted paper</p> <p>Note:</p> <ul style="list-style-type: none"> PM: paper production from a paperboard/tissue machine.
	Total wood fiber sourced	RR-PP-000.C	Purchased wood: 2,081,208 Bone Dried Ton (BDT) Purchased Pulp: 326,839 metric tons

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD) INDEX

Clearwater Paper is committed to aligning with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Ongoing steps include increased Board and senior management oversight of climate-related risks and opportunities, making progress on climate-related targets and publicly reporting 2023 data to CDP (formerly the Carbon Disclosure Project). Through these efforts, we are beginning to better assess, measure, manage and disclose our climate-related risks and opportunities, performance and approach to transitioning to a low-carbon economy.

We recognize climate change as a high-priority issue to both our business and our stakeholders. This sustainability report summarizes our climate-related governance and strategy approach to climate risk management and related metrics as of December 31, 2023. It reflects our continuing efforts to incorporate climate risk and opportunity into our core business strategy and disclosure. Steps we have taken are referenced throughout this report and our [2024 CDP Corporate Questionnaire Response](#).

TCFD Recommendation	Clearwater Paper Disclosure	Disclosure Source
Governance: Disclose the organization's governance around climate-related risks and opportunities.	Describe the Board's oversight of climate-related risks and opportunities.	CDP Corporate Questionnaire 2024: 4.1.1, 4.1.2 See the Corporate Governance section on pages 33-35 of our 2024 Sustainability report
	Describe management's role in assessing and managing climate-related risks and opportunities.	CDP Corporate Questionnaire 2024: 4.3, 4.3.1
Strategy: Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy and financial planning where such information is material.	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	CDP Corporate Questionnaire 2024: 2.1, 2.2, 2.4
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.	CDP Corporate Questionnaire 2024: 3.1.1, 3.6, 5.3.1, 5.3.2 See the Energy & Emissions section on page 11 of our 2024 Sustainability Report
	Describe the resilience of the organization's strategy taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	CDP Corporate Questionnaire 2024: 5.1, 5.2
Risk Management: Disclose how the organization identifies, assesses and manages climate-related risks.	Describe the organization's processes for identifying and assessing climate related risks.	CDP Corporate Questionnaire 2024: 2.2, 2.2.1, 2.2.2, 2.4
	Describe the organization's processes for managing climate related risks.	CDP Corporate Questionnaire 2024: 2.2.2
	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	CDP Corporate Questionnaire 2024: 2.2.2, 2.4

TCFD Recommendation	Clearwater Paper Disclosure	Disclosure Source
	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	See the Energy & Emissions section on page 11 of our 2024 Sustainability Report SASB Index
Metrics and targets: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities, where such information is material.	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	CDP Corporate Questionnaire 2024: 7.6, 7.7, 7.8 See the Energy & Emissions section on page 11 of our 2024 Sustainability Report GRI Index: 305-1, 305-2, 305-3, 305-4, 305-5
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	7.53.1, 7.53.2 See the Our Goals & Progress section on page 8 of our 2024 Sustainability Report See the Energy & Emissions section on page 11 of our 2024 Sustainability Report

