FIRST QUARTER 2024 EARNINGS

APRIL 30, 2024

SAFE HARBOR COMMENTS

FORWARD-LOOKING STATEMENTS

This presentation contains “forward-looking” statements related to O-I Glass, Inc. (“O-I Glass” or the “Company”) within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and Section 27A of the Securities Act of 1933, as amended. Forward-looking statements reflect the company’s current expectations and projections about future events at the time, and thus involve uncertainty and risk. The words “believe,” “expect,” “anticipate,” “will,” “could,” “would,” “should,” “may,” “plan,” “estimate,” “intend,” “predict,” “potential,” “continue,” and the negatives of these words and other similar expressions generally identify forward-looking statements.

It is possible that the Company’s future financial performance may differ from expectations due to a variety of factors including, but not limited to the following: (1) the general political, economic and competitive conditions in markets and countries where the Company has operations, including uncertainties related to economic and social conditions, trade disputes, disruptions in the supply chain, competitive pricing pressures, inflation or deflation, changes in tax rates and laws, war, civil disturbance or acts of terrorism, natural disasters, public health issues and weather, (2) cost and availability of raw materials, labor, energy and transportation (including impacts related to the current Ukraine-Russia and Israel-Hamas conflicts and disruptions in supply of raw materials caused by transportation delays), (3) competitive pressures from other glass container producers and alternative forms of packaging or consolidation among competitors and customers, (4) changes in consumer preferences or customer inventory management practices, (5) the continuing consolidation of the Company’s customer base, (6) the Company’s ability to improve its glass melting technology, known as the MAGMA program, and implement it within the timeframe expected, (7) unanticipated supply chain and operational disruptions, including higher capital spending, (8) seasonality of customer demand, (9) the failure of the Company’s joint venture partners to meet their obligations or commit additional capital to the joint venture, (10) labor shortages, labor cost increases or strikes, (11) the Company’s ability to acquire or divest businesses, acquire and expand plants, integrate operations of acquired businesses and achieve expected benefits from acquisitions, divestitures or expansions, (12) the Company’s ability to generate sufficient future cash flows to ensure the Company’s goodwill is not impaired, (13) any increases in the underfunded status of the Company’s pension plans, (14) any failure or disruption of the Company’s information technology, or those of third parties on which the Company relies, or any cybersecurity or data privacy incidents affecting the Company or its third-party service providers, (15) risks related to the Company’s indebtedness or changes in capital availability or cost, including interest rate fluctuations and the ability of the Company to generate cash to service indebtedness and refinance debt on favorable terms, (16) risks associated with operating in foreign countries, (17) foreign currency fluctuations relative to the U.S. dollar, (18) changes in tax laws or U.S. trade policies, (19) the Company’s ability to comply with various environmental legal requirements, (20) risks related to recycling and recycled content laws and regulations, (21) risks related to climate-change and air emissions, including related laws or regulations and increased ESG scrutiny and changing expectations from stakeholders, (22) risks related to the Company’s long-term succession planning process and the other risk factors discussed in the Company's filings with the Securities and Exchange Commission.

It is not possible to foresee or identify all such factors. Any forward-looking statements in this document are based on certain assumptions and analyses made by the Company in light of its experience and perception of historical trends, current conditions, expected future developments, and other factors it believes are appropriate in the circumstances. Forward-looking statements are not a guarantee of future performance, and actual results or developments may differ materially from expectations. While the Company continually reviews trends and uncertainties affecting the Company’s results of operations and financial condition, the Company does not assume any obligation to update or supplement any particular forward-looking statements contained in this document.

Additionally, certain forward-looking and other statements in this presentation or other locations, such as the Company’s corporate website, regarding ESG matters are informed by various ESG standards and frameworks (which may include standards for the measurement of underlying data) and the interests of various stakeholders. Accordingly, such information may not be, and should not be interpreted as necessarily being “material” under the federal securities laws for SEC reporting purposes, even if the Company uses the word “material” or “materiality” in such discussions. ESG information is also often reliant on third-party information or methodologies that are subject to evolving expectations and best practices, and the Company’s approach to and discussion of these matters may continue to evolve as well. For example, the Company’s disclosures may change due to revisions in framework requirements, availability of information, changes in our business or applicable governmental policies, or other factors, some of which may be beyond its control.

OVERVIEW

EXECUTING WELL AS MARKETS BEGIN TO RECOVER

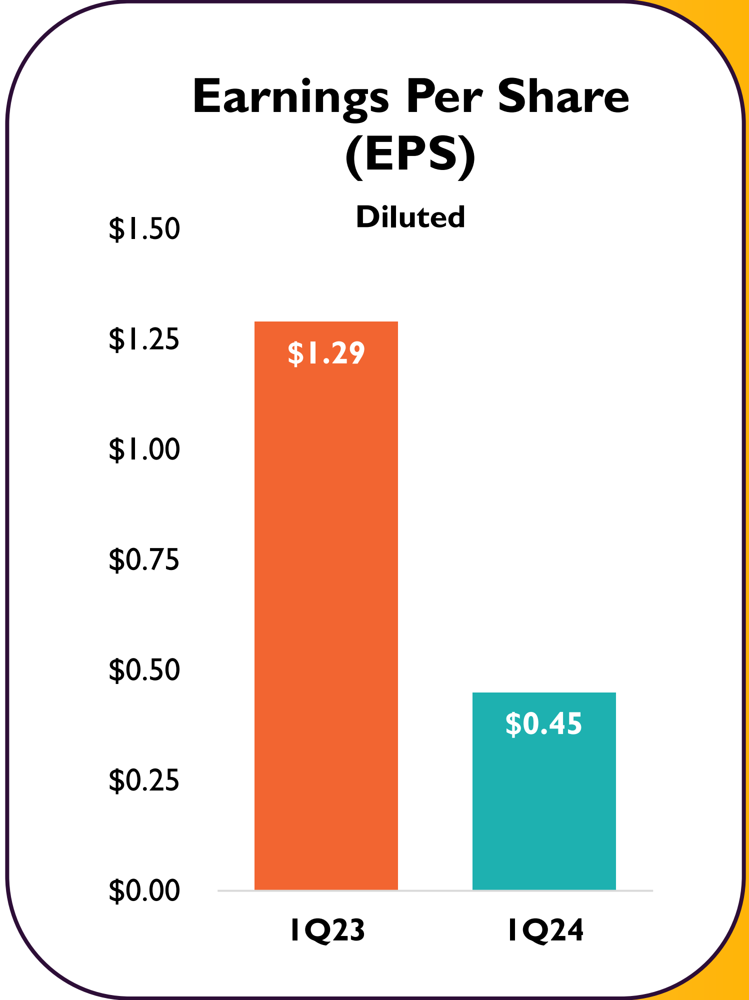
$0.45 1Q24 EPS, DOWN FROM HISTORICALLY STRONG PY PERFORMANCE
- Softer demand due to current market downturn along with related temporary production curtailments
- Slightly lower net price
- Short-term commercial pressures partially offset by benefits from margin expansion initiatives

GLASS SHIPMENT PATTERNS GRADUALLY IMPROVING
- O-I glass YoY shipments trends improving since 4Q23
- Improving consumer consumption patterns, but softer than originally anticipated

CONTROLLING THE "CONTROLLABLES" AS MARKETS RECOVER
- Excellent operating performance
- Raising 2024 Margin Expansion Initiative target to ≥ $175M (was ≥ $150M)
- On target for start up of first MAGMA greenfield plant at Bowling Green, KY in Summer 2024

ADJUSTING FULL YEAR OUTLOOK TO REFLECT SLOWER MARKET RECOVERY
- FY24 aEPS: $1.50 - $2.00 (prior $2.25 - $2.65)
- FY24 FCF: $100M - $150M (prior $150M - $200M)

STRONGER FUTURE EARNINGS POTENTIAL OVER TIME
- Confident in long-term positive trajectory for glass
- Strong earnings potential as demand is expected to substantially recover to pre-pandemic levels over time
- O-I is well positioned for market rebound



GRADUALLY IMPROVING DEMAND

EXPECT STRONGER 2H24

EARLY SIGNS OF MARKET IMPROVEMENT

- 1Q24 sales volumes declined ~12.5%, compared to a decline of ~16% in 4Q23
  - April '24 shipments down ~ 10% YoY on a "days sales" basis adjusted for timing of Easter holiday (actual shipments up ~ 3% YoY)
- Inventory destocking in later stages for beer, NAB and food; destocking continues in spirits and wine
- Consumer consumption trends are improving, but at a slower rate than anticipated
- Limited market share shift and trade down

EXPECT SALES VOLUME WILL BE "FLAT OR UP LSD" IN 2024

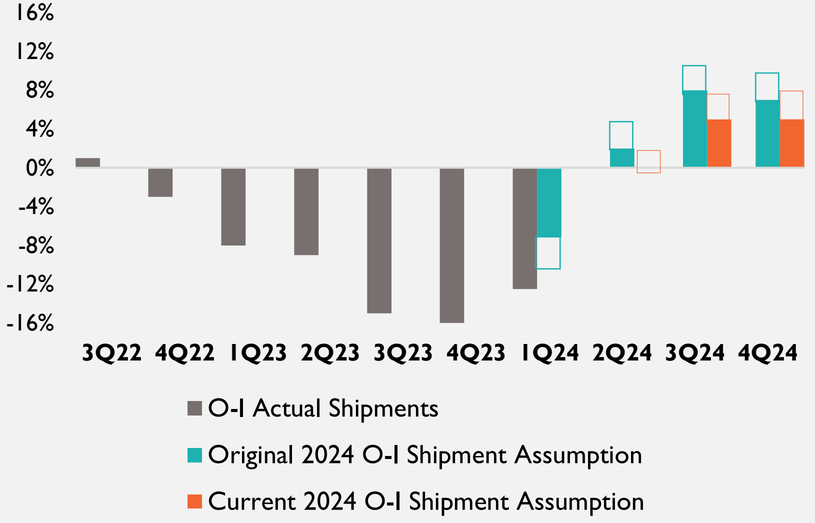
- Anticipate improving volumes as destocking impact declines over the balance of the year
- Now expect a more gradual improvement vs. prior outlook given slower consumer recovery
- Anticipate MSD/HSD growth in 2H24

OPTIMISTIC ON LONG-TERM TRAJECTORY OF GLASS DEMAND

- Strong favorable earnings potential as sales and production volumes recover over time
- O-I is well positioned to take advantage of the market recovery

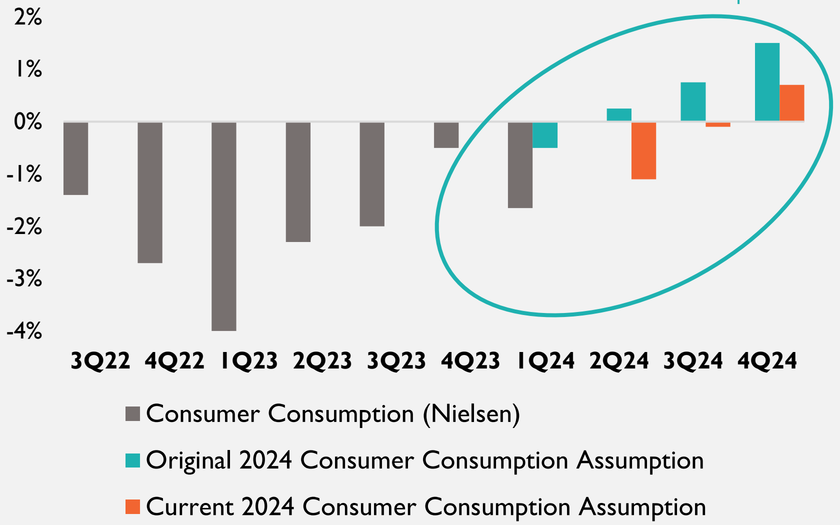
GLASS DEMAND TRENDS

YoY Change in O-I Shipments (in tons)[1]



CONSUMER CONSUMPTION

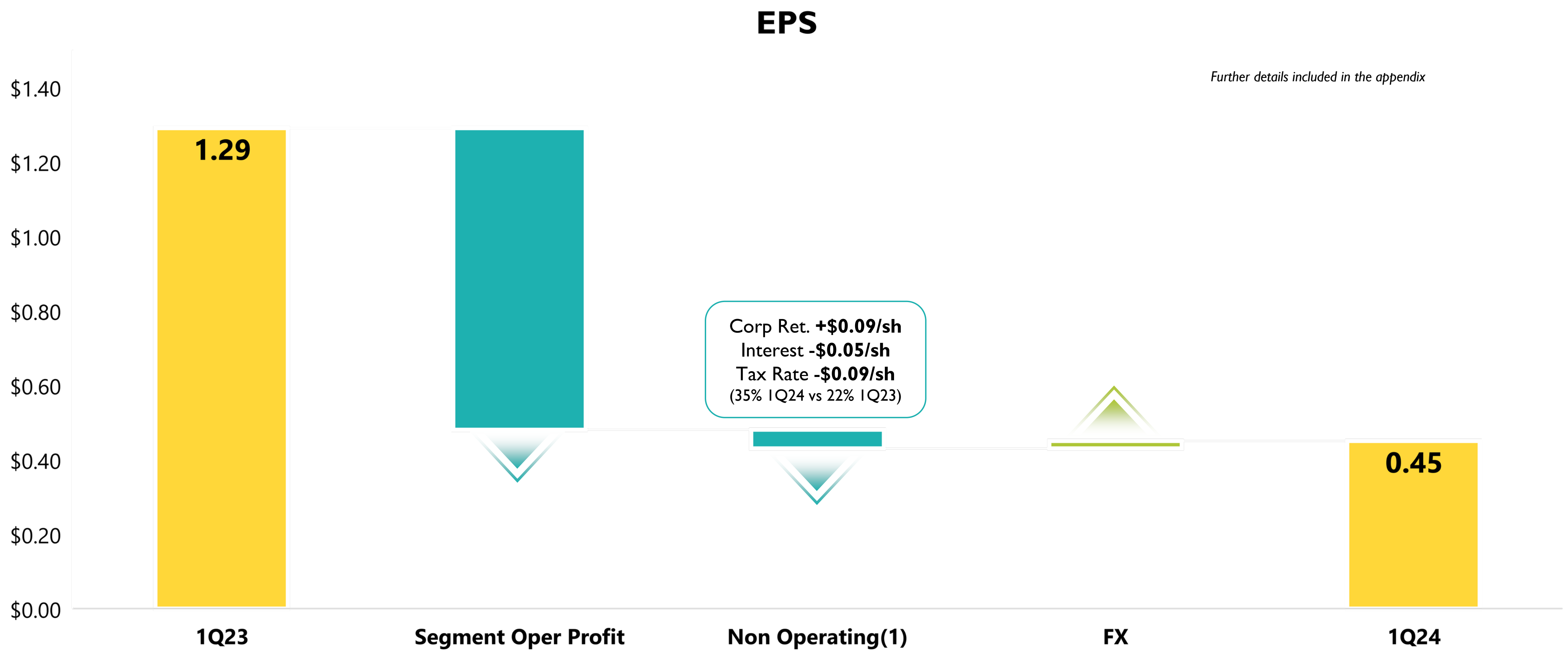
YoY Change in Consumer Consumption of Products in Glass Packaging [2]



(1) O-I YoY shipment trends in tons (3Q22 – 1Q24); Current Management estimates (2Q24 - 4Q24)
(2) Nielsen global retail category consumption data (3Q22 – 1Q24); Current Management/Euromonitor estimates (2Q24-4Q24)

1Q24: EARNINGS DOWN FROM PY AS EXPECTED

LOWER 1Q24 EARNINGS DUE TO A DECLINE IN SEGMENT OPERATING PROFIT

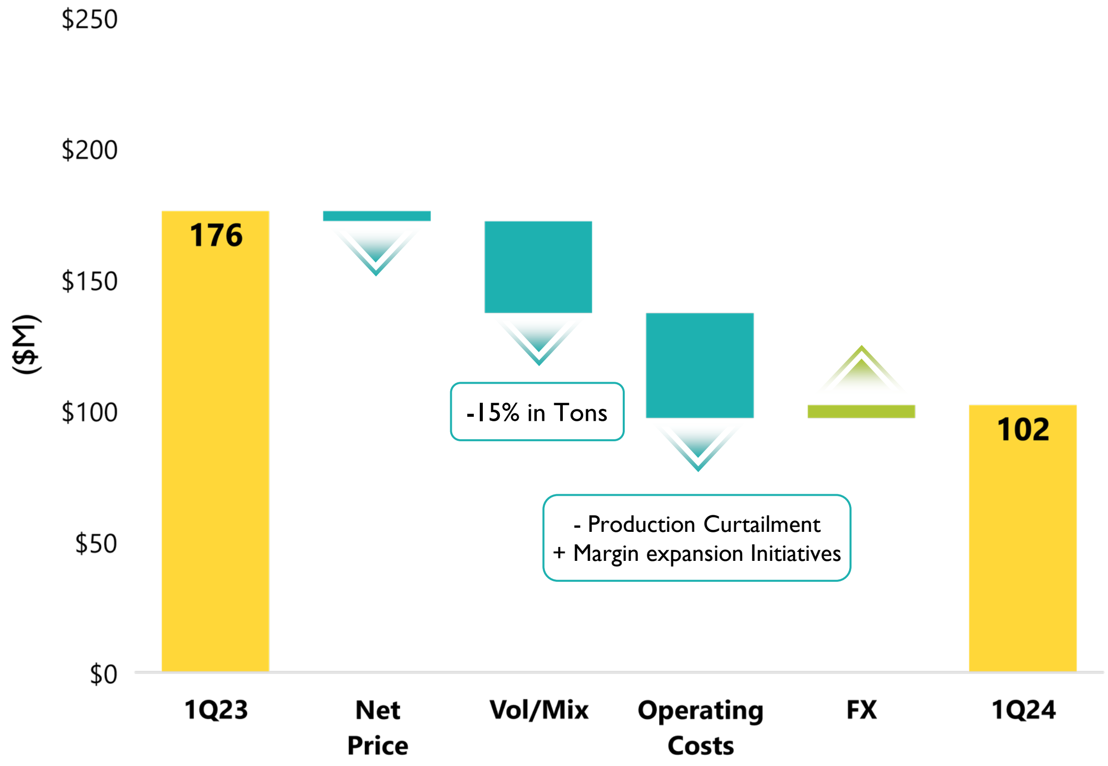


(1) Non-operating includes retained corporate costs, interest expenses, non-controlling interest, change in tax rate and share count. Further details included in the appendix

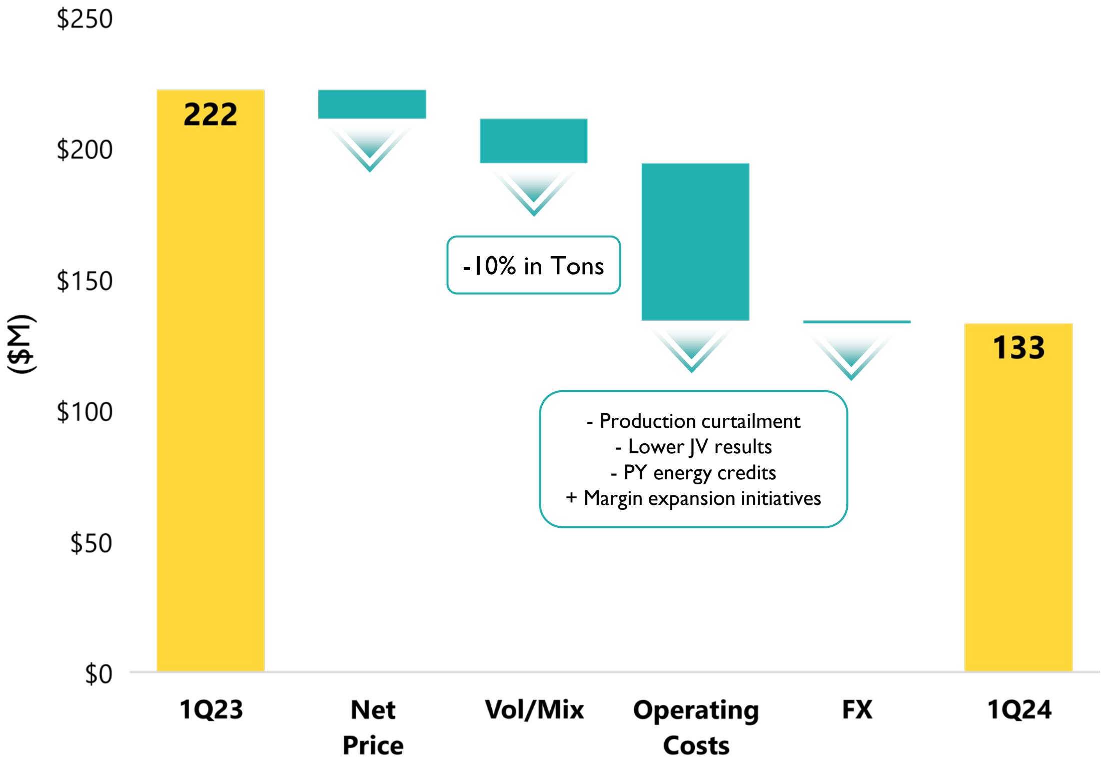
1Q24: SEGMENT PERFORMANCE

LOWER 1Q24 SEGMENT RESULTS REFLECTED CURRENT MARKET DOWNTURN

SEGMENT OPERATING PROFIT: AMERICAS

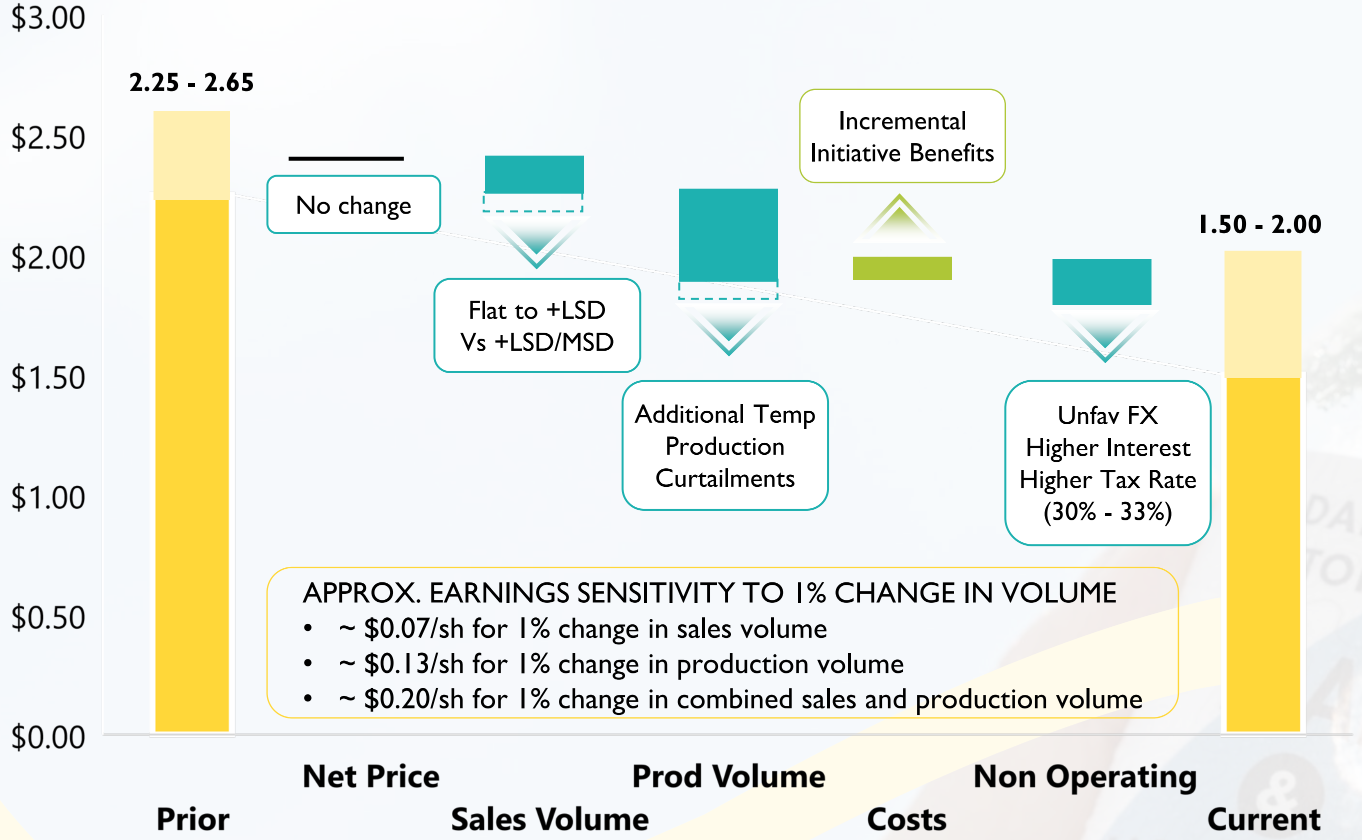


SEGMENT OPERATING PROFIT: EUROPE



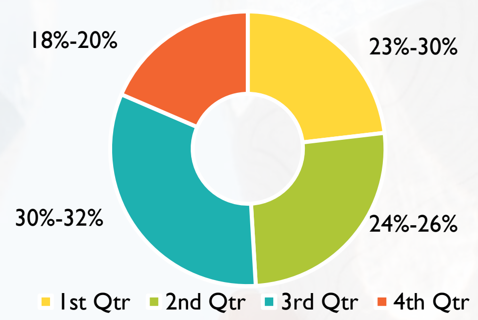
REVISED 2024 BUSINESS OUTLOOK REFLECTS SLOWER RATE OF CONSUMER CONSUMPTION RECOVERY

CHANGE IN 2024 ADJUSTED EPS GUIDANCE



	FY24 GUIDANCE CURRENT	FY24 GUIDANCE PRIOR
Sales Vol Growth (Tons)	Flat to +LSD	*+ LSD/MSD*
Adjusted EBITDA ($M)	$1,250 - $1,350	*$1,325 - $1,400*
Adjusted EPS	$1.50 - $2.00	*$2.25 - $2.65*
Free Cash Flow ($M)	$100 - $150	*$150 - $200*
CapEx ($M)	$550 - $575	*$550 - $600*
Net Debt Ratio	Low 3's	*2.5x - 3.0x*

APPROX. QTRLY EARNINGS DISTRIBUTION



EXPECT ADJUSTED EARNINGS AND FCF WILL REBOUND AS SALES VOLUMES SUBSTANTIALLY RECOVER TO PRE-PANDEMIC LEVELS OVER TIME

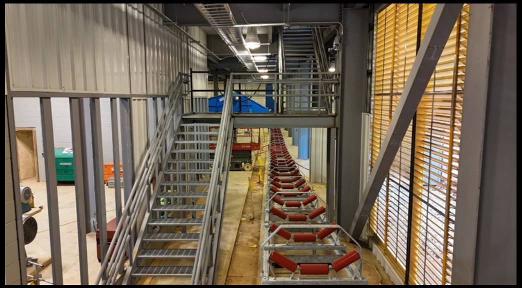
2024 KEY OBJECTIVES

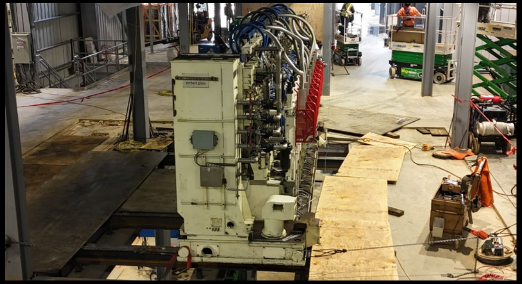
STRONG MARGIN EXPANSION INITIATIVE BENEFITS AND UPCOMING CRITICAL MILESTONE AS O-I COMMISSIONS FIRST MAGMA GREENFIELD

PRIORITIES	OBJECTIVES	STATUS (1Q24)
Margin Expansion	• ≥ \$150M margin expansion initiative benefits • Accelerate NA network optimization	• \$50M benefit 1Q24; increased annual target to ≥ \$175M • Announced restructuring actions substantially completed
Profitable Growth	• Successfully commercialize first MAGMA greenfield (mid-2024) • Advance Brazil, Peru and Scotland capacity expansion projects (timing TBD as markets recover)	• On target for MAGMA Gen 2 greenfield startup in July/Aug • Advancing Peru and Scotland; Brazil timing TBD
MAGMA / ULTRA Development	• Enable MAGMA commercialization: Gen 2 (2H 2024); Gen 3 (1H 2026) • Expand ULTRA deployment: replication in Europe	• MAGMA Gen 3 R&D advancement on track for 2026 • Approved 2 new ULTRA lines in EU for 2024
Advance ESG and Glass Advocacy	• Increase renewable elec., cullet use, low carbon solutions, light-weighting • Glass advocacy to prioritize B2B connections (300M digital impressions and 30M people engaged)	• Selected for award up to \$125 million from IRA for US decarbonization projects • Added CO2 reduction technology in 4 plants
Healthy Balance Sheet	• Maintain 2.5x – 3.0x net leverage ratio	• 3.5x net leverage ratio at March 31,2024 • Expect net leverage ratio will end 2024 in low 3's range

FIRST MAGMA GREENFIELD ON TRACK

BOWLING GREEN, KY MAGMA GEN 2 LINE INITIAL COMMISSIONING EXPECTED JULY/AUG 2024





FLEXIBLE | **SCALABLE** | **SUSTAINABLE** | **RAPID DEPLOYMENT**

NEAR/CO LOCATION | **LOWER OPERATING COSTS** | **LOWER CAPITAL INTENSITY**

EXPANDING O-I'S RIGHT TO WIN

MAGMA AND ULTRA SHOULD HELP EXPAND O-I'S TOTAL ADDRESSABLE MARKET BY MORE THAN 30%

CONCLUSION

STRONGER FUTURE EARNINGS POTENTIAL AS MARKET RECOVERS OVER TIME

1. NAVIGATING WELL THROUGH CHALLENGING MACRO CONDITIONS
2. REVISED OUTLOOK REFLECTS SLOWER MACRO RECOVERY
3. ANTICIPATE STRONGER FUTURE EARNINGS AS MARKETS MORE FULLY RECOVER
4. MAGMA ON TRACK FOR FIRST GREENFIELD IN BOWLING GREEN, KY 3Q24

ANDRES LOPEZ

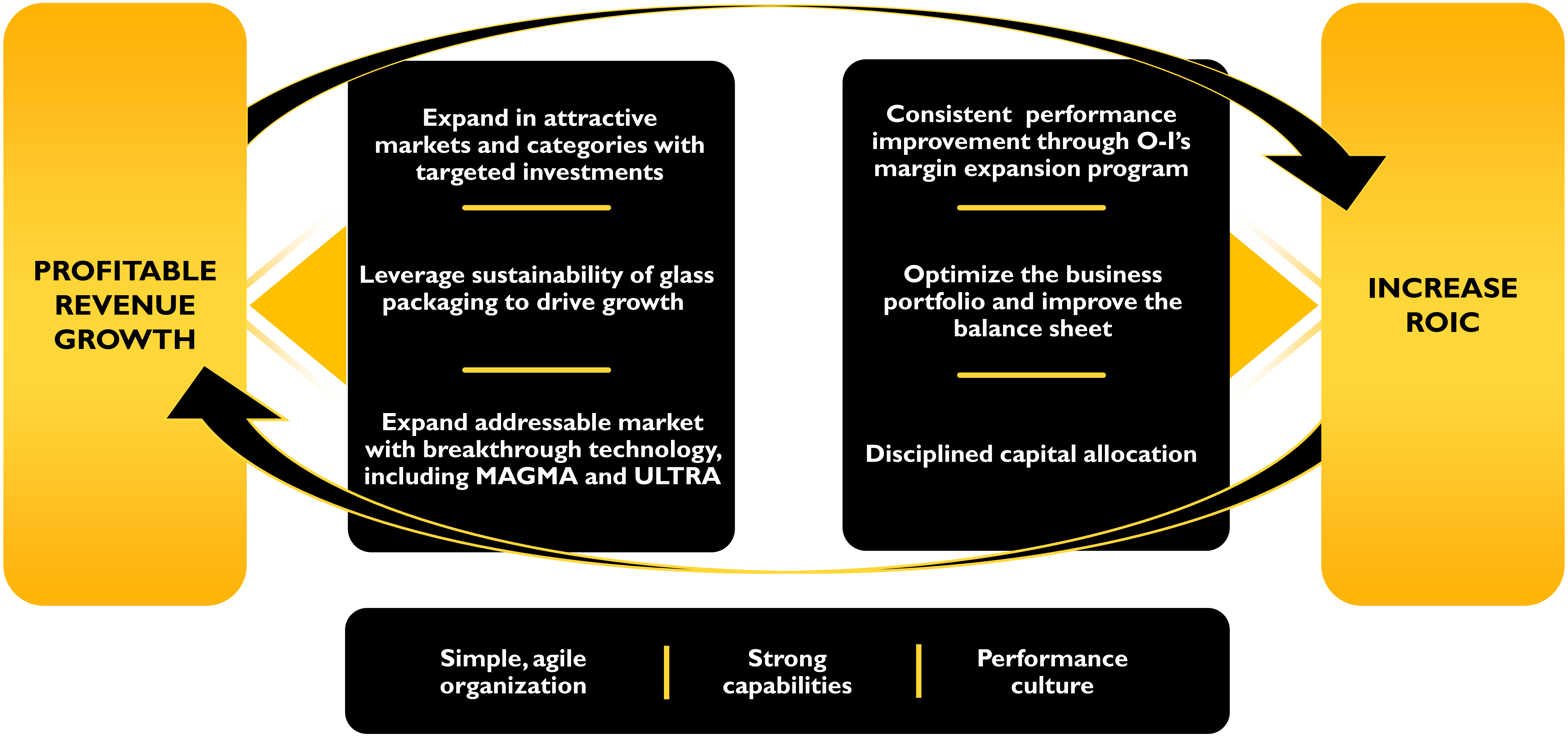
CEO: Jan 2016 – May 2024

REFLECTIONS:

- Fundamental Transformation
- Simple, Agile, Effective Organization
- Improved Operational Stability/Execution
- Optimized and Rebalanced Business Portfolio
- Fair and Final Asbestos Liability Resolution
- Best Balance Sheet in Nearly a Decade
- Developed Breakthrough Tech: MAGMA & ULTRA
- Best Is Yet to Come!

APPENDIX

COMPELLING STRATEGY TO CREATE SHAREHOLDER VALUE



OUR SUSTAINABILITY GOALS

50% TARGET

Increase recycled content to 50% average by 2030. O-I is taking a tailored approach to increase recycled content rates across its enterprise network as rates vary significantly by geography.

40% RENEWABLE

Renewable energy is a pillar in our strategy to lower carbon emissions. Our goal is to reach 40% renewable electricity use by 2030 and to reduce total energy consumption by 9%.

ZERO INJURIES

As part of our journey toward zero injuries, we are committed to a 50% improvement of our Total Recordable Incident Rate (TRIR) by 2030.

SOCIAL IMPACT

We see tremendous opportunity to positively impact the planet and communities where we operate. We will collaborate with customers, NGOs, suppliers and local leaders with an aim to make glass recycling available in 100% of our locations.

25% GHG REDUCTION

Approved SBTi target to reduce GHG emissions 25% by 2030 (interim target of 10% by 2025).

SUPPLY CHAIN SUSTAINABILITY

Achieve sustainability balance, together, by aligning our supply chain with our 2030 sustainability vision and goals.

DIVERSITY, EQUITY & INCLUSION

At O-I, we are better when we reflect the diverse world we serve, feel welcome, and have equal access to opportunities. We are focused on increasing all aspects of diversity, equity and inclusion across our team.

R&D TRANSFORMATION

Reinvent and reimagine glass-making so the circularity of glass meets the potential of our MAGMA melting technology, low-carbon alternative fuels, and light-weighted glass packaging.

ZERO WASTE

Reduce the amount of natural resources used, reduce the generation of waste by reuse, and recycling as we drive towards a “Zero Waste” organization.

25% WATER REDUCTION

We are committed to reducing our global water usage 25% by 2030, prioritizing operations in higher risk areas.

SUMMARY FINANCIAL RESULTS: 1Q24 VS 1Q23

$M except EPS and %	NET SALES				SEGMENT OPERATING PROFIT			
	AMERICAS	EUROPE	CORP	TOTAL	AMERICAS	EUROPE	TOTAL	EPS
1Q23	**$ 1,000**	**$ 799**	**$ 32**	**$ 1,831**	**$176**	**$222**	**$398**	**$1.29**
% Margin					**17.6%**	**27.8%**	**22.1%**	
FX	35	7	-	42	5	(1)	4	0.02
SUBTOTAL	**$ 1,035**	**$806**	**$32**	**$1,873**	**$181**	**$221**	**$402**	**$1.31**
% Margin					**17.5%**	**27.4%**	**21.5%**	
Price / Net price (incl. cost inflation)	6	(20)	-	(14)	(4)	(11)	(15)	(0.07)
Volume and mix	(187)	(77)	(2)	(266)	(35)	(17)	(52)	(0.25)
Sales Vol (KT) vs PY	*-15.2%*	*-9.7%*		*-12.5%*				
Operating costs (excl. cost inflation)	-	-	-	-	(40)	(60)	(100)	(0.49)
Retained corporate costs	-	-	-	-	-	-	-	0.09
Interest expense, net / NCI	-	-	-	-	-	-	-	(0.05)
Change in tax rate *~40% ETR vs guidance of ~ 50% and PY of 18%*	-	-	-	-	-	-	-	(0.09)
Share count	-	-	-	-	-	-	-	-
1Q24	**$ 854**	**$ 709**	**$ 30**	**$ 1,593**	**102**	**133**	**235**	**$0.45**
% Margin					**11.9%**	**18.8%**	**15.0%**	

SEGMENT FX IMPACT ON EARNINGS

APPROXIMATE ANNUAL IMPACT ON EPS FROM 10% FX CHANGE	
EUR	0.23
MXN	0.06
BRL	0.02
COP	0.03

FX RATES AT KEY POINTS	Apr 26, 2024	AVG 1Q24	AVG 1Q23
EUR	1.07	1.08	1.08
MXN	17.16	16.94	18.42
BRL	5.12	4.98	5.14
COP	3,897	3,899	4,683

Current Business Outlook is Based on FX Rates as of April 26, 2024

NON-GAAP FINANCIAL MEASURES

The company uses certain non-GAAP financial measures, which are measures of its historical or future financial performance that are not calculated and presented in accordance with GAAP, within the meaning of applicable SEC rules. Management believes that its presentation and use of certain non-GAAP financial measures, including adjusted earnings, adjusted earnings per share, free cash flow, adjusted effective tax rate, net debt leverage, EBITDA, adjusted EBITDA, segment operating profit and segment operating profit margin, provide relevant and useful supplemental financial information that is widely used by analysts and investors, as well as by management in assessing both consolidated and business unit performance. These non-GAAP measures are reconciled to the most directly comparable GAAP measures and should be considered supplemental in nature and should not be considered in isolation or be construed as being more important than comparable GAAP measures.

Adjusted earnings relates to net earnings attributable to the company, exclusive of items management considers not representative of ongoing operations and other adjustments because such items are not reflective of the company's principal business activity, which is glass container production. Adjusted earnings are divided by weighted average shares outstanding (diluted) to derive adjusted earnings per share. Segment operating profit relates to earnings before interest expense, net, and before income taxes and is also exclusive of items management considers not representative of ongoing operations as well as certain retained corporate costs and other adjustments. Segment operating profit margin is calculated as segment operating profit divided by segment revenue. Adjusted effective tax rate relates to the provision for income taxes, excluding tax items management considers not representative of ongoing operations and other adjustments, divided by earnings before income taxes, exclusive of items management considers not representative of ongoing operations and other adjustments. EBITDA refers to net earnings, excluding gains or losses from discontinued operations, interest expense, net, provision for income taxes, depreciation and amortization of intangibles. Adjusted EBITDA refers to EBITDA, exclusive of items management considers not representative of ongoing operations and other adjustments. Net debt leverage refers to total debt less cash divided by Adjusted EBITDA. Management uses adjusted earnings, adjusted earnings per share, segment operating profit, segment operating profit margin, EBITDA, Adjusted EBITDA, adjusted effective tax rate and net debt leverage to evaluate its period-over-period operating performance because it believes these provide useful supplemental measures of the results of operations of its principal business activity by excluding items that are not reflective of such operations. The above non-GAAP financial measures may be useful to investors in evaluating the underlying operating performance of the company's business as these measures eliminate items that are not reflective of its principal business activity.

Further, free cash flow relates to cash provided by operating activities plus cash payments to fund the Paddock 524(g) trust and related expenses less cash payments for property, plant and equipment. Management has historically used free cash flow to evaluate its period-over-period cash generation performance because it believes these have provided useful supplemental measures related to its principal business activity. It should not be inferred that the entire free cash flow amount is available for discretionary expenditures, since the company has mandatory debt service requirements and other non-discretionary expenditures that are not deducted from these measures. Management uses non-GAAP information principally for internal reporting, forecasting, budgeting and calculating compensation payments.

The company routinely posts important information on its website – www.o-i.com/investors.

SEGMENT RECONCILIATIONS

1Q24 PRICE, SALES VOLUME AND CURRENCY IMPACT ON REPORTABLE SEGMENT SALES

($ millions)	Three months ended March 31		
	Americas	Europe	Total
Net sales for reportable segments- 2023	$ 1,000	$ 799	$ 1,799
Effects of changing foreign currency rates [a]	35	7	42
Price	6	(20)	(14)
Sales volume & mix	(187)	(77)	(264)
Total reconciling items	(146)	(90)	(236)
Net sales for reportable segments- 2024	$ 854	$ 709	$ 1,563

1Q24 PRICE, SALES VOLUME, OPERATING COSTS AND CURRENCY IMPACT ON REPORTABLE SEGMENT OPERATING PROFIT

($ millions)	Three months ended March 31		
	Americas	Europe	Total
Segment operating profit - 2023	$ 176	$ 222	$ 398
Effects of changing foreign currency rates [a]	5	(1)	4
Net price (net of cost inflation)	(4)	(11)	(15)
Sales volume & mix	(35)	(17)	(52)
Operating costs	(40)	(60)	(100)
Total reconciling items	(74)	(89)	(163)
Segment operating profit - 2024	$ 102	$ 133	$ 235

(a) Currency effect on net sales and segment operating profit determined by using 2024 foreign currency exchange rates to translate 2023 local currency results.

RECONCILIATION FOR SEGMENT OPERATING PROFIT

($ millions) Unaudited	Three months ended March 31	
	2024	2023
Net sales:		
Americas	$ 854	$ 1,000
Europe	709	799
Reportable segment totals	1,563	1,799
Other	30	32
Net sales	$ 1,593	$ 1,831
Earnings before income taxes	$ 117	$ 270
Items excluded from segment operating profit:		
Retained corporate costs and other	40	60
Interest expense, net	78	68
Segment operating profit [(a)]:	$ 235	$ 398
Americas	$ 102	$ 176
Europe	133	222
Reportable segment totals	$ 235	$ 398
Ratio of earnings before income taxes to net sales	7.3%	14.7%
Segment operating profit margin [(b)]:		
Americas	11.9%	17.6%
Europe	18.8%	27.8%
Reportable segment margin totals	15.0%	22.1%

(a) Segment operating profit consists of consolidated earnings before interest expense, net, and before income taxes and excludes amounts related to certain items that management considers not representative of ongoing operations as well as certain retained corporate costs and other adjustments.

The Company presents information on segment operating profit because management believes that it provides investors with a measure of operating performance separate from the level of indebtedness or other related costs of capital. The most directly comparable GAAP financial measure to segment operating profit is earnings before income taxes. The Company presents segment operating profit because management uses the measure, in combination with net sales and selected cash flow information, to evaluate performance and to allocate resources.

(b) Segment operating profit margin is segment operating profit divided by segment net sales.

RECONCILIATION TO NET DEBT LEVERAGE RATIO

($ millions)	Q2 2023	Q3 2023	Q4 2023	Q1 2024	LTM (as of 03/31/2024)
Net earnings (loss)	113	56	(464)	76	**(219)**
Interest expense (net)	118	78	79	78	**352**
Provision for income taxes	41	26	25	41	**133**
Depreciation	96	100	99	99	**394**
Amortization of intangibles	25	24	23	23	**96**
EBITDA (non-GAAP)	393	284	(238)	317	756
Adjustments to EBITDA:					
Restructuring, asset impairment, pension settlement and other charges		81	38		**119**
Goodwill impairment			445		**445**
Gain on sale of divested business or misc. assets			(4)		**(4)**
Adjusted EBITDA (non-GAAP)	**393**	**365**	**241**	**317**	**1,316**
Total debt					**$ 4,934**
Less cash					**$ 395**
Net debt (non-GAAP)					**$ 4,539**
Net debt divided by adjusted EBITDA					**3.5**

For the year ending December 31, 2024, the Company is unable to present a quantitative reconciliation of its forward-looking non-GAAP measure, net debt leverage ratio, which is defined as total debt less cash divided by Adjusted EBITDA, to its most directly comparable U.S. GAAP financial measure, Net earnings, because management cannot reliably predict all of the necessary components of this U.S. GAAP financial measure without unreasonable efforts. Net earnings includes several significant items, such as restructuring, asset impairment and other charges, charges for the write-off of finance fees, and the income tax effect on such items. The decisions and events that typically lead to the recognition of these and other similar non-GAAP adjustments are inherently unpredictable as to if and when they may occur. The inability to provide a reconciliation is due to that unpredictability and the related difficulties in assessing the potential financial impact of the non-GAAP adjustments. For the same reasons, the Company is unable to address the probable significance of the unavailable information, which could be material to the Company's future financial results.

ADDITIONAL RECONCILIATIONS

RECONCILIATION TO FCF

($ millions)	Current Forecast for Year Ended December 31, 2024	Prior Forecast for Year Ended December 31, 2024
Cash provided by operating activities	$ 675 to 700	$ 750
Cash payments for property, plant and equipment	(550 to 575)	(550 to 600)
Free cash flow (non-GAAP)	$ 100 to 150	$ 150 to 200

RECONCILIATION TO ADJUSTED EBITDA

For the year ending December 31, 2024, the Company is unable to present a quantitative reconciliation of its forward-looking non-GAAP measure, adjusted EBITDA, to its most directly comparable U.S. GAAP financial measure, net earnings attributable to the Company, because management cannot reliably predict all of the necessary components of this U.S. GAAP financial measure without unreasonable efforts. Net earnings attributable to the Company includes several significant items, such as restructuring, asset impairment and other charges, charges for the write-off of finance fees, and the income tax effect on such items. The decisions and events that typically lead to the recognition of these and other similar non-GAAP adjustments are inherently unpredictable as to if and when they may occur. The inability to provide a reconciliation is due to that unpredictability and the related difficulties in assessing the potential financial impact of the non-GAAP adjustments. For the same reasons, the Company is unable to address the probable significance of the unavailable information, which could be material to the Company's future financial results.

ADDITIONAL RECONCILIATIONS

RECONCILIATION TO ADJUSTED EARNINGS

The Company is unable to present a quantitative reconciliation of its forward-looking non-GAAP measure, adjusted earnings and adjusted earnings per share, for the year ending December 31, 2024 and beyond to its most directly comparable GAAP financial measure, Net earnings attributable to the Company, because management cannot reliably predict all of the necessary components of this GAAP financial measure without unreasonable efforts. Net earnings attributable to the Company includes several significant items, such as restructuring charges, asset impairment charges, charges for the write-off of finance fees, and the income tax effect on such items. The decisions and events that typically lead to the recognition of these and other similar items are complex and inherently unpredictable, and the amount recognized for each item can vary significantly. Accordingly, the Company is unable to provide a reconciliation of adjusted earnings and adjusted earnings per share to earnings attributable to the Company or address the probable significance of the unavailable information, which could be material to the Company's future financial results.

RECONCILIATION TO ADJUSTED EFFECTIVE TAX RATE

The Company is unable to present a quantitative reconciliation of its forward-looking non-GAAP measure, adjusted effective tax rate, for the year ending December 31, 2024, to its most directly comparable GAAP financial measure, provision for income taxes divided by earnings before income taxes, because management cannot reliably predict all of the necessary components of these GAAP financial measures without unreasonable efforts. Earnings before income taxes includes several significant items, such as restructuring charges, asset impairment charges, charges for the write-off of finance fees, and the provision for income taxes would include the income tax effect on such items. The decisions and events that typically lead to the recognition of these and other similar items are complex and inherently unpredictable, and the amount recognized for each item can vary significantly. Accordingly, the Company is unable to provide a reconciliation of adjusted effective tax rate to earnings before income taxes divided by provision for income taxes or address the probable significance of the unavailable information, which could be material to the Company's future financial results.