



## WEYERHAEUSER IS ALIGNED WITH THE RECOMMENDATIONS OF THE INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) FOR SUSTAINABILITY AND CLIMATE-RELATED DISCLOSURES.

We support the International Financial Reporting Standards (IFRS) goal of making the connections between financial performance and sustainability and climate-related factors clear. This document provides an overview of our assessment of each of the recommended disclosures of the IFRS S1 and IFRS S2. The IFRS S1 guidance incorporates the sustainability metrics of the Sustainability Accounting Standards Board (SASB), which has been absorbed into the IFRS. The IFRS S2 guidance is largely based on prior guidance from the Task-Force on Climate-Related Financial Disclosures (TCFD), which has also been absorbed into the IFRS.

Further context and additional framework alignment can be found in our [ESG Framework Alignments](#), [CDP Response](#), and [sustainability website](#).

IFRS S1			
CATEGORY	RECOMMENDED DISCLOSURE	WEYERHAEUSER'S ASSESSMENT	MORE INFORMATION
Governance	<b>27 (a)</b> <b>Board governance</b> Information about the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities.	The Governance and Corporate Responsibility Committee of the Board of Directors maintains proactive oversight of our sustainability strategy. This includes an annual review of our performance and progress toward our sustainability goals.	<a href="#">Strong Governance – Board Oversight</a>
	<b>27 (b)</b> <b>Management governance</b> Information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities.	The Chief Administration Officer has accountability for the implementation of our sustainability strategy. The VP of Corporate and Government Affairs, who reports to the CAO, has responsibility over the Corporate Sustainability Team, which is led by the VP of Corporate Sustainability. This team has responsibility over the sustainability-related risks and opportunities.	<a href="#">Strong Governance</a>
Strategy	<b>30 (a) to 30 (d)</b> <b>Sustainability-related risks and opportunities</b> Information about the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	<p>We disclose a range of sustainability-related risks as Risk Factors in our Annual Report, including risks related to natural disasters, climate change, labor, environmental regulations, and other factors.</p> <p>Our sustainability-related opportunities center in our commitment to sustainable forest management, which is at the core of our business model. They also include improving the recognition of wood products as a climate solution and expanding our Natural Climate Solutions business at a scale that can make a positive impact today.</p>	<a href="#">2024 Annual Report and Form 10-K</a> , p. 17, 35-38. <a href="#">Natural Climate Solutions</a>

IFRS S1			
CATEGORY	RECOMMENDED DISCLOSURE	WEYERHAEUSER'S ASSESSMENT	MORE INFORMATION
Strategy, continued	<b>32 (a) to 32 (b)</b> <b>Business model and value chain</b> Information about the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain.	Our sustainability strategy places a large focus on the integration of sustainability considerations into our businesses and value chain. We spend millions each year on forestry research and innovation, the results of which enable us to continually improve our forest management practice while also improving the resiliency of our forests. Our competitive strategies for each business line, as disclosed in the business-specific "Where We're Headed" subsections of our annual report, identify sustainability-related opportunities and strengths in each case.	<a href="#">Annual Report</a> , p. 17, 23-27 <a href="#">Our Sustainability Strategy</a>
	<b>33 (a) to 33 (c)</b> <b>Strategy and decision-making</b> Information about the effects of sustainability-related risks and opportunities on our strategy and decision-making.	We conduct sustainability-related risk assessments which include predictive modeling of changing temperature, precipitation, and other environmental factors on tree growth and harvest ability.	<a href="#">Annual Report</a> , p. 15 <a href="#">Strong Governance</a>
	<b>34 (a) to 34 (b), 40</b> <b>Financial position, financial performance and cash flows</b> Qualitative information about our approach to financial disclosure of sustainability-related risks and opportunities	We disclose financially-material information about sustainability-related performance under Economic and Market Conditions Affecting Our Operations section of our Annual Report. However, due to our business model we consider most forward-looking financial information about sustainability-related risks and opportunities to be proprietary company information.	<a href="#">Annual Report</a> , p. 42-51.
	<b>41</b> <b>Resilience</b> Information about the entity's assessment of its resilience to specific sustainability-related risks	Our enterprise risk assessment considers the resilience of our company to specific sustainability-related risks. We discuss our resilience to specific sustainability-related risk factors in our Annual Report, including those related to natural disasters, climate change, labor, environmental regulations, and other factors.	<a href="#">Annual Report</a> , p. 23-27 <a href="#">Strong Governance</a>

IFRS S1						
CATEGORY	RECOMMENDED DISCLOSURE	WEYERHAEUSER'S ASSESSMENT				MORE INFORMATION
Risk Management	<b>44 (a) to 44 (b) Risks</b> Information about the processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks	We convene a team from across different business lines, including strategy & technology, environmental compliance, government affairs, acquisitions & divestitures and sustainability, which is responsible for identifying and managing the risks and opportunities related to sustainability. The team is responsible for integrating actions into business plans and reevaluating progress annually.				<a href="#">Strong Governance</a> <a href="#">Environmental Policy</a> <a href="#">Threatened and Endangered Species Policy</a> <a href="#">Wood Procurement Policy</a> <a href="#">Sustainable Forestry Policy</a>
	<b>44 (c) Integration into overall risk management</b> Information about how processes for identifying, assessing, and managing sustainability-related risks are integrated into overall risk management.	As a company with more than 100 years of experience in growing forests, environmental factors have always been integrated into overall risk management. Our company-wide enterprise risk assessment has consistently identified a broad range of sustainability-related factors as risks. The risk assessment team gathers input from our internal experts and teams for a more in-depth understanding of the identified climate-related risks.				<a href="#">Our Sustainability Strategy</a>
<b>Metrics and Targets</b>  <b>Note:</b> As one of the world's largest private timberlands owners as well as one of the largest manufacturers of wood products in North America, we disclose metrics for two Sustainable Accounting Standards Board (SASB) standards to ensure coverage.	<b>46 (a) to 46 (b) IFRS Sustainability Disclosure Standard Metrics - Forest Management Standard</b>  Information on metrics required by Sustainable Accounting Standards Board's Forestry Management Standard (Renewable Resources & Alternative Energy Sector).	SASB TOPIC	SASB METRIC	SASB CODE	SASB CATEGORY	MORE INFORMATION
		Ecosystem Services & Impact	Area of forestland certified to a third-party forest management standard	RR-FM-160a.1	Quantitative	<a href="#">ESG Data Table: Sustainable Forest Management</a>
			Area of forestland with protected conservation status	RR-FM-160a.2	Quantitative	<a href="#">ESG Data Table: Ecosystem Services</a>
			Area of forestland in endangered species habitat	RR-FM-160a.3	Quantitative	<a href="#">ESG Data Table: Ecosystem Services</a> This figure aggregates threatened and endangered species habitat across U.S. and Canada.

IFRS S1						
CATEGORY	RECOMMENDED DISCLOSURE	SASB TOPIC	SASB METRIC	SASB CODE	SASB CATEGORY	MORE INFORMATION
Metrics and Targets, continued	<b>46 (a) to 46 (b)</b> <b>IFRS Sustainability Disclosure Standard Metrics- Forest Management Standard, continued</b> Information on metrics required by Sustainable Accounting Standards Board's Forestry Management Standard (Renewable Resources & Alternative Energy Sector).	Rights of Indigenous Peoples	Area of forestland in indigenous land	RR-FM-210a.1	Quantitative	Our long-term license agreements with the Canadian provincial governments grant us the timber rights and management responsibility for a defined area on which we may operate to support one or more wood product manufacturing facilities.
			Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	RR-FM-210a.2	Discussion & Analysis	<a href="#">Weyerhaeuser Forests in Canada</a>  <a href="#">Stakeholder Engagement</a>  <a href="#">How We Do It: Forest Management and Wood Procurement Certification</a>
		Climate Change Adaptation	Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	RR-FM-450a.1	Discussion & Analysis	Please refer to IFRS S2 in this document for reference locations.
		SASB Forestry Management Activity Metrics	Area of forestland owned, leased, and/or managed by the entity	RR-FM-000.A	Activity Metric	<a href="#">Annual Report</a> , p. 17-18.
			Aggregate standing timber inventory	RR-FM-000.B	Activity Metric	<a href="#">Annual Report</a> , p. 18-19.
			Timber harvest volume	RR-FM-000.C	Activity Metric	<a href="#">Annual Report</a> , p. 21.

IFRS S1						
CATEGORY	RECOMMENDED DISCLOSURE	SASB TOPIC	SASB METRIC	SASB CODE	SASB CATEGORY	MORE INFORMATION
Metrics and Targets, continued	<b>46 (a) to 46 (b)</b> <b>IFRS Sustainability Disclosure Standard Metrics</b> Information on metrics required by Sustainable Accounting Standards Building Products (Consumer Goods Sector).	Energy Management in Manufacturing	(1) Total energy consumed, (2) percentage grid energy, (3) percentage renewable	CG-BF-130a.1	Quantitative	<a href="#">ESG Data Table: Energy</a>
		Management of Chemicals in Products	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-BF-250a.2	Discussion & Analysis	<a href="#">Product Stewardship Policy</a> <a href="#">Building Sustainably with Wood</a>
			Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	CG-BF-250a.1	Quantitative	100% of our eligible wood products meet VOC emissions and content standards.
		Product Lifecycle Environmental Impacts	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	CG-BF-410a.1	Discussion & Analysis	<a href="#">Building Sustainably with Wood</a> <a href="#">3 by 30: Sustainable Homes</a>
			(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	CG-BF-410a.2	Quantitative	<a href="#">ESG Data Table: Residuals and Waste</a>

IFRS S1						
CATEGORY	RECOMMENDED DISCLOSURE	SASB TOPIC	SASB METRIC	SASB CODE	SASB CATEGORY	MORE INFORMATION
Metrics and Targets, continued	<b>46 (a) to 46 (b)</b> <b>IFRS Sustainability Disclosure Standard Metrics, continued</b> Information on metrics required by Sustainable Accounting Standards Building Products (Consumer Goods Sector).	Wood Supply Chain Management	(1) Total weight of wood fiber materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard, and (4) percentage certified to other wood fiber standards, (5) percentage by standard.	CG-BF-430a.1	Quantitative	<a href="#">ESG Data Table: Wood and Fiber Supply Chain Sustainability.</a>
		SASB Building Materials Activity Metrics	Annual production Area of manufacturing facilities	CG-BF-000.A	Activity Metric	<a href="#">Annual Report</a> , p. 25-26.
				CG-BF-000.B	Activity Metric	<a href="#">Annual Report</a> , p. 25-26.
	<b>RECOMMENDED DISCLOSURE</b>	<b>WEYERHAEUSER’S ASSESSMENT</b>				<b>MORE INFORMATION</b>
	<b>51</b> <b>Sustainability-related targets</b> Information on the sustainability-related targets used by the organization to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation.	In 2010, we set a companywide goal to reach 100% certification to third-party audited sustainable forestry standards on our timberlands and in our wood fiber procurement operations. We achieved that goal in 2014 and have consistently maintained 100% certification every year since.  Our 3 by 30 Sustainability Ambitions focus on three areas where we play an important role and can make a meaningful difference by 2030: climate solutions, sustainable homes and rural communities. We know we can’t solve these challenges alone, but our vast forests, land base and the essential products we make put us in a unique position to have a tangible and lasting positive impact.				<a href="#">Task-force on Nature-related Financial Disclosures (TNFD) Framework Alignment 3 by 30 Sustainability Ambitions</a>

IFRS S2			
CATEGORY	RECOMMENDED DISCLOSURE	WEYERHAEUSER'S ASSESSMENT	MORE INFORMATION
Governance	<b>6 (a)</b> <b>Board governance</b> Information about the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities.	The Governance and Corporate Responsibility Committee of the Board of Directors maintains proactive oversight of our sustainability strategy, including matters related to climate change. This includes an annual review of our performance and progress toward our sustainability goals.	<a href="#">Strong Governance – Board Oversight 2024 CDP Disclosure</a> , 4.1.2, 4.2
	<b>6 (b)</b> <b>Management governance</b> Information about management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	The Chief Administration Officer has accountability for the implementation of our sustainability strategy. The VP of Corporate and Government Affairs, who reports to the CAO, has responsibility over the Corporate Sustainability Team, which is led by the VP of Corporate Sustainability. This team has responsibility over the sustainability strategy, which includes the management of climate-related risks and opportunities.	<a href="#">Strong Governance CDP 4.3.1</a>
Strategy	<b>10 (a) to 10 (d)</b> <b>Climate-related risks and opportunities</b> Information about the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	We believe climate change will result in the disruption of normal business patterns and that there are opportunities and risks to each of our businesses and our company. Some selected risks we are currently assessing and managing include temperature and precipitation changes and the variability of forest disturbance events, proposals for carbon legislation, and public policy choices concerning renewable energy and biomass. Opportunities that we are assessing and managing include changes to our tree growing conditions in certain areas, increased demand or interest in our forest lands for climate mitigation, and continued development of our forest carbon credit business. Further discussion of timelines, risks and opportunities is included in our CDP Response.	<a href="#">3 by 30 Climate Change Solutions CDP 2.1, 3.1.1, 3.6.1</a>
	<b>13 (a) to 13 (b)</b> <b>Business model and value chain</b> Information about the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	Our sustainability strategy places a large focus on the integration of sustainability considerations, including climate change, into our businesses. Two primary climate-related considerations include our potential participation in carbon markets and a focus on sound science and innovation in our timberlands. We spend millions each year on forestry research and innovation, the results of which enable us to continually improve our forest management practice while also improving the resiliency of our forests.	Our Strategy – Business Alignment <a href="#">CDP 3.1.1</a>

IFRS S2			
CATEGORY	RECOMMENDED DISCLOSURE	WEYERHAEUSER'S ASSESSMENT	MORE INFORMATION
Strategy, continued	<b>14 (a) to 14 (c) Strategy and decision-making</b> Information about the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including 2C.	We conduct climate risk assessments which include studying the effects of changing temperature, precipitation, and other climate-related factors on tree growth and harvest ability.	<a href="#">CDP 3.1.1, 5.1</a>
	<b>22 (a) Climate resilience</b> Information about the entity's assessment of its climate resilience	We conduct scenario analysis to assess the resilience of our company to a range of potential future risks, including those of climate change. However, we consider most forward-looking information about resilience to climate change to be proprietary company information and do not include the process or results of our scenario analysis in our public disclosure.	<a href="#">Annual Report</a> , p. 34-46 <a href="#">CDP 2.1.4, 5.3.1</a>
Risk Management	<b>25 (a) and 25 (b) Risks</b> Information about the processes and related policies the entity uses to identify, assess, prioritize and monitor climate-related risks and opportunities	We convene a team from across different business lines, including strategy and technology, environmental compliance, government affairs, acquisitions & divestitures and sustainability, which is responsible for identifying and managing the risks and opportunities from climate change. The team is responsible for integrating actions into business plans and reevaluating progress annually.  Based upon the risks and opportunities identified, the team is also responsible for recommending actions and for integrating these into normal business practices. Broadly, these actions are grouped into portfolio decisions, operational support and product marketing. These recommendations are currently being implemented in the relevant business and as a part of our sustainability strategy.	<a href="#">3 by 30 Climate Change Solutions CDP 2.2.2</a>
	<b>25 (c) Integration into overall risk management</b> Information about how processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management.	As a company with more than 100 years of experience in growing forests, climate and weather factors have always been integrated into overall risk management. As the evidence and impact of climate change have increased, our company-wide enterprise risk assessment has consistently identified climate change as a significant topic. The risk assessment team gathers input from our internal experts and teams for a more in-depth understanding of the identified climate-related risks.	<a href="#">Strong Governance CDP 2.2.2</a>



IFRS S2			
CATEGORY	RECOMMENDED DISCLOSURE	WEYERHAEUSER'S ASSESSMENT	MORE INFORMATION
Metrics and Targets	<b>29 (a), 29 (g)</b> <b>Cross-industry climate metric categories</b> Information on greenhouse gas emissions.	Our Carbon Record is our Greenhouse Gas Inventory, including our Scope 1, 2 and 3 emissions and removals. We also report this data in our ESG Data Table and CDP response.	<a href="#">ESG Data Table: Greenhouse Gas Emissions</a> <a href="#">3 by 30 Climate Change Solutions Carbon Record</a> <a href="#">CDP 7.1-7.22</a>
	<b>29 (g)</b> <b>Cross-industry climate metric categories</b> Information on whether and how climate-related considerations are factored into executive remuneration.	The executive compensation program includes short- and long-term incentives that are tied to a range of key performance indicators. These include absolute financial performance goals, as well as strategic business metrics that relate to operational excellence, human capital management and sustainability performance, including business-specific climate-related metrics.	<a href="#">Proxy Statement</a> , p. 29-32 <a href="#">CDP 4.5.1</a>
	<b>32</b> <b>Industry-based climate metric categories</b> Information associated with one or more particular business models, activities or other common features that characterise participation in an industry.	We disclose three years of data on a range of industry-based climate-related metrics directly relevant to our timberlands, wood products and real estate & natural resources business lines. They include performance metrics for sustainable forest management, ecosystem services, raw material use, volume of wood fiber, energy use, air emissions, water use, residuals and waste, greenhouse gases, carbon sequestration, environmental compliance and environmental remediation.	<a href="#">ESG Data Table</a>
	<b>33</b> <b>Climate-related targets</b> Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	<p>In 2021, we set a target to reduce absolute Scope 1 and 2 emissions by 42% by 2030 against a 2020 baseline, and to reduce Scope 3 emissions by 25% per ton of product in the same timeframe. Our target has been approved by the Science Based Targets initiative as in-line with limited warming to 1.5 Celsius.</p> <p>In 2024, our Natural Climate Solutions business generated a full-year Adjusted EBITDA of \$84 million and is on track to reach our target of \$100 million of Adjusted EBITDA by the end of 2025.</p>	<a href="#">3 by 30 Climate Change Solutions CDP 7.53.1-7.54.3</a> <a href="#">Annual Report</a> , p. 4