

Registered number: FC033434

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023



MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

COMPANY INFORMATION

Directors	A Darrington S Nickerson M Shaw
Company secretary	Estera Services (Bermuda) Limited
Registered number	FC033434
Registered office	22 Canon's Court Victoria Street Hamilton Hm12, Bermuda

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

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MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**STRATEGIC REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The directors present the strategic report and financial statements for the year ended 30 September 2023.

Business review

The profit for the year, after taxation, amounted to \$105,399,000 (2022 - \$296,000). The directors consider the operating results for the year to be satisfactory.

Principal risks and uncertainties

The management of the business and the execution of the Company's strategy are subject to limited risk by virtue of its status as an intermediate holding company. The risks facing the wider WestRock Company can be found in the group's various regulatory filings with the SEC.

Financial key performance indicators

Given its status as an intermediate holding company the directors do not believe that there are any key performance indicators.

This report was approved by the board on 6 June 2024 and signed on its behalf.



A Darrington
Director

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The directors present their report and the financial statements for the year ended 30 September 2023.

Principal activity

The principal activity of Multi Packaging Solutions International Limited during the year was, and will continue to be, that of a holding company.

Directors

The directors who served during the year were:

A Darrington
S Nickerson
M Shaw

Qualifying third party indemnity provisions

As permitted by the Articles of Association, the Directors have the benefit of an indemnity which is a qualifying third party indemnity provision as defined by Section 234 of the Companies Act 2006. The indemnity was in force throughout the last financial year and is currently in force. The Company also purchased and maintained throughout the financial year Directors' and Officers' liability insurance in respect of itself and its Directors.

Future developments

The directors consider the operating results for the year to be satisfactory. The Company will continue to operate as a holding company for the foreseeable future.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Directors' responsibilities statement

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 6 June 2024 and signed on its behalf.



A Darrington
Director

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	2023 \$000	2022 \$000
Administrative expenses		(1)	31
Operating (loss)/profit		<u>(1)</u>	<u>31</u>
Dividend income		101,000	-
Interest receivable and similar income	6	5,601	430
Profit before tax		<u>106,600</u>	<u>461</u>
Tax on profit	7	(1,201)	(165)
Profit for the financial year		<u><u>105,399</u></u>	<u><u>296</u></u>
Total comprehensive income for the year		<u><u>105,399</u></u>	<u><u>296</u></u>

The notes on pages 8 to 17 form part of these financial statements.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED
REGISTERED NUMBER: FC033434

BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	2023 \$000	2022 \$000
Fixed assets			
Investments	8	3,138,372	3,138,372
		<u>3,138,372</u>	<u>3,138,372</u>
Current assets			
Debtors: amounts falling due after more than one year	9	-	15,000
Debtors: amounts falling due within one year	9	3,133	2,626
Cash at bank and in hand	10	134,865	13,996
		<u>137,998</u>	<u>31,622</u>
Creditors: amounts falling due within one year	11	(4,195)	(3,218)
Net current assets		<u>133,803</u>	<u>28,404</u>
Total assets less current liabilities		<u>3,272,175</u>	<u>3,166,776</u>
Net assets		<u><u>3,272,175</u></u>	<u><u>3,166,776</u></u>
Capital and reserves			
Called up share capital	12	2,992,402	2,992,402
Share premium account	13	300,078	300,078
Revaluation reserve	13	(849,346)	(849,346)
Profit and loss account	13	829,041	723,642
		<u>3,272,175</u>	<u>3,166,776</u>

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED
REGISTERED NUMBER: FC033434

BALANCE SHEET (CONTINUED)
AS AT 30 SEPTEMBER 2023

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 6 June 2024.



A Darrington
Director

The notes on pages 8 to 17 form part of these financial statements.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Called up share capital \$000	Share premium account \$000	Revaluation reserve \$000	Profit and loss account \$000	Total equity \$000
At 1 October 2022	2,992,402	300,078	(849,346)	723,642	3,166,776
Comprehensive income for the year					
Profit for the year	-	-	-	105,399	105,399
At 30 September 2023	2,992,402	300,078	(849,346)	829,041	3,272,175

The notes on pages 8 to 17 form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Called up share capital \$000	Share premium account \$000	Revaluation reserve \$000	Profit and loss account \$000	Total equity \$000
At 1 October 2021	2,992,402	300,078	(849,346)	723,346	3,166,480
Comprehensive income for the year					
Profit for the year	-	-	-	296	296
At 30 September 2022	2,992,402	300,078	(849,346)	723,642	3,166,776

The notes on pages 8 to 17 form part of these financial statements.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. General information

Multi Packaging Solutions International Limited is a private limited liability company incorporated in Bermuda.

The Registered Office is 22 Canon's Court, Victoria Street, Hamilton, Hm12 Bermuda. The place of effective management as well as the books and records are kept in the United Kingdom.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The financial statements are presented in USD, which is also the functional currency of the Company. The amounts are rounded to the nearest thousand dollar.

The following principal accounting policies have been applied:

2.2 Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of WestRock Company as at 30 September 2023 and these financial statements may be obtained from WestRock, Millennium Way W, Nuthall, Nottingham NG8 6AW.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. Accounting policies (continued)

2.3 Accounting for merger under the Companies Act 1981 of Bermuda

The Company is registered in Bermuda, and on 6 June 2017 was acquired by WRK Merger Sub limited (WRK), another Bermuda registered entity. The acquisition was structured as a merger under the provisions of the Companies Act 1981 of Bermuda.

FRS102 does not specify detailed accounting for this type of transaction. Therefore the underlying principles for recognising assets, liabilities and equity under FRS102 have been applied as follows. Under the terms of the merger agreement, WRK merged with and into Multi Packaging Solutions International Limited (MPSI) on 6 June 2017, with only MPSI surviving the merger. WRK ceased to exist.

Each pre-existing share of MPSI was converted into the right to receive \$18. WRK paid this consideration to the shareholders of MPSI. Each existing share of WRK was converted into a new share in MPSI so the WRK shareholders became the new shareholders of the merged company. Following the merger, MPSI (as the surviving company) assumed ownership and control of WRK's assets and became legally responsible for WRK's liabilities.

The accounting consequences of the above in the 30 September 2017 period-end balance sheet of MPSI are:

- it includes the assets and liabilities of WRK and MPSI
- the share capital reflects the previous share capital structure of WRK
- settlement of the consideration of \$18 per share paid per pre-existing MPSI share has been transferred to other reserves
- the nominal value of the MPSI shares converted on merger, and their related share premium, have been offset against other reserves.

2.4 Group accounts

The results of the Company and its subsidiaries are included in the consolidated accounts of WestRock Company and these financial statements therefore only present the results of the Company as a stand alone entity.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. Accounting policies (continued)

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

2.6 Valuation of investments

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

2.7 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.8 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.9 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

2. Accounting policies (continued)

2.10 Income from group undertakings

Income from group undertakings comprises interest on intercompany lending, dividends receivable from investments and proceeds on sale of investments.

Interest is recognised when it becomes due. Dividends receivable are recognised gross of any withholding taxes when they become due following declaration by the relevant party. Proceeds on sale of investments are recognised when the sale is completed.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The following judgements (and estimates) have had the most significant effect on amounts recognised in the financial statements:

Taxation

The Company establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective countries in which it operates. The amount of such provisions is based on various factors, such as experience with previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits together with an assessment of the effect of future tax planning strategies. Further details are contained in note 6.

Carrying value of investments

Management are required to assess whether there are any indicators of impairment in respect of the Company's investment in subsidiaries, and if so, the extent to which any impairment provision is required.

4. Employees

The Company has no employees other than the directors, who did not receive any remuneration (2022 - \$NIL).

The directors received no remuneration for their services to the Company during the year (2022: \$Nil) and were remunerated by another company within the WestRock Company Group. There is no allocation of costs for the directors as this is considered to be inconsequential to their wider role.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5. Income from investments

	2023 \$000	2022 \$000
Income from current asset investments	(101,000)	-
	(101,000)	-

6. Interest receivable

	2023 \$000	2022 \$000
Interest receivable from group companies	891	309
Other interest receivable	4,710	121
	5,601	430

7. Taxation

	2023 \$000	2022 \$000
Corporation tax		
Current tax on profits for the year	978	88
Withholding tax	223	77
	1,201	165
Total current tax	1,201	165
Deferred tax		
Total deferred tax	-	-
Taxation on profit on ordinary activities	1,201	165

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

7. Taxation (continued)

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2022 - lower than) the standard rate of corporation tax in the UK of 22.01% (2022 - 19%). The differences are explained below:

	2023 \$000	2022 \$000
Profit on ordinary activities before tax	106,600	461
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 22.01% (2022 - 19%)	23,461	88
Effects of:		
Income not taxable	(22,228)	-
Effects of overseas rates	27	-
Adjustments from previous periods	(59)	-
Withholding tax paid	-	77
Total tax charge for the year	1,201	165

Factors that may affect future tax charges

The Company's profits for the financial period are taxed at a rate of 22% for the period between 1 October 2022 to 31 March 2023 and 25% for the period 1 April 2023 to 30 September 2023 (2022: 19%).

The Finance Act 2021 provided for an increase in the rate of corporation tax from 19% to 25% as from 1 April 2023.

The effect of these changes are not considered significant for the Company.

8. Fixed asset investments

	Investments in subsidiary companies \$000
Cost or valuation	
At 1 October 2022	3,138,372
At 30 September 2023	3,138,372

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

8. Fixed asset investments (continued)

Subsidiary undertakings

The following were subsidiary undertakings of the Company:

Name	Registered office	Principal activity	Class of shares	Holding
WestRock Packaging Solutions Pty Limited	Suite 202, Level 2, 2 Burbank Place, Baulkham Hills NSW2153, Australia	Holding company	Ordinary	100%
WestRock Oceania Pty Limited	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Packaging manufacturer	Ordinary	100%
WestRock Oceania Services Pty Limited	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Services company	Ordinary	100%
Multi Packaging Solutions Netherlands BV*	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Holding company	Ordinary	100%
Multi Packaging Solutions Oss BV	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Packaging manufacturer	Ordinary	100%
Shorewood Intellectual Property Holdings BV*	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Holding company	Ordinary	100%
Shorewood Holdings BV*	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Holding company	Ordinary	100%
AGI Shorewood Mexico Sde R.L. de C.V.	Circuito Aguascalientes, #118, Sur Parque Industrial del Valle de Ags, Aguascalientes 20358, Mexico	Packaging manufacturer	Ordinary	100%
Shorewood de Mexico Sde R.L. de C.V.	Circuito Aguascalientes Sur, Núm. 118, 1 er piso, Parque Industrial Del Valle de Aguascalientes C.P.20140, Aguascalientes, Mexico	Services company	Ordinary	100%
Shorewood Packaging Corp of Canada ULC	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Packaging manufacturer	Ordinary	100%
WestRock Company of Canada Corp*	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Holding company	Ordinary	100%
MWV Canada Operations Co.	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Holding company	Ordinary	100%
MWV Latin America Holdings, LLC	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Holding company	Ordinary	100%

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

8. Fixed asset investments (continued)

Subsidiary undertakings (continued)

Name	Registered office	Principal activity	Class of shares	Holding
WestRock Chile Limitada	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Manufacturing	Ordinary	100%
WestRock Packaging Solutions Pty Limited (New Zealand branch)	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Packaging manufacturer	Ordinary	100%
WestRock, Celulose, PapeleEmbalagens Ltda	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Manufacturing	Ordinary	100%
WestRock do Nordeste Industria De Embalagens Ltda	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Packaging manufacturer	Ordinary	100%
WestRock Argentina S.A.	Suite 125,1000 Albenathy Road NE, Atlanta, GA 30328	Manufacturing	Ordinary	100%
Multi Packaging Solutions GmbH*	Senefelderstrasse 3-7, 74182 Obersulm, Germany	Packaging manufacturer	Ordinary	100%
Multi Packaging Solutions Sales S.a.r.l.	5 Allée du Bourbonnais, 78310 Maurepas, France	Sales office	Ordinary	100%
Multi Packaging Solutions Tczew Sp. z.o.o.	ul. Malinowska 43, 83- 100, TCZEW, Poland	Packaging manufacturer	Ordinary	100%

*Shares held directly by the Company.

MULTI-PACKAGING SOLUTIONS INTERNATIONAL LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9. Debtors

	2023	2022
	\$000	\$000
Due after more than one year		
Amounts owed by group undertakings	-	15,000
	-	15,000
	-	15,000
 Due within one year		
Amounts owed by group undertakings	2,595	2,595
Prepayments and accrued income	538	31
	3,133	2,626
	3,133	2,626

All amounts due from fellow subsidiary undertakings are repayable on demand and bear no interest.

10. Cash and cash equivalents

	2023	2022
	\$000	\$000
Cash at bank and in hand	134,865	13,996
	134,865	13,996
	134,865	13,996

11. Creditors: Amounts falling due within one year

	2023	2022
	\$000	\$000
Amounts owed to group undertakings	3,130	3,130
Corporation tax	1,065	88
	4,195	3,218
	4,195	3,218

All amounts owed to parent and fellow subsidiary undertakings are repayable on demand and bear no interest.

MULTI PACKAGING SOLUTIONS INTERNATIONAL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

12. Share capital

	2023 \$000	2022 \$000
Allotted, called up and fully paid		
2,992,402,113 (2022 - 2,992,402,113) Ordinary shares of \$1.00 each	<u>2,992,402</u>	<u>2,992,402</u>

There is a single class of ordinary shares. There are no restrictions on dividends and the repayment of capital.

13. Reserves

Share premium account

Includes any premiums received on issue of share capital. Any transaction costs associated with the issuing of shares are deducted from the share premium account.

Other reserves

Other reserve entries are explained in more detail in note 2.3.

Profit and loss account

Includes all current and prior period retained profits and losses.

14. Related party transactions

The Company has taken advantage of the exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

15. Controlling party

The Company's immediate parent undertaking is WRK International Holdings S.a.r.l., a company incorporated in Luxembourg.

The ultimate parent company and controlling party is WestRock Company, a company incorporated in the United States of America. WestRock Company is the largest and smallest company to consolidate these financial statements. Copies of the group financial statements of that company can be obtained from Westrock, Millennium Way West, Phoenix Centre, Nottingham, United Kingdom, NG8 6AW .