2023
SUSTAINABILITY
REPORT

CLEARWATER PAPER®

INTRODUCTION & OVERVIEW

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CLEARWATER PAPER®

A MESSAGE FROM OUR CEO

2022 was a year of significant progress for Clearwater Paper in sustainability. We established and validated specific greenhouse gas (GHG) reduction targets, commercialized new sustainability focused products, reduced safety risks and made strides in fostering an inclusive environment to support our people. We are committed to making continued progress in each of these areas to ensure that Clearwater Paper remains a company of which we can all be proud.

In this year's report, we are pleased to share some of these milestones, including our new strategic sustainability framework which reflects our unwavering commitment to Everyday Responsibility. It centers our sustainability work and initiatives on three distinct yet equally important pillars: Resource Stewardship, Trusted Products, and Thriving People and Communities. This forward-looking strategy aligns with our core values, sustainability goals and business objectives.

Our 2022 highlights include:

- Strengthening our commitment to greenhouse gas (GHG) reductions by validating our Scope 1 & 2 and Scope 3 emissions targets with the Science Based Targets initiative (SBTi).

- Successfully commercializing NuVo® with BioPBS™, a revolutionary cupstock that combines a compostable barrier with a high-definition print surface.

- Making strides in fostering inclusivity, diversity and collaboration among our people, including increasing underrepresented groups in our workforce, enhancing policies and benefits, and supporting employee well-being and engagement.

- Reducing safety risk by 26% by implementing proactive safety controls and maintaining a safety-first culture through more robust training and a new strategic partnership to ensure rigorous contractor prequalification processes.

- Conducting a new materiality assessment that provides valuable insights to pave the way for future priorities, goals and initiatives.

None of these achievements would have been possible without our people — the core of everything we do. With support from our Board of Directors, Clearwater Paper remains steadfast in its commitment to sustainability. Looking forward, we will continue to focus on new innovations and opportunities in our operating performance, particularly in manufacturing and supply chain areas. Additionally, we will draw on the talents of our people more effectively and capture the benefits of greater diversity in our ranks. Continuous engagement with stakeholders will be crucial to our collective success and we are eager to embark on new commitments and priorities together with you.

Together, we can continue to create a company that customers are excited to partner with, our employees are proud to work for and that our communities can count on.

Sincerely,

Arsen Kitch

Arsen S. Kitch
President & Chief Executive Officer

2022 HIGHLIGHTS

2022 was another year of significant progress for Clearwater Paper. We continued to focus on sustainable product innovation and received recognition through our products and partnerships. We are also making progress toward our goals for emissions reduction as we empower our people to help us find opportunities at each mill to save energy and resources. In our 2022 reporting year, we continued to invest in employee safety as well as the continued build out of diversity, equity and inclusion initiatives and enhanced policies.

Committed to science-based greenhouse gas (GHG) emission reductions by submitting our GHG reduction targets for Scope 1 & 2 and Scope 3 to the Science Based Targets initiative (SBTi) and in 2023 received SBTi approval.

Expanded the visibility of our climate action through a second year of disclosure to CDP (formerly the Carbon Disclosure Project), achieving an upgrade to an overall "B" rating for our submission.

Advanced our sustainability strategy by conducting a rigorous materiality assessment and introducing our new strategic framework, Everyday Responsibility.

Utilized 100% green energy at our Manchester Industries site in Richmond, Virginia.

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

Launched NuVo with BioPBS, a compostable alternative to traditional hot cups coated with low-density polyethylene.

Reduced safety risk by 26% through investments in equipment and improved processes.

Implemented inclusive parental leave benefits and nursing parent accommodations.

Linked executive compensation to strategic objectives and performance including sustainability factors.

Awards and Recognition

Received the Pulp and Paper Safety Association's Innovator Award for ergonomic improvements in our manufacturing process.

Awarded the Idaho Governor's Office of Energy & Mineral Resources for Leadership in Energy Efficiency in the Industry category for the fourth year in a row.

Accepted as an Environmental Partner in conjunction with the North Carolina Department of Environmental Quality's (NCDEQ) Environmental Stewardship Initiative (ESI) program.

OUR COMPANY

Clearwater Paper is a premier manufacturer of private brand tissue products and high-quality paperboard. We focus on responsible sourcing to ensure our products are made with renewable materials. We manufacture alternatives that are more sustainable than products made from nonrenewable resources, with a strong commitment to quality.

We are conscious of the impact our products, processes and operations have on the environments and communities in which we work and live. Working with our customers, we strive to develop sustainable paper products that embody sustainability for the future.

$2.1 billion
annual approximate revenue

$1.1 billion
pulp and paperboard approximate revenue

$1.0 billion
consumer products approximate revenue

840,000
approximate tons of paperboard annual capacity

390,000
approximate tons of tissue parent rolls annual capacity

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

Our Purpose

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

Our Mission

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

Our Customer Promise

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

Our Core Values

Commitment is our cornerstone.
Safety first. Do as you say. Improve always.

Collaboration make a stronger team.
Foster diversity. Solve problems together. Build trust.

Communication builds bridges.
Listen to understand. Speak with candor and respect. Include others.

Courage in action.
Challenge the status quo. Break down barriers. Debate, decide & go.

Character matters.
Never stop caring. Lead with integrity. Own it.

OUR PEOPLE & OPERATIONS

At Clearwater Paper, we invest in people, products and communities. Our approximately 3,000 employees represent diverse communities and collectively help make us a leader in tissue and paperboard manufacturing. We strive to be an indispensable part of daily life for our people, customers and communities across our 12 U.S. locations.

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

Our industry comes with evolving challenges, but we continue to make progress toward our goals. In the face of a tight job market and supply chain disruptions, we continuously adapt to keep moving forward and meet our customers' needs.

Our priorities include:

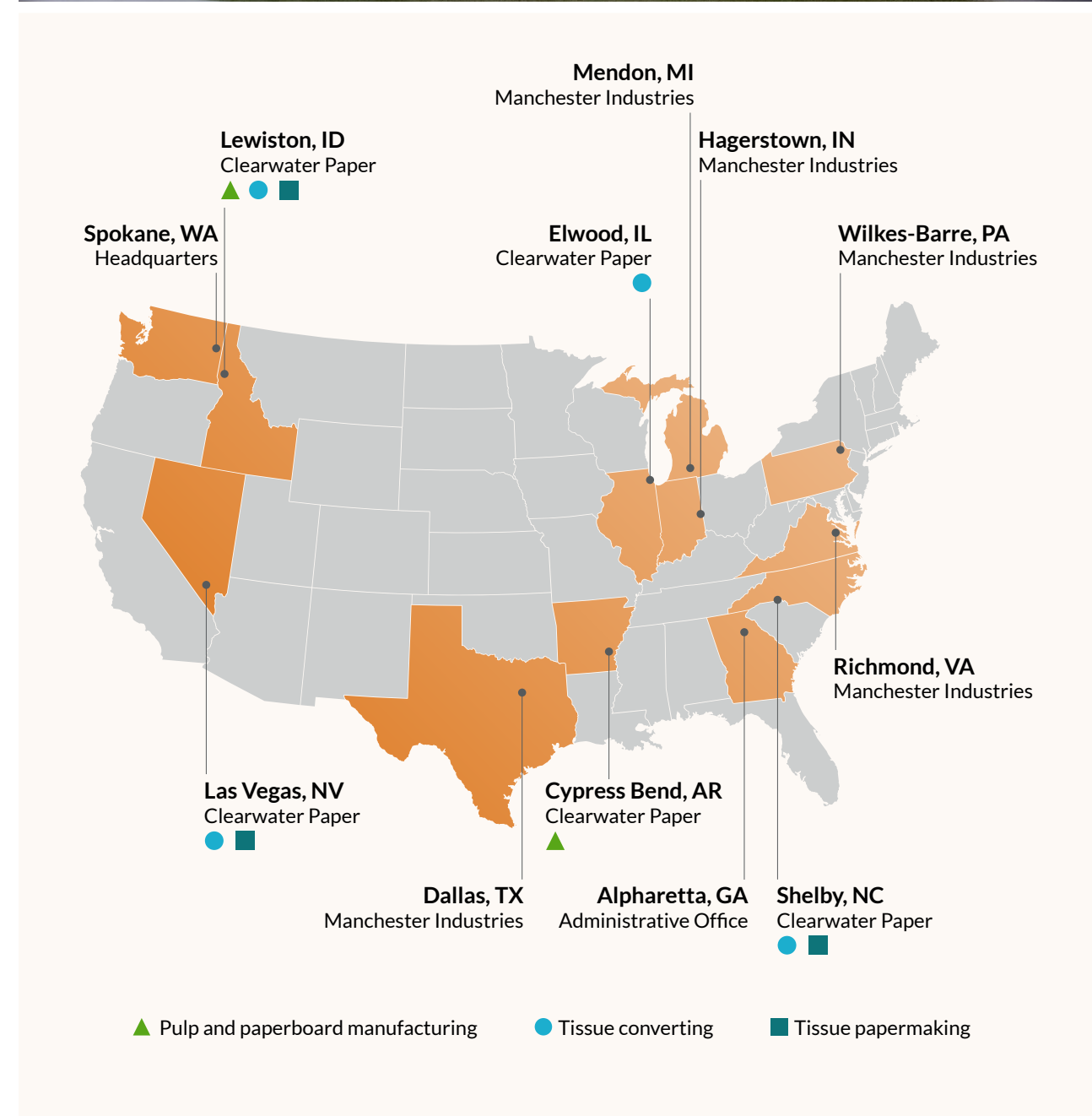|	
Living our core values every day	Fostering an inclusive environment
Engaging and connecting with our people, customers and communities	Leading with accountability in all aspects of our business

12

locations in the United States

3,000

employees (approximately)

Mendon, MI
Manchester Industries

Lewiston, ID
Clearwater Paper

Hagerstown, IN
Manchester Industries

Spokane, WA
Headquarters

Elwood, IL
Clearwater Paper

Wilkes-Barre, PA
Manchester Industries

Las Vegas, NV
Clearwater Paper

Cypress Bend, AR
Clearwater Paper

Richmond, VA
Manchester Industries

Dallas, TX
Manchester Industries

Alpharetta, GA
Administrative Office

Shelby, NC
Clearwater Paper

▲ Pulp and paperboard manufacturing   ● Tissue converting   ■ Tissue papermaking

OUR SUSTAINABILITY APPROACH

At Clearwater Paper we are driven to create indispensable products that people use every day. With that comes a responsibility to ensure high quality and a commitment to being stewards of our natural resources.

For more than a decade, we have committed to creating meaningful social impact and fulfilling our role as environmental stewards. We published our first Corporate Social Responsibility Report in 2013, which served as an initial benchmark to measure our progress on key metrics. Over time we have expanded our initiatives and bolstered our commitment to sustainability.

In 2023, we are taking our approach to the next level with our commitment to **Everyday Responsibility**, a sustainability framework that will drive our strategy to evolve our programs into the future. Purposefully developed to help Clearwater Paper demonstrate our performance and engage our stakeholders, **Everyday Responsibility** aligns our material topics, sustainability goals and business objectives into three distinct yet equally important pillars.

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

EVERYDAY RESPONSIBILITY

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

Trusted Products
We create reliable products that enable sustainable choices.

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

Stakeholder Engagement & Materiality

As part of our strategy, we regularly complete a materiality assessment to refine our understanding of the environmental, social and governance (ESG) risks, opportunities and impacts that are most significant to our business, society and the environment. We performed our most recent materiality assessment in 2023, which engaged internal and external stakeholders through a survey and interviews to update our understanding of ESG factors.

Through this process, we identified 16 priority topics and created a materiality matrix that will inform our future sustainability strategy.
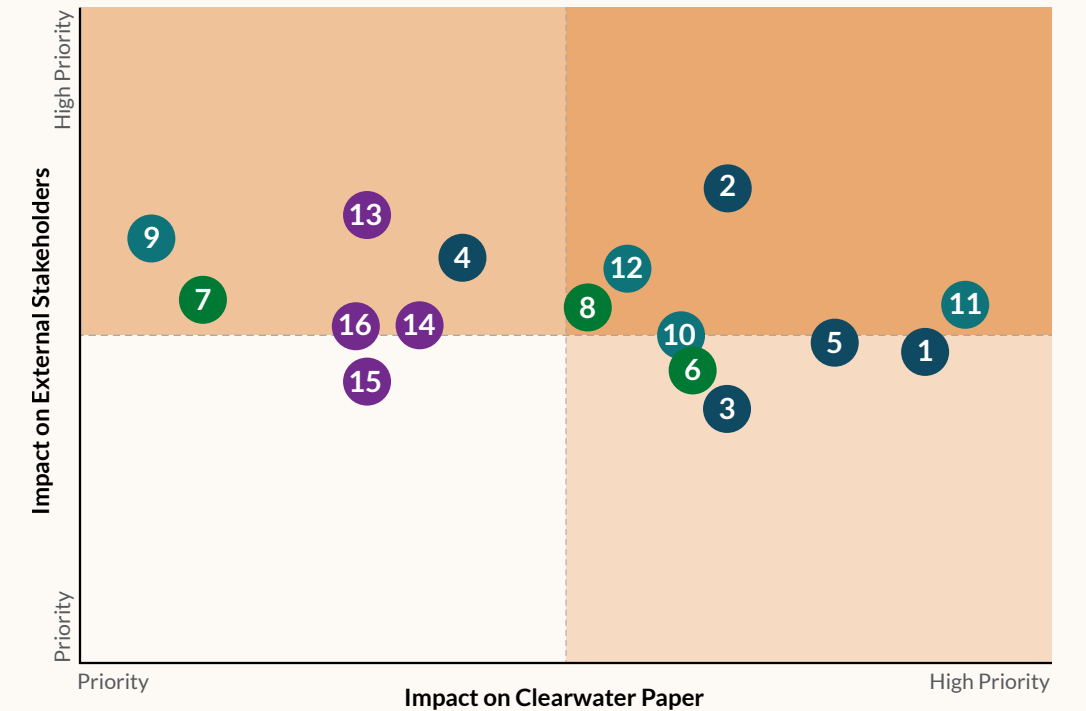
Our materiality assessment identified the following opportunities:

- Increasing employee engagement around diversity, equity and inclusion

- Enhancing training related to occupational health and safety

- Continuing to actively identify pilot sustainability projects with customers and suppliers

- Identifying renewable energy opportunities and energy conservation measures

- Furthering waste reduction, recycling and repurposing initiatives

- Continuing to seek partnerships with local community organizations where Clearwater Paper operates

We value continual feedback from our internal and external stakeholder groups as we monitor emerging opportunities and risks.

For our strategic reporting practices, we focus on topics that are important to our stakeholders and adhere to industry standards from the following frameworks: the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-Related Financial Disclosures (TCFD).

Priority Sustainability Topics

Matrix axes: Impact on External Stakeholders (vertical, Priority to High Priority); Impact on Clearwater Paper (horizontal, Priority to High Priority)

Resource Stewardship

1. Air Pollution
2. Climate & GHG
3. Energy
4. Water
5. Waste

Trusted Products

6. Circular Economy
7. Responsible Supply Chain
8. Sustainable Innovation

Thriving People & Communities

9. Community Engagement & Investment
10. Diversity, Equity & Inclusion
11. Employee Experience
12. Occupational Health & Safety

Responsible Business

13. Anti-corruption
14. Business Ethics
15. Data Privacy & Cybersecurity
16. Product Certifications

OUR GOALS & PROGRESS

In 2022, Clearwater Paper made significant progress in key areas of our business and built capacity to meet our sustainability goals. Without sacrificing product performance, these goals contribute to building upon our sustainability track record within the pulp and paper industry while moving our business strategy forward and meeting the needs of our stakeholders. As we continue to focus and evolve our efforts on safety, environmental stewardship and building a more diverse and inclusive workplace, our multi-year targets ensure that Clearwater Paper works to continuously improve and lives up to its Everyday Responsibility commitment.

TRUSTED PRODUCTS

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

Progress: Commercialized our BioPBS industrial compostable grade in 2022 and expanded our recyclable, compostable or marine-degradable grades to represent more than 5% of our total SBS cupstock manufacturing

RESOURCE STEWARDSHIP

Goal: Establish a science-based greenhouse gas reduction goal

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

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

Progress: Achieved 1.9% reduction of Scope 1 and 2 GHG emissions

Goal: Reduce Scope 3 emissions by 25% by 2030 from 2021 baseline

Progress: Collecting data sources and metrics; progress will be measured annually

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

Progress: New goal as of 2022; progress will be measured annually

THRIVING PEOPLE & COMMUNITIES

Goal: Achieve female representation of 30% or greater of our salaried workforce through 2030

Progress: Achieved 33% female representation of our salaried workforce

Goal: Increase representation for underrepresented groups in salaried positions by 1% per year through 2030

Progress: Increased representation for underrepresented groups in salaried positions by 2%

Goal: Introduce paid parental leave to eligible employees by 2025

Achieved: Introduced leave to eligible (non-union) employees ✓

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

Achieved: 26% risk reduction for identified safety hazards ✓

RESPONSIBLE BUSINESS

Goal: Include sustainability performance metrics in executive compensation

Achieved: Linked executive compensation to strategic objectives and performance including sustainability factors ✓

RESOURCE STEWARDSHIP

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

IN THIS SECTION

ENERGY & EMISSIONS

At Clearwater Paper, our GHG emissions are tied primarily to energy generation and use. We are committed to improving energy efficiency and meeting our energy needs through renewable sources. We also continue to make significant investments in energy efficiency to support our emissions reduction and climate-related goals. As an example, we are investing in electric and battery-powered equipment to replace end-of-life propane-fueled equipment. Clearwater Paper's focus on increasing transparency in our air emissions data reporting helps us find opportunities to improve our carbon footprint and better gauge our performance against industry peers.

1.9%
decrease of Scope 1 & 2 emissions compared to 2021.
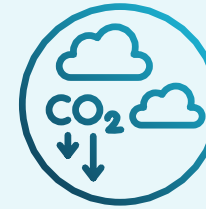
Our Climate Targets

In 2022, we submitted our greenhouse gas emission targets for Scope 1 & 2 and Scope 3 reductions to the SBTi for validation. As of March 2023, our Scope 1 & 2 and Scope 3 goals were verified and deemed to be in conformance with the SBTi criteria and recommendations. Through this process our efforts are well aligned with climate science and the GHG reductions required to maintain a lower than 2°C global temperature rise. Additionally, we are also focused on improving our Scope 3 data and emissions. This includes a high-level review and identification of the most significant impacts across our business and efforts to improve data quality and collection.

To expand the visibility of our climate action and increase transparency in our air emissions, we also continued disclosing to CDP (formerly the Carbon Disclosure Project). In 2022, our submission was upgraded to an overall rating (or grade) of a B.

"Our climate target helps drive meaningful actions across Clearwater Paper every day. By proactively aligning with SBTi, we push ourselves to innovate and grow in ways that protect our natural resources, reduce impacts to climate change and support the expectations of our stakeholders."

Jason Roggenbauer,
Vice President, Environmental, Health & Safety

Energy Efficiency and Emissions Reductions

Clearwater Paper is committed to using renewable energy, recognizing its crucial role in reducing our carbon footprint and advancing the transition to a more sustainable and clean energy future. Currently, our energy needs are roughly split between purchased energy (primarily electricity and natural gas) and self-generated (renewable biomass) sources. We continue to diversify our energy sourcing, with a goal of increasing our use of renewable energy sources and decreasing the use of nonrenewable sources. We continuously evaluate opportunities to reduce energy consumption from nonrenewable sources through purchasing available green energy, investing capital to improve energy efficiency in our operations and developing a long-term strategy for our sites.
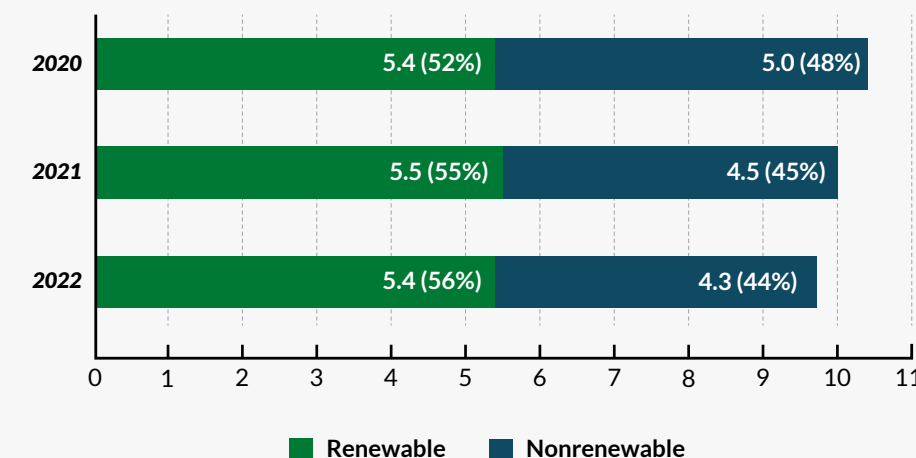
Renewable energy is a key piece of reaching our GHG emissions reduction goals. In 2022, Clearwater Paper continued to procure renewable energy, including at our Arkansas mill, where we began purchasing solar energy through Entergy Arkansas Green Promise, a voluntary program that allows customers to access renewable attributes. We are also continuing our transition into renewable energy by operating with 100% green electricity — primarily wind and solar — at our site in Virginia.

In 2022, we invested more than $950,000 to complete six energy efficiency projects at our different mills. As an example of our efforts, in Lewiston, Idaho, we upgraded one of our paper machines by installing an Alternative Current System. This technology is more efficient compared to standard Direct Current systems, reducing energy use and further optimizing our operations.

As part of our ongoing efforts to evaluate energy quality and identify reduction opportunities, we also completed third-party energy surveys at two of our facilities. Through this work, we identified energy efficiency investment opportunities that led to a 10% reduction in our monthly energy use at those facilities. We invested $270,000 to reduce energy consumption by installing new LED lighting and power quality improvement systems, resulting in approximately 1.4 million kilowatt hours of energy savings. The full benefits of this project will continue to accrue over time, including improvements in electrical efficiency which will help reduce our carbon footprint. Additional energy projects will be completed in 2023 and 2024.

Energy Use (billion kWh)

Year	Renewable	Nonrenewable
2020	5.4 (52%)	5.0 (48%)
2021	5.5 (55%)	4.5 (45%)
2022	5.4 (56%)	4.3 (44%)

■ Renewable ■ Nonrenewable

Note: Energy from renewable sources comes from biomass and black liquor renewable biomass.

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In Idaho, Clearwater Paper received the 2022 State of Idaho Leadership in Energy Efficiency Award for Industry from the Governor's Office of Energy & Mineral Resources. We were recognized for completing four energy efficiency projects that resulted in an estimated savings of more than 2.5M kilowatt hours. This is the fourth consecutive year Clearwater Paper has been recognized for this award.

Achieving 2030 Emissions Targets

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

Partner

Partnering for Progress

In 2022, Clearwater Paper was accepted as an Environmental Partner in the North Carolina Department of Environmental Quality's (NCDEQ) Environmental Stewardship Initiative (ESI) program. The ESI at NCDEQ recognizes and supports companies and facilities that reduce their impact on the environment by striving to go beyond minimum requirements and commit to setting and achieving more robust sustainability goals and conservation targets. Two projects at the Shelby, North Carolina, facility were identified as sustainability initiatives and are currently in progress, including an energy savings and a water reduction project. The energy savings project will be completed in the fall of 2023 to reduce GHG emissions by approximately 2,200 tons annually through installation of power quality improvement technology. This voluntary program also provides members with networking and outreach opportunities to learn about innovative solutions and share successes as they achieve their goals.

WATER STEWARDSHIP

Water plays a vital role in the pulp and paper manufacturing process. As a company, we strive to reduce our water consumption and seek innovative ways to run our facilities by internally reusing or recycling water which results in reduced usage and water withdrawal. We meet and often exceed local, state and federal water rules and regulations.

At Clearwater Paper's most complex manufacturing facilities, water is essential to the pulp and papermaking process. To this end, we focus our water stewardship strategy on our most water-intensive facilities to reduce the amount of water we withdraw and responsibly return the water we use back to the environment.

Clearwater Paper is driving water stewardship throughout our manufacturing operations by educating our people about water use and how we can responsibly return it to our ecosystems. In a typical year, we return more than 94% of the water withdrawn back to the environment after treatment. For verification of our water use, we track consumption via monthly facility-based water measurements. This information helps us identify use patterns and set water reduction goals. In 2022, we set a goal to develop a new water conservation and effluent reduction target. Once a target has been set, progress will be tracked annually to advance our water stewardship strategy.

In 2022, we reduced our water withdrawal by

1.7%

and continued to implement water stewardship projects.

	2020	2021	2022
YOY WATER USAGE (MILLION GALLONS)			
Water Withdrawn	18,784	17,811	17,504
Water Discharge	17,794	16,775	16,669
Total Water Consumed	**990**	**1,036**	**835**

Water Conservation Efforts

As an environmental partner in the NCDEQ's ESI, we implemented a project focused on freshwater consumption at our Shelby, North Carolina, mill. Our approach used a combination of the recycling and reuse of process water during different stages of the papermaking process. We reduced our consumption of freshwater by a variety of initiatives, including reusing boiler room water through the tissue machines and reducing water for chemical applications and flushing. These efforts resulted in a reduction of over 8% water consumption at our Shelby, North Carolina, mill.

Clearwater Paper is actively prioritizing water conservation efforts, including future plans to pilot a comprehensive water assessment at our paper production sites. We await the finalization of an industry-based process for water risk assessment being led by the American Forest & Paper Association and intend to adopt this process to enhance our water management practices using a risk-based approach.

WASTE MANAGEMENT

Our waste management program utilizes best practices that revolve around three tenets: identifying all waste, reducing waste generation when possible, and reusing, recycling and repurposing as much as possible.

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

Highlights of this work include reducing the amount of poly plastic sent to landfill by more than 60 tons annually as part of a regional decking manufacturer partnership at our Elwood, Illinois, tissue facility.

68%

of the solid waste we generated in 2022 was repurposed and not sent to a landfill.

Our Waste Management Priorities

Identifying all waste **1**

2 **Reducing waste generation when possible**

Reusing, recycling and repurposing **3**

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TRUSTED PRODUCTS

We create reliable products that enable sustainable choices.

IN THIS SECTION

SUSTAINABLE PRODUCTS

Clearwater Paper's genuine commitment to sustainability is reflected in our product offerings. Our approach is to gain guidance from our customers, emphasizing innovation, responsibility and leading quality. We continue to advance sustainable product goals as we evolve toward more renewability, technological efficiency and continuous improvement in product circularity and packaging.

Driving Sustainable Innovation: Product and Packaging Stewardship

Clearwater Paper is committed to evolving products to enhance environmental attributes without sacrificing performance, including adding higher levels of recycled fiber content and increasing compostability. Our efforts in product and packaging stewardship have yielded important advancements and tangible results.

In partnership with one of the largest coffee foodservice companies in the world, Clearwater Paper's innovation contributed to the successful launch of a first-to-market sustainable cupstock with paper hot cups containing 30% post-consumer fiber. Such collaborations reinforce our dedication to sustainable product development and the achievement of labeling milestones.

In 2022, we commercialized and began selling fully compostable and recyclable cup alternatives, and established a goal to produce a marine-degradable grade representing more than 10% of our total SBS cupstock manufacturing by 2030. With NuVo® and ReMagine® capturing over 5% of our total prime SBS production, we are making progress toward our long-term goal. We achieved this by educating brand companies and packaging converters as to the sustainability attributes of NuVo® and ReMagine®. Overall, we continue to see significant growth in our ReMagine® and NuVo® paperboard brands.

Advancing Sustainability through Innovative and Responsible Product Offerings

NuVo® is the first cupstock to combine a compostable barrier, 35% post-consumer fiber, Forest Stewardship Council® (FSC®) chain-of-custody certification and a high-definition print surface.

In 2022, we introduced NuVo® with BioPBS™, a cupstock that provides foodservice operators with a compostable alternative to traditional hot cups coated with low-density polyethylene. A customer using our NuVo® cupstock can now offer a hot cup to their customers that can be composted instead of landfilled. NuVo® with BioPBS™ joins our ReMagine® folding carton paperboard brand as an industry-leading product in the use of post-consumer recycled fiber in SBS.

"When we launched the NuVo® brand in 2019, we made a promise to continually innovate to maximize product differentiation and sustainability. We are pleased to continue delivering on that commitment with the BioPBS® compostable barrier for our NuVo® cups, a next-generation cupstock that we believe will allow our customers to be at the forefront of growing trends in sustainability."

Steve Bowden,
Senior Vice President and General Manager,
Pulp & Paperboard

SUSTAINABLE FORESTRY INITIATIVE
SFI-00132

FSC
www.fsc.org
FSC® C051250
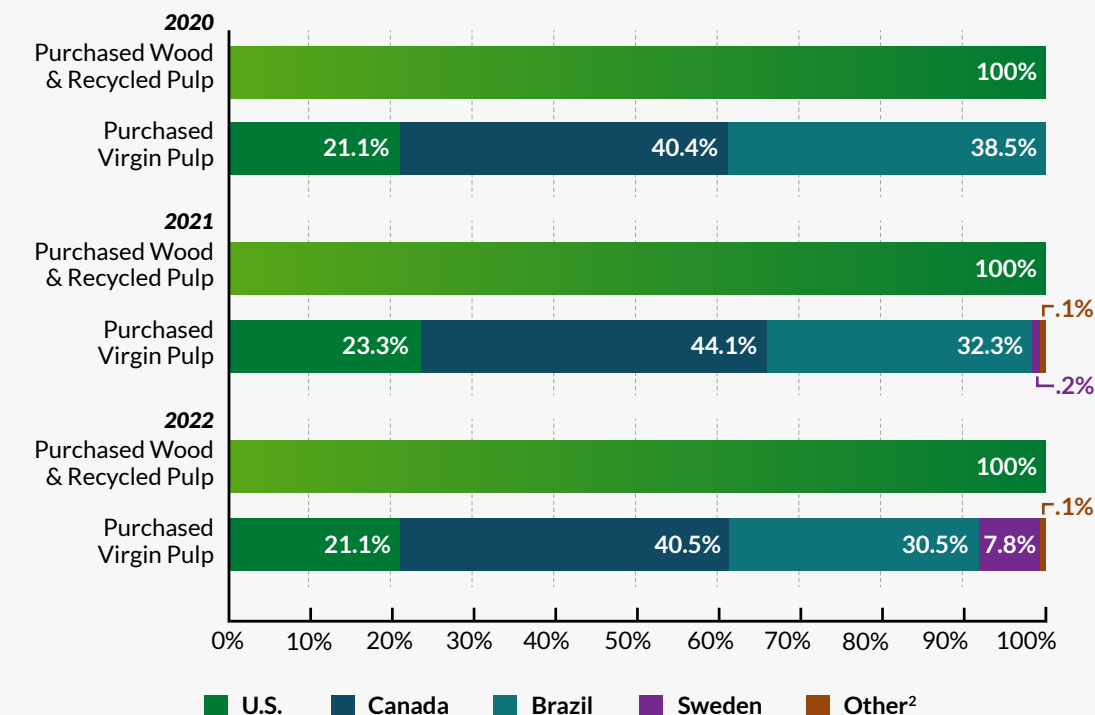The mark of responsible forestry

RESPONSIBLE SOURCING

Responsible sourcing is a fundamental pillar of our operations. Wood and wood pulp are the primary materials we source to produce our paper-based products. We prioritize working with vendors that employ responsible forestry practices and recycled content where possible. Our commitment also includes working with partner organizations and industry associations to implement and accelerate best practices.
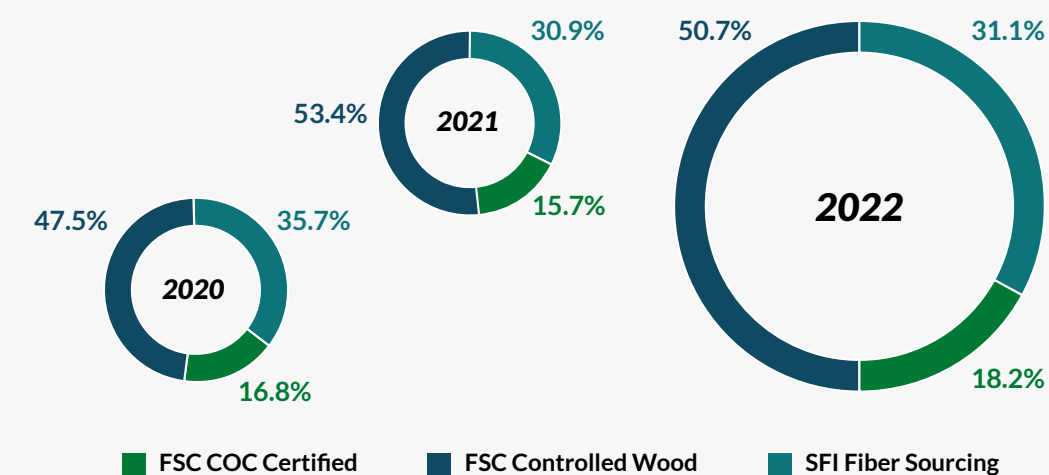
To ensure the integrity of our supply chain, we emphasize the importance of third-party certifications and work closely with certified suppliers for our materials. As the first U.S. company to offer FSC-certified paperboard across our full product line and first U.S. consumer tissue products company to earn FSC certification, responsible forestry and raw material usage have long been a part of our story. We maintain wood fiber certification systems at all mills, including certification to SFI®, Programme for the Endorsement of Forest Certification (PEFC/29-31-408), FSC Chain-Of-Custody (COC) and FSC Controlled Wood Standard.

To strengthen and validate our commitment to responsible sourcing, we are actively pursuing International Sustainability and Carbon Certification (ISCC). This certification will further enhance transparency and accountability in our supply chain. We are also exploring partnerships through industry. By collaborating, we can share best practices, knowledge and resources to advance responsible sourcing practices within the industry.

Image provided by PotlatchDeltic

Origin[1] of Procured Wood & Pulp

2020
Purchased Wood & Recycled Pulp: U.S. 100%
Purchased Virgin Pulp: U.S. 21.1% | Canada 40.4% | Brazil 38.5%

2021
Purchased Wood & Recycled Pulp: U.S. 100%
Purchased Virgin Pulp: U.S. 23.3% | Canada 44.1% | Brazil 32.3% | .1% | .2%

2022
Purchased Wood & Recycled Pulp: U.S. 100%
Purchased Virgin Pulp: U.S. 21.1% | Canada 40.5% | Brazil 30.5% | Sweden 7.8% | .1%

Legend: ■ U.S. ■ Canada ■ Brazil ■ Sweden ■ Other[2]

Procured Wood & Pulp Type[3]

2020: 47.5% | 35.7% | 16.8%
2021: 53.4% | 30.9% | 15.7%
2022: 50.7% | 31.1% | 18.2%

Legend: ■ FSC COC Certified ■ FSC Controlled Wood ■ SFI Fiber Sourcing

[1] Country of origin.
[2] Purchased Virgin Pulp Other includes Uruguay 398 tons (0.1%).
[3] Certified fiber refers to wood.

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THRIVING PEOPLE & COMMUNITIES

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

IN THIS SECTION

HEALTH & SAFETY

At Clearwater Paper, our people's health, safety and well-being are vitally important. Our Environmental Health & Safety (EHS) Excellence Strategy incorporates a five-part management system that aligns with industry best practices.

A Safety-First Culture

- **Leadership and Commitment**
- **Employee Engagement**
- **Worksite Analysis & Controls**
- **Training and Communication**
- **Continuous Improvement**

Leadership and Commitment

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

Pulp and Paper Safety Association Innovation Award

In 2022, Clearwater Paper was the proud recipient of the Pulp and Paper Safety Association (PPSA) Innovation Award. This recognition was for a lightweight core hub that the Lewiston, Idaho, team developed to address the ergonomic risk with core chuck handling. Awarded each year at the annual PPSA conference, the Safety Innovator Award recognizes the spirit of employee engagement and employee focus on continual improvement of safety products and processes.

Employee Engagement

We believe in the full engagement of every individual within our company, regardless of their role or level. We foster a culture where everyone takes responsibility for safety through active safety committees, extensive training, transparent communication and our adherence to the Environmental Health and Safety Policy. This collaborative effort ensures optimal safety performance and promotes the well-being of all our people, contractors and visitors. Employees are expected to honor controls and we encourage an environment through which they can disclose any deviations without fear of retribution. A dedicated reporting hotline is available 24/7, which provides for anonymous reporting, and we actively encourage employees to report environmental, health and safety concerns so we can proactively address them.
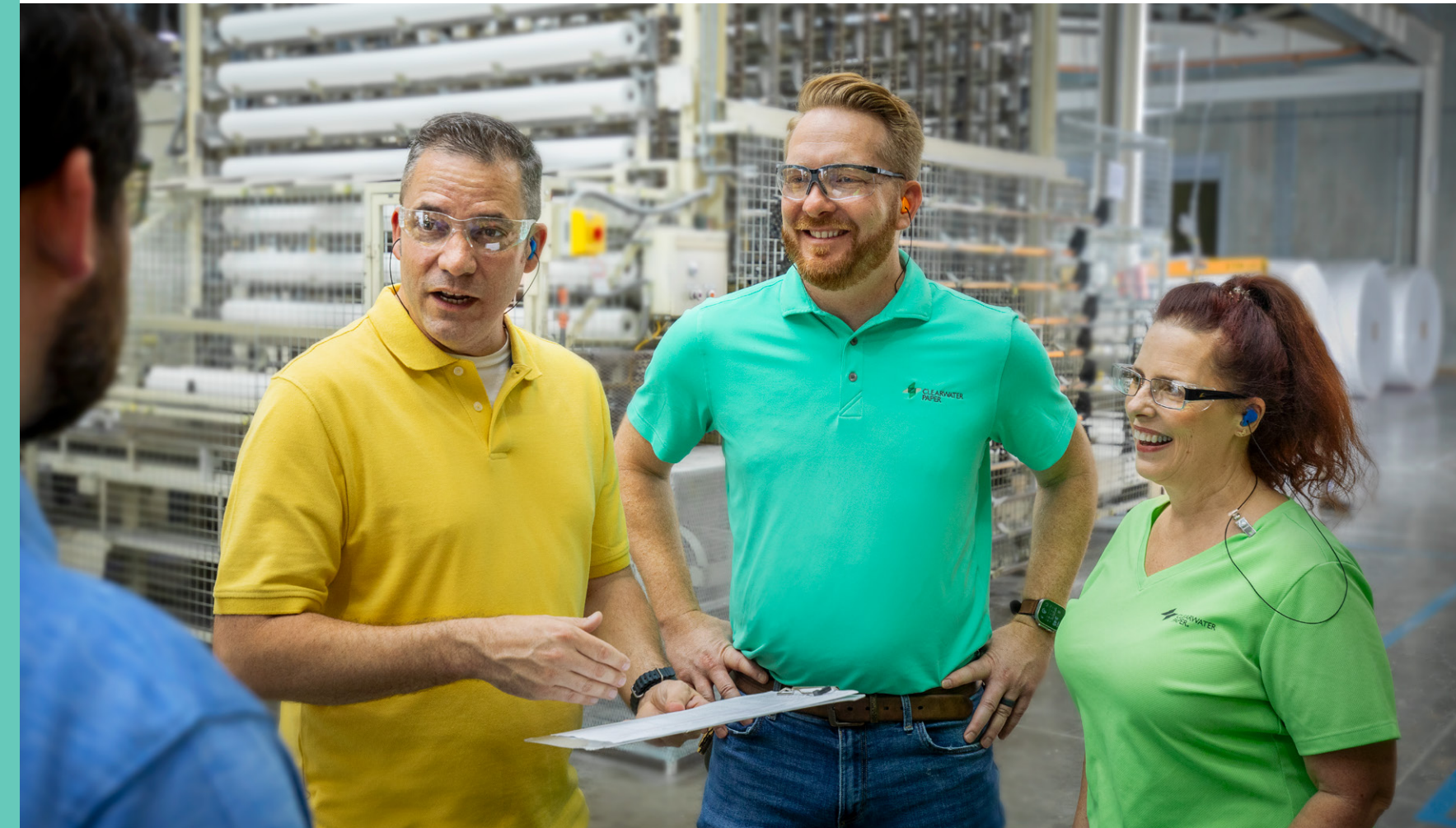
Employee Safety in Action

In 2022, we held continuous improvement events (Kaizens) in our Las Vegas, Nevada, and Elwood, Illinois, locations focused on risk reduction by identifying and mitigating ergonomic and other workplace hazards. The Kaizen approach helped us make simple, impactful and sustainable improvements to many workplace areas to improve quality, process efficiency and safety. The Kaizen events were paired with team training emphasizing the importance of quickly recognizing risks, brainstorming ideas and implementing solutions to reduce or eliminate workplace exposures. Employees in maintenance, operations, engineering and safety participated in the events, including management level employees.

The results were impressive, as the teams were able to identify and solve 109 specific risks with an average cost of $28 per solution. The average time spent on each solve was around 30 minutes.

Worksite Analysis and Controls

Proactive worksite risk assessments are a key tenet of our EHS excellence strategy. We have formalized, enterprise-wide programs to identify workplace hazards prior to an incident occurring. On an annual basis, we establish targets for each site to implement controls against these hazard assessments and track the completion of these controls through our internal EHS scorecard. Clearwater Paper's commitment to safety extends beyond internal efforts, as third-party assessments and reviews are utilized to validate and enhance performance.

In 2022, we implemented several proactive safety controls which resulted in a 26% reduction in safety risk during the year. As an example of our efforts, we successfully replaced an equipment guard with an interlocked guard which shuts down the piece of equipment if the guard is opened. We also installed several fixed guards around exposed equipment. Both of these proactive safety controls restrict personnel from being able to access equipment while it is moving.

Throughout 2022, we saw a sharp decline in our Injury Severity rates, cutting the number of lost days almost in half. In addition to our emphasis on preventative risk reduction strategies, this significant safety improvement is largely attributed to effective case management and collaborative efforts with departments to bring employees back to work following injuries.

To continue performance in the critical area of SIF prevention we are establishing a new initiative in 2023, Leading with Safety, which includes training, skills demonstration and in-field coaching to evolve Clearwater Paper's safety culture. This program will create a pathway for more meaningful employee engagement on safety issues with the goal of identifying and removing SIF risks in the workplace.

26%

risk reduction for identified safety hazards.

	2020	2021	2022
INJURY SEVERITY			
Lost Time Severity Rate	65.8	89.8	45.9
SERIOUS INJURY AND FATALITY (SIF)*			
No. of Cases	2	0	3
SIF Case Rate	0.06	0.00	0.10

* Zero fatalities occurred at Clearwater Paper in 2020, 2021 and 2022.

Safety Training and Communication

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

Continuous Improvement

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

In 2022, we partnered with a global leader in contractor and supplier information management to implement contractor prescreening document collection for on-site workers. This process involves guiding prospective contracted workers through a questionnaire, a review of company history, evaluating leading and lagging performance metrics, and reviewing policies and programs that address job-specific risks. A scorecard is used to assess qualifications and performance. By incorporating a pre-qualification process, we can ensure that our key contractors are aligned with our safety vision and environmental expectations.

PEOPLE & CULTURE

Through focused local outreach, Clearwater Paper works diligently to build highly capable teams that reflect the diverse communities in which we operate. Central to this goal is fostering a culture that recognizes and rewards exceptional performance fueled by our core values.

We value the input of our team members and actively learn from their experiences. Their feedback helped to guide actionable plans, driving meaningful business outcomes and furthering our commitment to a more inclusive workplace. In addition, our employees have told us they appreciate working alongside talented individuals in a collaborative and supportive atmosphere, all while enjoying competitive compensation and benefits.

We take pride in positively impacting the communities where our people live and work and are continually working to strengthen connections between our people, networks and local communities. These relationships greatly enhance the well-being of everyone at Clearwater Paper and our surrounding communities, ultimately resulting in a stronger and more resilient organization.

Investing in Our People

We actively work to attract and retain the best people by offering competitive benefits, including market-competitive compensation, health care, paid time off, parental leave, retirement benefits, tuition assistance, employee skills development and leadership development. Our training and development programs are designed to provide opportunities for all employees.

Foundational to this work is listening to our people. In 2022, we held roundtables at various sites to gather feedback from our people. The purpose of these sessions was to find ways to create more inclusive workplaces and improve recognition for our employees. These efforts led to the development of comprehensive people engagement plans that aim to promote inclusion and foster a sense of belonging within our organization.

In addition, it is important to us that our people reflect the communities where we work and live. That is why in 2022, we examined the outreach opportunities available in each of these communities. Our goal was to build deeper relationships and to connect with talented people who could help us achieve our goals and make a positive impact.

As part of our commitment to attracting and building future leaders, we launched a pilot mentoring program in 2022. This program targeted a select group of high-potential employees with the following goals in mind:

- Build a pipeline of potential leaders to help achieve a representation of high-potential employees in leadership that appropriately reflects the population.

- Provide mentoring and experiences that accelerate the development of individuals who have the potential to assume leadership positions.

- Create a safe space for mentees outside of their normal reporting relationship.

The success of this pilot program has reaffirmed our dedication to expanding and refining it further in 2023.

Investing in Our Communities

At Clearwater Paper, our people make up the communities in which they work and live and are therefore best positioned to identify needs and opportunities for giving back. That is why we empower employee-driven charitable contribution committees to facilitate employee volunteering and philanthropy. Our people take the lead in making a positive impact, which helps foster a sense of ownership and engagement.

During 2022, Clearwater Paper gifted funds to support the local communities where we operate, with donations supporting education, social services, environmental stewardship and the arts. Highlights of this work and other community outreach include:

- Hosting student tour groups, conducting informational sessions and papermaking workshops as well as assisting students with mock interviews and resume preparation. These initiatives equip students with essential resources and skills for their academic and professional journeys.

- Actively engaging in partnership campaigns with local nonprofits as well as food banks and shelters where our employees live and work.

- Donating to local environmental initiatives such as the Idaho-based Palouse Clearwater Environmental Institute, a community organization committed to sustainable living, experiential learning, community service and protecting and restoring natural resources.

- Supporting arts organizations such as the Lewiston Civic Theater and Spokane Symphony to ensure local communities continue to have access to cultural activities that enrich their lives.

Clearwater Paper is fully committed to creating meaningful experiences for employees and making an impactful, tangible difference in the communities where we live and work. In 2022, we initiated our strategy for increasing charitable contributions as well as the new Clearwater Paper Foundation, with an eye toward significant increases in giving in the coming years. In 2023, we rolled out a new employee match program to amplify the impact Clearwater Paper employees already have supporting worthy causes.

DIVERSITY, EQUITY & INCLUSION

At Clearwater Paper, we are committed to creating an inclusive, engaging workplace that reflects the communities where we operate. We are dedicated to fostering a sense of belonging where every employee feels respected, included and valued for their unique attributes that enrich our culture. Our core values of Commitment, Collaboration, Communication, Courage and Character serve as the foundation for how we work together to succeed.

As outlined in our Human Rights Policy, we emphasize our dedication to upholding human rights by conducting our business with a high level of integrity and ethical standards.

Driving Progress

In 2022, Clearwater Paper continued to build momentum and took strides to enhance policies and benefits, promote diversity and inclusion, and support employee well-being and engagement. Highlights of this work include:

- **Initiating Benefits and Policy Review:** We conducted a comprehensive review and prioritization of benefit plans and HR policies, aiming to attract top talent, improve employee well-being, foster inclusivity and enhance engagement.

- **Expanding Parental Leave Policies:** We made significant enhancements to our existing paid parental leave and short-term disability benefits. The new paid parental leave program supports eligible employees, regardless of gender or marital status, when they have a new child. Additionally, we enhanced our short-term disability benefit for hourly non-represented employees, which provides 100% pay for employees to recover from childbirth. These new benefits were effective as of January 1, 2023.

- **Creating New Nursing Parent Policy:** We developed guidelines to provide robust support to pregnant individuals and nursing parents. We also developed and rolled out a formal nursing accommodation policy that formalized breaks for expressing breast milk and providing a quiet space near an employee's work area.

- **Celebrating Identity:** Our company celebrated heritage awareness and identity recognition months throughout the year at various Clearwater Paper locations. These initiatives fostered a sense of belonging and appreciation for cultural backgrounds, traditions, and experiences. One of our most significant events occurred in Lewiston, Idaho, at Lewiston Veterans Memorial Park, a tribute to fallen heroes of the United States Armed Services. Employees and local contractors donated construction materials and labor, underscoring our respect for service and commitment to honoring and supporting veterans.

- **Recognizing International Women in Engineering Day:** Recognizing the significance of gender equity in traditionally male-dominated fields, this day served as a platform to showcase and acknowledge female engineers' accomplishments and encourage more women to consider careers in engineering and manufacturing.

- **Fostering Engagement and Belonging:** We implemented cultural assessment pilots with employee focus groups and roundtable discussions to better understand the current employee experience. The valuable insights inform our action plans, driving inclusion and belonging, and emphasize the importance of actively listening to and involving employees in the decision-making process, aligned with our core values of Collaboration and Communication.

We will continue to engage our employees in listening sessions to seek their input and feedback, build capabilities and strong connections, and remain committed to creating a workforce that reflects our communities. This work takes time, and our success requires continued commitment from everyone at Clearwater Paper. Together, we are building a strong foundation for the future.

Employee Demographics

Attaining age, gender and overall diversity in the paper manufacturing industry remains challenging. Nevertheless, Clearwater Paper is committed to strengthening our recruitment approaches and targeted outreach efforts to attract talent and achieve our goals. In 2022, we saw an increase in employees from underrepresented groups in both our hourly and salary populations. We also were able to expand our workforce, with a modest increase of employees in the 30-and-under age range for 2022, which helps diversify our workforce and supports the longevity of our operations and succession planning.

	2020	2021	2022
AGE DEMOGRAPHICS: ALL EMPLOYEES			
Under 30	14.2%	13.1%	13.5%
30-50	52.7%	55.6%	54.8%
Over 50	33.2%	31.3%	31.7%
Total Employees	**3,337**	**2,955**	**3,031**
GENDER DEMOGRAPHICS: ALL EMPLOYEES			
Female Employees	16.1%	15.8%	15.5%
Male Employees	83.9%	84.2%	84.5%
Total Employees	**3,337**	**2,955**	**3,031**
DIVERSITY DEMOGRAPHICS: ALL EMPLOYEES			
Underrepresented Groups	14.1%	16.2%	17.9%
White	85.9%	83.8%	82.1%
Total Employees	**3,337**	**2,955**	**3,031**

Continue Building for a Strong Future

We will continue to prioritize efforts with the following focus areas in mind:

- Creating a workplace where all employees feel safe, valued and included.

- Attracting and hiring talented people with diverse backgrounds and perspectives.

- Supporting our customers, suppliers and local communities as we work together to succeed.

Our efforts will encompass the continued build-out of programs promoting strong connections and development and cultivating active allies. In addition, we will build on the success of our mentoring program.

Through these company-wide efforts, we aim to foster a genuine sense of belonging and create a welcoming work environment for all our people, which we believe will drive strong business performance.

RESPONSIBLE BUSINESS

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

IN THIS SECTION

CORPORATE GOVERNANCE

At Clearwater Paper, we maintain high standards for all employees, officers and directors, recognizing the significance of sound corporate governance. Implicit in our philosophy is the understanding that responsible business practices and effective corporate management go hand in hand. In 2022, we continued our commitment to manufacturing sustainable products and evolving the environmental, social and governance (ESG) program as part of our overall corporate governance strategy.

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

Board of Directors

Clearwater Paper's Board of Directors oversees and provides policy guidance for our business operations. As of October 2023, our Board consists of three classes and comprises nine members, with eight external (non-employee) directors, including our Board Chair. We intend to seek shareholder approval at our 2024 annual stockholder meeting to declassify our Board.

The Board holds regular meetings in executive sessions, excluding members of management, and convenes additional meetings as necessary. Similarly, our standing Board committees conduct regular executive sessions or meet as needed. Directors are encouraged to attend committee meetings they are not members of, and they actively participate in these sessions. In 2022, the Board and its committees held 22 meetings.

Board Committees

Clearwater Paper's Board consists of three main committees that oversee various aspects of the company. Each committee is made up of five Board members, led by a committee chair, and they work together to review and govern different areas within the company.

Audit Committee

Assists the Board in oversight of Clearwater Paper's accounting, financial reporting and internal accounting control matters. As sustainability and cybersecurity matters become a part of regular public company reporting obligations, our Audit Committee will be involved in the oversight of such reporting. This committee is also in charge of reviewing and updating company policies and procedures to address financial data protection.

Compensation Committee

Oversees the company's executive compensation and benefits programs, including performance measures and targets for executive officers' incentive pay. This committee is also responsible for oversight of development and implementation of company practices, strategies and policies across human capital management, with a focus on how these can help advance Clearwater Paper's DE&I efforts.

Nominating and Governance Committee

Finds, recommends and nominates candidates for Board consideration and is responsible for establishing corporate governance principles and best practices to ensure the company operates ethically and responsibly. This committee also oversees the evaluation of our board and is tasked with assisting the Board in overseeing and reviewing the overall development and implementation of our sustainability efforts.

As part of our commitment to increasing Board diversity, we added a new female Director for the last three consecutive years.

4.9 years

Independent director average tenure

63 years

Independent director average age

Board of Directors

Arsen S. Kitch, 42
President and CEO
Clearwater Paper Corporation

Tenure: 3.5 years
Other Public Boards: 0

Ann C. Nelson, 63
Retired Lead Audit Partner
KPMG

Tenure: 3.4 years
Other Public Boards: 1

Audit
Nom. & Gov.

Christine M. Vickers Tucker, 56
Retired Vice President and
General Manager
The Clorox Company
Professional Products Company

Tenure: 2.4 years
Other Public Boards: 0

Compensation
Nom. & Gov.

Alexander Toeldte, 63
Retired President and CEO
Boise, Inc.

Tenure: 7.5 years
Other Public Boards: 0

Board Chair
Compensation
Nom. & Gov.

John J. Corkrean, 58
Executive Vice President and Chief
Financial Officer, H.B. Fuller Company

Tenure: 4.5 years
Other Public Boards: 0

Audit
Compensation

Joe W. Laymon, 71
Retired Vice President,
Human Resources and Corporate
Services, Chevron Corporation

Tenure: 4.5 years
Other Public Boards: 1

Compensation
Nom. & Gov.

Jeanne M. Hillman, 64
Retired Vice President,
Enterprise Technology and
Governance, Weyerhaeuser

Tenure: 1.0 years
Other Public Boards: 0

Audit

John P. O'Donnell, 63
Retired President and CEO
Neenah, Inc.
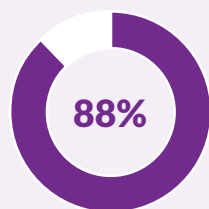
Tenure: 7.5 years
Other Public Boards: 0

Audit
Nom. & Gov.

Kevin J. Hunt, 71
Retired President and CEO
Ralcorp Holdings, Inc.

Tenure: 10.8 years
Other Public Boards: 1

Audit
Compensation

50%

**Independent
Director Diversity**

50% of Independent Board members are gender or racially diverse.

88%

**Director
Independence**

88% of Board members are independent.

100%

**Committee
Independence**

100% of Board committee members are independent.

*Information is as of 10/31/2023.

Clearwater Paper links executive compensation to strategic objectives and performance including specific sustainability and climate-related goals as part of strategic objectives. See our **Proxy Statement** for more details.

Implementing Sustainability at Clearwater Paper

Board of Directors oversight

Reporting strategies (annual and periodic updates)

Set substantive goals

Third-party ratings improvement

Expanded sustainability team

Sustainability Management

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

- Nominating and Governance Committee: oversight of sustainability practices, including environmental review and initiatives.

- Compensation Committee: oversight of human capital management, including DE&I.

- Audit Committee: oversight of the public reporting of sustainability data.

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

Clearwater Paper also includes sustainability factors into executive compensation. As part of our annual incentive program for executives, 25% of the cash bonus is tied to achieving strategic company objectives, which include specific sustainability and climate-related goals.

To ensure cross-functional collaboration and accountability on ESG-related issues, Clearwater Paper established an internal committee of employees from various departments. This cross-functional committee carries out sustainability initiatives, helps establish goals and tracks progress throughout the year. They are also responsible for developing long-term and short-term strategies and driving related outcomes. Key responsibilities from 2022 and 2023 included developing a sustainability framework and multi-year sustainability targets as well as securing SBTi-approved goals.

BUSINESS ETHICS & RISK MANAGEMENT

Clearwater Paper's ethics and risk management strategy is built on strong principles and proactive measures to ensure responsible and sustainable business practices. Our Risk Management Committee identifies, monitors and mitigates risks, and annual risk assessment and risk management updates are provided to the Board. This strategy ensures individual accountability and corporate compliance, while providing a secure operating environment for our stakeholders.

Ethical Conduct

Our Code of Business Conduct and Ethics guides the behavior of all employees, with the expectation of ethical decision-making and integrity throughout our operations, and outlines our insider trading, anti-corruption and anti-bribery policies. Our Code of Ethics for Senior Officers establishes high standards for our leaders, emphasizing their role in setting a standard of ethical conduct and accurate reporting of company information and the importance of personal accountability. Employees are responsible for acknowledging the Code of Business Conduct and Ethics at hire and are trained on the policy annually. Senior officers, for whom it applies, acknowledge the Code of Ethics for Senior Officers annually.

Human Rights

Respecting human rights is fundamental to our core values. Our Human Rights Policy, applicable to all people working for Clearwater Paper, is focused on treating all individuals with dignity and respect.

Supplier Standards

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

0

material security breaches experienced in 2022.

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

Cybersecurity & Data Protection

Cybersecurity is a top priority at Clearwater Paper. We have instituted a comprehensive, enterprise-wide strategy to detect, prioritize and address risks effectively:

- We adhere to leading risk assessment practices and NIST standards.

- Our security architecture emphasizes a multi-layered defense.

- Advanced tools such as SASE, Zero Trust Architecture, AI-driven anomaly detection and Threat Intelligence fortify our defenses.

Our 24/7 security operations center leverages AI and machine learning to monitor and respond to threats. Additionally, continuous security training and simulations ensure our team is prepared and vigilant.

APPENDIX

IN THIS SECTION

ABOUT THIS REPORT

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

This report is for the calendar year ending on December 31, 2022. It includes information from 12 U.S. locations. Unless otherwise noted, the scope of this report is limited to Clearwater Paper's corporate headquarters and centers, where we hold exclusive operational control of day-to-day property management responsibilities.

Clearwater Paper strives to continuously improve our sustainability management through the use of standards and reporting frameworks. Our 2022 reporting process has been guided by the reporting standards of the Global Reporting Initiative (GRI) Standards, the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosure (TCFD) and CDP (formerly the Carbon Disclosure Project).

For the purposes of this report, the concept of materiality used in our sustainability disclosures is based on a definition of materiality specific to the assessment of ESG issues and does not necessarily correspond to the concept of materiality used in the securities laws that trigger a disclosure obligation by the U.S. Securities and Exchange Commission (SEC). Issues that we identify as "material" from a sustainability perspective are not necessarily material to the company under the securities laws, rules and regulations in place at publication. All information regarding Clearwater Paper that we conclude is material under the securities laws will be appropriately disclosed in our SEC filings.

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

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

PERFORMANCE DATA

Resource Stewardship

	2020	2021	2022
ENERGY AND EMISSIONS			
RENEWABLE AND NONRENEWABLE ENERGY (TOTAL KWH — BILLIONS)			
Energy from Renewable Sources	5.4	5.5	5.4
Percent change from 2021 baseline			-1.7%
Percent of Renewable sources	52%	55%	56%
Energy from Nonrenewable Sources	5.0	4.5	4.3
Percent change from 2021 baseline			-3.8%
Percent of Nonrenewable sources	48%	45%	44%
Total kWh	**10.4**	**9.9**	**9.7**
Percent change from 2021 baseline (total)			-2.6%

GREENHOUSE GAS EMISSIONS FROM FOSSIL FUEL COMBUSTION (TOTAL METRIC TON X 1,000)

	2020	2021	2022
CO_2 e — Scope 1	686.6	596.1	559.4
Percent change from 2021 baseline			-6.2%
CO_2 e — Scope 2 Market-based	364.1	328.7	347.7
Percent change from 2021 baseline			5.8%

	2020	2021	2022
ELECTRICITY USE (TOTAL KWH — THOUSANDS)			
Electricity consumed from grid	915.7	869.4	877.2
Percent change from 2021 baseline			0.9%
Electricity generated	348.4	362.8	388.0
Percent change from 2021 baseline			7%
Total kWh (Million)	**1.3M**	**1.2M**	**1.3M**
Percent change from 2021 baseline (total)			2.7%

AIR QUALITY (EMISSIONS IN POUNDS)

	2020	2021	2022
PM Emissions	918K	963K	948K
Percent change from 2021 baseline			-1.6%
VOC Emissions	2.2M	1.9M	2.0M
Percent change from 2021 baseline			5.3%
NO_x Emissions	4.3M	4.1M	4.0M
Percent change from 2021 baseline			-1.9%
SO_x Emissions	190K	160K	138K
Percent change from 2021 baseline			-14%
HAP Emissions	1.6M	1.3M	1.2M
Percent change from 2021 baseline			-6.2%

Resource Stewardship

WATER STEWARDSHIP	2020	2021	2022
WATER INTAKE (MILLION GALLONS)			
Total Water Intake (Water withdrawn)	**18,784**	**17,811**	**17,504**
Percent change from 2021 baseline			-1.7%
BOD AND TSS (POUNDS PER DAY)			
BOD Discharged	16,571	15,267	14,439
Percent change from baseline			-5.4%
TSS Discharged	21,361	20,104	18,067
Percent change from 2021 baseline			-10.1%
WASTEWATER DISCHARGE (MILLION GALLONS)			
Total Wastewater Discharge (Water discharge)	**17,794**	**16,775**	**16,669**
Percent change from 2021 baseline			-0.6%
Percent Water Returned to the Environment	94.7%	94.2%	95.2%
WATER CONSUMED (MILLION GALLONS)			
Total Water Consumed	**990**	**1,036**	**835**

WASTE MANAGEMENT	2020	2021	2022
SOLID WASTE — LANDFILL (MILLION POUNDS)			
Solid Waste	100.1	95.9	128.1
Percent change from 2021 baseline			33.7%
HAZARDOUS WASTE (POUNDS)			
Hazardous Waste	7,335	7,524	5,023
Percent change from 2021 baseline			-33.2%

Trusted Products

SUSTAINABLE PRODUCTS	2020	2021	2022
RECYCLED AND ALTERNATIVE USAGE — TISSUE			
Pre-Consumer Recycled Fiber	13.6%	13.9%	12.8%
Post-Consumer Recycled Fiber	4.5%	2.5%	0%
RECYCLED AND ALTERNATIVE USAGE — PAPERBOARD			
Pre-Consumer Recycled Fiber	5.8%	6.2%	5.8%
Post-Consumer Recycled Fiber	0.2%	0.4%	0.7%

RESPONSIBLE SOURCING	2020	2021	2022
PROCURED WOOD & PULP			
FSC COC Certified	16.8%	15.7%	18.2%
PEFC COC Certified	–	–	–
FSC Controlled Wood	47.6%	53.4%	50.7%
SFI Fiber Sourcing	35.7%	30.9%	31.1%

	2020		2021		2022	
ORIGIN OF PROCURED WOOD						
	Purchased Wood & Recycled Pulp	Purchased Virgin Pulp	Purchased Wood & Recycled Pulp	Purchased Virgin Pulp	Purchased Wood & Recycled Pulp	Purchased Virgin Pulp
U.S.	100%	21.1%	100%	23.3%	100%	21.1%
Canada	–	40.4%	–	44.1%	–	40.5%
Brazil	–	38.6%	–	32.3%	–	30.5%
Sweden	–	–	–	0.2%	–	7.8%
Other	–	–	–	0.1%	–	0.1%

Thriving People & Communities

HEALTH & SAFETY	2020	2021	2022
INJURY SEVERITY			
No. of Lost Days	2,275	2,800	1,433
Lost Time Severity Rate	65.8	89.8	45.9
LOST TIME INJURIES			
No. of Lost Time Cases	33	28	32
Lost Time Incident Rate	0.95	0.90	1.02
PROACTIVE SAFETY RISK REDUCTION			
Risk Reduction from Baseline	12.7%	32.4%	25.8%
SERIOUS INJURY AND FATALITY RISK (SIF) CASE RATE			
No. of Cases	2	0	3
Serious Injury and Fatality Risk (SIF) Case Rate	0.06	0	0.10

DIVERSITY, EQUITY AND INCLUSION	2020	2021	2022
DIVERSITY DEMOGRAPHICS: ALL EMPLOYEES			
Underrepresented Groups	14.1%	16.2%	17.9%
White	85.9%	83.8%	82.1%
Total Employees	**3,337**	**2,955**	**3,031**
DIVERSITY DEMOGRAPHICS: HOURLY EMPLOYEES			
Underrepresented Groups	15.6%	18.1%	19.8%
White	84.4%	81.9%	80.2%
Total Employees	**2,600**	**2,257**	**2,304**
DIVERSITY DEMOGRAPHICS: SALARIED EMPLOYEES			
Underrepresented Groups	8.7%	10.0%	12.0%
White	91.3%	90.0%	88.0%
Total Employees	**737**	**698**	**727**
AGE DEMOGRAPHICS: ALL EMPLOYEES			
Under 30	14.2%	13.1%	13.5%
30-50	52.7%	55.6%	54.8%
Over 50	33.2%	31.3%	31.7%
Total Employees	**3,337**	**2,955**	**3,031**

Thriving People & Communities

	2020	2021	2022
GENDER DEMOGRAPHICS: ALL EMPLOYEES			
Female Employees	16.1%	15.8%	15.5%
Male Employees	83.9%	84.2%	84.5%
Total Employees	**3,337**	**2,955**	**3,031**
GENDER DEMOGRAPHICS: SALARIED EMPLOYEES			
Female Employees	32.2%	33.8%	33.0%
Male Employees	67.8%	66.2%	67.0%
Total Employees	**737**	**698**	**727**
TURNOVER BY GENDER			
Female Employees	23.1%	19.3%	21.0%
Male Employees	76.9%	80.7%	79.0%
Total Employees	**376**	**477**	**485**

GLOBAL REPORTING INITIATIVE (GRI) INDEX

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

Indicator	Disclosure	2023 Response
GRI 2: GENERAL DISCLOSURES		
2-1	Organizational details	Clearwater Paper Corporation Spokane, Washington Our People & Operations on page 6 of our 2023 Sustainability Report. Clearwater Paper Corporation is a publicly-traded company listed on the New York Stock Exchange as CLW and a Delaware Corporation.
2-2	Entities included in the organization's sustainability reporting	Clearwater Paper Corporation 10-K
2-3	Reporting period, frequency and contact point	Clearwater Paper Corporation reports annually. For additional details, see the About this Report section on page 34 of our 2023 Sustainability Report. Contact: csr@clearwaterpaper.com.
2-4	Restatements of information	Baseline is 2021 for all facilities operating as of January 1, 2021. A third party was engaged to conduct an independent verification of Scope 1 and 2 greenhouse gas emissions reported by Clearwater Paper for 2021 and 2022, and in 2022, we also verified total energy in kWh. Additionally, improved data collection and assessment processes have allowed us to more accurately track data. Updates from data disclosed in the 2022 Sustainability Report include a baseline change from 2020 to 2021 during SBTi data review and goal approval, impacting the percent reduction of greenhouse gas emissions from baseline.
2-5	External assurance	External assurance was not sought for this report as a whole. Clearwater Paper Corporation annually seeks and receives external assurance from a third party for our Scope 1 and 2 greenhouse gas emissions. For additional details, see verification statement from Apex Companies, LLC.
2-6	Activities, value chain and other business relationships	Clearwater Paper manufacturing facilities and all other assets are located within the continental U.S. Clearwater Paper sells and ships products to customers primarily in the U.S. and Japan. Clearwater Paper is a provider of private label tissue and a world-class manufacturer of high-quality paperboard. For more details on products, see the Sustainable Products section on page 17 of our 2023 Sustainability Report. We do not manufacture products that are banned.

Indicator	Disclosure	2023 Response
GRI 2: GENERAL DISCLOSURES		
2-7	Employees	Full-time employees: 3,031 Temporary employees: 4 Female — total employees: 15.5% Male — total employees: 84.5% Underrepresented groups — total employees: 17.9% Underrepresented groups — total salaried: 12.0% Underrepresented groups — total hourly: 19.8%
2-8	Workers who are not employees	Data is not available at this time.
2-9	Governance structure and composition	As a public company, Clearwater Paper Corporation is governed by a Board of Directors. The Board has three committees, each made up of entirely independent directors. The committees are the Audit Committee, the Compensation Committee and the Nominating and Governance Committee. The Audit Committee assists the Board in its oversight of our accounting, financial reporting and internal accounting control matters. The Compensation Committee oversees our executive compensation and benefits programs, including establishing the performance measurements and targets for executive officers' incentive pay. The Nominating and Governance Committee identifies, evaluates, recruits and recommends to the Board nominees for election as directors, as well as assisting the Board in its review of the development, oversight and implementation of the company's sustainability policies, programs and practices, and discusses with management ESG matters including environmental protection, community and social responsibility and human rights. For additional details, please see the Corporate Governance section on page 29 of our 2023 Sustainability Report and our Proxy statement.
2-10	Nomination and selection of the highest governance body	See our Proxy Statement.
2-11	Chair of the highest governance body	See our Proxy Statement.
2-12	Role of the highest governance body in overseeing the management of impacts	See our Proxy Statement.
2-13	Delegation of responsibility for managing impacts	See our Proxy Statement.
2-14	Role of the highest governance body in sustainability reporting	See our Proxy Statement.
2-15	Conflicts of interest	See our Proxy Statement.
2-16	Communication of critical concerns	See our Proxy Statement as well as the Business Ethics & Risk Management section on page 32 of our 2023 Sustainability Report.
2-17	Collective knowledge of the highest governance body	See our Proxy Statement.

Indicator	Disclosure	2023 Response
GRI 2: GENERAL DISCLOSURES		
2-18	Evaluation of the performance of the highest governance body	See our Proxy Statement.
2-19	Remuneration policies	See our Proxy Statement.
2-20	Process to determine remuneration	See our Proxy Statement.
2-21	Annual total compensation ratio	See our Proxy Statement.
2-22	Statement on sustainable development strategy	See a message from our CEO on page 3 of our 2023 Sustainability Report.
2-23	Policy commitments	See our Clearwater Paper Corporation Code of Business Conduct and Ethics.
2-24	Embedding policy commitments	See the Business Ethics & Risk Management section on page 32 of our 2023 Sustainability Report.
2-25	Processes to remediate negative impacts	See our Clearwater Paper Corporation Code of Business Conduct and Ethics.
2-26	Mechanisms for seeking advice and raising concerns	See the Business Ethics & Risk Management section on page 32 of our 2023 Sustainability Report.
2-27	Compliance with laws and regulations	Clearwater Paper has materially complied with laws and regulations and in 2022 had no material instances of noncompliance.
2-28	Membership associations	Clearwater Paper is a member of the following associations: American Forest and Paper Association (AF&PA), the Forest Stewardship Council (FSC), the Sustainable Forestry Initiative (SFI®), Idaho Association of Commerce & Industry (IACI), National Council of Air and Stream Improvement (NCASI), the North Carolina Manufacturers Alliance, the Northwest Pulp and Paper Association, the Arkansas Forest and Paper Council, the Sustainable Packaging Coalition (including the How to Recycle Program), the Foodservice Packaging Institute (including the Paper Cup Alliance and the Paper Recovery Alliance) and Programme for the Endorsement of Forest Certification.
2-29	Approach to stakeholder engagement	As part of our strategy, we regularly complete a materiality assessment to refine our understanding of the environmental, social and governance (ESG) risks, opportunities and impacts that are most important to our stakeholders, society and the environment. We performed our most recent materiality assessment in 2023, which engaged internal and external stakeholders through a survey and interviews to update our understanding of ESG factors. See the Stakeholder Engagement & Materiality section on page 8 of our 2023 Sustainability Report.
2-30	Collective bargaining agreements	As of December 31, 2022, approximately 41 percent of our employees are covered under collective bargaining agreements.

Indicator	Disclosure	2023 Response
GRI 3: MATERIAL TOPICS		
3-1	Process to determine material topics	See Stakeholder Engagement & Materiality section on page 8 of our 2023 Sustainability Report.
3-2	List of material topics	See Stakeholder Engagement & Materiality section on page 8 of our 2023 Sustainability Report.
GRI 201: ECONOMIC PERFORMANCE 2016		
3-3	Management of material topics	See Energy & Emissions section on page 11 of our 2023 Sustainability Report.
201-2	Financial implications and other risks and opportunities due to climate change	Clearwater Paper's operations strategy has been influenced by climate-related risks and opportunities in the short and medium-term. During 2022, Clearwater Paper initiated a target-setting workstream with the intent of full alignment and validation by SBTi. Our Scope 1 and 2 and Scope 3 emission reduction targets were officially approved in March 2023. As a next step, we are building our aligned decarbonization pathway and will continue to build our strategic efforts in tandem. Clearwater Paper is incrementally developing our foundation for further climate risk assessment and strategy efforts, including climate-related scenario analysis. For more information, see the TCFD index on page 61 of our 2023 Sustainability Report and our 2023 CDP response.
GRI 205: ANTI-CORRUPTION 2016		
3-3	Management of material topics	See our Clearwater Paper Corporation Code of Business Conduct and Ethics.
205-2	Communication and training about anti-corruption policies and procedures	Annually, all employees and the Directors are required to take training on the Code of Business Conduct and Ethics. Annually, affected persons must sign they have acknowledged the Code of Ethics for Senior Officers. All employees are U.S. based.
205-3	Confirmed incidents of corruption and actions taken	In 2022, we had no alleged incidents of corruption.
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016		
3-3	Management of material topics	See our Clearwater Paper Corporation Code of Business Conduct and Ethics.
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In 2022, there were no legal actions or allegations as to anti-competitive behavior, antitrust or monopoly practices.

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Indicator	Disclosure	2023 Response
GRI 207: TAX 2019		
3-3	Management of material topics	See [Clearwater Paper Corporation 10-K, p. 42](#).
207-1	Approach to tax	See [Clearwater Paper Corporation 10-K, p. 42](#).
GRI 301: MATERIALS 2016		
3-3	Management of material topics	Our products can provide more sustainable alternatives to products that are made from nonrenewable resources. Wood, the primary raw material used in our products — in the form of chips, sawdust, pulp and logs — is a 100 percent renewable and commonly recycled resource. We only procure wood and wood pulp from sustainable sources and validate the application of sustainable fiber sourcing standards through an annual audit process.
301-1	Materials used by weight or volume	Renewable materials: Over 2 million tons including wood, pulp and packaging Nonrenewable materials: Over 5,000 tons of poly packaging
301-2	Recycled input materials used	One percent recycled including facial cartons, core stock, corrugated boxes, purchased poly and recycled pulp.
GRI 302: ENERGY 2016		
3-3	Management of material topics	We track our energy use in order to meet our operational efficiency and greenhouse gas emissions reduction goals. Production efficiency and reduction of environmental impact are improved through measurement and verification. We make significant investments in energy efficiency and in meeting remaining energy needs through utilizing renewable biofuels and self-generating steam and electricity whenever possible. A large portion (over half) of our energy needs are met utilizing renewable fuels. Purchased energy and fuel represent less than half of our total energy use. Purchased energy sources include electricity, natural gas, fuel oil, diesel, gasoline, propane and renewable biomass. For more information, see the Energy & Emissions section on [page 11](#) of our 2023 Sustainability Report.

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Indicator	Disclosure	2023 Response
GRI 302: ENERGY 2016		
302-1	Energy consumption within the organization	Total energy consumption: 34,835,373 gigajoules Nonrenewable fuel consumption: 15,484,757 gigajoules (includes electric, natural gas, propane, diesel fuel, gasoline and fuel oil) Total nonrenewable gigajoules per facility: • Lewiston, Idaho: 8,192,619 • Cypress Bend, Arkansas: 3,674,638 • Shelby, North Carolina: 2,654,774 • Las Vegas, Nevada: 865,380 • Elwood, Illinois: 74,309 • Manchester Industries sites (5 total): 23,037 Electricity from the grid: 3,157,836 gigajoules Renewable fuel consumption: 19,350,617 gigajoules (including biomass and black liquor) Total renewable gigajoules per site: • Lewiston, Idaho: 14,270,520 • Cypress Bend, Arkansas: 5,080,096 Notes: Volumes from invoices or measured process parameters; conversion factors from third party.
302-3	Energy intensity	Total energy consumed intensity: 5,690 kWh/ton total production Notes: • Total production includes paper production and converted production. • Total energy includes electric, natural gas, propane, diesel fuel, gasoline, fuel oil, biomass and black liquor.
302-4	Reduction of energy consumption	Reduction in total energy consumption from 2021 to 2022 was 945,617 gigajoules. This was accomplished through energy reduction initiatives and process efficiency. Due to alignment with approved Science Based Targets by the SBTi, our baseline changed from 2020 to 2021.

Indicator	Disclosure	2023 Response
GRI 302: ENERGY 2016		
302-5	Reductions in energy requirements of products and services	We are working to improve energy efficiency and optimization, including partnering with a third party to perform energy audits and identify projects. When it comes to the high quality products we create, Clearwater Paper has a longstanding legacy of conserving energy and materials throughout our supply chain. We focus on the efficiency of our technology and continuously improving the circularity of our products and packaging.
GRI 303: WATER AND EFFLUENTS 2018		
3-3	Management of material topics	Our approach to managing water focuses on water use reduction and the ongoing efficient use of water. We measure water use as total intake and relative to the tons of paper we produce. We monitor trends to assess usage patterns and annually set reduction goals for each facility. We work to reuse and recycle water within our processes, and we ultimately return the majority of the water we use back to its original source. As part of our improvement goals, we will be conducting a water risk assessment. This risk assessment will, among other factors, evaluate the water stress rating of our water sources. We strictly adhere to all regulatory requirements for water withdrawal, use and discharge. Water is an important resource, which is why we collaborate with regulatory agencies and other stakeholders to ensure this shared resource is protected. For more information, see the Water Stewardship section on page 14 of our 2023 Sustainability Report.
303-1	Interactions with water as a shared resource	Water withdrawal is from sources including surface, ground and third parties. Within our facilities we recycle/reuse water in our processes. Water consumed is less than 5 percent of water withdrawn, with the majority returned to surface water after treatment or sent to a POTW (publicly owned treatment works). Water withdrawn and discharged is tracked monthly to evaluate against water use reduction goals.
303-2	Management of water discharge-related impacts	We strictly adhere to all regulatory requirements for effluent discharge standards, which include regulatory agency permit requirements (federal, state and/or local). We are committed to continuously improve our performance on environmental stewardship.

Indicator	Disclosure	2023 Response
GRI 303: WATER AND EFFLUENTS 2018		
303-3	Water withdrawal	2022 water withdrawal: 66,340 megaliters Surface water: 59,363 megaliters Groundwater: 4,568 megaliters Third-party water: 2,410 megaliters 2022 water withdrawal by facility: • Lewiston, Idaho: 40,091 megaliters • Cypress Bend, Arkansas: 23,839 megaliters • Shelby, North Carolina: 1,956 megaliters • Las Vegas, Nevada: 455 megaliters Notes: • Using the Aqueduct Water Risk Atlas, our paper-producing facilities are not located in overall high water risk areas. • All water withdrawal considered to be from freshwater is <1,000 mg/L TDS. • Data is compiled from flow meters on incoming water, by source to the location or third-party water utility invoices.
303-4	Water discharge	2022 total wastewater discharge: 63,175 megaliters Discharged after primary or primary & secondary treatment to surface water: 61,850 megaliters Discharged to off-site treatment: 1,325 megaliters Priority substances include BOD, TSS and any others listed in permits. BOD: 14,439 lbs/day TSS: 18,067 lbs/day Our Las Vegas facility received two Notice of Violations for TSS permit limit exceedances in 2022.
303-5	Water consumption	Total water consumed: 3,165 megaliters Data is calculated using water discharge minus water intake.

Indicator	Disclosure	2023 Response
GRI 304: BIODIVERSITY 2016		
3-3	Management of material topics	Our sourcing commitments are critical in ensuring that the impacts to biodiversity in our supply chain are transparent and minimized. We do not grow trees or own timberland. We source our fiber from various suppliers. As part of our support of sustainable forestry practices, we use chain-of-custody-certified and controlled wood — meaning we maintain 100 percent of our pulp as certified or controlled wood from known sources. We always know where our fiber comes from and how it was produced. We are committed to working with our suppliers to ensure certification standards are followed through contracts and supply agreements and an annual audit process. We also include a requirement that our suppliers specifically comply with the Lacey Act, which is a conservation law in the United States that prohibits trade in wildlife, fish and plants that have been illegally taken, possessed, transported or sold. See Responsible Sourcing section on page 18 of our 2023 Sustainability Report.
304-2	Significant impacts of activities, products and services on biodiversity	All of our paper products are available with Forest Stewardship Council (FSC), Sustainable Forestry Initiative (SFI®) or Programme for the Endorsement of Forest Certification (PEFCTM) certification. Through our sourcing of fiber through the SFI Certified Wood Sourcing Standards and FSC Controlled Wood, we have minimal impact caused by our forest operations. Clearwater Paper also serves on the Clearwater Basin Advisory Group (Clearwater BAG) in Idaho. This 10-member group works with the Idaho Department of Environmental Quality to establish monitoring locations and water quality priorities within the Clearwater Basin. This group also allocates money to improve stream habitats.

Indicator	Disclosure	2023 Response
GRI 305: EMISSIONS 2016		
3-3	Management of material topics	GHG emissions reduction is critical to sustainability and future generations. We measure our performance in energy use and emissions to ensure alignment with our SBTi approved goals, regulatory requirements and community interests. For more information, see the Energy & Emissions section on page11 of our 2023 Sustainability Report.
305-1	Direct (Scope 1) GHG emissions	2022 Scope 1 GHG: 559,358 metric tons of CO_2 equivalent. GHG metric tons by facility: • Lewiston, Idaho: 280,730 • Cypress Bend, Arkansas: 164,526 • Shelby, North Carolina: 83,089 • Las Vegas, Nevada: 29,185 • Elwood, Illinois: 1,264 • Manchester Industries (5 sites): 564 2022 Biogenic CO_2 emissions: 1,729,004 metric tons of CO_2 equivalent Notes: • Gases include: CO_2, CH_4 and N_2O. • Base year is 2021 due to SBTi approved goals. • Change in 2021 vs. 2022 includes one manufacturing facility closed during 2021. • Emission factors: Mandatory reporting of GHG; Final Rule (40 CFR 98) — Industrial Sector 2013; OBS and some utility emissions factors.
305-2	Energy indirect (Scope 2) GHG emissions	2022 Scope 2 GHG (Location-Based): 384,203 metric tons of CO_2 equivalent 2022 Scope 2 GHG (Market-Based): 347,692 metric tons of CO_2 equivalent Notes: • Gases include: CO_2, CH_4 and N_2O. • Base year is 2021 due to SBTi approved goals. • Change in 2021 vs. 2022 includes one manufacturing facility closed during 2021. • Emission factors: Mandatory reporting of GHG; Final Rule (40 CFR 98) — Industrial Sector 2013; OBS and some utility emissions factors.
305-3	Other indirect (Scope 3) GHG emissions	In 2022, we submitted Scope 1, 2 and 3 information to the Science Based Target initiative. We are newly into our journey to collect Scope 3 emissions data and we are continuously working to improve data quality and capture. For more information, see the Energy & Emissions section on page 11 of our 2023 Sustainability Report.

Indicator	Disclosure	2023 Response
GRI 305: EMISSIONS 2016		
305-4	GHG emissions intensity	Intensity figure in reporting year for Scope 1 (metric tons CO_2e per unit of activity): 0.329 Intensity figure in reporting year for Scope 2 (metric tons CO_2e per unit of activity): 0.204 Notes: • Metric used for the denominator is total paper/paperboard tons and converted tons produced. • GHG emissions included in the intensity ratio are Scope 1 and 2 market-based. • Gases include: CO_2, CH_4 and N_2O.
305-5	Reduction of GHG emissions	GHG emissions reduced as a direct result of reduction initiatives: 846 metric tons of CO_2 equivalent. Scope 1 reduction of 2 metric tons of CO_2 equivalent. Scope 2 reduction of 844 metric tons of CO_2 equivalent. Across our operations in 2022, more than 11,200 Renewable Energy Credits were applied, reducing emissions by 2,449 metric tons. Notes: • Gases include: CO_2, CH_4 and N_2O. • Base year is 2021 due to SBTi approved goals. • Capital projects reviewed and used expected reductions or actual usage reductions.
305-7	Nitrogen oxides (NO_x), sulfur oxides (SO_x) and other significant air emissions	NO_x = 1,817,354 kilograms SO_2 = 62,447 kilograms VOC = 902,576 kilograms PM = 429,874 kilograms HAP = 565,878 kilograms Emission factors are a mixture of EPA, state, NCASI and/or from stack testing.

Indicator	Disclosure	2023 Response
GRI 306: WASTE 2020		
3-3	Management of material topics	Our approach focuses on minimizing waste being generated, then recycle/reuse, with the last alternative being waste sent to landfill. Metrics include solid waste — landfilled, recycled, beneficially reused, energy recovery, composted and hazardous waste. Additionally, we developed a Program Element (PE) to define the minimum requirements for managing wastes and by-products generated at Clearwater Paper sites. This PE is designed to help ensure a systematic approach, with the goal that the wastes and by products are managed within the context of prudent and sustainable company operations and compliance with applicable regulations is clear and demonstrable at all times. The PE applies to all Clearwater Paper sites and is applicable to all types of wastes and by products. We reduce landfill waste by finding beneficial uses for our materials. For example, we recover and reuse chemicals from our pulp manufacturing process. We also partner with third parties looking to purchase our byproducts, such as cardboard and plastic packaging. We have implemented a waste management standard requiring each facility to map waste streams for further analysis and to identify improvements to optimize beneficial uses, both as inputs to our manufacturing process and partnering with others for innovative solutions to reuse. We also track our waste-to-landfill data monthly at every facility. We utilize a third-party contractor to help ensure we are responsibly managing waste and recyclables. The third-party firm audits waste, recycling, treatment and disposal facilities that Clearwater Paper uses to manage some of the wastes. Their audit reports allow us to make informed decisions around outlets and opportunities for our waste and recyclables. For additional information on our waste management practices, see the Waste Management section on page 15 of our 2023 Sustainability Report.
306-2	Management of significant waste-related impacts	The Vice President of Environmental, Health and Safety (EHS) holds a monthly call with all site EHS leaders where each mill shares successes and projects for other mills to implement. There is an additional corporate environmental professional who has oversight of all locations and works directly with on-site EHS personnel. We use a software that tracks environmental incidents with an investigation process and regulatory compliance requirements. On a monthly basis, Clearwater Paper tracks waste and we annually set goals for waste to landfill reduction at each facility. Additionally, Clearwater Paper utilizes chip mill waste as a fuel in a biomass boiler, utilizes pre- and post-consumer recycled paper in the manufacturing process and works with local resources to reduce waste generation and waste going to the landfill.
306-3	Waste generated	Solid waste: 58,125 metric tons Hazardous waste: 2.3 metric tons

Indicator	Disclosure	2023 Response
GRI 306: WASTE 2020		
306-4	Waste diverted from disposal	Non-hazardous* waste diverted from landfill include: • Waste diverted from landfill and utilized on-site: 48,660 metric tons • Waste diverted from landfill and utilized off-site: 75,723 metric tons • Total waste diverted from landfill: 124,383 metric tons • Beneficial reuse: 41,964 metric tons • Energy recovery: 48,660 metric tons • Recycling: 22,143 metric tons • Composted: 11,616 metric tons *68 percent of non-hazardous waste generated is diverted from landfill, 32 percent is landfilled. Note: All hazardous waste is disposed of off-site as required by regulations. Clearwater Paper has a waste management program element which includes hazardous waste identification, on and off-site management, storage, inspections, proper disposal and record management.
306-5	Waste directed to disposal	Solid waste: 58,125 metric tons Hazardous waste: 2.3 metric tons Non-hazardous waste — landfill: 58,125 metric tons Note: All hazardous waste is disposed of offsite as required by regulation.
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016		
3-3	Management of material topics	Any contractor that is hired and whose employees perform work on our site are screened by a third party. This screening includes sustainability metrics.
308-1	New suppliers that were screened using environmental criteria	Data is currently unavailable.
GRI 401: EMPLOYMENT 2016		
3-3	Management of material topics	See the People & Culture Section on page 24 of our 2023 Sustainability Report.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our comprehensive benefits package addresses our employees' total wellbeing. Full-time employees are eligible for medical, dental, vision, disability and income protection, as well as company and matching contributions in our 401(k) plans. Where our employees are represented by a Collective Bargaining Agreement, we provide them benefits as specified in their agreement.
401-3	Parental leave	As part of our sustainability strategy, Clearwater Paper committed to introducing paid parental leave to eligible employees by 2025. In 2022, we met that goal by introducing leave to eligible (non-union) employees. See the Our Goals & Progress section on page 9 of our 2023 Sustainability Report.

Indicator	Disclosure	2023 Response
GRI 402: LABOR/MANAGEMENT RELATIONS 2016		
3-3	Management of material topics	We are committed to complying with appropriate and applicable federal, state and local reporting requirements as they relate to significant operational changes. Additionally, where we have employees represented through collective bargaining agreements, we remain dedicated to operating within the mutually agreed upon commitments.
402-1	Minimum notice periods regarding operational changes	We are committed to complying with appropriate and applicable federal, state and local reporting requirements as they relate to significant operational changes. Additionally, where we have employees represented through collective bargaining agreements, we remain dedicated to operating within the mutually agreed upon commitments.
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
3-3	Management of material topics	Clearwater Paper is committed to being a leader in the pulp and paper products industry in implementation of procedures and practices to create a safe workplace and to ensure compliance with applicable health and safety requirements. Workplace health and safety is actively managed by experienced professional teams charged with ensuring every employee's safety each working day. Each facility uses integrated safety processes to engage all employees in striving for continuous improvement. Clearwater Paper operates its facilities mindful of the responsibility to work safely to protect our employees, as well as others present at our facilities and our neighbors in the communities in which we operate. For additional details on our management approach to occupational health and safety, please see the Health & Safety section on page 20 of our 2023 Sustainability Report.
403-1	Occupational health and safety management system	Clearwater Paper has established an Environmental, Health and Safety (EHS) management system that covers all employees and contractors at our locations. Our EHS management system requires all locations to comply with regulatory requirements and internal program elements. It applies to all employees and contractors doing work at our locations. Location activities include manufacturing, warehousing and maintenance of these operations. Suppliers and third-party warehouse operations are not covered by Clearwater Paper's EHS management system.
403-2	Hazard identification, risk assessment and incident investigation	Clearwater Paper has an established, proactive risk assessment and risk management program (Aspects and Impacts) that actively tracks identified risk and risk reduction based on the hierarchy of controls. Each operating site had an annual target of risk reduction measured and communicated through periodic scorecards and metrics. Employees are engaged in risk reporting, risk assessments and risk reduction projects.
403-3	Occupational health services	Clearwater Paper believes healthier individuals will make a healthier workforce. At company facilities that have onsite medical resources, employees are encouraged to seek guidance for both occupational and non-occupational conditions as the staff's qualifications allow. This service helps promote general, healthy practices and support employees during various stages of life.

Indicator	Disclosure	2023 Response
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
403-4	Worker participation, consultation and communication on occupational health and safety	Clearwater Paper encourages employee ownership, which is included in the company's Environmental Health & Safety (EHS) Excellence Strategy — a framework for EHS excellence. Each operating facility has a dedicated EHS Annual Plan with activities to promote and includes all five elements of our EHS management strategy. Also, sites have safety committees, either mill-wide or topic-specific, to be included in the development and ownership of EHS activities.
403-5	Worker training on occupational health and safety	Clearwater Paper provides training to ensure safety and compliance including new-hire, annual refresh/renewal, job-specific, new role and/or responsibilities, and new policy, procedures and expectations. Annual training is completed and tracked through online software, including testing to ensure comprehension of information. Communication is primarily provided to employees through classroom/meetings, bulletin information boards, email and home mailings. Training is provided during paid working hours and is mandatory. Training topics include regulatory, job-specific training including procedures, new equipment and process training. In addition, Clearwater Paper utilizes aspects and impacts for hazard identification specific to task, with training on this process and the hazards.
403-8	Workers covered by an occupational health and safety management system	100 percent of our employees (permanent and temporary) are covered by our EHS policy and our occupational health and safety programs.
403-9	Work-related injuries	No work-related fatalities

Lost time injuries: 32
Lost time rate: 1.02

Recordable injuries: 114
Recordable rate: 3.65

Main types of work-related injuries: ergonomics, walking/working surfaces, machine safety

Number of hours worked: 6,250,253

Injury severity (number of lost days): 1,433

Serious injury and fatality risk (SIF) case rate: 0.1

Proactive safety risk reduction: 25.8%

Clearwater Paper uses a proactive risk identification to prioritize risks directly associated with tasks performed by operations and maintenance employees. Tasks and hazards are identified through observations and discussion with employees and ranked using a three-part risk matrix: severity of injury outcome, control in place at the time and the effectiveness of the control in place. Once hazards and exposures are identified, area leaders and effected employees will utilize the Hierarchy of Controls model to identify and implement the best-suited preventive action to control our risk exposure. Annual risk reduction goals are set and tracked by each site to continually execute a risk-based approach for managing serious injuries and fatalities.

Notes:
• Data does not include COVID-19 cases. |

Indicator	Disclosure	2023 Response
GRI 404: TRAINING AND EDUCATION 2016		
3-3	Management of material topics	Clearwater Paper is dedicated to career growth and development of our employees. In addition to required annual environmental, health, safety and cultural training, every employee is afforded the opportunity to pursue growth and development through on-the-job experiences as well as education. Based on the technical aspects of our manufacturing processes, every employee operating equipment goes through position-specific skills training.
404-1	Average hours of training per year per employee	Average hours of online training per employee: 7+ hours • Total does not include on-the-job training or training not recorded in our online system.
404-3	Percentage of employees receiving regular performance and career development reviews	Year-end data: 100% completion* Quarterly check-in data: 98% completion *The opportunity is there for 100 percent of salaried population.
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		
3-3	Management of material topics	See the Diversity, Equity and Inclusion section on page 26 and Corporate Governance section on page 29 of our 2023 Sustainability Report.
405-1	Diversity of governance bodies and employees	Female — Board of Directors: 37.5% Male — Board of Directors: 62.5% Female — total employees: 15.5% Male — total employees: 84.5% Underrepresented groups — total employees: 17.9% Underrepresented groups — total salaried: 12% Underrepresented groups — total hourly: 19.8%
GRI 406: NON-DISCRIMINATION 2016		
3-3	Management of material topics	As part of our implementation of policies to avoid discrimination, Clearwater Paper provides a Code of Business Conducts and Ethics hotline for anonymous reporting concerns about ethics, regulatory compliance and other matters. The whistleblower hotline is independent and available 24/7. All calls into the Code of Business Conduct and Ethics reporting lines are fully investigated with resolution. The Legal department ensures that management, at an appropriate level, is informed about reported issues and that reported risks are managed in an adequate way. Summary information on all reported issues and the status on all open items is provided to the Audit Committee of the company's Board of Directors. For more information, see the Business Ethics & Risk Management section on page 32 of our 2023 Sustainability Report.
406-1	Incidents of discrimination and corrective actions taken	During the 2022 reporting year, one claim of discrimination was made via our hotline. The allegation of discrimination was investigated and closed.

Indicator	Disclosure	2023 Response
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016		
3-3	Management of material topics	We recognize and respect the legal right of employees to form, join or not to join a trade union, and to bargain collectively without fear of reprisal, intimidation or harassment.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	We recognize and respect the legal right of employees to form, join or not to join a trade union, and to bargain collectively without fear of reprisal, intimidation or harassment.
GRI 411: RIGHT OF INDIGENOUS PEOPLES 2016		
3-3	Management of material topics	Clearwater Paper maintains working relationships with tribal representatives in the area of anadromous fish research. Our Lewiston, Idaho, pulp and paper facility is located adjacent to the Clearwater River, which flows through the Nez Perce tribal reservations boundaries. We have also historically worked with the Nez Perce Tribe on regional air studies that involved Clearwater Paper's air emissions, of which the Tribe has some jurisdiction over the air district.
411-1	Incidents of violations involving rights of Indigenous peoples	Zero incidents of violations involving rights of Indigenous peoples were reported in 2022.
GRI 413: LOCAL COMMUNITIES 2016		
3-3	Management of material topics	See the People & Culture section on page 24 of our 2023 Sustainability Report.
413-1	Operations with local community engagement, impact assessments and development programs	See the People & Culture section on page 24 of our 2023 Sustainability Report.
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016		
3-3	Management of material topics	Any contractor that is hired and their employees perform work on our site are screened by a third party. This screening includes safety metrics.
414-1	New suppliers that were screened using social criteria	Data is currently unavailable.

Indicator	Disclosure	2023 Response
GRI 415: PUBLIC POLICY 2015		
3-3	Management of material topics	Clearwater Paper believes that it is in the best interests of the company, its employees and stockholders to actively participate in the public policy-making process. The company believes it is their right and obligation to responsibly engage with public officials on important issues that may affect the company's ability to operate, protect assets and ensure employment of our workforce. The company engages in the process through legislative meetings, one-on-one meetings and through participation in trade associations, grassroots lobbying efforts and professional lobbyists.
415-1	Political contributions	Industry Associations: Clearwater Paper is a dues-paying member of state and national trade associations, both forest-products and industry-specific as well as broader business associations. Through some of these organizations we monitor public policy and compliance issues that have impacts for our business, employees and other stakeholders. Through some of these organizations, we have positive and collective discussions with policymakers and regulators, with the goal of finding solutions that work for our company, industry and interested stakeholders.

Clearwater Paper is a member of the following associations: American Forest and Paper Association (AF&PA), the Forest Stewardship Council (FSC), the Sustainable Forestry Initiative (SFI®), Idaho Association of Commerce & Industry (IACI), National Council of Air and Stream Improvement (NCASI), the Northwest Pulp and Paper Association, the Arkansas Forest and Paper Council, the North Carolina Manufacturers Alliance (NCMA), the Sustainable Packaging Coalition (including the How to Recycle Program), the Foodservice Packaging Institute, the Paper Cup Alliance, the Paper Recovery Alliance, the Paperboard Packaging Council, Women Impacting Storebrand Excellence (WISE), the Programme for the Endorsement of Forest Certification (PEFC) and numerous local Chambers of Commerce. Participation in these organizations fulfills commercial, community and public policy engagement goals. Some of these organizations engage in lobbying and we track and report applicable non-deductible expenditures based on IRS rules.

Political Contributions: Clearwater Paper utilizes corporate funds to occasionally support company positions on important public policy issues and state candidates where contributions are allowed by law. Expenditure of such resources always strictly follow the individual state and federal laws governing contributions to candidates or issue campaigns. Clearwater Paper currently does not have a federally registered employee political action committee (PAC), and as such does not contribute to candidates for U.S. federal offices. |

Indicator	Disclosure	2023 Response
GRI 417: MARKETING AND LABELING 2016		
3-3	Management of material topics	We sell high-quality paper products and strictly adhere to all applicable regulatory requirements associated with our products. Although our products are not generally subject to specific safety labeling requirements, we use known-source input material to ensure quality and environmental stewardship.
417-1	Requirements for product and service information and labeling	Safety Data Sheets (SDS) are available for select products that Clearwater Paper produces. Additionally, Clearwater Paper has a chemical approval process including technical, quality, safety and environmental reviews for all new chemicals before they are brought on site.
417-2	Incidents of non-compliance concerning product and service information and labeling	We had zero incidents of non-compliance with product labeling and safety regulatory compliance in 2022.
GRI 418: CUSTOMER PRIVACY 2016		
3-3	Management of material topics	See Clearwater Paper Corporation's Privacy Notice and the Business Ethics & Risk Management section on page 32 of our 2023 Sustainability Report.
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	We had no incidents of substantiated complaints in 2022.

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

Topic	Accounting Metric	Code	2023 Response
Greenhouse Gas Emissions	Gross global Scope 1 emissions	RR-PP-110a.1	559,358 metric tons CO_2e 1,729,004 metric tons CO_2e Biogenic
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RR-PP-110a.2	See the Energy & Emissions section on page 11 of our 2023 Sustainability Report.
Air Quality	NO_x emissions	RR-PP-120a.1	1,817 metric tons
	SO_2		62 metric tons
	Volatile Organic Compounds (VOCs) emissions		903 metric tons
	Particulate matter (PM) emissions		430 metric tons
	Hazardous Air Pollutants (HAPs)		566 metric tons
Energy Management	Total energy consumed	RR-PP-130a.1	34,835,373 GJ
	Percentage grid electricity		9%
	Percentage from biomass		12%
	Percentage from other renewable energy		44%
Water Management	(1) Total water withdrawn	RR-PP-140a.1	(1) 66,340 m^3
	(2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress		(2) 3,165 m^3 Using the World Resources Institute Aqueduct, the baseline high stress is 26% and extremely high stress is 0%.
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RR-PP-140a.2	See Water Stewardship section on page 14 of our 2023 Sustainability Report.

Topic	Accounting Metric	Code	2023 Response
Supply Chain Management	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard	RR-PP-430a.1	(1) 100%
	Percentage of wood fiber (2) meeting other fiber sourcing standards and percentage to each standard		(2) n/a
	Amount of recycled and recovered fiber procured	RR-PP-430a.2	See Recycled and Alternative Fiber Usage data on page 37 of our 2023 Sustainability Report.
Activity Metrics	Pulp production	RR-PP-000.A	778,293 tons
	Paper production	RR-PP-000.B	1,700,706 Air Dried Tons (ADT) paper PM: 1,273,133 ADT 427,573 ADT converted paper Notes: • PM: paper production from a paperboard/tissue machine.
	Total wood fiber sourced	RR-PP-000.C	Purchased wood: 1,708,651 Bone Dried Ton (BDT) Purchased Pulp: 311,917 ADT

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

Clearwater Paper is committed to aligning with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Ongoing steps include increased Board and senior management oversight of climate-related risks and opportunities, making progress on climate-related targets and publicly reporting 2022 data to CDP (formerly the Carbon Disclosure Project). Through these efforts, we are beginning to better assess, measure, manage and disclose our climate-related risks and opportunities, performance and approach to transitioning to a low-carbon economy.

We recognize climate change as a high priority issue to both our business and our stakeholders. This sustainability report summarizes our climate-related governance and strategy approach to climate risk management and related metrics as of December 31, 2022. It reflects our continuing efforts to incorporate climate risk and opportunity into our core business strategy and disclosure. Steps we have taken are referenced throughout this report and our 2023 CDP Climate Response.

TCFD Recommendation	Clearwater Paper Disclosure	Disclosure Source
Governance: **Disclose the organization's governance around climate-related risks and opportunities.**	Describe the Board's oversight of climate-related risks and opportunities.	CDP Climate Response 2023 C1.1 2023 Sustainability Report: Corporate Governance
	Describe management's role in assessing and managing climate-related risks and opportunities.	CDP Climate Response 2023 C1.1b, C1.2, C1.3
Strategy: **Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy and financial planning, where such information is material.**	Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term.	CDP Climate Response 2023: C2.1, C2.3, C2.4
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning.	CDP Climate Response 2023: C2.3, C2.4, C3.3, C3.4 2023 Sustainability Report: Energy & Emissions
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	CDP Climate Response 2023: C3.1
	Describe the organization's processes for identifying and assessing climate-related risks.	CDP Climate Response 2023: C2.1, C2.2
	Describe the organization's processes for managing climate-related risks.	CDP Climate Response 2023: C2.2
	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.	CDP Climate Response 2023: C2.2

TCFD Recommendation	Clearwater Paper Disclosure	Disclosure Source
Risk Management: **Disclose how the organization identifies, assesses and manages climate-related risks.**	Describe the organization's processes for identifying and assessing climate related risks.	CDP Climate Response 2023: C2.1, C2.2
	Describe the organization's processes for managing climate related risks.	CDP Climate Response 2023: C2.2
	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	CDP Climate Response 2023: C2.2
Metrics and targets: **Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities, where such information is material.**	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	2023 Sustainability Report: Energy & Emissions SASB Index
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	CDP Climate Response 2023: C6 2023 Sustainability Report: Energy & Emissions GRI Index: 305-1, 305-2, 305-3, 305-4, 305-5
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	CDP Climate Response 2023: C4.1 2023 Sustainability Report: Our Goals & Progress 2023 Sustainability Report: Energy & Emissions