



2019 GRI REPORT

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102-14: Introductory Statement

TO OUR FELLOW STAKEHOLDERS:

At WestRock, we connect people to products through sustainable innovation in fiber-based packaging. As a leading provider of differentiated 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, sustainability is the fiber of our company, and we are proud to play a central role in the circular economy.

Our sustainability platform is built on our commitment to people and communities, to our customers and to a better planet. We act responsibly with regard to the environment and the natural resources we use to manufacture our products. We believe that innovation drives sustainability and spurs fresh thinking that can lead to new solutions for our customers and profitable growth for WestRock. And we continuously invest in our workforce and in our communities.

Commitment to People and Communities. We want WestRock to be a company where everyone genuinely belongs, is respected and valued, and can do their best work, not despite their differences but because of them. In 2019, we named our first vice president of global diversity and inclusion. We are also proud to be a founding member of the Valuable 500, a coalition of 500 global businesses that committed to making disability inclusion a priority.

Commitment to Our Customers. WestRock plays an essential role in helping our customers ensure that the products our families, friends and communities need are available and on store shelves. We create connections between consumers and the brands they trust and use every day. And we are developing new ways to connect people to products through the development of packaging that enhances relationships between brands and their customers while also minimizing environmental impact.

Commitment to a Better Planet. As of the end of 2019, WestRock had reduced our greenhouse gas emissions (GHG) by 15% per ton of production from our baseline year of fiscal 2015. This puts us well on our way to achieving our goal of reducing GHG emissions by 20% per ton of production by 2025.

Several distinguished third parties have recognized our progress and our commitment to making WestRock and our products more sustainable. This recognition includes:

- The Sustainable Packaging Coalition (SPC), which bestowed its Innovator Award on WestRock for our work in improving the recyclability of foodservice packaging.
- The NextGen Consortium, which named WestRock one of 12 winners worldwide of the NextGen Cup Challenge, which was launched to identify solutions to reduce the waste generated by more than 250 billion single-use cups. We were recognized in the innovative cup liner category for our circular cup, a recyclable and compostable paperboard solution for a hot or cold beverage cup.
- The American Forest & Paper Association, which awarded WestRock its Leadership in Sustainability Award for Safety for creating recovery boiler safety shields and the Innovation in Sustainability Award for developing EnShield® Natural Kraft, a completely recyclable paperboard that is suitable for foodservice packaging.

We know that transparency in reporting is a key component of being a responsible company. We utilize the Global Reporting Initiative (GRI) Standards, an internationally accepted framework for businesses to report their impact on critical sustainability issues. We have also mapped our reported data to the Sustainability Accounting Standards Board (SASB) standards for Containers & Packaging.

The important work we are doing to make WestRock a more sustainable company would not be possible without the commitment and dedication of WestRock's 51,000 team members around the world.

We look forward to updating you on our sustainability journey.

Sincerely,



Patrick E. Lindner | President, Consumer Packaging and Chief Innovation Officer



*Patrick E. Lindner
President, Consumer Packaging
and Chief Innovation Officer*

2019 HIGHLIGHTS

Sustainability is integral to WestRock’s business strategy and a key value driver for our customers. To better understand how our stakeholders view the importance of various sustainability aspects, we conducted a materiality assessment in 2015 as well as an External Stakeholder Review of our programs in 2017. Since then, the sustainability landscape has evolved at a rapid pace. We will launch an updated platform with new goals in 2020. More details on these changes will be available on the company’s website and in the 2020 sustainability report.



FTSE4Good



GREENHOUSE GAS EMISSIONS

15%

Intensity reduction since 2015 baseline year

21%

Absolute reduction since 2015 baseline year

SUPPLIER DIVERSITY

\$900 million

Spent with diverse suppliers in calendar 2019

FOREST CERTIFICATION

81%

Of global facilities are certified for chain of custody

514,000

Additional acres certified since 2015

COMMUNITIES

\$2.4 million

Grants awarded by the Employee Relief Fund since its inception in 2005

FTSE Russell (the trading name of FTSE International Limited and Frank Russell Company) confirms that WestRock has been independently assessed according to the FTSE4Good criteria, and has satisfied the requirements to become a constituent of the FTSE4Good Index Series. Created by the global index provider FTSE Russell, the FTSE4Good Index Series is designed to measure the performance of companies demonstrating strong Environmental, Social and Governance (ESG) practices. The FTSE4Good indices are used by a wide variety of market participants to create and assess responsible investment funds and other products.

GENERAL DISCLOSURES

ORGANIZATIONAL PROFILE

102-1: Name of Organization

WestRock Company

102-2: Activities, Brands, Products and Services

WestRock is a global provider of paper and packaging solutions for consumer and corrugated packaging markets. We partner with our customers to provide differentiated paper and packaging solutions that create a competitive advantage for our customers while improving their sustainability, helping them to win in the marketplace. WestRock's 51,000 team members support customers around the world from more than 300 operating and business locations in North America, South America, Europe, Asia and Australia.

Our paper-based packaging products are made with responsibly sourced virgin wood fiber and recycled fiber that can be combined and tailored in innovative ways to meet our customers' performance and sustainability objectives. We are one of the nation's largest recyclers with an extensive network of recycling centers across the United States. Our ability to recover paper-based packaging and turn it into new paper products sets us apart from other packaging companies and promotes the circular economy. Our automated packaging technology offerings allow us to assist companies in increasing manufacturing efficiencies, optimizing packaging material use, lowering costs, and improving sustainability by reducing waste. Our broad suite of manufacturing, recycling and technology capabilities, coupled with our unique insights into packaging trends, makes WestRock an innovative partner that fuels real, sustainable growth for our customers.

Visit our [website](#) to learn more.

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

See our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, pages 4 and 5 and visit our [website](#).

102-7: Scale

At September 30, 2019, WestRock had approximately 51,000 employees and more than 300 manufacturing facilities, design centers, research labs, and sales offices around the world. In 2019, our net sales were \$18.3 billion and we produced 11,494,000 tons of containerboard, 4,038,000 tons of paperboard, and 502,000 tons of market pulp. At September 30, 2019 our total capitalization was \$20 billion with total debt of \$10.1 billion outstanding and total stockholders' equity of \$11.7 billion. Our total assets were \$30.2 billion.

In North America, we operate 12 paperboard mills and 17 containerboard mills. We also operate two international containerboard mills; one in Três Barras, Brazil and a 100% recycled mill in Morai, India. In addition to our mills, we operate converting facilities across the world that include sheeting, extrusion, corrugated container, folding carton, merchandising display, labels, literature, and inserts. We also operate recycling centers across the United States.

At September 30, 2019, we owned approximately 135,000 acres of forestlands in Brazil.

102-8: Employees

At September 30, 2019, we had approximately 51,000 employees of which approximately 39,800 were located in the United States and Canada, and 11,200 were located in Europe, South America, Mexico and Asia Pacific. Of our 51,000 employees, approximately 36,200 were hourly and approximately 14,800 were salaried.

As a whole, the forest products industry employs roughly 950,000 people in the United States. This amounts to \$55 billion in income through payroll to these employees. Additionally, our industry supports approximately 2.5 million jobs throughout the supply chain.¹

102-9: Supply Chain

Having a stable and sound supply base is vital to our success. We work with approximately 39,000 suppliers across the world, purchasing more than \$9.5 billion annually in fiber, chemicals, energy and equipment needed to operate to efficiently and effectively operate our business. We require our suppliers to adhere to the highest standards of business conduct, labor rights, environmental compliance, quality and service, and we require all suppliers to comply with applicable laws, legal requirements and regulations of the countries where they do business. We have established a comprehensive set of standards for suppliers called the [WestRock Principles of Conduct](#). These principles are our global sourcing guidelines and the foundation of our supplier approval process. We review and verify our suppliers' adherence to our principles of conduct.

Raw Materials:

The primary purchased raw materials used by our mill operations are virgin fiber and recycled fiber. All of the virgin fiber used in our manufacturing operations is purchased through our responsible procurement process and is traced from the forest to the final product through our Sustainable Forestry Initiative® (SFI®), Forest Stewardship Council® (FSC®), and Programme for the Endorsement of Forest Certification™ (PEFC™) chain of custody system. Recycled and virgin paperboard and containerboard are the primary raw materials used by our converting operations, which turn them into a variety of packaging products, including corrugated boxes, folding cartons, partitions, and point-of-purchase/merchandising displays. We supply substantially all of our converting operations' needs for recycled and virgin paperboard and containerboard from our own mills and through the use of trade swaps with other manufacturers.

¹ American Forest and Paper Association

Energy:

In our virgin containerboard and paperboard mills, we require a variety of fuels to ensure we can properly balance our energy needs with our process reliability and environmental objectives. Our largest mills self-generate virtually all of the steam needed for their operations using renewable biomass, and they produce their own electricity using highly efficient combined heat and power (CHP) systems. Our recycled paperboard mills purchase electricity and power for their 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 corrugating operations. Materials such as caustic soda and corn starch 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

On November 2, 2018, we completed the acquisition of KapStone Paper and Packaging Corporation, which expanded our product and geographic scope, allowed us to increase our integration levels and impacted our comparative financials. KapStone's complementary corrugated packaging and distribution operations enhance WestRock's ability to serve customers across our system, particularly in the western United States, and the addition of their specialty kraft paper products that we did not previously make enhance our differentiated portfolio of paper and packaging solutions.

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, 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 aimed at advancing social, environmental and economic initiatives.

ORGANIZATION OR PROGRAM	PURPOSE
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.
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.
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.
Family Forest Impact Foundation	The Family Forest Impact Foundation was founded in 2019 to create new opportunities for family forest owners to get financial and technical assistance to steward their woods.
SFI®, FSC®, PEFC™, CERFLOR®, American Tree Farm System® (ATFS®) Forest Certification Programs	These internationally recognized forest certification 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.
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.
The Nature Conservancy and The American Forest Foundation	The WestRock Foundation has made a multi-year pledge to the American Forest Foundation and The Nature Conservancy to support projects in the Cumberland Plateau and Eastern Virginia that will encourage forest habitat improvement, forest biodiversity and watershed management.
The Recycling Partnership	The Recycling Partnership is a national recycling nonprofit formed in 2003. The organization's goal is to improve recycling in the United States.

102-13: Membership Associations

ORGANIZATION	DESCRIPTION	GOVERNANCE LEVEL INVOLVEMENT ¹	PROJECT/ COMMITTEE LEVEL INVOLVEMENT
American Forest & Paper Association (AF&PA)	AF&PA, the national trade association of the forest products industry, 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 is an association responsible for representing the planted tree production chain.		✓
Brazilian Pulp and Paper Technical Association (ABTCP)	ABTCP promotes the technological development of the pulp and paper production chain 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 is the trade association for the European pulp and paper industry. The organization 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 is an industry organization representing the packaging supply chain in Europe on topics related to packaging and the environment.		
Executive Leadership Council (ELC)	The ELC is committed to advancing the role and contribution of black executives and preparing the next generation of corporate leaders.		
Fibre Box Association (FBA)	FBA works on issues of common interest and technical challenges relating to corrugated packaging, and promotes the overall well-being of the corrugated industry.	✓	✓
Georgia Minority Supplier Development Council (GMSDC)	GMSDC is the state of Georgia's leading advocacy organization for small business development and supplier diversity.	✓	

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
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.		✓
Hispanic Corporate Council of Atlanta (HCCA)	HCCA’s mission is to invigorate the corporate community by elevating leaders in Hispanic affinity groups through collaboration and inclusion.		
Houston Minority Supplier Development Council (HMSDC)	The mission of HMSDC is to actively involve its members in efforts that will increase and expand business opportunities and business growth for Minority Business Enterprises and to drive excellence in supplier diversity and supplier development.		
Industrial Energy Consumers of America (IECA)	IECA is an organization that 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, non-profit 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.	✓	
Paper and Packaging Board (P+PB)	The P+PB is an Agricultural Promotion Group (APG) 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.		✓
Pulp and Paper Safety Association (PPSA)	PPSA is devoted to the continuous improvement of safety throughout all aspects of the paper industry.	✓	✓

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
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.	✓	✓
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, non-partisan, non-profit 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 United States and Brazil.	✓	✓
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		

STRATEGY

102-14: Statement from Senior Decision-Maker

Please see the introductory statement on page 1 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

See our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, pages 17-27.

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

ETHICS AND INTEGRITY

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

At WestRock, we operate our business using our corporate values and behaviors that are guided by the highest standards of ethics and integrity. Our Values — Integrity, Respect, Accountability and Excellence — provide the foundation for our engagements with customers, teammates, investors, suppliers and the communities where we live and work. Our behaviors — Communicate the Why, Align Goals, Empower and Recognize Performance — are the actions we take to achieve our vision to become the premier partner and unrivaled provider of winning, sustainable solutions to our customers. The [WestRock Code of Conduct](#) supports our values and behaviors, establishes expectations for employee conduct and solidifies our commitment to compliance with the laws and regulations applicable to our business.

GOVERNANCE

102-17: Mechanisms for Advice and Concerns About Ethics

Employees who have ethics concerns or want to report a possible violation can contact the WestRock Compliance Line by mail, 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 speaking callers. Callers have the option to remain anonymous. WestRock takes all reports of violations seriously, and each report is investigated and resolved appropriately.

102-18: Governance Structure

See page 5 of our 2019 [Proxy Statement](#).

Director Nomination Process

See pages 6 of our 2019 [Proxy Statement](#).

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

WestRock's Chief Innovation Officer (CIO) is responsible for establishing the company's sustainability strategy and working with the company's executives to drive implementation of sustainability strategy, goals, and initiatives throughout the organization. Our CIO reports to the company's Chief Executive Officer.

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 our key stakeholders, including communities, customers, employees, governments and governmental agencies, investors, non-governmental 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. Through direct interaction and the [WestRock Foundation](#), (an independent 501(c)(3) organization formed by WestRock) the company and its team members support community service and charitable organizations. The WestRock Foundation also funds projects in the areas of sustainable communities, education and the environment.

102-41: Collective Bargaining Agreements

Approximately 46% of our hourly employees are covered by collective bargaining agreements (CBAs), which typically have four- to six-year terms. Approximately 17% of those employees covered under CBAs are working under agreements that expire within one year and approximately 4% of those employees are working under expired contracts. For more details see our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, page 11.

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 stakeholder meetings, customer satisfaction surveys, employee engagement surveys, sales contacts, meetings, conferences and social media.

102-44: Key Topics and Concerns Raised

Engagement with our stakeholders is a continuous process, but in October 2017, we convened a group of our key customers, NGOs, internal business leaders and other stakeholders to specifically review sustainability issues related to our business. We also used this forum to elicit their feedback on our sustainability platform. At that time, our stakeholders identified development of the circular economy as the topic of greatest importance to them; as well as the area with the greatest potential opportunity for the company, given our use of wood fiber and integrated recycling infrastructure. They emphasized that effective recovery of paper-based packaging and providing the means to turn it into new paper products — at our own mills or other facilities — is a major strength for WestRock. We believe we can accelerate the development of, and transition to, the circular economy by combining our innovation, research and recycling capabilities to explore the use of alternative packaging fibers and coatings.

Other topics of critical importance to our stakeholders relate to climate, forests, responsible fiber sourcing and certified land. Our stakeholders indicated they would like to know more about the benefits of responsible fiber sourcing beyond traceability of fiber from the forest to the finished product. They were very interested in the ecological value of responsibly managed forests, including how they promote biodiversity, protect watersheds and sequester carbon, and suggested that WestRock has an opportunity to enhance the public's understanding in this area.

Our stakeholders identified additional areas of opportunity, including refining our existing sustainability goals to include quantitative objectives where applicable, as well as enhancing the amount of data we disclose in certain areas. We have expanded certain disclosures in this report — such as diversity — and will continue to work with our business leaders and stakeholders to address other areas of opportunity. We plan on introducing new sustainability goals in 2020.

REPORTING PRACTICES

102-45: Entities Included in the Consolidated Financial Statements

See our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, Exhibit 21.













102-46: Defining Report Content and Topic Boundaries

We adhere to the most current standards of the Global Reporting Initiative (GRI) framework. In 2015, we conducted a materiality analysis that defined the material topics of importance to our stakeholders. Our sustainability strategy is based on our commitment to people and communities, to our customers and to a better planet; our goals focus on these material topics and are represented in the relevant disclosures in this report. In 2017, we conducted an External Stakeholder Review of our program and have integrated feedback from key internal and external stakeholders into our sustainability strategy. Additional information on that feedback can be found in disclosure 102-44.

102-47: List of Material Topics

WestRock reports on topics that we consider priorities for our business and stakeholders. 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.

FIGURE 1. MATERIAL SUSTAINABILITY TOPICS

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

102-48: Restatements of Information

We updated the data for all material topics and disclosures from our 2015 base year and subsequent reporting periods to reflect the inclusion of the KapStone acquisition.

102-49: Changes in Reporting

This is WestRock's third sustainability report. Our reporting process follows the most current Global Reporting Initiative (GRI) Standards.

102-50: Reporting Period

The reporting period for this report is fiscal 2019.

102-51: Date of Most Recent Report

Our report covering fiscal 2017 and 2018 was issued in March 2019.

102-52: Reporting Cycle

Annual

102-53: Contact Point for Questions Regarding the Report

Contact Christopher Davidson, Director, Corporate Sustainability, at christopher.davidson@westrock.com. Also visit our [website](#) where you can submit a request for additional information.

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

This report has been prepared in accordance with the GRI Standards: Core option.

102-55: GRI Content Index

The GRI Content Index is located on pages 45-47 of this report.

102-56: External Assurance

WestRock engaged Ernst & Young LLP, an independent third party, to provide limited assurance on our 2019 Scope 1 and Scope 2 market-based greenhouse gas emissions and energy intensity data.

SPECIFIC STANDARD DISCLOSURES

201 ECONOMIC PERFORMANCE

MANAGEMENT APPROACH

See our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, pages 3-4.

201-1: Direct Economic Value Generated and Distributed

See our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, pages 30-31.

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

See our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, pages 9-11, 126-127.

205 ANTI-CORRUPTION

MANAGEMENT APPROACH

WestRock is committed to honest and ethical business practices and 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 our policies with employee 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 our suppliers conduct business with integrity and in a manner that minimizes the risk of corruption. International risk assessments are conducted throughout the year, and we have robust policies and procedures in place to protect against corrupt behavior by our intermediaries. All suppliers are required to comply with the [WestRock Principles of Conduct](#), which prohibit 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 our global operations footprint to evaluate corruption risk. This happens continuously through quarterly committee reviews, and annually in formal regional compliance reviews by the CCO. Internal Audit also (a) conducts annual enterprise risk reviews that include evaluation of corruption risk, (b) selects operational audit targets based in part on risks identified through the CCO's process, (c) includes corruption control assessments (e.g. vendor corruption due diligence procedures) whenever an operation operates in a region deemed higher-risk, and (d) annually identifies specific operations or functions (e.g. procurement) for assessment of adherence to corruption controls.

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

The [WestRock Code of Conduct](#) and [Anti-Bribery Policy](#) are the primary means of communicating our expectations for employee conduct. All salaried employees are required to complete annual training on the Code, and employees at risk take annual training on bribery and corruption. Our training program includes knowledge testing, and employees are required to affirm their understanding of the Code and anti-corruption policies. Our Board of Directors reviews and approves the [WestRock Code of Conduct](#) annually and has received anti-corruption training delivered by an external, national expert in the subject. As a part of our due diligence procedures, we ensure that at-risk vendors either have their own anti-corruption training, or take training provided by WestRock.

In addition to our [WestRock Code of Conduct](#) and [Anti-Bribery Policy](#) for employees, we also have [WestRock Principles of Conduct](#) for our suppliers. WestRock requires its suppliers to comply with applicable laws and regulations of the countries where they do business, without the use of forced labor or child labor.

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 contacts 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;
- Close monitoring of antitrust controls at trade associations, including withdrawal when our standards are not met;
- Risk assessments that recently included a program audit by an international accounting firm and Asia Pacific, South American and EU site audits by the chief compliance officer; and
- 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

WestRock is a defendant in lawsuits arising out of the conduct of our business, some of which may involve allegations of anti-competitive behavior. While the ultimate results of such suits or other proceedings cannot be predicted with certainty, we believe the resolution of these matters will not have a material adverse effect on our consolidated financial condition, results of operations or cash flows. Additional information about WestRock's litigation matters is provided in our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, page 127.

301 MATERIALS

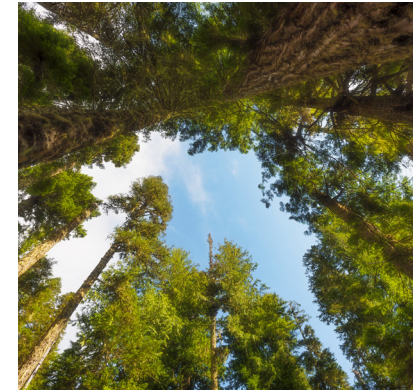
MANAGEMENT APPROACH

One of the key inputs to our manufacturing process is virgin fiber. Our commitment to sustainable forestry includes a well-defined virgin fiber procurement program. Our professional foresters work directly with landowners to understand their forest management objectives and help them 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 utilize is responsibly sourced.

We hold ourselves and our procurement organization to the highest standards of responsibility. All of our North American virgin fiber sourcing regions are certified to the SFI® 2015-2019 standard, and our forestland in Brazil is certified to the Brazilian Forest Certification Programme (CERFLOR®), PEFC™ and FSC® standards. Globally, approximately 81% of our wholly owned manufacturing facilities are chain-of-custody certified to internationally recognized standards such as SFI®, PEFC™ and FSC®.

We believe the most sustainable approach to fiber sourcing is a balanced one. WestRock is one of the largest consumers of recycled fiber in North America, and many of our mills use a combination of virgin and recycled fiber. We also have mills that make 100% recycled paperboard.

In addition to our fiber inputs, WestRock relies heavily on other raw materials, including water and various chemicals. We obtain water from surface water bodies and groundwater, and we also purchase water. Increasing water recycling within our manufacturing processes and reducing water use whenever feasible are key focus areas. Our mills, folding carton and corrugating operations use chemicals such as caustic soda, corn starch, binding agents and bleaching agents.



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

We utilize the [WestRock Principles of Conduct](#) to ensure the 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.

301-1: Materials Used by Weight or Volume

301-2: Recycled Input Materials Used

301-3: Reclaimed Products and Their Packaging Materials

FIGURE 2. VIRGIN WOOD FIBER CONSUMED

Tons

	FY15	FY16	FY17	FY18	FY19
■ United States	29,590,000	29,346,000	28,098,000	28,805,000	35,655,000
■ Canada	1,503,000	1,638,000	1,817,000	1,844,000	1,731,000
■ Brazil	1,780,000	1,844,000	1,798,000	1,856,000	1,858,000
TOTAL	32,873,000	32,828,000	31,713,000	32,505,000	39,244,000

FIGURE 3. FIBER MIX — FY19

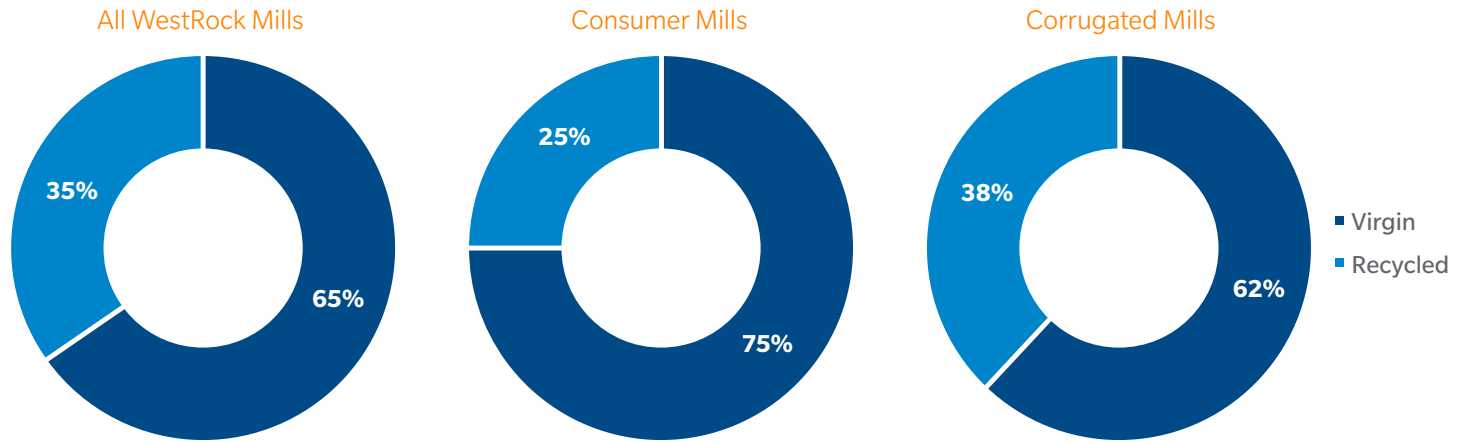


FIGURE 4. VOLUME OF RECYCLABLES MANAGED

Tons

RECYCLABLES	FY15	FY16	FY17	FY18	FY19
Fiber	6,740,000	7,600,000	7,550,000	7,655,000	8,102,000
Plastic	130,000	150,000	120,000	155,000	59,000
Aluminum	30,000	50,000	30,000	20,000	7,600
Other Non-fiber	–	–	–	–	37,100
TOTAL	6,900,000	7,800,000	7,700,000	7,830,000	8,206,000

FIGURE 5. RECYCLED FIBER USED

Tons

	FY15	FY16	FY17	FY18	FY19
Recycled Fiber	4,300,000	4,900,000	4,700,000	4,900,000	5,400,000
Percent of Total Fiber Tons Managed	63.8%	64.47%	62.25%	64.01%	67.05%

WestRock recycled more than eight million tons of fiber in 2019. Sixty-seven percent of this fiber was reused in our own operations; the remainder was sold to other organizations.

302 ENERGY

MANAGEMENT APPROACH

WestRock's internal energy group works closely with our manufacturing sites to manage fuel efficiency and cost. While the price of natural gas, coal, oil, electricity and biomass can fluctuate significantly, WestRock seeks to optimize costs while prioritizing fuel reliability and overall energy efficiency. Our mills generate most of their own steam and electricity by using combined heat and power systems fueled predominantly with renewable biomass. WestRock maps energy use throughout our mill system with a goal of increasing energy efficiency, lowering energy costs and minimizing environmental impacts.

302-1: Energy Consumption within the Organization

FIGURE 6. TOTAL PURCHASED ELECTRICITY

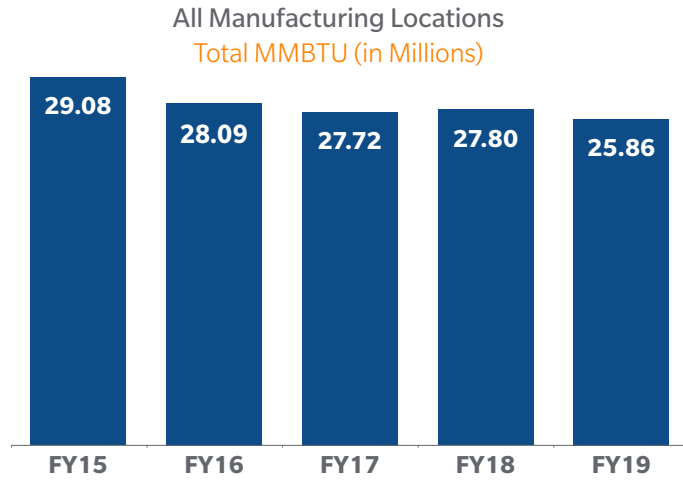


FIGURE 7. TOTAL ELECTRICITY SOLD

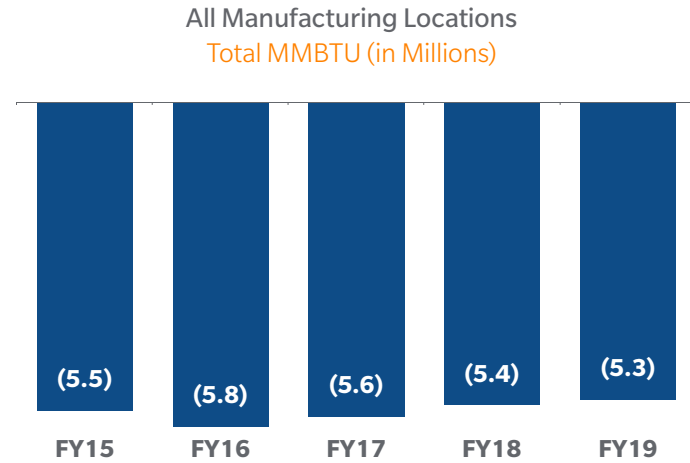


FIGURE 8. TOTAL DIRECT ENERGY USED

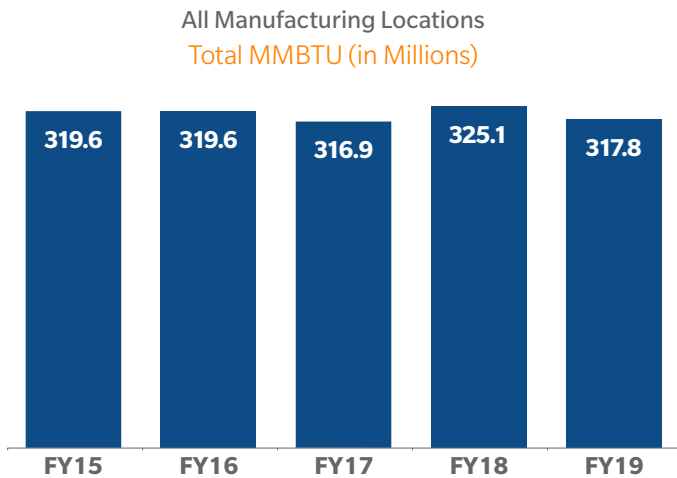
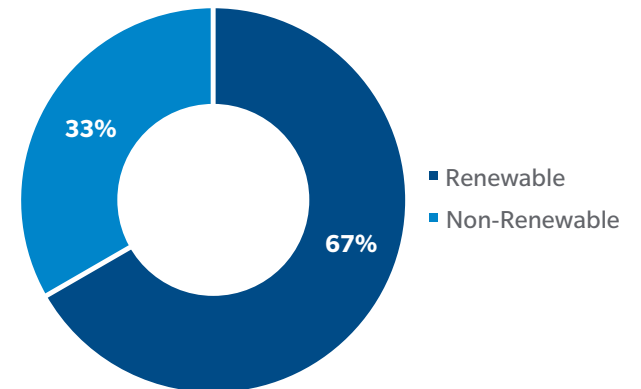


FIGURE 9. TOTAL ENERGY MIX

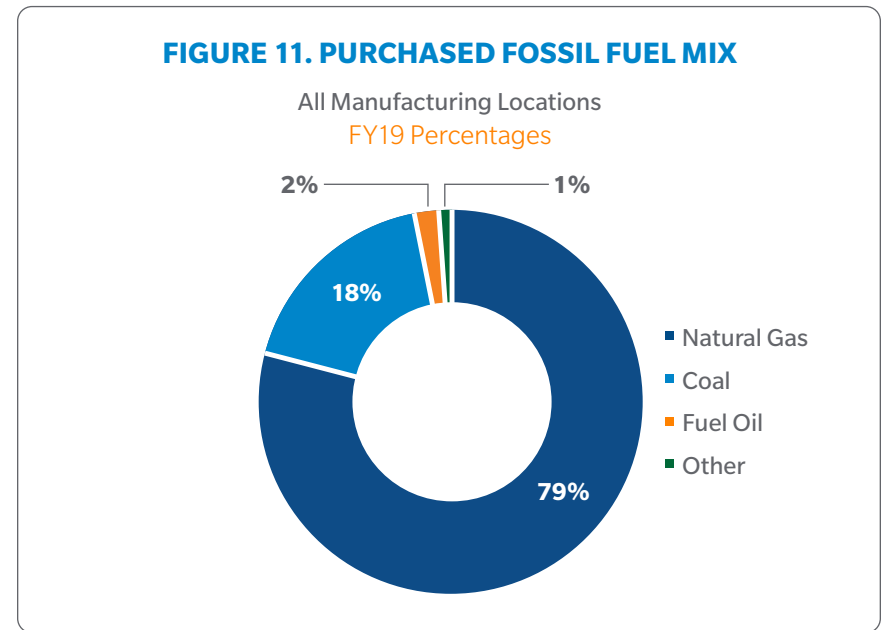
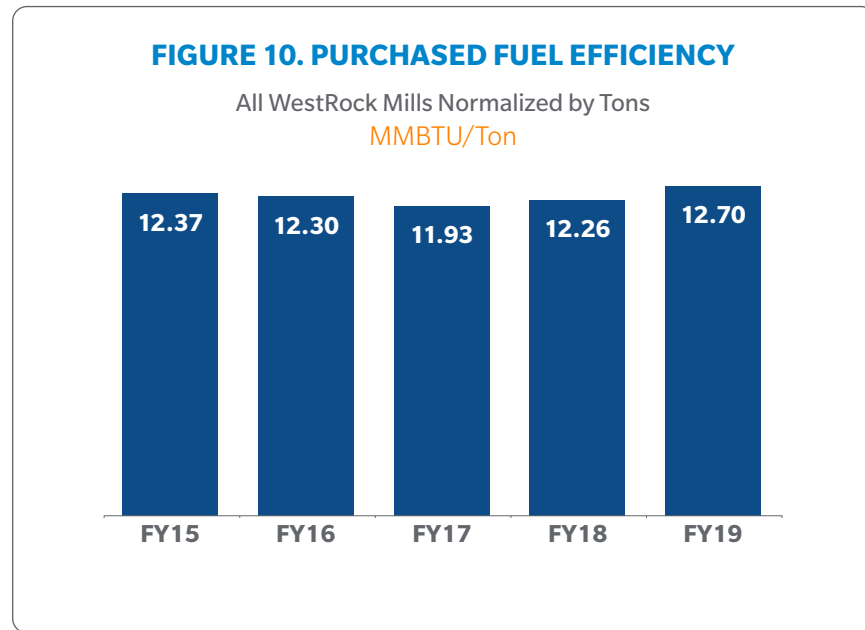
Scope Includes all WestRock Manufacturing Locations.
FY19 Percentages



302-3: Energy Intensity

302-4: Reduction of Energy Consumption

As of the end of 2019, WestRock had reduced coal use by approximately 37% from our baseline year of 2015. We achieved these results by primarily implementing major capital projects at our Covington, Virginia and Demopolis, Alabama mills that replaced coal with highly efficient combined heat and power systems powered with renewable biomass fuels. On an intensity basis, our energy efficiency, measured as million BTU's consumed per ton of production, increased by approximately 3% during the period 2015 to 2019.

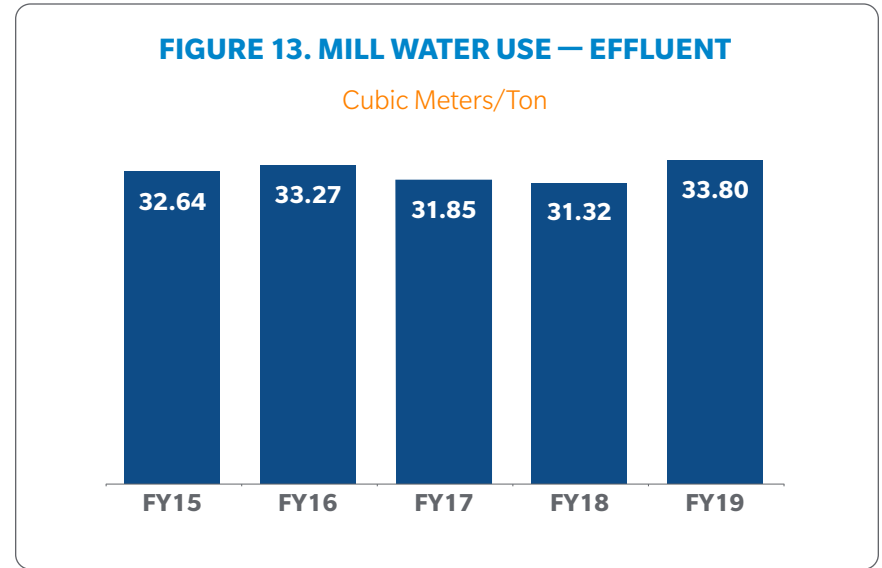
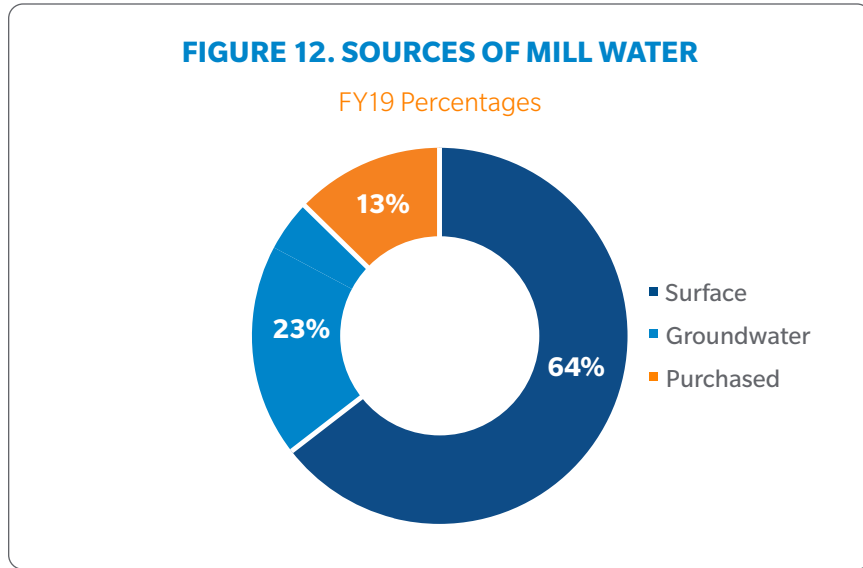


303 WATER

MANAGEMENT APPROACH

A clean and abundant supply of water is critical for our operations, and we monitor and seek to reduce the use of water wherever feasible. In 2015 we established our goal to map the water use in our most water-intensive manufacturing operations by the end of 2018 and develop water reduction plans for strategic watersheds by 2020. We have mapped the water risks at each of our pulp and paper mills using the World Resource Institute’s Aqueduct tool. During 2017 and 2018, WestRock developed site-specific water reduction plans for its largest groundwater users in Virginia and Florida, meeting the 2018 and 2020 aspects of our water goal. We will continue to develop water reduction plans using the results from our water risk evaluation, and these plans will factor into the new sustainability goals we will launch in 2020.

303-1: Water Withdrawal by Source



304 BIODIVERSITY

MANAGEMENT APPROACH

We support responsible land management practices that integrate 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 250 landowners and 350,000 acres in the United States. The 135,000 acre (54,600 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™).

Our commitment to promoting healthy and productive forests is set forth in our [Sustainable Forestry and Virgin Wood Fiber Procurement Policy](#).

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

WestRock owns and manages 135,000 acres (54,600 hectares) of forestland in the Brazilian states of Santa Catarina and Paraná. About 53% of this land base is used to produce pulpwood for the WestRock paper mill in Três Barras, and the remainder is protected as permanent preservation areas or maintained as native forests in legal reserves. These reserves meet the requirements of Brazilian Forest Law and the forest management requirements of our Forest Stewardship Council® (FSC®) certification.

Monitoring of the fauna and flora on company owned lands in Brazil has identified the presence of a wide variety of animal and plant species. The legal reserves and permanent preservation areas within our Brazilian land holdings are delineated in our Geographic Information System (GIS) and are protected and monitored during all forest operations. We have a comprehensive forest management plan, which details the activities to be carried out for each individual forest stand. Annual fauna and flora surveys, as well as environmental monitoring of water resources and soil conservation, demonstrate the effective implementation of our forest management plan.

304-3: Habitats Protected or Restored

The [WestRock Foundation](#) connects to our communities by caring for and investing in the protection of our natural resources. Our focus on water, tree and wildlife conservation enables us to connect with partners like The Nature Conservancy to improve the environmental and economic sustainability of our communities. Through our three-year partnership, from 2017-2019, we worked together to protect 2,073 acres of priority upland and floodplain forest, along with 85 acres of wetlands, along the Nottoway River in Virginia and stewarded 13,000 acres of southern pine savanna by planting 425,000 longleaf seedlings and completing the largest longleaf underplanting demonstration in Virginia. We also partnered to restore longleaf forest groundcover to provide food and cover for animals, a project that will accelerate the recovery of native groundcover across 10,000 acres in southeastern Virginia.

Because conservation requires partnership, we invest in resources and education to help family landowners manage their land more sustainably. In the Cumberland Plateau of Tennessee, our investments in the American Forest Foundation and The Nature Conservancy target critical hardwood acreage by establishing riparian buffers and permanent working forest conservation easements. By providing education, land management resources and forest certification incentives, more private landowners are committing to manage their land sustainably for future generations.



WestRock is committed to sustainable forestry practices that preserve forest repositories of biodiversity.

The following are highlights from 2019, but we’re not done because we’ve already committed to continuing — and growing — these partnerships in 2020 and beyond.

OUR INVESTMENT IN THE NATURE CONSERVANCY (TNC) FOCUSED ON:

<p>Land protection along the Nottoway River in Virginia</p>	<p>TNC secured easements on three floodplain tracts, encompassing 1,659 acres of forest along 7.4 miles of the river. In addition, TNC acquired a 197-acre tract that linked 6,500 acres of public land in the Big Woods Conservation Area and purchased a 430-acre tract for the expansion of the Piney Grove Preserve.</p>
<p>Wildlife species management and monitoring</p>	<p>Through a partnership between TNC and Virginia’s biologists, the endangered red-cockaded woodpecker nested for the first time in the Big Woods Wildlife Management area, an outcome that was initially targeted for 2030. Inspired by the success with the endangered woodpecker, a recovery project was launched with another rare species in the pine savanna — the southeastern fox squirrel — to determine if “ready-made-homes” (nest boxes) will help increase the population.</p>
<p>Empowering landowners through the Working Woodlands program</p>	<p>TNC identified 20 private forest landowners, representing approximately 100,000 acres, for the Working Woodlands program. Using science to prioritize forests resilient to climate change, TNC scientists identified tracts that represent protection of biodiversity and have carbon sequestration opportunities. Working Woodlands was presented to all of the landowners and several remain in conversation with TNC.</p>

WE INVESTED IN THE AMERICAN FOREST FOUNDATION TO ENGAGE LANDOWNERS BY:

<p>Establishing a riparian forest</p>	<p>Nine landowners, representing 30 acres, installed new riparian buffers and developed conservation plans for their land, bringing the total acreage to-date to 227 acres through the project.</p>
<p>Working together on timber stand improvements</p>	<p>One hundred landowners enrolled in cost-share programs across the Elk & Duck River watershed to carry out improvement projects and riparian buffer restoration and enhancement work.</p>
<p>Hosting landowner-focused educational events</p>	<p>Four educational farm tours provided an opportunity for landowners to directly connect with and receive advice from foresters and wildlife biologists, receive information on available cost-share programs and participate in live field demonstrations.</p>

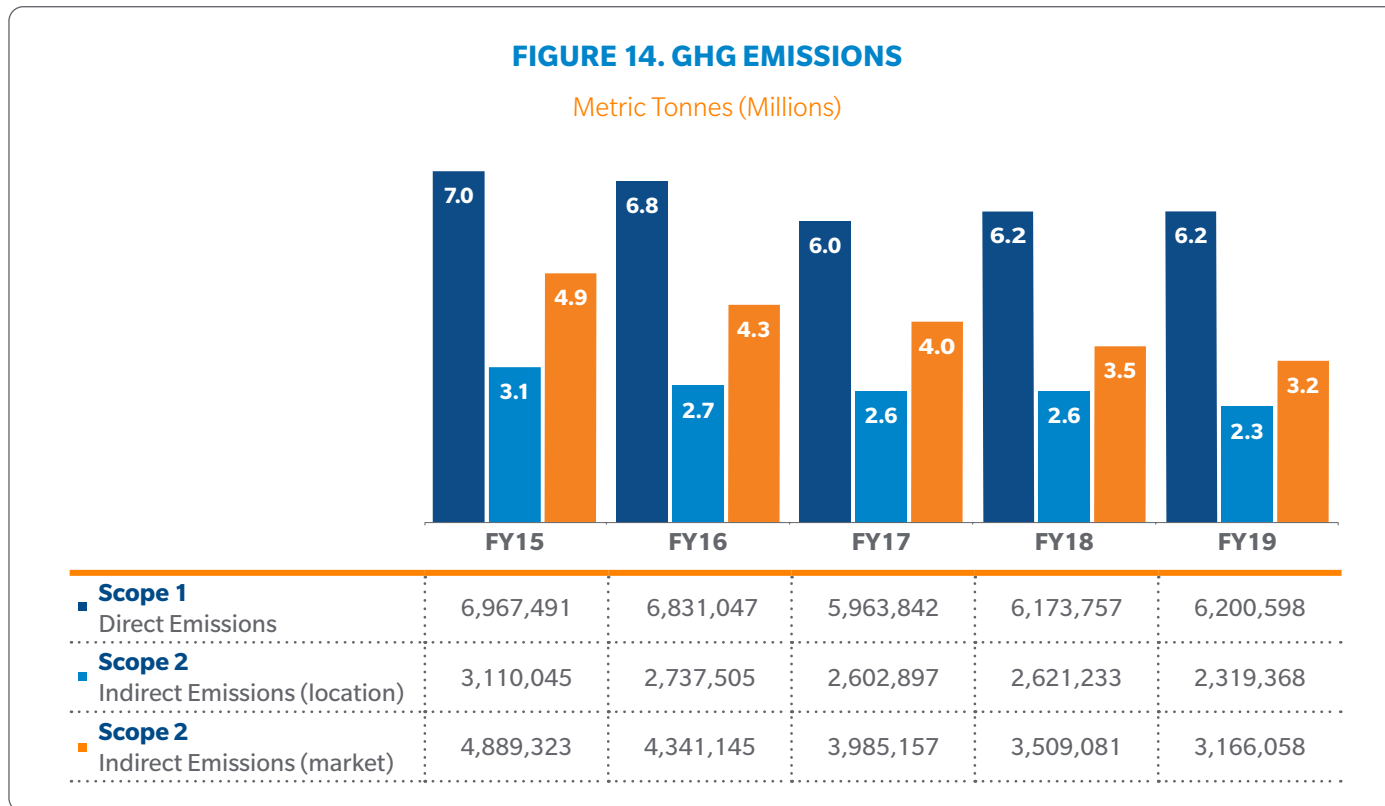
305 EMISSIONS

MANAGEMENT APPROACH

A key element in our strategy for reducing greenhouse gases (GHG) is leveraging what we do best — using biomass. WestRock’s integrated kraft paper mills, the company’s most energy-intensive manufacturing facilities, burn renewable biomass to generate more than 60% 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 (CHP) or “cogeneration” systems. These thermodynamically efficient systems generate electricity and useful thermal energy in a single, integrated process.

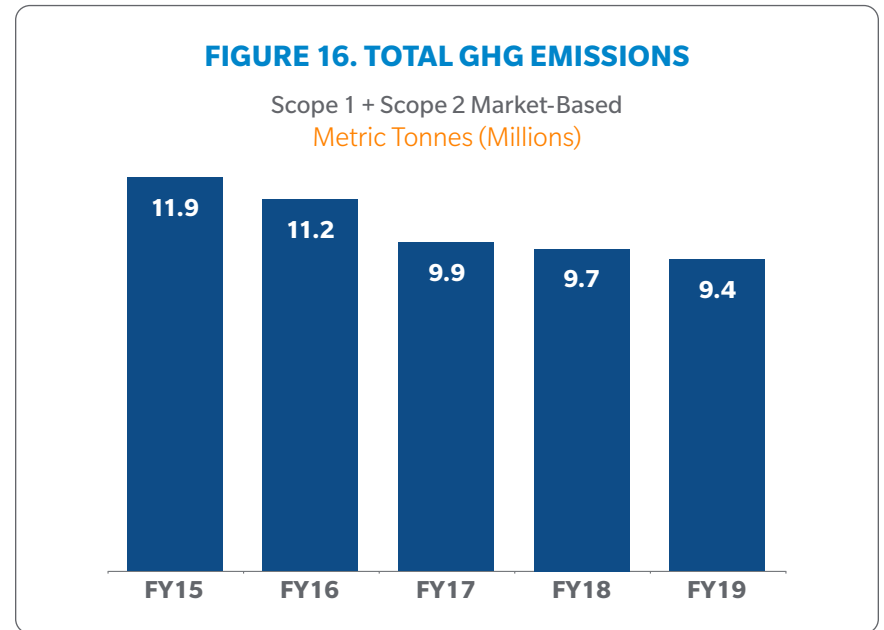
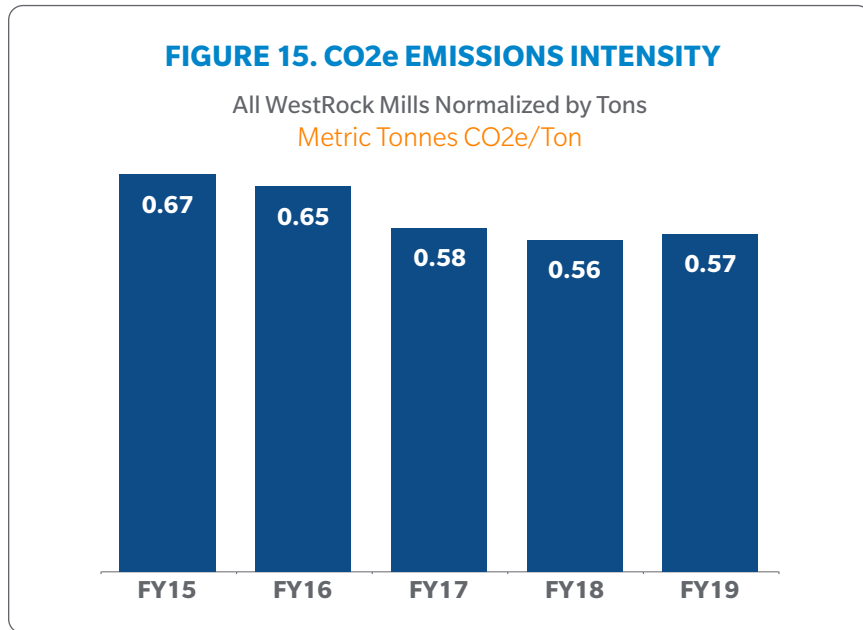
305-1: Direct (Scope 1) GHG Emissions;

305-2: Indirect (Scope 2) GHG Emissions



305-4: GHG Emissions Intensity

305-5: Reduction of GHG emissions



As of the end of 2019, WestRock had reduced absolute GHG emissions by approximately 21% from our baseline year of 2015. On an intensity basis, we reduced our GHG emissions by 15% per ton of production 2015 to 2019. These reductions were achieved through the implementation of mill capital projects that replaced fossil fuels with renewable biomass. The reductions also reflect the company’s investment in infrastructure to utilize natural gas and reduce other more carbon-intensive fuels.

305-6: Nitrogen Oxides (NO_x) and Sulfur Dioxide (SO₂)

Air emissions of nitrogen oxide (NO_x) and sulfur dioxide (SO₂) are associated with the pulp and papermaking process. During the period 2015 to 2019, WestRock has reduced emissions of NO_x from its largest Kraft paper mills by nearly 7%. These facilities have decreased SO₂ emissions by approximately 43% during this same period. WestRock closely monitors emissions of NO_x and SO₂, and we are committed to controlling emissions of these compounds across our global manufacturing sites.

FIGURE 17. KRAFT MILL EMISSIONS OF NO_x AND SO₂

Tons

FY15		FY16		FY17		FY18		FY19	
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

306 EFFLUENTS AND WASTE

MANAGEMENT APPROACH

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 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 variety of other parameters. WestRock paper mills have programs of extensive, ongoing monitoring and testing to ensure compliance with permit and regulatory limits applicable to their effluent discharges to receiving streams and other waterways.

306-1: Water Discharge by Quality and Destination

FIGURE 18. MILL EFFLUENT DISCHARGE

Cubic Meters Effluent (Millions)

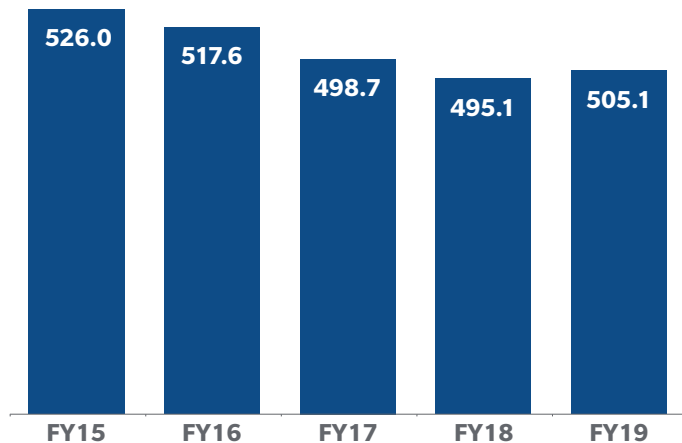


FIGURE 19. WATER QUALITY INDICATORS

TOTAL BOD DISCHARGED (LBS)

FY15	FY16	FY17	FY18	FY19
22,412,836	22,128,676	21,025,234	23,133,527	22,139,238

TOTAL TSS DISCHARGED (LBS)

FY15	FY16	FY17	FY18	FY19
30,451,192	30,463,035	29,232,991	29,985,977	28,440,083

This data is specific to WestRock integrated kraft mills.

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. Our dedication to environmental and product stewardship also means that we:

- Consider environmental and product stewardship issues in our business strategies and initiatives;
- Use raw materials, energy and water in our manufacturing operations as responsibly and efficiently as possible;
- Design and manufacture products that meet our customers' needs and expectations for product safety;
- Reduce waste and seek ways to maximize recycling opportunities for our products and manufacturing residuals whenever possible;
- Assist our customers in achieving their environmental sustainability goals related to paper and packaging;
- Act as good environmental stewards in the communities where we operate;
- Conduct ongoing educational programs for our teammates 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 stakeholders; and
- Continuously improve our environmental and product safety processes, management systems and performance.

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

No material environmental enforcement actions were commenced against WestRock during 2019. See our [Annual Report](#) on Form 10-K for the year ending September 30, 2019, pages 8-11.

401 EMPLOYMENT

MANAGEMENT APPROACH

Our people differentiate WestRock, and employing talented, diverse, creative and committed teammates is a key to our success. We want to attract and retain top talent by providing diverse and inclusive global workplaces that are founded on our shared value of Respect. See our [Mutual Respect in the Workplace Policy](#) for more information.

WestRock supports and sponsors several educational institutions and offers an early-in-career and intern program for approximately 200 co-ops, interns and college hires per year. We believe our customers and communities benefit from these team members' passions and expertise.

WestRock supports the elimination of human trafficking and slavery from the supply chain, and the transparency of our efforts in this regard are consistent with the requirements of the California Transparency in Supply Chains Act of 2010 and the United Kingdom's Modern Slavery Act of 2015. We do not tolerate human trafficking, in the U.S. or globally. WestRock expressly prohibits the use of forced labor, including indentured labor, slave labor and any form of human trafficking. See our [Anti-Human Trafficking and Slavery Statement and WestRock Principles of Conduct](#).

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 that has been designed to attract, reward and retain top talent across the organization. Our benefits also have been tailored to respond to the evolving needs of our diverse workforce. Benefits available to full-time WestRock employees not covered by union contracts include:

- Medical
- Prescription
- Dental
- Vision
- Health Savings Account
- Flexible Spending Account
- Employee Assistance Program
- Short-term Disability
- Long-term Disability
- Vacation
- Flexible scheduling and telecommuting options at our corporate offices
- Tuition reimbursement
- Employee wellness program, including physical and mental health programs and incentives for a healthy lifestyle
- Defined Benefit Program



Our values — Integrity, Respect, Accountability, Excellence — are the foundation for our success.

402 LABOR RELATIONS

MANAGEMENT APPROACH

WestRock respects our teammates' freedom of association. Where teammates are represented by a legally recognized union or works council, we are committed to establishing a constructive dialogue and bargaining in good faith with their freely chosen representatives. See our [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

MANAGEMENT APPROACH

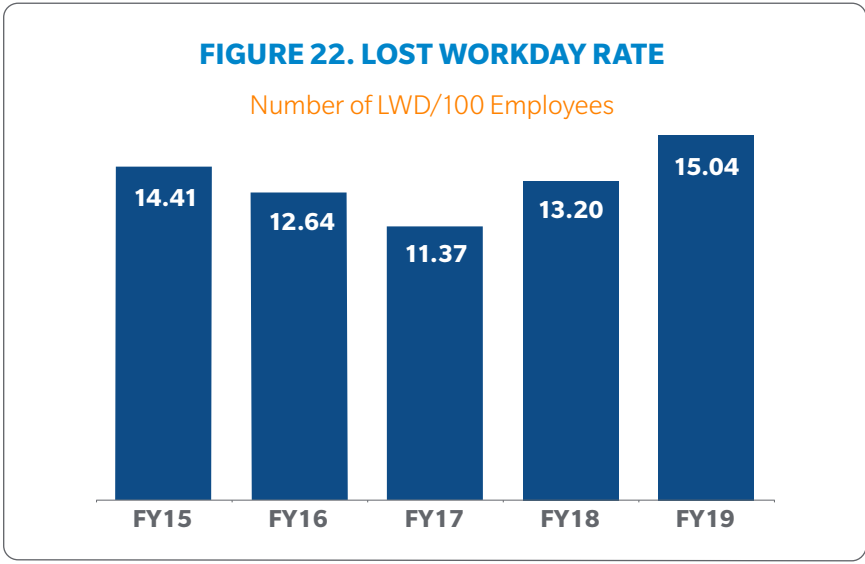
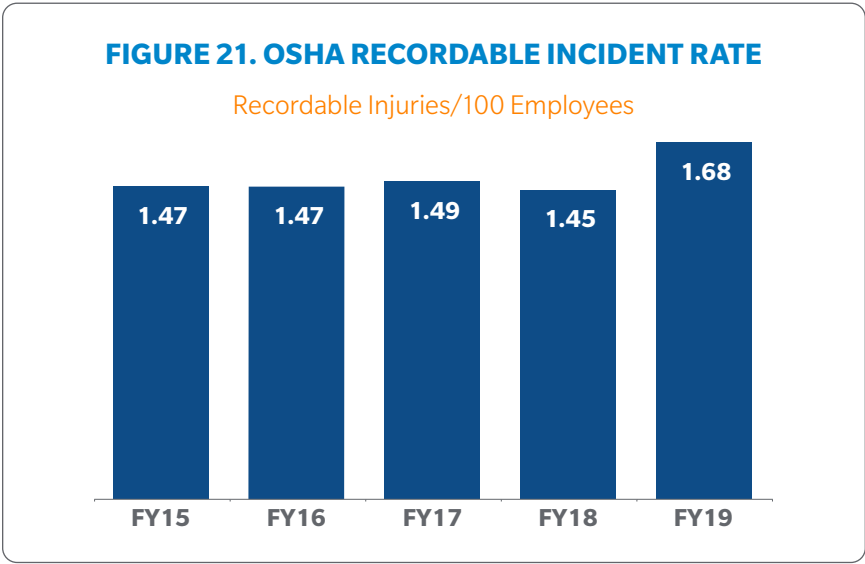
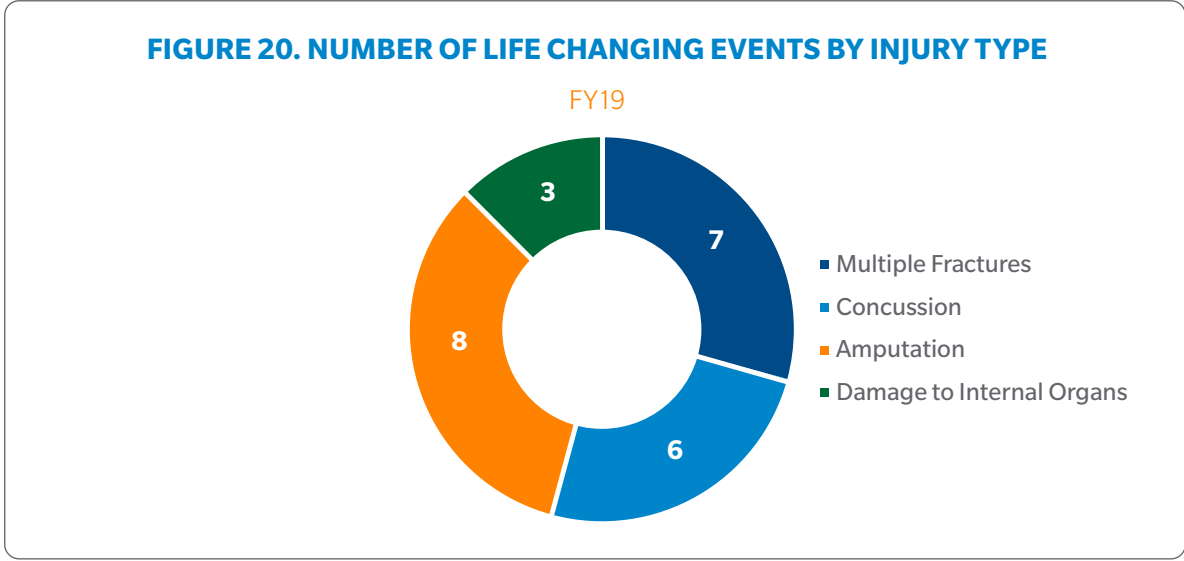
There is nothing more important to everyone at WestRock than the health and safety of our teammates. While we comply with all health and safety laws and regulations that apply to our operations, our safety program is about more than compliance; it is about creating a culture of actively engaged teammates striving to be 100% SAFE. Through safety committees and everyday interactions, we expect our teammates to practice safe behaviors and to actively participate in determining how we can do better. Retaliation for teammates doing the right thing and letting us know if they observe an unsafe condition or practice is not tolerated.

Everyone at WestRock shares responsibility for maintaining a safe and healthy workplace, and each WestRock team member is empowered to stop work to address any unsafe work situation. We believe there is no task so urgent or important that we cannot take the time to do it safely. Our OSHA Recordable Incident Rate increased 14% in 2019 from our 2015 baseline indicating that we still have work to do.

Our goal aspiration is to be 100% safe, and to have zero life changing events (LCEs). We believe the best way to achieve this goal is to reduce exposures where LCEs could potentially occur, specifically "PIT/Pedestrian interaction" and "caught in" incidents which made up the majority of our PLCs and LCEs in the past three fiscal years. We are engaging our teammates to proactively identify and remedy our greatest exposures before incidents take place. We have developed internal protocols for performing root-cause evaluations of potential LCEs to identify precursors to these events, addressing precursors before a serious injury occurs, and sharing information on LCE prevention across the company.

Safety metrics are reported to our Board of Directors on a quarterly basis, and this data is used in certain cases in annual performance and compensation evaluations, as well as various local incentive programs.

403-2: Types of Injury and Rates of Injury, Occupational Diseases, Lost Days and Absenteeism and Number of Work-Related Fatalities



404 TRAINING AND EDUCATION

MANAGEMENT APPROACH

To attract and retain top talent for our workforce, we need to provide teammates with the training they need to build and grow their careers. Providing a broad range of opportunities for development ensures that our teammates are more engaged at work, resulting in greater job satisfaction for them and better results for the company and our stakeholders.

WestRock takes the 70/20/10 approach to learning and career development: 70% through experiences (on-the-job); 20% through relationships (coaching, mentoring and social learning such as volunteer activities, networks or professional groups); and 10% through classroom or online training. A variety of platforms for learning are available to accommodate various learning styles and environments, including online platforms, live webinars, traditional-style classroom sessions and on-the-job coaching. Our programs are available to employees at every stage in their careers, from recent graduates to experienced professionals.

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

We have a dedicated Learning and Development team that creates, promotes and fosters individual and organizational effectiveness by developing and offering innovative and diverse programs in support of our commitment to employee development. WestRock University, our unique in-house learning system, offers a wide range of courses including our Commercial Development Center, Foundations of Leadership, Conflict Management, WestRock 360 (an interactive learning experience to learn about all the areas of WestRock) and more. Most of these courses are offered in modular form, with group exercises and hands-on simulations to enhance the experience and augmented by psychometric assessment tools where appropriate. We also offer a wide range of courses for employees that need specific job training in environmental compliance, product stewardship, safety and forest certifications.

405 DIVERSITY AND EQUAL OPPORTUNITY

MANAGEMENT APPROACH

At WestRock, we pursue, value and wholeheartedly embrace diversity and inclusion.

Fostering an environment that respects, engages and appreciates all backgrounds, experiences, and demographic diversity ensures that we have the best thinking of all team members — it enables each of us to bring our best selves to the work we do, generate the best ideas for our customers, and contribute our best to the communities in which we live.

We launched our global Diversity, Inclusion & Belonging vision statement in early 2020 articulating the company we aspire to be:

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

We have also re-energized our WestRock Resource Groups or WRGs (formerly known as Employee Resource Groups) with the following focus areas: Women & Allies, Black/African American & Allies, Early Career & Allies, Hispanic/Latinx & Allies, and Military/Veterans & Allies. By the end of calendar 2020, we plan to also add the following groups: LGBTQ+ & Allies, People with Different Abilities & Allies, and Asian/Pacific Islander & Allies. WRGs are groups of employees in an organization formed to act as a resource for both employees and the business. WRGs are voluntary, employee-led groups comprised of members, supported by an executive sponsor who is no more than one reporting relationship from the CEO. Our WRGs are vital resources to help us achieve our goal to be a company of choice for our key stakeholders because of our D&I efforts (candidates, workforce, customers, suppliers, shareholders).

We are also building our individual and organizational cultural awareness, either through experiential community engagement or through internal education and development efforts. Later in 2020, we plan to introduce new learning offerings such as Unconscious Bias and Inclusive Leadership to the organization, initially focused for senior leaders and people managers before being available more broadly across the company.

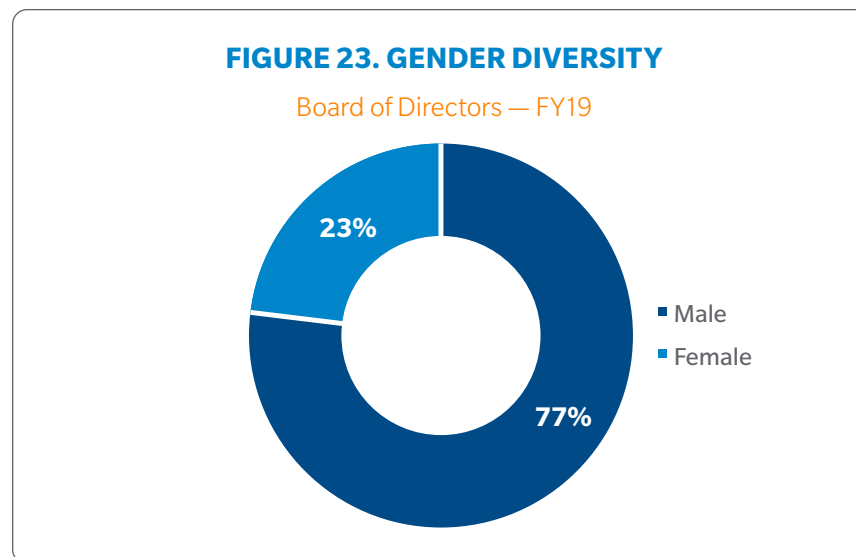
We continue our unwavering commitment to create a more diverse and robust supply chain by increasing our managed spend with diverse businesses and suppliers which include minority, women, small business, veteran, disabled, and LGBTQ owned businesses. WestRock's Supplier Diversity initiative comprises of three pillars: Community, Company, and Customer. We track our diverse business spend, encourage buyer/supplier mentorship and support educational development programs for diverse businesses. We recognize and reward top diverse suppliers, and we have identified geographies and categories where we can grow our relationships with diverse suppliers.

Through our supplier diversity efforts, we have partnered with a variety of minority firms to procure goods and services for our business, which in turn has stimulated their growth. Since the inception of the program in 2016, WestRock has established business relationships with approximately 3600 diverse suppliers and have increased our spend consistently year over year. In 2019, WestRock spent approximately \$900 million with diverse firms or 7.2% of our total procurement spend.

We also received external recognition for our supplier diversity efforts in 2019, including receiving the Supplier Diversity Award from Conagra and the Top Corporation Award from the Greater Women's Business Council.

We want everyone who works at WestRock or does business with us to feel welcome — not despite their differences, but because of them. As we work with one another, our customers and external partners, please know that our words and actions, in big ways and small, make a difference to those around us. This knowledge, accompanied by our considered actions, will make us a better company.

405-1: Diversity of Governance Bodies and Employees



Global Employees — FY19

FIGURE 24. GENDER

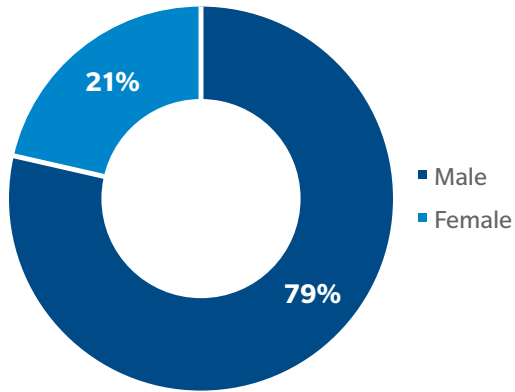


FIGURE 25. BY REGION

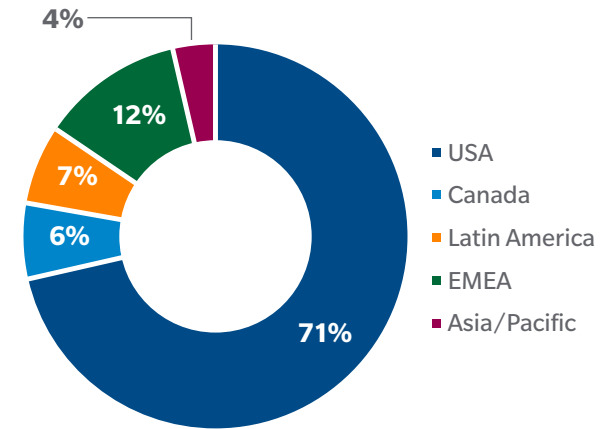


FIGURE 26. SALARIED & HOURLY

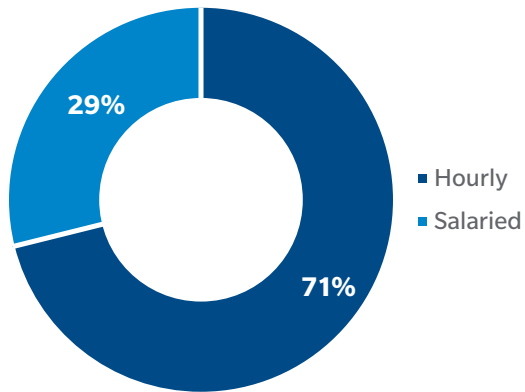
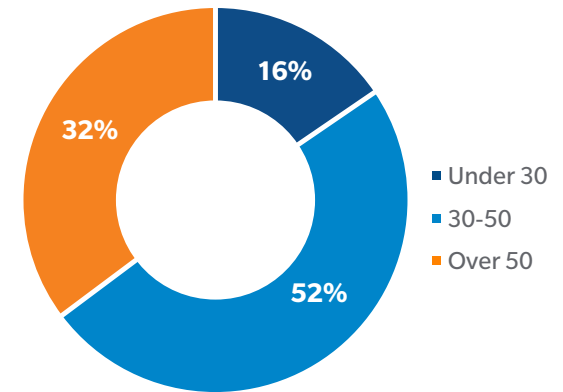


FIGURE 27. AGES



412 HUMAN RIGHTS

MANAGEMENT APPROACH

See our [Mutual Respect in the Workplace Policy](#) and our [Anti-Human Trafficking and Slavery Statement](#).

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

Through the Sedex global online platform, 116 WestRock sites have completed self-assessments on labor standards, health and safety, environment and business practices. These sites represent approximately 36% of our operating facilities around the world. In 2019, 20 sites completed third-party audits initiated by customers. These facilities were located in Brazil, China, Germany, Mexico, Poland, United Kingdom and the United States.

Our Brazilian forestry operations are certified to both the FSC® and PEFC™ (CERFLOR®) forest certification standards. These standards include compliance with social requirements and labor practices, in areas such as employee transportation, meals and living areas. In 2019, we conducted four external audits to verify compliance with FSC® and PEFC™ (CERFLOR®) standards for forest management and chain of custody.

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

See [WestRock Code of Conduct](#), [Mutual Respect in the Workplace Policy](#) and [Anti-Human Trafficking and Slavery Statement](#). The [WestRock Code of Conduct](#) and [Mutual Respect in the Workplace Policy](#) address workplace issues such as discrimination and harassment. Approximately 12,800 teammates completed WestRock's Code of Conduct training in 2019.

413 LOCAL COMMUNITIES

MANAGEMENT APPROACH

The [WestRock Foundation](#) connects our communities to economic and environmental sustainability. We make strategic investments to conserve forests and build the manufacturing workforce of the future.

Our focus on environmental sustainability centers around water, tree and wildlife diversity conservation projects in communities where WestRock has operations. Through partnerships with the American Forest Foundation, Arbor Day Foundation, The Nature Conservancy and Trust for the Public Land, we are investing in the revitalization of longleaf pine in the southeast, protecting headwaters around the Hood Canal in Tacoma and restoring tree canopies in our communities. And because conservation requires partnership, we invest in resources and education to help family landowners manage their land more sustainably.

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

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 Assessments and Development Programs

Every community has different needs to make it a great place to live, work, play and do business. That's why we encourage our facilities to identify and participate in activities that will benefit their communities. From food banks to youth sports and park clean-ups to engaging students in STEM activities, our locations connect to their communities through sponsorships and employee volunteerism. By connecting to non-profits in their community, our team members and their spouse/domestic partner share a voice in how we give through their participation in our matching gifts and employee volunteer programs.

Our team members are also committed to taking care of each other. The WestRock Employee Relief Fund, an independent 501(c)(3) organization administered by a board and grant review committee comprised of WestRock team members, provides financial assistance to employees 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 1,000 grants totaling more than \$2.4 million to WestRock team members.

Our people are what make WestRock special, and we are deeply committed to building not only a company, but also a community that connects us to each other — and to a purpose beyond our business. Together, we make a positive impact on the communities we are proud to call home.



The WestRock Foundation focuses on providing support in the areas of education and environmental stewardship.

415 PUBLIC POLICY

MANAGEMENT APPROACH

WestRock believes 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. We strongly believe that active engagement in the political and regulatory processes is an important means of protecting our commercial, employee and stakeholder interests. 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.

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](#).

GLOBAL ACTIVITIES

WestRock is a global company with operations throughout North America, South America, Europe, and Asia Pacific. We work cooperatively with local, regional and national governments in the countries where we operate. From time to time, legislative, regulatory and other political issues may arise in these jurisdictions that affect our operations. After careful consideration and approval of senior management, WestRock may engage in dialogue with government officials on issues that affect our business goals and objectives. We engage in political activity and spending outside of the United States as permitted by, and in strict compliance with, applicable laws and regulations, including the U.S. Foreign Corrupt Practices Act.

PARTICIPATION IN TRADE ASSOCIATIONS

WestRock is a member of several trade associations, coalitions and other organizations that provide information and assistance on public policy issues to our business. We participate in groups such as the American Forest & Paper Association, the National Association of Manufacturers, the Pulp and Paperworkers Resource Council, the American Benefits Council, and the US-China, US-India and US-Brazil Business Councils not only to influence policy decisions, but to gain information that will help us improve our global operations. 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.

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. The company makes payments to these organizations, including paying membership fees and dues. On an annual basis, we track the portion of the company's payments to trade associations that were used for non-deductible lobbying expenditures per the rules and regulations of the Internal Revenue Service. A detailed list of payments made to trade associations that the recipient organization may use for political purposes can be found [here](#).

U.S. POLITICAL CONTRIBUTIONS

WestRock Employee Political Action Committee (PAC)

The WestRock PAC is a voluntary, non-partisan political action committee that is registered with the U.S. Federal Election Commission. The PAC allows employees to pool personal, voluntary financial contributions to candidates seeking federal elective office who support issues important to our business, our employees and other stakeholders. The WestRock PAC only makes political contributions to candidates who we believe have integrity and have demonstrated a commitment to ethical political conduct. We also consider the geographical area of the candidate's representation, the candidate's position or voting record on key issues affecting our industry and our company, as well as the candidate's committee assignments and legislative leadership positions.

Employee contributions to the WestRock PAC are voluntary, and no employee is required to participate in or fund the PAC's efforts. WestRock's political spending through the PAC reflects our interests as a company and not those of any individual director, officer or employee's personal political preferences. No political spending is given in anticipation of, in recognition of or in return for any official act.

The PAC files monthly reports of receipts and disbursements with the Federal Election Commission (FEC), as well as pre-election and post-election FEC reports. The FEC database of PAC contributions, including the WestRock PAC, can be found [here](#).

CORPORATE CONTRIBUTIONS

WestRock uses corporate resources to support our position on important public policy issues. Individual state and local laws govern contributions to candidates running for election to state and local offices. The Government Relations department, with oversight from the Advisory Board, sets an annual budget and has a stringent process for the justification, approval and reporting of any corporate political contributions made in the U.S., where such contributions are permissible by law.

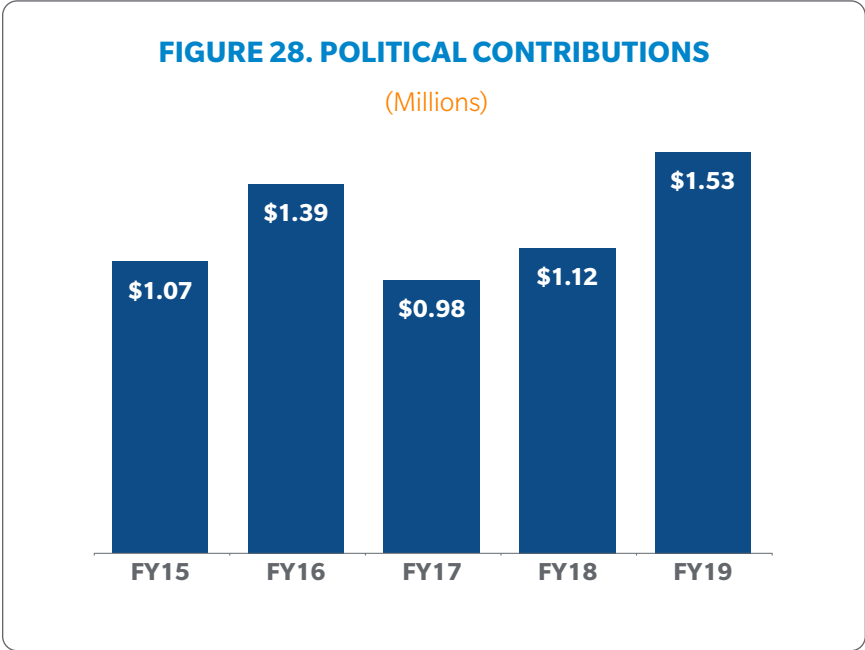
OVERSIGHT OF POLITICAL ACTIVITY AND SPENDING PRACTICES

WestRock's Audit Committee reviewed the company's [Government Relations Department's Political Disclosure and Accountability](#) policy as well as all company- and PAC-related political expenditures to ensure alignment with company policy and values in 2020 and intends to review annually going forward. These contributions are also subject to comprehensive regulation by federal and state governments, including detailed disclosure requirements. The WestRock PAC's political spending includes donations to candidates for elected office, as well as payments to trade associations. The company conducts regular trainings, compliance system reviews, and internal audits to ensure all PAC and corporate political contributions are made in accordance with the law and company policies. WestRock believes that transparency and accountability with respect to political expenditures and lobbying are important.

Company political contributions reflect our interests as a company and not those of any individual director, officer or employee's personal political preferences. They are made in accordance with our political contributions policy only as permitted under federal, state and local laws to help elect candidates who demonstrate integrity and character, support the forest and paper products industry and understand the contribution of our industry to the national economy and the communities in which we serve. No political spending is given in anticipation of, in recognition of or in return for any official act.

The company does not make "independent expenditures" nor does it contribute to so-called "Super PACs", 527 groups, 501(c)4s, or for any election ballot measure.

415-1: Political contributions



416 CUSTOMER HEALTH AND SAFETY

MANAGEMENT APPROACH

WestRock manufactures packaging products following procedures that are designed to ensure they meet requirements for the intended uses and markets, whether those uses are packaging for food, pharmaceuticals, cosmetics or other products distributed in domestic or international markets. We partner with our suppliers to select raw materials that meet the requirements of a broad range of U.S. and international regulations. Our suppliers provide certification that products purchased by WestRock meet these standards. We use good manufacturing practices to ensure our final products are consistently produced and are controlled to applicable quality standards. All but two recently acquired containerboard mills are registered to ISO 9001. Those mills are working toward certification.

Our final product testing protocol verifies the effectiveness of our good manufacturing practices and operating procedures in ensuring that the final products meet the requirements for their intended use. The protocol goes beyond industry standards and includes compounds that are relevant to WestRock products and markets.

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

WestRock engages in ongoing assessments of the life cycle of our products as part of our product stewardship review and innovation processes. We conducted 37 product life cycle analyses during 2019.

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 2019 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 believe sustainability drives innovation for us and for our customers. Designing products that use renewable fiber, optimize the use of materials, replace plastics and are recyclable or compostable at the end of their useful lives benefits the environment and is good for our company and customers.

Our customers look to us not only to help them reach their sustainability goals but also to protect their products, position their brands for success and enable their growth. Our research and development team facilitates that growth by identifying and expanding market opportunities and enhancing operating performance. Our product innovation experts work with our businesses throughout the world to develop products that meet our customers' sustainability needs and performance requirements.

Our insights-based approach to design enables us to solve complex packaging problems while improving the sustainability profile of our products:

- We have one of the broadest substrate offerings in the industry with a product mix that includes coated and uncoated virgin and recycled paperboard, as well as multiple grades of linerboard and medium. Our paperboard innovation group is focused on reducing the amount of fiber needed to deliver equivalent strength and packaging performance.
- Our design process focuses on appropriate material selection and the creation of packaging that delivers the best functionality while minimizing waste and enhancing sustainability.
- Many customers are interested in improving the recyclability, compostability or reuse of their products; and our innovation teams are positioned to help them design reduced-footprint packaging solutions for commercial implementation.
- We also employ state-of-the-art printing and finishing technologies with sustainable inks, coatings and graphic enhancements that deliver in-store impact.
- We continue to push the limits of paperboard as a sustainable alternative to various packaging materials, including plastics, as well as to enhance the sustainability of existing paperboard packages through coating development and expertise.

We partner with our customers and other stakeholders throughout the packaging supply chain to develop and apply state-of-the-art design principles and technology to improve the overall sustainability of our packaging solutions. We also have a major initiative focused on replacing plastic with sustainable, fiber-based packaging. In 2019, we launched 27 new products with defined sustainability benefits, including paperboard solutions that replaced printed shrink wrap for a major beverage customer and replaced plastic clamshell packaging for razors.

The WestRock Innovation Council is a cross-functional team of design, materials research, and machinery experts that works to ensure products are developed in alignment with business strategy and sustainable design principles. The Council conducts quarterly reviews of our key projects with major customers that are aimed at improving the sustainability of their packaging and developing platform capabilities to deliver sustainable packaging.

VIRGIN FIBER SOURCING

MANAGEMENT APPROACH

WestRock is committed to responsible procurement of virgin fiber and maintaining certifications to the Sustainable Forestry Initiative® (SFI®), the Forest Stewardship Council® (FSC®), Programme for the Endorsement of Forest Certification (PEFC™), Brazilian Forest Certification Program (CERFLOR®) standards and the American Tree Farm System® Group Certification process. Our commitment is set forth in our Sustainable Forestry and Virgin Wood Fiber Procurement Policy, which is available on our [website](#).

WestRock's ability to meet our certified fiber goal is influenced by a variety of factors, including the availability of certified land in each market, the price of certified fiber and other market conditions, mill fiber demands and customer requirements. Following the November 2018 acquisition of KapStone, we reestablished our 2015 virgin fiber sourcing baseline. The addition of three virgin paper mills from this acquisition resulted in a net decrease of 4.7% in the purchase of virgin fiber from our 2015 baseline. We anticipate through increased visibility to certified fiber purchasing data and continued efforts to work with small landowners, we will increase our purchases of virgin fiber from lands certified to credible forest management standards moving forward.

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

Independent Accountants' Review Report

To the Management of WestRock Company

We have reviewed the WestRock Company (“WestRock”) Schedule of Selected Sustainability Indicators (the “Subject Matter”) included in the Appendix and as presented in WestRock’s 2019 Sustainability Report for the year ended September 30, 2019, in accordance with the criteria set forth in the Appendix (the “Criteria”). We did not review all information included in the 2019 Sustainability Report. We did not review the narrative sections of the Report, except where they incorporated the Subject Matter. WestRock management is responsible for the Subject Matter included in the Appendix, in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

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 in accordance with 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 in accordance with 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.

As described in the Appendix 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 Schedule of Selected Sustainability Indicators for the year ended September 30, 2019, in order for it to be in accordance with the Criteria.

Ernst & Young LLP

April 16, 2020



**Appendix – WestRock Company Schedule of Selected Sustainability Indicators
For the year-ended September 30, 2019**

Indicator name	Reported value	Units of measure	Standards
Purchased Energy Intensity ¹	12.70	MMBtu per ton of production	Global Reporting Initiative (GRI) 302-3 Energy Intensity United States Department of Energy: Energy Intensity and Baseline Guidance
Greenhouse Gas (GHG) Emissions – Scope 1 ²	6,200,598	Metric tonnes carbon dioxide equivalents (MT CO ₂ e)	GRI 305-1 Direct (Scope 1) GHG emissions The GHG Protocol: A Corporate Accounting and Reporting Standard
GHG Emissions – Scope 2 (market-based) ³	3,166,058	MT CO ₂ e	GRI 305-2 Energy indirect (Scope 2) GHG emissions The GHG Protocol Scope 2 Guidance

Reporting Boundary: WestRock has selected an organizational boundary for the Selected Sustainability Indicators based on the company’s operational control. Where available, energy and GHG emissions are calculated on the basis of actual consumption data received for mills, converting facilities, offices, and fleet. In certain instances where actual consumption data is not available, WestRock estimates energy use and emissions for mills, converting facilities, and offices based on historical consumption information for that location or similar sites. 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.

¹ Purchased Energy Intensity (also referred to as purchased fuel efficiency) is calculated as purchased energy for mills divided by tons of paperboard 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.

² GHG emissions – Scope 1 includes natural gas, coal, oil #2, oil #6, shale oil, propane, diesel and biogenic emissions for CH₄ and N₂O.

³ 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 “Emissions Factors and Global Warming Potentials Used” table below. We account 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. GHG emissions – Scope 2 includes purchased electricity and steam.



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 2017 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 Reliable Disclosure Systems for Europe (Phase II). 2013. “European Residual Mixes 2012: Results of the calculation of Residual Mixes for purposes of electricity disclosure in Europe for the calendar year 2012, version 1.0	

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 stationary 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 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.

Reasonable efforts were made to ensure the data presented is accurate and complete. All data has been reviewed and validated by WestRock's Internal Audit team. For this 2019 Sustainability Report, we engaged Ernst & Young LLP to provide independent external review level assurance on our 2019 Scope 1 and Scope 2 market-based method greenhouse gas emissions and energy intensity data.

ENVIRONMENTAL INDICATORS

Our boundary for environmental indicators is WestRock's global manufacturing operations as of September 30, 2019. For all water indicators and SO₂ and NO_x, our boundary is WestRock's mills (noted in charts or text) instead of our global manufacturing operations, since these facilities will 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.

The environmental indicators for 2019 data includes 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 2019 data include acquisitions completed through the end of 2019. The data provided for each social indicator covers 100% of our employees for that year.

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INDEX TO SASB DISCLOSURE TOPICS

TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	GRI DISCLOSURE	SUSTAINABILITY REPORT REFERENCE
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CP-110a.1	305-1	Sustainability Report pg. 24
	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	RT-CP-110a.2	305	Sustainability Report pg. 24
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)	RT-CP-120a.1	305-6	Sustainability Report pg. 25
Energy Management	"(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy"	RT-CP-130a.1	302-1	Sustainability Report pg. 19
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CP-140a.1	303-1	Sustainability Report pg. 21
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CP-140a.2	306	Sustainability Report pg. 26
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CP-140a.3	307-1	Sustainability Report pg. 27
Product Safety	Discussion of process to identify and manage emerging materials and chemicals of concern	RT-CP-250a.2	301	Sustainability Report pg. 15
Product Lifecycle Management	Percentage of raw materials from: (1) recycled content, (2) renewable resources, and (3) renewable and recycled content	RT-CP-410a.1	301-1, 301-2, 301-3	Sustainability Report pg. 16
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	RT-CP-410a.3	Innovation: Management Approach	Sustainability Report pg. 39
Supply Chain Management	Total wood fiber procured, percentage from certified sources	RT-CP-430a.1	102-9	Sustainability Report pg. 5

TABLE 2. ACTIVITY METRICS

ACTIVITY METRIC	CODE	GRI DISCLOSURE	SUSTAINABILITY REPORT REFERENCE
Amount of production, by substrate	RT-CP-000.A	102-7	Annual Report pg. 5, 6, 27, 28, 29
Number of Employees	RT-CP-000.C	102-8	Annual Report pg. 12



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