



CODE OF BUSINESS CONDUCT

Excellence in products, services and relationships

31-10-2012



Our Mission

Smurfit Kappa strives to be a customer-oriented, market-led Group where the satisfaction of customers, the personal development of employees and respect for local communities and the environment are seen as being inseparable from the aim of creating value for the shareholders.

A Message from Gary McGann, Group Chief Executive Officer

As a world leader in the design and manufacture of paper-based packaging, our Group employs in excess of 38,000 employees operating in more than 30 countries. Our people are the cornerstone of our business and the key point of differentiation from our competitors. How we act individually and as a Group speaks to who we are and what others have come to expect from us. Our continued success depends on whether the actions we take and the decisions we make are not only legal, but also ethical.



Gary McGann
GROUP CHIEF EXECUTIVE OFFICER

Our Code of Business Conduct, which has the approval and full support of our Board of Directors, is fundamental in this respect. It provides a guide to the legal and ethical responsibilities we share as members of the Smurfit Kappa family and points us to the information and the resources we need to exercise sound decision-making on the job.

Integrity is the responsibility of every employee in every location. I rely on you to be familiar with our Code and our Group policies, to apply them every day to the work that you do and to ask questions if you are ever unsure of the proper action to take. If you are ever uncomfortable either with speaking with your manager, your local HR representative, or using the dotted-line reporting, please raise your concerns with someone at the Group. The [Resources chart](#) at the end of our Code can direct you to people and policies that can help you.

Remember, your commitment to our Code and our Basic Principles helps others to know us as a Group that not only operates around the world, but does so ethically, honestly and with integrity. Thank you for doing your part.



Group Chief Executive Officer



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An Introduction

Our Code represents our dedication to integrity and three basic principles: compliance with the law, ethical behaviour and a commitment to quality and service.

Our Code

Smurfit Kappa is dedicated to conducting business in accordance with the highest ethical standards. Our Code of Business Conduct (“Code”) is a reflection of these standards and provides each of us with the information needed to strive for excellence in our products, services and relationships.

The Code applies to our Board of Directors, officers and employees worldwide. We also require individuals, entities, agents or anyone acting on our behalf to comply with our Code.

Your responsibility, as an employee or officer of the Group or its subsidiaries, is to comply with the Code as well as all applicable laws, regulations and standards. You also have a responsibility to speak up about any conduct that breaches our Code. Breaches of our Code can result in disciplinary action, up to and including termination.

If you are facing a difficult situation and are unclear about the right decision, ask yourself:

- Is it legal?
- Does it comply with our Code and Basic Principles?
- Would I feel comfortable if others in the Group knew about it?
- Would I feel comfortable if my actions were made known to the public?

If the answer to all of these questions is “yes,” the decision to move forward is probably okay, but if the answer to any question is “no” or “I am not sure,” stop and seek help.

Although the Code addresses many situations you may face on the job, it simply cannot address every specific situation or answer every question you may have. There are people and policies to guide you. Consult with your manager, your local HR representative, your local or divisional executives, the [Group Compliance Manager](#) or another [member of the Group](#) anytime you are unsure of the proper course of action or if you believe there is a conflict between your local law and our Code.



“Set a good example, help your employees understand the Code and encourage them to seek help for any questions or concerns they may have.”



Managers have additional responsibilities to not only monitor and enforce our Code, but to lead by example and with integrity. If you are a manager, remember that “the tone must always be set from the top.” Set a good example, help your employees understand the Code and encourage them to seek help for any questions or concerns they may have.

Working with integrity is the responsibility of every employee at every level of the Group. No one has the authority to breach our Code or to direct others to do so. If you ever feel pressured to do something you know is wrong, seek help and advice immediately.

Our Basic Principles:

Compliance with Law

We understand that the future success of our Group depends upon understanding the laws and regulations that apply to our business wherever we operate. We set a minimum (and absolute) standard of compliance with the law but expect our people to hold themselves to higher standards as appropriate.

- Anti-bribery and Anti-corruption
- Fair Competition and Trade Practices
- Accurate Recordkeeping and Transactions
- Insider Trading
- Import/Export Laws

Anti-bribery and Anti-corruption

Our Group maintains a zero-tolerance policy regarding acts of bribery and corruption. We comply with all anti-bribery and anti-corruption laws in the countries where we conduct business, not only because it is our legal duty to do so, but also because it supports the commitment we make to conducting business ethically and honestly.

As an employee, you may not:

- Offer, promise or give a financial or other advantage which could be interpreted as a bribe to another person or organisation to encourage them to provide commercial advantage or favour to the Group
- Agree to receive or accept a financial or other advantage in exchange for providing commercial advantage or favour to another person or organisation (e.g. granting contracts, offers of employment, etc.)
- Allow someone working on behalf of Smurfit Kappa (including consultants, suppliers and other third parties) to give or receive bribes



Q What if a vendor with whom you have worked for many years offers you a personal inducement in exchange for securing a multi-year contract for his company?

A Do not accept his offer. Such a “commission” for doing business is another word for a kickback or bribe, both of which would be unethical and potentially illegal.

Anti-bribery legislation is especially strict when it comes to offering bribes to foreign public officials, and breaches can subject you and the Group to severe penalties. Regardless of local practice or the practices of other companies, make sure you avoid even the appearance of something improper. Remember, “Perception is reality”.

Q If one of our agents offers a bribe to one of our customer’s buying managers without our knowledge, can the Group be held responsible?

A Yes, our Group can be held liable for any bribes offered by third parties acting on our behalf – whether they act with our knowledge or not. That is why it is critical that we take steps to know the third parties who work on our behalf and to be confident that their business practices and relationships are transparent and ethical. Refer to the Group’s [Policy on Agents](#) for assistance in understanding and conducting the necessary due diligence.

Fair Competition and Trade Practices

It is our policy to comply fully with all aspects of local, national and international competition and anti-trust laws wherever we seek to do business. We require a fair and open global marketplace (i.e. “a level playing pitch”) and recognise that our competitive advantage is achieved through delivery of excellent products and services, and never through unethical or illegal business practices.

“We require a fair and open global marketplace...”

We rely on you to deal fairly and honestly with our customers and to be accurate in discussions of terms and conditions of sale. Never engage in deceptive or unfair trade practices (including false or misleading advertising, false invoicing, disparagement of competitors or industrial espionage).

Q

What if you are attending an event such as a trade association meeting and a competitor wants to discuss pricing policies or sales strategies?

A

Never engage in such discussions regarding competitive matters. Sometimes a very informal conversation or discussion can lead to a violation of anti-trust laws. The best action would be to advise your competitor that you will not discuss anything about this subject, then immediately leave the meeting and contact your manager, your local or divisional executives or the [Group General Counsel](#) to report the incident.

Deal fairly and honestly with our competitors, too. Gather competitive information in an ethical manner and avoid any perception of anything improper. Never enter into discussions or agree with competitors to:

- Set prices or price-related terms for products or services
- Share marketing plans (including levels of production, inventory levels, production processes, use of raw materials, etc.)
- Divide up customers, markets or territories or limit the availability of products or services

Anti-trust and competition laws are complex and breaches of these laws are serious. If you ever have any questions or concerns, seek guidance from your local or divisional executives. For more information, contact the [Group General Counsel](#).



Accurate Recordkeeping and Transactions

Each of us has an obligation to be accurate and fair in recording and maintaining our accounting books and records. In every transaction, whether you are filing an expense report, preparing a financial report or simply completing your time sheet, be honest and complete. Always follow the law, standard accounting practices and our Group's [Financial Reporting Guide](#).

Q

What if someone from the management team asks you to falsify a record or do something you know is wrong?

A

You have a responsibility to be honest and accurate. No one within the Group at any level has the authority to make you do something illegal or unethical. If you feel pressured to do otherwise, contact your local or divisional executives or follow the Group's dotted-line reporting including the [Group Financial Controller](#) to share your concerns. If you are ever uncomfortable or unsure about using such channels, seek help or guidance from your local HR representative.

Also, follow Group policy and local statutory requirements as they relate to keeping, storing or disposing of records and documents. Take care never to dispose of information that is (or may be) required in a lawsuit, without the explicit approval from the [Group General Counsel](#).

Insider Trading

As an employee, you may have access to material, non-public ("inside") information about our Group or other companies with which we conduct business (such as current or potential suppliers or customers) that, if known, could influence someone's decision to buy, sell or hold stock in a company. Examples of inside information can include information about: projected future earnings or losses, organisational changes, planned mergers or acquisitions, significant lawsuits or settlements, new projects contemplated, etc.

Q If a co-worker learns through his work that one of Smurfit Kappa's suppliers is going to be awarded a large contract and shares that information with you, can you buy some shares of stock in that supplier?

A No. The information shared, if not yet released to the public, is material, non-public information, and you should not use it to trade in that company's securities. In passing along this "tip," your co-worker may have been committing a form of insider trading.

Insider trading is illegal. You have a responsibility to protect inside information, to never buy or sell stock based on that information or to "tip" others so that they may do so. If you ever have questions about what kinds of information are considered inside information, talk with your manager, your local or divisional executives or the [Group Company Secretary](#). For more information, see the [SKG plc Dealing Code](#).

Import/Export Laws

Import and export laws regulate where and with whom we can do business. We recognise that our ability to export our products is a privilege, not a right, and that breaches can significantly impact our operations.

If you are involved in the movement of products or services across international borders, you have a responsibility to know and comply with all applicable export/import laws, regulations and restrictions in the country (or countries) where you work. Export and import controls can be complex. If you ever have questions, seek guidance from your divisional executives or Group resources.



"Our ability to export our products is a privilege, not a right..."



Put Our Principles into Practice:

- Never give or receive a bribe or allow others to bribe on your behalf
- Comply with anti-trust and competition laws – do your part to promote “a level playing pitch”
- Be accurate, fair and complete in all transactions you conduct and in all recordkeeping entries you make
- Do not trade on inside information or tip others to do so
- Know and comply with all import and export regulations in the country (or countries) where you conduct business



“We maintain a standard of personal behaviour that is fundamentally respectful and fair...”



Our Basic Principles: Ethical Behaviour

We maintain a standard of personal behaviour that is fundamentally respectful and fair, where the uncompromising integrity and honesty of every employee is without question.

- A Diverse Workforce
- Social Citizenship
- Health and Safety
- Safeguarding the Natural Environment
- Political Contributions and Activities
- Confidentiality
- Speaking on Behalf of Smurfit Kappa
- Social Media

A Diverse Workforce

We celebrate the wide variety of skills, abilities, backgrounds, experiences and perspectives represented by every employee in our Group. We prohibit discrimination, harassment, bullying and other unfair practices in the conduct of our day-to-day business, and we recruit, hire and train without regard to race, colour, gender, sexual orientation, age, religion, creed, national origin, disability or other legally protected status in the countries in which our Group conducts business.

Social Citizenship

We are committed to managing relationships with fellow employees, business partners and host communities in a respectful and socially responsible manner. We comply with the principles expressed in the United Nations Declaration of Human Rights and the fundamental Principles and Rights at Work developed by the International Labour Organisation in all of the countries in which we have (or will have) a presence.

That means:

- **We support freedom of association.** Employees have the right to become (and remain) a member of a Trade Union and allow their representative to negotiate and bargain on their behalf.
- **We prohibit child labour.** We will not employ, in any capacity, anyone who has not either reached the mandated school-leaving age or the minimum age set for employment in any country in which we operate. We also will not knowingly deal with any companies who employ any such child labour.
- **We treat employees humanely.** We do not approve of (or tolerate) forced labour, physical abuse or any other form of abusive behaviour, whether it is directed at employees or those with whom we conduct business.
- **We respect employee contributions.** We operate as a meritocracy. We promote on the basis of suitability, reward fairly, encourage personal and professional development and promote effective communication at every level of the business.



- **We compensate fairly.** We ensure that pay rates in each country in which we operate match or exceed the minimum standard set by its government or legislature, and we review wage and salary levels at regular intervals.
- **We encourage continuous training and development.** We want each employee to reach his or her highest potential. Managers have an obligation to coach their employees.
- **We promote community involvement.** We are committed to developing good relationships with the host communities in which we are privileged to operate and encourage employees to support charitable donations, participation in school initiatives, mentorship of small businesses, etc.

Remember, the actions you take on behalf of our Group have a profound effect on our success and help to build not only an ethical future, but a sustainable one. For more information, see the [Social Citizenship Policy Statement](#).

Q

What should you do if you feel you were denied an opportunity because of your gender, race, religion or other personal class or characteristic?

A

We require that employment decisions be based upon an individual's capabilities, achievements, qualifications and experience. If you feel you were discriminated against or treated unfairly, contact your local HR representative or another [Group resource](#).

Health and Safety

We adhere to the highest standards of health and safety in the operation of our facilities to protect the welfare of employees, visitors, contractors and the public. We have policies and systems in place to promote a positive safety culture, and we review and improve those policies and systems regularly, based on best practice, day-to-day experience and a recognition of changing standards.

It is expected that in the course of your work, you will follow all safety policies, use all relevant safety systems and continually seek out ways to improve processes to ensure health and safety. For more information, see the [Health and Safety Policy Statement](#).

“We have policies and systems in place to promote a positive safety culture...”



Q

What if you see a potential safety hazard, but it does not appear to be very serious?

A

Every safety issue should be addressed immediately. If you cannot address and correct the problem yourself, report the hazard promptly to your manager.

Acts or threats of violence interfere with our commitment to health and safety and are not tolerated by our Group. Be polite and respectful of others and report any act or behavior that threatens or harms any employee in a violent (or potentially violent) manner.

Substance abuse negatively affects job performance, creates safety hazards and puts you, your co-workers and others at risk, so we promote a substance-free workplace at all of our facilities. The misuse of medication, alcohol, controlled substances and the use of illegal drugs in the workplace is prohibited. There may be some exceptional occasions where drinking alcoholic beverages at the workplace is permitted, subject to prior approval of the location manager, and as long as you comply with all laws and Group policies and exercise both moderation and good judgment.



“Being a responsible corporate citizen is an integral part of our Group’s business strategy.”



Safeguarding the Natural Environment

Being a responsible corporate citizen is an integral part of our Group’s business strategy. We are committed to protecting the human and natural environment through the efficient use of resources and actions designed to prevent pollution, promote recycling and the sustainable use of natural resources and minimise waste.

We expect employees to be respectful of the natural environment wherever they operate, and to ensure their activities are not harmful or detrimental to it. You have a responsibility to comply with all laws, policies, permits and regulations as they relate to environmental legislation and seek in every aspect of your work to continuously improve our Group’s environmental performance and energy and resource efficiency. You also have a responsibility to support suppliers who share our commitment to environmental compliance and sustainability. For more information, see the [Environmental Policy Statement](#), the [Sustainable Forestry Policy Statement](#) and the [Sustainable Sourcing Policy Statement](#).

Political Contributions and Activities

We support an individual’s right to participate in civic and political activities. Contributions, however, may not be made by, or on behalf of, the Group in support of any political parties.

Confidentiality

We are committed to protecting the confidentiality of information about our Group, our employees and the companies with which we work. Confidential information may take the form of: new product research, specifications or budgets; marketing or advertising strategies; non-public financial information; customer lists or files; employment, compensation or personnel data; etc. Safeguard confidential information as you would your own personal information and do not disclose it to anyone not authorized to see it, whether they are inside or outside of the workplace, except as may be required by law.

Q

Why is the protection of confidential information so critical for our Group?

A

Our knowledge base, business data and technical information are what give us a competitive advantage in the marketplace. As an employee, you have a responsibility to protect and respect confidential information and never share it with anyone, even a co-worker, who does not need to know about it as part of his or her job.

Before sharing confidential information (verbally, electronically or in writing), make sure:

- You are authorised to disclose the information
- You are disclosing it to someone who is authorised to see it
- You limit the amount of information to what is required to achieve the stated business purpose
- You obtain a confidentiality or privacy agreement, if required, when disclosing the information to someone outside of our Group
- You communicate to the recipient that the information is confidential and make sure he or she understands any restrictions related to its use or distribution

Your obligation to protect confidential information applies even if you stop working for Smurfit Kappa. If you leave the Group, you may not share confidential information with your new employer or anyone else.

Speaking on Behalf of Smurfit Kappa

We want to ensure that information shared with the public about Smurfit Kappa is accurate and consistent. Unless specifically authorised to do so, you should never speak on behalf of your business, your Company or the Group. If contacted by the media for information, copies of Group documents or even your opinion, refer the inquiry to your manager or local or divisional executives. If the matter is significant, or likely to result in widespread press interest, contact the [Group Company Secretary](#).

Social Media

We also trust you to use good judgment in your use of social media. When posting online, make it clear that you are speaking on your own behalf and that your views are your own and not the Group's. Never breach the law or our policies as they relate to [Social Citizenship](#) or the protection of [confidential information](#) (see page 17). Follow the Group's [Social Media Policy](#).



“We trust you to use good judgment in your use of social media.”



Put Our Principles into Practice:

- Always treat others with respect and dignity. If you know or suspect that someone is being harassed or discriminated against, report it immediately
- Be a good social citizen – be responsible for and respectful of relationships with fellow employees, business partners and our host communities
- Comply with Group safety policies and systems and seek out ways to improve processes to ensure health and safety
- Be respectful of the natural environment and follow laws, policies, permits and regulations as they relate to environmental legislation
- Know and comply with our Group's policy as it relates to political activities and contributions
- Do your part to protect confidential information about our Group, our employees and the companies with which we work
- Do not speak on behalf of the Group unless specifically authorised to do so
- Be responsible in your use of social media



Our Basic Principles:

Commitment to Quality and Service

Trusted relationships with customers, shareholders, suppliers, governmental authorities and the public at large have helped us build an enviable reputation for high standards in our products and the services which support them.

- Relationships with Local Communities
- Conflicts of Interest
- Entertainment and Gifts
- Employee Loans
- Protecting Group Assets

Relationships with Local Communities

We seek to contribute to the communities of our host countries, regions, locations, etc. by providing products and services efficiently and profitably and by offering good employment opportunities and conditions. In the course of our business transactions, we also take into account the concerns of the wider community, including international, national and local interests.

Conflicts of Interest

We are loyal to the Group and act in its best interest. A conflict can arise when you (or members of your immediate family) engage in business or financial activities with suppliers, customers or competitors that might interfere – or appear to interfere – with your decision-making as an employee of Smurfit Kappa.

You have a responsibility to understand and avoid the types of situations that can give rise to conflicts of interest. While it is not possible to list every situation that could present a conflict of interest, there are certain areas where conflicts typically arise:



- **Financial interests.** A conflict can arise if you are responsible for purchasing or selection decisions regarding one of our customers or suppliers and you (or a member of your immediate family) have a financial or personal interest in that customer or supplier or one of its competitors
- **Property interests.** A conflict can also arise if you (or a member of your immediate family) owns an interest in real property, leaseholds, patents or other property in which the Group has (or there is reason to believe we might have) an interest in
- **Third-party interests.** Acting as an agent for a third-party (customer, supplier, consultant, etc.) in transactions involving the Group also presents a conflict
- **Family relationships.** Working with a family member can also present real or perceived conflicts, especially if the functions you perform or the division of duties interferes with objective decision-making
- **Outside activities.** A conflict can also occur when you agree to serve as a director or in any other key role in a business which is or seeks to be one of our customers, suppliers or competitors

If you are contemplating an activity or transaction that might suggest a conflict of interest, you must disclose the potential conflict and obtain approval in writing from your local and divisional executives and the Group CEO/CFO/COO before proceeding.

Q

What if you have a family member who owns a company that is a Smurfit Kappa supplier?

A

Discuss the situation with your manager. A conflict of interest could exist if you have a decision-making role that relates to the contract with this supplier or if you are involved in making or approving payments to the company.

Entertainment and Gifts

Under certain circumstances, appropriate levels of gifts and entertainment can enhance business relationships and build goodwill but if considered lavish, or offered frequently, can suggest something improper. It is important that you know and follow the rules regarding offers of gifts and entertainment.

You may give or accept a gift or offer of entertainment that:

- Is for a legitimate business purpose and properly approved
- Is not excessive in value
- Is consistent with customary local business practices
- Is not offered, directly or indirectly, in exchange for a specific gain or action, and
- Would not embarrass you or the Group if publicly disclosed

Q

If a customer sent you a small gift with her company logo on it to acknowledge your good working relationship, could you keep it?

A

Yes. You may accept nominal gifts, as long as they are usual and customary for the business and not excessive in terms of frequency.

No Group funds or assets may be disbursed, directly or indirectly, as a payment to a government official or as a bribe or kickback to employees of other companies. It is also a breach of our policy to use a third party to do something you are prohibited from doing or to disguise a bribe as a commission, refund, etc. Gifts of cash, in-kind gifts or anything of value given to influence or compromise someone's objectivity in making business decisions is strictly prohibited. (See page 5)

If you are contemplating an offer or receipt of a gift that does not meet the requirements outlined in our policy, you must first obtain approval in writing from your local and divisional executives and the Group CEO/CFO/COO as appropriate.



Employee Loans

With the exception of certain specific regional programmes available in Latin America, our policy is to prohibit loans, personal advances or guarantees of corporate funds to employees, officers or Board members, or the friends or family members of any of these groups, unless (1) there are extraordinary circumstances, and (2) approval of the [Group VP Human Resources](#) is obtained.

Further, you and your immediate family may not grant, guarantee a loan to or accept a loan from (or through) the assistance of any individual or organisation that conducts business with the Group. Note that this does not restrict you from applying for normal loans from banks or financial institutions at prevailing rates and terms.

Protecting Group Assets

You have a responsibility to use Group assets and property for Group business and to protect them from loss, damage and misuse. Our assets consist of everything we own, including:

- Financial – cash, bank accounts and credit standing
- Physical – facilities, equipment, Group vehicles and inventory
- Technology – computer hardware, software, information systems and mobile devices
- Intellectual property – patents, trademarks, business methods, designs and industrial processes



“...we trust you to use good judgment.”

Occasional use of physical or technology assets for personal reasons is generally permitted, within reason, but we trust you to use good judgment. Do not compromise our interests, remove assets from the premises without proper authorisation or use them to further your personal interests or those of family or friends. Your use of these assets should never result in significant added costs, disruption of business or any disadvantage to the Group.

Protect our information systems. Do not download, copy or share software unless you have obtained approval to do so. Illegal downloads can breach copyright laws and put you and the Group at risk. Take care to prevent theft, loss or unauthorised use of electronic information and systems by physically securing information and hardware that is assigned to you and protecting it from access by others.

Put Our Principles into Practice:

- Support our Group's commitment to respect and contribute to the communities of our host countries
- Avoid the types of situations that can give rise to conflicts of interest – disclose any activity or transaction that might suggest a real or potential conflict
- Know and follow Group policy related to giving or receiving offers of gifts or entertainment
- Do not request from or provide to employees, officers or Board members a loan, advance or guarantee of corporate funds
- Use Group assets for Group business and protect them from loss, damage and misuse



Our Good Faith Reporting Policy

We want to ensure every employee has the opportunity to report wrongdoing or potential wrongdoing in good faith without fear of retaliation.

Share Your Concerns

We are committed to maintaining compliance with all applicable laws and regulations as well as the highest ethical standards as set out in the Code. To that end, you may submit a good faith complaint or concern regarding any unethical or illegal conduct to your manager, your local or divisional executives, your local HR representative, the [Group Compliance Manager](#) or the [Group VP Human Resources](#).

A “good faith” report means that you honestly believe that one or more of the following improper actions has been committed:

- A criminal offence (such as fraud or theft)
- A breach of any legal obligations (such as failure to comply with competition legislation)
- A breach of our Code of Conduct or other Group code or policy
- A breach of systems or codes of practice in a particular business unit
- Any act of fraud or deliberate error in preparing, evaluating, reviewing or auditing any financial statement or in recording or maintaining financial records
- Any deficiency or lack of compliance with internal controls
- Any misrepresentation or false statement related to a financial record, financial report or audit report
- Deliberate concealment relating to any of the acts described above

You may submit your report in writing, using electronic or regular mail, by telephone or personal visit.

You are encouraged to report concerns promptly. We strictly prohibit discipline or censure against anyone who reasonably believes that the information disclosed is substantially true. For more information, see the [Good Faith Reporting Policy Statement ‘Whistleblower Code’](#).

Resources

If you have a question or need assistance with any Code of Conduct question, contact your manager, your local HR representative, your local or divisional executives or one of the resources below or consult the applicable policy.

RESOURCE	TO ACCESS
Group Compliance Manager	Jennifer.Victory@smurfitkappa.com +353 1 2027170
Group Company Secretary	Michael.ORiordan@smurfitkappa.com +353 1 202 7160
Group Financial Controller	Ken.Bowles@smurfitkappa.com +353 1 202 7132
Group General Counsel	Brian.Marshall@smurfitkappa.com +353 1 202 7148
Group Internal Auditor	Michael.Binchy@smurfitkappa.com +353 1 202 7110
Group VP Human Resources	German.Esguerra@smurfitkappa.com +353 1 202 7188
Environmental Policy Statement	Link to policy Steven.Stoffer@smurfitkappa.com +31 20 442 1138
Financial Reporting Guide	Link to policy Ken.Bowles@smurfitkappa.com +353 1 202 7132
Good Faith Reporting Policy Statement 'Whistleblower Code'	Link to policy Jennifer.Victory@smurfitkappa.com +353 1 2027170

RESOURCE	TO ACCESS
Health and Safety Policy Statement	Link to policy German.Esguerra@smurfitkappa.com +353 1 202 7188
Policy on Agents	Link to policy Jennifer.Victory@smurfitkappa.com +353 1 2027170
SKG plc Dealing Code	Link to policy Michael.ORiordan@smurfitkappa.com +353 1 202 7160
Social Citizenship Policy Statement	Link to policy German.Esguerra@smurfitkappa.com +353 1 202 7188
Social Media Policy	Link to policy Nienke.Odekerken@smurfitkappa.com +31 43 45 84 491
Sustainable Forestry Policy Statement	Link to policy Steven.Stoffer@smurfitkappa.com +31 20 442 1138
Sustainable Sourcing Policy Statement	Link to policy Dominique.Binet@smurfitkappa.com +33 1 49 52 32 40



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