

Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Smurfit Westrock plc		2 Issuer's employer identification number (EIN) 98-1776979	
3 Name of contact for additional information Ciaran Potts, Investor Relations	4 Telephone No. of contact +353 1 202 7000	5 Email address of contact ir@smurfitwestrock.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Beech Hill, Clonskeagh Dublin 4, D04 N2R2 Ireland		7 City, town, or post office, state, and ZIP code of contact Dublin, Ireland	
8 Date of action 7/5/2024	9 Classification and description Ordinary Shares		
10 CUSIP number G8267P 108	11 Serial number(s)	12 Ticker symbol SW	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On September 12, 2023, WestRock Company, a Delaware corporation (the "Company" or "WestRock"), entered into a Transaction Agreement (the "Agreement") with Smurfit Kappa Group plc, a public limited company incorporated in Ireland ("Smurfit Kappa"), Smurfit Westrock plc, a private limited company incorporated in Ireland ("Smurfit Westrock"), and Sun Merger Sub, LLC, a Delaware limited liability company and a wholly owned subsidiary of Smurfit Westrock ("Merger Sub") whereby WestRock would ultimately be acquired by Smurfit Kappa (the "WestRock Acquisition"). On July 5, 2024, and prior to the WestRock Acquisition, the shareholders of Smurfit Kappa exchanged their shares in Smurfit Kappa solely for voting shares in Smurfit Westrock on a 1:1 basis (the "Smurfit Kappa Reorganization"). The Smurfit Kappa Reorganization is treated as a tax-deferred reorganization within the meaning of IRC Section 368(a)(1)(B).

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ A. The shareholders of Smurfit Kappa should have carryover basis in the stock received (i.e., stock of Smurfit Westrock) equal to the basis in the stock relinquished (i.e., stock of Smurfit Kappa) pursuant to IRC Section 358. For further explanation, see Question 16.A., below.

B. Smurfit Westrock should have a carryover basis in the stock of Smurfit Kappa under IRC Section 362. For a further explanation, see Questions 16.B., below.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ A. Under IRC Section 358, the basis of Smurfit Westrock stock received by Smurfit Kappa shareholders should have the same basis as the Smurfit Kappa stock surrendered in the exchange.

B. Under IRC Section 362, the basis of Smurfit Kappa shares in the hands of Smurfit Westrock should be the same as the basis of such stock in the hands of Smurfit Kappa shareholders immediately before the exchange.

Part III Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [IRC Sections 354, 358, 362, and 368.](#)

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [Loss cannot be recognized under IRC Section 358.](#)

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [The stock basis adjustments are generally taken into account in the tax year of the shareholder in which the Smurfit Kappa Reorganization occurred.](#)

Blank lines for providing other information necessary for the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signed by: Gillian Carson-Callan
Signature ▶ 61CFE4F01E47470... Date ▶ 8/15/2024

Paid	Print your name ▶ <u>Gillian Carson-Callan</u>	Preparer's signature	Title ▶ <u>Group SVP Finance & Company Secretary</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
				Phone no.	

CONSULT YOUR TAX ADVISOR

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.