RESPONSIBILITY TO RESULTS

2016 Sustainability Report

The GRI G4 Content Index

WestRock

	General Standard Disclosures	Page Number or Link	Externally Assured
Strategy and Analysis			
G4-1	CEO Statement	2016 Sustainability Report, From Our CEO, p. 3	
Organizational Profile			
G4-3	Name of the organization.	WestRock Company	Yes
G4-4	Primary brands, products, and/or services.	www.westrock.com/en/products	Yes
G4-5	Location of organization's headquarters.	Our principal executive offices are located at 501 South 5th Street, Richmond, VA, and our principal operating offices are located at 504 Thrasher Street, Norcross, GA.	
G4-6	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	WestRock operates in 30+ countries around the world, including the U.S., Canada, Mexico, Argentina, Brazil, Europe, India, Japan, China and Australia. See www.westrock.com/company.	
G4-7	Nature of ownership and legal form.	2016 10-K, p. 1	Yes
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	www.westrock.com/en/markets	Yes
G4-9	Scale of the reporting organization.	2016 10-K, p. 6	Yes
G4-10	Employees	2016 10-K, p. 12	Yes
G4-11	Percentage of total employees covered by collective bargaining agreements	2016 10-K, p. 12	Yes
G4-12	Describe the organization's supply chain	Having a stable and sound supply base is vital to WestRock's success, and we work with suppliers across the world, including North America, South America, Europe and Asia, to purchase the fiber, chemicals, energy and equipment we need to operate our business efficiently and effectively. The sustainability of our supply chain is important, and WestRock requires all of its' suppliers to comply with the applicable laws, legal requirements and regulations of the countries where they do business. The company also has established a comprehensive set of standards for suppliers called the WestRock Principles of Conduct. The Principles apply globally and are the foundation of our supplier approval process. To learn more about WestRock's supply chain, visit www.westrock.com/en/supplier-resources.	
G4-13	Significant changes during the reporting period regarding size, structure, or ownership.	2016 10-K, p. 6	Yes
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	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 and regular communications with our Board of Directors. The Board and its committees receive regular reports from members of senior management on areas of material risk to us, including operational, financial, strategic, competitive, reputational, legal and regulatory risks, and how those risks are managed.	
G4-15	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	WestRock participates in a number of voluntary programs aimed at advancing social, environmental and economic initiatives. WestRock has participated in these programs since its creation in July 2015. **American Forest & Paper Association, Better Practices Better Planet 2020**—Better Practices Better Planet 2020 is a voluntary initiative by the member companies of the American Forest & Paper Association 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. **SFI®, FSC™, PEFC™, CERFLOR, ATFS forestry certifications**—These internationally-recognized programs are 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. **AIM-PROGRESS**—AIM-PROGRESS is a forum comprised of companies that intend to promote responsible sourcing practices and sustainable supply chains throughout Europe and North America. The organization's mission is to positively impact peoples' lives through implementation of robust responsible sourcing practices throughout supply chains. **Carbon Disclosure Project**—The Carbon Disclosure Project is an organization that works with shareholders and corporations to disclose the greenhouse gas (GHG) emissions of major corporations. **Supplier Ethical Data Exchange (Sedex) and Ecovadis**—Sedex and Ecovadis are membership organizations dedicated to driving improvements in responsible and ethical business practices in global supply chains, focusing on labor issues, health and safety, the environment and business ethics.	

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Organizational Profile (cont'd.)			
G4-16	Memberships in associations (such as industry associations) and/or national/ international advocacy organizations in which the organization: Has positions in governance bodies; Participates in projects or committees; Provides funding beyond dues; Views membership as strategic	*(see table below)*	

Organization	Description	Participation at Governance Level	Participation in Projects or Committees
American Forest & Paper Association	The American Forest & Paper Association is the national trade association of the forest products industry and advances public policies that promote the U.S. forest products industry.	X	X
American Tree Farm System®	The American Forest Foundation works with families, teachers and elected officials to promote stewardship and protect the values provided by the nation's forest heritage.		X
Fibre Box Association	The Fibre Box Association work on issues of common interest, trends, technical challenges, and promotes overall well-being of the corrugated industry.	X	X
Forest Stewardship Council™	The Forest Stewardship Council™ sets standards for responsible forest management.		
Industrial Energy Consumers of America	IECA is a member-led organization created to promote the interests of manufacturing companies for which the availability, use and cost of energy, power or feedstock play a significant role in their ability to compete in domestic and world markets.		X
National Association of Manufacturers	The National Association of Manufacturers represents small and large manufacturers in every industrial sector and in all 50 states.	X	X
National Council for Air and Stream Improvement	The National Council for Air and Stream Improvement is an independent, non-profit research institute that focuses on environmental and sustainability topics relevant to forest management and the manufacture of forest products.	X	X
Paper Recycling Coalition	The Paper Recycling Coalition, Inc. represents the interests of the 100% recycled paperboard and containerboard industries.		X
Programme for Endorsement of Forest Certification™	The Programme for Endorsement of Forest Certification establishes standards for responsible forest management.		
Pulp and Paper Safety Association	The Pulp and Paper Safety Association is devoted to the continuous improvement of safety throughout all aspects of the paper industry.	X	X
Recycled Paperboard Technical Association	The Recycled Paperboard Technical Association is dedicated to the improvement of the recycled paperboard industry.	X	X
Sustainable Forestry Initiative®	The Sustainable Forestry Initiative® is a program of an independent, nonprofit organization dedicated to promoting sustainable forest management.		
Sustainable Packaging Coalition®	The Sustainable Packaging Coalition® is an industry working group that endeavors to build packaging systems that encourage economic prosperity and a sustainable flow of materials.	X	X
U.S. China Business Council	The US-China Business Council is an organization of American companies that do business with China.	X	X
U.S. Brazil Business Council	The Brazil-U.S. Business Council is a business advocacy organization dedicated to strengthening the economic and commercial relationship between the U.S. and Brazil.	X	X

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Identified Material Aspects & Boundaries			
G4-17	List all entities included in the organization's consolidated financial statements	Data includes all WestRock operations. See 2016 10-K, p. 6	Yes
G4-18	Explain the process for defining the report content and Aspect Boundaries	2016 Sustainability Report, About this Report, pp. 2 and 5. WestRock's 2016 Sustainability Report is organized around the three pillars of our sustainability platform: People, Planet and Performance. The report includes data illustrating the progress WestRock has made against the 18 voluntary sustainability goals established to drive our performance on each of our pillars. We have used case studies to show how sustainability is embedded throughout our organization and illustrate the ways we are partnering with our co-workers, suppliers and other stakeholders to achieve our long-term sustainability objectives. The content of our report was reviewed and critiqued by internal and external parties to ensure the accuracy of the information it contains and ensure that it is representative of our current operations.	
		Establish sustainability pillars → Evaluate material aspects → Engage stakeholders → Establish sustainability goals → Engage stakeholders → Report	
G4-19	List all material Aspects identified in the process for defining report content	2016 Sustainability Report, About this Report, p. 2	
G4-20	For each material Aspect, report the boundary within the organization	For each material aspect, the boundary is WestRock's global operating facilities; however, environmental data does not include recent acquisitions (7 converting facilities) in FY16.	

General Standard Disclosures		Page Number or Link	Externally Assured
Identified Material Aspects & Boundaries (cont'd.)			
G4-21	For each material Aspect, report the boundary outside the organization	For each material aspect, the boundary is WestRock's global operating facilities; however, environmental data does not include recent acquisitions (7 converting facilities) in FY16.	
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	No previous report. This is WestRock's inaugural Sustainability Report.	
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries	No previous report. This is WestRock's inaugural Sustainability Report.	
Stakeholder Engagement			
G4-24	Provide a list of stakeholder groups engaged by the organization	WestRock's mission is to become the industry's premier packaging solutions provider, and to fulfill this mission we continually evaluate our business through the lenses of our key stakeholders. Our commitment to stakeholder engagement is reflected in our corporate logo, with each of the five layers in our logo symbolizing a key stakeholder group: customers, communities, employees, suppliers and investors. In addition to our connections with our core constituencies, 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. Through direction interaction and the WestRock Foundation, the company and its co-workers support community service and charitable organizations. The Foundation also funds projects in the areas of sustainable communities, education and the environment.	
G4-25	Report the basis for identification and selection of stakeholders with whom to engage	Having the opportunity to give and receive feedback from our stakeholders on wide variety of issues allows us to maintain a fresh perspective on our business. We engage with stakeholders who impact all aspects of our business: financial, commercial and operational (e.g., environmental, safety).	
G4-26	Report the organization's approach to stakeholder engagement	We engage with all of our stakeholders on an ongoing basis and in a variety of ways, including customer satisfaction surveys, employee engagement surveys, sales contacts, meetings, conferences and online.	
G4-27	Report key topics and concerns that have been raised through stakeholder engagement	We have established 18 voluntary sustainability goals that are designed to drive our performance in areas material to our company and our stakeholders, including goals to drive continuous improvement in the areas of ethics and compliance, diversity, safety, environmental stewardship, and responsible fiber sourcing.	
Report Profile			
G4-28	Reporting period (e.g., fiscal/calendar year) for information provided.	The reporting period is from July 2015 through December 31, 2015 and full fiscal year 2016. All environmental and safety metrics include full fiscal year 2015 and 2016	
G4-29	Date of most recent previous report (if any).	No previous report. This is WestRock's inaugural Sustainability Report.	
G4-30	Reporting cycle (annual, biennial, etc.)	Biennial	
G4-31	Contact point for questions regarding the report or its contents.	www.westrock.com/sustainability	
G4-32	GRI Content Index	We have chosen to structure our Sustainability Report according to the GRI G4—In Accordance, Core option.	
G4-33	Assurance	This report is not externally assured, but it has undergone a review by our internal audit department.	
Governance			
G4-34	Governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental, and social impacts.	www.westrock.com/en/company#leadership	
Ethics and Integrity			
G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics	At WestRock, the values that drive our success—Integrity, Respect, Accountability and Excellence—are the foundation of our engagement with customers, communities, employees, suppliers and investors. The WestRock Code of Conduct supports our values by providing us with a common set of principles to guide our behaviors and actions every day. Our Code of Conduct helps to ensure that WestRock employees work safely, conduct themselves with integrity, act as good stewards of our natural resources, and treat each other with respect and dignity.	

DMA and Indicators		Page Number, Link or Direct Answer	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
Economic						
Aspect: Economic Performance						
	DMA	WestRock's vision is to be the industry's premier packaging solutions provider. The company, which was formed in 2015, is building a paper and packaging leader by offering a comprehensive portfolio of paper and packaging solutions, establishing a solid track record of execution, and having a disciplined and balanced capital allocation to drive improvements in performance and create shareholder value. Financial health/performance is one of WestRock's pillars of sustainability.				
G4-EC1	Direct economic value generated and distributed	2016 10-K, Part II, p. 24-127				Yes
G4-EC2	Financial Implications and other risks and opportunities for the organization's activities due to climate change.	2016 10-K, p. 11-12				Yes
Environmental						
Aspect: Materials						
	DMA	One of the key inputs to our manufacturing process is virgin fiber. We follow a well-defined environmental and virgin fiber procurement program and maintain a strong commitment to sustainable forestry through our direct contact with landowners. Our professional foresters work directly with landowners to better understand their forest management objectives and help them achieve their goals. When we buy from wood suppliers, we require them to meet our environmental, social and legal standards to ensure that the fiber we utilize is responsibly sourced. We hold ourselves and our procurement organization to the high standard of fiber sourcing certification. All 11 of our United States fiber procurement regions and our Canadian operations are certified to the SFI® 2015-2019 standard, and 99% of our wholly owned manufacturing facilities are chain-of-custody certified to the SFI®, PEFC™ and FSC™ standards. Our forestland in Brazil is certified to the Brazilian Forest Certification Programme (CERFLOR), PEFC™ and FSC™ standards. We believe most sustainable approach to fiber sourcing is a balanced one. In addition to virgin fiber, WestRock has one of the largest recycling businesses in North America, and many of our mills use a combination of virgin and recycled fiber. We also have mills that make 100% recycled paper. In addition to our fiber inputs, WestRock relies heavily on the use of water, which we withdraw directly from surface and groundwater. We also purchase water. Increasing water recycling within our manufacturing processes and reducing water use whenever feasible are key focus areas for us. WestRock has established a goal to map the water use in our most water-intensive manufacturing operations by 2018 and develop site-specific water reduction plans for those facilities in strategic watersheds using this mapping data.				
G4-EN2	Percentage of materials used that are recycled input materials	2016 Sustainability Report, Responsible Fiber Sourcing, p. 16				
Aspect: Energy						
	DMA	Our most energy intensive operations generate most of their own steam and electricity by using highly efficient combined heat and power systems fueled mostly with renewable biomass. However, we are always searching for ways to increase our energy efficiency in order to benefit both the environment and our bottom line. Our goal is to increase energy efficiency of purchased fuels by 10% per ton of production from a 2015 baseline by 2025.				
G4-EN3	Energy consumption within the organization	(see table below)				

Metric	Division	FY15 Renewable	FY15 Non-Renewable	FY15 Natural Gas	FY15 Coal	FY15 Fuel Oil	FY15 Other Fossil	FY15 Purchased Electricity (net)
Energy Use (MMBTU)	Mills	178,889,437.61	83,142,053.39	58,050,040.97	21,185,436.58	2,248,593.23	1,657,982.61	13,566,559.18
	Converting	-	5,393,213.01	5,209,903.48	29,564.18	153,745.34	-	3,292,628.92

Metric	Division	FY16 Renewable	FY16 Non-Renewable	FY16 Natural Gas	FY16 Coal	FY16 Fuel Oil	FY16 Other Fossil	FY16 Purchased Electricity (net)
Energy Use (MMBTU)	Mills	183,017,061.43	84,484,942.23	62,755,143.51	19,013,566.14	1,843,656.22	881,576.36	12,203,939.87
	Converting	-	5,100,065.14	5,067,791.62		30,712.78	1,560.74	3,692,035.45

Specific Standard Disclosures

DMA and Indicators		Page Number, Link or Direct Answer	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
Aspect: Energy (cont'd.)						
G4-EN5	Energy Intensity	2016 Sustainability Report, Energy & Climate, p. 22				
G4-EN6	Reduction of energy consumption	2016 Sustainability Report, Energy & Climate, p. 22				
Aspect: Water						
	DMA	Water is a top concern for our business, and water issues are assessed and monitored from a strategic perspective. Our largest facilities have manufacturing processes that use water for a variety of process purposes, and having a clean and abundant supply of water is critical to our operations. We intend to develop site-specific strategies for improving water conservation and increasing water recycling at our containerboard and paperboard mills. Our goal is to map the water use in our most water-intensive manufacturing operations by 2018 and develop water reduction plans for strategic watersheds by 2020.				
EN 8	Total water withdrawal by source.	2016 Sustainability Report, Water, p. 20				
Aspect: Emissions						
	DMA	Our most energy intensive operations produce a majority of their energy needs from renewable, carbon-neutral biomass. Our goal is to reduce our CO_2e emissions per ton of production by 20% from a 2015 baseline by 2025.				
G4-EN15	Direct greenhouse gas emissions (scope 1)	(see table below)				
G4-EN16	Indirect greenhouse gas emissions (scope 2)	(see table below)				
G4-EN18	Greenhouse gas emissions intensity	2016 Sustainability Report, Energy & Climate, p. 24				
G4-EN19	Reduction of greenhouse gas emissions	2016 Sustainability Report, Energy & Climate, p. 24				

G4-EN15 — Direct greenhouse gas emissions (scope 1):

Metric	Division	FY15—Scope 1 (Metric Tonnes)
CO_2e	Mills	5,473,301.25
	Converting	302,099.32

Metric	Division	FY16—Scope 1 (Metric Tonnes)
CO_2e	Mills	5,397,183.66
	Converting	272,737.06

G4-EN16 — Indirect greenhouse gas emissions (scope 2):

Metric	Division	FY15 — Scope 2 Location-based (Metric Tonnes)	FY15—Scope 2 Market-based (Metric Tonnes)
CO_2e	Mills	1,543,683.70	3,280,961.80
	Converting	478,504.10	478,504.10

Metric	Division	FY16 — Scope 2 Location-based (Metric Tonnes)	FY16—Scope 2 Market-based (Metric Tonnes)
CO_2e	Mills	1,436,665.04	3,155,271.58
	Converting	506,568.50	506,568.50

Specific Standard Disclosures						
DMA and Indicators		**Page Number, Link or Direct Answer**	**Identified Omission(s)**	**Reason(s) for Omission(s)**	**Explanation for Omission(s)**	**External Assurance**
Aspect: Effluents and Waste						
	DMA	The water withdrawn or purchased by our paper mills is recycled numerous times before it is treated and returned to the environment. Effluent discharges from our paper mills are generally subject to limitations and controls imposed by government-issued permits. These permits contain restrictions on the nature and characteristics of our wastewater discharges, including limits for biochemical oxygen demand (BOD), total suspended solids (TSS) and a wide variety of other compounds. WestRock paper mills have programs of ongoing monitoring and testing to ensure compliance with permit and regulatory limits applicable to their effluent discharges.				
G4-EN22	Total water discharge by quality and destination	2016 Sustainability Report, Water, p. 20	Water quality metrics	This data is not currently available from a company perspective.	Our expectation is that we will be able to disclose this data from a corporate perspective in our next report.	
G4-EN24	Total number and volume of significant spills	No significant spills occurred from the company's facilities during the time period covered by the 2016 Sustainability Report.				
Aspect: Products and Services						
	DMA	WestRock makes a wide variety of fiber-based packaging products, including paper, corrugated containers and folding cartons, that are recyclable. According to the American Forest & Paper Association, by weight, more paper is recovered for recycling from municipal solid waste streams than glass, plastic, steel and aluminum combined, and 96% of Americans had access to community curbside and/or drop-off paper recycling programs as of 2014. WestRock's design and innovation teams work closely with customers who are interested in increasing the recyclability of their product packaging. In response to customer demands for increased recyclability, we have developed substrates, such as our EnShield grease-resistant paperboard, that provide customers with alternatives to conventional, non-recyclable packaging. WestRock has a long legacy of recycling and is presently one of the industry's largest integrated recyclers, recovering eight million tons of paper in FY 16. We supply 100% of our North American mills with recycled fiber and also supply recycled fiber to facilities outside of our internal network.				
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	2016 Sustainability Report, Recycling, p. 25, 30-33	Company specific data on reclaimed packaging materials	This data is not currently available.	No mechanism exists for us to accurately collect this data.	

Specific Standard Disclosures

DMA and Indicators		Page Number, Link or Direct Answer	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
Aspect: Compliance						
	DMA	Operating in an environmentally responsible manner is fundamental to how we conduct business at WestRock. We are committed to compliance with all applicable environmental laws and apply the highest standards of ethics and integrity to our environmental responsibilities. WestRock co-workers share responsibility for doing the right thing for the environment, and carry out our environmental stewardship principles and WestRock's environmental policy. Our dedication to environmental and product stewardship also means that we: • Use raw materials, energy and water in our manufacturing operations as responsibly and efficiently as possible; • Design and manufacture products that meet our customer needs and expectations for product safety; • Identify ways to maximize recycling opportunities for our products and manufacturing residuals; • Assist our customers in achieving their environmental sustainability goals related to packaging; • Act as good environmental stewards in the communities where we operate; • Conduct ongoing educational programs for our co-workers to promote awareness and accountability on environmental and product stewardship matters; • Regularly report our environmental performance to our board of directors, company leadership and internal and external customers; and • Continuously look for opportunities to improve our environmental and product safety management systems and performance.				
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	No significant enforcement actions were commenced against the company during the period covered by the Sustainability Report.				
Social: Labor Practices and Decent Work						
Aspect: Labor/Management Relations						
	DMA	WestRock respects our employees' freedom of association. Where our employees are represented by a recognized union, we respect their right to collective bargaining and will approach our interactions with unions in good faith.				
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	WestRock adheres to each locality's applicable city, state and national laws and regulations whenever an operational closure is consummated.				

Specific Standard Disclosures						
DMA and Indicators		**Page Number, Link or Direct Answer**	**Identified Omission(s)**	**Reason(s) for Omission(s)**	**Explanation for Omission(s)**	**External Assurance**
Aspect: Occupational Health and Safety						
	DMA	We all share in the responsibility to maintain a safe workplace. Together, we believe we can prevent all workplace injuries and occupational illnesses. Per the WestRock Code of Conduct, employees are expected to comply fully with health and safety regulations and to strive to improve our safety performance. Any injury or unsafe work condition must be reported as soon as possible to a supervisor or to the safety director for a location. To protect the safety and health of its employees, WestRock is a drug-free workplace. All employees must report to work free from the influence of any substance that could reduce safety or affect performance.				
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work related fatalities by region and gender	2016 Sustainability Report, Safety by the Numbers, p. 11				
Aspect: Training and Education						
	DMA	WestRock wants to attract the best talent in the industry, and we want to retain our talent by providing co-workers with the training they need to build and grow their careers. WestRock makes training available to co-workers using a variety of platforms that can accomodate various learning styles and environments. WestRock deploys training through online platforms, live webinars, traditional-style classroom sessions and on-the-job coaching. Our training programs are available to employees at every stage in their careers, from recent graduates to experienced professionals.				
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	2016 Sustainability Report, WestRock University, p. 12				
Social: Human Rights						
Aspect: Investments						
	DMA	Teamwork and collaboration among our employees is a critical part of our continued success. We resolve our differences with respect and professionalism. We embrace diversity in our workplace. Discrimination based on race, gender, color, national or ethnic origin, religion, age, sexual orientation, disability or other status protected by applicable law in any aspect of employment is strictly forbidden. Abusive behavior and harassing or offensive conduct directed at an employee or group of employees based on any legally-protected status is unacceptable. We believe this same level of trust and respect must be demonstrated within our company and our dealings with external stakeholders. See our Human and Workplace Rights statement at www.westrock.com/sustainability.				
G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	11,000 employees completed Code of Conduct training in FY2016.				

Specific Standard Disclosures						
DMA and Indicators		**Page Number, Link or Direct Answer**	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
Aspect: Assessment						
	DMA	WestRock uses the Sedex platform to share supply chain information with our customers. Sedex allows members to share vital information on labor standards, health and safety, environment and business practices.				
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	Through the Sedex platform, 95 sites have undergone self-assessments on labor standards, health and safety, environment and business practices. Out of these 95 sites, 16 have undergone third party audits initiated by customers.				
Social: Society						
Aspect: Local Communities						
	DMA	The WestRock Foundation plays an important role in the company's practice of engaging our communities and involving our employees to help shape positive change through donations, grants, and volunteerism. The company also encourages employees to participate in charitable and volunteer activities.				
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	In 2015, we established the WestRock Foundation, which focuses on providing support in the areas of sustainable communities, education and environmental stewardship.				
Aspect: Anti-Corruption						
	DMA	Anti-corruption policies and procedures are included in the WestRock Code of Conduct and mandatory corresponding training. Topics covered include training on Bribery & Corruption as well as Antitrust & Competition.				
G4-SO4	Communication and training on anti-corruption policies and procedures	All topics, including anti-corruption, covered in the Employee Code of Conduct can be found at westrock.com/-/media/pdf/policies/wrkcodeofconductenglish2016-3-pdf.pdf				
Aspect: Anti-Competitive Behavior						
	DMA	WestRock stays up to date with the competition laws that impact our business conduct. We consult the legal department with any questions, and we report any inappropriate topics that arise in a discussion with a competitor.				
G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	2016 10-K, p. 116-117				Yes

Specific Standard Disclosures

DMA and Indicators		Page Number, Link or Direct Answer	Identified Omission(s)	Reason(s) for Omission(s)	Explanation for Omission(s)	External Assurance
Aspect: Compliance						
	DMA	WestRock is committed to compliance with all applicable laws and regulations, and we approach all of our business practices with the highest standards of ethics and integrity.				
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No material fines paid during the period covered by the Sustainability Report.				Yes
Product Responsibility						
Aspect: Customer Health and Safety (Product Safety)						
	DMA	We understand that consumers are increasingly concerned about product and packaging safety, and they are demanding transparency. Through our insights-oriented approach, we partner with our customers to develop innovative packaging solutions that are safe and appealing to consumers.				
G4-PR1	Percentage of significant product and service categories for which health and safety impact are assessed for improvement	We engage in on going assessments of our products as needed throughout their life cycles as part of our product stewardship review and innovation processes. We conducted nearly 40 product life cycle analyses during the period covered by this Sustainability Report.				
Aspect: Product Certifications and Labeling						
	DMA	Our customers trust us to lead the conversation about why packaging matters to their brand, and the same can be said for certifications. Certifications are critical to our fiber-based packaging, and critical to our customers that need to know they are sourcing sustainably. We want to be able to provide our customers with a range of certified product options, so we support multiple forest certification systems worldwide and engage with a variety of forestry organizations. We have a goal to increase our purchases of virgin fiber from lands certified to credible forest management standards by 25% from a 2015 baseline by 2025.				
G4-PR5	Results of surveys measuring customer satisfaction	We conduct an annual customer engagement survey that helps us measure our progress and track areas for improvement in serving our customers. In 2016, we surveyed 4,500 of our customers from 49 different countries.				
Aspect: Compliance						
	DMA	The safety, quality and value of our products are critical to our customers, consumers and the public. Our products must be safe and compliant with all laws and regulations relating to the protection of consumers and the environment. Concerns regarding product safety or compliance must be promptly raised with a manager or with the WestRock environmental department per the WestRock Code of Conduct.				
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	No material fines paid during the period covered by the Sustainability Report.				Yes

PEFC
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