



## **SYLVAMO CORPORATION WHISTLEBLOWER POLICY**

Approved by the Board of Directors on September 3, 2021

### **1. Purpose**

Sylvamo Corporation (the “Company”) is committed to high standards of ethical, honest and legal business conduct. In line with this principle and our commitment to open communication, this Whistleblower Policy (this “Policy”) provides an avenue for employees and other interested parties to, in good faith, bring to our attention suspected illicit or illegal conduct and reassurance that they will be protected from reprisals for raising such concerns. This Policy is intended to cover protections for bringing to our attention questionable business conduct at the Company such as:

- (a) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- (b) fraud or deliberate error in the recording and maintaining of financial records of the Company;
- (c) deficiencies in, or non-compliance with, the Company’s internal accounting controls;
- (d) misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- (e) deviation from full and fair reporting of the Company’s financial condition.

This Policy is intended to comply with the requirements of Section 301 of the Sarbanes-Oxley Act of 2002, Section 922 of the Dodd-Frank Act of 2010 and the New York Stock Exchange’s corporate governance standards for listed companies.

### **2. Policy**

It is the policy of the Company to encourage employees and other interested parties to report concerns immediately, when they, in good faith, reasonably believe that any questionable conduct regarding accounting, internal accounting controls or auditing matters, has occurred, is occurring or is about to occur. Such reports may be made anonymously and the identity of the reporter will be treated as confidential.

The Company strictly prohibits discrimination, retaliation or harassment of any kind by any Company officer, director, employee or agent against any employee or other interested party who in good faith reports or participates in an investigation of reported complaints of questionable or illicit conduct.

### **3. Reporting Procedures**

The procedures in this Policy are intended for serious and sensitive issues. If an employee or other interested party has reason to believe that there exists questionable or illicit conduct, including concerns related to the Company's Code of Conduct or related to accounting methods, internal accounting controls, auditing matters or financial reporting practices, the employee or other interested party should immediately report those facts by phone or e-mail at:

compliance@sylvamo.com

Brazil: 0800 200 3505

France: 0 805 98 54 84

Poland: 800 005 085

Russia: 8 (800) 301-84-27

USA : 1 (800) 497-4621

or by mail at the following address:

Prior to June 30, 2022:

Sylvamo Corporation  
Attn: Chief Ethics and Compliance Officer  
6400 Poplar Avenue  
Memphis, Tennessee 38197

On or after June 30, 2022:

Sylvamo Corporation  
Attn: Chief Ethics and Compliance Officer  
6077 Primacy Parkway  
Memphis, Tennessee 38119

The reporting individual may also elect to report such facts directly to the Board of Directors via email at corporatesecretary@sylvamo.com.

The reporting individual should provide names, dates, places and other details sufficient to facilitate an effective investigation.

### **4. Investigations**

- (a) The Company shall require the service provider operating the HelpLine to provide to the Chief Ethics and Compliance Officer, immediate notifications of any complaints received, and the Chief Ethics and Compliance Officer shall promptly forward to the Chairperson of the Audit Committee of the Company's Board of Directors (the "Audit Committee") any complaints received that are within the scope of this Policy.

- (b) Upon receiving a complaint under this Policy that the General Counsel determines relates to concerns about the Company's financial statements, accounting, internal controls, auditing matters or other matters within the scope of this Policy, the General Counsel will notify the Chairperson of the Audit Committee that a complaint has been received. No person who is the subject of a complaint will receive such a notification.
- (c) The General Counsel, in conjunction with internal audit personnel, to the extent the General Counsel deems necessary or appropriate, will undertake a preliminary investigation on behalf of the Audit Committee to determine if the information can be substantiated. Upon receiving the results of the preliminary investigation, the Chairperson of the Audit Committee will determine if any further action is required to follow up on the complaint.
- (d) The Chairperson of the Audit Committee has the power to take any appropriate action including, among other things to: (1) refer the matter to the full Audit Committee; (2) refer the matter to the full Board of Directors; (3) further investigate the matter; (4) direct that a further internal investigation be conducted; or (5) retain outside counsel, accountants or other third-party advisors to investigate.
- (e) The General Counsel will maintain a log of all complaints received under this Policy, tracking their receipt, investigation and resolution. A periodic summary report will be provided by the General Counsel to the Audit Committee for all complaints received under this Policy.
- (f) All information disclosed during the course of any investigation will remain confidential, except as necessary to conduct, conclude, and, if appropriate, prosecute the investigation. In the case of any anonymous complaint, a person who reports a suspected violation may not be informed of the results of an investigation.
- (g) All employees and members of management have a duty to promptly cooperate and provide accurate information in connection with any investigation of reports of questionable conduct, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters.
- (h) Prompt and appropriate corrective action will be taken when and as warranted. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the facts determined by investigation. The persons responsible for any misconduct, or those failing to cooperate or who provide false information during an investigation, will be subject to disciplinary action, up to and including termination of employment.

## **5. Modification**

The Audit Committee or the Board of Directors can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable legal requirements or to accommodate Company organizational changes.