

Companies operating in the UK that employ 250 or more employees are required to report certain defined statistics about pay and bonuses for their female and male employees annually, beginning April 5, 2018. This report relates to pay and bonus pay data for the 12-month period ending April 5, 2017. MPS UK, Ltd. is the only WestRock UK company large enough to file the required report.

The required disclosure for WestRock's MPS UK, Ltd. subsidiary reflects the difference in average (mean and median) hourly pay and bonus pay between women and men as of April 5, 2017, expressed as a percentage of men's earnings.

HOURLY PAY RATE DATA

(AS OF APRIL 5, 2017)

MEAN GENDER PAY GAP

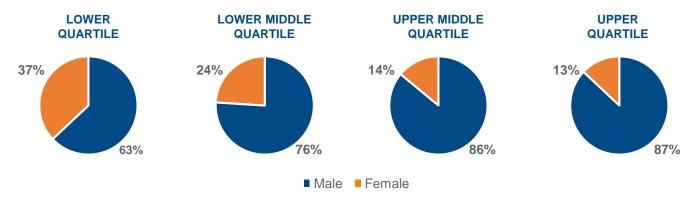
15.3% (v OHS GB mean 17.7%)

MEDIAN GENDER PAY GAP

20.7%

(v OHS GB median 18.8%)

Proportion of males and females in quartile pay bands:



Total full=pay relevant employees; Male = 1208 (78%) Female = 335 (22%)

BONUS DATA (12-MONTH PERIOD TO APRIL 5, 2017)

MEAN GENDER BONUS PAY GAP

16.7%

MEDIAN GENDER BONUS PAY GAP

-32%

Proportion of males and females receiving a bonus:

MALE 26% FEMALE 19%

We confirm that the data provided is accurate and meets the requirements of the Equality Act 2010 (Gender Pav Gap Information) Regulations 2017.

Signed: View Resolution

Vicki Lostetter Chief Human Resources Officer WestRock