



|                       |                                |
|-----------------------|--------------------------------|
| <b>POLICY NAME:</b>   | <b><i>ANTI-BRIBERY</i></b>     |
| <b>DEPT/GROUP:</b>    | <b><i>LEGAL DEPARTMENT</i></b> |
| <b>POLICY SCOPE:</b>  | <b><i>ALL EMPLOYEES</i></b>    |
| <b>POLICY REGION:</b> | <b><i>GLOBAL</i></b>           |
| <b>DATE:</b>          | <b><i>March 17, 2021</i></b>   |
| <b>OWNER</b>          | <b><i>JOSEPH HUTCHISON</i></b> |

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 to a customer's purchasing manager in order to influence a business decision is a form of commercial bribery. WestRock's corporate and regional policies on Gifts, Meals and Entertainment provide guidelines on acceptable gifts and entertainment.

Public bribery is also forbidden. 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 public 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 agency to affect or influence any act or decision. 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” 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.

### Global Anticorruption Laws

Every country in which we do business has laws forbidding bribery. These laws may be more or less restrictive than the FCPA. Compliance with the WestRock anti-bribery policy, which is broader and more restrictive than any one of these laws, will generally assure compliance with the anti-bribery laws of any country in which our company does business.

### Gifts, meals, entertainment and charitable contributions

Gifts, meals or entertainment for a Public Official are permitted only in limited circumstances and may only be provided with the prior written approval of the Legal Department.

(Refer to the Gift, Meals and Entertainment Policy for additional guidance.) Charitable contributions made on behalf of an official also require prior approval. (Refer to the Charitable Contributions and the Political Engagement policies for additional guidance.) Employees must report immediately to both their supervisor and to the WestRock Legal Department 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.

### Facilitation payments

Facilitation payments are paid to government officials in order to expedite a process. These modest incentives are also known as “speed” or “grease” payments. WestRock forbids facilitation payments.

### 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. 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 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.

The risk that an Intermediary could expose WestRock to corrupt misconduct is heightened in countries in which corruption is more common. To manage this risk, WestRock has implemented a graduated series of risk-based requirements that enhance our standard Intermediary and vendor contractual and due diligence requirements:

1. All agreements must include anti-corruption provisions
2. In countries identified as higher-risk (e.g. Brazil, China, India, Mexico),
  - a. Intermediaries may not be retained to represent WestRock's interests with Public Officials without the prior approval of the Chief Compliance Officer, as described in the policy on Anti-Bribery Intermediary Restrictions.
  - b. If they are authorized to be retained, Intermediaries must pass background checks, which normally will include completion of a questionnaire, as described in the FCPA Vendor Due Diligence Protocol.
  - c. Intermediaries required to complete a questionnaire must also recertify their commitment to abide by applicable anti-bribery laws and regulations every two years.

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;
- 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.
- Compare the recorded accountability for assets with existing assets at reasonable intervals and take appropriate action with respect to any differences.
- 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 stiff penalties for violations, including incarceration and fines for individuals and significant fines for corporations. All countries impose at least civil penalties for violations of local laws, and in some cases violators are subjected to overlapping penalties imposed by multiple countries for the same conduct. 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.

**Previous versions:**

07/01/2015;

04/13/2018