



POLICY NAME:	<i>ANTI-BRIBERY AND FCPA</i>
DEPT/GROUP:	<i>LEGAL DEPARTMENT</i>
POLICY SCOPE:	<i>ALL EMPLOYEES</i>
POLICY REGION:	<i>GLOBAL</i>
EFFECTIVE DATE:	<i>JULY 1, 2015</i>
OWNER	<i>JOSEPH HUTCHISON</i>

WestRock is committed to honest and ethical business practices. All forms of bribery are forbidden.

A bribe is a gift or entertainment that is given or received with the intent to affect the business judgment of the recipient or to influence a business decision. Even the appearance of impropriety should be avoided. Both commercial and public bribery are prohibited.

Commercial bribery often takes the form of a kickback or personal payment provided in return for the award of a contract or the engagement of a particular service provider. For example, offering a personal payment or thing of value in order to influence a customer's purchasing manager is a form of commercial bribery. WestRock's corporate and regional policies on Gifts and Entertainment provide guidelines on acceptable gifts and entertainment.

Public bribery is also forbidden. Every country in which WestRock does business forbids the bribery and corruption of public officials. Even where bribery is common, and "just how business is done," it is unlawful and strictly prohibited by law and WestRock policy.

US Foreign Corrupt Practices Act

As a company headquartered and publicly traded in the United States, WestRock, its subsidiaries, its Employees and its third-party intermediaries ("Intermediaries"), are specifically forbidden from engaging in public bribery anywhere in the world. (For the purposes of this policy, "Employees" include employees, temporary employees, contractors and members of the WestRock board of directors, and "Intermediaries" include third-party agents, distributors, consultants, representatives, business partners and other persons and entities with which WestRock conducts business.)

The US Foreign Corrupt Practices Act prohibits improper payments to government officials, and no Employee, or any Intermediary acting on behalf of WestRock shall make any personal or other payment to any government official for the purpose of corrupting that official. Specifically, no Employee or Intermediary shall make any offer, gift, payment, promise to pay, or authorize the transfer of any funds, asset or anything of value to any public official or political party for the purposes of: (a) influencing any act or decision of such public official or political party in his/her official capacity, inducing such public official or political party to do or omit to do any act in



violation of his/her/its lawful duty, or securing any improper advantage; and (b) inducing such public official or political party to use his/her/its influence with a foreign government or instrumentality to affect or influence any act or decision of such government or instrumentality. The prohibited conduct includes offers, gifts, payments, promises to pay or authorizations to transfer given to a public official or political party either directly or indirectly through a third party.

“Public Officials”

Public officials include:

- Any officer or employee of a foreign government or of a public international organization, or of related departments, agencies, or instrumentalities;
- Any person acting in an official capacity for or on behalf of a foreign government or of a public international organization, or of related departments, agencies, or instrumentalities;
- Any official, candidate, or person acting on behalf of a foreign political party or any candidate running for a seat or position in a foreign government; and
- Employees of any state-owned enterprise, state-controlled enterprise or business that is wholly- or partly-owned by a foreign government.

Gifts, entertainment and charitable contributions

Gifts or entertainment for a government official or representative are permitted only in limited circumstances and may only be provided with the prior written approval of the Legal Department. (Refer to the WestRock Gift and Entertainment Policy for additional guidance.) Charitable contributions made on behalf of an official also require prior approval. (Refer to the WestRock Charitable Contribution and Political Contribution policies for additional guidance.) Employees must report immediately to both their supervisor and to the WestRock Legal Department pursuant to this policy any request for or solicitation of a payment or any other thing of value made by or for the benefit of a government official or any representative of such a person.

Third Parties and Indirect Improper Payments

A significant area for exposure for any multinational company involves the retention of Intermediaries to assist the company in doing business abroad. In any situation where an Intermediary may act on WestRock’s behalf in dealing with government officials, you should be mindful of the increased risk of bribery. For example, a customs agent or freight forwarder who may deal on WestRock’s behalf with customs officials presents an anti-bribery risk that should be carefully managed.

No offer, payment, promise to pay, or authorize the transfer of any asset or thing of value can be made to any person that an Employee knows will give or offer any portion of the payment, directly or indirectly, to a foreign official in order to obtain or retain business. Even though the bribe is paid by another person, WestRock and/or the Employee may be held criminally responsible for the bribe.

No Employee may ignore suspicious behavior by an Intermediary. In conducting WestRock’s business affairs, Employees must pay close attention to activities of an Intermediary that may indicate the possibility of bribery or corruption, including but not limited to:

- Requests by an Intermediary for payments in cash or to an account that is not domiciled in the country of the payee or where the transaction takes place;



- Requests for excessive compensation by an Intermediary;
- Consulting agreements with only vaguely described services;
- The Intermediary is in a line of business different than that for which they have been engaged;
- The Intermediary has close relations to or associations with government official(s);
- The Intermediary lacks the expertise or resources to provide the described services;
- The Intermediary refuses to answer questionnaires, cooperate in interviews, or provide background information;
- The Intermediary refuses to timely submit to audits;
- Suggestion of favorable treatment in exchange for use of a particular local vendor or supplier; and
- Past violations of applicable laws.

WestRock Employees are required to monitor and take appropriate action if an Intermediary's actions suggest a potential corruption or bribery risk. Employees must immediately report any such potential issues or suspicious behavior, including the activities described above, to both their supervisor and to the WestRock Legal Department pursuant to this policy.

There are two principal steps you can take to minimize the risks of violating anti-bribery laws when dealing with an Intermediary. First, you should conduct an appropriate due diligence review of the potential Intermediary's background and business. Second, you should include appropriate anti-corruption language in the contract, purchase order or service agreement with the potential Intermediary. Even in the absence of a formal contract, you must ensure that all third-party intermediaries that may deal with the government on WestRock's behalf are advised of and certify their commitment to abide by WestRock's prohibition on bribes. All third-party intermediaries that may interact with a foreign government, a public official or a public international organization, or any related department, agency, or instrumentality on WestRock's behalf must certify annually their understanding of and commitment to WestRock's policy forbidding bribery and their commitment to abide by applicable anti-bribery laws and regulations.

Books and records

WestRock's Code of Conduct and other accounting and finance policies require that all books and records are complete and accurate. To further the goals of anti-bribery laws, WestRock, its subsidiaries and affiliates, will:

- Maintain books and records that, in reasonable detail, accurately and fairly reflect all corporate transactions; and
- Maintain a system of internal accounting controls providing reasonable assurance that: (a) transactions are properly authorized and executed in accordance with such authorization; (b) access to WestRock assets and funds is permitted only in accordance with such authorization; (c) financial statements can be prepared in accordance with U.S. Generally Accepted Accounting Principles ("GAAP") and other applicable rules and regulations; and (d) all corporate assets are properly accounted for on the company's books.
- All Employees will comply with Company financial and accounting control procedures, including authorization requirements for remittance of funds or disposal of Company assets.



The mischaracterization or omission of any transaction or expense on WestRock's books is prohibited. There are to be no "special," "off-the-book," "slush" or "shush" funds. Reimbursement of Employee or Intermediary expenses is to be only for proper and authorized business expenditures in accordance with all applicable WestRock policies. No customer is to be over-invoiced in order to create funds for any unlawful purpose. If you receive an invoice for goods or services that were not provided or ordered, or a vendor disguises or asks you to disguise the true goods or services, do not approve payment and immediately report any such invoice, activity or request to the WestRock Legal Department pursuant to this policy.

Penalties

The Foreign Corrupt Practices Act provides strict penalties and fines up to \$100,000 for violations, including fines and prison sentences of up to five (5) years for individuals for each bribery violation of the Act. A company can be fined up to \$2,000,000 for each bribery violation or two (2) times the benefit that was obtained from the illegal payment. For books and records and internal control violations, individuals can be imprisoned up to 20 years and fined \$5,000,000 for each violation, and companies can be fined up to \$25,000,000 for each violation. Violations of WestRock's Anti-bribery Policy may result in discipline, up to and including termination of employment.

Responsibility

Each Employee and Intermediary is personally responsible for his or her compliance with the FCPA, other anti-bribery laws and this Policy. The role of the Legal Department is to provide advice on any issues associated with these laws and policies, or any other matter involving the proper conduct of business with commercial partners, with government officials or with third parties who act on our behalf.

Plant, mill, facility and business management is responsible for new Employee familiarity with this policy where applicable. Compliance will be reviewed as part of the regular internal audit process. Should you have any questions whatsoever about whether a transaction is proper, you must contact both your supervisor and the WestRock Legal Department before you act.

Reporting

Employees are required to report immediately to both their supervisor and the WestRock Legal Department any request for a payment or other benefit covered by this policy that is made by a governmental official or any representative of an official. If you believe an Employee or Intermediary is engaged in bribery or corruption, you are required to report immediately that conduct to both your supervisor and to the WestRock Legal Department. You may also make an anonymous report through the WestRock Compliance Line.