WestRock

2020 GRI REPORT

TABLE OF CONTENTS

LETTER FROM THE CHIEF EXECUTIVE OFFICER 3

SUSTAINABILITY AT WESTROCK 4

2020 PROGRESS 4

GENERAL DISCLOSURES 5

ORGANIZATIONAL PROFILE 5

STRATEGY 13

ETHICS AND INTEGRITY 13

GOVERNANCE 14

STAKEHOLDER ENGAGEMENT 14

REPORTING PRACTICES 15

SPECIFIC STANDARD DISCLOSURES 17

201 ECONOMIC PERFORMANCE 17

205 ANTI-CORRUPTION 18

206 ANTI-COMPETITIVE BEHAVIOR 18

301 MATERIALS 19

302 ENERGY 21

303 WATER AND EFFLUENTS 22

304 BIODIVERSITY 24

305 EMISSIONS 25

306 WASTE 27

307 ENVIRONMENTAL COMPLIANCE 29

401 EMPLOYMENT 29

402 LABOR RELATIONS 30

403 OCCUPATIONAL HEALTH AND SAFETY 30

404 TRAINING AND EDUCATION 32

405 DIVERSITY AND EQUAL OPPORTUNITY 33

412 HUMAN RIGHTS 36

413 LOCAL COMMUNITIES 37

415 PUBLIC POLICY 38

416 CUSTOMER HEALTH AND SAFETY 39

419 SOCIOECONOMIC COMPLIANCE 39

OTHER DISCLOSURES 40

INNOVATION 40

ASSURANCE STATEMENT 43

DATA MEASUREMENT 51

GRI CONTENT INDEX 52

INDEX TO SASB DISCLOSURE TOPICS 55

CAUTIONARY STATEMENT 58

102-14: Introductory Statement

TO OUR FELLOW STAKEHOLDERS:

David B. Sewell
Chief Executive Officer

It is my pleasure, as one of my first actions as WestRock's new CEO, to present this sustainability report as evidence of the hard work and progress made in 2020 by my talented and passionate teammates. I've observed that at WestRock, we connect people to products through sustainable packaging. As a leading provider of paper and packaging solutions, our business drives sustainability across the supply chain. From our commitment to sustainable forestry, to our manufacturing operations, to our leadership in recycling, we are proud to be the circular economy in action.

In 2020, the company announced its new sustainability vision, *Imagining and Delivering on the Promise of a Sustainable Future*. It's a bold vision backed by a commitment to three focus areas that are deeply important to us.

1. **Supporting People and Communities** — Supporting the people we rely on and those who rely on us.
2. **Bettering the Planet** — Championing sustainable forestry and protecting the environment we share.
3. **Innovating for Our Customers and Their Customers** — Innovating to achieve a more circular economy through more sustainable products and efficient operations.

I joined WestRock in March, shortly after the vision was announced and notable achievements were well underway, including*:

- Approximately $940 million spend with over 4600 diverse suppliers
- 22.4% absolute reduction in Scope 1 and Scope 2 market-based greenhouse gas emissions
- 7.6 million tons of paper diverted from landfills
- 5.3 million tons of recovered paper consumed at our own paper mills
- 30 new products launched with defined sustainability benefits
- 42% reduction in serious injuries and fatalities which we call 'Life Changing Events'
- Named to the Dow Jones Sustainability Indices, DJSI World and DJSI North America

I'm pleased to highlight our successes, and equally, look forward to developing robust and specific goals to bring our areas of focus to life and advance our vision. We have big aspirations. We envision a world where fiber-based packaging plays a central role in driving the circular economy. We imagine a future where we build both on our legacy of sustainable forestry and on innovations in materials science. We aspire to be a workplace where everyone feels safe, valued, heard and a sense of belonging. And, we're committed to working with customers, our industry, NGO partners and our communities to get there together.

I'm optimistic about what's ahead and look forward to continuing to advance the work started under the previous CEO, Steve Voorhees, who stepped down in March after serving WestRock with great dedication and distinction.

True, lasting change is incremental. In 2020, WestRock made headway that will have enduring impact. There was much to be proud of, and with the shared vision and collective strength of teammates and partners, more to be done. We look forward to taking this continued journey with all of you.

Sincerely,

David B. Sewell | Chief Executive Officer

* All accomplishments are from FY20 with the exception of the DJSI designations which occurred in Nov. 2020.

SUSTAINABILITY AT WESTROCK

Building on a proud legacy in sustainable forestry and recycling, we believe in the promise of a sustainable future, working with our customers and our communities to get there together. In 2020, we launched our new sustainability platform, *Imagining and Delivering on the Promise of a Sustainable Future*, focused on three major areas where we can make a difference:

- **Supporting People and Communities**
- **Bettering the Planet**
- **Innovating for Our Customers and Their Customers**

2020 PROGRESS

The chart below outlines progress to date on our current goals. The current status is based on fiscal year 2020 unless otherwise noted.

FOCUS AREA	TARGET	CURRENT STATUS
Communities	Give back to the communities where we live and work through charitable contributions and volunteer activities.	Since 2017, WestRock has partnered with the American Forest Foundation and The Nature Conservancy to steward responsible land management. Through our partnerships with each organization, to-date we have positively impacted approximately 65,900 acres, planted approximately 745,000 trees and engaged with 1,381 landowners.
Safety	Reduce our OSHA incident rate by 25% from a 2015 baseline by 2025 with the ultimate goal of becoming an injury-free workplace.	Recordable incident rate increased by 3%. However, our lost workday rate decreased by 18%, aligning with our focus on reducing severe injuries.
Supplier Diversity	Create a more diverse and robust supply chain by increasing our managed spend with minority-owned businesses and suppliers.	Approximately $940 million spend with over 4600 diverse suppliers in 2020 (calendar year).
Greenhouse Gases	Reduce our CO2e emissions by 20% per ton of production from a 2015 baseline by 2025.	14.1% reduction in emissions per ton of production.
Energy Efficiency	Increase energy efficiency of purchased fuels by 10% per ton of production from a 2015 baseline by 2025.	3.4% reduction in energy efficiency.
Water Use	Map the water use in our most water-intensive manufacturing operations by 2018, and develop water reduction plans for strategic watersheds by 2020.	Achieved our commitment of assessing risk at our most water-intensive manufacturing operations and developing reduction plans for strategic watersheds.
Chain of Custody	Certify all of our wholly owned manufacturing facilities across the globe to internationally recognized chain-of-custody certification standards by 2025.	96% of our wholly owned fiber-based manufacturing facilities are chain-of-custody certified.
Certified Fiber	Increase our purchases of virgin fiber from lands certified to credible forest management standards by 25% by 2025.	2% increase since 2015.[1]
Certified Land	Promote increases in the amount of land that is certified to internationally recognized forest management standards through our landowner outreach activities.	Since 2015, WestRock foresters have directly helped small private landowners certify more than 640,000 acres to third party land management certifications.
Innovation	Apply sustainable design principles to all of our product design work.	Since 2018 we have launched more than $180 million of new, fiber-based products to replace plastics. In 2020, we launched 30 new paper and packaging products with defined sustainability benefits across a range of end markets and applications.

[1] Calculated using calendar year 2020 data.

GENERAL DISCLOSURES

ORGANIZATIONAL PROFILE

102-1: Name of Organization

WestRock Company

102-2: Activities, Brands, Products and Services

WestRock connects people to products through innovative, sustainable fiber-based packaging solutions for consumer and corrugated packaging markets. We partner with customers to help them win in the marketplace and deliver on their sustainability goals. Driven by our shared purpose, WestRock's team members support customers around the world from locations spanning North America, South America, Europe, Asia and Australia.

With a proud legacy in sustainable forestry, an extensive network of mills, converting and recycling facilities, automation technology and materials science capabilities, we are *imagining and delivering on the promise of a sustainable future*.

We believe fiber-based packaging, the core of our business and sustainability platform, plays a central role in advancing a more circular economy.

102-3: Location of Headquarters

Our principal executive office is located at 1000 Abernathy Road NE, Atlanta, GA 30328.

102-4: Locations of Operations

We have more than 300 manufacturing facilities, design centers, research labs, and sales offices around the world. We offer global execution and local expertise to customers wherever they are located.

Visit our website to learn more.

102-5: Ownership and Legal Form

WestRock Company, a Delaware corporation, is a publicly traded company listed on the New York Stock Exchange (NYSE: WRK).

102-6: Markets Served

Sales by Segment

- Corrugated Packaging: 65%
- Consumer Packaging: 35%

Sales by End Market

- Packaging: 71%
- Paper: 29%

Sales by Packaging Market

- Food and Beverage: 47%
- Retail and E-Commerce: 15%
- Beauty and Health Care: 11%
- Distribution, Industrial and Other: 27%

More information on the markets that we serve can be found in our Annual Report on Form 10-K for the year ending Sept. 30, 2020, pages 3-5.

102-7, 102-8: Company Snapshot

49,300
Teammates

230+
Converting Facilities

31
Paperboard and Containerboard Mills

200+
Packaging Distribution Sites

19
Recycling Facilities

4,000+
Machinery Solutions Installed to Date

102-9 Supply Chain

A stable and sound supply base is vital to our success, which is why we work with approximately 88,000 suppliers across the world, purchasing more than $14 billion annually in fiber, chemicals, energy and equipment needed to efficiently and effectively operate our business.

Maintaining supply chain continuity during COVID-19

As a manufacturing business designated as essential by government organizations around the world, including the U.S. Department of Homeland Security, WestRock supports critical infrastructure, supply chains and other manufacturers in delivering much-needed items to consumers when they need them the most.

At the outset of the global pandemic, we established daily contact with key suppliers and carriers to ensure their safety and well-being, as well as to monitor any developments that would impact sourcing of materials and services or deliveries to customers. By securing capacity with key suppliers, we partnered to ensure there were no interruptions across the supply chain. By prioritizing deliveries and inventory, we implemented a sustainable supply program to support the continued operation of our facilities across all regions.

We require our suppliers to adhere to the highest standards of business conduct, labor rights, environmental compliance, quality and service, and we require them to comply with the applicable laws, legal requirements and regulations of the countries where they do business.

The WestRock Principles of Conduct is our global sourcing guideline and the foundation of our supplier approval process. We regularly review and verify our suppliers' adherence to our principles of conduct.

To see a full list of our supplier resources, visit westrock.com.

Raw Materials

For more information on materials sourcing, including fiber, see the Materials section on page 19.

Energy

In virgin containerboard and paperboard mills, we require a variety of fuels to properly balance our energy needs with our process reliability and environmental objectives. These mills self-generate a majority of the steam needed for operations using renewable biomass. Many of them also produce their own electricity using highly efficient combined heat and power (CHP) systems.

Our recycled paperboard mills purchase electricity, and power manufacturing processes, by making their own steam using natural-gas-fired boilers, some of which use fuel oil during periods of gas curtailments and/or supply interruptions. Our converting operations purchase electricity and self-generate steam primarily with natural gas.

Chemicals

We use a variety of chemicals across our mill and converting operations, some of which are consumed in large volumes. We work with multiple suppliers to guarantee a reliable and cost-effective supply chain.

Transportation

Multiple modes of transportation are used throughout our supply chain for inbound and outbound freight, including truck, rail, intermodal and ocean. The principal markets for our products are in North America, South America, Europe, Asia and Australia.

To learn more about WestRock's supply chain, visit our website.

102-10 Significant Changes

We completed the monetization of our assets in the Land and Development segment during fiscal 2020; therefore, this segment no longer exists.

102-11: Precautionary Principle or Approach

WestRock recognizes that it is neither possible nor desirable to eliminate all risk. Rather, we view appropriate risk taking as essential to our long-term success and seek to understand and oversee critical business risks in the context of our business strategy, the magnitude of the particular risk, and the proper allocation of our risk management and mitigation resources. We have a robust internal control environment that facilitates the identification and management of risks. Annually, we interview senior executives and a broad cross-section of WestRock's functional and operational leaders to identify areas of material risks to the enterprise and seek feedback on the effectiveness of applicable controls. The results of this risk assessment are shared with our Board of Directors and used for internal audit planning purposes.

Our Board and its committees receive regular reports from members of senior management on areas of material risk to the company, including operational, financial, strategic, competitive, cyber security, reputational, legal, environmental, health and safety, and other regulatory risks, as well as assessments of how these risks are being managed.

102-12 External Initiatives

WestRock participates in several voluntary programs, and engages with independent organizations, aimed at advancing social, environmental and economic initiatives.

ORGANIZATION OR PROGRAM	PURPOSE	SCOPE OF APPLICATION
AIM-PROGRESS	AIM-PROGRESS is a forum comprised of companies that promote responsible sourcing practices and sustainable supply chains throughout Europe and North America.	**Global**
American Forest & Paper Association (AF&PA), Better Practices, Better Planet 2020	Better Practices, Better Planet 2020 is a voluntary initiative by the member companies of AF&PA to implement a broad set of sustainability goals aimed at preserving and growing the economic contributions of the forest products industry and individual member companies to society, fostering the well-being of communities, promoting sustainable manufacturing practices, advancing energy generation and conservation efforts and promoting fiber procurement measures that protect the environment.	**Global**
Business for Nature	Business for Nature is a global coalition bringing together influential organizations and forward-thinking businesses to amplify a powerful business voice calling for governments to reverse nature loss.	**Global**
CDP	CDP is a not-for-profit charity that operates a global self-disclosure system for investors, companies, cities, states and regions to measure and manage their greenhouse gas emissions and other environmental impacts.	**Global**
Ellen MacArthur Foundation	The Ellen MacArthur Foundation develops and promotes the idea of a circular economy. It works with and inspires business, academia, policymakers and institutions to mobilize systems solutions at scale, globally.	**Global**
Family Forest Impact Foundation	The Family Forest Impact Foundation creates new opportunities for family forest owners to get financial and technical assistance.	**USA**
Forest Certification Programs	Internationally recognized forest certification programs designed to ensure that virgin fiber used in manufacturing operations is harvested in compliance with laws, with respect for traditional and human rights and in a manner that protects forest ecosystems and regions of high conservation value.	
	American Tree Farm System® - ATFS®	**USA**
	The Brazilian Certification Program - CERFLOR®	**Brazil**
	Forest Stewardship Council - FSC®	**Global**
	Programme for the Endorsement of Forest Certification - PEFC™	**Global**
	Sustainable Forestry Initiative - SFI®	**North America**
Sedex	Sedex is one of the world's leading ethical trade membership organizations, working with businesses to improve working conditions in global supply chains.	**Global**
EcoVadis	EcoVadis is a membership organization that provides holistic sustainability ratings of companies.	**Global**
The Nature Conservancy	The Nature Conservancy is a global environmental nonprofit working to create a world where people and nature can thrive.	**Global**
The American Forest Foundation	The American Forest Foundation works on the ground with families, partners and elected officials to promote forest stewardship and protect America's forest heritage.	**USA**
The Recycling Partnership	The Recycling Partnership is a national recycling nonprofit dedicated to improving recycling in the United States.	**USA**

102-13 Membership Associations

ORGANIZATION	DESCRIPTION	GOVERNANCE LEVEL INVOLVEMENT[1]	PROJECT/ COMMITTEE LEVEL INVOLVEMENT
American Forest & Paper Association (AF&PA)	AF&PA advances public policies that promote the U.S. forest products industry.	✓	✓
American Forest Foundation (AFF)	AFF works on the ground with family forest owners, partners and elected officials to promote stewardship and protect the forest heritage of the United States.	✓	✓
Brazilian Tree Industry (Ibá)	Ibá represents stakeholders engaged in plantation forest management.		✓
Brazilian Pulp and Paper Technical Association (ABTCP)	ABTCP promotes the technological development of pulp and paper production through technical training, information and relationships.		
Brazilian Packaging Association (ABRE)	ABRE supports development of the packaging industry and enhances the quality of packages produced in Brazil.		
Carolinas-Virginia Minority Supplier Development Council (CVMSDC)	CVMSDC promotes and facilitates business relationships between the public-private sector and certified minority-owned businesses in North Carolina, South Carolina and Virginia.		
CEPI Cartonboard	CEPI cartonboard represents companies that manufacture solid unbleached sulphite, solid bleached sulphate, folding carton and white lined chipboard in Europe.		✓
European Organization for Packaging and the Environment (EUROPEN)	EUROPEN represents the packaging supply chain in Europe on topics related to packaging and the environment.		
Executive Leadership Council (ELC)	The ELC advances the roles and contributions of Black executives, preparing the next generation of corporate leaders.		
Fibre Box Association (FBA)	FBA works on issues of common interest and technical challenge relating to corrugated packaging and promotes the overall well-being of the corrugated industry.	✓	✓
Georgia Minority Supplier Development Council (GMSDC)	GMSDC leads advocacy in the state of Georgia for small business development and supplier diversity.	✓	
Greater Women's Business Council (GWBC)	GWBC is a nonprofit organization providing nationally recognized certification through Women's Business Enterprise National Council (WBENC) and certifies women-owned businesses in Georgia, South Carolina and North Carolina.		✓

[1] *Governance level indicates WestRock's participation at the board or executive committee level of the organization.*

ORGANIZATION	DESCRIPTION	GOVERNANCE LEVEL INVOLVEMENT[1]	PROJECT/ COMMITTEE LEVEL INVOLVEMENT
Hispanic Corporate Council of Atlanta (HCCA)	HCCA invigorates the corporate community by elevating leaders in Hispanic affinity groups through collaboration and inclusion.		
Houston Minority Supplier Development Council (HMSDC)	HMSDC actively involves its members in efforts that will increase and expand business opportunities and growth for minority business enterprises and drive excellence in supplier diversity and supplier development.		
Industrial Energy Consumers of America (IECA)	IECA promotes the interests of manufacturing companies for which the availability, use and cost of energy, power or feedstock plays a significant role in their ability to compete in domestic and world markets.		✓
National Association of Manufacturers (NAM)	NAM is an advocacy group that represents small and large manufacturers in every industrial sector and in all 50 U.S. states.	✓	✓
National Council for Air and Stream Improvement (NCASI)	NCASI is an independent, nonprofit research organization that focuses on environmental and sustainability topics relevant to forest management and the manufacturers of forest products.	✓	✓
National Gay and Lesbian Chamber of Commerce (NGLCC)	NGLCC is the business voice of the LGBT community and is the largest global not-for-profit advocacy organization specifically dedicated to expanding economic opportunities and advancement for LGBT people.		
National Minority Supplier Development Council (NMSDC)	NMSDC advances business opportunities for certified minority business enterprises and connects them to corporate members.	✓	
National Society of Black Engineers (NSBE)	NSBE is one of the largest student-governed organizations based in the United States. NSBE supports and promotes the aspirations of collegiate and pre-collegiate students and technical professionals in engineering and technology.		
PAC Packaging Consortium	PAC is a not-for-profit member-based consortium serving the needs of the packaging community in North America and beyond. They are material and package neutral, supporting all sustainable, circular and safe packaging.		
Paperboard Packaging Council (PPC)	PPC is exclusively dedicated to North American converters of paperboard packaging and their suppliers, working together to elevate the industry for the benefit of each member company and a promising future.	✓	

[1]*Governance level indicates WestRock's participation at the board or executive committee level of the organization.*

ORGANIZATION	DESCRIPTION	GOVERNANCE LEVEL INVOLVEMENT[1]	PROJECT/ COMMITTEE LEVEL INVOLVEMENT
Paper and Packaging Board (P+PB)	P+PB is an agricultural promotion group designed to promote the use of paper products and paper-based packaging by highlighting the value they bring to our daily lives.	✓	✓
Paper Recycling Coalition (PRC)	PRC represents the interests of the 100% recycled paperboard and containerboard industries.		✓
Pathbuilders	Pathbuilders is a professional mentoring and leadership development organization that offers cross-company mentoring programs for women and custom programming for organizations focused on developing high-potential women and retaining key talent.		
Pulp and Paper Safety Association (PPSA)	PPSA is devoted to the continuous improvement of safety throughout all aspects of the paper industry.	✓	✓
Recycled Paperboard Technical Association (RPTA)	RPTA is dedicated to the improvement and use of recycled paperboard and related products and provides companies that manufacture products containing a significant percentage of recycled fiber with a legal forum to discuss shared technical issues and interests.	✓	✓
Signature Leaders	Signature Leaders provides development experiences and programming for women at various stages of their career aimed at enabling women to grow and accelerate their leadership potential.		
Society for Women Engineers (SWE)	SWE empowers women to achieve full potential in careers as engineers and leaders, expand the image of the engineering and technology professions as a positive force in improving the quality of life and demonstrate the value of diversity and inclusion.		
Sustainable Packaging Coalition (SPC)	SPC is an industry working group that endeavors to build packaging systems that encourage economic prosperity and a sustainable flow of materials.		✓
U.S. China Business Council (USCBC)	USCBC is a private, nonpartisan, nonprofit organization of American companies that do business in China.	✓	✓
U.S. Brazil Business Council (USBBC)	USBBC is a business advocacy organization dedicated to strengthening the economic and commercial relationship between the U.S. and Brazil.	✓	✓

[1] *Governance level indicates WestRock's participation at the board or executive committee level of the organization.*

ORGANIZATION	DESCRIPTION	GOVERNANCE LEVEL INVOLVEMENT[1]	PROJECT/ COMMITTEE LEVEL INVOLVEMENT
U.S. India Business Council (USIBC)	USIBC is the premier business advocacy organization comprised of 350 top-tier U.S. and Indian companies advancing U.S.-India commercial ties.		
Women in Manufacturing (WiM)	WiM is dedicated to providing year-round support to women who have chosen a career in the manufacturing industry.		
Women's Business Enterprise National Council (WBENC)	WBENC is the largest certifier of women-owned businesses in the U.S. and a leading advocate for women business owners and entrepreneurs.		

[1]*Governance level indicates WestRock's participation at the board or executive committee level of the organization.*

STRATEGY

102-14 Statement from Senior Decision-Maker

Please see the introductory statement on page 3 of this report. For an overview of WestRock's corporate strategy please see our Annual Report on Form 10-K.

102-15: Key Impacts, Risks and Opportunities

WestRock has a robust internal control environment that facilitates the identification and management of risks. Annually, we interview senior executives and a broad cross-section of WestRock's functional and operational leaders to identify areas of material risk to the enterprise and seek feedback on the effectiveness of applicable controls.

The results of this risk assessment are shared with our board of directors and used for internal audit planning purposes. Our board and its committees receive regular reports from members of senior management on areas of material risk to the company, including operational, financial, strategic, competitive, cyber security, reputational, legal, environmental, health and safety and other regulatory risks, as well as assessments of how these risks are being managed.

For more information on how we assess impacts and risk see our Annual Report on Form 10-K for the year ending Sept. 30, 2020, pages 19-29.

ETHICS AND INTEGRITY

102-16: Values, Principles, Standards and Norms of Behavior

Our Vision

Our vision is to be the premier partner and unrivaled provider of sustainable, winning solutions to our customers. For sustainability, it's imagining and delivering on the promise of a sustainable future.

Our Purpose

Our purpose, Connecting People to Products™, begins with people. Each WestRock teammate works toward a common goal of ensuring that the paper and packaging needed to protect and promote products is available for our customers and our communities. From foresters to paper scientists, packaging engineers to recycling professionals, each has a role to play in safely delivering innovative, sustainable, fiber-based packaging to our customers. Never has this been more important than during the pandemic as we stand beside our customers to form a critical link in the global supply chain, helping deliver essential products to consumers.

Our Values

Our values drive our success. They guide how we behave and make decisions. Our values provide the foundation for how we care for and treat one another, customers, investors, suppliers and the people in the communities where we live and work.

GOVERNANCE

102-17: Mechanisms for Advice and Concerns About Ethics

Teammates who have ethics concerns or want to report a possible violation can anonymously contact the WestRock Compliance Line by mail, web reporting, email or phone 24 hours a day, seven days a week. Contact information for the compliance line is posted at each facility, and native-language speakers are available to assist non-English speakers. WestRock takes all reports of violations seriously, and each is investigated and resolved appropriately.

102-18: Governance Structure

Sound leadership and governance is critical to executing our business strategy and driving long-term value creation on behalf of all our stakeholders.

Our governance framework supports independent oversight and accountability.

Board of Directors

Independent Oversight

- 11 of 12 director nominees are independent
- Non-Executive Chairman
- All independent committees (other than Executive Committee)
- Mandatory director retirement age

Accountability

- Annual election of all directors
- Majority voting in uncontested elections
- Annual Board and committee self-evaluations
- Annual advisory vote on executive compensation
- Stock ownership guidelines and stock retention policy
- Over-boarding policy

For more information on our governance framework and key documents reviewed at least annually by our board, see our 2020 Proxy.

102-20: Executive Level Responsibility for Economic, Environmental and Social Topics

WestRock's board oversees the development and execution of our sustainability strategy and reporting. Sustainability issues are the purview of the Nominating and Corporate Governance Committee.

In December 2020, we appointed a new chief sustainability officer (CSO), Brandi Colander, who is responsible for the company's sustainability strategy and working with executives to implement goals and initiatives. The CSO reports to the company's President of Consumer Packaging and Chief Innovation Officer (CIO), further aligning the connection between sustainability and innovation. Our CIO reports to the company's Chief Executive Officer (CEO).

The Chief Financial Officer and Chief Human Resources Officer report to the CEO. The Chief Environmental Officer reports to the Executive Vice President, General Counsel and Secretary, who reports to the CEO.

STAKEHOLDER ENGAGEMENT

102-40: List of Stakeholder Groups

To achieve our vision of becoming the premier partner and unrivaled provider of winning sustainable solutions for our customers, we continually evaluate our business through the lens of key stakeholders, including our teammates, customers, communities, governments and governmental agencies, investors, nongovernmental organizations and suppliers.

WestRock frequently engages with governmental entities at the international, federal, state and local levels and various trade associations on matters of public policy and advocacy relevant to the paper and packaging industry. We engage with stakeholders who impact, or are impacted by, all aspects of our business: financial, commercial and operational. Ongoing communication with our stakeholders — including stakeholder meetings, customer satisfaction surveys, employee engagement surveys, sales contacts, meetings, conferences and social media — on a wide variety of issues enables us to remain engaged in key areas of interest for all parties.

102-41: Collective Bargaining Agreements

Of the approximately 49,300 employees at September 30 2020, approximately 71% were hourly and 29% were salaried. Approximately 56% of our hourly employees in the U.S. and Canada were covered by collective bargaining agreements ("CBAs"), which typically have four to six-year terms. Approximately 21% of those employees covered under CBAs were operating under agreements that expire within one year and approximately 15% of those employees were working under expired contracts. For more details see our Annual Report on Form 10-K for the year ending Sept. 30, 2020, pages 11 and 26.

102-42: Identifying and Selecting Stakeholders

We engage with stakeholders who impact, or are impacted by, all aspects of our business: financial, commercial and operational (e.g., environmental, safety). Ongoing communication with our stakeholders on a wide variety of issues enables us to remain engaged on key areas of interest for all parties.

102-43: Approach to Stakeholder Engagement

We engage with stakeholders on an ongoing basis and in a variety of ways, including townhalls, stakeholder meetings, customer satisfaction surveys, employee engagement surveys, sales contacts, meetings, conferences and social media.

102:44 Key Topics and Concerns Raised

Through ongoing engagement, stakeholders have indicated the additional following topics and focus areas of importance:

- Circular economy
- Climate action
- Forests
- Water stewardship
- Innovation in sustainable packaging

REPORTING PRACTICES

102-45: Entities included in the Consolidated Financial Statements

See our Annual Report on Form 10-K for the year ending Sept. 30, 2020, Exhibit 21.

102-46: Defining Report Content and Topic Boundaries

This report provides information on the environmental, social, and governance (ESG) topics that are most important to our business. In 2015, we conducted a materiality assessment that defined the material topics of importance to our stakeholders. Our sustainability strategy is based on our three main pillars that support our vision of Imagining and Delivering on the Promise of a Sustainable Future: Supporting People and Communities, Bettering the Planet, and Innovating for Our Customers and Their Customers.

In 2017, we also conducted an external stakeholder review of our programs and have integrated feedback from that engagement, as well as recent conversations with key internal and external stakeholders, into our sustainability strategy.

102-47: List of Material Topics

WestRock reports on topics that we consider priorities for our business and stakeholders, and the following topics form the foundation for our 2020 Sustainability Report. The list of material sustainability topics represents issues that were identified during external and internal consultations in 2017 and 2019. By focusing our efforts on managing, measuring and reporting on these topics we will ensure that we are meeting our commitments. Topics include:

Business Performance	Energy	Health and Safety
Communities	Fiber Certifications	Innovation
Diversity and Inclusion	Fiber Sourcing	Waste and Recycling
Ethics and Conduct	Greenhouse Gas Emissions	Water

102-48: Restatements of information

None.

102-49: Changes in reporting

102-50: Reporting period

102-54: Claims of Reporting in Accordance with the GRI Standards

WestRock's 2020 Sustainability Report highlights the activities that occurred in fiscal 2020 (Oct. 1, 2019 – Sept. 30, 2020).

We adhere to the most current standards of the Global Reporting Initiative (GRI) framework, and prepared this report in accordance with the GRI Standards: Core option. To provide ease of use in locating relevant data, section headers include the relevant GRI indicators. We have also prepared a separate GRI index and a crosswalk to the relevant Sustainability Accounting Standards Board (SASB) disclosure topics. In 2021, we will also consider use of the Task Force on Climate-related Financial Disclosures (TCFD) framework and recommendations.

102-51: Date of Most Recent Report

102-52: Reporting Cycle

We report on our sustainability progress and performance annually. Prior to this publication, we issued a report covering fiscal year 2019 in April 2020. For this report, we updated data for all material topics and disclosures from our 2015 base year, and subsequent reporting periods, to reflect the inclusion of all recent acquisitions.

102-53: Contact Point for Questions Regarding the Report

WestRock encourages feedback regarding our approach to sustainability. Additional questions regarding our sustainability strategy, program and performance can be submitted to shr-sustainability@westrock.com.

102-55: GRI Content Index

The GRI Content Index is located on pages 52-54 of this report.

102-56: External Assurance

WestRock engaged Ernst & Young LLP, an independent third party, to provide limited assurance on a select group of environmental and social indicators.

SPECIFIC STANDARD DISCLOSURES

201 ECONOMIC PERFORMANCE

Management Approach

See our Annual Report on Form 10-K for the year ending Sept. 30, 2020, page 3.

201-1: Direct Economic Value Generated and Distributed

See our Annual Report on Form 10-K for the year ending Sept. 30, 2020, pages 33-35

201-2: Financial Implications and Other Risks and Opportunities Due to Climate Change

Climate change presents potential risks and uncertainties in a number of facets. Physical climate presents risk to our manufacturing operations which can be impacted by weather-related events such as hurricanes, tornadoes or floods, potentially resulting in lost production, supply chain disruptions and increased material costs. Unpredictable weather patterns also have the potential to impact virgin fiber prices, which may fluctuate during prolonged periods of heavy rain or drought.

Conversely, changes in climate could also result in more accommodating weather patterns which may create favorable fiber market conditions. With this in mind, we incorporate a review of meteorological forecast data into our fiber procurement decisions and strategies. In the instance that we are unprepared for climate-related risks that materialize, we may incur unexpected costs, which could have a material effect on our financial results of operations.

Responses to climate change may result in regulatory risks as new laws and regulations aimed at mandating GHG reductions go into effect. These rules and regulations could take the form of cap-and-trade, carbon taxes or GHG reduction mandates that could increase the cost of purchased electricity. New climate rules and regulations may also result in higher fossil fuel prices or fuel efficiency standards that could increase transportation costs.

Regulation related to climate change continues to develop in the areas of the world where we conduct business. We have systems in place for tracking GHG emissions from our energy-intensive facilities, and we carefully monitor developments in climate-related laws, regulations and policies to assess the potential impact of such developments on our operations, financial condition, cash flows and disclosure obligations.

Compliance with climate programs may require future expenditures to meet GHG emission-reduction obligations in future years. These obligations may include carbon taxes, the requirement to purchase GHG credits or the need to acquire carbon offsets. They may also require WestRock to make capital and other investments to displace traditional fossil fuels, such as fuel oil and coal, with lower-carbon alternatives, such as biomass and natural gas.

For more information on how we assess climate risk and navigate new and evolving regulations such as the Clean Air Act, see our Annual Report on Form 10-K for the year ending Sept. 30, 2020, pages 9-10, 20, 23, and 126-127.

205 ANTI-CORRUPTION

Management Approach

WestRock takes a proactive approach to preventing corruption. Our governing principles for ethical business conduct are reflected in our *WestRock Code of Conduct* and *Anti-Bribery Policy*. We reinforce policies with training programs on business ethics and anti-corruption, and with regular assessments of our compliance with anti-corruption laws.

We also take steps to ensure that suppliers conduct business with integrity and in a manner that minimizes the risk of corruption. Due diligence on at-risk vendors protects against third-party misconduct. International risk assessments are conducted throughout the year and suppliers are required to comply with the *WestRock Principles of Conduct*, which prohibits bribery, kickbacks, collusive bidding, price fixing and other unfair trade practices.

205-1: Operations Assessed for Risks Related to Corruption

The chief compliance officer (CCO) and global regional compliance committees regularly review global operations and footprint to evaluate corruption risk. This happens continuously through quarterly committee reviews and annually in formal regional compliance reviews led by the CCO. Internal Audit also conducts annual risk reviews that evaluate corruption risk, selects audit targets and includes corruption control assessments in regions deemed higher risk.

205-2: Communications and Training About Anti-Corruption Policies and Procedures

At WestRock, our values and behaviors are at the core of how we operate our business ethically and with integrity. The WestRock Code of Conduct (Code) is the guiding standard for behavior at all levels of our company. It supports our values and behaviors, establishes expectations for conduct and solidifies our commitment to compliance with the laws and regulations.

Code of Conduct and Ethics Communications and Training

The *Code* and Anti-Bribery Policy are the primary means of communicating our expectations for conduct. All salaried employees are required to complete annual training on the Code, and to affirm that they know of no unreported potential violations of our anti-corruption policies.

Teammates in high-risk areas of work receive annual training on bribery and corruption. Our board of directors reviews and approves the Code annually and receives anti-corruption training delivered by an external party. As a part of our due-diligence, we ensure that at-risk vendors either have their own anti-corruption training or participate in training provided by WestRock.

In addition to our *Code* and *Anti-Bribery Policy* for teammates, we also have WestRock Principles of Conduct for suppliers, who are required to comply with applicable laws and regulations of the countries where they do business.

Teammates who have ethics concerns or want to report a possible violation can anonymously contact the WestRock Compliance Line by mail, web reporting, email or phone 24 hours a day, seven days a week. Contact information for the compliance line is posted at each facility, and native-language speakers are available to assist non-English speakers. WestRock takes all reports of violations seriously, and each is investigated and resolved appropriately.

206 ANTI-COMPETITIVE BEHAVIOR

Management Approach

WestRock maintains a rigorous program of global compliance with competition laws. The program includes:

- Firm and visible leadership commitment to compliance.
- Strong policies tailored to our business, including requiring written reports of contact with competitors and restrictions on technical visits to competitor operations.
- Annual mandatory electronic or live compliance training.
- Quarterly antitrust memos on various industry- and business-specific topics that provide guidance regarding our policies and practices targeted to at-risk employees.

- Close monitoring of antitrust controls at trade associations, including required legal department vetting of all associations and withdrawal when our standards are not met.
- Risk assessments that have included a program audit by an international accounting firm and Asia Pacific, South American and EU site audits by the chief compliance officer.
- Constant monitoring, advice and review by expert antitrust counsel in the legal department.

206-1: Legal Actions for Anti-Competitive Behavior, Anti-Trust and Monopoly Practices

Information about WestRock's litigation matters is provided in our Annual Report on Form 10-K for the year ending Sept. 30, 2020, page 127.

301 MATERIALS

Management Approach

We are deeply committed to promoting sustainable forestry through responsible procurement of virgin fiber. Virgin, or new, fiber is one of the key inputs in our manufacturing process and therefore, it is a vital priority to maintaining a healthy, renewable and balanced fiber supply. Because fiber can only be recycled five to seven times before it becomes too short to be reused, virgin fiber is the foundational ingredient of paper and packaging to keep the recycling chain going.

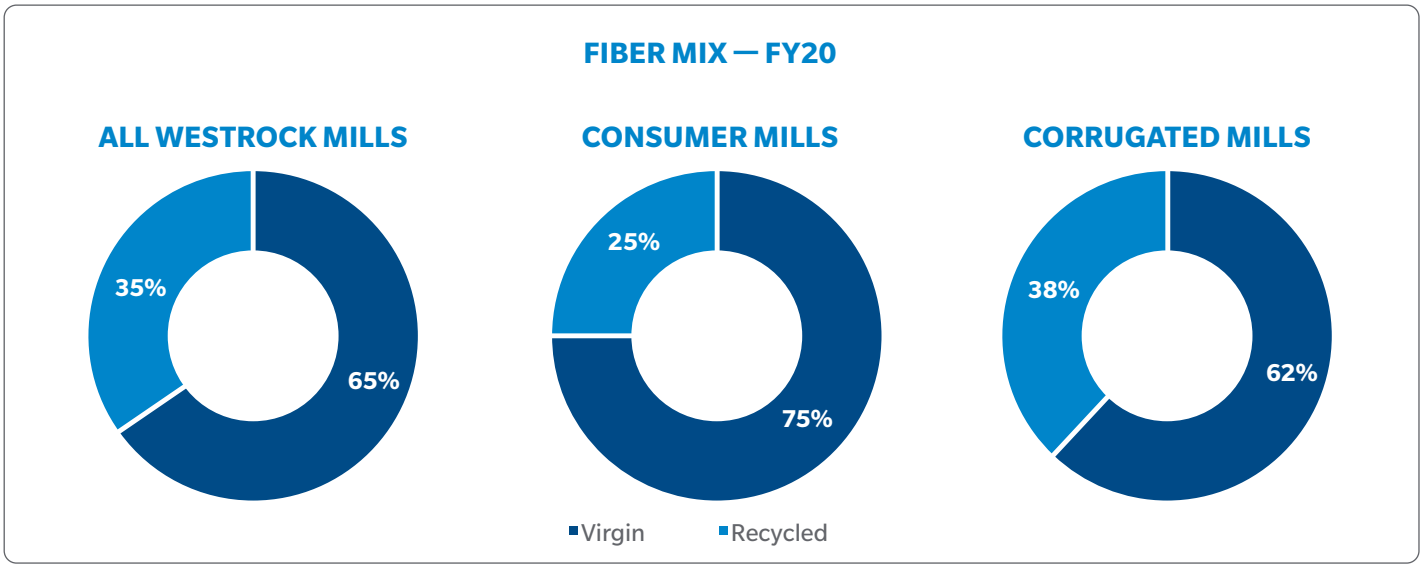
WestRock's team of professional foresters works directly with landowners to help define their forest management objectives and achieve their goals. When we buy from wood suppliers, we require them to meet environmental, social and legal standards to ensure that the fiber we use is responsibly sourced. In fact, our fiber procurement activities, together with the demand for paper and packaging, create economic incentives for landowners and family tree farmers to maintain their land as working forests that sequester carbon and provide many other environmental benefits, including protection for fresh water supplies and habitats for diverse species of plants and animals.

301-1: Materials Used by Weight or Volume

301-2: Recycled Input Materials Used

VIRGIN WOOD FIBER CONSUMED (TONS)

	FY15	FY16	FY17	FY18	FY19	FY20
United States	29,590,403	29,345,629	28,097,947	28,805,432	35,655,428	33,653,982
Canada	1,503,383	1,638,133	1,816,973	1,844,067	1,731,436	1,698,738
Brazil	1,780,388	1,844,544	1,798,791	1,856,114	1,858,118	1,679,540
TOTAL	**32,874,174**	**32,828,306**	**31,713,711**	**32,505,613**	**39,244,982**	**37,032,260**



In addition to fiber, WestRock relies heavily on other raw materials. We obtain water from surface water bodies and groundwater, in addition to purchasing water. Increasing water recycling within our manufacturing processes and reducing water use whenever feasible are key focus areas.

The WestRock Principles of Conduct is our guide to ensure materials used in our manufacturing operations are responsibly sourced, in accordance with standards for environmental protection, human rights, labor and social norms, as well as anti-discrimination and anti-corruption policies.

Fiber Sourcing

We believe the most sustainable approach to fiber sourcing is a balanced one. Our mills fall into one of three categories using either a combination of virgin and recycled fiber, 100% virgin paperboard or 100% recycled paperboard. In any scenario, WestRock's fiber certification systems provide assurance that the paper and packaging products we make contain virgin fiber from well-managed forests.

We have created one of the industry's largest independently audited systems for tracking and ensuring that the wood harvested for use in our operations is in compliance with laws, with respect for traditional and human rights, and in a manner that protects regions of high conservation value.

We hold ourselves and our procurement organization to the highest standards. Our multiple certifications are a testament to our commitment to responsible, sustainable and transparent sourcing:

- All of our North American virgin fiber sourcing regions are certified to the SFI® 2015-2019 Fiber Sourcing standard.
- Our forestland in Brazil is certified to the Brazilian Forest Certification Programme (CERFLOR®), PEFC™ and FSC® standards.
- Globally, approximately 96% of our wholly owned fiber-based manufacturing facilities are chain-of-custody certified to internationally recognized standards such as SFI®, PEFC™ and FSC®. Our goal is to incorporate the remainder by FY2022.

For a full list of WestRock's forestry and fiber certifications, visit westrock.com.

PARTNERING WITH THE AMERICAN FOREST FOUNDATION

The WestRock Foundation, a 501(c)(3) organization, invests in programs to provide resources, certifications and incentives to family forest owners who are committed to managing their land sustainably, ensuring our forests remain healthy for generations to come.

View this video for a closer look at The WestRock Foundation and its valued partners, including the American Forest Foundation, who are helping us imagine and deliver on the promise of a sustainable future through forest conservation.

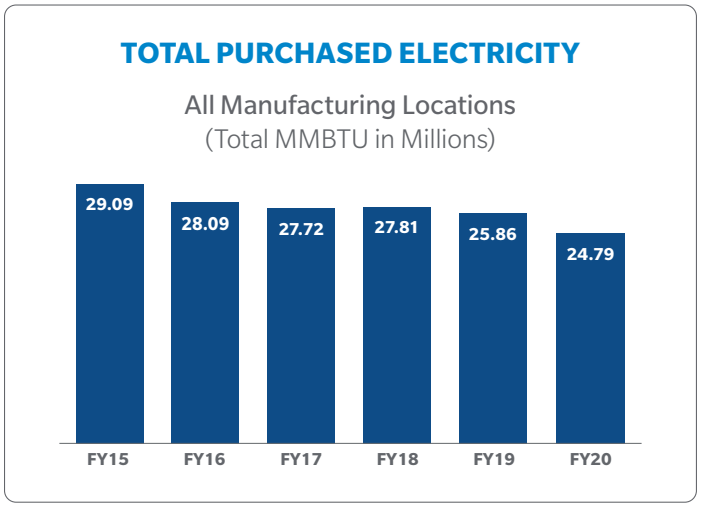
302 ENERGY

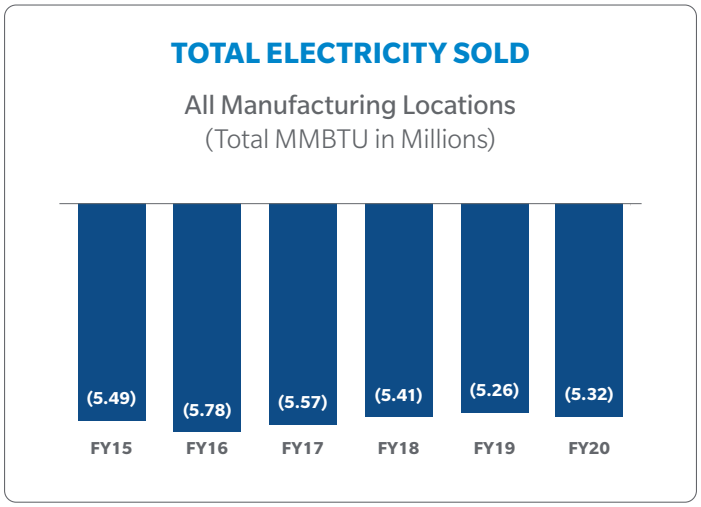
Management Approach

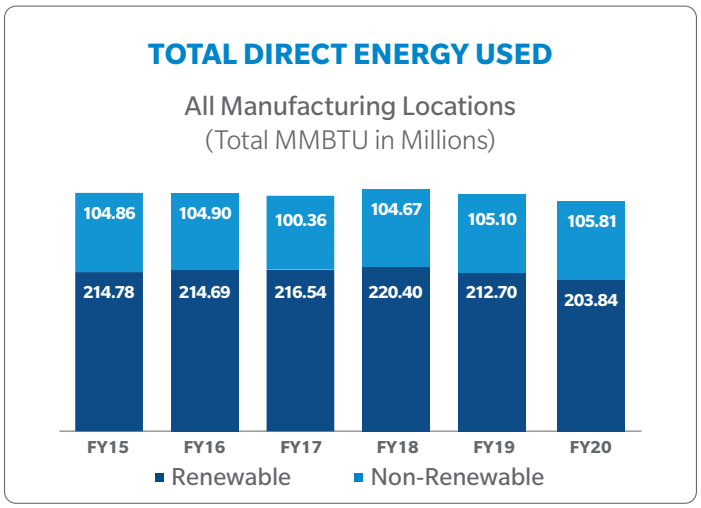
Many of WestRock's mills generate most of their own steam and electricity using combined heat and power (CHP) systems that are fueled predominantly with renewable biomass. In 2014 and 2016 respectively, we implemented major capital projects at our Covington, Va. and Demopolis, Ala. mills to construct new, state-of-the art biomass boilers that we use to power highly efficient CHP systems at these facilities.

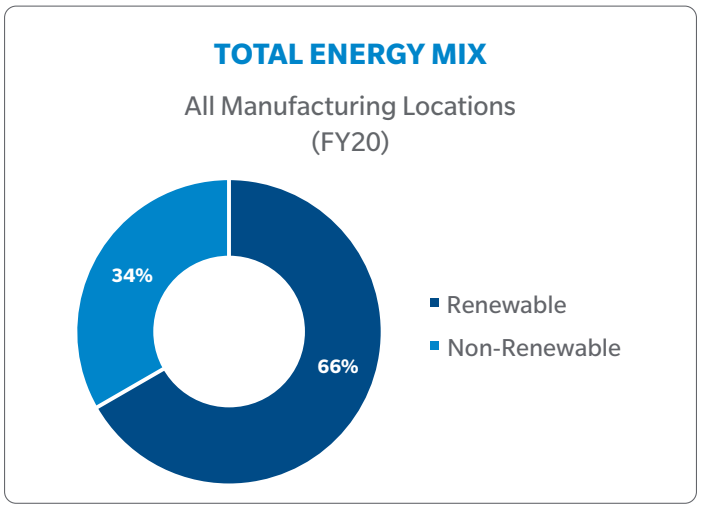
While the prices of natural gas, coal, oil, electricity and biomass can fluctuate significantly, WestRock seeks to optimize costs while prioritizing fuel reliability and overall energy efficiency. By mapping energy use throughout our mill system, we support our goals of increased energy efficiency, lower energy costs and minimizing environmental impacts. WestRock's internal energy group works closely with our manufacturing sites to manage fuel efficiency, quality, and cost.

302-1: Energy Consumption within the Organization









2020 Highlights

Progress from 2015-2020*

46%
reduction in coal use**

3%
reduction in total energy usage

15%
reduction in total purchased electricity

* Statistics are estimated and reflect data as of the end of fiscal 2020, compared to 2015 baseline.

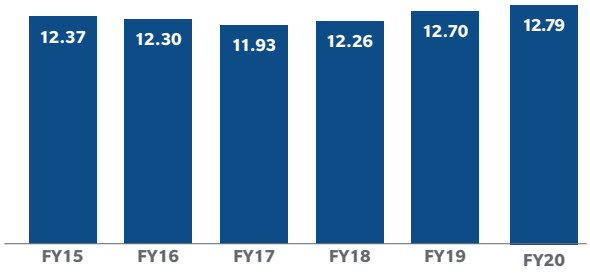
** Our coal reductions were made possible by installing biomass boilers at our Covington, Va. and Demopolis, Ala. mills and switching from coal to natural gas at many of our mills.

302-3: Energy Intensity

302-4: Reduction of Energy Consumption

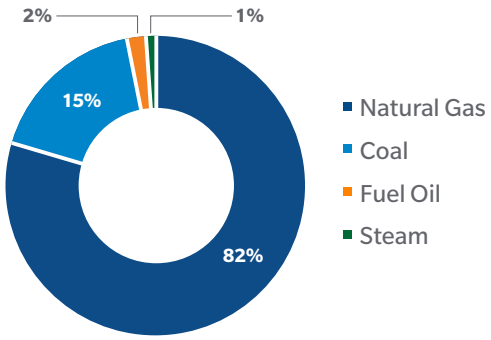
PURCHASED FUEL EFFICIENCY

All WestRock Mills Normalized by Tons
(MMBTU/Ton)



PURCHASED FOSSIL FUEL MIX

All Manufacturing Locations
(FY20)



303 WATER AND EFFLUENTS

Management Approach

Access to a clean and abundant supply of water is critical to our operations.

Papermaking is a water-based process, and our mills internally recycle the water they withdraw from the environment several times. Most of the water used is returned to the environment after it is recycled and treated, with relatively small amounts imparted to our final products and lost through evaporation.

In many instances, state and local governmental authorities issue permits to our mills for the withdrawal of water from the environment. These permits often specify the amount we can withdraw, identify the aquifers where the withdrawals can occur, and are based on modeling that evaluates the environmental impacts of our permitted withdrawals. Likewise, the quality of the water that we treat and discharge to the environment, whether directly or indirectly, is subject to regulation. In many cases, we have obtained permits with facility-specific conditions that govern our effluent discharges to the environment.

In 2015, we established a goal to map water use in our most water-intensive manufacturing operations by the end of 2018 and develop water reduction plans for strategic watersheds by 2020. After mapping water risks at each of our pulp and paper mills using the World Resource Institute's Aqueduct tool, we did not identify the presence of any high-risk areas where our mills are located; however, WestRock has developed site-specific water reduction plans for its largest groundwater users in strategic watersheds in Virginia and Florida, meeting the 2018 and 2020 aspects of our water goal.

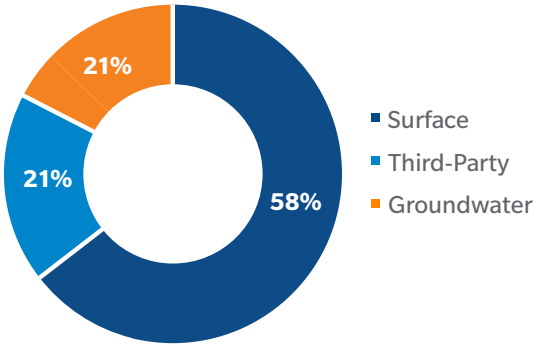
We will continue to look for alternative sources of water, investigate options for increasing water recycling and efficiency, and use a risk-based approach to reducing the amount of water we use in strategic locations.

303-3: Water Withdrawal

303-4: Water Discharge

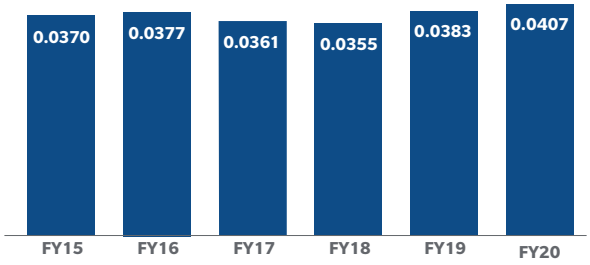
SOURCES OF MILL WATER

(FY20)



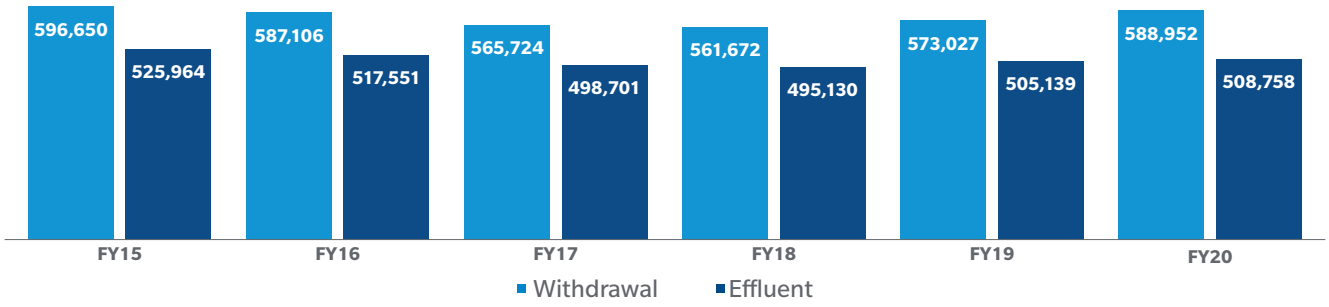
MILL WATER WITHDRAWAL INTENSITY

(Megaliters/Ton)



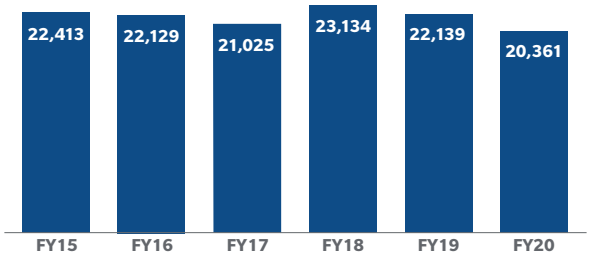
MILL WATER USE – WITHDRAWAL AND EFFLUENT

(Megaliters)



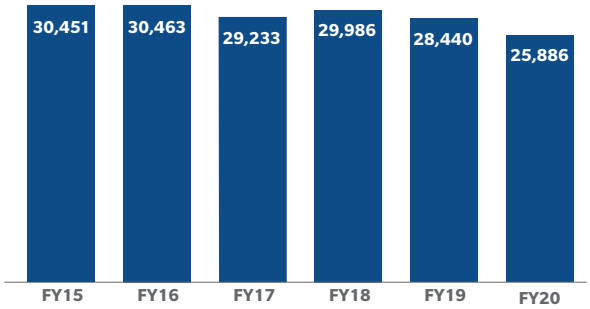
TOTAL BIOLOGICAL OXYGEN DEMAND (BOD) DISCHARGED

Mill BOD Discharged
(1000 Lbs)



TOTAL SUSPENDED SOLIDS (TSS) DISCHARGED

Mill TSS Discharged
(1000 Lbs)



MAHRT MILL'S CONNECTION TO THE CHATTAHOOCHEE RIVER

WestRock's Mahrt Mill in Cottonton, Ala., produces high-quality paperboard used in packaging for essential food and beverage products. The mill is located along the shores of the Chattahoochee River, and the waterway is deeply important to Mahrt teammates who are both steadfast and earnest in their care for it.

View this video to learn more about how the Mahrt Mill is promoting water conservation efforts.

304 BIODIVERSITY

Management Approach

Forests provide so much more than fiber and wood; they are a habitat for wildlife, they provide clean water, sequester carbon and improve air quality. We support responsible land management practices by integrating the growing and harvesting of trees with the protection and conservation of soil, air and water quality; biological diversity; wildlife and aquatic habitats; recreational and aesthetic properties; and forests with high conservation value.

Our landowner outreach program encourages forest landowners to adopt recognized forest management standards and helps educate them on land management practices that promote long-term forest productivity and protect biological diversity.

WestRock maintains two Independently Managed Group (IMG) certificates through the American Tree Farm System® (ATFS®), which represents more than 340 landowners and 380,000 acres in the United States. The 134,689 acre (54,507 hectare) land base we own in Brazil is certified to the Forest Stewardship Council® (FSC®) and CERFLOR® forest certification standards. CERFLOR® is recognized by the Programme for the Endorsement of Forest Certification (PEFC™).

To learn more about our commitment to promoting healthy and productive forests, view WestRock's Sustainable Forestry and Virgin Wood Fiber Procurement Policy.

304-1: Operational Sites in or Near Protected Areas of High Biodiversity Value

WestRock owns and manages nearly 135,000 acres of forestland in the southern Brazilian states of Santa Catarina and Parana. Our forestlands supply our paper mill in Tres Barras, and are over 1000 miles from the Amazon forest region of northern Brazil. We maintain reserves in our forestlands that meet the requirements of Brazilian Forest Law and the forest management requirements of our Forest Stewardship Council® (FSC®) Forest Management certification.

By closely monitoring the fauna and flora of our Brazilian forests, we have identified the presence of a wide variety of animal and plant species. To ensure the protection and preservation of these reserves, we have put a comprehensive forest management plan in place. It details the activities to be carried out for each individual forest stand, including annual fauna and flora surveys, as well as environmental monitoring of water resources and soil conservation.

To learn more about our forest operations in Brazil, please visit our website.

304-3: Habitats Protected or Restored

The WestRock Foundation continues our multi-year partnership with The Nature Conservancy to support conservation projects in southeast Virginia and the Cumberland Plateau of Tennessee.

To date, we have worked together to safeguard more than 16,000 acres of forestland and preserve a high-quality and ecologically diverse floodplain forest, growing forest certifications while also teaching private landowners how to best manage and conserve their land. We've also recently expanded our scope to include new projects in Georgia and South Carolina.

To learn more about the Foundation's work with conservation organizations, visit our website.

305 EMISSIONS

Management Approach

Our strategy for reducing greenhouse gas (GHG) emissions is to leverage biomass, a renewable energy source. In fact, WestRock's integrated kraft paper mills, the company's most energy-intensive manufacturing facilities, burn renewable biomass to generate more than 60 percent of their energy needs. Most of these facilities also self-generate the steam and power needed for their manufacturing processes using combined heat and power cogeneration systems. These thermodynamically efficient systems generate electricity and useful thermal energy in a single, integrated process.

Our strategy for reducing GHG emissions also includes continued investments in natural gas projects and infrastructure, as well as implementation of measures to improve the energy efficiency of our manufacturing operations. WestRock's sustainability team tracks performance against our GHG target, and our Scope 1 and Scope 2 market-based emissions data, which is then externally assured by Ernst & Young, LLP.

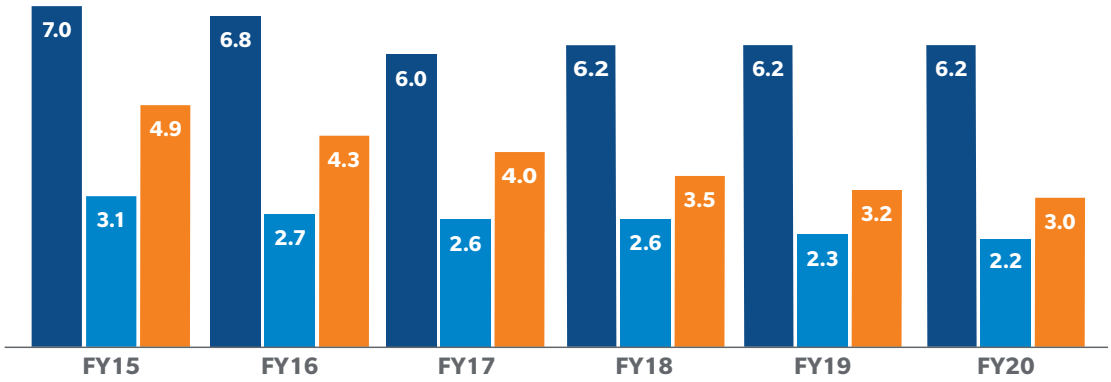
Additionally, our North American recycling facilities and global operations help divert approximately 8 million tons of paper and packaging from landfills, where it would otherwise degrade and release GHGs in the form of methane, which has a high global warming potential. Our fiber procurement activities create economic incentives for landowners and family tree farmers to maintain their holdings as working forests that sequester carbon and provide many other environmental benefits, including protection for fresh water supplies and habitats for diverse species of plants and animals.

305-1: Direct (Scope 1) GHG Emissions

305-2: Indirect (Scope 2) GHG Emissions

GHG EMISSIONS

Metric Tonnes (Millions)



	FY15	FY16	FY17	FY18	FY19	FY20
Scope 1 Direct Emissions	6,967,491	6,831,047	5,963,842	6,173,757	6,200,598	6,178,533
Scope 2 Indirect Emissions (location)	3,110,045	2,737,505	2,602,897	2,621,233	2,319,368	2,172,374
Scope 2 Indirect Emissions (market)	4,889,323	4,341,145	3,985,157	3,509,081	3,166,058	3,027,961

Transitioning to a Low-Carbon Future

At WestRock, sustainability is a journey and we're dedicated to long-term, incremental improvement. We are focusing on evaluating what a net-zero environment means for us and how we both respond to the potential impacts posed to our business as well as our impact on the planet.

Along our journey, we are also considering use of the Task Force on Climate-related Financial Disclosures (TCFD) framework and recommendations.

In 2015, WestRock established a goal to reduce our Scope 1 and Scope 2 GHG emissions per ton of production by 20% from a 2015 baseline by 2025, and we're making continued progress.

2020 Highlights

Progress from 2015-2020

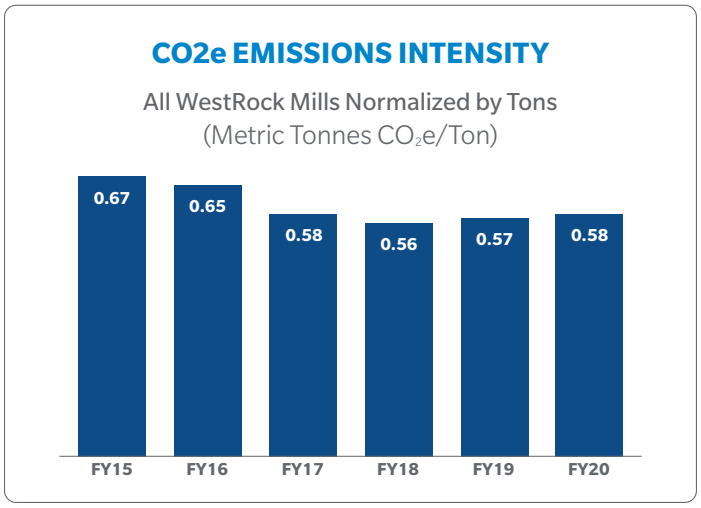
22.4%
absolute reduction in Scope 1 and Scope 2 market-based emissions

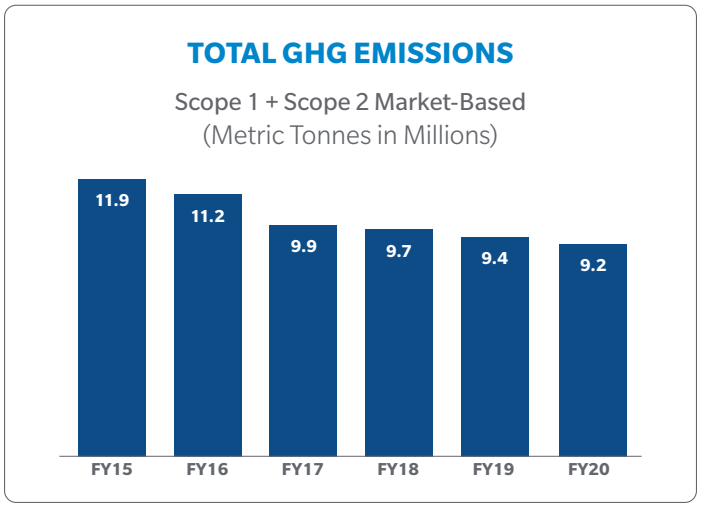
14.1%
reduction of GHG emissions per ton of production

These reductions were achieved through the implementation of mill capital projects that replaced fossil fuels with renewable biomass, including our Covington, Va., and Demopolis, Ala., mills. The reductions also reflect the company's investment in infrastructure to utilize natural gas in addition to pursuing and implementing energy efficiency projects.

305-4: GHG Emissions Intensity

305-5: Reduction of GHG Emissions





305-6: Nitrogen Oxides (NO_x) and Sulfur Oxides (SO_x), and other significant air emissions

Air emissions of nitrogen oxide (NO_x) and sulfur dioxide (SO_2) are associated with the pulp and papermaking process and we closely monitor emissions of these compounds. From 2015 to 2020, WestRock reduced emissions of NO_x from its largest kraft paper mills by nearly six percent. These facilities decreased SO_2 emissions by approximately 42 percent during this same period.

KRAFT MILL EMISSIONS OF NO_x AND SO_2 (TONS)

FY15		FY16		FY17		FY18		FY19		FY20	
NO_x	SO_2	NO_x	SO_2	NO_x	SO_2	NO_x	SO_2	NO_x	SO_2	NO_x	SO_2
24,632	16,869	24,428	13,452	23,779	11,519	23,745	10,596	23,018	9,544	23,253	9,770

306 WASTE

Management Approach

For more than 100 years, WestRock has recycled materials that would otherwise go to waste. As an extension of this commitment to a business model that is inherently circular, we are continually looking for opportunities to optimize our operations to beneficially reuse byproducts from our manufacturing process and minimize the solid waste we generate.

Environmental teams across the company are focused on advancing local initiatives aimed at reducing waste and increasing recycling.

2020 Highlights

Diverted **7.6** million tons of paper from landfills.

Recovered **5.3** million tons of paper consumed at our own paper mills.

Facilitated conversion of **2.1** million tons of recovered paper into new paper products via third parties.

In many cases, we are able to recycle or beneficially reuse the residuals, byproducts and waste materials our manufacturing facilities generate which has both cost and sustainability benefits. For example, the lime residuals from the kraft pulping processes at integrated paper mills contain nitrogen, phosphorus and micronutrients which make effective and economical soil amendments for agricultural and silvicultural operations.

Residuals from our paper recycling process help to power several of our boilers – and is also used by local communities, including Syracuse, New York, where residuals from our 100% recycled paper mill are sent to a third-party that uses them to produce residential electricity. Ancillary processes, such as our wastewater treatment operations, also produce materials that can be beneficially reused, including fiber-rich residuals that are burned for fuel in some of our biomass boilers, applied as landfill daily cover and used in composting. Our manufacturing facilities recycle materials such as used oil, spent fluorescent lighting, scrap wood and metal.

Several of our paper mills operate their own waste management facilities. These facilities are captive units that only receive nonhazardous residuals from our operations. We also send manufacturing waste to third-party recycling facilities. WestRock has established internal guidelines for procuring recycling and waste services to ensure our materials are handled by third-party providers in an environmentally responsible and legally compliant manner.

For more information about our recycling operations and facilities, see our Annual Report on Form 10-K for the year ending Sept. 30, 2020, page 4.

306-3: Waste Generated

306-4: Waste Diverted from Disposal

VOLUME OF RECYCLABLES MANAGED (TONS)

RECYCLED FIBER	FY15	FY16	FY17	FY18	FY19	FY20
Fiber*	6,740,000	7,600,000	7,550,000	7,655,000	8,102,000	7,444,400
Plastic	130,000	150,000	120,000	155,000	59,000	52,500
Aluminum	30,000	50,000	30,000	20,000	7,600	3,600
Other non-fiber	–	–	–	–	37,1000	34,000
TOTAL	**6,900,000**	**7,800,000**	**7,700,000**	**7,830,000**	**8,205,700**	**7,534,500**

**North American Recycling Operations. Does not include approximately 200,000 tons of sourced recycled fiber from Brazil and India.*

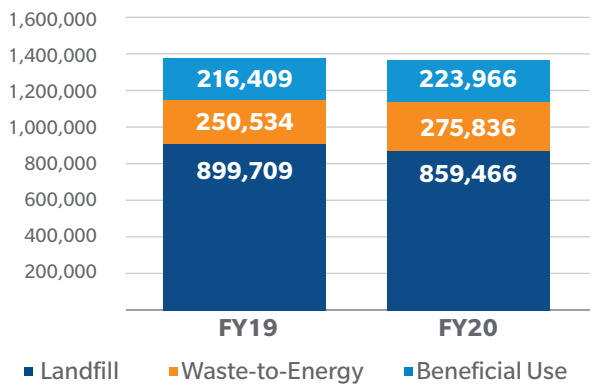
RECYCLED FIBER USED (TONS)

	FY15	FY16	FY17	FY18	FY19	FY20
Recyled Tons Used by WestRock	4,300,000	4,900,000	4,700,000	4,900,000	5,400,000	5,300,000
Percentage of Total Fiber tons Managed*	63.8%	64.5%	62.3%	64.0%	67.1%	71.4%

**WestRock recovered more than 7 million tons of fiber in 2020. Seventy-one percent of this fiber was reused in our own operations; the remainder was sold to other organizations.*

MILL WASTE GENERATION

(Tons)



BECOMING THE RECYCLING PARTNER OF THE ATLANTA BRAVES

In 2019, WestRock became the official recycling partner of the Atlanta Braves in an effort to increase recycling in their stadium. Together, we reduced the volume of recyclable materials headed to landfills while also turning more recyclable materials into new products.

Following the partnership launch, WestRock's nearby materials recovery facility (MRF) saw an approximate 23% increase in total recycled material collection and more cardboard was captured in 2019 compared to 2018 at approximately 180 tons recovered. Additionally, waste decreased by more than 73%, signaling that recyclable materials were being properly recovered.

307 ENVIRONMENTAL COMPLIANCE

Management Approach

WestRock is committed to complying with all applicable environmental laws and regulations, and we approach our environmental and product stewardship responsibilities with the highest standards of ethics and integrity. To learn more about our dedication to environmental and product stewardship, see our Environmental Policy.

307-1: Non-Compliance with Environmental Laws and Regulations

No material environmental enforcement actions were commenced against WestRock during 2020. See our Annual Report on Form 10-K for the year ending September 30, 2020, pages 8-11.

401 EMPLOYMENT

Management Approach

WestRock teammates are the key to our success and the heart of our company. We place high importance on recruiting talented, diverse and committed teammates; nurturing their career growth; and retaining them.

For more information on our commitment to respect in the workplace, view our Mutual Respect in the Workplace Policy.

401-2: Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-time Employees

WestRock offers a market-based benefits program designed to attract, reward and retain top talent. Our benefits are tailored to respond to the evolving needs of our diverse workforce, including extending benefits to same-sex partners, gender transition benefits, and fertility benefit support.

- Medical
- Prescription
- Dental
- Vision
- Health Savings Account
- Flexible Spending Account
- Employee Assistance Program
- Short-term Disability
- Long-term Disability
- Vacation
- Commuter Benefits
- Tuition reimbursement
- 401(K) Employee Savings Plan
- Defined Benefit Program
- Employee Stock Purchase Plan
- Adoption assistance
- Parental leave
- Flexible scheduling and telecommuting options at our corporate offices
- Employee wellness program, including physical and mental health programs and incentives for a healthy lifestyle

**Benefits available to full-time WestRock teammates not covered by union contracts*

Employee Well-Being: Global COVID-19 Response

WestRock quickly mobilized to ensure a safe working environment for our teammates during the pandemic. From implementation of temperature checks to provision of personal protective equipment (PPE) and facility modifications to foster social distancing, we took a number of steps to enhance safety at all locations. Other measures included:

- An online health questionnaire prior to entering facilities
- Record-keeping of global COVID-19 analytics to facilitate response and real-time decision-making
- Quarantine and sick pay for impacted teammates for up to 30 days
- Two cash COVID-19 operational recognition awards to provide positive reinforcement of safety behaviors

402 LABOR RELATIONS

Management Approach

WestRock respects our employees' freedom of association. Where employees are represented by a legally recognized union or works council, we are committed to a constructive dialogue and bargaining in good faith with their freely chosen representatives. See our 2020 Annual Report on Form 10-K for additional information on WestRock employees and collective bargaining agreements.

402-1: Minimum Notice Periods Regarding Operational Changes

WestRock adheres to all federal, state and local laws and regulations applicable to an operational closure, regardless of where it is consummated.

403 OCCUPATIONAL HEALTH AND SAFETY

SAFETY EXCELLENCE

Management Approach

403-1 Occupational health and safety management system

The health and safety of our teammates is our top priority. We set our standards above those enforced by standard health and safety laws and regulations to go beyond compliance as we aspire to be 100% SAFE.

Our safety strategy and goals stem from a commitment to a strong management system, which WestRock calls our Safety Excellence System (SES). WestRock's SES is a robust safety program and training curriculum. Our SES is focused on the four Ps: people, process, prevention and performance.

We are proud to have aligned SES with ISO 45001:2018, *Occupational Health and Safety Management Systems*, an internationally recognized safety and health management standard.

The WestRock SES applies across all of the enterprise globally, even in locations where WestRock is contracted to manage a business and includes joint ventures. We are constantly seeking opportunities to prioritize the safety of our teammates, partners and visitors.

By harnessing the expertise of our teammates, we collectively advance safety excellence. We identify and track safety goals to reduce exposure and eliminate serious, life-changing accidents and injuries. Through engagement, teamwork, execution of results-driven activities and a focus on systems designed for continuous improvement, we position ourselves as a learning organization, sharing best practices while continually gaining knowledge.

403-2 Hazard identification, risk assessment, and incident investigation

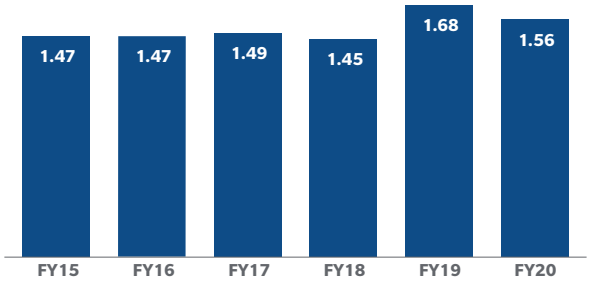
403-5 Worker training on occupational health and safety

403-9: Work Related Injuries

We made excellent progress in the past year toward our goal of ZERO Life Changing Events (LCE), or serious injuries, and reducing injury rates. Many facilities around the world took pride in achieving major milestones around consecutive accident-free days, months and even years. While the OSHA recordable incident rate increased by 3% since 2015, we reduced our lost workday rate by 18%, indicating our commitment to reducing severe injuries.

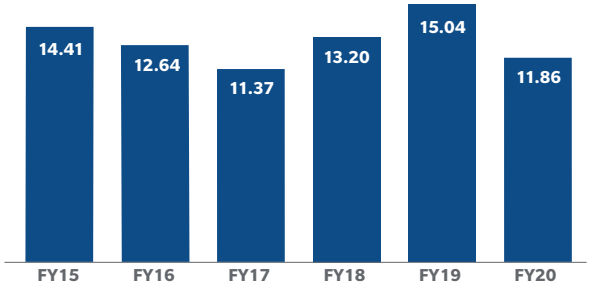
OSHA RECORDABLE INCIDENT RATE

(Recordable Injuries/100 Employees)



LOST WORKDAY RATE

(Number of LWD/100 Employees)



Focus on Recognition and System Consistency

Employees are fundamentally important to our success in reducing exposure and eliminating life-changing events. We support, and positively recognize, our employees when they engage in activities such as reporting, identifying and reducing exposure in their work environment to drive continuous improvement.

We encourage all our employees to participate in all safety activities and systems without fear of reprisal. Employees are also encouraged to utilize a stop work process if they believe they or their team member may be exposed to an upset condition or risk.

Common health and safety exposure assessment and reporting tools are utilized across our operations. These tools include, but are not limited to, a health and safety incident information management system, exposure assessment tools for safe work planning, and procedural and compliance-based auditing assessments.

Each tool acts to proactively identify operational, personal, occupational, routine and nonroutine activity to control and predict the risk of injury. For every category of risk, the trained team members ensure layers of protection are identified based upon the hierarchy of controls.

WestRock provides occupational health and safety training to all teammates and extends that to visitors and contractors based on their exposure potential in the workplace as well as at home.

TAKING SAFETY STANDARDS TO A NEW LEVEL AT WESTROCK DEMOPOLIS

During a year of heightened concern around health and well-being, WestRock's Demopolis, Ala. mill achieved a significant safety milestone for the first time since its operations began 63 years ago.

In October 2020, the team marked one million work hours without an OSHA recordable injury. Additionally, the plant's safety committee was recognized by the Pulp and Paper Safety Association for designing a new process to reduce risk through a valve labeling system.

"We've taken our mill's safety program to new levels," said Craig Dukes, Demopolis safety manager. "In an industrial environment, such as a paper mill or manufacturing, this is an incredible achievement in any year. But especially this one."

404 TRAINING AND EDUCATION

Management Approach

Attracting and retaining top talent is essential for WestRock to achieve its vision of being a premiere partner and unrivaled provider of sustainable, winning solutions to our customers.

Nurturing early career professionals is one way WestRock continues to invest in its workforce. WestRock supports and sponsors several education institutions and offers an early in career program, complete with onboarding support, structured experiences and rotational options, for approximately 200 co-ops, interns and college hires each year.

Talent-sourcing at WestRock includes a strong commitment to diversity. We actively engage with partners to promote career opportunities for people historically underrepresented in manufacturing. Our growing relationships include historically Black colleges and universities, professional organizations such as the Society for Women Engineers (SWE) and National Society for Black Engineers (NSBE) as well as organizations that support our commitment to creating economic opportunities for veterans.

The WestRock Foundation is committed to building a workforce skilled in modern manufacturing. By investing in programs like 3DE by Junior Achievement and Boys & Girls Clubs Career Bound, we aim to increase the awareness of jobs and hone the skills required for a successful career in modern manufacturing.

404-2: Programs for Upgrading Employee Skills and Transition Assistance Programs

WestRock retains its position as a market leader by ensuring team mate skills and capabilities reflect what is needed for success today and tomorrow. Learning and development activities support the achievement of this goal by advancing the skills, knowledge, capabilities and mindsets of individuals and teams. Learning is an important pathway to development and is a necessary ingredient for WestRock to attain its business objectives, create market advantage, and more importantly ensure a more inspired and committed workforce.

WestRock believes that team members gain 70% of their knowledge, skills and expertise from job-related experiences, 20% from coaching, mentoring, and interactions with others, and 10% from formal educational experiences.

To address different learning styles and environments, WestRock offers a variety of learning options, including online platforms, live webinars, virtual experiences, classroom style programs and development centers.

EMPLOYEE TYPE	TRAINING HOURS
Hourly	207,280
Salaried	88,130
TOTAL	**295,410**

Training in Action: Upgrading Employee Skills in a Fast-Moving Industry

WestRock's workforce is constantly evolving to meet the current and future needs of our customers. The following is a snapshot of training and development opportunities.

Foundations of Leadership: A course dedicated to teammates new to a supervisory role.

Leadership Excellence – Accelerating Our Potential: A new course in-pilot designed for senior leaders.

Diversity Awareness Training: Developed in partnership with NeuroLeadership, this course for the WestRock steering team is to mobilize leaders to build strategies to develop and manage increasingly diverse teams.

Industrial Manufacturing Training: Provided by Convergence Training, courses are available to teammates on a wide variety of topics, formats and languages.

Commercial Development Experience: A program focused on assessing and building the capability of our sales team members to better meet the needs of their customers and the marketplace.

Tuition Reimbursement: A dedicated program to enable team members to acquire new skills and expand their knowledge, positioning them for future career opportunities with WestRock.

405 DIVERSITY AND EQUAL OPPORTUNITY

Management Approach

We aspire to be a workplace where everyone feels safe, welcome, valued and a sense of belonging. That's how each of us can bring our best selves to work, generate positive results and contribute to the communities in which we live.

Our Vision for a Diverse Workforce

To be a company where each of us genuinely belongs, is respected and valued, can do our best work, and be a place where diversity, inclusion and equity are competitive advantages.

A Three-Step Strategy

Our senior leadership team, with advice from our board of directors and our WestRock Resource Groups (alternatively known as Employee Resource Groups), developed our diversity, inclusion, equity and belonging strategy that addresses three areas: how we lead, how we engage with each other internally and how we engage with others externally.

The actions we take together in each of these areas will help build our company for the future.

1. **LEAD BY EXAMPLE.** Our board of directors, senior leadership team and CEO foster a spirit of diversity, inclusion and equity through their actions.

   We are committed to increasing the diversity of our board of directors and senior leadership, and building diversity into our succession plans for long-term impact. We have included a diversity, inclusion, equity and belonging modifier in our fiscal 2021 short-term incentive plan for our top 12 executives. The modifier will be tied to the achievement of certain performance measures under our Diversity, Inclusion, Equity and Belonging action plan.

   We are also committed to listening to and learning from our teammates, including the newly formed WestRock Diversity & Inclusion Advisory Council, made up of leaders from our WestRock Resource Groups.

2. **ENGAGE WITH EACH OTHER.** We all contribute to making WestRock an even better place to work, through our words, our actions and how we treat one another. That includes making diversity and inclusion part of our everyday processes.

   To support these efforts, we are implementing training programs that are aimed at helping us confront often unconscious biases and enhance our focus on diversity, inclusion, equity and belonging.

WestRock Resource Groups and Allies

WestRock Resource Groups and Allies play a key role in advancing our connections, engagement and learning. In 2020, we proudly launched six WestRock Resource Groups:

African American, Black + Allies

Early Career + Allies

Hispanic/Latinx + Allies

PRIDE + Allies

Veterans + Allies

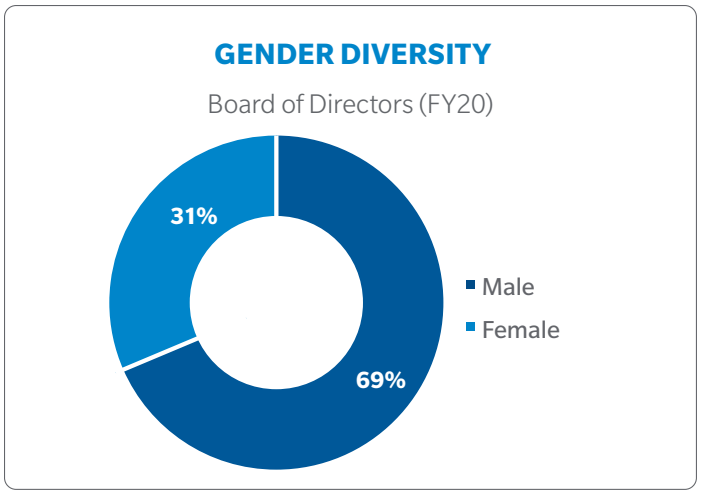
Women + Allies

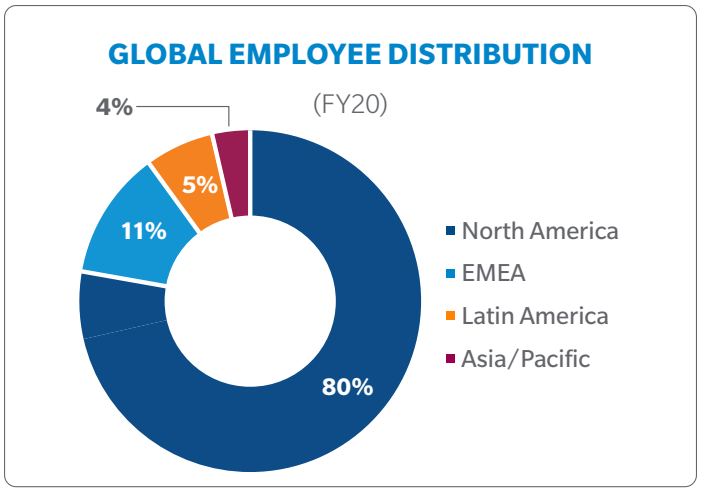
Each of our resource groups is backed by two executive co-sponsors who provide support and mentoring. One is a member of the executive steering team and the other is a talented leader in the organization, who is representative of that community's group, either as a member or an ally focused on building stronger engagement and bridging gaps to facilitate greater understanding and change.

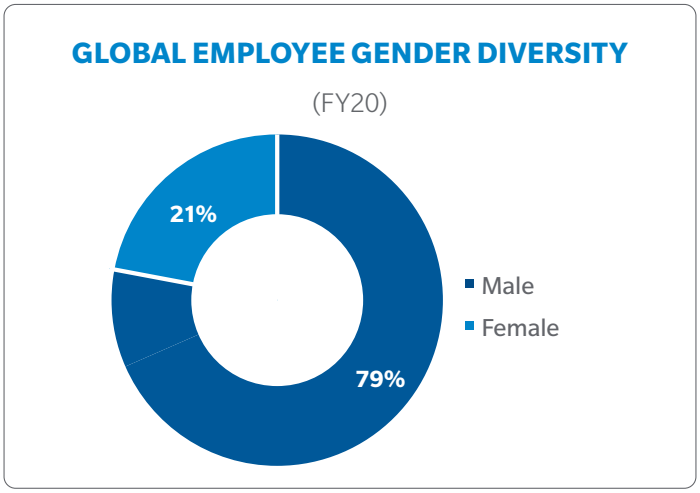
In 2020, the groups facilitated a variety of highly successful events ranging from courageous conversations about race and inequities, to building cultural awareness about significant dates and events around the world.

3. **ENGAGE EXTERNALLY.** It's important to let others know about our commitment to diversity, inclusion, equity and belonging and the specific actions we are taking in support. This external engagement will not only help to hold us accountable, but can also encourage others to follow suit. Engaging externally includes how we interact with our customers, suppliers and communities and how we attract and recruit others to join the WestRock team.

405-1 Diversity of governance bodies and employees



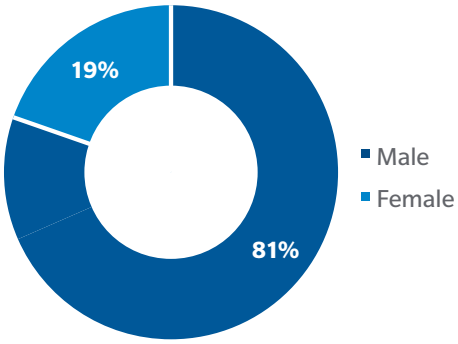




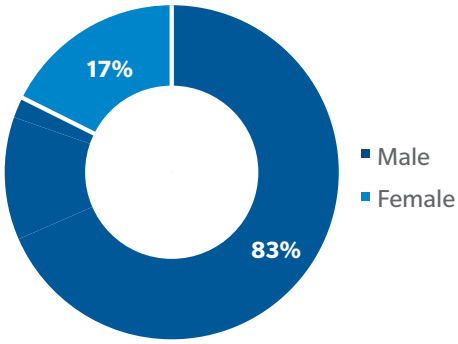
REGIONAL EMPLOYEE GENDER DIVERSITY

(FY20)

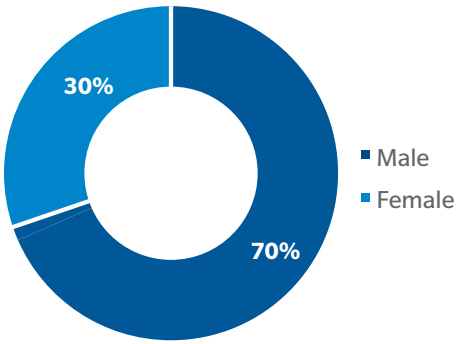
North America



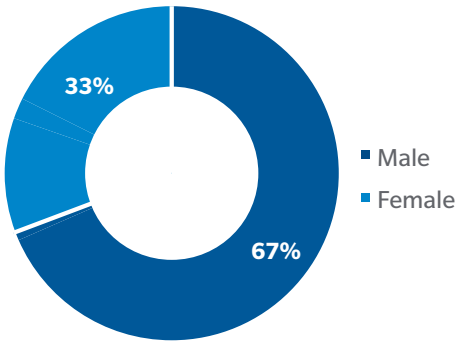
Latin America



Europe, Middle East, Africa

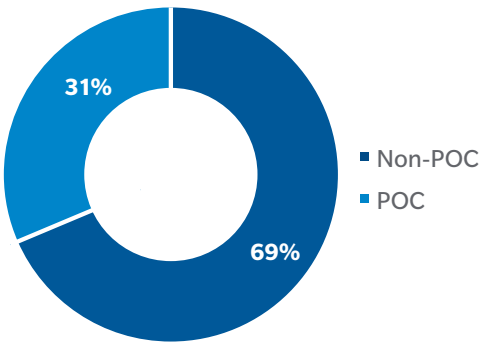


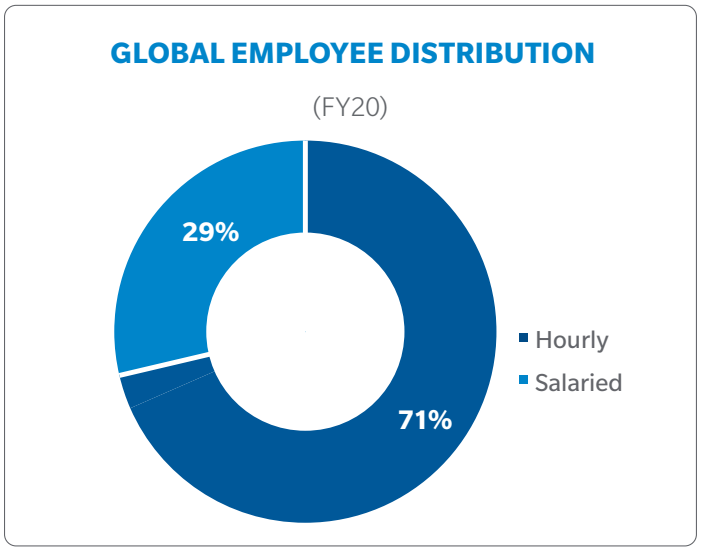
Asia Pacific

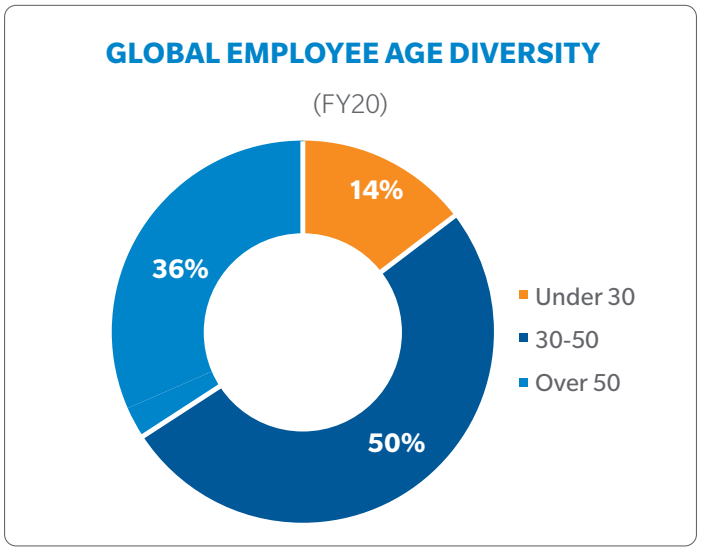


U.S. EMPLOYEE RACIAL DIVERSITY

People of Color (POC)
(FY20)







Courageous Conversations with WestRock's African American, Black and Allies Resource Group

WestRock's African American, Black and Allies Resource Group hosted a number of courageous conversations following the horrific racial injustices of 2020. Thousands of WestRock teammates attended and participated.

On Juneteenth, teammates from the resource group visited the King Center in Atlanta along with former CEO Steve Voorhees. Together, they led WestRock in recognizing and remembering the day enslaved African Americans were declared free.

See their powerful message here.

Supplier Diversity

WestRock is proud to work with over 4600 exceptional diverse suppliers who contribute significantly to our success by providing approximately $940 million of high-quality products and services.

WestRock's supplier diversity strategy focuses on three areas — our customers, our community and the company. We help our customers to meet their supplier diversity spend goals while also affording WestRock the opportunity to act as a subject-matter expert when sourcing fully vetted, diverse suppliers.

To learn more about our supplier diversity initiative, visit westrock.com.

412 HUMAN RIGHTS

Management Approach

WestRock's core values are the baseline for our approach to human rights. We remain committed to respect while promoting discrimination-free, harassment-free and bullying-free workplaces.

Our broad-based corporate ethics and compliance program is based on our core values and includes training, audits, certifications and accountability while ensuring compliance with applicable laws.

We expect our suppliers to share the same commitment and to meet our ethical standards, which can be found in the *WestRock Principles of Conduct*.

WestRock does not tolerate human trafficking in the U.S. or globally. We support the elimination of human trafficking and slavery from our supply chain, and the transparency of our efforts are consistent with the California Transparency in Supply Chains Act of 2010 and the United Kingdom's Modern Slavery Act of 2015.

WestRock expressly prohibits the use of forced labor, including indentured labor, slave labor and any form of human trafficking. Further, our global Mutual Respect in the Workplace Policy prohibits forced and child labor and human trafficking. In addition, our employees are responsible for complying with our internal controls that seek to combat human trafficking and forced labor.

Policies are just one component of a successful compliance and ethics program. We expect all teammates to comply with policies, and anyone found to be in violation, is subject to discipline, up to and including termination. We actively and regularly conduct audits to uncover potential risks and quickly and effectively mitigate them.

412-1: Operations That Have Been Subject to Human Rights Reviews or Impact Assessments

In 2020, we conducted a global human rights risk assessment encompassing all our facilities considered to be core business operating facilities. This included a total facility listing of 341 locations, of which, 28 were considered closed but WestRock still had an obligation to close the facility and had individuals working at these sites during the year. We utilized three global human rights frameworks to assess risk — the Human Freedom Index, the Heritage Index and Freedom in the World. Of the 341 locations reviewed, 22 ranked as potentially high-risk. Of the 22 potentially high-risk facilities, three facilities were closed for manufacturing, but still had closing teams onsite during the year. The results of the 2020 risk assessment were used as an initial assessment to guide the approach we will take to perform additional procedures to mitigate human rights risks in 2021.

Moving into 2021, we are developing an improved version of the assessment that will include requirements for locations in these high-risk areas to complete an additional Risk Control Matrix to facilitate compliance assessments.

412-2: Employee Training on Human Rights Policies or Procedures

16,188 employees received training on our Code of Conduct and global Mutual Respect in the Workplace Policy. This represents 11,993 hours of training and approximately 33% of the global employee population.

For more information, see the WestRock *Code of Conduct, Mutual Respect in the Workplace Policy and Anti-Human Trafficking and Slavery Statement on our* Policies and Certifications page.

413 LOCAL COMMUNITIES

Management Approach

We proudly support local initiatives in our communities that help make them stronger. The WestRock Foundation connects our communities to economic and environmental opportunities for growth with special consideration to water, forestry and wildlife preservation and conservation. The Foundation works closely with The Nature Conservancy, American Forest Foundation, Arbor Day Foundation and The Trust for Public Land. Our partnerships reflect both company and community priorities including protecting headwaters, restoring tree canopies and providing resources to encourage family landowners to manage their land sustainably.

The American Forest Foundation notes there are 21 million family forest owners in the United States who collectively care for more than 290 million acres of family-owned forests. We value the opportunity to help these families sustainably manage their forests today, and well into the future.

The WestRock Foundation also supports the next generation of the modern manufacturing workforce. Investments in programs like 3DE by Junior Achievement and Boys & Girls Clubs Career Bound create awareness of the rewarding opportunities available in manufacturing while also developing an important talent pipeline for our industry.

As a pragmatic, innovative and committed partner, we are strategic about our giving, appreciate fresh thinking and we follow through to track our impact on our communities.

413-1: Operations with Local Community Engagement, Impact Assessment and Development Programs

WestRock teammates are committed to caring for one another. The WestRock Employee Relief Fund, an independent 501(c)(3) organization administered by a board and grant-review committee comprised of WestRock employees, provides financial assistance to teammates around the world who suffer financial hardship due to a natural or man-made disaster.

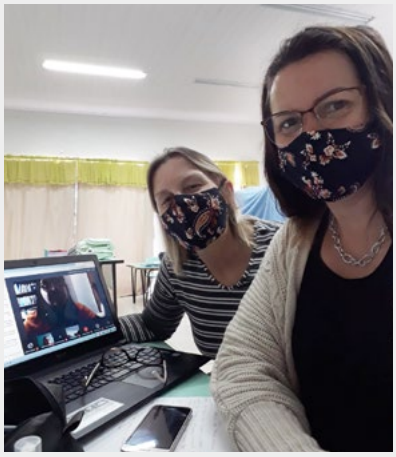
Since its inception in 2005, the fund has provided more than 1,100 grants totaling more than $2.5 million to WestRock teammates, including 90 grants totaling $141,500 in 2020.

JUNTOS PELA EDUCAÇÃO' (TOGETHER FOR EDUCATION)

For 25 years, WestRock's *Learning with the Tree* program has trained public school teachers in Brazil around themes of sustainability and environment, planting the seed for a more sustainable future in a forest-rich part of the world.

As the needs of teachers and students evolved during the pandemic, WestRock reimagined the program, *Juntos pela Educação, Together for Education*, as a virtual experience. We partnered with *Ensinart,* to customize training for educators and administrators around how to teach students remotely and in hybrid scenarios.

The program served teachers from schools in 13 municipalities in the Planalto Norte de Santa Catarina state and in the south of Paraná state, where WestRock has forest lands and a paper mill, impacting a network of 210 schools, approximately 600 faculty and staff, and at least 39,000 students. With an eye toward the "next normal," the program also built in guidance for planning the 2021 school year.



415 PUBLIC POLICY

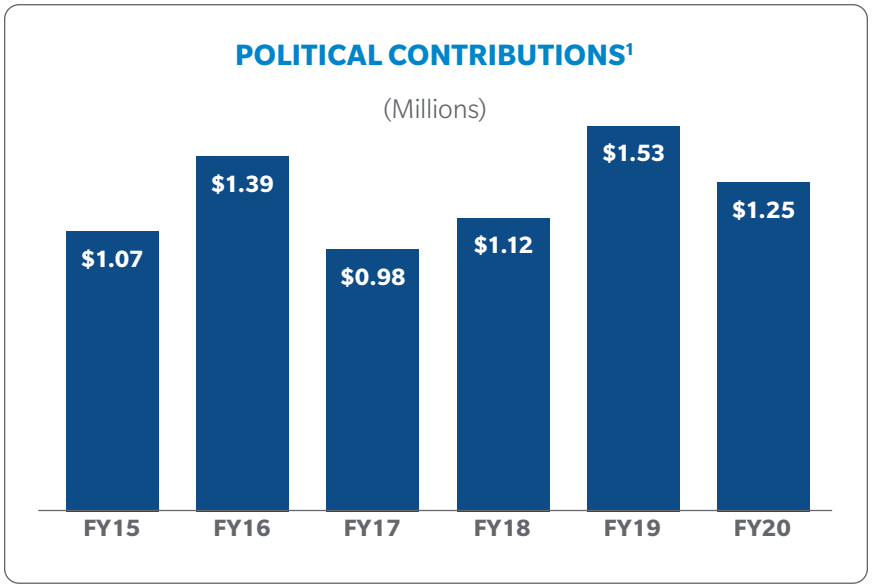
Management Approach

WestRock is fully committed to transparency in regard to active engagement in the political and regulatory processes that can protect our commercial, teammate and stakeholder interests. We believe that it is a fundamental right and obligation of all citizens to engage in responsible dialogue about the laws, regulations and government policies that affect them. When it is in the best interest of our company, we interact with public officials through a variety of channels, including professional lobbyists as well as grassroots lobbying communications.*

CPA-Zicklin, a nonprofit, nonpartisan organization working to bring transparency and accountability to corporate political spending gave WestRock a 92.9% score on its CPA-Zicklin Index of Corporate Political Disclosure and Accountability. This earned WestRock "trendsetter" status in the new 2020 report, which is defined as setting model corporate governance best practices for operating in an incendiary political era.

Information on WestRock's U.S. political contributions and oversight of political activity and spending practices can be found here.

415-1: Political Contributions.



* All forms of political engagement undertaken by or on behalf of WestRock, including, without limitation, lobbying, trade association participation and political contributions, must comply with all U.S. and international laws and the WestRock Code of Conduct.

[1] Includes PAC contributions; contributions to state legislators, PACs and campaigns; corporate lobbying efforts; and association dues attributed to lobbying.

Participation in Trade Associations

WestRock is a member of several trade associations, coalitions and other organizations that provide leadership, resources and assistance on public policy issues pertinent to our business. Our membership in these organizations is intended to accomplish a wide range of objectives which support our initiatives where we believe engaging with other industry participants is beneficial to our business and compliant with our antitrust policies.

We value the diversity of opinions found within these groups and sometimes take positions contrary to those of these organizations when we believe it is the right thing to do. The company makes payments to these organizations, including paying membership fees and dues. On a semiannual basis, we track the portion of the company's payments to trade associations that were used for nondeductible lobbying expenditures per the rules and regulations of the Internal Revenue Service.

To strengthen our position in the industry, WestRock maintains involvement with a number of key organizations.

416 CUSTOMER HEALTH AND SAFETY

Management Approach

Ensuring the health and safety of our customers, and their customers, is paramount. And, that extends to packaging products by following procedures designed to meet requirements for the intended uses and markets, whether food, pharmaceuticals, cosmetics or whether distributed in domestic or international markets. We look for ways to exceed these requirements, delivering on the best interests of both people and planet.

We partner with our suppliers to select raw materials that meet the requirements of a broad range of U.S. and international regulations, and in turn, they provide certification to show that such products meet our safety standards.

We also ensure final products are consistently produced to applicable quality standards. All of our containerboard mills, with the exception of one mill acquired in 2018 and which is working toward certification, are registered to ISO 9001. More than 60 facilities are third-party certified to Safe Quality Food (SQF), British Retail Consortium (BRC) or other recognized food-safety and hygiene standards.

Our final product testing protocol also goes beyond industry standards and verifies the effectiveness of our good manufacturing practices and operating procedures to ensure final products meet requirements for their intended use. For example, we obtained third-party compostability certification for a range of our pizza boxes. It shows that packaging materials do not contain levels of hazardous materials such as metals and fluorinated compounds that would be unsafe for the environment. It also verifies the lack of negative impacts on plant growth when the certified products are used as compost.

416-1: Assessment of the Health and Safety Impacts of Product and Service Categories

Knowing where our materials come from is only part of the equation. Constantly evaluating the impacts those materials can have over their life cycles is one way we design for a more circular economy and sustainable future. Ongoing assessments of all our products about life cycle impact is a regular part of our product stewardship review and innovation processes. In addition, we renewed third-party certification on 12 paperboard products for safe use in international food packaging markets in 2020.

In all, we conducted 77 product life cycle analyses (LCA) during fiscal year 2020. We are developing a new LCA tool to enhance our capability to model substrate impact between current and newly designed products. We aim to launch it in 2021.

419 SOCIOECONOMIC COMPLIANCE

Management Approach

WestRock is committed to operating our business with the highest standards of ethics and integrity and in compliance with the laws applicable to our operations.

See our disclosure to 102-16.

419-1: Non-Compliance with Laws and Regulations in the Social and Economic Area

No material fines were paid during 2020 for non-compliance with laws and regulations in the social or economic areas, including laws or regulations related to accounting and tax fraud, corruption, bribery, competition, the provision of products and services, or labor issues, such as workplace discrimination.

OTHER DISCLOSURES

INNOVATION

Management Approach

We take pride in our innovative spirit and in creating cutting-edge solutions for our customers to deliver innovations in materials science and automation, producing packaging that is right sized, renewable, recyclable and compostable. Our innovation process to achieve a more circular economy is circular itself, constantly evolving and marked by incremental progress that contributes to a cumulative, long-lasting, sustainable impact.

Our approach to innovation:

- Marries innovation and sustainability.
- Involves key stakeholders and partners at every stage.
- Considers how a product can be reused, recycled, or composted.
- Prioritizes replacement of plastic.
- Leverages automated packaging solutions that right-size and reduce void fill.

We promise to keep improving by continuing to build a better, more sustainable operation to serve our customers, their customers and our industry. We commit to developing sustainable alternatives to bridge the zero waste gap. Because we take seriously our role in the broader supply chain, innovating to inspire a packaging industry that sits at the center of a more circular economy.

Innovation Excellence

WestRock's Innovation Excellence framework is our roadmap for how we approach and execute innovation. It enables us to develop a robust pipeline of core, adjacent and breakthrough innovation, facilitated by our technology platforms and validated through piloting and testing. Through Innovation Excellence, we identify, dimensionalize and prioritize innovation opportunities that impact sustainability in the near- and long-term.

Listening is essential — both to our customers and to the market at-large. Innovation Excellence starts with megatrends because they represent an exercise in listening to the forces that will shape our markets and competitive environment over the next decade. We believe they will have the most significant impact, creating new opportunities for our businesses and our customers. We've seen through our own research, as well as in broader global megatrends, consumers are demanding greater sustainability in packaging and it is one of the key drivers in their purchasing decisions.

Innovation and Sustainability

Our innovation and sustainability strategies are linked – and both are priorities. We are actively expanding our portfolio of recyclable, compostable and reusable products to help our customers achieve their sustainability goals. And, in addition to creating new fiber-based solutions that replace plastic packaging elements, we are helping customers deliver on their commitment to sustainable packaging by developing a portfolio of 100% recyclable, compostable or reusable products.

We ardently believe in the connection between innovation and sustainability, and it's this connection that drives the intersection of our sustainability pillars. In "Bettering the Planet," we can leverage innovation in our operations and processes to help reduce our carbon footprint, water usage and waste — resulting in benefits to both our customers and the environment. The linkages between innovation and sustainability will continue to strengthen, supporting the development of each capability and propelling our vision of a more sustainable future forward across all of our pillars.

Product Innovation and Technology

At WestRock, innovation is a collaborative process across functions and geographies:

- Our **research and development** team is responsible for identifying and expanding market opportunities and enhancing operating performance of fiber-based packaging.
- Our **product innovation experts** work with our businesses around the world to develop products that meet our customers' sustainability needs and performance requirements.
- The **WestRock Innovation Council**, a cross-functional team of design, materials research, packaging development and machinery experts, ensures that products are developed in alignment with our business strategy and sustainable design principles.

Innovative Packaging Solutions Driving a More Circular Economy

Sustainable packaging innovation over the last two years at WestRock reflects our progress toward achieving a more circular economy. Since 2018, we have launched more than $180 million of new, fiber-based products to replace plastics. In 2020, we launched 30 new paper and packaging products with defined sustainability benefits across a range of end markets and applications. The following are examples:

- **CanCollar® Fortuna™** is a high-speed automation solution for applying **CanCollar®** and a range of other minimalist, glue-free paperboard multipack designs for standard, sleek and slim cans. In the beverage market, we launched **CanCollar®** in partnership with Coca-Cola Spain, replacing traditional high cone rings used in can 6-packs with paper-based packaging. This solution helps Coca-Cola remove unnecessary, hard-to-recycle plastic from its portfolio and supports its vision to create a World Without Waste.
- **Spruce Protein Tray** is the first thermoformed paperboard solution engineered to replace foam trays in chilled, case-ready and overwrapped meats and meat substitutes. The tray is made from renewable materials including WestRock's uncoated TruServ® Pressed Tray paperboard and a plant-based barrier coating. When compared with rigid plastic trays made from polypropylene, a fossil-fuel based material, this renewable paper meat tray reduces the use of plastic by 90%, removing 28 tons of plastic from the waste stream.*
- **Bio-Pak Protect™** is a tamper-evident foodservice takeout container designed with consumers' safety in mind and provides a sustainable alternative in a renewable, fiber-based package. This innovative product uses tamper-evident features to protect the consumer's food from potential tampering after it's enclosed by the foodservice operator. A replacement for single-use plastics in the foodservice industry, this paper-based solution reduces the use of fossil fuel material and is not manufactured with any fluorine-based grease-treatment chemicals.
- **Pak On Demand™** Pouch System was developed to replace plastic pouches used for e-commerce shipping. This innovative packaging uses corrugated materials to replace plastics and advanced machinery to make pouches fit various sizes. The custom pouch is curbside recyclable and seals for shipment — all with a single operator. The streamlined process not only reduces labor cost, but also eliminates unnecessary void fill and shipping charges while increasing packing rates up to five times over that of manual operations.

WestRock has also been recognized for its leadership in sustainable packaging by industry organizations including the Sustainable Packaging Coalition and the American Forest & Paper Association (AF&PA).

For the 2020 AF&PA Sustainability Awards, WestRock won the Innovation in Sustainability Award for the sixth consecutive year, demonstrating our ongoing commitment to innovation.

Customer Partnerships

Collaboration is vital to advancing sustainable packaging solutions. Our customers look to us for packaging solutions to help them achieve their sustainability goals, protect their products, position their brands for success and enable their growth. We partner with them to develop solutions that leverage state-of-the-art design principles, material science and technology.

* PIQET Life Cycle Assessment 2019, v4.0.11, Stats above are equivalent to one million units of retail tray packaging, 24 oz portion size 18 pt. WestRock Compostable paperboard v PP plastic packaging.

Partnering for Sustainability

DON'T TRASH THE BOX! DOMINO'S® AND WESTROCK PARTNER TO EDUCATE CONSUMERS ABOUT THE RECYCLABILITY OF THEIR PIZZA BOXES

In July 2020, Domino's and WestRock launched recycling.dominos.com — a resource hub to share facts about pizza box recycling, including instructions on how to recycle pizza boxes and a guide for what to do if a community does not accept pizza boxes for recycling.

Contrary to popular belief, pizza boxes are indeed recyclable. To reduce confusion and encourage recycling, WestRock conducted a third-party reviewed research study to evaluate the impact of typical amounts of grease and residual cheese. The study concluded that neither affected the ability of the box to be recycled or the quality of the finished corrugated product.

Visit westrock.com to learn more about the study and recycling facts.

HELPING OATLY ENTER THE CHINESE E-COMMERCE MARKET WITH A CUSTOM GIFT PACK USING CARRIERKOTE® PAPERBOARD

When Oatly, the Swedish plant-based milk brand, introduced itself as "The New Milk" in China, it needed a new premium gift box to enter the Chinese e-commerce market, where the milk gift pack category is rapidly growing.

In January 2020, our Design and Customer Marketing teams in China partnered with Oatly to create a package that was as unique as the Oatly brand itself. Teams leveraged our versatile CarrierKote® paperboard, ideal for high-quality printing and durable for e-commerce distribution. Based on our patented Duralift® design, we also developed an integrated paperboard handle that was both comfortable and convenient for consumers.

The new gift pack helped Oatly successfully launch in China, and since then, the brand has been expanding in the country. Additionally, WestRock was also recognized with an award from the Paperboard Packaging Council for this innovative design.

ASSURANCE STATEMENT

Ernst & Young LLP
Suite 1000
55 Ivan Allen Jr. Boulevard
Atlanta, GA 30308

Tel: +1 404 874 8300
Fax: +1 404 817 5589
ey.com

Building a better working world

Independent Accountants' Review Report

To the Management of WestRock Company

We have reviewed WestRock Company's ("WestRock") accompanying schedules of selected sustainability indicators included in Appendix A (the "Subject Matter") for the reporting periods indicated in the table below, based on the criteria also set forth in Appendix A (the "Criteria"). WestRock management is responsible for the Subject Matter based on the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Subject Matter	Reporting Period
Schedule of Recordable Incident Rate	For the year ended September 30, 2020
Schedule of Diversity of Governance Bodies and Employees	As of September 30, 2020
Schedule of Facilities Located in a High-Risk Country of Operation	As of September 30, 2020
Schedule of Select Environmental Metrics	For the year ended September 30, 2020

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, Concepts Common to All Attestation Engagements, and AT-C section 210, Review Engagements. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be based on the Criteria. A review consists principally of applying analytical procedures, making inquiries of persons responsible for the subject matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is based on the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. A review also does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that our review provides a reasonable basis for our conclusion.

In performing our review, we have also complied with the independence and other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Control Standards established by the AICPA.

The information included in WestRock's GRI Report, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

As described in Appendix A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedules of selected sustainability indicators included in Appendix A for the reporting periods as indicated in the table above, in order for the schedules to be based on the Criteria.

Ernst & Young LLP

May 21, 2021

APPENDIX A:
WESTROCK COMPANY SCHEDULES OF SELECTED SUSTAINABILITY INDICATORS

SCHEDULE OF RECORDABLE INCIDENT RATE
for the fiscal year ended September 30, 2020

INDICATOR NAME	UNITS OF MEASURE	REPORTED VALUE	CRITERIA	REPORTING BOUNDARY
Recordable incident rate (RIR)[1,2]	Recordable injuries per 100 employees	1.56[3]	Global Reporting Initiative (GRI) Standard 403-9(a)(iii): Rate of recordable work-related injuries	WestRock includes employees (salaried and hourly) and contractors that WestRock directly supervises in its calculation.

[1] WestRock calculates its RIR by dividing the number of recordable work-related injuries by the number of total hours worked and multiplying the quotient by 200,000.
[2] WestRock defines a "recordable event" as any occupational injury/illness that results in the following:
- Fatalities, regardless of the time between the injury and death, or the length of the illness; or
- Days away from work cases, other than fatalities; or
- Non-fatal cases without days away from work that:
    - o Result in transfer to another job or termination of employment
    - o Require medical treatment (other than first aid)
    - o Involve loss of consciousness
    - o Result in restriction of work or motion

[3] Recordable incident rate was determined as of 01/21/2021, for the fiscal year ended September 30, 2020. The number of recordable incidents is based upon employees self-reporting work-related injuries or illnesses which may be affected by culture, societal norms, and/or regulations. To the extent a recordable incident is not self-reported, it would not be included in the recordable incident rate calculation.

SCHEDULE OF DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

as of September 30, 2020

INDICATOR NAME	UNITS OF MEASURE	REPORTED VALUE	CRITERIA	REPORTING BOUNDARY
Board of Directors by gender			GRI 405-1(a): Percentage of employees per employee category in each of the following categories: i. Gender ii. Age group (under 30, 30-50, above 50) iii. Other indicators of diversity where relevant (such as minority or vulnerable groups)	All members of WestRock's Board of Directors are included in the calculations
Female	%	31		
Male		69		
Employees by gender				WestRock includes all employees, except for interns and temporary employees, unless otherwise noted.
Female	%	21		
Male		79		
Employees by age				
Under 30	%	14		
30-50		50		
Over 50		36		
Employees by ethnicity[4]				
POC	%	31		
Non-POC		69		
Employees by salary				
Salaried	%	29		
Hourly		71		
Employees by region				
North America	%	80		
EMEA[5]		11		
Latin America		5		
Asia/Pacific		4		
Employees by gender in the North America region				
Female	%	19		
Male		81		
Employees by gender in the EMEA region				
Female	%	30		
Male		70		
Employees by gender in the Latin America region				
Female	%	17		
Male		83		
Employees by gender in the Asia/Pacific region				
Female	%	33		
Male		67		

[4] The diversity of employees by ethnicity is limited only to WestRock's employees that are based in the United States. WestRock does not collect racial/ethnic demographics of its employees outside of the United States.

[5] EMEA is defined as Europe, Middle East and Africa.

SCHEDULE OF FACILITIES LOCATED IN A HIGH-RISK COUNTRY OF OPERATION

as of September 30, 2020

INDICATOR NAME	REPORTED VALUE	CRITERIA	REPORTING BOUNDARY
Facilities located in a high-risk country of operation	In 2020, we conducted a global human rights risk assessment encompassing all our facilities considered to be core business operating facilities. This included a total facility listing of 341 locations, of which, 28 were considered closed but WestRock still had an obligation to close the facility and had individuals working at these sites during the year. We utilized three global human rights frameworks to assess risk — the Human Freedom Index, the Heritage Index and Freedom in the World. Of the 341 locations reviewed, 22 ranked as potentially high-risk. Of the 22 potentially high-risk facilities, three facilities were closed for manufacturing, but still had closing teams onsite during the year. The results of the 2020 risk assessment were used as an initial assessment to guide the approach we will take to perform additional procedures to mitigate human rights risks in 2021.	In 2020, WestRock conducted a global human rights risk assessment encompassing all our core business operating facilities. WestRock elected to assess human rights risk based on three indices – the Human Freedom Index 2019[6], the 2020 Index of Economic Freedom[7] and the Freedom on the World Index 2020[8]. These indices rate a country's human rights risk using political, economic, and social criteria. For each index, WestRock used the most recently available data at the time of the company's assessment and a quartile rating system to re-score each country on a scale of 1 to 4. Scores were then aggregated for each country across the three indices, with possible scores ranging from 3 (lowest risk) to 12 (highest risk). This allowed the company to create an operation-specific human rights risk assessment by country. For WestRock's risk assessment, the company chose a combined rating of 6 or higher to be considered a high-risk country of operation. This included countries that had a rating in the 4th quartile (highest risk) in one index or were rated in the 2nd quartile for all 3 indices.	WestRock includes all core business operating facilities, which comprise manufacturing and converting facilities that are delivering goods and services to our customers.

[6] The Human Freedom Index 2019, co-published by the Cato Institute and the Fraser Institute.

[7] The 2020 Index of Economic Freedom, published by the Heritage Foundation.

[8] The Freedom on the World Index 2020, published by Freedom House.

SCHEDULE OF SELECT ENVIRONMENTAL METRICS

for the fiscal year ended September 30, 2020

INDICATOR NAME	UNITS OF MEASURE	REPORTED VALUE	CRITERIA	REPORTING BOUNDARY
Materials used by weight or volume for virgin fiber[9]			GRI Standard 301-1: Materials used by weight or volume	WestRock includes all global mill operations in this calculation as they are responsible for the conversion of raw materials (wood fiber) into products.
US mills	US tons	33,653,982		
Canada mills		1,698,738		
Brazil mills		1,679,540		
All mills		37,032,260		
Purchased Fuel Efficiency[11]	MMBtu[10]/tons of paperboard and containerboard produced	12.79	GRI Standard 302-3: Energy intensity United States Department of Energy (DOE): Energy Intensity and Baselining Guidance	WestRock includes all global mill operations in this calculation[11].
Mill water withdrawal by source[12]			GRI Standard 303-3(a): Total water withdrawal from all areas	WestRock includes total water intake from all sources (including surface water, groundwater, and third-party sources), for all mills included in the company's global operations.
Total water withdrawal	Mega-liters	588,952		
Surface water withdrawal	Mega-liters	339,020		
	% of total water withdrawal for mills	58		
Groundwater withdrawal	Mega-liters	126,115		
	% of total water withdrawal for mills	21		
Third-party water withdrawal	Mega-liters	123,817		
	% of total water withdrawal for mills	21		

[9] WestRock calculates their total weight in US tons of virgin wood fiber consumption. Virgin wood fiber is classified by WestRock as a raw material that is renewable in accordance with the definition set forth in GRI Standard 301-1: material that is derived from plentiful resources that are quickly replenished by ecological cycles or agricultural processes, so that the services provided by these and other linked resources are not endangered and remain available for the next generation. WestRock sums all mill consumption data that falls into these categories for the reporting period.

[10] WestRock calculates purchased energy as "primary energy," which includes the energy consumed by the reporting company as well as the energy required to produce and transport purchased electricity and steam to WestRock's mills. Primary energy purchased is calculated using site energy (i.e., energy consumed at each WestRock mill) and applying a multiplier provided by the DOE.

[11] Purchased Energy Intensity (also referred to as purchased fuel efficiency) is calculated as purchased energy for mills divided by tons of paperboard and containerboard produced. Purchased energy includes purchased fuel, electricity, and steam for WestRock's mills. Where mills generate excess electricity from biomass that is sold back to the grid or another third party, WestRock nets purchased and sold electricity.

[12] WestRock breaks out water withdrawal into three applicable categories outlined in GRI Standard 303-3: surface water, groundwater, and third-party water.

INDICATOR NAME	UNITS OF MEASURE	REPORTED VALUE	CRITERIA	REPORTING BOUNDARY
Mill water withdrawal intensity	Total water withdrawal for mills in mega-liters/tons of paperboard and containerboard produced	0.0407	Water withdrawal for mills (GRI Standard 303-3(a)) divided by tons of paperboard and containerboard produced	WestRock includes total water intake from all sources (including surface water, groundwater, and third-party sources), for all mills included in the company's global operations.
Scope 1 (Direct) Greenhouse Gas (GHG) Emissions[13]	Metric tonnes carbon dioxide equivalents (MT CO_2e)	6,178, 533	GRI Standard 305-1: Energy Direct – Scope 1 emissions The Greenhouse Gas (GHG) Protocol: A Corporate Accounting and Reporting Standard	WestRock selected an organizational boundary based on the company's operational control. WestRock may exclude converting facilities and offices that pay electricity invoices through rental leases, which management has determined are not material to the users of the reported information.
Scope 2 (Indirect) GHG Emissions, market-based method[14,15]	MT CO_2e	3,027,961	GRI Standard 305-2: Energy Indirect – Scope 2 emissions The GHG Protocol Scope 2 Guidance	

[13] GHG emissions – Scope 1 includes natural gas, coal, oil #2, oil #6, shale oil, propane, diesel and biogenic emissions for CH_4 and N_2O

[14] WestRock applies The GHG Protocol Scope 2 Guidance for market-based emissions by multiplying purchased electricity and steam by the emissions factors indicated in the table in the notes to schedules section titled "Sources of emissions factors and global warming potentials." WestRock accounts for the sale of unbundled renewable energy attributes by calculating emissions associated with the null power generated and consumed in our operations as if it was purchased from the grid. Scope 2 GHG Emissions market-based method (MBM) includes purchased electricity and steam.

[15] WestRock generates renewable energy credits (RECs) from the stationary combustion of biofuels at multiple mills. For the mills where RECs are unbundled and registered in the Generation Attribute Tracking System (GATS) of the PJM renewable energy marketplace, the company adjusts its Scope 2 MBM emissions as recommended by the GHG Protocol Scope 2 Guidance. Scope 2 MBM emissions are adjusted for all RECs generated and registered in GATS during the reporting year by calculating emissions associated with the null power generated and consumed in WestRock's operations as if it were purchased from the grid.

NOTES TO SCHEDULES

NOTE ON SOURCES OF EMISSIONS FACTORS AND GLOBAL WARMING POTENTIALS:

INDICATOR NAME	EMISSIONS FACTORS	GLOBAL WARMING POTENTIALS
GHG emissions – Scope 1	2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories	2014 IPCC Fifth Assessment Report
GHG emissions – Scope 2 (market-based)	The Emissions & Generation Resource Integrated Database (eGRID) 2018 2019 National Inventory Report 1990-2017: Greenhouse Gas Sources and Sinks in Canada 2018 factors, International Energy Agency Data Services Federal Register Environmental Protection Agency; 40 CFR Part 98; e-CFR, June 13, 2017. Table C-1, Table C-2, Table AA-1 2006 IPCC Guidelines for National Greenhouse Gas Inventories 2019 Data Year RE-DISS Residual Mix Emissions Rates for Europe	

NOTE ON NON-FINANCIAL REPORTING:

Non-financial information is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurements techniques may also vary.

DATA MEASUREMENT

GENERAL NOTES

WestRock data included in this report was gathered by facility personnel, financial services teams, human resources and other subject-matter experts. In most cases, the data gathered in this report has been extracted from corporate data management systems. Portions of the data come directly from subject-matter experts, and fiber and recycling data comes directly from weight tickets using scales at our operating facilities. Calculation methods have been established using a combination of international, governmental, industry and company standards or protocols. GHG data is calculated using the World Resources Institute (WRI) GHG Protocol and includes combustion sources only. We calculate our location-based Scope 2 GHG emissions by multiplying purchased electricity and steam by source-specific emissions factors. We do not account for the sale of renewable energy attributes in the form of unbundled renewable energy certificates (RECs) under the location-based method. Our location-based Scope 2 GHG emissions differ from our market-based Scope 2 GHG emissions because our market-based emissions account for annual certificate creation of unbundled renewable energy attributes by calculating emissions associated with the null power generated and consumed in our operations as if it was purchased from the grid.

We made every reasonable effort to ensure the data presented is accurate and complete. All data has been reviewed and validated by WestRock's internal audit team. For this 2020 Sustainability Report, we engaged Ernst & Young LLP to provide independent external review level assurance on the following FY20 indicators:

- Recordable incident rate
- Diversity of governance bodies
- Materials used by weight for virgin fiber
- Water withdrawal by source for mills
- Water withdrawal intensity for mills
- Facilities located in a high-risk country of operation
- Scope 1 and Scope 2 market-based method greenhouse gas emissions
- Purchased energy intensity

ENVIRONMENTAL INDICATORS

Our boundary for environmental indicators is WestRock's global manufacturing operations as of Sept. 30, 2020. For all water indicators, waste data and SO_2 and NO_x, our boundary is WestRock's mills (noted in charts or text) instead of our global manufacturing operations, since these facilities account for over 90% of the impacts. The information provided for our total direct energy use, purchased electricity and Scope 1 and Scope 2 greenhouse gas emissions covers 100% of our global manufacturing operations. For purposes of clarity, all indicators measured using the metric system will be stated as "metric tonnes." All indicators that reference "tons" are measured as U.S. short tons. All waste-related and fiber tons are dry tons except for the Virgin Wood Fiber Consumed chart, which is measured in green tons.

The environmental indicators for 2020 data include all acquisitions since 2015, including Multi Packaging Solutions and Kapstone Paper and Packaging. These acquisitions have also been added to our baseline year of 2015, and all subsequent years, to accurately track progress on our goals and provide up-to-date information to our stakeholders.

SOCIAL INDICATORS

Our boundary for social indicators is WestRock's total employee population. All social indicators for 2020 data include acquisitions completed through the end of 2020. The data provided for each social indicator covers 100% of our employees for that year.

WestRock elected to assess human rights risk based on three indices – the 2019 Human Freedom Index (Human Freedom score), the 2020 Heritage Risk Index and the 2020 Freedom in the World Index . These indices rate a country's human rights risk using political, economic, and social criteria. For each index, WestRock used the most recently available data at the time of the company's assessment and a quartile rating system to re-score each country on a scale of 1 to 4. Scores were then aggregated for each country across the three indices, with possible scores ranging from 3-12, with 3 being lowest risk and 12 being highest risk. This allowed the company to create an operation-specific human rights risk assessment by country. For WestRock's risk assessment, the company chose a combined rating of 6 or higher to be considered a high-risk country of operation. This included countries that had a rating in the 4th quartile (highest risk) in one index or were rated in the 2nd quartile for all 3 indices.

GRI CONTENT INDEX

DISCLOSURE	DESCRIPTION	PAGE NUMBER AND LINKS
GRI 102: GENERAL DISCLOSURES 2016		5
ORGANIZATIONAL PROFILE		5
102-1	Name of the Organization	5
102-2	Activities, Brands, Products, and Services	5
102-3	Location of Headquarters	5
102-4	Location of Operations	5
102-5	Ownership and Legal Form	5
102-6	Markets Served	5
102-7	Scale of Organization	6
102-8	Information on Employees and Other Workers	6
102-9	Supply Chain	6
102-10	Significant Changes to the Organization and its Supply Chain	7
102-11	Precautionary Principle or Approach	7
102-12	External Initiatives	8
102-13	Membership of Associations	9
STRATEGY		13
102-14	Statement from Senior Decision-maker	13
102-15	Key Impacts, Risks, and Opportunities	13
ETHICS AND INTEGRITY		13
102-16	Values, Principles, Standards, and Norms of Behavior	13

DISCLOSURE	DESCRIPTION	PAGE NUMBER AND LINKS
GOVERNANCE		14
102-17	Mechanisms for Advice and Concerns about Ethics	14
102-18	Governance Structure	14
102-20	Executive-level Responsibility for Economic, Environmental, and Social Topics	14
STAKEHOLDER ENGAGEMENT		14
102-40	List of Stakeholder Groups	14
102-41	Collective Bargaining Agreements	15
102-42	Identifying and Selecting Stakeholders	15
102-43	Approach to Stakeholder Engagement	15
102-44	Key Topics and Concerns Raised	15
REPORTING PRACTICE		15
102-45	Entities Included in the Consolidated Financial Statements	15
102-46	Defining Report Content and Topic Boundaries	15
102-47	List of Material Topics	16
102-48	Restatements of Information	16
102-49	Changes in Reporting	16
102-50	Reporting Period	16
102-51	Date of Most Recent Report	16
102-52	Reporting Cycle	16

GRI CONTENT INDEX

DISCLOSURE	DESCRIPTION	PAGE NUMBER AND LINKS
102-53	Contact Point for Questions Regarding the Report	16
102-54	Claims of Reporting in Accordance with the GRI Standards	16
102-55	GRI Content Index	17
102-56	External Assurance	17
GRI 201: ECONOMIC PERFORMANCE 2016		17
201-1	Direct Economic Value Generated and Distributed	17
201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	17
GRI 205: ANTI-CORRUPTION 2016		18
205-1	Operations Assessed for Risks Related to Corruption	18
205-2	Communication and Training about Anti-corruption Policies and Procedures	18
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016		18
206-1	Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	19
GRI 301: MATERIALS 2016		19
301-1	Materials Used by Weight or Volume	19
301-2	Recycled Input Materials Used	19
GRI 302: ENERGY 2016		21
302-1	Energy Consumption within the Organization	21
302-3	Energy Intensity	22
302-4	Reduction of Energy Consumption	22
GRI 303: WATER AND EFFLUENTS 2018		22
303-3	Water Withdrawal	23
303-4	Water Discharge	23
GRI 304: BIODIVERSITY 2016		24
304-1	Operational Sites Owned, Leased, Managed in, or Adjacent to, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	24
304-3	Habitats Protected or Restored	24
GRI 305: EMISSIONS 2016		25
305-1	Direct (Scope 1) GHG Emissions	25
305-2	Indirect (Scope 2) GHG Emissions	25
305-4	GHG Emissions Intensity	26
305-5	Reduction of GHG Emissions	26
305-6	Nitrogen Oxides (NO_x), Sulfur Oxides (SO_x), and other Significant Air Emissions	26

GRI CONTENT INDEX

DISCLOSURE	DESCRIPTION	PAGE NUMBER AND LINKS
GRI 306: WASTE 2020		27
306-3	Waste Generated	28
306-4	Waste Diverted	28
GRI 307: ENVIRONMENTAL COMPLIANCE 2016		29
307-1	Non-compliance with Environmental Laws and Regulations	29
GRI 401: EMPLOYMENT 2016		29
401-2	Benefits Provided to Full-time Employees that are not Provided to Temporary or Part-time Employees	29
GRI 402: LABOR/MANAGEMENT RELATIONS 2016		30
402-1	Minimum Notice Periods Regarding Operational Changes	30
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		30
403-1	Occupational Health and Safety Management System	30
403-2	Hazard Identification, Risk Assessment, and Incident Investigation	30
403-5	Worker Training on Occupational Health and Safety	30
403-9	Work Related Injuries	30
GRI 404: TRAINING AND EDUCATION 2016		32
404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs	32

DISCLOSURE	DESCRIPTION	PAGE NUMBER AND LINKS
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		33
405-1	Diversity of Governance Bodies and Employees	34
GRI 412: HUMAN RIGHTS ASSESSMENT 2016		36
412-1	Operations that have been Subject to Human Rights Reviews or Impact Assessments	37
412-2	Employee Training on Human Rights Policies or Procedures	37
GRI 413: LOCAL COMMUNITIES 2016		37
413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	37
GRI 415: PUBLIC POLICY 2016		38
415-1	Political Contributions	38
GRI 416: CUSTOMER HEALTH AND SAFETY 2016		39
416-1	Assessment of the Health and Safety Impacts of Product and Service Categories	39
GRI 419: SOCIOECONOMIC COMPLIANCE 2016		39
419-1	Non-compliance with Laws and Regulations in the Social and Economic Area	40

SASB INDEX

TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS FOR THE CONTAINERS & PACKAGING STANDARD

TOPIC	ACCOUNTING METRIC	UNIT OF MEASURE	CODE	FY20 VALUE	PAGE NUMBER AND LINKS
	Gross global Scope 1 emissions	Metric tons (t) CO_2-e	RT-CP-110a.1	6,178,533	25
Greenhouse Gas Emissions	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	n/a	RT-CP-110a.2	-	25
Air Quality	Air emissions of the following pollutants: (1) NO_x (excluding N2O) (2) SO_x	Metric tons (t)	RT-CP-120a.1	23,253 9,770	27
Energy Management	(1) Total energy consumed (2) percentage renewable	Gigajoules (GJ), Percentage (%)	RT-CP-130a.1	326,697,828 66%	21
Water Management	(1) Total water withdrawn (2) total water consumed	Thousand cubic meters (m^3)	RT-CP-140a.1	588,951,618 80,193,466	23
	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	RT-CP-140a.2	-	22
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	RT-CP-140a.3	0	22
Product Safety	Discussion of process to identify and manage emerging materials and chemicals of concern	n/a	RT-CP-250a.2	-	39
Product Lifecycle Management	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	n/a	RT-CP-410a.3	-	39
Supply Chain Management	Total virgin wood fiber procured	Metric tons (t)	RT-CP-430a.1	37,032,260	19

SASB INDEX

TABLE 2. ACTIVITY METRICS

ACTIVITY METRIC	UNIT OF MEASURE	CODE	VALUE	PAGE NUMBER AND LINKS
Amount of production (paper)	Metric tons (t)	RT-CP-000.A	14,463,318	56
Number of Employees	Number	RT-CP-000.C	49,300	6

SASB INDEX

TABLE 3. MODIFIED AND OMITTED ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	UNIT OF MEASURE	CODE	STATUS	RATIONALE
Greehouse Gas Emissions	Percentage covered under emissions-limiting regulations	Percentage (%)	RT-CP-110a.1	Omitted	Not currently reported
Air Quality	Air emissions of the following pollutants: (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	Metric tons (t)	RT-CP-120a.1	Omitted	Not currently reported
Energy Management	(2) percentage grid electricity, (4) total self-generated energy	Gigajoules (GJ),	RT-CP-130a.1	Omitted	Not currently reported
Water Management	Percentage of each (withdrawal and consumption) in regions with High or Extremely High Baseline Water Stress	Percentage (%)	RT-CP-140a.1	Modified	Not currently reported
Waste Management	Amount of hazardous waste generated, percentage recycled	Percentage (%)	RT-CP-150a.1	Omitted	Not currently reported
Product Safety	Number of recalls issued, total units recalled	Metric tons (t), Percentage (%)	RT-CP-250a.1	Omitted	Not currently reported
Product Lifecycle Management	Percentage of raw materials from: (1) recycled content (2) renewable resources (3) renewable and recycled content	Number	RT-CP-410a.1	Omitted	Not currently reported
	Revenue from products that are reusable, recyclable, and/or compostable	Percentage (%) by weight	RT-CP-410a.2	Omitted	Not currently reported
Supply Chain Management	Total aluminum purchased, Total virgin wood fiber procured, percentage from certified sources	Reporting currency	RT-CP-430a.2	Omitted	Not currently reported

TABLE 4. MODIFIED AND OMITTED ACTIVITY METRICS

ACTIVITY METRIC	UNIT OF MEASURE	CODE	STATUS	RATIONALE
Percentage of production as: (1) paper/wood, (2) glass, (3) metal, and (4) plastic	Percentage (%) by revenue	RT-CP-000.B	Omitted	Not currently reported

CAUTIONARY STATEMENTS

This document contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Forward-looking statements are based on our current expectations, beliefs, plans or forecasts and are typically identified by words or phrases such as "may," "will," "could," "should," "would," "anticipate," "estimate," "expect," "project," "intend," "plan," "believe," "target," "prospects," "potential" and "forecast," and other words, terms and phrases of similar meaning. Forward-looking statements involve estimates, expectations, projections, goals, forecasts, assumptions, risks and uncertainties. We caution readers that a forward-looking statement is not a guarantee of future performance and that actual results could differ materially from those contained in the forward-looking statement. Such forward-looking statements include, but are not limited to, that by focusing our efforts on managing, measuring and reporting on certain sustainability topics, we will ensure that we are meeting our commitments; we are considering aligning our reporting with TCFD; we will continue to look for alternative sources of water, investigate options for increasing water recycling and efficiency and use a risk-based approach to reducing the amount of water we use in strategic locations; the linkages between innovation and sustainability will continue to strengthen, supporting the development of each capability and propelling our vision of a more sustainable future forward across all of our pillars; and we believe fiber-based packaging plays a central role in advancing a more circular economy. With respect to these statements, we have made assumptions regarding, among other things, government regulations; economic, competitive and market conditions generally, including the impact of COVID-19; competitive conditions in our businesses; labor costs; the amount and timing of capital expenditures, including installation costs, project development and implementation costs; and raw material and energy costs. Our businesses are subject to a number of risks that would affect any such forward-looking statements, including, among others, our ability to respond effectively to the impact of COVID-19; our ability to successfully identify and make performance and productivity improvements; increases in energy, raw materials, shipping and capital equipment costs; intense competition; the occurrence of severe weather or a natural disaster or other unanticipated problems; and adverse changes in general market and industry conditions. Such risks and other factors that may impact management's assumptions are more particularly described in our filings with the Securities and Exchange Commission, including in Part I, Item 1A "Risk Factors" in our Annual Report on Form 10-K for the fiscal year ended September 30, 2020. The information contained herein speaks as of the date hereof and we do not have or undertake any obligation to update or revise its forward-looking statements, whether as a result of new information, future events or otherwise.

Our principal executive office is located at 1000 Abernathy Road NE, Atlanta, GA 30328.
WestRock encourages feedback regarding our approach to sustainability. Additional questions regarding our sustainability strategy, program and performance can be submitted to Christopher Davidson, director, corporate sustainability, at christopher.davidson@westrock.com.

Investors:
James Armstrong, 470-328-6327
Vice President, Investor Relations
james.armstrong@westrock.com

Media:
Courtney James, 470-328-6397
Senior Manager, Corporate Communications and Public Relations
courtney.james@westrock.com

westrock.com

©2021 WestRock Company and/or its affiliates. WESTROCK, WestRock and Design, and the WestRock Logo are trademarks owned by WestRock Company and/or its affiliates. All rights reserved.

WestRock