

Global Reporting Initiative (GRI) Index

International Paper has reported the information cited in this GRI content index for the period from 1 January 2022 to 31 December 2022 with reference to the GRI Standards

GRI Disclosure	Description	Responses
The organization and its reporting practices		
2-1	Organizational details	<p>International Paper</p> <p>International Paper Company is a New York corporation. Certain operations are conducted by joint ventures that we cannot operate solely for our benefit. International Paper is publicly traded under the ticker symbol IP.</p> <p>Global Headquarters 6400 Poplar Ave Memphis, TN 38197</p> <p>2022 Sustainability Report, "Who We Are" pg. 7</p> <p>2022 10-K "Business" pg. 5</p> <p>Countries of operation: 2022 Annual Report, "General" pg. 21; "2022 Listing of Facilities" pg. 123</p>
2-2	Entities included in the organization's sustainability reporting	2022 10-K, " Properties " pg. 25
2-3	Reporting period, frequency and contact point	We report on an annual basis. All data are reported as of Dec. 31, 2022, unless otherwise stated.
2-4	Restatements of information	This year we have reported the emissions related to power sales (RECs) separately. These emissions constitute part of our Scope 2 market-based emissions which form the basis for our Vision 2030 GHG target. In addition, as a result of our ongoing efforts to improve our data collection and verification process for greenhouse gas emissions, there was an update in our Scope 1 and Scope 3 emissions for 2019 that reflects the most accurate, up-to-date data from our facilities.
2-5	External assurance	We do not provide external assurance.

GRI Disclosure	Description	Responses
Activities and Workers		
2-6	Activities, value chain and other business relationships	<p>Sector, activities, products and services: 2022 Sustainability Report, "Who We Are" pg. 7</p> <p>Products</p> <p>2022 10-K, "Business" pg. 1</p> <p>Markets served:</p> <p>North America</p> <p>Europe, Middle East and Africa</p> <p>South America</p> <p>Asia</p> <p>Scale of organization: 2022 Annual Report, "IP at a Glance" pg. 3</p>
2-7	Employees	<p>2022 Sustainability Report, "Diversity and Inclusion" pg. 61</p> <p>2022 10-K, "Human Capital" pg. 2</p>

GRI Disclosure	Description	Responses
Governance		
2-9	Governance structure and composition	<p>2022 Sustainability Report, "Sustainability Oversight" pg. 17</p> <p>Governance Documents</p> <p>2023 Proxy Statement, "Corporate Governance" pg. 22</p>
2-10	Nomination and selection of the highest governance body	<p>2023 Proxy Statement, "Election of 11 Directors" pg. 12</p>
2-11	Chair of the highest governance body	<p>Mark Sutton, Chairman of the Board of Directors and CEO</p>
2-12	Role of the highest governance body in overseeing the management of impacts	<p>2022 Sustainability Report, "Responsible Governance" pg. 14</p> <p>2022 Sustainability Report, "Responsible Sourcing" pg. 15</p> <p>2022 Sustainability Report, "Stakeholder Engagement" pg. 15</p> <p>2022 Sustainability Report, "Sustainability Oversight" pg. 17</p> <p>2022 Sustainability Report, "Forsite™ Mapping and Monitoring" pg. 25</p> <p>2022 Sustainability Report, "Sustainable Operations" pg. 46</p> <p>2022 Sustainability Report, "Promote employee well-being and safety" pg. 60</p> <p>2023 Proxy Statement, "Corporate Governance" pg. 30</p> <p>2022 10-K, "Risk Factors" pg. 9</p> <p>2022 TCFD Report, "Governance" pg. 1; "Strategy" pg. 3</p>
2-13	Delegation of responsibility for managing impacts	<p>2022 Sustainability Report, "Responsible Governance" pg. 14</p> <p>2022 Sustainability Report, "Sustainability Oversight" pg. 17</p> <p>2023 Proxy Statement, "How We Build the Right Board for Our Company" pg. 13; "Corporate Governance" pg. 22</p>

GRI Disclosure	Description	Responses
Governance (continued)		
2-14	Role of the highest governance body in sustainability reporting	Our Disclosure Committee reviews and gives input on IP's sustainability reporting each year. Significant changes to reporting practices are vetted through our corporate councils and steering teams. 2022 TCFD Report, " Governance " pg. 1; " Risk Management " pg. 8
2-15	Conflicts of interest	Code of Conduct, " Conflicts of Interest " pg. 20 Related Person Transactions Policy and Procedures
2-16	Communication of critical concerns	Code of Conduct Ethics and Compliance Ethics IP 2023 Proxy Statement, " Commitment to Sound Corporate Governance and Ethical Conduct " pg. 31
2-17	Collective knowledge of the highest governance body	2023 Proxy Statement, " Diversity of our Directors " and " Our Nominees " pg. 18 2022 TCFD Report, " Governance " pg. 1
2-18	Evaluation of the performance of the highest governance body	2023 Proxy Statement, " Annual Board, Committee and Individual Director Self-Assessment " pg. 23 Governance
2-19	Remuneration policies	2023 Proxy Statement, Compensation Discussion & Analysis (CD&A) pg. 47
2-20	Process to determine remuneration	2023 Proxy Statement, Compensation Discussion & Analysis (CD&A) pg. 47
2-21	Annual total compensation ratio	2023 Proxy Statement, Executive Compensation pg. 76

GRI Disclosure	Description	Responses
Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	<p>2022 Sustainability Report, “From our CEO” pg. 4</p> <p>2022 Sustainability Report, “A Conversation with our CSO” pg. 5</p>
2-23	Policy commitments	<p>2022 Sustainability Report, “Responsible Sourcing” pg. 15</p> <p>2022 Sustainability Report, “Sustainability Oversight” pg. 17</p> <p>2022 Sustainability Report, “Climate Risk Management” pg. 18</p> <p>2022 Sustainability Report, “Vision 2030 Goals and Targets” pg. 19</p> <p>2022 Sustainability Report, “Responsible Fiber Procurement” pg. 24</p>
2-24	Embedding policy commitments	<p>2022 Sustainability Report, “Responsible Sourcing” pg. 15</p> <p>2022 Sustainability Report, “Stakeholder Engagement” pg. 15</p> <p>2022 Sustainability Report, “Ethics and Integrity” pg. 15</p> <p>2022 Sustainability Report, “Sustainability Oversight” pg. 17</p> <p>2022 Sustainability Report, “Climate Risk Management” pg. 18</p> <p>2022 Sustainability Report, “Vision 2030 Goals and Targets” pg. 19</p> <p>2022 Sustainability Report, “Responsible Fiber Procurement” pg. 24</p>
2-26	Mechanisms for seeking advice and raising concerns	<p>Code of Conduct</p> <p>Ethics and Compliance</p> <p>Ethics IP</p> <p>2023 Proxy Statement, “Commitment to Sound Corporate Governance and Ethical Conduct” pg. 27</p>

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2-27	Compliance with laws and regulations	Remediation costs are recorded in the consolidated financial statements when they become probable and reasonably estimable. International Paper has estimated the probable liability associated with these environmental remediation matters, including those described herein, to be approximately \$243 million (\$251 million undiscounted) in the aggregate as of December 31, 2022.																																																																																																				
2-28	Membership associations	<table border="1"> <thead> <tr> <th data-bbox="1086 592 1659 724">Organization</th> <th data-bbox="1672 592 1912 724">Participation at the Governance Level</th> <th data-bbox="1925 592 2119 724">Participation in Projects or Committees</th> </tr> </thead> <tbody> <tr><td>American Forest and Paper Association</td><td>X</td><td>X</td></tr> <tr><td>BlueGreen Alliance</td><td></td><td>X</td></tr> <tr><td>Business Roundtable</td><td>X</td><td>X</td></tr> <tr><td>Center for Baby & Adult Hygiene Products</td><td>X</td><td>X</td></tr> <tr><td>Confederation of European Paper Industries</td><td>X</td><td>X</td></tr> <tr><td>Corporate Eco Forum</td><td></td><td>X</td></tr> <tr><td>Ellen MacArthur Foundation</td><td></td><td>X</td></tr> <tr><td>EDANA, Nonwovens Association</td><td></td><td>X</td></tr> <tr><td>Fibre Box Association</td><td>X</td><td>X</td></tr> <tr><td>Forest Resources Association</td><td>X</td><td>X</td></tr> <tr><td>Forest Stewardship Council®</td><td>X</td><td>X</td></tr> <tr><td>INDA, Association of the Nonwoven Fabrics Industry</td><td></td><td>X</td></tr> <tr><td>Institute of Scrap Recycling Industries (ISRI)</td><td>X</td><td>X</td></tr> <tr><td>International Conservation Caucus Foundation</td><td>X</td><td>X</td></tr> <tr><td>International Molded Fibers Associations (IMFA)</td><td></td><td>X</td></tr> <tr><td>International Safe Transit Association (ISTA)</td><td>X</td><td>X</td></tr> </tbody> </table>	Organization	Participation at the Governance Level	Participation in Projects or Committees	American Forest and Paper Association	X	X	BlueGreen Alliance		X	Business Roundtable	X	X	Center for Baby & Adult Hygiene Products	X	X	Confederation of European Paper Industries	X	X	Corporate Eco Forum		X	Ellen MacArthur Foundation		X	EDANA, Nonwovens Association		X	Fibre Box Association	X	X	Forest Resources Association	X	X	Forest Stewardship Council®	X	X	INDA, Association of the Nonwoven Fabrics Industry		X	Institute of Scrap Recycling Industries (ISRI)	X	X	International Conservation Caucus Foundation	X	X	International Molded Fibers Associations (IMFA)		X	International Safe Transit Association (ISTA)	X	X	<table border="1"> <thead> <tr> <th data-bbox="2159 592 2732 724">Organization</th> <th data-bbox="2745 592 2985 724">Participation at the Governance Level</th> <th data-bbox="2998 592 3225 724">Participation in Projects or Committees</th> </tr> </thead> <tbody> <tr><td>National Association of Manufacturers</td><td>X</td><td>X</td></tr> <tr><td>National Council for Air and Stream Improvement</td><td>X</td><td>X</td></tr> <tr><td>National Industrial Transportation League</td><td>X</td><td>X</td></tr> <tr><td>ORCHSE Strategies, LLC</td><td></td><td>X</td></tr> <tr><td>Paper and Packaging Board</td><td>X</td><td>X</td></tr> <tr><td>Pulp and Paper Safety Association</td><td></td><td>X</td></tr> <tr><td>Sustainable Forestry Initiative®</td><td>X</td><td>X</td></tr> <tr><td>Sustainable Packaging Coalition (SPC)</td><td></td><td>X</td></tr> <tr><td>Technical Association of the Pulp & Paper Industry Inc.</td><td></td><td>X</td></tr> <tr><td>Two Sides, Two Sides North America</td><td>X</td><td>X</td></tr> <tr><td>U.S.-China Business Council (USCBC)</td><td></td><td>X</td></tr> <tr><td>U.S.-Poland Business Council (USPBC)</td><td>X</td><td>X</td></tr> <tr><td>Women's Business Enterprise National Council</td><td></td><td>X</td></tr> <tr><td>World Business Council for Sustainable Development</td><td>X</td><td>X</td></tr> <tr><td>World Environment Center</td><td></td><td>X</td></tr> </tbody> </table>	Organization	Participation at the Governance Level	Participation in Projects or Committees	National Association of Manufacturers	X	X	National Council for Air and Stream Improvement	X	X	National Industrial Transportation League	X	X	ORCHSE Strategies, LLC		X	Paper and Packaging Board	X	X	Pulp and Paper Safety Association		X	Sustainable Forestry Initiative®	X	X	Sustainable Packaging Coalition (SPC)		X	Technical Association of the Pulp & Paper Industry Inc.		X	Two Sides, Two Sides North America	X	X	U.S.-China Business Council (USCBC)		X	U.S.-Poland Business Council (USPBC)	X	X	Women's Business Enterprise National Council		X	World Business Council for Sustainable Development	X	X	World Environment Center		X
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2-29	<p>Approach to stakeholder engagement</p>	<p>2022 Sustainability Report, “A Conversation with our CSO” pg. 5</p> <p>2022 Sustainability Report, “Responsible Governance” pg. 14</p> <p>2022 Sustainability Report, “Stakeholder Engagement” pg. 15</p> <p>2022 Sustainability Report, “GRI 2-29” pg. 77</p> <p>We employ a variety of stakeholder engagement methods to assess key issues, associated risks and opportunities, and to help inform and prioritize our sustainability strategy. These engagement methods and the subsequent analysis help us understand how well we are fulfilling our responsibility as a:</p> <ul style="list-style-type: none"> ▪ Valuable partner for customers and suppliers. ▪ Sound investment for shareholders. <p>Engagement Method by Stakeholder:</p> <p>We mapped our stakeholders’ priority issues across our value chain, which helps us identify and address key impacts where they occur.</p> <p>COMMUNITIES</p> <p><i>Importance</i></p> <ul style="list-style-type: none"> ▪ Our company succeeds when our communities succeed ▪ Maintaining strong relationships with our communities gives us social license to operate ▪ Our business is a key component of the economic success of our local communities ▪ Our communities each face unique challenges <p><i>How We Engage</i></p> <ul style="list-style-type: none"> ▪ Economic and charitable relationships ▪ Employee-led fundraising ▪ Plant tours ▪ Community Advisory Councils <p><i>Key Topics</i></p> <ul style="list-style-type: none"> ▪ Volunteerism ▪ Media ▪ Product donations ▪ Air emissions ▪ Economic impact ▪ Community engagement ▪ Sustainable jobs ▪ Water use and water quality <p><i>Our Response</i></p> <ul style="list-style-type: none"> ▪ Mobilizing our people, products and resources to address critical needs in the communities where our employees live and work <ul style="list-style-type: none"> ▪ Beneficial employer for our employees. ▪ Good neighbor for the communities where we live and work. One such stakeholder engagement method is to conduct wide-ranging dialogues, which allows us to: <ul style="list-style-type: none"> – Identify potential solutions to stakeholder issues. – Work constructively and communicate openly to address any concerns. – Articulate our position on key issues. – Explain the inherent value of fiber-based products. – Work with each stakeholder group to define or improve standards and voluntary commitments. – Support mutual learning. – Develop an appreciation of the significance and complexity of stakeholder issues. ▪ Ensuring that our Community Advisory Councils meet regularly and maintain open dialogue about community concerns and opportunities for collaboration and improvement ▪ Proactively engaging with community stakeholders to address water-related issues within the watershed ▪ Reducing our air emissions by: <ul style="list-style-type: none"> – Implementing efficient manufacturing technologies – Investing in energy efficiency improvements – Fuel switching – Operating our mills with approximately 70% energy from carbon-neutral biomass residuals rather than fossil fuels

GRI Disclosure	Description	Responses
2-29	<p>Approach to stakeholder engagement (continued)</p>	<p>CUSTOMERS</p> <p>Importance</p> <ul style="list-style-type: none"> Without our customers, we would not exist Customer expectations and needs influence our product and service innovation Changing technology and consumer demands present an opportunity for renewable, recyclable products to provide sustainable solutions <p>How We Engage</p> <ul style="list-style-type: none"> Sales relationships Regular site visits Meetings Surveys Special events Online communications Onsite/forestry tours <p>Key Topics</p> <ul style="list-style-type: none"> Forest Conservation Sustainable fiber supply Climate change Water stewardship Circular economy & product sustainability Safety Diversity & Inclusion Community Engagement <p>Our Response</p> <ul style="list-style-type: none"> Creating innovative, sustainable and circular products that help customers achieve their objectives Establishing goals to produce the products our customers need while being responsible <p>stewards of the world's natural resource and contributing to a more sustainable, low-carbon future</p> <ul style="list-style-type: none"> Collaborating with customers to meet sustainability objectives through technology and innovation collaborations Measuring progress against our Vision 2030 targets related to key customer focus areas Advancing sustainability throughout our value chain Having our subject-matter experts meet regularly to discuss product and service innovation Actively engage and respond to surveys and questionnaires regarding our environmental impacts and GHG emissions
		<p>EMPLOYEES</p> <p>Importance</p> <ul style="list-style-type: none"> International Paper is the most successful and competitive when our employees are safe, engaged and appreciated Engaged employees drive significant and sustainable outcomes, and good leaders inspire colleagues to drive team success Employee well-being and capabilities influence our operational performance and value creation <p>How We Engage</p> <ul style="list-style-type: none"> Safety programs Safety Leadership Training Employee Networking Circles (ENCs) Employee training <p>Key Topics</p> <ul style="list-style-type: none"> Intranet sites Presentations and Town Halls Engagement surveys Company-wide communications Facility-level communications Diversity and inclusion Employee development Employee engagement Safety Ethics Stewardship <p>Our Response</p> <ul style="list-style-type: none"> Looking out for our people each day to ensure everyone returns home safely <ul style="list-style-type: none"> Achieving injury-free operations by providing safe work conditions, promoting accountability and responsibility and using a number of safety indicators to ensure safe work actions Executing our LIFE (Life-Changing Injury and Fatality Elimination) initiative Striving for a collaborative and inclusive workplace that engages all employees Providing the tools and opportunities for employees to develop and succeed Measuring employee engagement through surveys, and creating team improvement plans based on employee feedback Conducting diversity and inclusion training and fostering employee networking circles (ENCs)

GRI Disclosure	Description	Responses
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Stakeholder Engagement (continued)

2-29

Approach to stakeholder engagement (continued)

GOVERNMENTS

Importance

- Public policy and regulations created at national, regional and local levels impact our business, forests and communities

How We Engage

- Legislative meetings
- Trade associations meetings
- Formal hearings
- Policy-based organizations collaboration
- One-on-one meetings
- Facility visits

Key Topics

- Health and safety
- Climate policy
- Sustainable manufacturing
- Supply chain resilience
- Combatting illegal logging
- Economic and environmental benefits of sustainable forestry
- Personal care products
- Workforce recruitment and retention
- Product bans
- Extended producer responsibility
- Transportation and Infrastructure
- Corporate tax reform
- Global trade
- Paper recycling, recovery and circularity
- Biomass residuals carbon neutrality

Our Response

- Advocating at all levels of government, including policymakers and legislators, to inform and influence legislative and regulatory issues
- Committing to meet or exceed legal requirements to uphold our high ethical standards and to do the right things, in the right ways, for the right reasons — all of the time
- Educating policy makers on our commitment to sustainable forestry, third-party fiber certification, reduced emissions, responsible resource management and efficient use of renewable biomass and recycling

NON-GOVERNMENTAL ORGANIZATIONS

Importance

- Non-Governmental Organizations (NGOs) update us on social and environmental impact issues so that we can work continuously to improve our performance
- They encourage us to increase transparency and communication of our sustainability performance
- NGOs provide opportunities for us to align our global citizenship strategy with other interested organizations
- NGOs serve as a powerful partner to help accelerate positive sustainability outcomes

How We Engage

- External communications
- InternationalPaper.com
- Corporate email forms
- Participation in conferences and forums
- Public-private partnerships and engagement on select topics
- Strategic partnerships and consultation on material issues

Key Topics

- Air + GHG Emissions
- Climate change
- Disaster relief
- Education
- Health and wellness

- Hunger (food insecurity)
- Recycling
- Sustainable forestry
- Water stewardship

Our Response

- Incorporating feedback in developing internal environmental and social programs
- Working continuously to reduce our global manufacturing emissions — including GHG, SO₂, NO_x and particulate matter — in order to improve our impact on the planet
- Establishing strategic partnerships to help us identify areas where we can make the greatest impact in sustainability

GRI Disclosure	Description	Responses		
Stakeholder Engagement (continued)				
2-29	Approach to stakeholder engagement (continued)	<p>SHAREHOLDERS</p> <p><i>Importance</i></p> <ul style="list-style-type: none"> Our investors provide financial, institutional and various other types of support that enable International Paper to continue to thrive as a global business Accountability to investors requires us to monitor both financial and non-financial performance and issues material to our business Communicating performance to investors strengthens our reputation 	<p><i>How We Engage</i></p> <ul style="list-style-type: none"> Annual Shareholders Meeting Quarterly earnings conference calls Regular calls and in-person meetings Business strategies Financial returns Financial stewardship Risk mitigation <p><i>Key Topics</i></p> <ul style="list-style-type: none"> Business strategies 	<ul style="list-style-type: none"> Financial returns Financial stewardship Risk mitigation <p><i>Our Response</i></p> <ul style="list-style-type: none"> Ensuring we are doing our part to address environmental and social issues material to our business Continually driving meaningful business results by setting goals and targets and monitoring the changing landscapes
<hr/>				
2-30	Collective bargaining agreements	<p>As of January 1, 2022, of our more than 32,000 U.S. employees, more than 22,000 were hourly, with unions representing approximately 62% of hourly employees — approximately 46% of which were represented by the United Steelworkers Union (USW). International Paper, the USW and several other unions entered into four master agreements covering various mills and converting facilities.</p>		

GRI Disclosure	Description	Responses
GRI 3: Material Topics		
3-1	Process to determine material topics	<p>2022 Sustainability Report, "Responsible Sourcing" pg. 15</p> <p>2022 Sustainability Report, "Materiality Assessment Refresh" pg. 17</p> <p>2022 Sustainability Report, "Climate Risk Management" pg. 18</p> <p>2022 Sustainability Report, "Responsible Fiber Procurement" pg. 24</p>
3-2	List of material topics	<p>2022 Sustainability Report, "Our Sustainability Strategy: Vision 2030" pg. 16</p> <p>2022 Sustainability Report, "GRI 3-2" pg. 81</p> <p>MATERIAL ISSUES:</p> <p>Healthy & Abundant Forests Forest stewardship Deforestation Sustainable forestry Forestland conservation & restoration Fiber sourcing & certification Biodiversity</p> <p>Sustainable Operations Climate change and GHG emissions Energy consumption Renewable energy Water stewardship Air emissions Waste management Chemical use</p> <p>Renewable Solutions Product design for circular economy Product material innovation New product innovation Product stewardship and safety Recovered fiber & fiber efficiency Product end-of-use Responsible marketing</p> <p>Thriving People & Communities Charitable donations Employee engagement Talent attraction & retention Stakeholder responsiveness and engagement Community engagement Diversity & equal opportunity Indirect economic value Training & development</p> <p>Compensation Human rights Health & safety Labor relations</p> <p>Responsible Business Practices Business ethics, bribery and corruption Transparency & disclosure Cyber security Government relations & public policy advocacy Financial performance Responsible sourcing practices Supplier diversity</p>

GRI Disclosure	Description	Responses
GRI 3: Material Topics (continued)		
3-3	Management of material topics	<p>Information on how IP manages material topics from a general perspective:</p> <p>2022 Sustainability Report, “A Conversation with our CSO” pg. 5</p> <p>2022 Sustainability Report, “2022 Sustainability Highlights” pg. 6</p> <p>2022 Sustainability Report, “Who we are” pg. 7</p> <p>2022 Sustainability Report, “Stakeholder engagement” pg. 15</p> <p>2022 Sustainability Report, “Ethics and integrity” pg. 15</p> <p>2022 Sustainability Report, “Responsible Sourcing” pg. 15</p> <p>2022 Sustainability Report, “Our Sustainability Strategy: ‘Vision 2030’” pg. 16</p> <p>2022 Sustainability Report, “Sustainability Oversight” pg. 17</p> <p>2022 Sustainability Report, “Vision 2030 Goals and Targets” pg. 19</p> <p>Additional information on how IP manages each category of material topic:</p> <p>Healthy & Abundant Forests</p> <p>2022 Sustainability Report, “Climate risk management” pg. 18</p> <p>2022 Sustainability Report, “Healthy and Abundant Forests” pg. 20</p> <p>Sustainable Operations</p> <p>2022 Sustainability Report, “Climate risk management” pg. 18</p> <p>2022 Sustainability Report, “Sustainable Operations” pg. 46</p> <p>Renewable Solutions</p> <p>2022 Sustainability Report, “Climate risk management” pg. 18</p> <p>2022 Sustainability Report, “Renewable Solutions” pg. 31</p> <p>Thriving People & Communities</p> <p>2022 Sustainability Report, “Responsible Sourcing” pg. 15</p> <p>2022 Sustainability Report, “Sustainability Oversight” pg. 17</p> <p>2022 Sustainability Report, “Thriving People and Communities” pg. 57</p> <p>Responsible Business Practices</p> <p>2022 Sustainability Report, “Responsible Sourcing” pg. 15</p>

GRI Disclosure	Description	Responses
GRI 201: Economic Performance		
Management approach		2022 Annual Report, “CEO Letter” pg. 3
201-1	Direct economic value generated and distributed	2022 Annual Report, “Our Businesses” pg. 6
201-2	Financial implications and other risks and opportunities due to climate change	2022 Sustainability Report, “Climate Risk Management” pg. 18 2022 TCFD Report, “Strategy” , pg. 3
GRI 203: Indirect Economic Impacts		
Management approach		2022 Sustainability Report, “A Conversation with our CSO” pg. 5 2022 Sustainability Report, “Environment, Sustainability, Governance (ESG) focus areas” pg. 17 Signature Causes Our Renewable Future — Addressing Critical Needs in Our Communities
203-2	Significant indirect economic impacts	2022 Sustainability Report, “Ethics and integrity” pg. 15 2022 Sustainability Report, “Responsible Sourcing” pg. 15 2022 Sustainability Report, “Environment, Sustainability, Governance (ESG) focus areas” pg. 17 2022 Sustainability Report, “Climate risk management” pg. 18 2022 Sustainability Report, “Vision 2030 Goals and Targets” pg. 19 2022 Sustainability Report, “Thriving People & Communities” pg. 57 2022 Sustainability Report, “Diversity and inclusion” pg. 61 Our Renewable Future — Addressing Critical Needs in Our Communities

GRI Disclosure	Description	Responses
<p>GRI 205: Anti-Corruption</p> <p>Management approach</p>		<p>Code of Conduct, “Anti-Corruption” pg. 22</p> <p>International Paper is subject to the U.S. FCPA and anti-corruption regulations of other regions. We honor all applicable laws and treaties wherever we operate, and we expect the same of our business partners.</p> <p>We conduct risk assessments, which include a focus on corruption, procurement fraud and aspects of business where we directly interact with government officials. Regional risk assessments account for variations in geographic location, specific government interaction and local laws. We have established due diligence processes, internal control procedures and financial safeguards to maintain accurate books and records. In addition, we provide training to our employees on anti-corruption and other related topics.</p>
<p>205-2</p>	<p>Communication and training about anti-corruption policies and procedures</p>	<p>Code of Conduct, “Anti-Corruption” pg. 22</p> <p>Ethics training is mandatory for all full-time, salaried employees. Job-specific training addresses respective business risks. Training covers topics such as compliance with the U.S. Foreign Corrupt Practices Act (FCPA) and other anti-corruption standards; antitrust and competition law; fair labor practices; conflicts of interest; records management; data privacy and insider trading. We provide ethics and compliance training tailored to the needs of each region. We train all full-time, salaried employees on the International Paper Code of Conduct and compliance policies, with refresher training conducted periodically. Our training process includes:</p> <ul style="list-style-type: none"> ▪ Education of employees through periodic internal messaging. ▪ Training conducted on our internal learning management system. ▪ In-person trainings conducted by members of the legal department, the ethics and compliance office and occasionally outside legal counsel. <p>Adherence to our Third Party Code of Conduct is required by all suppliers and is built into contractual agreements. We screen potential suppliers for a wide variety of risks, including corruption risks.</p>

GRI Disclosure	Description	Responses
GRI 301: Materials		
Management Approach		<p>2022 Sustainability Report, "Healthy and Abundant Forests" pg. 20</p> <p>2022 Sustainability Report, "Renewable Solutions" pg. 31</p> <p>Global Fiber Procurement Policy</p> <p>CDP Forests Response, "F4. Governance"</p>
301-1	Materials used by weight or volume	2022 Sustainability Report, " SASB RT-CP-430a.1 " pg. 107
301-2	Recycled inputs materials used	2022 Sustainability Report, " SASB RT-CP-410a.1 " pg. 107
GRI 302: Energy		
Management Approach		<p>2022 Sustainability Report, "Sustainable Operations" pg. 46</p> <p>2022 TCFD Report. "Governance", pg. 1; "Strategy", pg.3</p>
302-1	Energy consumption within the organization	2022 Sustainability Report, " SASB RT-CP-130a.1 " pg. 104
302-3	Energy intensity	<p>26.07 GJ per metric ton of containerboard and pulp production. Note that intensity is calculated using mill annual sellable production figures. Figure includes all fuel and energy sources at all IP manufacturing facilities.</p> <p>2022 Sustainability Report, "SASB RT-CP-130a.1" pg. 104</p>
302-4	Reduction of energy consumption	2022 Sustainability Report, " SASB RT-CP-130a.1 " pg. 104

GRI Disclosure	Description	Responses	
GRI 303: Water and Effluents			
Management Approach		<p>2022 Sustainability Report, “Advancing Water Stewardship” pg. 53</p> <p>2022 Sustainability Report, “SASB RT-CP-140a.2” pg. 105</p> <p>CDP Water Security Response, “W6. Governance”</p>	
303-1	Interactions with water as a shared resource	<p>2022 Sustainability Report, “Advancing Water Stewardship” pg. 53</p> <p>CDP Water Security Response, “W6. Governance”</p>	
303-2	Management of water discharge-related impacts	<p>We work to protect water quality in mill watersheds. All of our mills are subject to strict legal and IP requirements that govern the discharge of wastewater. The respective regulatory agencies periodically review and revise our water discharge permits to maintain local water quality standards and designated uses of the water basins in which we operate. In compliance with these standards, we work deliberately to improve the quality of the water we discharge. Our mill teams focus on reducing losses to our water treatment systems, which decreases oxygen depleting substances and further improves watershed quality. Our manufacturing teams share effluent improvement best practices in routine sessions throughout the year.</p>	<p>We hold all of our mills to the same high standards for achieving optimal discharged water treatment performance and sustainable compliance with their discharge permits. Every mill must measure and record the amount of effluents generated, identify constraints impacting its quality, and treat and discharge all effluents leaving process areas. Many of our mills are required to conduct regular water quality monitoring of receiving streams to ensure their effluents are not having a negative impact on the water basin. Technical assessments of water treatment systems by company subject matter experts identify system and operational opportunities to improve and optimize system efficiency, which improves effluent quality. Periodic regulatory and systems audits ensure sites comply with permits, regulatory rules and company-specific standards described above.</p>
303-3	Water withdrawal	<p>2022 Sustainability Report, “Advancing Water Stewardship” pg. 53</p> <p>2022 Sustainability Report, “SASB RT-CP-140a.1” pg. 105</p> <p>CDP Water Security Response, “W1. Current State”</p>	

GRI Disclosure	Description	Responses
GRI 303: Water and Effluents (continued)		
303-4	Water discharge	<p>2022 Sustainability Report, “Advancing Water Stewardship” pg. 53</p> <p>2022 Sustainability Report, “SASB RT-CP-140a.1” pg. 105</p> <p>CDP Water Security Response, “W1. Current State”</p>
303-5	Water consumption	<p>2022 Sustainability Report, “Advancing Water Stewardship” pg. 53</p> <p>2022 Sustainability Report, “SASB RT-CP-140a.1” pg. 105</p> <p>CDP Water Security Response, “W1. Current State”</p>
GRI 304: Biodiversity		
Management Approach		2022 Sustainability Report, “Healthy and Abundant Forests” p. 20
304-3	Habitats protected or restored	361,023 acres of ecologically significant forestland have been conserved and restored since 2020.
GRI 305: Emissions		
Management Approach		<p>2022 Sustainability Report, “Sustainable Operations” pg. 46</p> <p>2022 TCFD Report, “Governance” pg. 1</p> <p>Climate Change Statement</p> <p>2022 Annual Report, “Climate Change” pg. 25</p> <p>CDP Climate Change Response, “C1. Governance”</p>

GRI Disclosure	Description	Responses
GRI 305: Emissions (continued)		
305-1	Direct (Scope 1) GHG emissions	<p>2022 Sustainability Report, “Improving our Climate Impact” pg. 48</p> <p>2022 Sustainability Report, “SASB RT-CP-110a.1” pg. 103</p> <p>Calculation methodology: Our Scope 1 GHG emissions calculations include combustion and non-combustion-related emissions from all facilities that are fully owned and operated by International Paper. Our GHG emissions are measured and reported in accordance with the GHG Protocol. In the U.S., we follow the requirements for the Environmental Protection Agency’s Mandatory Reporting Rule of Greenhouse Gases (MRR-GHG) to calculate our Scope 1 emissions. Methodologies include use of default factors (2006 International Panel on Climate Change [IPCC] guidelines), fuel tests and CO₂ Continuous Emission Monitoring Systems (CEMS) devices on certain units.</p> <p>Outside the U.S., sites follow the 2006 IPCC guidelines. Consistent with the GHG Protocol, our reported Scope 1 GHG emissions and associated targets do not include biogenic GHG emissions.</p>
305-2	Energy indirect (Scope 2) GHG emissions	<p>2022 Sustainability Report, “Improving our Climate Impact” pg. 48</p> <p>Scope 2 location-based emissions: 3.31 million MT CO_{2e}</p> <p>Scope 2 market-based emissions: 5.69 million MT CO_{2e}</p> <p>Calculation methodology: Our Scope 2 GHG emissions calculations include all facilities that are fully owned and operated by International Paper. Our GHG emissions are measured and reported in accordance with the GHG Protocol. For Scope 2 reporting, our sites follow the 2006 IPCC guidelines, and U.S. facilities use state-specific emission factors provided by the Emissions and Generation Resource Integrated Database (eGRID).</p>

GRI Disclosure	Description	Responses
GRI 305: Emissions (continued)		
305-3	Other indirect (Scope 3) GHG emissions	<p>2022 Sustainability Report, “Improving our Climate Impact” pg. 48</p> <p>Calculation methodology: We have partnered with the National Council for Air and Stream Improvement (NCASI) to develop a detailed supply chain GHG emissions calculator tailored to our industry, in order to establish a detailed Scope 3 GHG emissions baseline and to track progress over time. The calculator uses internal company data regarding annual consumption and spend on materials and services, combined with publicly available emission factors for each input. Scope 3 emissions should be understood as a detailed estimate; we will continually refine our calculation methods year-over-year. We have evaluated all 15 Scope 3 categories per the GHG Protocol and determined that certain categories comprise a negligible portion of our total. Therefore, the following categories are not the focus of our reduction strategy or reporting: employee travel and commuting, use of sold products, leased assets, investments and franchises.</p> <p>2019: 23.10 million MT CO_{2e}</p> <p>2020: 22.56 million MT CO_{2e}</p> <p>2021: 23.05 million MT CO_{2e}</p> <p>2022: 21.82 million MT CO_{2e}</p>
305-4	GHG emissions intensity	<p>Scope 1 & 2 intensity (based on market-based emissions): 0.77 MT CO_{2e}</p> <p>Scope 3 intensity: 1.41 MT CO_{2e}</p>
305-5	Reduction of GHG emissions	2022 Sustainability Report, “Improving our Climate Impact” pg. 48
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2022 Sustainability Report, “SASB RT-CP-120a.1” pg. 104

GRI Disclosure	Description	Responses
GRI 306: Waste		
Management Approach		<p>2022 Sustainability Report, "Renewable Solutions" pg. 31</p> <p>2022 Sustainability Report, "SASB RT-CP-150a.1" pg. 106</p> <p>Regulatory and Company standards provide a framework to for waste minimization and waste residual management, including beneficial use alternatives and landfill requirements. Our EHS performance standard and program elements for solid waste ensure we meet regulatory standards while promoting beneficial use and waste minimization alternatives. As part of these standards, every site must identify, quantify, and document all generated waste, their associated hazards, and have a waste reduction plan.</p> <p>The sites strive to minimize waste generated and ensure proper management of waste residuals. We have an internal network of professionals responsible for site-specific waste management. This network meets quarterly to discuss current events, policy requirements and best practices. Some of our converting sites and mills are close to achieving a zero-manufacturing waste-to-landfill status by stressing efficiency, beneficial use of byproducts and recycling wherever possible — but there is still progress to be made.</p>
306-1	Waste generation and significant waste-related impacts	2022 Sustainability Report, " Circularity at IP " pg. 34
306-2	Management of significant waste-related impacts	2022 Sustainability Report, " Circularity at IP " pg. 34
306-3	Waste generated	1,454,602 metric tons
306-4	Waste diverted from disposal	<p>48%</p> <p>Land applied: 17%</p> <p>Other beneficial use: 27%</p> <p>Burned on site: 4%</p>

GRI Disclosure	Description	Responses
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GRI 306: Waste (continued)

		52%
306-5	Waste directed to disposal	Non-hazardous waste disposal method breakdown (%)
		2022
		Landfilled
		Land applied
		Other beneficial use
		Burned on site

GRI 307: Environmental Compliance

Management Approach

Our Environmental Health and Safety (EHS) Management System Performance Standard and our Environmental Management System (EMS) Program Elements standardize a basic set of 13 minimum expectations for all our mills. These include, among others, risk identification, goal and metric tracking, documentation, training, evaluation, community outreach and records management. Our continuous EHS audit process is responsible for identifying areas of nonconformance with the EMS requirements.

We hold our leaders responsible to ensure:

- Compliance with all applicable laws and regulations.
- Compliance with global environment, health and safety management systems and performance standards.
- Transparent reporting of our metrics and progress relative to our commitments.

We are subject to extensive federal, state and international environmental regulations. Our primary objectives include:

- Improving and controlling emissions and discharges from our facilities to avoid adverse impacts on the environment.
- Complying with applicable laws and regulations.

Our environmental expenditures include, among other areas, those related to air and water quality, waste disposal and the cleanup of contaminated soil and groundwater — including federal and state remediation matters in which International Paper has been identified as a potentially responsible party (PRP). Many of the remediation matters involve the cleanup of hazardous substances at large commercial landfills that received waste from many different sources. For more information on environmental and legal proceedings, please see Note 14 in our [2022 Annual Report](#).

[Environment, Health, Safety & Sustainability Policy](#)

GRI Disclosure	Description	Responses
GRI 307: Environmental Compliance (continued)		
307-1	Non-compliance with environmental laws and regulations	Remediation costs are recorded in the consolidated financial statements when they become probable and reasonably estimable. International Paper has estimated the probable liability associated with these environmental remediation matters, including those described therein, to be approximately \$243 million (\$251 million undiscounted) in the aggregate as of December 31, 2022.
GRI 308: Supplier Environmental Assessment		
Management Approach		<p>Adherence to our Third Party Code of Conduct is required by all suppliers and is built into contractual agreements. We screen potential suppliers for a wide variety of risks, including environmental compliance. Our Global Fiber Procurement Policy and due diligence practices are particularly critical in ensuring environmental stewardship in our fiber supply practices.</p> <p>2022 Sustainability Report, “Responsible Sourcing” pg. 15</p> <p>2022 Sustainability Report, “Healthy and Abundant Forests” pg. 20</p> <p>Responsible Supply Chain</p> <p>Third Party Code of Conduct</p> <p>Global Fiber Procurement Policy</p> <p>Conflict Minerals Policy</p> <p>California Transparency in Supply Chain Act Statement</p>
308-1	New suppliers that were screened using environmental criteria	<p>100% of our new suppliers are screened through a due-diligence process which includes environmental compliance criteria.</p> <p>2022 Sustainability Report, “Responsible Sourcing” pg. 15</p> <p>2022 Sustainability Report, “Healthy and Abundant Forests” pg. 20</p>

GRI Disclosure	Description	Responses
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GRI 401: Employment		
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Management Approach	2022 Sustainability Report, “Recruitment, development and retention” pg. 64	
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401-1	New employee hires and employee turnover	New hires in 2022 — Region by Gender		Employee Turnover in 2022 — Region by Gender			
		Male	Female	Male	Female		
		North America	81%	19%	North America	5%	5%
		EMEA	75%	25%	EMEA	1%	2%
		South America	100%	0%	South America	2%	0%
		Asia	0%	100%	Asia	0%	2%

401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2022 Sustainability Report, “Recruitment, development and retention” pg. 64
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GRI 403: Occupational Health and Safety		
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Management Approach	<p>2022 Sustainability Report, “Promote employee well-being and safety” pg. 60</p> <p>The health and safety of our employees remains our most important responsibility. Our Vision 2030 goal ambitiously seeks to achieve ZERO injuries for employees and contractors. Working as a team, employees, leaders and contractors are jointly responsible for ensuring all individuals who work at International Paper go home safely each day.</p> <p>In 2021, International Paper built on the long-standing LIFE (Life-changing Injuries and Fatality Elimination) initiative by accelerating efforts to create a resilient safety culture. This approach seeks to anticipate and recognize unexpected events in order to learn, prevent and adapt. By enhancing our previous systems and procedures, building in layers of protection to sustainably mitigate risk and engaging all employees to be a part of the solution, we are confident an injury-free workplace is attainable.</p> <p>2022 Focus Areas</p> <ul style="list-style-type: none"> ▪ Safety leadership: Re-energize safety leadership ▪ Brilliant at the basics: Focus on hazard/risk recognition and plan for success ▪ Learning culture: Hourly team members actively discovering layers of protection 	
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GRI Disclosure	Description	Responses
GRI 403: Occupational Health and Safety (continued)		
403-1	Occupational health and safety management system	2022 Sustainability Report, " Promote employee well-being and safety " pg. 60
403-6	Promotion of worker health	2022 Sustainability Report, " Promote employee well-being and safety " pg. 60
403-9	Work-related injuries	<p>2022 Sustainability Report, "Promote employee well-being and safety" pg. 60</p> <p>International Paper's focus on eliminating life-changing Injuries and fatalities achieved a step-change improvement in safety performance when compared with data from when the program was introduced in 2010. This was achieved by recognizing safety culture changes, leveraging learnings, expanding employee engagement, verifying job preparation and monitoring job execution.</p> <p>To achieve the Vision 2030 goal, International Paper is implementing a new safety leadership training program to help embrace human and organizational performance concepts. Additionally, we are revising safety leading indicators to incorporate more predicative metrics that can identify risk trends while also driving expanded employee engagement in risk mitigation design and implementation.</p>
GRI 404: Training and Education		
	Management Approach	2022 Sustainability Report, " Developing employees " pg. 65
404-2	Programs for upgrading employee skills and transition assistance programs	2022 Sustainability Report, " Developing employees " pg. 65
404-3	Percentage of employees receiving regular performance and career development reviews	2022 Sustainability Report, " Recruitment, development and retention " pg. 64

GRI Disclosure	Description	Responses
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GRI 405: Diversity and Equal Opportunity		
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Management Approach	2022 Sustainability Report, “ Diversity and Inclusion ” pg. 61 Diversity and Inclusion Supplier Diversity	
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405-1	Diversity of governance bodies and employees	2022 Diversity of Governance Bodies			Employee Diversity 1/1/23						
				Male	Female	<i>Employees 2022 — Region by Gender</i>					
		Board of Directors		73%	27%			Male	Female		
		Senior Leadership Team		78%	22%	North America		82%	18%		
		Officers		80%	20%	EMEA		83%	17%		
						South America		86%	14%		
						Asia		30%	70%		
						<i>Employees 2022 — Region by Age</i>					
		Board of Directors	Under 30	31-50	Over 51		Under 31	31-50	51-60	61+	
		Senior Leadership Team	0%	0%	100%	North America	18%	47%	25%	10%	
Officers	0%	22%	78%	EMEA	11%	56%	30%	2%			
	0%	26%	74%	South America	18%	60%	18%	5%			
				Asia	10%	72%	17%	5%			

GRI Disclosure	Description	Responses
<p>GRI 412: Human Rights Assessment</p>		
<p>Management Approach</p>		<p>2022 Sustainability Report, “Responsible Governance” pg. 14</p> <p>Code of Conduct</p> <p>Global Fiber Procurement Policy</p> <p>Human Rights Statement</p> <p>Third Party Code of Conduct</p> <p>Disclosure Statements</p> <p>California Transparency Act — 2021 Statement</p> <p>UK Modern Slavery Act — 2021 Statement</p> <p>Conflict Minerals Policy</p> <p>Human Rights</p> <p>We promote human rights through our actions and values, as noted in our:</p> <ul style="list-style-type: none"> Human Rights Statement — reflecting our commitment to protect and advance human rights globally. We respect international principles of human rights, including those expressed in the United Nations Declaration of Human Rights. Human Rights Policy — applying to all employees, our officers and our board of directors. It provides guidance on the importance of respecting human rights, as well as of being aware of the company’s impact on human rights in its operations across the world.
		<ul style="list-style-type: none"> Third Party Code of Conduct — outlining our expectations of suppliers and their employment practices, including the expectation to employ workers who have a legal right to work. <p>Our statement, policy and code ensure that as a company, we:</p> <ul style="list-style-type: none"> Do not tolerate child labor, slave labor, physical punishment or abuse. Are alert to signs of human trafficking or slave labor. Do not tolerate deceitful or violent behavior. Comply with the employment laws of every country where we operate. Recognize lawful employee rights of free association and collective bargaining. Comply with applicable laws requiring a declaration on human trafficking and slavery, such as the California Transparency in Supply Chains Act and the UK Modern Slavery Act. Seek to do business with suppliers who share our standards to reduce the potential for human rights abuses in our supply chain Support workers being free to terminate employment at any time upon reasonable notice. Expect suppliers and their contractors to refrain from any conduct that uses threats, force or other forms of coercion, abduction, intimidation or abuse of power for the purpose of exploitation or slavery of any individual. Expect suppliers to comply with all laws governing human trafficking and slavery, as well as support the elimination of child labor and slave labor in their supply chains.

GRI Disclosure	Description	Responses
GRI 412: Human Rights Assessment (continued)		
412-1	Operations that have been subject to human rights reviews or impact assessments	<p>We participate in customer-driven data requests and facility audits related to human rights and related topics. We are a Sedex member and committed to being a responsible and sustainable business.</p> <p>Using Sedex tools and services helps our company improve our responsible business practices. In 2022, 69 of our manufacturing facilities updated their Sedex Self-Assessment Questionnaires (SAQ) responses, and we completed on-site Sedex Member Ethical Trade Audits (SMETA) at seven manufacturing facilities. In addition, several more manufacturing facilities participated in customer-specific on-site audits similar in scope to SMETA.</p> <p>We also complete several data requests from customers and investors each year regarding human rights and related topics.</p> <p>Code of Conduct, "Human Rights" pg. 18</p> <p>Human Rights Statement</p>
GRI 413: Local Communities		
Management Approach		2022 Sustainability Report, " Community investment " pg. 67
413-1	Operations with local community engagement, impact assessments, and development programs	<p>2022 Sustainability Report, "Community investment" pg. 67</p> <p>Community Partners</p> <p>Collaborations</p>

GRI Disclosure	Description	Responses
GRI 414: Supplier Social Assessment		<p>Adherence to our Third Party Code of Conduct is required by all suppliers and is built into contractual agreements. We screen potential suppliers for a wide variety of risks, including human rights and corruption risks.</p> <p>2022 Sustainability Report, "Responsible Sourcing" pg. 15</p> <p>Responsible Supply Chain</p> <p>Human Rights Statement</p> <p>Third Party Code of Conduct</p> <p>Global Fiber Procurement Policy</p> <p>Conflict Minerals Policy</p> <p>California Transparency in Supply Chain Act Statement</p>
414-1	New suppliers that were screened using social criteria	2022 Sustainability Report, " Responsible Sourcing " pg. 15

Management Approach

GRI Disclosure	Description	Responses	
GRI 415: Public Policy			
Management Approach	<p>Public Policy Issues</p> <p>We believe that public policy has a significant impact on creating the conditions for our success. We advocate and engage on a range of issues including sustainable manufacturing, climate, recycling, supply chain resilience, combatting illegal logging, economic and environmental benefits of sustainable forestry, safety and others. We have a government relations team in Washington, D.C., various state capitals across the U.S. and in other countries where we operate. We regularly meet with public officials and policymakers and engage trade and business associations, customers, suppliers, employees, communities and labor and environmental groups on issues of mutual concern. Our policy positions are generally consistent with the trade associations, coalitions and other organizations in which we participate. IP consistently advocates our views on issues within organizations recognizing others may hold different policy priorities or solutions. While we may not agree with every position taken by these groups on every issue overall, we believe membership and engagement with trade associations, coalitions and other groups is critical for sharing industry best practices, research and data analysis which drives collaborative action and process improvements across a range of issues. We regularly review our needs and perspectives along with those of our trade associations, coalitions and other membership groups.</p>	<p>Carbon Neutrality of Biomass Residuals</p> <p>The regulatory uncertainty around our industry’s use of biomass energy puts U.S. forest products at a competitive disadvantage compared to other countries. We support policies that level the playing field for U.S. forest manufacturers and recognize our biomass use as carbon neutral.</p> <p>Recycling</p> <p>As one of the world’s largest recyclers of paper and corrugated packaging, we support investment in programs and technologies that bring more clean residential and commercial material into the system, without distorting the robust recycling marketplace for paper-based materials. We also support efforts to collect data on existing recycling collection infrastructure to demonstrate where investments are needed to increase collection and to increase access to recycling services through pilot programs for under-served areas.</p> <p>Global Trade</p> <p>As a major exporter of packaging and pulp, we support trade policies that open markets, improve our competitiveness and increase business predictability to reach new customers abroad. We support full implementation of the United States-Mexico-Canada Agreement (USMCA) to ensure all parties are compliant.</p>	<p>Corporate Tax Reform</p> <p>International Paper supports a simplified tax code that provides certainty and consistency and encourages investment. We support preserving the corporate tax rate at 21%. It is essential that any changes to the U.S. tax system prioritize job growth, investment in research and development and global competition.</p> <p>Infrastructure</p> <p>We support government and private investments to upgrade energy, water, broadband and transportation infrastructure where we operate.</p>
	<p>2022 PUBLIC POLICY FOCUS AREAS</p>	<p>Health and Safety</p>	
	<p>Health and Safety</p> <p>Safety is core to who we are and how we operate. Nothing is more important than the safety of our employees, contractors and visitors. We promote and demonstrate safety leadership through proactive programs that build a resilient safety culture in which we focus on learning and improving – not only to prevent injuries but to eliminate them completely.</p>	<p>Energy Diversity and Efficiency</p> <p>We support policies that promote energy diversity and economic development, consistent with our principles of responsible, efficient and sustainable use of natural resources.</p>	
	<p>Energy Diversity and Efficiency</p>		

GRI Disclosure	Description	Responses
Management Approach (continued)	GRI 415: Public Policy (continued)	<p>Combating Illegal Logging</p> <p>We are a strong proponent of global efforts to suppress illegal logging and trade. We support the forest sustainability language included in USMCA and will work to ensure the inclusion of similar language in future trade agreements.</p> <p>Supply Chain Resilience</p> <p>As a leading shipper of freight, we support policies that make our truck, port and rail shipments more efficient to support our global competitiveness. We advocate for long-term supply chain policy solutions that address systemic issues to better position U.S. freight shippers.</p> <p>Extended Producer Responsibility</p> <p>We support policies that recognize corrugated packaging’s high recycling rates. We oppose government mandates that hold producers of paper-based packaging financially responsible for managing waste from products sold or that require manufacturers to take back products and packaging introduced into the marketplace. Due to private investment and strong market dynamics, paper and paper-based packaging’s recovery rates are part of the solution.</p>
	<p>Products Bans</p> <p>We oppose policies that limit consumer choice by placing a ban or fee on paper products, like paper bags.</p> <p>Workforce Recruitment and Retention</p> <p>We support diversity and inclusion as well as efforts at both the state and federal levels of government to focus on, fund and implement programs that address workforce education, the skills gap and training opportunities.</p> <p>Personal Care Products</p> <p>As one of the largest producers of renewable pulp for diapers and personal care products, like feminine care essentials that promote health and wellness, we support policies focused on product accessibility, consistency for ingredient labeling, product safety and sustainability.</p>	
415-1	Political contributions	<p>We sponsor the International Paper Political Action Committee (IP-PAC) in the U.S., which is funded by eligible employees who voluntarily choose to support political candidates and committees. All IP-PAC reports are available on the Federal Election Commission website.</p> <p>International Paper publishes a voluntary report of political contributions on a semi-annual basis. For the sixth year in a row, International Paper earned the designation of CPA-Zicklin Index Trendsetter by the Center for Political Accountability who publishes an annual Corporate Political Disclosure and Accountability report to measure the political transparency and oversight practices of the entire S&P 500. We are one of 89 Trendsetter Companies to receive the top ranking for political disclosure and accountability due to our voluntary reporting efforts. Learn more about contribution information.</p> <p>2022 Mid-Year Voluntary Report of Political Contributions (Jan-June)</p> <p>2022 Year End Voluntary Report of Political Contributions (July-Dec)</p>

GRI Disclosure	Description	Responses
GRI 416: Customer Health and Safety	<p>Management Approach</p>	<p>International Paper operates under a global Product Stewardship Performance Standard to ensure that all products sold meet applicable regulatory and chemical of concern requirements and are safe for their intended end use. The elements of that standard include product hazard assessments; good manufacturing practices; raw material conformance and acceptability; representative product testing; product event tracking and corrective actions; product declarations; employee training and possible audits.</p> <p>Conformance and acceptability of raw materials is carried out using a matrix of raw material requirements that vary by end use application, regulatory jurisdiction and applicable industry standards. Requirements include regulatory compliance and substance of concern prohibitions or use restrictions as appropriate. New raw materials are assessed for conformance prior to use in our products. Existing raw materials are subject to regular reassessment as regulations change and new chemicals of concern emerge.</p> <p>Chemical of concern, regulatory and exposure assessment testing (i.e., food contact migration testing and skin irritation or sensitization testing) of representative products is carried out regularly to demonstrate ongoing acceptability and safety of our products.</p> <p>Raw material conformance and acceptability is also a key component of our process for the development of new products. Potential raw materials are evaluated early in the process to quickly rule out unacceptable materials and identify appropriate screening needs. New products under development may be screened for chemicals of concern or to evaluate impact of exposures.</p> <p>2022 Sustainability Report, "SASB RT-CP-250a.2" pg. 106</p>
416-2	<p>Incidents of non-compliance concerning the health and safety impacts of products and services</p>	<p>2022 Sustainability Report, "SASB RT-CP-250a.1" pg. 106</p>

GRI Disclosure	Description	Responses
GRI 417: Marketing and Labeling		
Management Approach		Our products must meet specific regulatory requirements within the countries of manufacture and eventual use—and meet customer expectations regarding product safety and chemicals of concern. Complying with regulatory requirements is also critical in our choice of materials. Many of our products hold voluntary ecolabel certifications, which recognize products that meet high environmental standards throughout their life cycle. We continually monitor developments in these areas to ensure we comply with all applicable regulations.
417-1	Requirements for product and service information and labeling	2022 Sustainability Report, " SASB wRT-CP-250a.2 " pg. 106
417-2	Incidents of non-compliance concerning product and service information and labeling	We had no incidents of non-compliance with product safety regulations or voluntary codes concerning product and service information and labeling in 2022.
417-3	Incidents of non-compliance concerning marketing communications	No incidents of non-compliance concerning marketing communications