

2022 ESG REPORT



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A MESSAGE FROM OUR CEO

2021 was a year of progress for Clearwater Paper. While we continue to face the impacts of climate change, social challenges and economic uncertainty, we are making progress in key areas of our business, including safety, sustainability and building a more diverse and inclusive workplace. We are taking the next step by setting multi-year targets in these areas to ensure that Clearwater Paper is part of the solution and remains a company of which we can all be proud.

In this year's environmental, social and governance (ESG) report, we are pleased to announce our goal to reduce Scope 1 and 2 greenhouse gas emissions by at least 30 percent by 2030. This is the biggest sustainability goal that we have committed to as a company to date and it highlights our ambition to build on our existing progress in environmental stewardship. We are also announcing new goals for our workforce, including that women comprise 30 percent or greater of salaried employees. These goals will help guide our actions and investments in the coming years.

Safety must always come first, and I am proud to share that Clearwater Paper is a leader in this area. In 2021 we recorded zero serious injuries and fatalities (SIFs), a record we strive to maintain. We are committed to proactively identifying risks across our sites and making investments to reduce these risks in a measurable way. We will also continue to train our leaders on the latest safety processes to ensure that we create a safe environment for all our people.

In addition to safety, it is important to me that our employees feel included and supported. As a first-generation American, I understand how difficult it can be to feel welcome and comfortable in a new environment. I also understand how powerful it can be when one feels supported and included. This year's report highlights our initial efforts to foster cultural recognition across the company alongside plans to increase representation of underrepresented groups in salaried roles and leadership positions.

We continue to innovate, especially with our NuVo® and ReMagine® brands. These innovative paperboard products showcase significant advances in how we incorporate recycled fiber content into our process and help our customers meet their own sustainability goals. We are also pleased about the integration of a compostable barrier into the NuVo® cup stock, which marked a major milestone for foodservice operators that use liquid hot cups. We are continuing to invest in these products and look forward to further innovation in the years to come.

Our ESG journey is an ongoing learning process. We are making progress, but much more work is ahead of us. I am looking forward to leading Clearwater Paper through this next phase and making the company an even better place to work while providing value for our stakeholders.

Sincerely,



Arsen S. Kitch,
President & Chief Executive Officer

OUR COMPANY

Trusted Products That Are Essential in Everyday Life

We are a premier producer of private brand tissue and high-quality paperboard. Our products provide more sustainable alternatives to those made from non-renewable resources. Both of our business segments produce exceptional products with a focus on sustainability. We continue to forge ahead in considering how our products, processes and operations affect the ecosystems in which we operate, and working with our customers to build the sustainable paper products of tomorrow.

Our plan, the Clearwater Core, including our core values are the foundation for how we operate and define how we will deliver excellence. The Clearwater Core 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.

\$1.8

billion revenue¹
(approximately)

390,000

tons of tissue parent rolls
per year of capacity¹

840,000

tons of paperboard per
year of capacity¹

Operating segment revenue (2021):

\$946

million¹
Pulp and Paperboard

\$835

million¹
Consumer Products

¹ As of Dec. 31, 2021

OUR CORE VALUES

COMMITMENT IS OUR CORNERSTONE

- Safety first
- Do as you say
- Improve always

COLLABORATION MAKES A STRONGER TEAM

- Foster diversity
- Solve problems together
- Build trust

COMMUNICATION BUILDS BRIDGES

- Listen to understand
- Speak with candor & 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

WORKFORCE & OPERATIONS

Clearwater Paper is a family of approximately 3,000 employees spread across 13 U.S. locations. They represent numerous 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.

We are committed to reflecting the diverse communities where we operate along with building and sustaining a values-driven, high-performing culture where all employees feel respected, included and valued for their unique attributes.

Foundational to this is:

- Living our core values, everyday
- Fostering an inclusive environment
- Engaging and connecting with our people, customers and our communities
- Leadership accountability in all aspects of our business

Through prioritization of our investments in diversity, equity and inclusion (DE&I), Clearwater Paper is also supporting our customers' DE&I ambitions and goals.

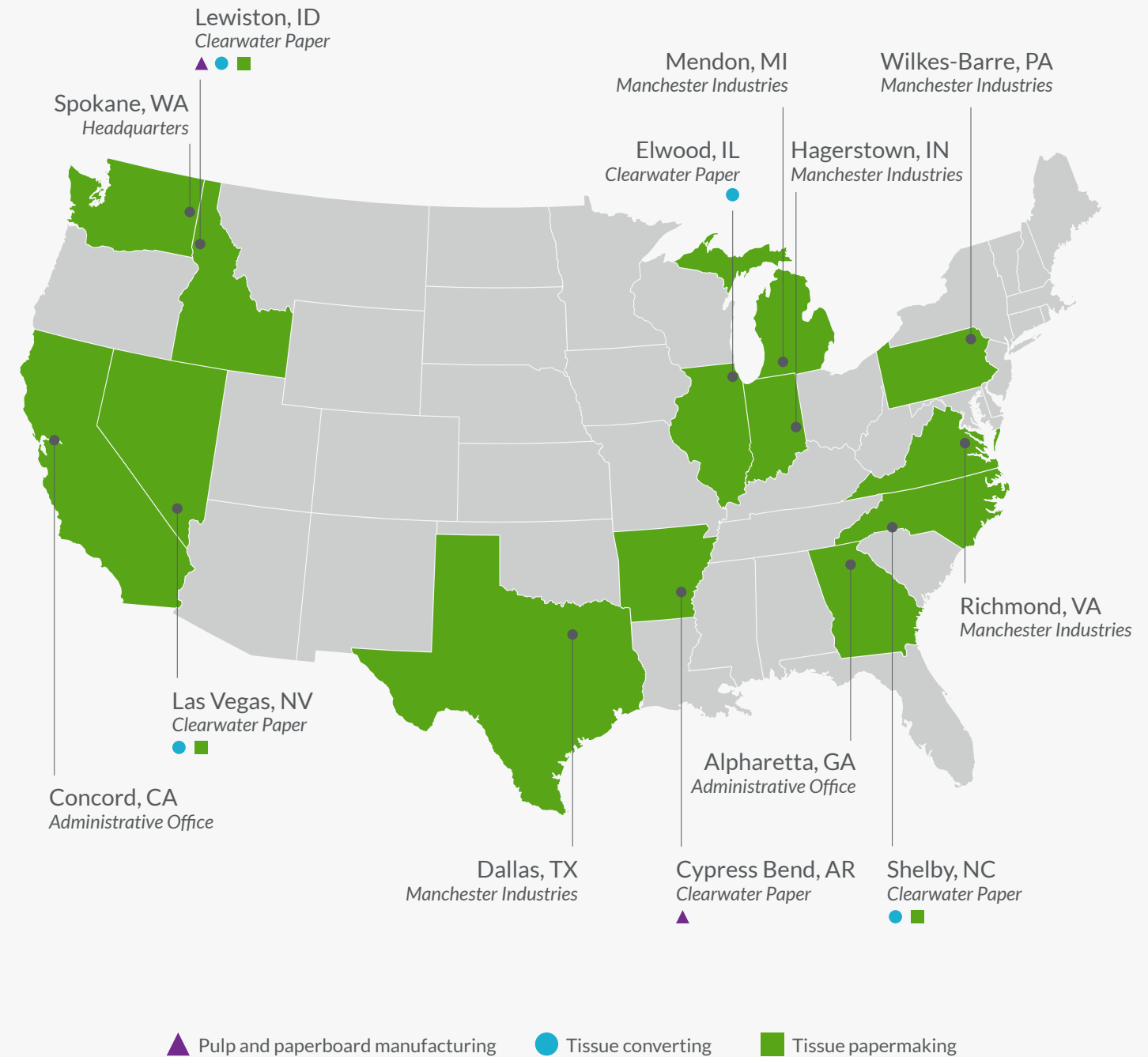


13

U.S. locations

3,000

employees (approximately)



2021 ESG HIGHLIGHTS

2021 was a year of progress for Clearwater Paper. Grounded by our core values, we are committed to considering how our products, processes and operations affect the ecosystems and communities in which we operate, and working with our customers to build the sustainable paper products of tomorrow.



Zero

serious injuries and fatalities (SIFs) recorded



1 million

gallons per day reduction in water usage at our Lewiston, Idaho mill over 2020 baseline



12%

reduction in Scope 1 and 2 emissions in 2021



5%

reduction in overall water use over 2020 baseline



1st report

completed through the CDP (formerly the Carbon Disclosure Project), which enabled us to quantify our greenhouse gas emissions and establish climate impact reduction goals in 2022



Launched

DE&I strategy, promoting a diverse and inclusive culture with a workforce that reflects the communities where we operate



43,000 lbs

of scrap poly material repurposed in partnership with a Midwest composite decking company



ESG UPDATE

FROM STEVE BOWDEN, SENIOR VICE PRESIDENT, GENERAL MANAGER — PULP AND PAPERBOARD

HOW IS CLEARWATER PAPER ELEVATING SUSTAINABILITY THROUGH THE COMPANY?

Responsible forestry and raw material usage have always been a part of our story. At our core is the sustainability of the renewable resources we depend on. All of our paper products are available with Sustainable Forestry Initiative (SFI®), Forest Stewardship Council (FSC® C008402) or Programme for the Endorsement of Forest Certification (PEFC™) certification, ensuring that Clearwater Paper and our suppliers are actively contributing to responsible forest management. Our people take pride in the way those resources are used to create our products. Many of our employees have a love for the outdoors built into their core. In places like Lewiston, Idaho and Cypress Bend, Arkansas — to name two — there is a culture of sustainability and conservation ingrained within our employees and their families.

As we begin the journey of establishing long-term carbon reduction goals, we are setting them in line with the Science-Based Targets initiative (SBTi) and educating our people about their role in reaching our goals. We are adhering to the objectives of the Paris Agreement, which we believe will be critical to our overall success.

WHAT DO THESE INCREASED EFFORTS MEAN FOR CLEARWATER PAPER’S CUSTOMERS AND STAKEHOLDERS?

The conversation around sustainability is certainly evolving, and our customer needs are helping inform our ongoing product innovation strategy. For example, we believe we are the only producer in the U.S. making SBS products with up to 30 percent post-consumer recycled fiber in our NuVo® and ReImagine® paperboard brands.

Both of these products have had extremely successful rollouts, and our customers are not only pleased with the overall performance of these products, but also appreciate how these innovations help them work towards achieving their own defined sustainability goals.

In January 2022, we reached another milestone with the launch of the BioPBS® compostable barrier for our NuVo® cups, which has the potential to significantly reduce the use of low-density polyethylene in hot cup service, a long sought-after industry goal that was the result of ongoing development spurred by our customers. We are equally excited about what is ahead and have additional responsibly-produced products in trials with major retailers that we hope to launch in the near future.



ESG STRATEGY & GOALS

In 2022, we recommitted to meeting the needs of our stakeholders by implementing new ESG goals. These goals are focused on an ambitious new set of environmental targets, evolving how we consider DE&I across the company and diversifying our leadership to be more representative of the communities in which we operate. Overall, these new goals serve to build upon our sustainability track record within the paper industry while more strategically incorporating ESG goals across our business strategy moving forward.

OUR NEW ESG GOALS

ENVIRONMENTAL

- Reduce Scope 1 and 2 GHG emissions by at least 30% by 2030 from 2020 baseline
- Reduce Scope 3 emissions by 25% by 2030 from 2021 baseline
- Develop a new water conservation and effluent reduction target consistent with best available climate science
- Produce recyclable, compostable or marine-degradable grades representing more than 10% of our total SBS cupstock manufacturing by 2030

SOCIAL

- Achieve female representation of 30% or greater of our salaried workforce through 2030
- Increase representation for underrepresented groups in salaried positions by 1% per year through 2030
- Introduce paid parental leave to eligible employees by 2025
- Deliver a 25% improvement in the controls of identified safety risks

GOVERNANCE

- Include ESG targets, goals and outcomes in executive compensation

Implementing ESG at Clearwater Paper

Board of Directors oversight

Reporting strategies (annual and periodic updates)

Set substantive goals

Third-party ratings improvement

Expanded ESG team



STAKEHOLDER ENGAGEMENT & MATERIALITY

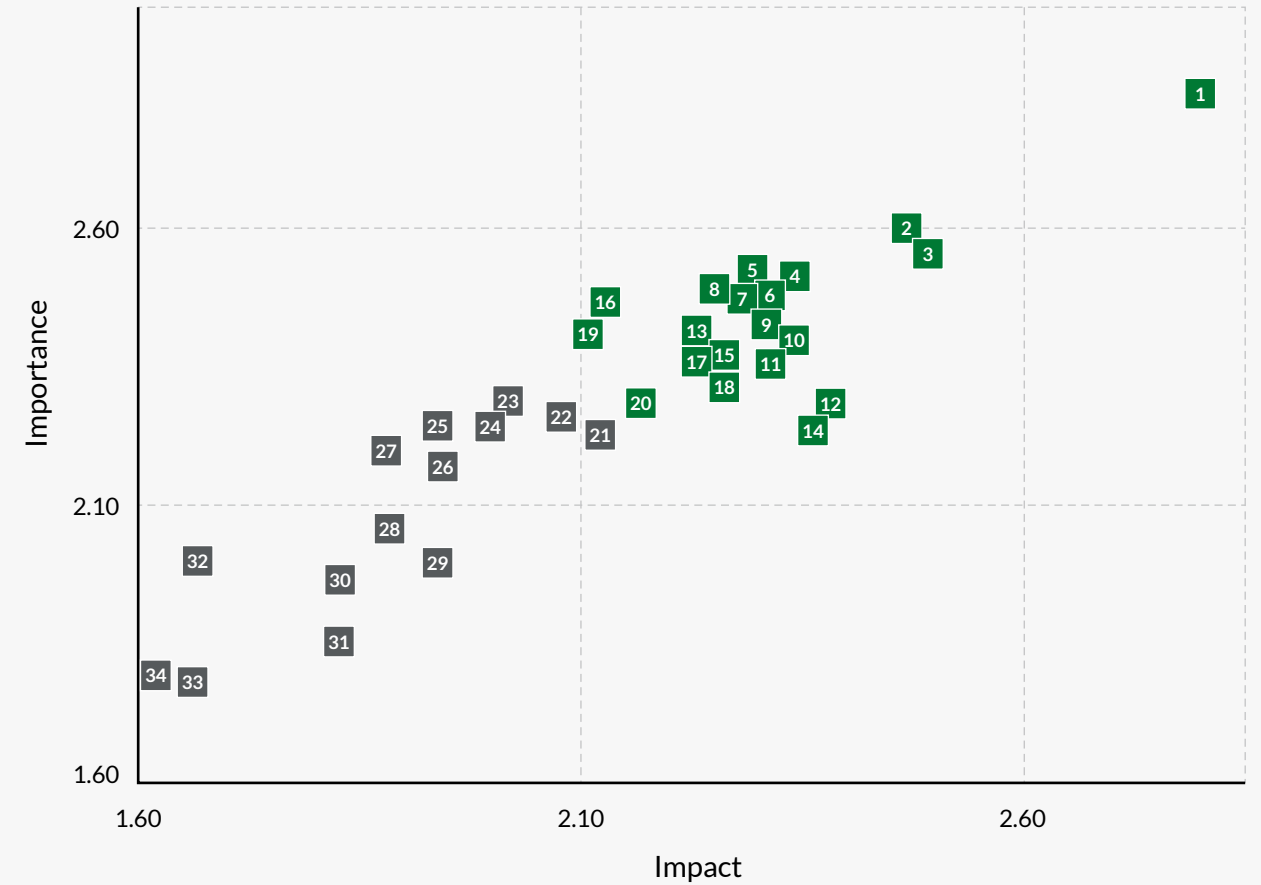
We performed our most recent materiality assessment in 2019. This assessment surveyed internal and external stakeholders to better understand the range of issues considered most material to Clearwater Paper. Through the assessment we established our priority issues to include:

- Energy usage
- Environmental regulatory compliance
- Labor & human rights regulatory compliance
- Water usage
- Workplace health & safety

While many of these issues remain highly material, we understand that much has changed since 2019. As such, we may need to adjust the priorities or areas of focus for our business in some areas. We plan to complete a new materiality assessment in 2023 to help us better understand and determine any changes or adjustments in our priorities and develop plans to address them.



Materiality Assessment Analysis



GRI TOPIC ²			
1	Environmental regulatory compliance	11	Energy use
2	Labor & human rights regulatory compliance	12	Labor & management relationship
3	Occupational health and safety	13	Raw & recycled material
4	Product labeling safety regulatory compliance	14	Employee training & education
5	Anti-corruption	15	Management of water effluent discharge
6	Product recycling	16	Greenhouse gas emissions
7	Anti-trust policies	17	Fiber certifications
8	Non-discrimination	18	Environmental protection & sustainability costs
9	Water use	19	Equal opportunity & employee diversity
10	Employee retention	20	Employee benefits

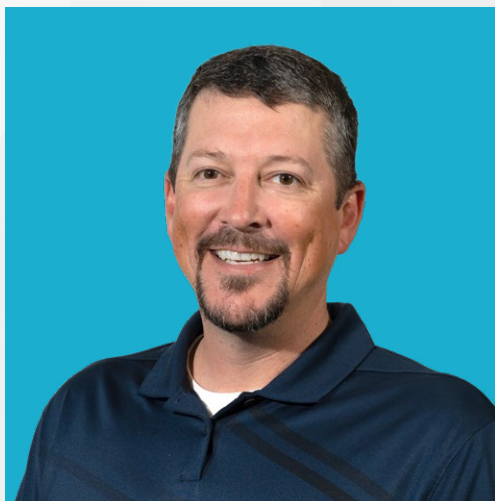
² Table lists top material issues for Clearwater Paper identified through our Materiality Assessment. A full list of topics can be found at our [website](#).

ENVIRONMENT

Environmental stewardship and conservation are integral to the success of our business and our industry. We believe in careful utilization of natural resources and understand our role in conserving and protecting the planet's air, water and land. To support this mission, we are making significant investments across our operations to develop sustainable paper products in ways that lead to a more sustainable future.

IN THIS SECTION:

- Sustainable Products**
- Energy & Emissions**
- Water Stewardship**
- Waste**
- Responsible Sourcing**



“**The next generation of paper products requires us to think well beyond everyday durability and performance, toward how products reintegrate into the production chain at the end of their useful life. We are collaborating at both the R&D and mill levels to build long-term solutions focused on material responsibility, circular design and significant resource conservation.**”

Clayton Steele,
Senior Environmental Manager



SUSTAINABLE PRODUCTS

We are evolving along with our customers and consumers to meet more demanding and ambitious sustainability goals. Our approach is two-fold: incorporate new and recycled fiber materials into our products while reducing the carbon footprint required to produce them.

Additionally, we are committed to the principles of the [SFI 2022 Standard](#) and FSC®, and support both programs' intent of responsible forest management. All of our paper products are available with SFI®, FSC® or PEFC™ certification. We encourage our fiber suppliers to use qualified logging professionals when managing their timberlands. We also encourage all fiber suppliers and logging contractors to follow their state's or country's Best Management Practices and/or forest practices acts to support reforestation, to protect endangered species and their habitats and to control the spread of invasive species.



DESIGNING FOR A CIRCULAR ECONOMY

Adding more recycled fiber content into our products without sacrificing performance is both a challenge and an opportunity we are tackling. Throughout 2019 and 2020, we launched ReImagine® and NuVo® - two innovative paperboard brand products with up to 30% post-consumer recycled material. Both are leading our efforts in specifically designing products made from fiber blends that can be reintegrated into the fiber supply chain once reaching the end of their useful life.

Further, Clearwater Paper is focusing its product development innovation on sustainable alternative barriers to low density polyethylene, and is releasing commercial options. This type of innovation is essential to our continued growth and leadership within the paper industry. Our customers are increasingly requesting more sustainable solutions. We must meet that demand in responsible ways that align with our broader ESG strategy and do so without compromising on performance or quality.

A WORLD OF FIBER DIVERSITY

Consumer demands and global climate concerns are driving companies to consider how to design and create products that have a more integrated lifecycle from conception to reintegration into the supply chain. Additionally, at Clearwater Paper we believe that fiber diversity is one of the most underutilized ideas within this new adaptation of the circular economy.

This means keeping tree-sourced products at our core while considering and developing tissue and paperboard products made from more varied sources. Our research and innovation teams are working with non-traditional raw materials such as wheatstraw (the stalk left when wheat is harvested) and hemp. These new fiber sources could be used to create new sustainable paper products that can integrate into the circular economy, with additional responsible reuse opportunities for fiber that would otherwise go to waste.



Meeting Private Labels' Expectations for Sustainability

Our customer base extends across a variety of channels, markets and industries, and we are well positioned to meet their paper products needs in a reliable and sustainable way.

Clearwater Paper is a supplier of private label tissue products to many of the country's largest retailers. We supply a broad array of towels, bathroom tissue and facial tissue per the customers' unique paper specifications. Many of our large, public-facing retail customers hold exceptionally tough ESG standards and we work hard to adhere to our customers' requirements, which drive continuous improvement of our processes and production. This collaboration helps our customers and consumers to purchase quality, affordable and sustainable paper products.

55%

of our energy
is sourced from
renewable sources

ENERGY & EMISSIONS

We continue to make significant investments in energy efficiency to support our emissions reduction and climate-related goals. We realize a large portion of our energy needs by utilizing renewable biofuels and self-generating steam and electricity wherever possible.

Expansion of the utilization of renewable energy is a key piece of establishing and working towards our GHG goal. Currently, our energy needs are roughly split between purchased energy (electricity and natural gas) and self-generated (renewable biomass) sources.

As an example of our efforts, the kraft paper manufacturing processes at our Idaho and Arkansas mills generate organic components from wood chips that we use as a renewable fuel to generate steam which is converted to electricity, reducing the need for external energy or fuel. We also capture and reuse process heat from our manufacturing operations that would otherwise be wasted.

Additionally, we empower our employees at each mill to help us define where we can save energy and resources. They are our most valuable connection to define targets, reach our goals and communicate the importance of those improvements locally.

ALIGNING WITH THE TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURE

Clearwater Paper is committed to aligning with the recommendations of the Task Force on Climate-related Financial Disclosure (TCFD). Initial steps include increased Board and senior management oversight of climate-related risks and opportunities, the creation of climate-related targets and publicly reporting 2021 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 ESG report summarizes our climate-related governance and strategy approach to climate risk management and related metrics as of December 31, 2021. It reflects our continuing efforts to incorporate climate risk and opportunity into our core business strategy and disclosure. Steps we have taken include:

- **Governance:** Incorporating ESG issues, including climate-related topics, into quarterly Board meetings.
- **Strategy:** Creating GHG targets intended to align to and be validated by the Science Based Targets initiative (SBTi). Based upon our new emissions reduction target, we will build our aligned decarbonization pathway and will continue to build our strategic efforts in tandem.
- **Risk & Opportunity:** Integrating climate change related risk into our enterprise risk management program, which provides a systematic approach to identifying and understanding risks to the company that might arise from changes in regulation and physical or operational risks. As a company that relies on natural resources to produce our tissue and paperboard products, we take proactive measures to ensure we are minimizing our impact on the environment.
- **Metrics & Targets:** Committing to 2030 targets to reduce Scope 1 and Scope 2 GHG emissions by 30% and Scope 3 GHG emissions by 25%.

For the third year in a row, we received the State of Idaho's award for **Leadership in Energy Efficiency for Industry for ongoing energy reduction efforts at our Lewiston facility.**



17%
reduction in our hazardous air pollutant (HAP) output compared to 2020

9%
of our total energy use is electricity consumed from the grid

AIR EMISSIONS

In 2020, we also began a process to increase transparency in our air emissions data reporting through CDP. This effort helped us review and assess opportunities to improve our carbon footprint and benchmark our environmental performance against industry peers. We continually track, measure and report all relevant air emissions as part of our commitment to drive emission reductions, improve air quality and manage business risks related to climate change.

Our GHG emissions are tied primarily to energy generation and use. Our commitment to improve energy efficiency and to meet remaining energy needs through renewable sources is core to our GHG emission reduction efforts.

13%
decrease of Scope 1 emissions compared to 2020

10%
decrease of Scope 2 emissions compared to 2020

2%
increase of Scope 1 biogenic compared to 2020

2021 GREENHOUSE GAS EMISSIONS: FOSSIL FUELS³

Scope	Market-based Emissions (mtons CO ₂ e)	Location-based Emissions (mtons CO ₂ e)	YoY ⁴
Scope 1	596,078	596,078	-13%
Scope 2	328,727	363,447	-10%

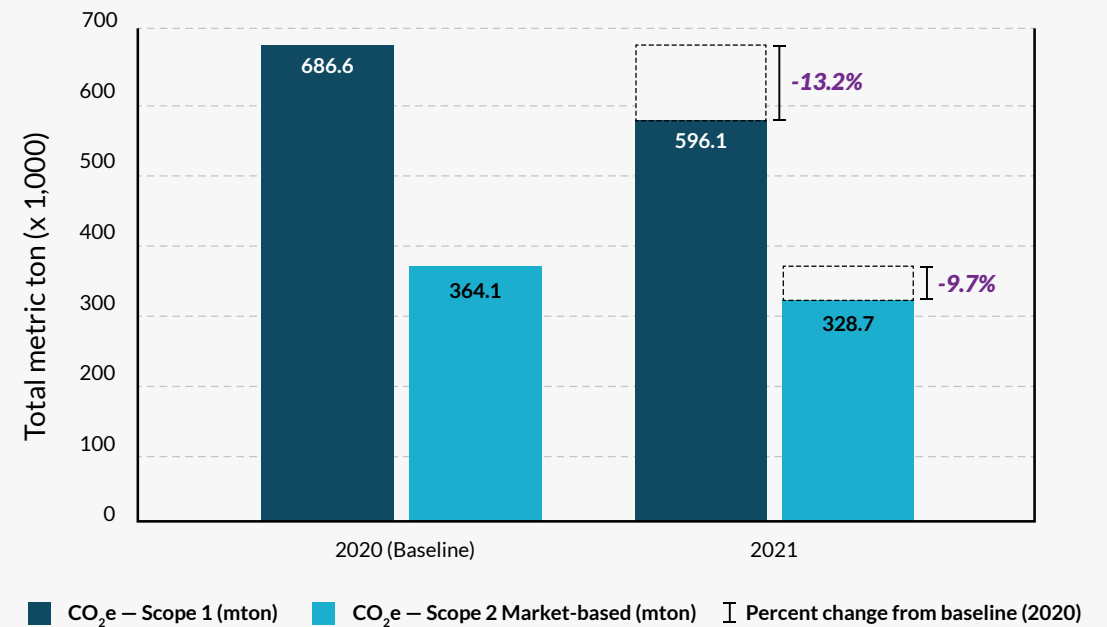
2021 GREENHOUSE GAS EMISSIONS: BIOGENIC

Source	Biogenic Emissions (mtons CO ₂ e)	YoY ⁴
Total Scope 1 Biogenic	1,758,819	2%

³ Numbers reflect halting and closure of Clearwater Paper's Neenah, Wisconsin, facility in July and December 2021, respectively. The closure of the site resulted in a savings of 34,120 mtons CO₂e.

⁴ Year over year change calculated using 2020 baseline of market-based GHG emissions.

Greenhouse Gas Emissions from Fossil Fuel Combustion





Tissue Technology

At our Shelby, North Carolina, plant, a new tissue technology (NTT) machine helps us achieve significant energy savings through the most power-intensive areas of tissue production. This machine utilizes a different formation, which builds savings through high-efficiency heat transfer, customized engineering in drying equipment and superior insulation. In short, this technology achieves a number of resource savings that contribute to a lower carbon intensity compared to other tissue production machines.

In 2021, our NTT machine used less energy when compared to traditional through-air dried paper machines — 36,000,000 kWh less electricity and 240,000 MMBtu less natural gas usage.

Reducing our Energy Needs

In the spring of 2021, our Lewiston, Idaho, mill installed two 480VAC variable-speed drive motors on its Paper Machine #1 Hydropulper. This resulted in an annual energy savings of 1,371,100 kWh, equivalent to the energy needs of 117 single-family homes.

“
I really enjoy seeing our employees recognize and understand regulatory requirements to make innovative, beneficial changes to protect the environment or improve sustainability.”

Kim Gissy,
Environmental Engineer, Shelby, North Carolina



5%
reduction in
company-wide
water usage in 2021
compared to 2020

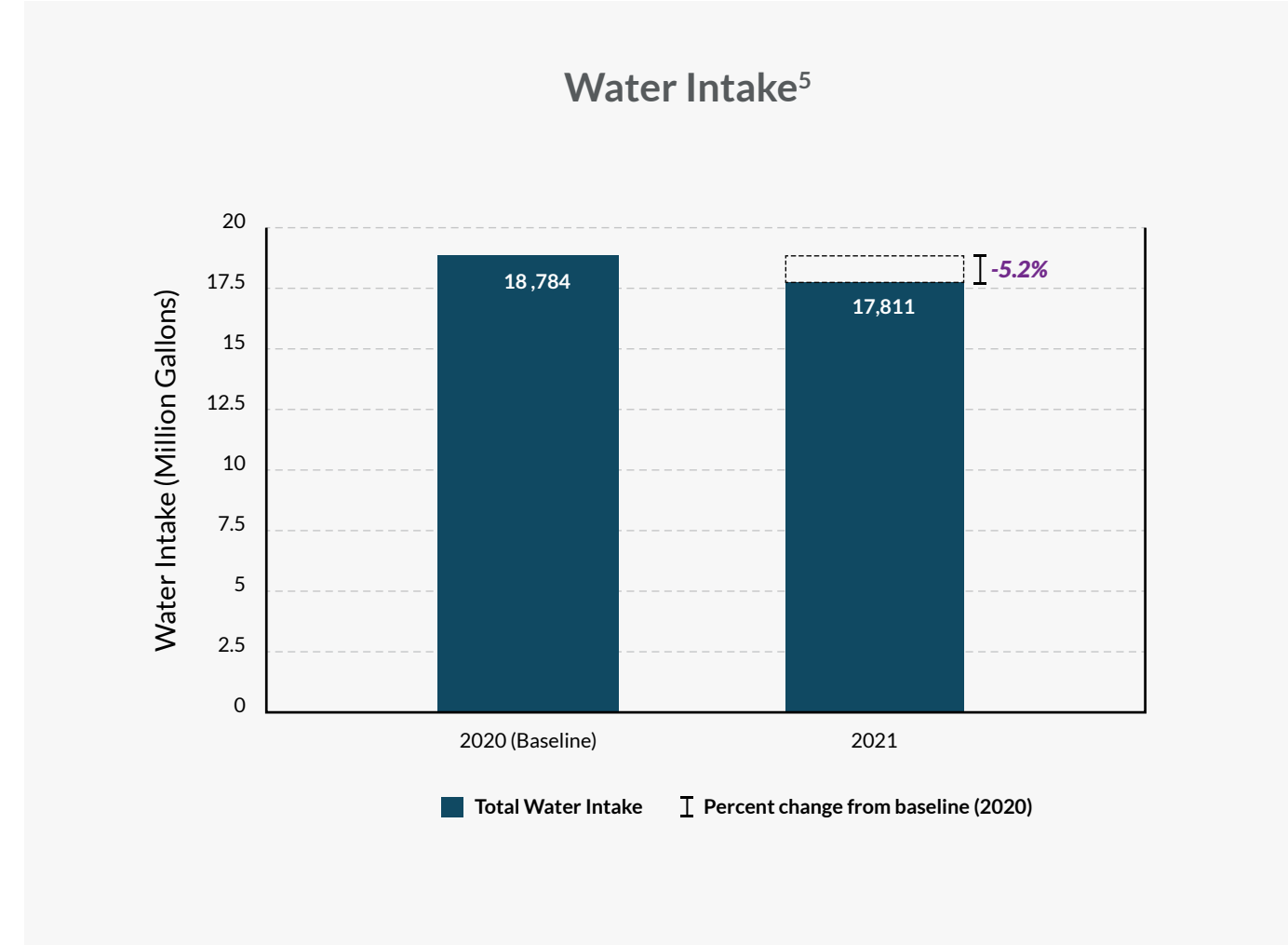
WATER STEWARDSHIP

Water is an essential component of paper manufacturing and we strive to use it responsibly. This means using less and reusing the water we do use. Our strategy is to drive water stewardship throughout our manufacturing operations by educating employees about water use and how we can responsibly return it to our local ecosystems.

On a monthly basis, we measure water use at our facilities per manufactured ton of paper, and monitor trends to assess usage patterns to set goals for each facility.

As part of doing business, we regularly implement water conservation projects and processes. In a typical year, we return more than 94% of the water withdrawn back to the environment after extensive treatment. We strictly adhere to all regulatory requirements for water withdrawal, use and discharge, and collaborate with regulatory agencies and other stakeholders to ensure this shared resource is protected.

2021 WATER USAGE	
Water withdrawn	17,811 million gallons
Water discharge	16,775 million gallons
Water consumed	1,036 million gallons



Lewiston Site Conserves Millions of Gallons of Water

In 2021, our Lewiston, Idaho, plant formed a Water Task Force with a cross-section of site personnel from the maintenance, operations and environmental teams. This task force tracked the site's daily water usage, discussed reduction opportunities and recommended strategic plans. The result was the reduction in use of one million gallons of water per day compared to 2020.

WASTE

Our waste management approach revolves around three tenets: identifying all waste; reducing waste generation when possible; and reusing, recycling and repurposing as much as possible.

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.

Additionally, we track our monthly waste-to-landfill data at each of our facilities. We partner with a third-party contractor who audits our waste, recycling, treatment and disposal facilities to ensure we are responsibly managing the waste we produce.

We reduced the amount of solid waste we sent to the landfill by 5% in 2021 compared to 2020. Overall, 72% of the solid waste we generated in 2021 was repurposed and not sent to a landfill.⁶

⁶ The Neenah, Wisconsin, facility was closed and sold in 2021, its data is not included.



Leading by Repurposing

In 2021, an employee at our Elwood, Illinois, tissue facility saw an opportunity to repurpose the scrap poly produced at the location. The facility reached out to a regional decking manufacturer to learn if the company could use this material in select composite decking and railing products made from recycled materials. After a successful initial trial, Elwood employees took ownership of the endeavor, including bin setup, education and hand-baling the excess material. The first shipment, totaling 60 bales and more than 43,000 pounds, left our plant in early 2022 and was transformed into new market products.

RESPONSIBLE SOURCING

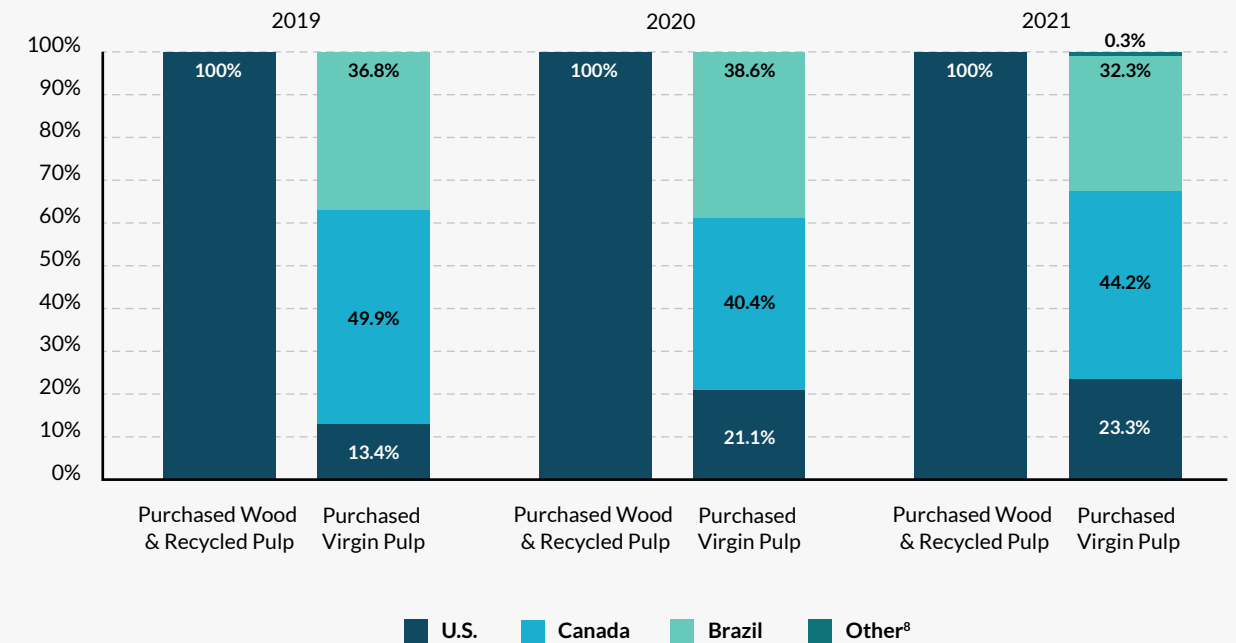
As the first U.S. company to offer FSC®-certified paperboard across our full product line, and the first U.S. consumer tissue products company to earn FSC/Rainforest Alliance Certification, we have long been at the forefront of understanding and communicating the importance of forest certification programs.

The wood fiber we use is SFI®-Programme for the Endorsement of Forest Certification (PEFC™) certified, FSC® Chain-Of-Custody (COC) certified, or FSC Controlled Wood. In other words, we know where our wood fiber is grown and who supplies it.

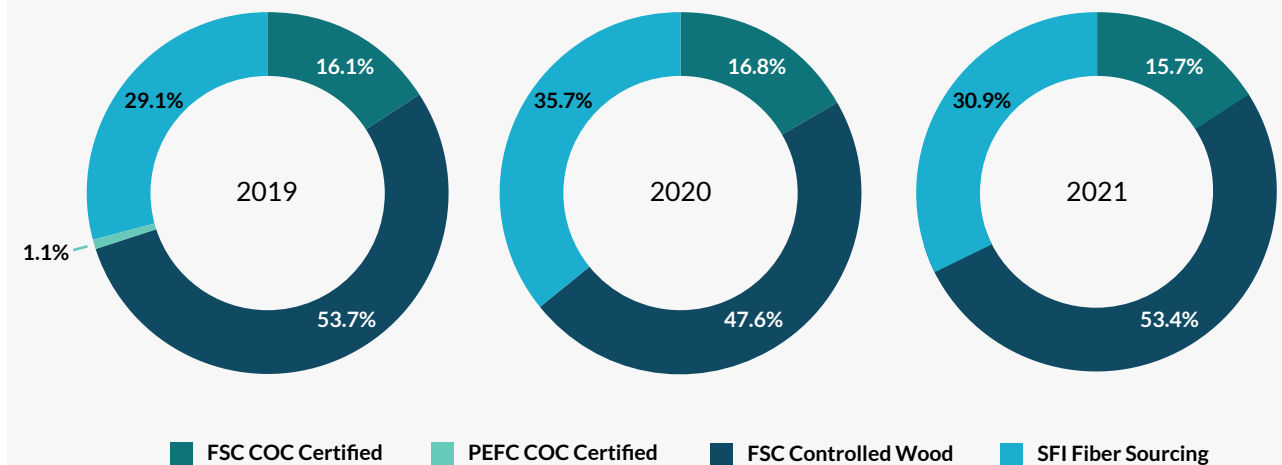


Image provided by PotlatchDeltic

Origin⁷ of Procured Wood & Pulp



Procured Wood & Pulp Source Type⁹



⁷ Country of origin.

⁸ Purchased Virgin Pulp Other includes Uruguay 312 tons and Sweden 441 tons (0.3%).

⁹ Certified fiber refers to wood chips that were originally sourced from certified forests; controlled fiber refers to wood fiber from known sources that meet strict standards and are audited.

SOCIAL

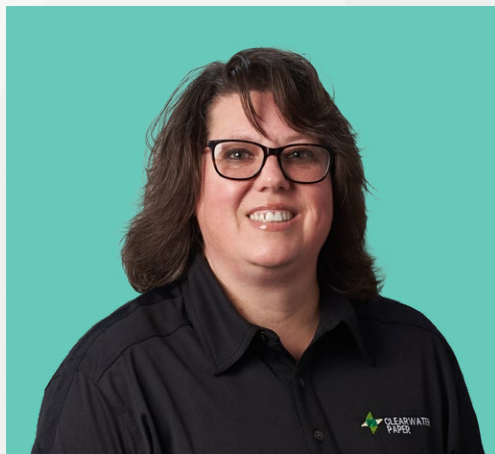
Our people are the core of everything we do. We are committed to providing a values-based culture where differences are respected and our people feel safe and included. We are always considering ways to grow and evolve how we help our people thrive and engage with the communities where we operate.

IN THIS SECTION:

People & Culture

Health & Safety

Diversity, Equity
& Inclusion



“

As a gay woman coming from a small town just west of our Shelby plant, I couldn't be who I wanted to be. I couldn't share who I loved with anyone. As I got older, I couldn't hide who I was any longer and came out when I was 37. I have worked in a lot of places where I've had to hide the person I am, but not at Clearwater Paper. The company really stands behind the spirit of Pride and I'm proud to work where I can be myself.”

Christy Cosby,
S1 Converting, Shelby, North Carolina

PEOPLE & CULTURE

At Clearwater Paper, we strive to build a highly capable, values driven team that represents the communities in which we operate. Foundational to this is fostering a culture that recognizes performance, models our core values and allows our employees to bring their whole selves to work.

We are committed to listening to our team members and learning from them. Our employees have told us that they value the ability to provide a meaningful impact to the business and the broad variety of opportunities and learning experiences we provide. Additionally, employees have shared their appreciation for working with great people in a collaborative, family atmosphere, along with competitive pay and benefits.

Connecting with the Cypress Bend Community

We understand the importance of supporting our employees and their local community in and around McGehee, Arkansas, as both contribute to the success of our second largest pulp and paperboard mill. We're taking the lead on a variety of engagement activities including school supply donations, educational outreach and early career development opportunities, building local bonds where we can have the most impact.



TALENT ACQUISITION & DEVELOPING FUTURE TALENT

Similar to all businesses, the pandemic required significant internal reflection about how we operate. We are taking proactive steps to adjust to the new normal and maintain our competitive edge as we move forward.

We are rethinking how we approach talent to better meet the needs of an evolving workforce. We are shifting our focus to meet them where they are today – embracing remote work, expanding communication tools and looking for ways to support career growth. We have implemented a new performance management system and are focused on role clarity throughout the organization.

In 2022, we are examining how our workplaces can better represent the communities where we operate. We are also focused on improving representation of diverse groups across management and our Board of Directors.

Within our hourly roles, we created the Job Aid platform to promote these positions and attract high-quality talent. Our Talent Acquisition team created this platform to help mills diversify their candidate pools and build connections to talent within local communities, especially at the mill level. The Job Aid program also includes a variety of materials to support current external candidates through the interview and hiring process. We have also expanded our outreach focus to draw from a more diverse candidate pool for both our mill and national roles with the goals of improving representation of females, people of color, veterans and those with disabilities.

STRENGTHENING COMMUNITIES

Because our people are in the best position to identify the needs and high-impact giving opportunities within their communities, we empower our facility-based charitable contribution committees to participate in and give toward local causes. During 2021, Clearwater Paper gifted significant funds to support the local communities where we operate, with donations supporting local schools, cultural institutions and mission-driven organizations such as food banks, United Way, Boys and Girls Clubs, community-based environmental organizations, Habitat for Humanity and children's advocacy organizations. Significant increases in charitable contributions are scheduled for 2023.

HEALTH & SAFETY

The safety, health and well-being of our people are paramount to Clearwater Paper. Our approach to workplace health and safety is rooted in our Environmental Health & Safety (EHS) Excellence Strategy. Aligning with standardized health and safety approaches, this five-part management system is the core of how we prioritize and manage the safety of all our employees, contractors and visitors.

LEADERSHIP AND COMMITMENT

Ensuring the safety of our employees starts with our CEO and Senior Leadership Team. They have established overall goals for the company and number one on that list is driving significant improvement in safety performance. This support cascades down to each of our facilities, where we have dedicated safety professionals leading the day-to-day implementation of our safety process in concert with their local site leadership teams. A key focus for our teams in 2021 was enhancing the safety leadership skills of our salaried operations and maintenance teams. We utilized a recognized, third-party provider to deliver two-day, in-person training sessions to establish a base of core skills, behaviors and terminology that we expect each of our people leaders to have. This skill development is part of how we are expanding overall leadership engagement in our EHS process.

EMPLOYEE ENGAGEMENT

Active participation and engagement in our safety process is essential to achieving our goals and our compliance commitment (outlined in our [Code of Business Conduct and Ethics](#)). Employees are required to promptly and properly report any deviation from any applicable environment, health or safety requirement. Employees are expected to self-police, detect and disclose any deviation without fear of retribution. Clearwater Paper operates a [24-hour hotline](#) for employees to report a deviation. Our environmental and safety teams provide resources that support and train each employee, enabling our workforce to fulfill this important role. We appreciate when employees speak up to report environmental, health and safety concerns so we can proactively address concerns.



WORKSITE ANALYSIS & 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 completion of these controls through our internal EHS scorecard.

In 2021, our organization was focused on machine safety, forklift operations, implementation of lockout and operation of overhead cranes. In each of these areas, we established safety rules and associated training to support the behavioral aspects needed to support our injury prevention efforts.

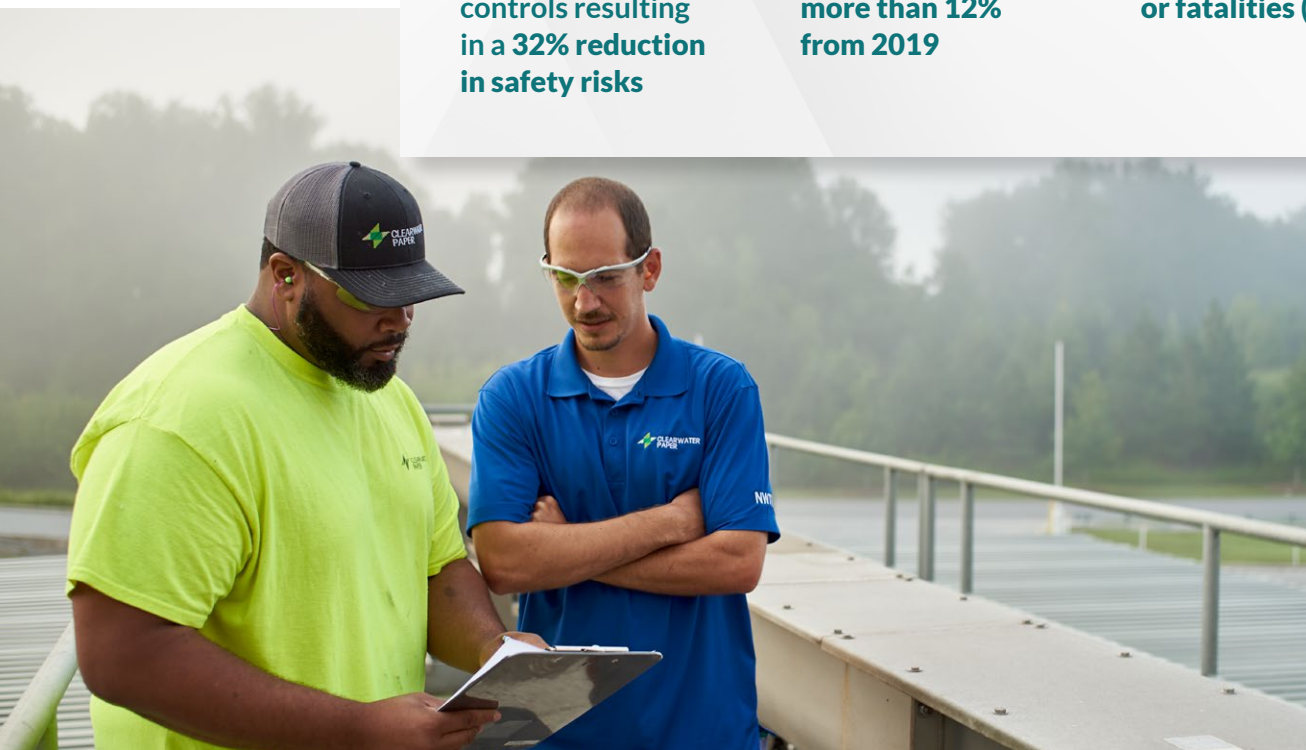
We supplement internal efforts with third-party assessments and reviews to validate our performance.

Through these efforts, we were able to achieve the following safety results in 2021:

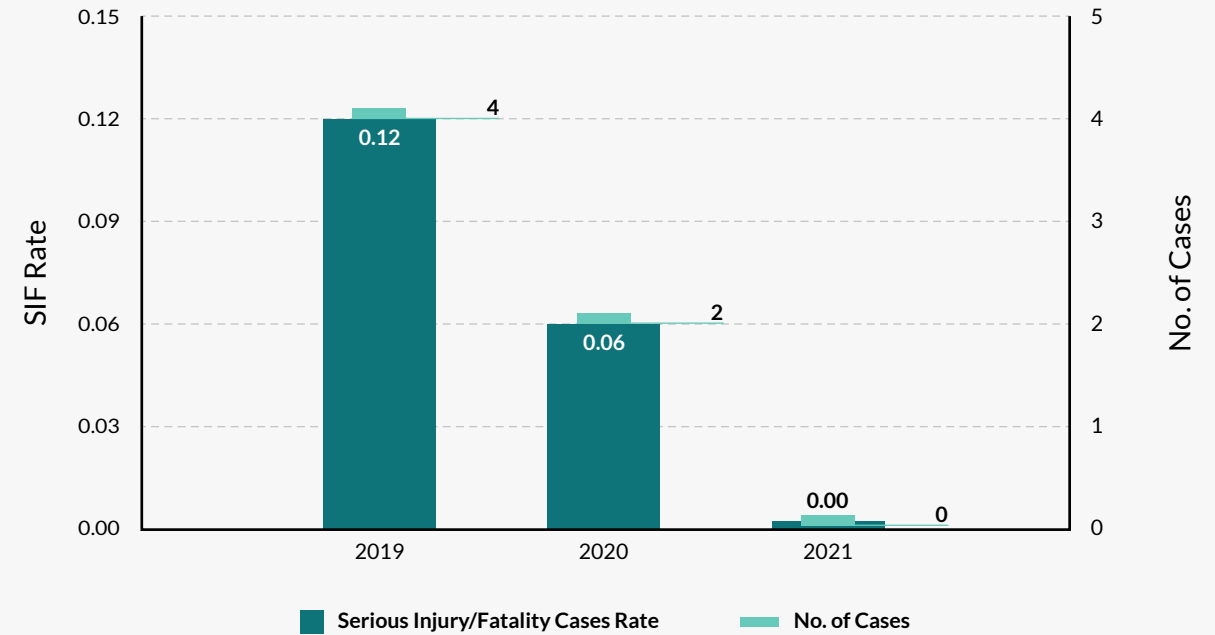
Implemented proactive safety controls resulting in a 32% reduction in safety risks

Improved our Lost Time Injury rating more than 12% from 2019

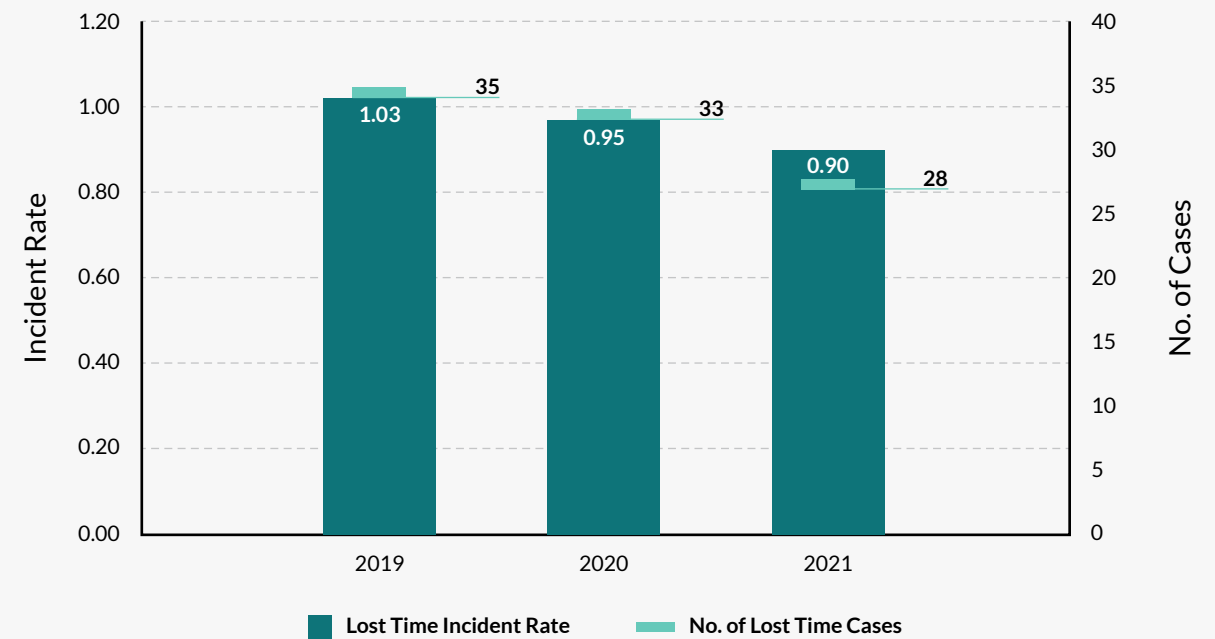
Achieved a year free of significant injuries or fatalities (SIFs)



Serious Injury and Fatality Risk (SIF) Case Rate



Lost Time Injuries



TRAINING AND COMMUNICATION

Employee training is a key aspect of our overall safety process. We are focused not just on completion of training but ensuring employee comprehension and learning. We deliver safety training from day one with each new employee and on an ongoing basis with existing employees.

Each facility has an annual safety training plan that ensures employees are provided with the appropriate compliance requirements as well as facility-specific focal points. Our training is delivered through a combination of computer-based and in-person modules. These classroom training efforts are routinely followed up with job-specific or hands-on training to demonstrate specific safety behaviors. Following training events, employee skills and knowledge are tested to confirm comprehension. All training is tracked through an electronic training database.

CONTINUOUS IMPROVEMENT

Our role as a regulated company drives cooperation with governmental bodies to work on regulatory development; collaboration with interested parties on technical and policy development; and consultation and communication with stakeholders about our business practices. 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.

Our manufacturing facilities are highly regulated by federal, state and local requirements designed to protect the environment and create healthy and safe workplaces. We have implemented an enterprise-wide health and safety management online system which tracks applicable requirements, routinely assesses compliance status and identifies areas for continuous improvement. Managers are responsible and accountable for implementation of effective systems, procedures and training. Our environmental and safety teams routinely perform internal audits to assess implementation of our management system. Additionally, we complete third-party audits of our sites to capture an unbiased, outside perspective as well as verify our compliance status. Results from our audits are also tracked and followed-up through our system.

PANDEMIC RESPONSE

Through the height of the COVID-19 pandemic, Clearwater Paper took a very proactive approach to protect our employees and the communities in which we operate. This strategy was based on CDC guidance, ongoing governmental requirements and overall best practices at identifying and managing potential workplace exposures. Our actions included visitor health declarations, temperature screening, COVID-19 testing, cleaning and disinfection schedules, enhanced benefits for COVID-19 leave, a quarantine/isolation matrix and vaccine incentives, amongst others. This approach allowed us to successfully maintain operations and service customers while ensuring the safety of our employees.



“**Involving employees from all levels of the facility builds collaboration and accountability when it comes to workplace safety. It helps maintain engagement and growth within each department.**”

Amber N. Howard, CSP
Site Safety Manager, Lewiston, Idaho

DIVERSITY, EQUITY & INCLUSION

We are dedicated to fostering a sense of belonging where every employee is respected for who they are and are valued for their individual knowledge, skills, experiences and backgrounds each bring to our culture. We are committed to our core values of Commitment, Collaboration, Communication, Courage and Character.

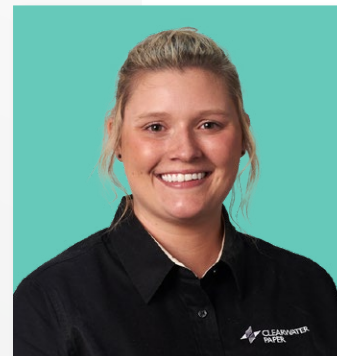
We are committed to promoting a diverse and inclusive culture which will contribute to the success of our employees and organization. Listening to our employees, building capability, understanding our customers' needs and developing a workforce that represents the communities in which we operate are fundamental elements to our diversity and inclusion strategy.

We emphasize our commitment to respecting and observing human rights by conducting all aspects of our business with the highest level of integrity and ethical standards, as emphasized in our Human Rights Policy.

To build a more diverse, equitable and inclusive workforce, we established a DE&I steering committee comprised of salaried volunteer employees representing several company functions to provide perspectives and shape a multi-year roadmap focused on the following:

“
Each day, I get to surround myself with cutting-edge technology while learning from life-long paper makers. The ability to absorb their knowledge and make a difference in the industry is what I thrive on.”

Farrah Katzer,
 Process Engineer II, Shelby, North Carolina



FOSTERING AN INCLUSIVE ENVIRONMENT THROUGH OUR CORE VALUES:

- As part of our commitment to our people, customers and communities, in 2019 we launched Clearwater Core, outlining our new purpose, mission, customer promise and core values. Our five core values (Commitment, Collaboration, Communication, Courage and Character) define our culture and how we work together to succeed.
- We are committed to our people and the communities we serve. We support the communities where we live and work through community giving, a salaried matching contribution for education program, employee volunteerism and more.
- To celebrate and bring awareness of cultural diversity, we launched Heritage & Cultural Awareness Months. The celebrations include video introductions by members of our Senior Leadership Team accompanied by videos of our employees highlighting the unique contributions of the celebrated group.
- We will expand parental leave for eligible employees to support families by 2025. We will continue to evaluate our benefits, policies and job postings to ensure they are inclusive.

PROVIDING EDUCATION AND INFORMATION TO ALL EMPLOYEES:

- We are committed to the continued development of our employees. In 2021, we piloted diversity and unconscious bias training for our hiring managers and will increase those efforts through the end of 2023.
- We remain committed to developing our employees and will expand our internal development programs focused on front-line leadership and hourly capabilities.
- We are focused on enhancing internal communications including town hall meetings hosted by our CEO and supported by all our senior leaders to create an open forum for all salaried employees.

LEADERSHIP ACCOUNTABILITY IN ALL ASPECTS OF OUR BUSINESS:

- To reinforce our values and commitment to our people, we developed a people performance goal to build a high-performing, values-driven organization as part of our performance management process.
- We conducted an organizational health index survey to better understand the current working environment, including how we collaborate, how decisions are made and how well we communicate. We implemented site action plans as a result of the feedback.
- We are building a company that's truly representative of our employee population and business. We aim to achieve this by prioritizing our investment in DE&I, which in turn directly supports our customers' DE&I ambitions and goals.
- In 2021, we initiated workforce demographics audits at each site. Through this insight, we have been able to identify where we are meeting our commitment and where there is an opportunity to better reflect the communities in which we operate. We will annually measure progress against our plans.

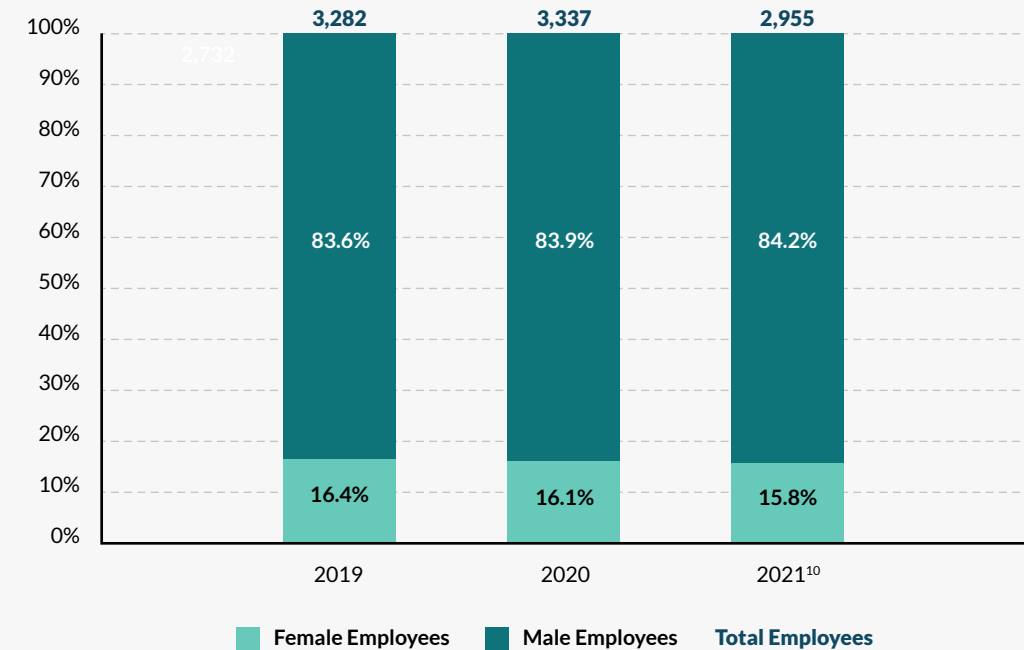
We wholeheartedly embrace our DE&I journey, and know it is a company wide effort to create an inclusive culture that reflects our diverse communities, which we believe enables us to achieve better business performance.

North Las Vegas — A prime example of diversity in action

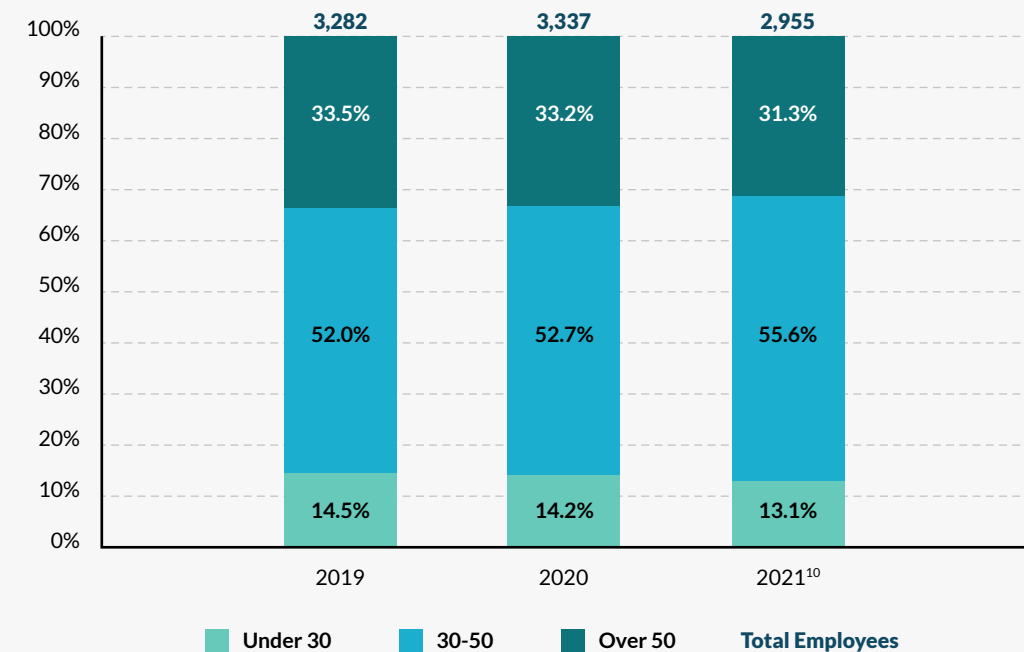
As an initial example of the success of our DE&I efforts, our North Las Vegas mill was recognized through independent analysis as a workforce truly representative of its local community's demographics, something we strive for at all of our locations across the country.



Gender Demographics: Salaried & Hourly Employees

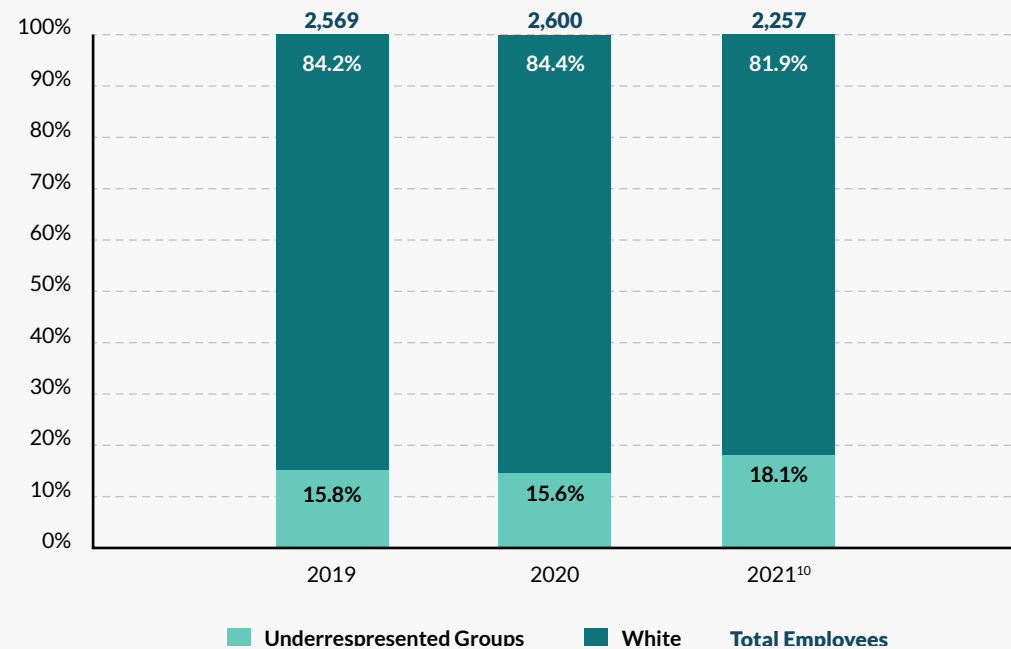


Age Demographics: Salaried & Hourly Employees

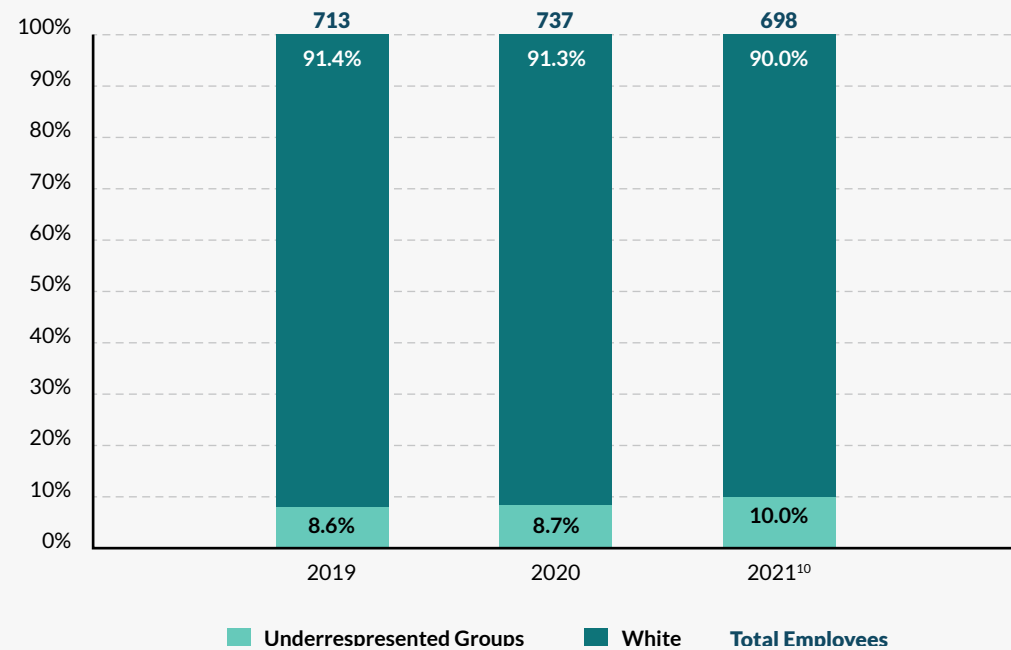


¹⁰ Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

Diversity Demographics: Hourly Employees



Diversity Demographics: Salaried Employees



DE&I PEOPLE & RECRUITING ENGAGEMENT SUCCESS

We continue to find ways to connect with our people across all of our locations.

At our North Carolina mill, our internal efforts bring forward innovative approaches to measure employee sentiment through a specific employee engagement team. They capture data related to employee and customer satisfaction, and report back to company leadership with suggestions for further improvement.

At our Arkansas mill, external efforts help us connect with the local community through a team of leaders partnering with educators to conduct papermaking and reading workshops. These opportunities also highlight future career opportunities in engineering for underrepresented groups.

From an accountability perspective, we will continue to monitor recruitment, engagement and retention progress of our underrepresented people.



Shelby Employees Impact Local Community

Our team in Shelby, North Carolina, regularly gives their time to several organizations in their local community. In 2021, employees and their families assisted at an adult care facility, The Life Enrichment Center, with a range of cleaning and repair duties. Among the highlights, they repaired a ramp, tilled a garden, replaced shade covers over swings and assembled a utility cart.

¹⁰ Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

GOVERNANCE

Governance is a crucial piece of our evolving ESG journey. It begins with our Board, which is taking a renewed look at ESG. We strive to be a preferred supplier, meet the needs of our customers, enhance the profitability of our business and be a responsible partner for the communities in which we operate. We recognize that managing sustainability priorities helps promote and ensure long-term viability for the company and our stakeholders as well as help us achieve financial goals. Cementing all of this work are our [Corporate Governance Guidelines](#), which detail how the company handles oversight and decision-making across Board, executive and senior management levels.

IN THIS SECTION:

Board of Directors

Board Committee Structure

Risk Management



“With ESG becoming an ever-more integral part of Clearwater Paper’s way of doing business, our role of overall guidance and direction becomes even more important. We’re evolving our approach to carefully consider how ESG is implemented across the company and ensure it’s done in a meaningful and effective way.”

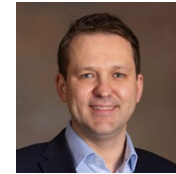
Alexander Toeldte, Chair of the Clearwater Paper Board of Directors

BOARD OF DIRECTORS

Our current Board of Directors oversees and provides policy guidance on our business and affairs. The Board is divided into three classes serving staggered three-year terms. As of October 2022, our Board has nine members, eight of whom are external (non-employee) directors, including the Chair of our Board, Alexander Toeldte.

Our Board meets regularly in executive session without members of management present and as the Board or its individual members deem necessary. Each standing Board committee also meets regularly in executive session or as its individual members deem necessary. Our directors are also invited to attend the meetings of committees of which they are not members and regularly do so. Our Board and its committees met a total of 24 times in 2021.

5 new independent directors added over the past four years.



Arsen Kitch, 41
President and Chief Executive Officer

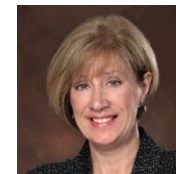
Tenure: 2.5 years | Other Public Boards: 0



Alexander Toeldte, 62
Independent
Chair of the Board
CEO and a Director of Boise Inc. (retired)

Tenure: 6.5 years | Other Public Boards: 0

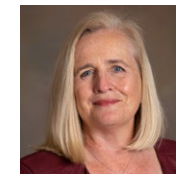
Compensation
Nom. & Gov.



Jeanne Hillman, 63
Independent
Vice President of Enterprise Technology and Governance of Weyerhaeuser (retired)

Tenure: 0.1 years | Other Public Boards: 0

Audit



Christine M. Vickers Tucker, 54
Independent
Vice President and General Manager of The Clorox Company Professional Products Company (retired)

Tenure: 1.4 years | Other Public Boards: 0

Compensation
Nom. & Gov.



Ann C. Nelson, 62
Independent
Lead Audit Partner of KPMG (retired)

Tenure: 2.4 years | Other Public Boards: 1

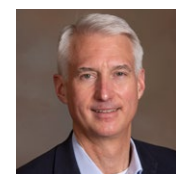
Audit
Nom. & Gov.



Joe W. Laymon, 69
Independent
Vice President, Human Resources and Corporate Services of Chevron Corporation (retired)

Tenure: 3.4 years | Other Public Boards: 1

Compensation
Nom. & Gov.



John J. Corkrean, 56
Independent
Audit Chair
EVP and CFO of H.B. Fuller Company

Tenure: 3.4 years | Other Public Boards: 0

Audit
Compensation



John P. O'Donnell, 62
Independent
Nomination & Governance Chair
CEO, president and a director of Neenah, Inc. (retired)

Tenure: 6.5 years | Other Public Boards: 0

Audit
Nom. & Gov.

Audit
Compensation

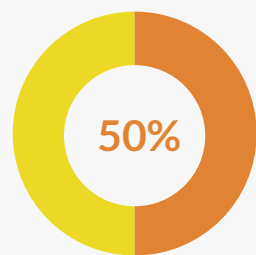
Kevin J. Hunt, 70
Independent
Compensation Chair
Former CEO, president and a director of Ralcorp Holdings, Inc. (retired)

Tenure: 9.7 years | Other Public Boards: 1

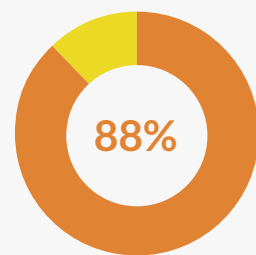
COMMITTEE PARTICIPATION: **Chair** Member

Audit – Audit committee **Compensation** – Compensation committee **Nom. & Gov.** – Nominating and Governance committee

INDEPENDENT DIRECTOR DIVERSITY
50% of Independent Board members are gender or ethnically diverse



DIRECTOR INDEPENDENCE
88% of Board members are independent



COMMITTEE INDEPENDENCE
100% of Board committee members are independent



INDEPENDENT DIRECTOR AVERAGE TENURE



INDEPENDENT DIRECTOR AVERAGE AGE



BOARD COMMITTEE STRUCTURE

There are three principal committees within the Board, which review and oversee matters across the company. Each committee is composed of at least four Board members who share responsibility guided by a committee chair.

AUDIT COMMITTEE

Assists the Board in oversight of Clearwater Paper's accounting, financial reporting and internal accounting control matters, as well as risk management. As ESG 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 and related cybersecurity programs across the company (in addition to guidance by the Board as a whole).

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

In addition to Board-related duties, this committee is responsible for overseeing and reviewing ESG efforts with senior management across various company functions and Board committees.

ESG GOVERNANCE

The Board oversees our ESG practices. The Nominating and Governance Committee assists the Board with respect to the overall oversight and implementation of our ESG practices, including environmental initiatives; the Compensation Committee oversees human capital management; and the Audit Committee will assist with the oversight of the public reporting of ESG data.



RISK MANAGEMENT

Our Risk Management Committee represents a company-wide perspective and provides subject matter expertise as part of our enterprise risk management (ERM) program. From there, management identifies, monitors and mitigates risks, and regularly reports to the Board concerning the assessment and management of those risks.

ETHICAL CONDUCT

Conducting business in an ethical manner is of the utmost importance at Clearwater Paper. In 2020, we updated our [Code of Business Conduct and Ethics](#), which outlines our insider trading, anti-corruption and money laundering policies and our Code of Ethics for Senior Officers.

HUMAN RIGHTS

We maintain a [Human Rights Policy](#) that applies to all people working for Clearwater Paper or on behalf of the company. We review and update this policy on an “as-needed” basis to ensure compliance and best practices across all company functions.

SUPPLIER STANDARDS

We are committed to working with our suppliers to ensure certification standards are followed through contracts and supply agreements. It is important for us to do business with companies who comply with our [Supplier Code of Conduct](#) and operate in accordance with applicable regulations and standards. Through supplier assessments, we strive to manage supply chain risks regarding sustainability which include environment, human rights and economics.



DATA PRIVACY AND SECURITY

Clearwater Paper prioritizes cybersecurity and data privacy across the company. We use a risk assessment methodology derived from industry standards to identify, rank and remediate cybersecurity risks. We also model our security policies on ISO 27001 standards and employ a cybersecurity architecture, which relies on complex defense strategies to protect the company against continually-evolving security threats.

APPENDIX

IN THIS SECTION:

About This Report

Performance Data Index

GRI Index

SASB Index

ABOUT THIS REPORT

Thank you for your interest in Clearwater Paper's ESG 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 ESG goals using baseline data as noted throughout the report.

This report is for the calendar year ending on December 31, 2021. It includes information from 13 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 ESG management through use of standards and reporting frameworks. Our 2021 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 ESG disclosures is based on a definition of materiality specific to the assessment of ESG issues and does not necessarily correspond to the concept of materiality used in the securities laws that triggers a disclosure obligation by the U.S. Securities and Exchange Commission (SEC). Issues that we identify as "material" from an ESG 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.

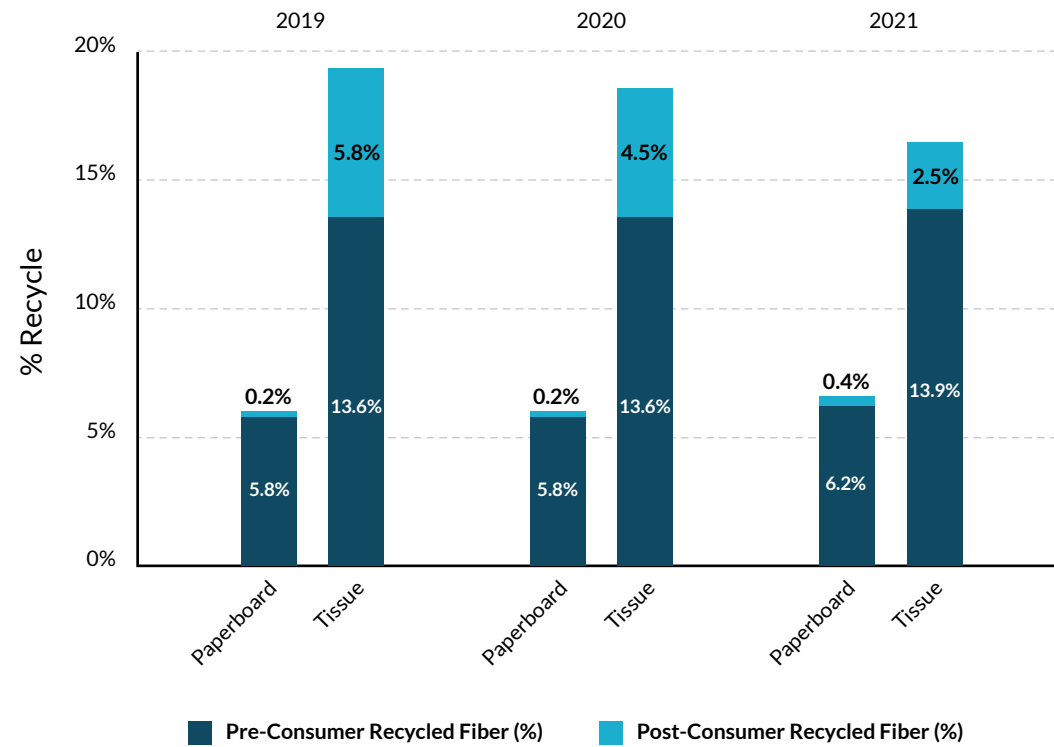
We self-declare that this report is in accordance with the GRI Standard framework at the Core level. As required, a GRI Index at the end of this report is included. We align with the SASB Standard for the Renewable Resources and Alternative Energy Sector - Pulp and Paper Products and have included a SASB Index. Additionally, the report describes our initial efforts to disclose 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.



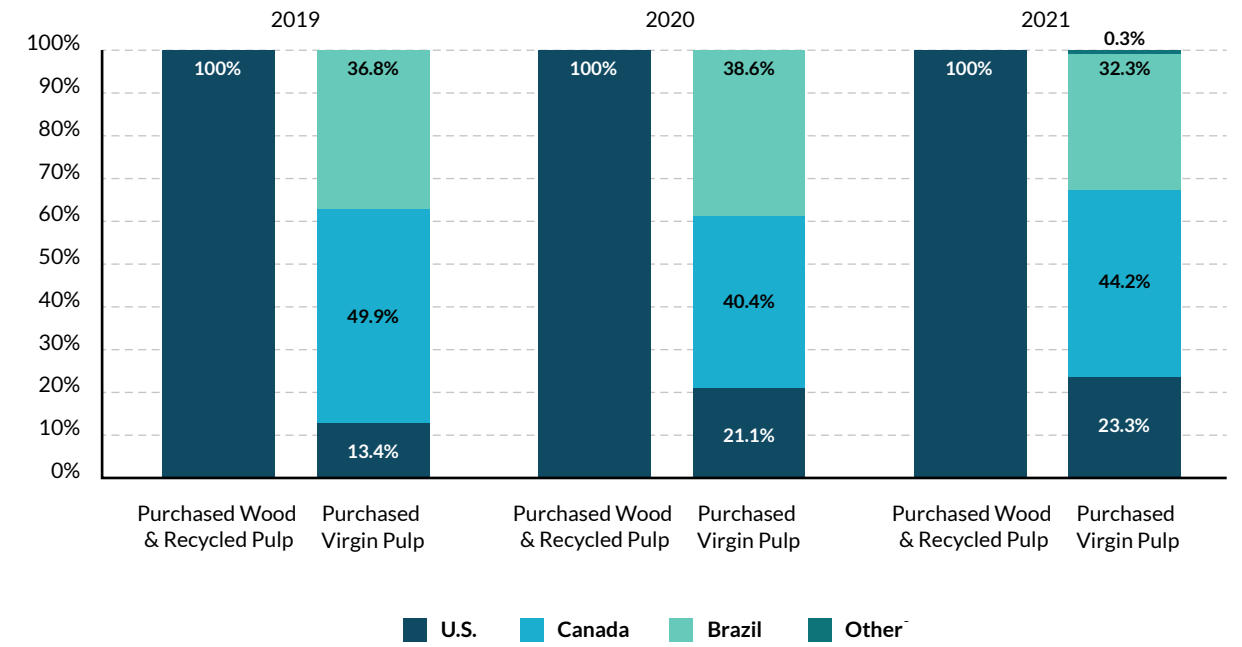
PERFORMANCE DATA INDEX

Recycled and Alternative Fiber Usage

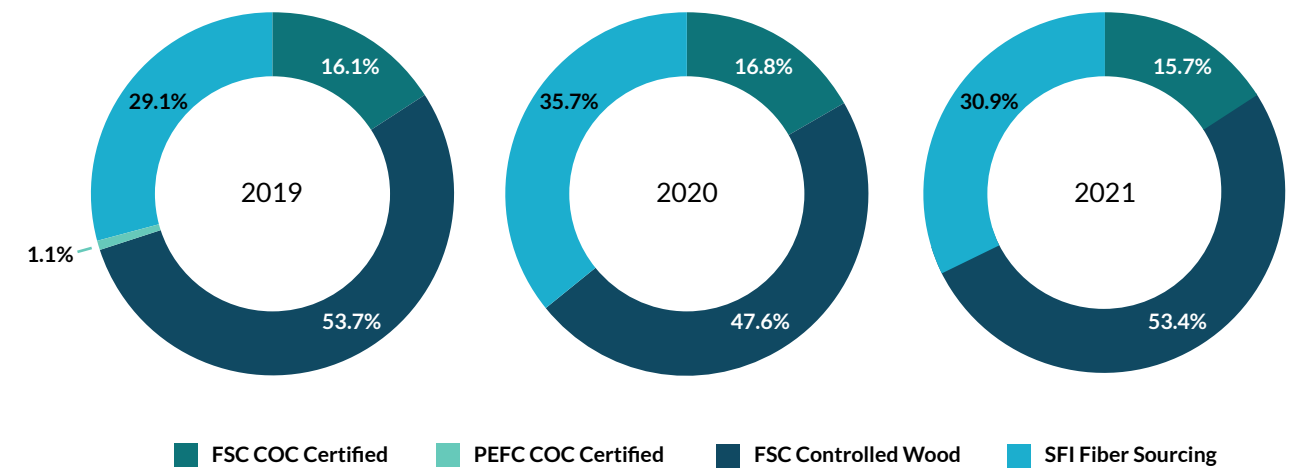


Notes: Recycled material refers to our input materials from both internal and external resources. External sources are confirmed as recycled during procurement. Alternative fiber refers to all non-wood fiber used in our input materials

Origin of Procured Wood & Pulp

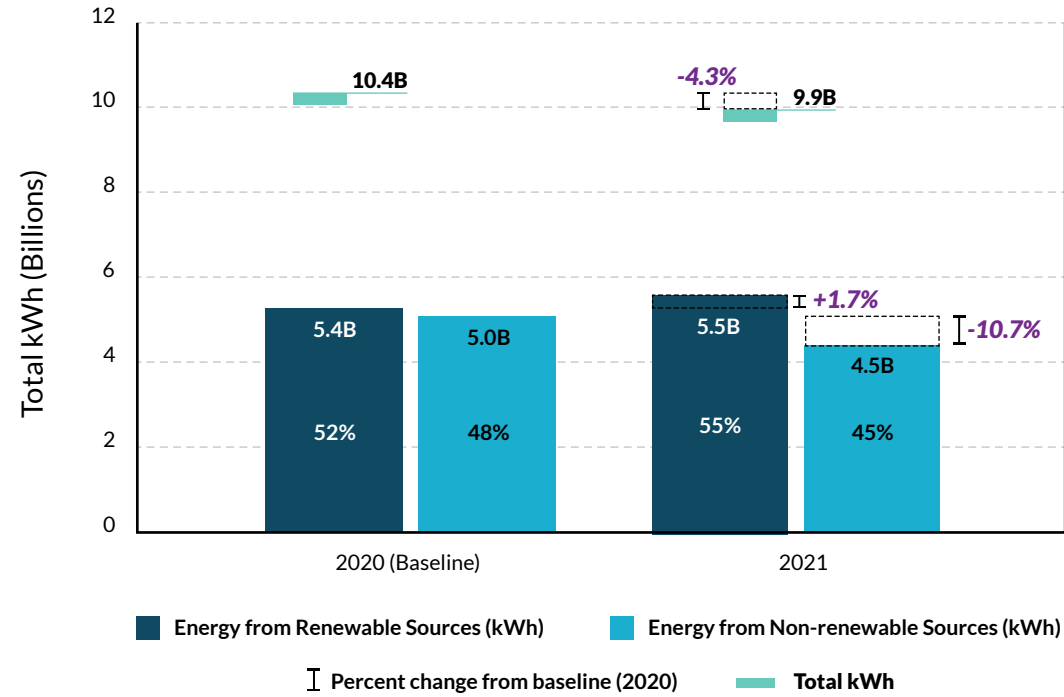


Procured Wood & Pulp Source Type



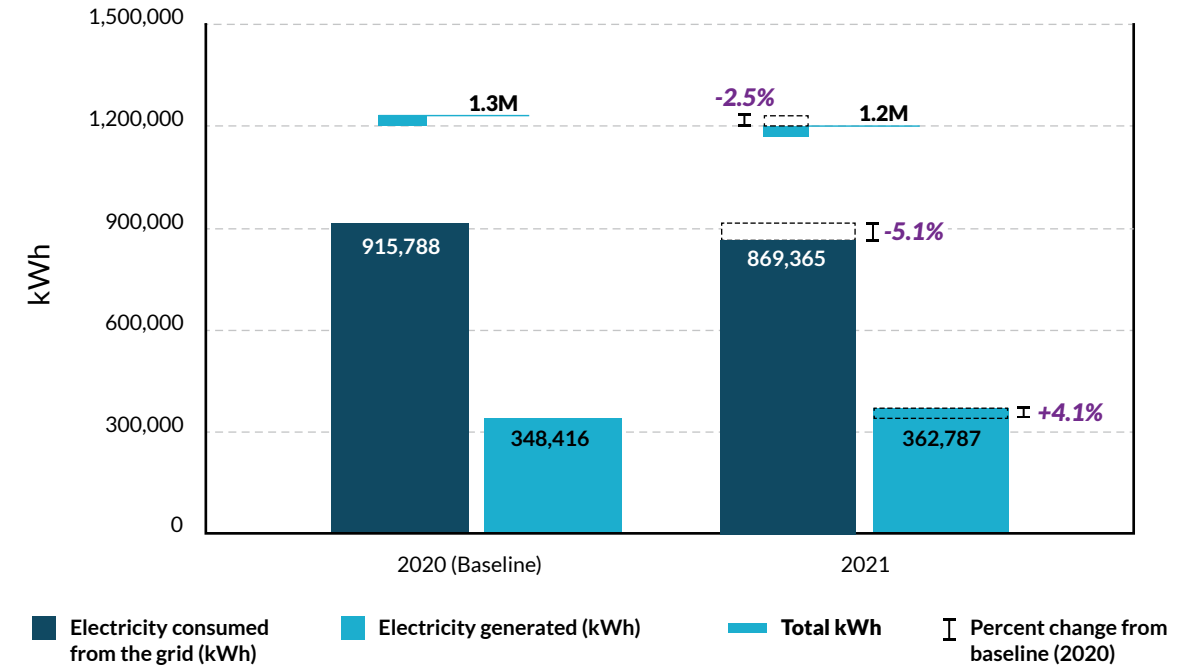
Notes: Origin indicates country of origin. Purchased Virgin Pulp Other includes Uruguay 312 tons and Sweden 441 tons (0.3%). Certified fiber refers to wood chips that were originally sourced from certified forests; controlled fiber refers to wood fiber from known sources that meet strict standards and are audited.

Renewable and Non-Renewable Energy

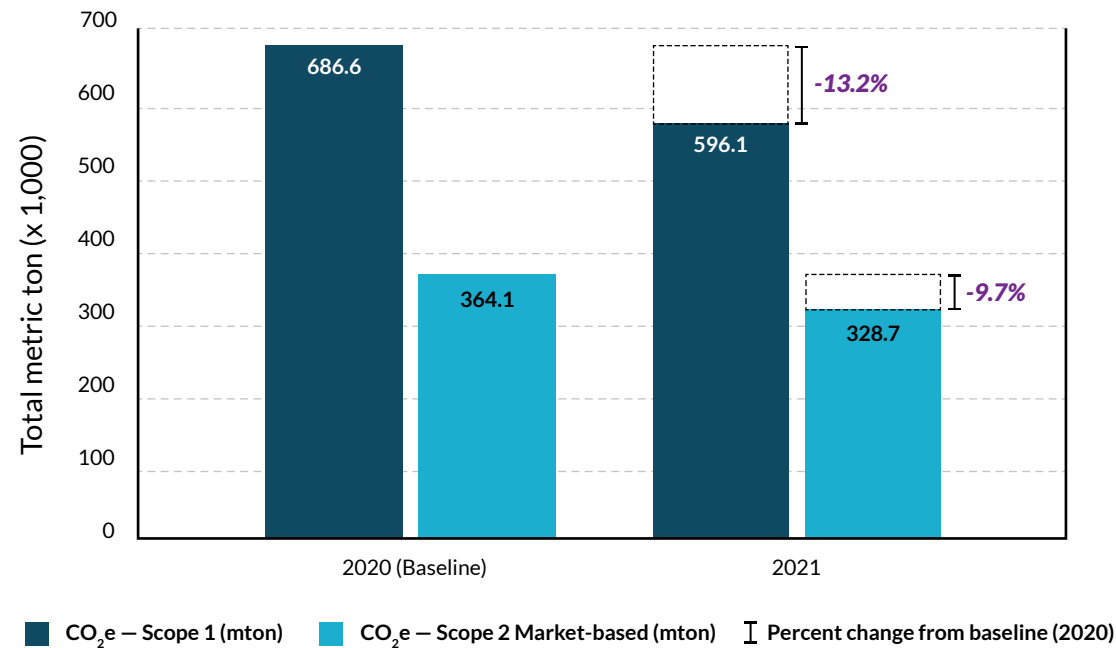


Notes: kWh: kilowatt hours
Energy from renewable sources is comprised of biomass and black liquor renewable biomass.

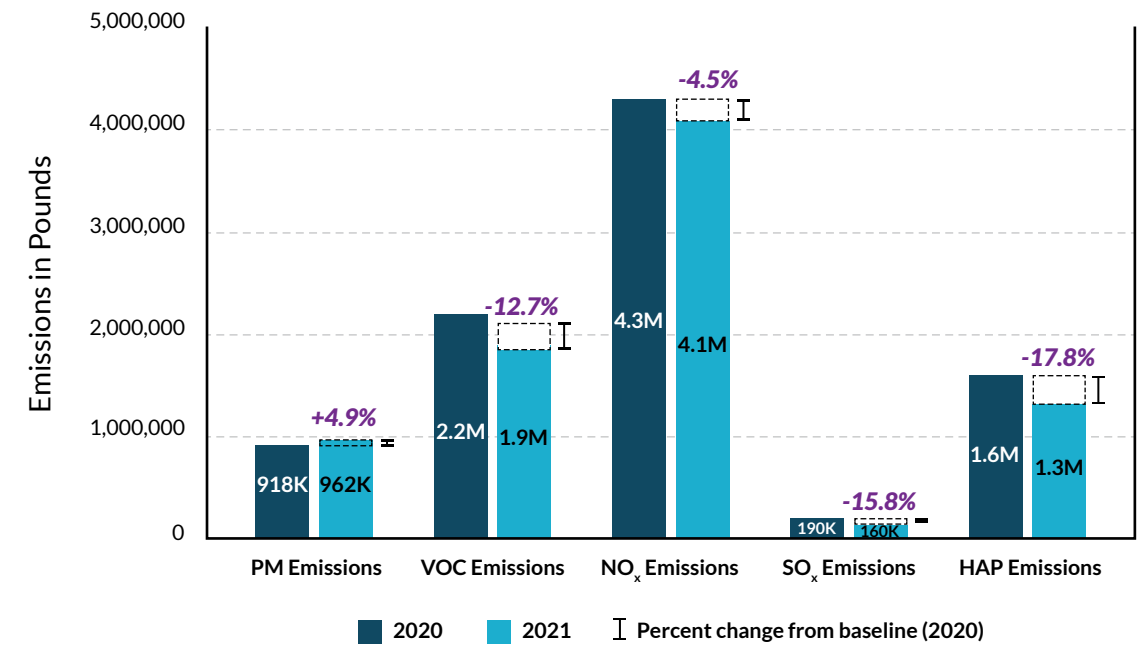
Electricity Use



Greenhouse Gas Emissions from Fossil Fuel Combustion

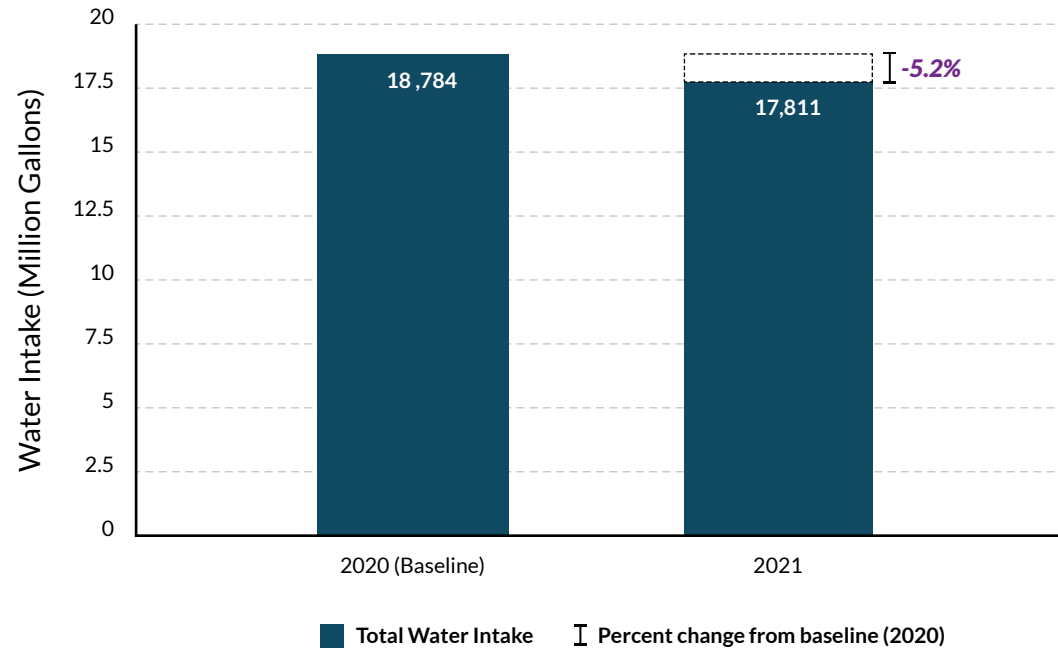


Air Quality



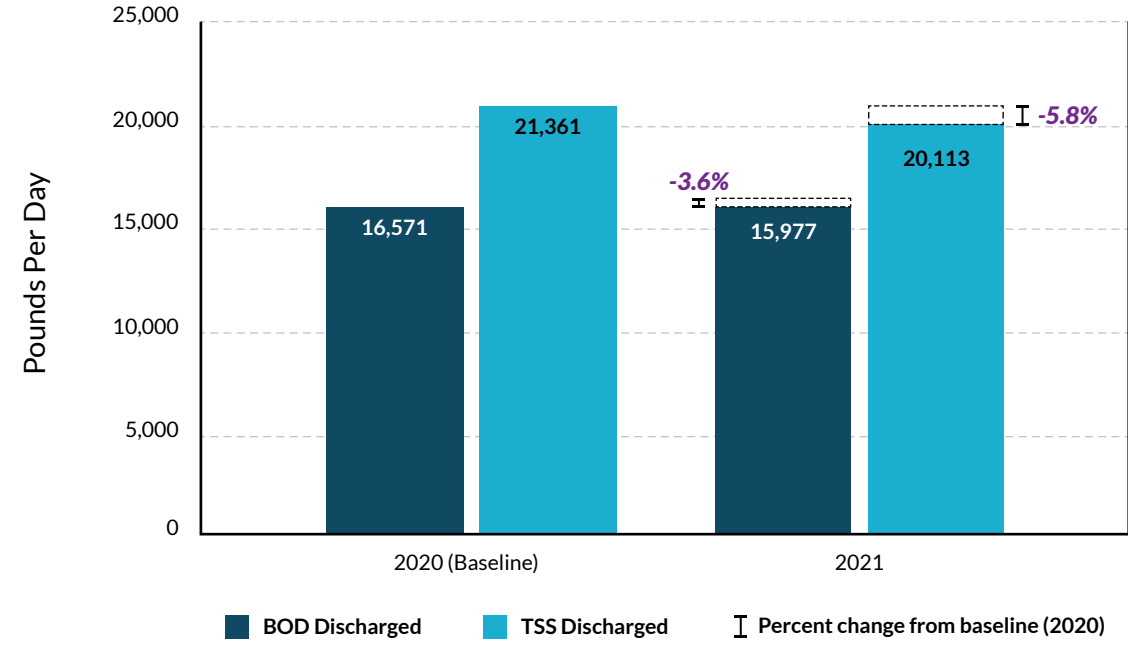
Notes: HAPs: Hazardous air pollutants | NO_x: Nitrous oxide | PM: Particulate matter | SO_x: Sulfur oxides | VOC: Volatile organic compound

Water Intake



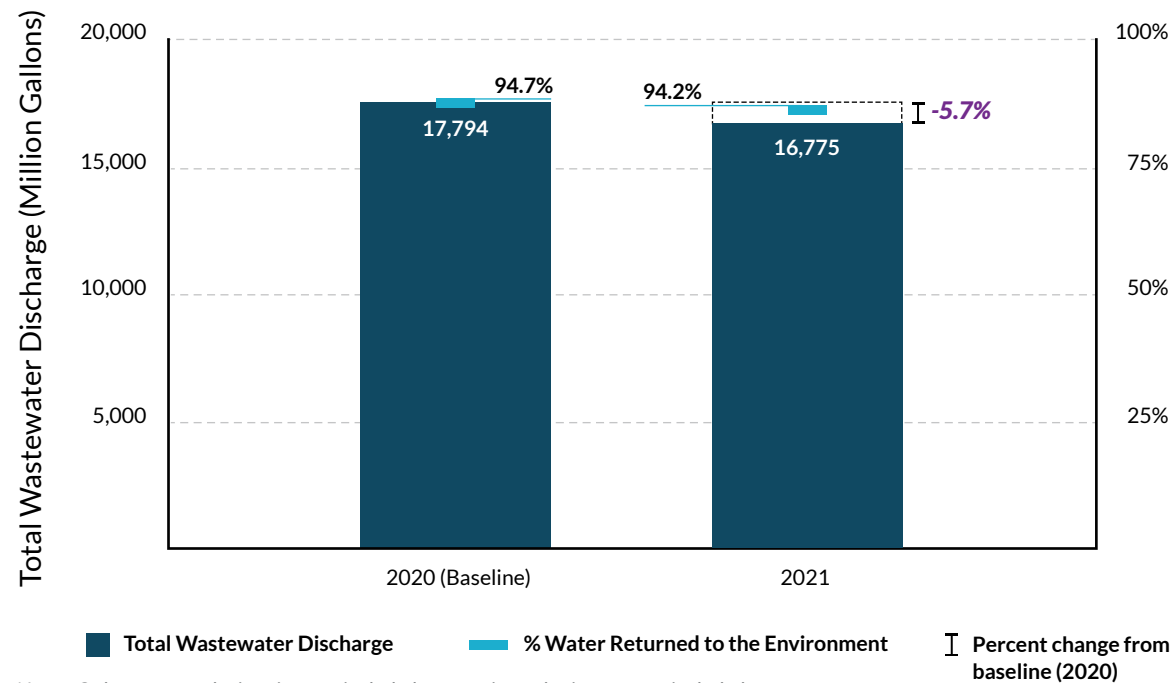
Note: Only paper producing sites are included, converting only sites are not included.

BOD and TSS



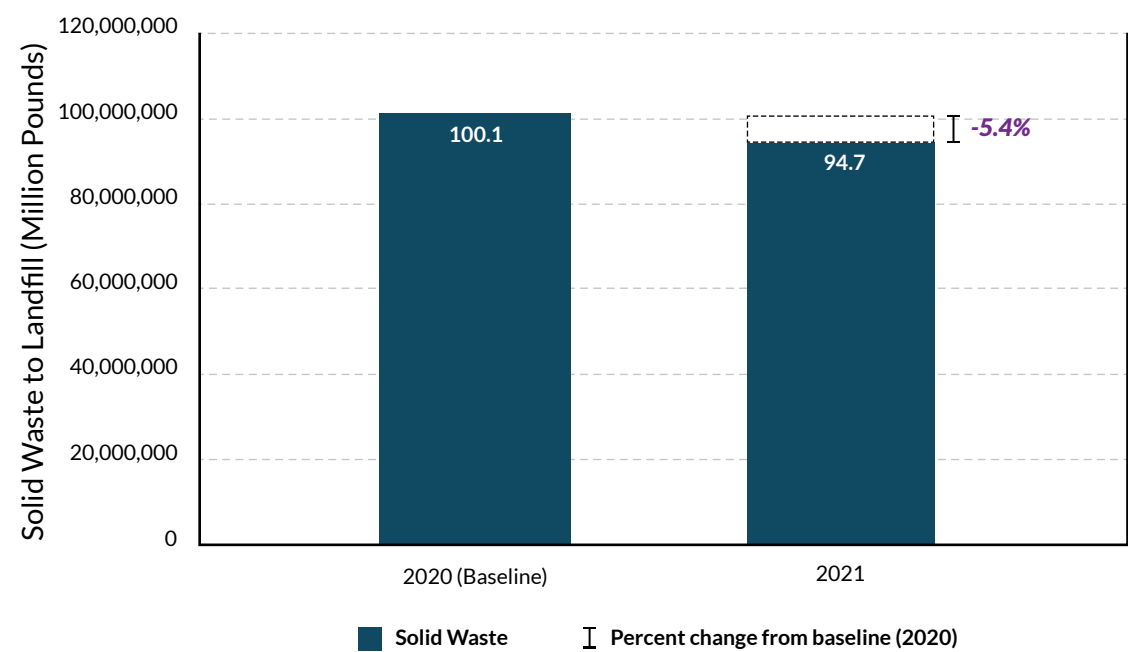
Notes: BOD: Biochemical oxygen demand
TSS: Total suspended solids
Only paper producing sites are included, converting only sites are not included.

Wastewater Discharge



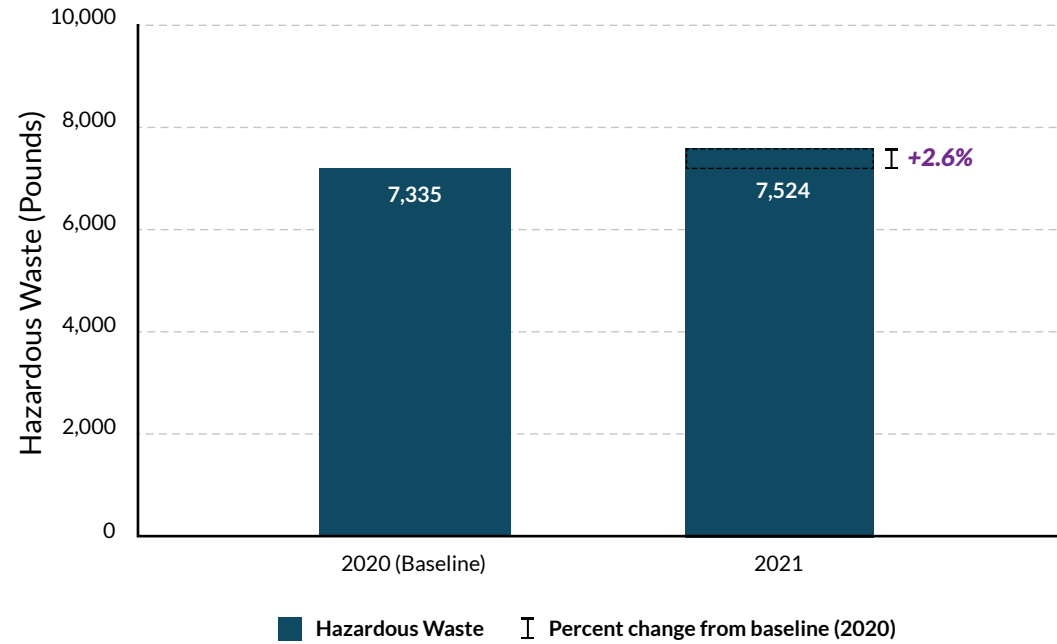
Notes: Only paper producing sites are included, converting only sites are not included.

Solid Waste - Landfill



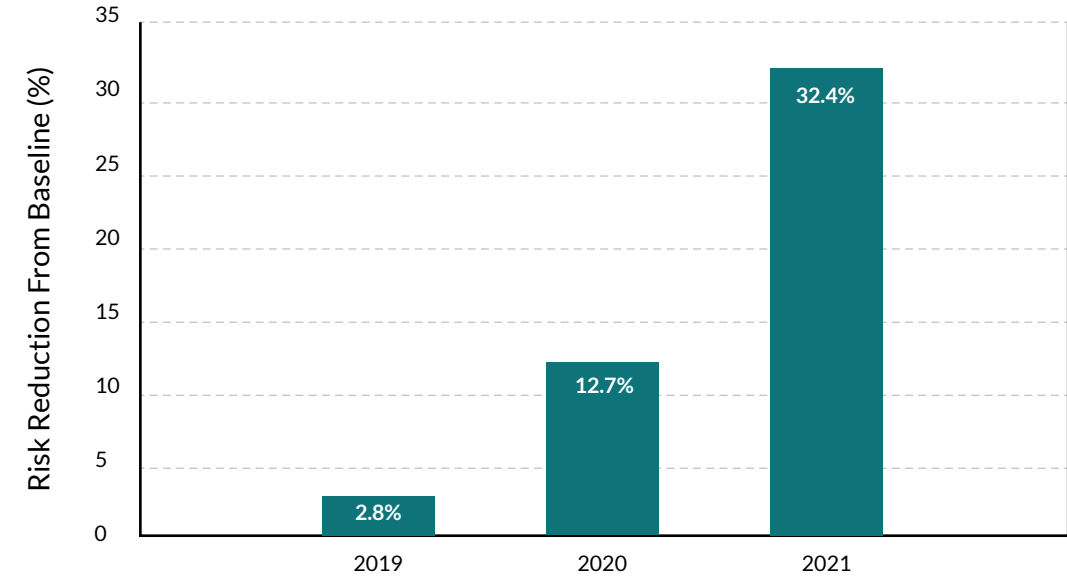
Notes: The Neenah, Wisconsin, facility was closed and sold in 2021, and its data is not included.

Hazardous Waste



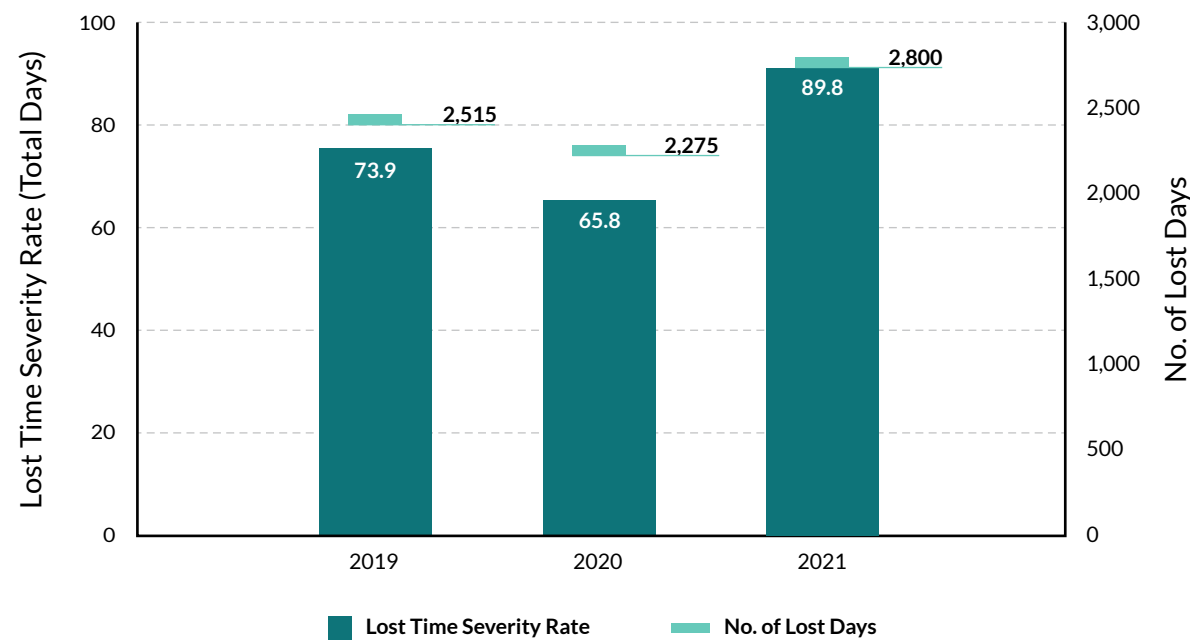
Notes: The Neenah, Wisconsin, facility was closed and sold in 2021, and its data is not included.

Proactive Safety Risk Reduction



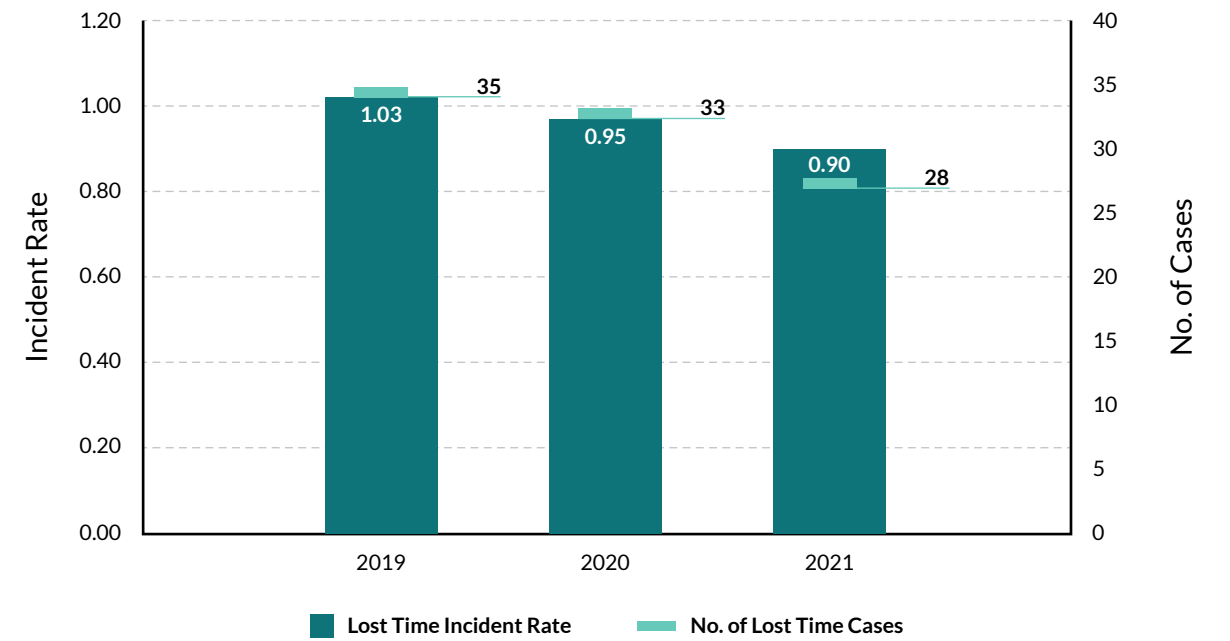
Notes: Proactive safety risk reduction is an internal Clearwater Paper metric established as part of our SIF Prevention efforts. It is a measure of proactive safety risk control. Percent is calculated by points reduced during the year divided by total points at the start of the year. Continued improvement in this metric will demonstrate safety risk controls are being implemented proactively, prior to incidents occurring.

Injury Severity



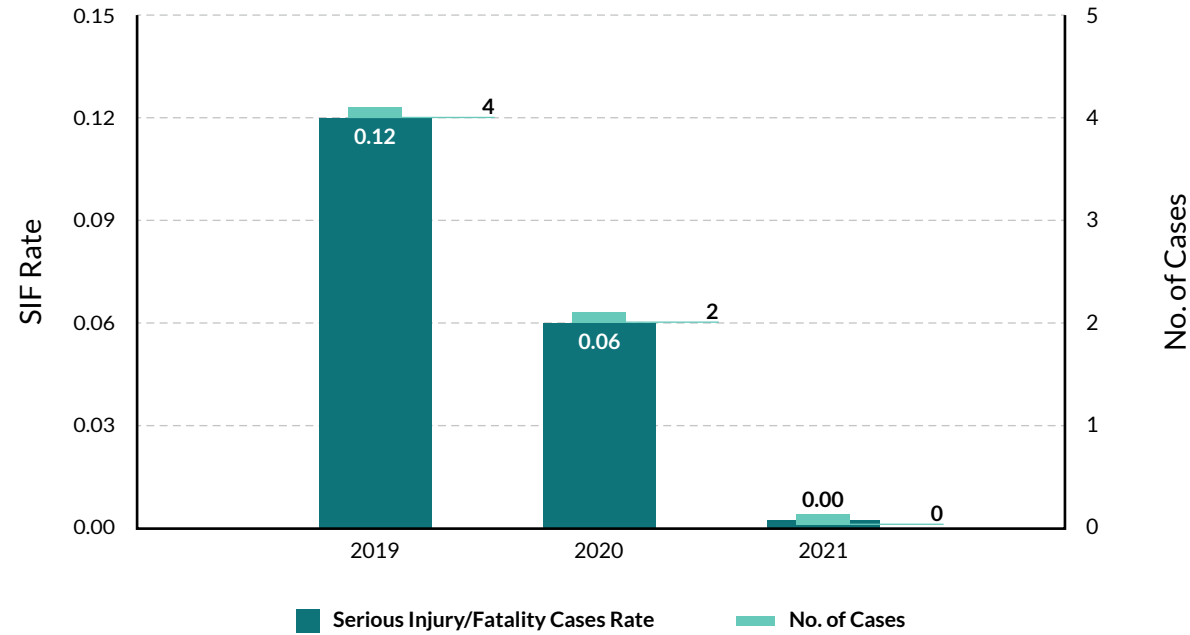
Notes: Severity rate is using the number of total days lost. Data does not include COVID-19 cases.

Lost Time Injuries



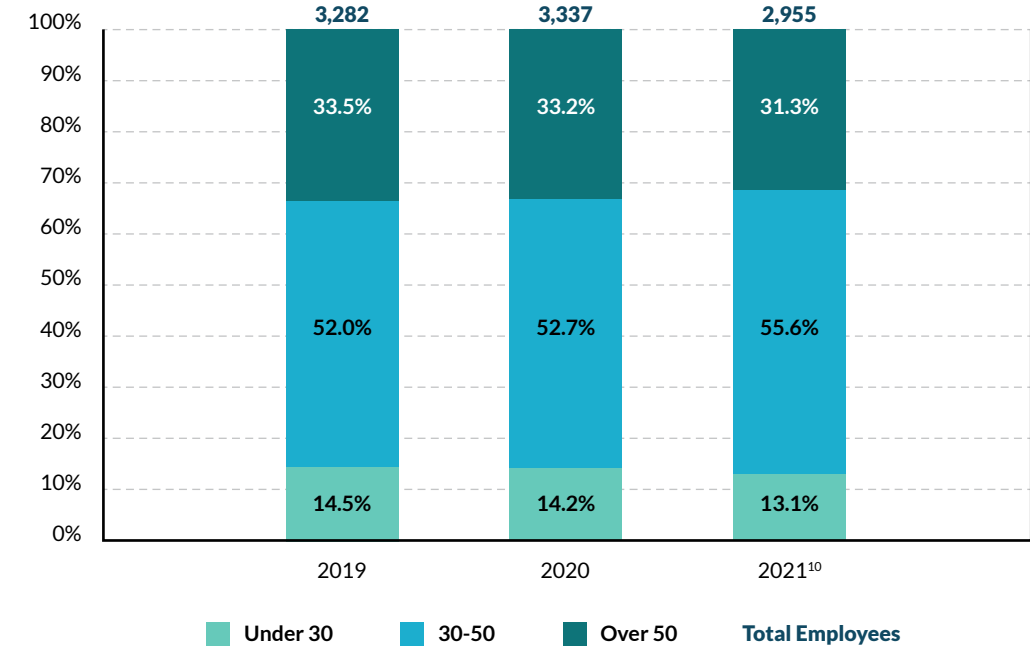
Notes: All Incident rates are determined in accordance with U.S. OSHA requirements. Data does not include COVID-19 cases.

Serious Injury and Fatality Risk (SIF) Case Rate



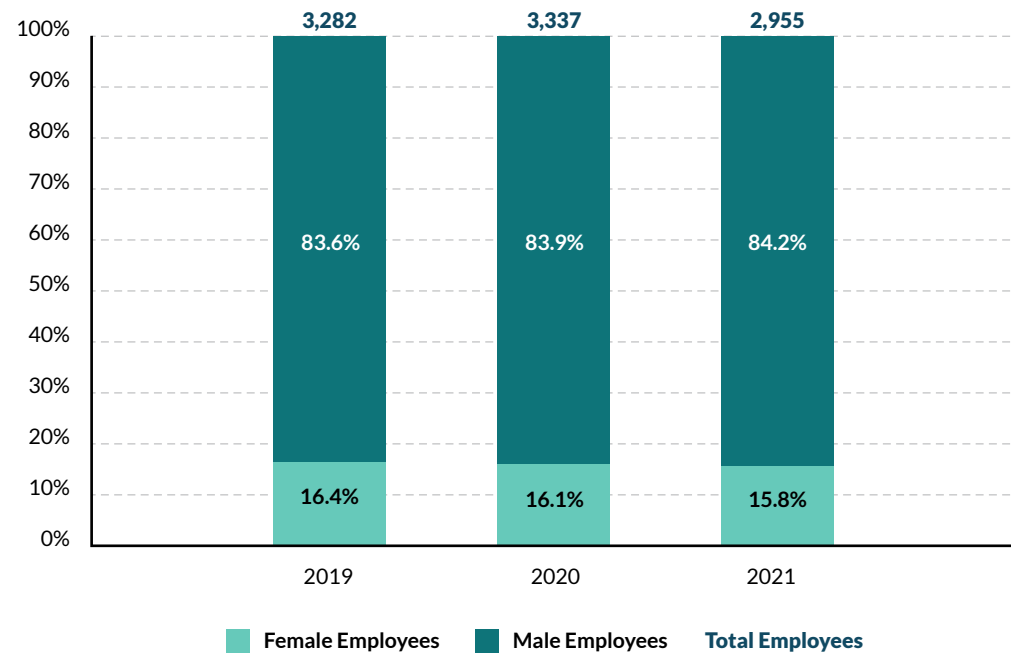
Notes: Zero reported fatalities for 2018 - 2021.
Internal Serious Injury or Fatality (SIF) Case definition for the SIF counts and rates.

Age Demographics: Salaried & Hourly Employees



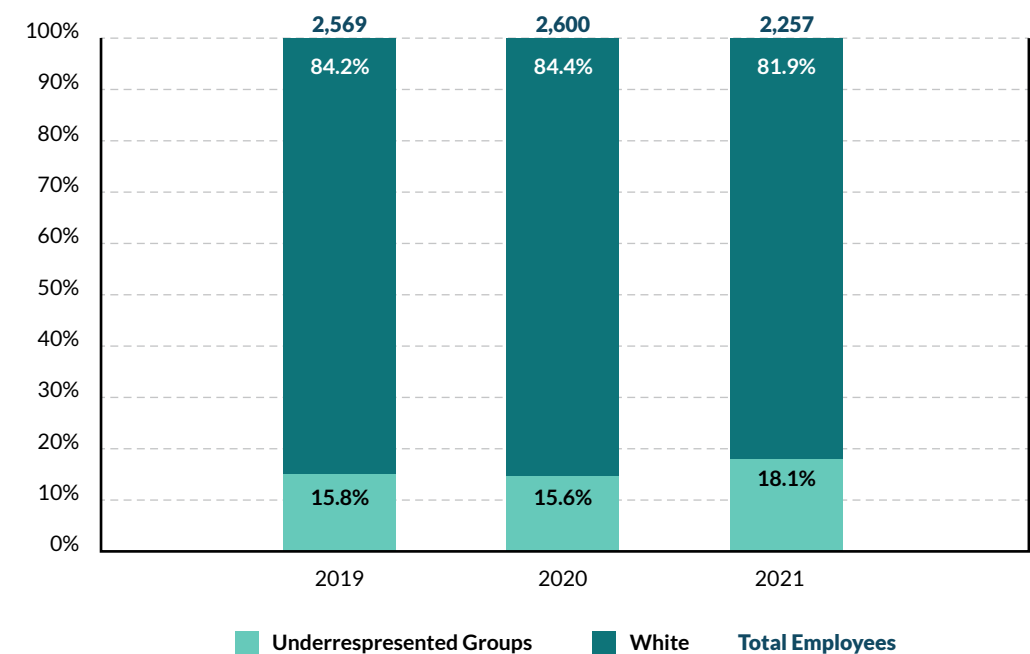
Notes: Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

Gender Demographics: Salaried & Hourly Employees



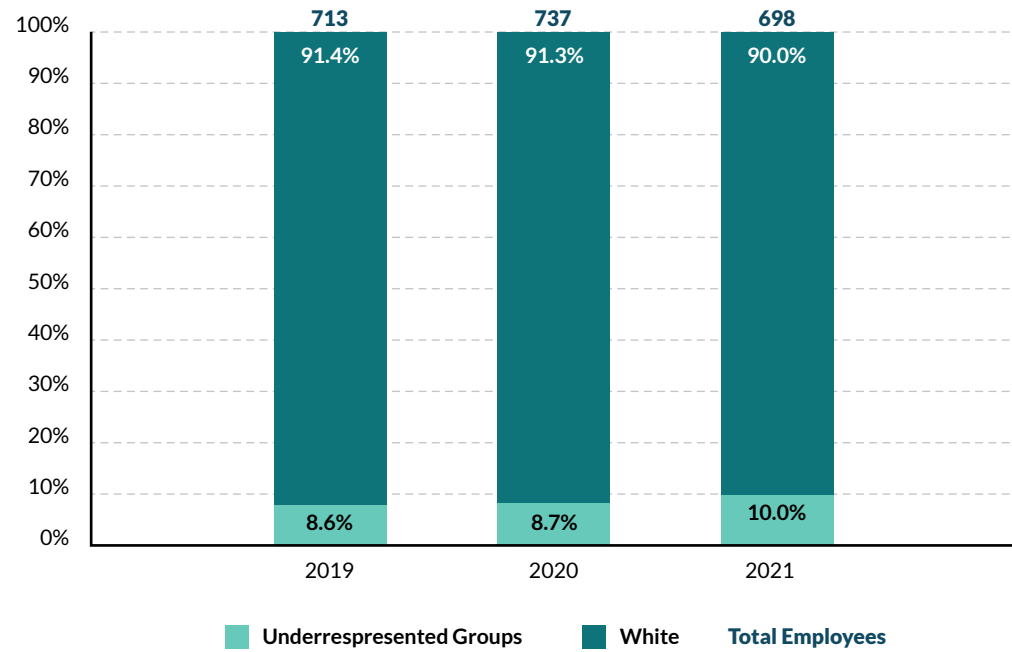
Notes: Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

Diversity Demographics: Hourly Employees



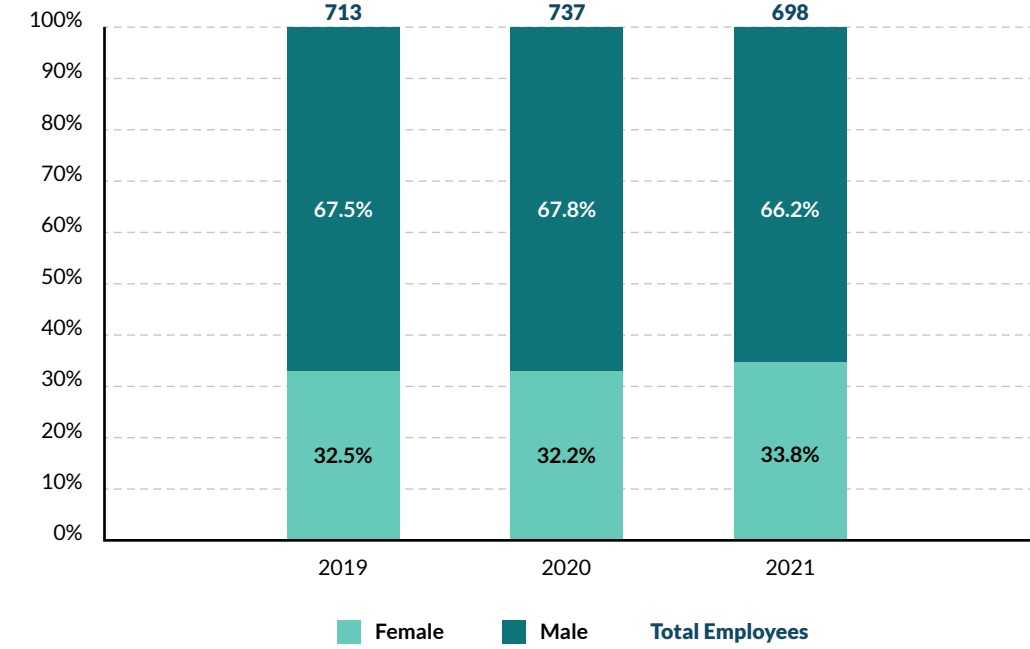
Notes: Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

Diversity Demographics: Salaried Employees



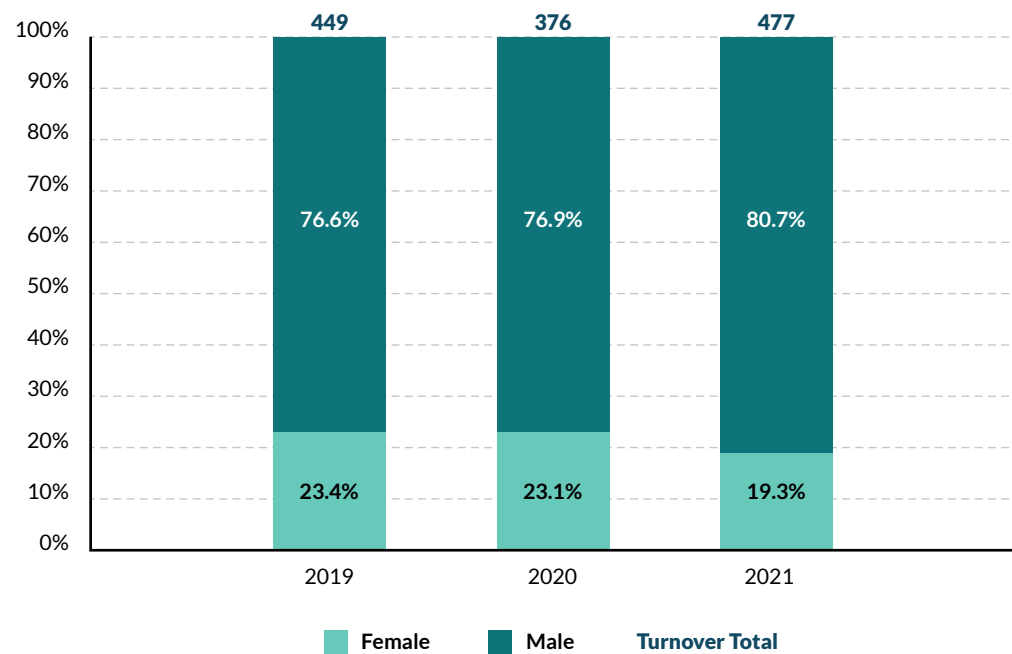
Notes: Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

Gender Diversity Demographics: Salaried Employees



Notes: Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

Turnover by Gender



Notes: Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021. Data from 2021 does not include Neenah employees.

GLOBAL REPORTING INITIATIVE (GRI) INDEX

GRI Standard	Disclosure	2022 Response
102-1	Name of the Organization	Clearwater Paper Corporation
102-2	Activities, brands, products and services	Clearwater Paper is a provider of private label tissue and a world-class manufacturer of high-quality paperboard. For more details on products, see Tissue Products and Paperboard Products. We do not manufacture products that are banned.
102-3	Location of headquarters	Spokane, Washington
102-4	Location of operations	Workforce & Operations on page 5 of the 2022 ESG Report.
102-5	Ownership and legal form	Clearwater Paper Corporation is a publicly traded company listed on the New York Stock Exchange as CLW and a Delaware Corporation.
102-6	Markets served	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. For more detail on customers, see Tissue Products and Paperboard Products.
102-7	Scale of the organization	Our Company on page 4 of the 2022 ESG Report.
102-8	Information on employees and other workers	All employees located in the United States. Full-time employees: 3,000 Temporary employees: 40 Female – Total employees: 15.8% Male – Total employees: 84.2% Underrepresented groups – Total salaried: 10.0% Underrepresented groups – Total hourly: 18.1%
102-9	Supply chain	We are committed to implementing and following sustainable business practices and, because of this, it is important for us to do business with companies who comply with our Supplier Code of Conduct and Human Rights Policy and operate in accordance with applicable laws and standards. We are also committed to FSC's Core Labour Requirements. Through supplier assessments, we strive to manage supply chain risks regarding sustainability, which include environment, human rights and economics. We partner with suppliers who are aligned with our core values and provide a competitive edge through innovation, quality, cost and continuity of supply. See Responsible Sourcing section on page 18 of our 2022 ESG Report.

GRI Standard	Disclosure	2022 Response
102-10	Significant changes to the organization and its supply chain	In June 2021, the Neenah, Wisconsin, manufacturing facility was closed.
102-11	Precautionary Principle or approach	<p>Clearwater Paper has not formally adopted the precautionary principle.</p> <p>Each year Clearwater Paper invests a substantial amount of resources to ensure we are constantly working towards our sustainability initiatives to reduce our environmental impact. We are committed to operating a company that is both economically and environmentally sustainable and we continually consider the long-term effects of our work – from the use of raw materials to the everyday operations of our facilities. We strive to meet or exceed the complex and stringent environmental regulations that govern our facilities. We believe sustainability is a journey rather than a destination, and we are committed to minimizing our impact on the environment in a way that is consistently forward-thinking.</p>
102-12	External initiatives	<p>Clearwater Paper subscribes to the following associations:</p> <ul style="list-style-type: none"> • American Forest and Paper Association (AF&PA) • Forest Stewardship Council (FSC®) • Programme for the Endorsement of Forest Certification™ • Sustainable Forestry Initiative (SFI®) <p>In 2022, we developed science based targets and submitted them to the Science-Based Target Initiative (SBTi)</p>
102-13	Membership of 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, the Paper Cup Alliance, the Paper Recovery Alliance and Programme for the Endorsement of Forest Certification™.
102-14	Statement from senior decision-maker	A Message from our CEO on page 3 of the 2022 ESG Report.
102-16	Values, principles, standards and norms of behavior	Clearwater Paper Corporation Code of Business Conduct and Ethics
102-18	Governance structure	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 assists the Board in its review of the development, oversight and implementation of the company's ESG policies, programs and practices, and discusses with management ESG matters including sustainability, environmental protection, community and social responsibility and human rights. See the Governance section on page 27 of the 2022 ESG Report.
102-20	Executive-level responsibility for economic, environmental and social topics	Proxy Statement – 2022, pages i-iv, 16-18
102-21	Consulting stakeholders on economic, environmental and social topics	Proxy Statement – 2022, pages 23-26

GRI Standard	Disclosure	2022 Response
102-22	Composition of the highest governance body and its committees	Proxy Statement – 2022, pages iii, iv, 4-5, 14-15, 16-18
102-23	Chair of the highest governance body	Proxy Statement – 2022, page iii-iv
102-24	Nominating and selecting the highest governance body	Proxy Statement – 2022, pages 4-5, 13-15; page 17, 18
102-25	Conflicts of interest	Proxy Statement – 2022, pages 12, 19
102-26	Role of highest governance body in setting purpose, values and strategy	Proxy Statement – 2022, pages i-iv, 14-18
102-27	Collective knowledge of highest governance body	Proxy Statement – 2022, pages 5, 6-9
102-28	Evaluating the highest governance body's performance	Proxy Statement – 2022, pages iv, 17
102-29	Identifying and managing economic, environmental and social impacts	Proxy Statement – 2022, pages 14-17, 24-26
102-30	Effectiveness of risk management processes	Proxy Statement – 2022, pages 17-18
102-31	Review of economic, environmental and social topics	Proxy Statement – 2022, pages 16-18, 24-26
102-32	Highest governance body's role in sustainability reporting	Proxy Statement – 2022, pages 17
102-33	Communicating critical concerns	Proxy Statement – 2022, pages 18-19 Clearwater Paper Corporation Code of Business Conduct and Ethics as well as Reporting Concerns Hotlines and Policy .
102-35	Remuneration policies	Proxy Statement – 2022, pages 20-22, 27-57
102-36	Process for determining remuneration	Proxy Statement – 2022, page 31
102-37	Stakeholders' involvement in remuneration	Proxy Statement – 2022, page 30

GRI Standard	Disclosure	2022 Response
102-38	Annual total compensation ratio	Proxy Statement – 2022, pages 29, 46
102-39	Percentage increase in annual total compensation ratio	Proxy Statement – 2022, page 29
102-40	List of stakeholder groups	Proxy Statement – 2022, pages 26-30 Clearwater Paper leadership, employees, prospective employees, non-governmental organizations, Clearwater Paper Board of Directors, industry experts and fiber certification organizations
102-41	Collective bargaining agreements	As of December 31, 2021, approximately 42% of our employees are covered under collective bargaining agreements.
102-42	Identifying and selecting stakeholders	Stakeholders were selected by completing an assessment with the senior leadership team.
102-43	Approach to stakeholder engagement	Our most recent materiality assessment was completed in 2019. This assessment surveyed a number of internal and external stakeholders to better understand the range of issues considered most material to Clearwater Paper. See Stakeholder Engagement & Materiality on page 9 of our 2022 ESG Report.
102-44	Key topics and concerns raised	See Stakeholder Engagement & Materiality on page 9 of our 2022 ESG Report.
102-45	Entities included in the consolidated financial statements	Clearwater Paper Corporation 2021 10-K
102-46	Defining report content and topic boundaries	<p>Clearwater Paper supports the principles of a circular economy and applies a management systems approach to measurement and verification of the focus areas and corporate policies that support our priorities and goals. The Global Reporting Initiative (GRI) Reporting Principles provide the framework for our materiality assessment and disclosure reporting. We employ this rigorous reporting standard and report on progress toward our goals to evaluate our management approach and ensure continual learning and review. All material topics are covered by our general management approach, which requires measurement and verification, transparency and continual improvement through rigorous and iterative review and reporting.</p> <p>The data contained in this report covers all of our manufacturing locations and includes the most current annual data available. Data contained in this report may be adjusted in the future to reflect additional data verification or changes to reporting methods. Our baseline year for data collection and targets is 2020 and includes all facilities operating during that year.</p>
102-47	List of material topics	<p>See Stakeholder Engagement & Materiality on page 9 of our 2022 ESG Report.</p> <p>GRI Reporting Principles served as the basis of our materiality assessment, which was updated in 2019 and helped us determine the economic, environmental and social issues that are most relevant to our business and to our stakeholders.</p> <p>These same topics are what were deemed “material” as they relate to our company and our key stakeholders. As part of the process, we engaged internal and external stakeholders, including customers, local communities, investors, news media, government, Clearwater Paper leadership, employees, prospective employees, non-governmental organizations, Clearwater Paper Board of Directors, industry experts and fiber certification organizations. Stakeholders were selected by completing an assessment with the senior leadership team. This process included a review of appropriate boundaries of the impact of our organization to select key stakeholders. Our stakeholder groups identified the top 20 topics that have an important impact on our business that are covered following GRI reporting principles.</p> <p>Our current focus areas that were defined with the help of our many stakeholders are used to set our improvement goals. Achieving these goals inspires our employees to continue acting as responsible corporate citizens. It is our belief that sustainability is essential to long-term success and should be integrated within our business’ core strategy. This integration has enabled us to deliver on our sustainability commitments while driving further growth and innovation, and it strengthens the trust of our customers, employees, investors, partners and the communities we operate in.</p>

GRI Standard	Disclosure	2022 Response
102-48	Restatements of information	Baseline is 2020 for all facilities operating in 2020. A third party was engaged to conduct an independent verification of Scope 1 and Scope 2 greenhouse gas (GHG) emissions reported by Clearwater Paper for 2020 and 2021. Additionally, improved data collection and assessment processes has allowed us to more accurately track data. Updates from data disclosed in the 2020 Sustainability Report include: <ul style="list-style-type: none"> • Gender Demographics: Salaried to Hourly Employees • Age Demographics: Salaried to Hourly Employees • Diversity: Hourly and Salary Employees • GHG emissions: additional sources include propane, gasoline and diesel fuel • Waste: updated values to landfill
102-49	Changes in reporting	Clearwater Paper's Neenah, Wisconsin, facility halted all mill operations in July 2021 and the site officially closed in December 2021.
102-50	Reporting period	About this Report section on page 32 of our 2022 ESG Report.
102-51	Date of most recent report	Calendar year 2021
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	csr@clearwaterpaper.com
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	We reference the GRI Standards in our 2022 ESG Report.

GRI Standard	Disclosure	2022 Response
102-56	External assurance	<p>Clearwater Paper senior leadership engaged with an independent professional services company, Apex Companies, LLC (Apex), to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Clearwater Paper for the period of January 1, 2021 to December 31, 2021. Apex provided an independent verification on the accuracy of the GHG emissions reported and on the underlying systems and processes used to collect, analyze and review the information. The verification opinion applies to the boundaries noted below.</p> <p>Boundaries of the reporting company GHG emissions covered by the verification:</p> <ul style="list-style-type: none"> • Operational Control • 12 manufacturing sites in North America <p>Exclusions from scope of the GHG verification:</p> <ul style="list-style-type: none"> • Facilities outside the reporting boundary (three office locations) • Refrigerants (non-material) <p>Types of GHGs: CO₂, N₂O, CH₄</p> <p>Emissions: Scope 1, Scope 2 and Biogenic</p> <p>The Verification Opinion Declaration Greenhouse Gas Emissions from APEX states that “It is our opinion that Clearwater Paper Corporation has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.”</p> <p>See APEX verification.</p>

GRI Material Topic Disclosures			
GRI Standard	Disclosure	Management Approach	2022 Response
201-2	Financial implications and other risks and opportunities due to climate change	Energy & Emissions on page 13 of our 2022 ESG Report.	<p>Clearwater Paper’s operations strategy has been influenced by climate-related risks and opportunities in the short and medium-term.</p> <p>During 2022, Clearwater Paper initiated a target setting workstream with the intent of full alignment and validation by SBTi. Upon setting a new emissions reduction target, we will be 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.</p> <p>See CDP response.</p>
205-2	Communication and training about anti-corruption policies and procedures	Clearwater Paper Corporation Code of Business Conduct and Ethics	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	Same as above	In 2021, we had no alleged incidents of corruption.

GRI Standard	Disclosure	Management Approach	2022 Response
206-1	Legal actions for anti-competitive behavior, antitrust and monopoly practices	Same as above	In 2020 and 2021, there were no legal actions or allegations as to anti-competitive behavior, antitrust or monopoly practices.
207-1	Approach to tax	Clearwater Paper Corporation 2021 10-K, p. 48-50	Clearwater Paper Corporation 2021 10-K, p. 50

GRI Standard	Disclosure	Management Approach	2022 Response
301-1	Materials used by weight or volume	Our products can provide more sustainable alternatives to products that are made from non-renewable 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.	Renewable materials: 2,800,000 tons including wood, pulp and packaging Nonrenewable materials: 5,500 tons packaging
301-2	Recycled input materials used	Same as above	7% recycled including facial cartons, core stock, corrugated boxes and purchased poly.
302-1	Energy consumption within the organization	We track our energy use in order to meet our operational efficiency and greenhouse gas emissions reduction goals. Cost and production efficiency and reduction of environmental impact are continually improved through measurement and verification.	Total energy consumption: 35,780,991 gigajoules Non-renewable fuel consumption: 16,099,030 gigajoules (includes electric, natural gas, propane, diesel fuel, gasoline and fuel oil) Electricity from the grid: 3,129,714 gigajoules Renewable fuel consumption: 19,681,960 gigajoules (including biomass and black liquor) Notes: · Volumes from invoices or measured process parameters, conversion factors from third party.
302-3	Energy intensity	Same as above	Total energy consumed intensity: 5,786 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.

GRI Standard	Disclosure	Management Approach	2022 Response
302-4	Reduction of energy consumption	We make significant investments in energy efficiency and in meeting remaining energy needs through utilizing renewable biofuels and self-generating steam and electricity wherever possible. A large portion of our energy needs are met utilizing renewable fuels. Purchased energy and fuel represents approximately half of our total energy use. Purchased energy sources include electricity, natural gas, fuel oil, diesel, gasoline, propane and renewable biomass.	Reduction in total energy consumption from 2020 to 2021 was 1,603,784 gigajoules. This was accomplished through energy reduction initiatives, process efficiency. In addition, we closed our mill located in Neenah, Wisconsin, which resulted in a reduction of energy consumption. Baseline of 2020 was used due to updated data reporting and third party assurance of 2020 and 2021 data.
303-1	Interactions with water as a shared resource	We strictly adhere to all regulatory requirements for water withdrawal, use and discharge and collaborate with regulatory agencies and other stakeholders to ensure this shared resource is protected.	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 7% of water withdrawn, with the majority returned to surface water after treatment or sent to POTW. Water withdrawn and discharged is tracked monthly to evaluate against water use reduction goals.
303-2	Management of water discharge-related impacts	Water Stewardship on page 16 of the 2022 ESG Report. Our approach to managing water focuses on water use reduction and the ongoing efficient use of water. We measure water use relative to the tons of paper we produce and we monitor trends to assess usage patterns to set goals for each facility. We work to reuse 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 will share the results of our comprehensive water risk assessment once completed. We will also incorporate the water withdrawal sourcing in future reports.	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.
303-3	Water withdrawal	Same as above	2021 water withdrawal: 67,503 megaliters Surface Water: 59,514 megaliters Groundwater: 5,309 megaliters Third Party Water: 2,680 megaliters Notes: · Using the Aqueduct Water Risk Atlas, our paper producing facilities are not located in high water stress 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.

GRI Standard	Disclosure	Management Approach	2022 Response
303-4	Water discharge	Same as above	<p>2021 water discharge</p> <p>Total Wastewater Discharge: 63,576 megaliters</p> <p>Discharged after primary or primary & secondary treatment to Surface Water: 62,254 megaliters</p> <p>Discharged to off-site treatment: 1,322 megaliters</p> <p>Priority substances include BOD, TSS and any others listed in permits.</p> <p>Our Las Vegas facility received two Notice of Violations for TSS permit limits exceedances in 2021.</p> <p>BOD: 15,997 lbs./day</p> <p>TSS: 20,113 lbs./day</p>
303-5	Water consumption	Same as above	<p>Total Water Consumed: 3,928 megaliters</p> <p>No water consumption in high water stress areas. Data is calculated using water discharge minus water intake.</p>
304-2	Significant impacts of activities, products and services on biodiversity	<p>Responsible Sourcing section on page 18 of the 2022 ESG Report.</p> <p>Our sourcing commitments are critical in ensuring that the impacts to biodiversity in our supply chain are transparent and minimized. We do not grow trees or own timberland. We source our fiber from various suppliers. As part of our support of sustainable forestry practices, we use chain-of-custody-certified and controlled wood — meaning we maintain 100 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.</p>	<p>All of our paper products are available with Forest Stewardship Council (FSC®), Sustainable Forestry Initiative (SFI®) or Programme for the Endorsement of Forest Certification (PEFCTM) certification. Through our sourcing of fiber through the SFI Certified Wood Sourcing Standards and FSC Controlled Wood, we have minimal impact caused by our forest operations. Clearwater Paper also serves on the Clearwater Basin Advisory Group (Clearwater BAG) in Idaho. This 10-member group works with Idaho Department of Environmental Quality to establish monitoring locations and water quality priorities within the Clearwater Basin. This group also allocates money to improve stream habitat.</p>
305-1	Direct (Scope 1) GHG emissions	<p>Energy & Emissions section on page 13 of our 2022 ESG Report.</p> <p>GHG emissions reduction is critical to sustainability and future generations. We measure our performance in energy use and emissions to ensure alignment with our goals, regulatory requirements and community interests.</p>	<p>2021 Scope 1 GHG: 596,078 metric tons of CO₂ equivalent</p> <p>Gases included: CO₂, CH₄, N₂O</p> <p>2021 Biogenic CO₂ emissions: 1,758,819 metric tons of CO₂ equivalent</p> <p>Notes:</p> <ul style="list-style-type: none"> • Base year is 2020 due to increased information and validation. • 2020 Scope 1 GHG: 686,574 metric tons of CO₂ equivalent • 2021 Biogenic: 1,730,129 metric tons CO₂ equivalent • Change in 2021 vs. 2020 includes one manufacturing facility closed during the year • Emission factors: Mandatory Reporting of GHG; Final Rule (40 CFR 98) <ul style="list-style-type: none"> • Industrial Sector 2013. OBS and some utility emissions factors.

GRI Standard	Disclosure	Management Approach	2022 Response
305-2	Energy indirect (Scope 2) GHG emissions	<p>Energy & Emissions section on page 13 of our 2022 ESG Report.</p> <p>We are working with our electrical suppliers for sustainable sources (e.g., solar, etc.).</p>	<p>2021 Scope 2 GHG (Location-Based): 363,447 metric tons of CO₂ equivalent 2021 Scope 2 GHG (Market-Based): 328,727 metric tons of CO₂ equivalent Gases included: CO₂, CH₄, N₂O</p> <p>Notes:</p> <ul style="list-style-type: none"> • Base year is 2020 due to increased information and validation. • 2020 Scope 2 GHG (Location-Based): 376,632 metric tons of CO₂ equivalent • 2020 Scope 2 (Market-Based): 364,049 metric tons CO₂ equivalent • Change in 2021 vs. 2020 — one manufacturing facility was closed during the year. • Emission factors: Mandatory Reporting of GHG; Final Rule (40 CFR 98) — Industrial Sector 2013; OBS and some utility emissions factors.
305-4	GHG emissions intensity	<p>Energy & Emissions section on page 13 of our 2022 ESG Report.</p> <p>Intensity is tracked for both Scope 1 and Scope 2 emissions.</p>	<p>Intensity figure in reporting year for Scope 1 (metric tons CO₂e per unit of activity): 0.347 Intensity figure in reporting year for Scope 2 (metric tons CO₂e per unit of activity): 0.1914</p> <p>Notes:</p> <ul style="list-style-type: none"> • Metric used for the denominator is total paper/paperboard tons and converted tons produced. • GHG emissions included in the intensity ratio are Scope 1 and Scope 2 market based. • Gases included: CO₂, CH₄, N₂O
305-5	Reduction of GHG emissions	<p>Energy & Emissions section on page 13 of our 2022 ESG Report.</p>	<p>GHG emissions reduced as a direct result of reduction initiatives: 512 metric tons of CO₂ equivalent. Scope 1 reduction of 275 metric tons of CO₂ equivalent. Scope 2 reduction of 237 metric tons of CO₂ equivalent.</p> <p>Notes:</p> <ul style="list-style-type: none"> • Gases included CO₂, CH₄, N₂O • Base year used was 2020 due to increased data and verification of data. • Capital projects reviewed and used expected reductions or actual usage reductions.
305-6	Emissions of ozone-depleting substances (ODS)	<p>Clearwater Paper does not produce, import or export ODS. We have ODS in our systems and manage per regulatory requirements. Overall, ODS is such a small portion of GHG risk that it is excluded from data.</p>	<p>ODS:0</p>

GRI Standard	Disclosure	Management Approach	2022 Response
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Energy & Emissions section on page 13 of our 2022 ESG Report.	NO _x : 1,852,130 kilograms SO ₂ : 72,575 kilograms VOC: 854,963 kilograms PM: 436,492 kilograms HAP: 603,480 kilograms Emission factors are a mixture of EPA factors, state factors and/or factors from stack testing.
306-1	Waste generation and significant waste-related impact	Waste section on page 17 of our 2022 ESG Report. Our approach focuses on minimizing waste being generated, then recycle/reuse, with the last alternative being 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 (CLW) 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 Program Element applies to all CLW sites and is applicable to all types of wastes and by-products.	A waste tracker was developed and lists each process and/or department with wastes generated using inputs and outputs. Each waste stream generating on-site volume is tracked and identified with its disposition, and alternatives to landfilling are utilized as much as possible.
306-2	Management of significant waste-related impacts	Waste section on page 17 of our 2022 ESG Report. 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 track our waste-to-landfill data monthly at every facility. We utilized 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 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.	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. 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	Same as above	Solid waste: 42,967 metric tons Hazardous waste: 3.4 metric tons Notes: • Excludes Clearwater Paper’s Neenah, Wisconsin, facility, which halted all mill operations in July 2021. The site officially closed in December 2021.

GRI Standard	Disclosure	Management Approach	2022 Response
306-4	Waste diverted for disposal	Same as above	<p>Non-hazardous waste diverted from landfill include:</p> <ul style="list-style-type: none"> · Waste diverted from disposal and utilized on-site: 46,204 metric tons · Waste diverted from disposal and utilized off-site: 65,297 metric tons · Total waste diverted from disposal: 111,501 metric tons · Beneficial Reuse: 37,411 metric tons · Energy Recover: 46,205 metric tons · Recycling: 14,704 metric tons · Composted: 13,181 metric tons <p>All hazardous waste was disposed of off-site as required by regulation.</p> <p>Notes: The Neenah, Wisconsin, facility was closed and sold in 2021; its data is not included.</p>
306-5	Waste directed to disposal	Same as above	<p>Solid waste: 42,967 metric tons Hazardous waste: 3 metric tons Non-hazardous waste – landfill: 42,967 metric tons</p> <p>Notes: · Excludes Clearwater Paper’s Neenah, Wisconsin, facility which halted all mill operations in July 2021. The site officially closed in December 2021. · All hazardous waste is disposed of offsite.</p>
307-1	Non-compliance with environmental laws and regulations	Environmental regulatory compliance is one of our core principles and is tracked, measured and verified through our Environmental, Safety and Quality program. We strive to exceed regulatory requirements and hold ourselves to a higher standard through our approach to business ethics and compliance.	<p>Significant non-compliance incidents in 2021*: 0 Total non-compliance incidents in 2021: 3 NOV total Total fines paid in 2021: \$10,625 (for wastewater matters in Las Vegas, Nev.)</p> <p>Notes: · “Significant” is defined by Clearwater Paper as an incident that results in a fine exceeding \$5,000.</p>

GRI Standard	Disclosure	Management Approach	2022 Response
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	People & Culture section on page 20 of our 2022 ESG Report.	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	People & Culture section on page 20 of our 2022 ESG Report.	As part of our new ESG strategy, Clearwater Paper is committed to introducing paid parental leave to eligible employees by 2025. See Our New ESG Goals section on page 8 of the 2022 ESG Report.

GRI Standard	Disclosure	Management Approach	2022 Response
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.	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.
403-1	Occupational health and safety management system	<p>Health & Safety section on page 20 of our 2022 ESG Report.</p> <p>Clearwater Paper is committed to being a leader in the pulp and paper products industry in implementation of procedures and practices to create a safe workplace and to ensure compliance with applicable health and safety requirements. Workplace health and safety is actively managed by experienced professional teams charged with ensuring every employee's safety each working day. Each facility uses integrated safety processes to engage all employees in striving for continuous improvement. Clearwater Paper operates its facilities mindful of the responsibility to work safely to protect our employees as well as others present at our facilities, and our neighbors in the communities in which we operate.</p>	Health and Safety section on page 20 of our 2022 ESG Report.
403-5	Worker training on occupational health and safety	Same as above	<p>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/expectations. Annual training is completed and tracked through an online software, including testing to ensure comprehension of information. Communication is primarily provided to employees through classroom/meetings, bulletin information boards, e-mail and home mailings. Training is provided during paid working hours and is mandatory.</p> <p>Training topics include regulatory, job specific training including procedures, new equipment and process training. In addition, Clearwater utilizes aspects and impacts for hazard identification specific to task with training on this process and the hazards.</p>
403-8	Workers covered by an occupational health and safety management system	Same as above	100% of our employees (permanent and temporary) are covered by our EHS policy and our Occupational Health and Safety programs.

GRI Standard	Disclosure	Management Approach	2022 Response
403-9	Work-related injuries	Same as above	<p>No work-related fatalities Lost time injuries: 28, Lost time rate: 0.9 Recordable injuries: 84; Recordable rate: 2.7 Main types of work related injuries: Ergonomics, Walking/Working Surfaces, Machine Safety Number of hours worked: 6,236,484 Injury severity (Number of lost days): 2,800 Serious injury and fatality risk (SIF) case rate: 0.0 Proactive safety risk reduction: 32.4%</p> <p>Clearwater Paper uses a proactive risk identification to prioritize risks directly associated with tasks performed by operations and maintenance employees. Tasks and hazards are identified through observations and discussion with employees and ranked using a three-part risk matrix: severity of injury outcome, control in place at the time and the effectiveness of the control in place. Once hazards and exposures are identified, area leaders and effected employees will utilize the Hierarchy of Controls model to identify and implement the best-suited preventive action to control our risk exposure. Annual risk reduction goals are set and tracked by each site to continually execute a risk-based approach for managing Serious Injuries and Fatalities.</p> <p>Notes: · Data does not include COVID-19 cases</p>
404-1	Average hours of training per year per employee	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.	<p>Average hours of online training per employee: 7+ hours.</p> <p>Notes: · Total does not include on-the-job training or training not recorded in our online system.</p>
405-1	Diversity of governance bodies and employees	Diversity, Equity and Inclusion section on page 24 and Board of Directors section on page 28 of the 2022 ESG Report.	<p>Board of Directors Female: 37.5% Male: 62.5%</p> <p>Female – Total employees: 15.8% Male – Total employees: 84.2%</p> <p>Underrepresented groups – Total salaried: 10.0% Underrepresented groups – Total hourly: 18.1%</p>

GRI Standard	Disclosure	Management Approach	2022 Response
406-1	Incidents of discrimination and corrective actions taken	<p>Governance section on page 27 of the 2022 ESG Report.</p> <p>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.</p>	<p>During the reporting years 2020 to 2021, 31 alleged incidents of discrimination were made, 16 of them via our hotline. All allegations of discrimination were investigated. As of the end of the 2021 reporting period there were two open matters. The other incidents were closed and were no longer subject to action at the end of the reporting period. 18 were closed in 2020 and 11 were closed in 2021.</p>
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>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.</p>
411-1	Incidents of violations involving rights of indigenous peoples		<p>Clearwater Paper maintains working relationships with tribal representatives in the areas of hiring opportunities/workforce development and anadromous fish research. Our Lewiston, Idaho, pulp and paper facility is located adjacent 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. Additionally, we have recently started working with the Nez Perce Tribe to actively share hiring opportunities as well as discuss avenues for employment at our facility.</p> <p>In 2020, we had one complaint raised by an employee that identified as indigenous, the concerns identified were fully investigated, action taken as appropriate and is now closed.</p>
412-2	Employee training on human rights policies or procedures	We are committed to a culture of transparency and, in support of that commitment, we provide annual training to our Associates on our Human Rights Policy.	<p>The Preventing Harassment and Discrimination training required to be taken by all employees annually includes aspects of human rights that are relevant to our operations. It is estimated that 2,229 hours are spent annually by employees on this training.</p>
413-1	Operations with local community engagement, impact assessments and development programs	People & Culture on page 20 of our 2022 ESG Report.	<p>People & Culture on page 20 of our 2022 ESG Report.</p>

GRI Standard	Disclosure	Management Approach	2022 Response
415-1	Political contributions	<p>Clearwater Paper believes that it is in the best interest of the company, its employees and stockholders to actively participate in the public policy-making process. The company believes it their right and obligation to responsibly engage with public officials on important issues that may affect the company’s ability to operate, protect assets and ensure employment of our workforce. The company engages in the process through legislative meetings, one-on-one meetings and through participation in trade associations, grassroots lobbying efforts and professional lobbyists.</p>	<p>Industry Associations: Clearwater Paper is a dues-paying member of state and national trade associations, both forest products industry specific as well as broader business associations. Through some of these organizations we monitor public policy and compliance issues that have impact for our business, employees and other stakeholders. Through some of these organizations, we have positive and collective discussions with policymakers and regulators, with the goal of finding solutions that work for our company, industry and interested stakeholders.</p> <p>Membership of Business and Trade Associations: Clearwater Paper is a member of the following associations: American Forest and Paper Association (AF&PA), the Forest Stewardship Council (FSC®), the Sustainable Forestry Initiative (SFI®), Idaho Association of Commerce & Industry (IACI), National Council of Air and Stream Improvement (NCASI), the Northwest Pulp and Paper Association, the Arkansas Forest and Paper Council, the North Carolina Manufacturers Alliance (NCMA), the Sustainable Packaging Coalition (including the How to Recycle Program), the Foodservice Packaging Institute, the Paper Cup Alliance, the Paper Recovery Alliance, the Paperboard Packaging Council, Women Impacting Storebrand Excellence (WISE), the Programme for the Endorsement of Forest Certification (PEFC) and numerous local Chambers of Commerce. Participation in these organizations fulfills commercial, community and public policy engagement goals. Some of these organizations engage in lobbying and we track and report applicable non-deductible expenditures based on IRS rules.</p> <p>Political Contributions: Clearwater Paper utilizes corporate funds to occasionally support company positions on important public policy issues and state candidates where contributions are allowed by law. Expenditure of such resources always strictly follow the individual state and federal laws governing contributions to candidates or issue campaigns. In 2021, Clearwater Paper spent a total of \$16,500 on campaign contributions to political candidates, primarily in Idaho. Clearwater Paper currently does not have a federally registered employee political action committee (PAC), and as such does not contribute to candidates for U.S. federal offices.</p>
417-1	Requirements for product and service information and labeling	<p>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.</p>	<p>Safety Data Sheets (SDS) are available for select products that CLW makes. Additionally, CLW has a chemical approval process for new items.</p>
417-2	Incidents of non-compliance concerning product and service information and labeling	<p>Same as above</p>	<p>We had no incidents of non-compliance with product labeling and safety regulatory compliance in 2021.</p>
418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	<p>https://www.clearwaterpaper.com/privacy-notice/default.aspx</p>	<p>We had no incidents of substantiated complaints in 2021.</p>

SASB INDEX

Topic	Accounting Metric	Code	2022 Response
Greenhouse Gas Emissions	Gross global Scope 1 emissions	RR-PP-110a.1	596,078 metric tons CO ₂ e 1,758,819 metric tons CO ₂ e Biogenic
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets	RR-PP-110a.2	Energy & Emissions section on page 13 of our 2022 ESG Report.
Air Quality	NO _x emissions	RR-PP-120a.1	1,852 metric tons
	SO ₂		73 metric tons
	Volatile Organic Compounds (VOCs) emissions		855 metric tons
	Particulate matter (PM) emissions		436 metric tons
	Hazardous Air Pollutants (HAPs)		603 metric tons
Energy Management	Total energy consumed	RR-PP-130a.1	35,780,991 GJ
	Percentage grid electricity		9%
	Percentage from biomass		11%
	Percentage from other renewable energy		44%
Water Management	(1) Total water withdrawn (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RR-PP-140a.1	(1) 67,503 m ³ , (2) 3,928 m ³ , 0%
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RR-PP-140a.2	Performance Data Index on page 33 of our 2022 ESG Report.
Supply Chain Management	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	RR-PP-430a.1	(1) 100% (2) n/a
	Amount of recycled and recovered fiber procured	RR-PP-430a.2	See Recycled and Alternative Fiber Usage graph on page 33 of our 2022 ESG Report.
Activity Metrics	Pulp production	RR-PP-000.A	795,704 tons
	Paper production	RR-PP-000.B	1,717,886 Air Dried Tons (ADT) paper PM: 1,295,974 ADT 421,912 ADT converted paper Notes: · PM: paper production from a paperboard/tissue machine.
	Total wood fiber sourced	RR-PP-000.C	Purchased wood: 1,664,317 Bone Dried Ton (BDT) Purchased Pulp: 307,406 ADT

FORWARD LOOKING STATEMENT

This report contains certain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, as amended, including statements regarding product quality, attributes and development, sustainability, ESG strategy, commitment and goals, corporate social responsibility, employees, culture, inclusion and diversity, customers, environmental matters, policy, procurement and business risks and opportunities.

Forward-looking statements are generally identified through the inclusion of words such as “anticipate,” “believe,” “expect,” “intend,” “estimate,” “plan,” “predict,” “seek,” “goal,” “will,” “may,” “likely,” “should,” “could” (and the negative of any of these terms), “future” and similar expressions to identify forward-looking statements.

These forward-looking statements are based on current expectations that are subject to change, and actual results may differ materially from the forward-looking statements. Factors that could cause actual results to differ materially include those risks and uncertainties described from time to time in the company’s public filings with the SEC. The company does not undertake to update any forward-looking statements based on new developments or changes to the company’s expectations. Forward-looking statements are not guarantees or promises that goals or targets will be met.

MATERIALITY

The information included in, and any issues identified as material for purposes of, this document may not necessarily be considered material for SEC reporting purposes. In the context of this report, the term “material” is distinct from, and should not be confused with, such term as defined for SEC reporting purposes.

WEBSITE REFERENCES AND HYPERLINKS

Certain information contained in this report relates to or is based on studies, publications, surveys and other data obtained from third-party sources. While we believe these third-party sources to be reliable as of the date of this report, third-party website references and hyperlinks throughout this document are provided for convenience only, and the content on the referenced third-party websites is not incorporated by reference into this report, nor does it constitute a part of this report. The Company assumes no responsibility or liability for the content contained on the referenced third-party references.