

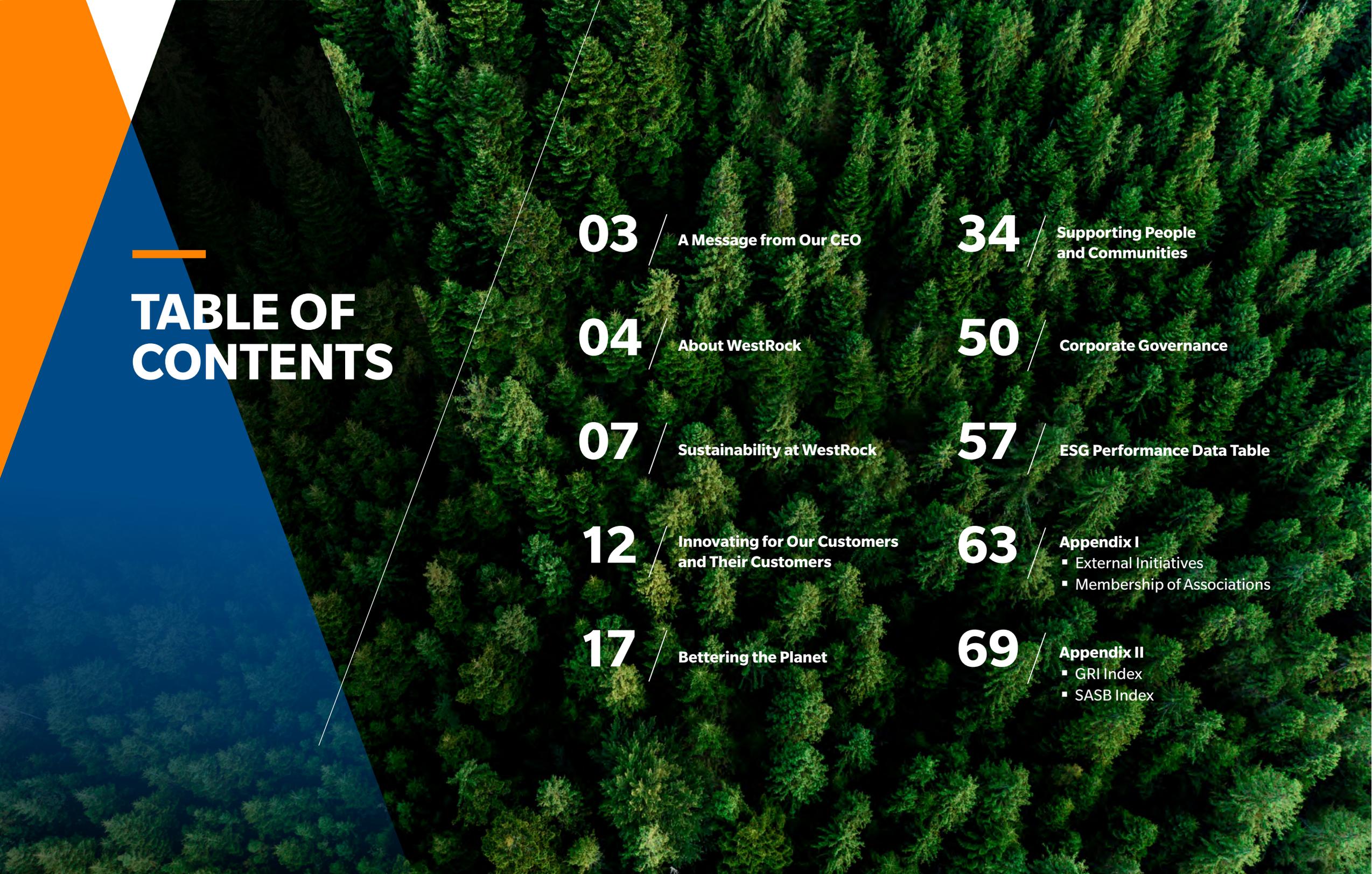


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# WESTROCK 2021 SUSTAINABILITY REPORT

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Imagining and Delivering on the  
Promise of a Sustainable Future



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## A MESSAGE FROM OUR CEO

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# A MESSAGE FROM OUR PRESIDENT AND CHIEF EXECUTIVE OFFICER

At WestRock, we are working to become the world's best paper and packaging company. Sustainability and innovation are fundamental to our vision.

Embedding sustainable practices throughout our company is a business imperative. Our customers have ambitious goals to reduce their environmental footprints. They scrutinize their suppliers' environmental practices, and they value partners who can help them reach their goals and satisfy customers while winning in the marketplace.

We are that partner for paper and packaging, and we are working continuously to deliver valuable support and innovation. To meet environmental targets, satisfy their consumers and thrive as businesses, our customers must overcome a wide range of challenges related to packaging's environmental impacts, performance and cost. They need more than better packages; they need better, more innovative solutions, including the automated systems required to package their products economically at scale. We are collaborating closely with our customers to conquer their biggest problems and to develop advances that will help them rise to the sustainability challenges of the future.

We have tremendous people at WestRock: talented, committed team members who are inspired to achieve great things and to grow over time. We are committed to supporting them and to being an employer of choice, understanding that our teammates' skills, insights and hard work will be key to making us the world's best paper and packaging company.

*"Embedding sustainability throughout our company is a business imperative."*

The past year was an important one for sustainability at WestRock. We worked to strengthen our approach to sustainability across our company, establishing a foundation from which we will build toward major, long-term performance improvements:

**Setting meaningful goals:** We committed to setting a science-based target (SBT) for greenhouse gas emissions reduction in 2021, and in 2022 we developed, validated and published our SBT. We also solidified our sustainability goals for other key areas of focus, including water stewardship; safety, training and education; and diversity, inclusion, equity and belonging.

**Investing in sustainability:** We made important progress, notably the formation of the Enterprise Sustainability Project – a cross-functional group of internal stakeholders from across our sustainability, operations, environmental, finance, marketing and procurement teams tasked with aligning WestRock on sustainability goals, developing implementation plans and embedding sustainability into the capital management process.

**Supporting our people:** We continued to focus on key learning and development opportunities, including expanded leadership training. We heightened our commitment to a diverse, equitable, inclusive workforce, strengthening our efforts to build a culture where everyone is respected, valued and can do their best work. And we implemented new safety initiatives, as we continuously strive to make WestRock a 100% safe place to work.

We recognize this is a journey. We believe that orienting our company more firmly and thoroughly around sustainability in 2021 has positioned us to make large strides in 2022 and in the years ahead. These efforts will prove essential for ensuring that WestRock can achieve our sustainability imperatives,



while strengthening our business position by helping us recruit and retain talented team members and better respond to market demands.

We are not on this journey alone. We are working alongside all our stakeholders, including our teammates, customers, community members, investors and suppliers, and acknowledge our collective and individual responsibility to build a better future for all of us.

We are committed to transparency and look forward to sharing our progress. With nearly 50,000 team members around the world and billions of packages in circulation, we believe we have the responsibility and the ability to help the world make meaningful progress toward a more circular, more sustainable economy. Together, we are imagining and delivering on the promise of a sustainable future.

**David B. Sewell**  
President and Chief Executive Officer

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## ABOUT WESTROCK

WestRock provides innovative, sustainable, fiber-based packaging solutions for consumer and corrugated packaging markets. We support customers by leading in sustainability, accelerating innovation, delivering reliable operational excellence and partnering with them to help them win in the marketplace and deliver on their sustainability goals. WestRock's nearly 50,000 team members support customers around the world from locations in North America, South America, Europe, Asia and Australia.

Our extensive network of mills, converting and recycling facilities, our capabilities in automation technology and materials science, and our legacy in sustainable forestry position us to imagine and deliver on the promise of a sustainable future. We believe fiber-based packaging, the core of our business and sustainability platform, plays a central role in replacing plastic and advancing a more circular economy.

More information on the markets we serve can be found in our [Annual Report](#) on Form 10-K for the fiscal year ended September 30, 2021.

### OUR VISION

**We partner with customers to deliver real value.** WestRock is more than a supplier. We're a partner that strives to provide competitive advantages, deliver consistent quality and superior service, and fuel innovation to foster sustainable growth.

Our vision is to be the world's best paper and packaging company. We are building on our long history of sustainability leadership and innovation, including breakthroughs that have revolutionized packaging design and retail solutions. And we are increasing our commitment to innovation to support future growth and sustainability for our business and our customers.

### OUR SUPPLY CHAIN



**~42,000**  
SUPPLIERS GLOBALLY



**\$15B**  
ANNUAL SPEND



### COMPANY SNAPSHOT

**31** Paperboard and  
Containerboard Mills



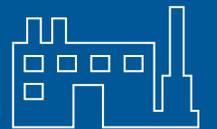
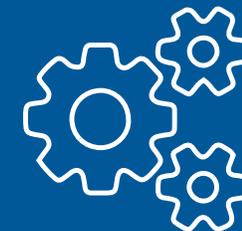
**18** Recycling  
Facilities

**200+**  
Packaging  
Distribution Sites



Nearly **50,000** Teammates

**4,500+**  
Machinery Solutions  
Installed to Date



**230+**  
Converting  
Facilities

# OUR SUSTAINABILITY PILLARS

At WestRock, we imagine and deliver on the promise of a sustainable future.

Our sustainability strategy is built on three main pillars that together will help us realize this future:



## OUR VALUES

Our values are at the heart of our business. Our partners can depend on us to conduct ourselves the right way, always.



**Integrity:** We are honest, ethical and do the right thing.

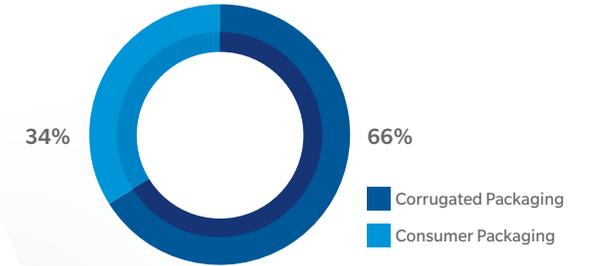
**Respect:** We treat people with respect and act in ways that earn others' respect.

**Accountability:** We are responsible to our stakeholders, including our fellow team members, customers, investors, communities and suppliers. And we are responsible for contributing to the business success and sustainability of WestRock and our customers.

**Excellence:** We strive to perform at the highest levels at all times.

## 2021 BUSINESS PERFORMANCE HIGHLIGHTS

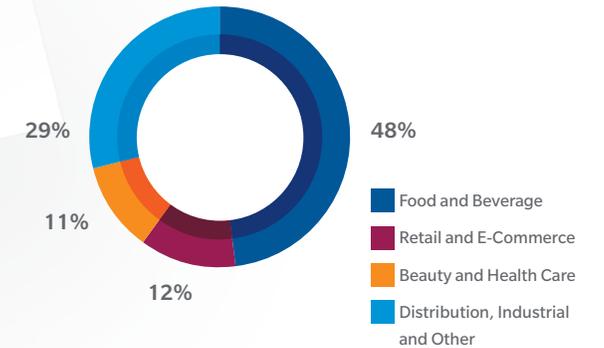
SALES BY SEGMENT<sup>1</sup>



SALES BY END MARKET



SALES BY PACKAGING MARKET



<sup>1</sup>Subsequent to fiscal 2021, WestRock reorganized its reportable segments to Corrugated Packaging, Consumer Packaging, Paper and Distribution. For additional information on new segment structure, see our [Form 10-Q](#) for the first quarter ended December 31, 2021.

## ABOUT THIS REPORT

Our 2021 Sustainability Report outlines environmental, social and governance (ESG) strategies, activities, metrics, performance and progress for fiscal year 2021 (October 1, 2020, to September 30, 2021, unless otherwise noted) in addition to key discussions surrounding ongoing, forward-looking sustainability strategies. This report covers 100% of WestRock's global operations.

We report on our sustainability progress and performance annually. Prior to this publication, in May 2021 we issued a report covering fiscal year 2020. Please note that when we complete an acquisition or divestiture, we update data for all material topics and disclosures for each reporting period dating back to our 2015 base year.

### ALIGNING TO ESG REPORTING STANDARDS

This sustainability report was prepared in accordance with the Global Reporting Initiative (GRI) Standards Core Option. WestRock has reported in accordance with GRI since 2016, and our previous GRI reports can be found [here](#). Next year, we plan to report in accordance with the 2021 Universal Standards and relevant Topic Standards. This report also includes a crosswalk to the relevant Value Reporting Foundation Sustainability Accounting Standards Board (SASB) disclosure topics.

In the future, we plan to demonstrate alignment between our sustainability strategy and relevant United Nations Sustainable Development Goals (UN SDGs). Future reports will further expand our alignment to key standards and frameworks, including GRI, SASB and Task Force on Climate-Related Financial Disclosures (TCFD).

We welcome feedback on our approach to sustainability. Questions regarding our sustainability strategy, program and performance can be submitted to [sustainability@westrock.com](mailto:sustainability@westrock.com).

For information about our process for collecting, assessing and verifying the environmental and social data included in this report, see [page 55](#).



# 2021 SUSTAINABILITY HIGHLIGHTS

WestRock made great progress on our sustainability journey in 2021, including:

## BETTERING THE PLANET



### EMISSIONS

- **22%** reduction in absolute Scope 1 and Scope 2 market-based emissions from 2015 baseline
- **15%** reduction in GHG emissions per ton of production from 2015 baseline



### ENERGY

- **63%** energy produced from renewable sources
- **39%** reduction in use of coal from 2015 baseline



### RECYCLING

- **7.3M** tons of paper recovered for recycling



### SUSTAINABLE FORESTRY

- **99%** of wholly owned fiber-based manufacturing facilities chain-of-custody certified to internationally recognized standards such as Sustainable Forestry Initiative (SFI), Programme for the Endorsement of Forest Certification (PEFC) and Forest Stewardship Council (FSC)

## SUPPORTING OUR PEOPLE AND COMMUNITIES



### TEAM MEMBER TRAINING

- **347,459** hours teammates spent in leadership, technical, functional, safety and compliance training sessions



### TEAM MEMBER ENGAGEMENT

- **86%** of team members participated in our engagement survey
- **74%** of engagement survey respondents feel a sense of belonging at WestRock



### DIVERSITY, INCLUSION, EQUITY & BELONGING

- **86%** of managers participated in inclusive leadership training
- **3,800** teammates active in WestRock Resource Groups (WRGs)
- Launched **two new WRGs**: P.R.I.D.E.+Allies and Differing Abilities, Caregivers + Allies
- Ethnically diverse representation increased **from 31.4% to 33.4%** in 2021<sup>2</sup>
- Named a **Best Company for LGBTQ Equality** by Human Rights Campaign for the second consecutive year



### INNOVATING FOR OUR CUSTOMERS AND THEIR CUSTOMERS

- Developed new recyclable PEFC-certified CarrierKote<sup>®</sup> paperboard, which uses 50% less material than a fully enclosed wraparound box and has an 18.7% lower carbon footprint than the equivalent shrink-wrap design, in partnership with Kraft-Heinz.
- Partnering with Grupo Modelo, WestRock's recyclable CanCollar, a durable, paperboard-based multipack solution for cans is expected to reduce plastic waste by more than 100 tons each year.<sup>3</sup>



### SAFETY

- **83%** drop in the number of life-changing events since 2019



### COMMUNITY ENGAGEMENT

- **1M+** meals provided to local food banks and pantries in 2021 by our annual Stock the Box food drive

<sup>2</sup>See detail footnote on page 38.

<sup>3</sup>Based on 2x3 standard can pack format, and plastic ring finished package weight of 8 grams/pack across 12 million packs.

## OUR COMMITMENT TO SUSTAINABILITY

At WestRock, **we are imagining and delivering on the promise of a sustainable future:** building on our 100-year legacy to help create a more circular economy with renewable, nature-based recyclable packaging at its core. We organize our efforts around our three sustainability pillars: Innovating for our Customers and their Customers, Bettering the Planet and Supporting People and Communities.

We set sustainability targets for our operations and we work with customers as a trusted, expert partner to develop innovative packaging, automation and design solutions to help them meet their goals. We work and innovate constantly to become an ever-more valuable sustainability partner.

## SUSTAINABILITY TARGETS



## SUSTAINABILITY TARGETS

Entering calendar year 2022, we took an important step in WestRock's sustainability journey by setting meaningful targets tied to measurable Key Performance Indicators (KPIs). We will track progress toward these KPIs and share it in future sustainability reports.

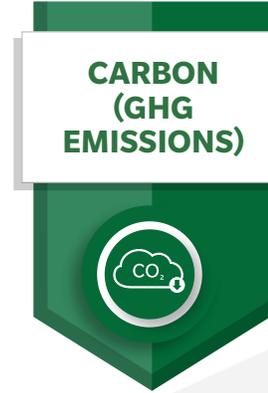
### SUSTAINABLE PACKAGING



#### TARGET

By 2025, **100% of WestRock's products will be recyclable, compostable or reusable**, driving the transition to a more circular economy through cutting-edge innovation.

### CARBON (GHG EMISSIONS)



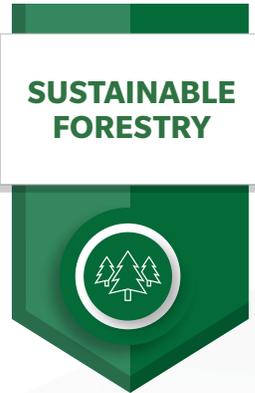
#### TARGET

A validated **science-based target** to reduce our greenhouse gas (GHG) emissions 27.5% by 2030.

#### MEASUREMENT

- Reduce absolute Scope 1 and Scope 2 GHG emissions by 27.5% by 2030 from a 2019 base year.<sup>4</sup>
- Reduce absolute Scope 3 GHG emissions from purchased goods and services, fuel and energy activities, upstream and downstream transportation and distribution, and end-of-life treatment of sold products by 27.5% by 2030 from a 2019 base year.

### SUSTAINABLE FORESTRY



#### TARGET

Promote **sustainable forestry** and seek to ensure that the forests where we operate remain **forest positive**. We will achieve these goals through conservation initiatives that promote **sound forest management** by private landowners.

#### MEASUREMENT

- Source 100% of virgin fiber from responsibly managed forests.
- Invest in the future of sustainable forestry by supporting certification of 1.5 million acres of forestland to recognized forest management standards by 2030.
- Engage with 10,000 private landowners and their stakeholders to provide education, guidance and support for sustainable management of their forestlands by 2030.

### WATER STEWARDSHIP



#### TARGET

Lead in **water stewardship**.

#### MEASUREMENT

- Commit \$15 million to community projects that protect and benefit freshwater resources, working forests and biodiversity through 2030.
- Enhance the water management systems at all mills by the end of 2030, as part of a commitment to reduce our water intake by 15% by 2030 from a 2019 baseline.
- Launch a global employee education campaign in 2023 emphasizing the importance of responsible water use.

<sup>4</sup>The target boundary includes biogenic emissions and removals from bioenergy feedstocks.

## SUSTAINABILITY TARGETS

### SAFETY



#### TARGET

Strive for a **100% safe culture** by driving continuous improvement to reduce risk in the workplace and by supporting our teammates' well-being.

#### MEASUREMENT

- Track life-changing events (LCEs) with a goal of zero.
- Focus on continual year-over-year reduction in severe injuries by tracking lost work-day rate (LWDR).

### TRAINING AND EDUCATION



#### TARGET

Invest to **reduce barriers** to technical education and skills, inspiring careers in modern manufacturing by providing access to training for **one million** individuals by 2030.

#### MEASUREMENT

- Expose 500,000 learners to STEM (science, technology, engineering & math) curriculum to build interest in modern manufacturing by 2030.
- Expose 250,000 economically disadvantaged individuals to technical education and skills required for advanced manufacturing careers by 2030.
- Provide access to technical and soft skills training to 250,000 veterans to enable successful transitions from military to advanced manufacturing careers by FY30.
- Launch outreach/workforce development initiative in priority areas<sup>5</sup> by FY24.

### DIVERSITY AND INCLUSION



#### TARGET

Invest in programs and systems to **advance our leadership in diversity, inclusion and belonging for our teammates**, customers, industry and communities.

#### MEASUREMENT

- Focus on critical recruitment and retention programs to target year-over-year improvement at all levels for women, people of color and military veterans working at WestRock.
- Track diversity in succession planning, with the goal of making succession representative of company demographics.
- Target high levels of employee engagement (85% or better) and/or year-over-year improvement across WestRock operations, sites and functions.
- Establish an annual incentive plan modifier to reinforce senior leaders' role in driving diversity and inclusion across the organization and to measure progress.
- Target more than \$975 million per year of spending with diverse-owned businesses by 2025, driving economic equality in our communities.

<sup>5</sup> Priority areas include hard-to-source areas with difficulty locating talent, such as highly competitive markets or economically depressed areas.

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OUR CEO**

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**SUSTAINABILITY MANAGEMENT  
AND OVERSIGHT**

The board of directors' Nominating and Corporate Governance Committee oversees sustainability matters. The senior vice president of strategy and sustainability reports to the president of global paper, who reports to the CEO. The senior vice president of strategy and sustainability is responsible for establishing sustainability strategy and working with the company's executives to drive implementation of sustainability strategy, goals and initiatives throughout the organization.

**MATERIALITY ASSESSMENT AND  
STAKEHOLDER ENGAGEMENT**

We continually evaluate our business, including our sustainability efforts, through the lens of key stakeholders: organizations and individuals that affect and are affected by the financial, commercial and/or operational aspects of our business. Our stakeholders include our teammates, customers, communities, governments and governmental agencies, investors, nongovernmental organizations and suppliers.

Their perspectives on key areas of interest provide vital insights that inform our sustainability efforts and strategies. We communicate with our stakeholders about a wide variety of issues through stakeholder meetings, customer satisfaction surveys, employee engagement surveys, sales contacts, meetings, conferences, direct engagement and social media.

WestRock reports on topics that we consider priorities for our business and our stakeholders. We conducted an internal assessment in 2015 to define material topics of importance to our stakeholders. We have repeatedly tracked and refined that assessment in subsequent years, including thorough external stakeholder reviews in 2017 and 2019. Those reviews produced recommendations that provided greater context and transparency, demonstrating the link between sustainability goals and overall business strategy, and setting

and communicating targets on GHG reduction, water and recyclability of our packaging. Those recommendations have informed our approach, as demonstrated by this report.

We plan to complete another materiality assessment in the latter half of 2022 to further inform and refine our long-term strategy. A materiality assessment is a formal process used to engage an organization's stakeholders and to determine the importance of relevant environmental, social and governance issues. It is important to note that a materiality assessment for ESG is different than the materiality assessment used for

filings with the Securities and Exchange Commission (SEC). Issues deemed material for purposes of this report may not be considered material for SEC reporting purposes.

The following topics form the foundation for our 2021 Sustainability Report. Focusing our efforts on managing, measuring and reporting on them enables us to meet our commitments and goals.

**MATERIAL SUSTAINABILITY TOPICS**



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## OUR COMMITMENT TO INNOVATION

By 2025, 100% of WestRock's products will be recyclable, compostable or reusable, driving the transition to a more circular economy through cutting edge innovation.

## INNOVATING TO SERVE OUR CUSTOMERS AND THEIR CUSTOMERS

### INTRODUCTION

At WestRock, we partner with customers to imagine and deliver on the promise of a sustainable future: helping them meet the demands of their customers and other stakeholders today, anticipating the ways those demands will change, and developing the solutions to meet those future needs.

That work takes expertise, fresh thinking, new ideas and the institutional willingness to pursue them. In a word, it takes **innovation**.

### THE INNOVATION IMPERATIVE

Innovation is at the center of our successful evolution from product provider to solutions partner, from participating in transactions to actively unlocking value over time.

Companies around the world are working toward increasingly ambitious sustainability targets, and they are focusing intently on the impact of their packaging. We support them by:

- bringing an expert understanding of consumer trends and sustainability issues related to packaging
- engaging in ongoing, long-term dialogue with customers to understand their needs and challenges
- educating about the nuances of sustainability in packaging, such as the intricacies of using recycled or virgin fiber in particular applications
- developing packaging, automation and design solutions that help them advance toward their sustainability goals and business objectives across food and beverage; healthcare, beauty and personal care; e-commerce, retail and industrial applications

In 2021, we established innovation as an urgent strategic imperative, placing it near the top of our leadership agenda consistently throughout the year. We put particular emphasis on building on our culture of innovation and amplifying and promoting it throughout WestRock – nurturing a mindset of continuous improvement, establishing greater agility to respond to customer needs and wants, and developing a culture that encourages calculated risk-taking, with an ethos of failing fast, learning from the experience and building continually on successes.

We also created the Enterprise Innovation Council, a group of leaders from throughout our company, to strengthen, define, build and connect innovation excellence across WestRock. Its members communicate and collaborate to advance innovation and to strengthen innovation excellence in our capabilities, metrics and practices.

*“WestRock’s goal is to become the preferred partner that helps customers reach their sustainability goals.”*

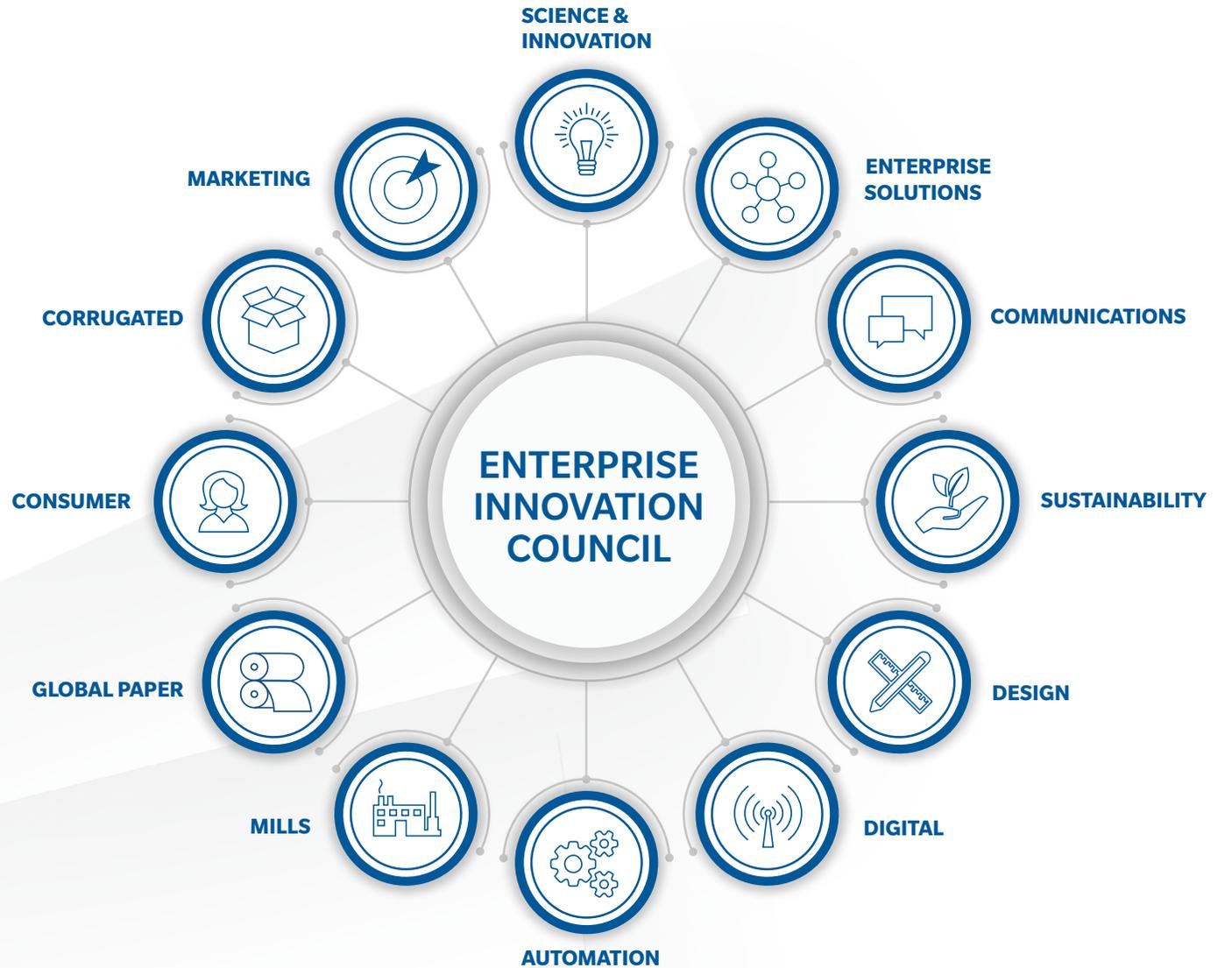
*- Margaret Herndon, Chief Marketing Officer*

## CONNECTING INNOVATION ACROSS WESTROCK

# WESTROCK ENTERPRISE INNOVATION COUNCIL

### THE PURPOSE OF THE COUNCIL IS TO:

- Strengthen, define, build and connect innovation across WestRock.
- Develop common innovation excellence capabilities, metrics and practices to leverage our collective strengths and deliver results.
- Champion and align enterprise innovation strategy within and across each business/function.
- Collaborate to develop common innovation initiatives.
- Deliver additional enterprise-wide innovation initiatives.
- Ensure commercialization of our innovation process and alignment through the businesses.



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## PLACING INNOVATION FRONT AND CENTER

We root our innovation efforts in megatrends and key forces that will shape our industry and business over the next decade, such as plastic replacement. For the first time, WestRock has dedicated resources expressly for breakthrough initiatives, the kinds of game-changing innovations that promise to reshape the packaging landscape.

At WestRock, we imagine parts of the supermarket where today plastic is ubiquitous—yogurt and meat coolers, lipstick displays, racks of deodorant—stocked instead with containers made from renewable, fiber-based materials. Each day, we are working to make this vision a reality.

This work demands that we overcome countless technical barriers. It takes time, focused leadership, a positive and empowering culture and a vision for the future. We have these essentials in place, positioning us to generate the innovation needed to realize the promise of sustainability for our business, for our customers and for the world.

*“WestRock is innovating in partnership with our customers to help them achieve objectives such as greenhouse gas reduction and plastic replacement, while managing the cost and risk of change.”*

*- Mark Shaw, business leader in Europe, Middle East and Africa (EMEA) & Asia Pacific (APAC)*

### INNOVATION LEADERSHIP AT WESTROCK

By definition, innovation requires leadership: It takes courage to explore new terrain and pursue progress through methods that haven't been tried before. WestRock has staked out leadership positions in four science and technology areas:

**Materials Science:** Our material scientists are innovating across our substrates, including the additives, adhesives and coatings integral to effective packaging.

**Packaging Design:** Our designers are expanding the look, feel and performance of our packaging as we pilot new solutions with our customers.

**Machinery + Automation:** Our machinery and automation team is breaking new ground in automation design and the engineering of machinery. Their work enables implementation of new, more sustainable packaging solutions and helps customers optimize their operations, reduce costs and drive efficiency at scale.

**Digitalization of Packaging:** Our digital technologists create connected solutions, including smart packaging, serialization and track-and-trace technology. These advances will transform the customer experience, seamlessly integrating our physical products and digital capabilities while enabling process improvements.

### THE IMPACT OF INNOVATION

In 2021, WestRock introduced a wide array of new products with defined sustainability benefits. Our innovations are making a difference by:

- Replacing plastic with fiber-based solutions
- Driving more efficient use of materials through automation and design
- Reducing the carbon footprint of customers' packaging
- Increasing the recyclability of common packaging formats
- Creating a more circular economy



### RAJIV BANAVALI, SENIOR VICE PRESIDENT OF SCIENCE AND INNOVATION

#### What is the connection between innovation, sustainability and WestRock's business results?

They all go hand in hand. Innovation and sustainability are no longer just nice to have; they are the cornerstone of our growth strategy. Replacing non-sustainable packaging is a big growth opportunity, but it will take innovation. We make bio-based material for a circular economy, and we have innovation in our DNA, so we have a lot to offer.

We're identifying megatrends where our innovations can benefit customers, such as in sustainable packaging, plastic replacement, circularity, connected packaging and packaging automation. And we're developing solutions that deliver the right combination of performance, cost and sustainability.

## CUSTOMER SUSTAINABILITY PARTNERSHIPS

As a leading provider of fiber-based packaging, WestRock is uniquely positioned to partner with customers and help them make progress toward their packaging-related sustainability goals.<sup>6</sup> Key partnerships include:

### KRAFT-HEINZ: RECYCLABLE PAPERBOARD SLEEVE

**Goal:** Customize a convenient, robust and sustainable packaging solution for Kraft-Heinz' multipack can products.

**Innovations:**

- WestRock developed recyclable PEFC-certified CarrierKote<sup>®</sup> paperboard.
- No-glue wrap design.
- New automation solutions.

**Results:**

- Recyclable sleeve uses 50% less material than a fully enclosed wraparound box and 10% less than a traditional paperboard sleeve design.
- Carbon-neutral manufacturing and transport.<sup>7</sup>
- Fiber from sustainably managed forests.
- 18.7% lower CO<sub>2</sub> footprint compared with the equivalent shrink-wrap design.<sup>8</sup>

*"We feel this new recyclable and easy-to-carry paperboard sleeve...is the perfect eco-friendly solution for our multipacks."* - Jojo de Noronha, Kraft-Heinz Northern Europe President



<sup>6</sup> All product names, services, logos and trade dress are trademarks™ or registered® trademarks of their respective holders. Use of these trademarks does not imply any affiliation with or endorsement of WestRock.

<sup>7</sup> Through the purchase of certified offsets and renewable energy certificates (RECs).

<sup>8</sup> Lower CO<sub>2</sub> footprint of 18.7% on the Heinz Eco-Friendly Sleeve 4-pack design, while the CO<sub>2</sub> footprint is reduced by 11%, based on weighted average annual volume 2020 for all Heinz multipacks. As verified by an independent LCA study that has been externally reviewed and which follows the ISO guidelines.

### GRUPO MODELO: CANCOLLAR<sup>®</sup>

**Goal:** Replace hard-to-recycle plastic six-pack packaging with an easy-to-recycle alternative.

**Innovations:**

- WestRock's recyclable CanCollar<sup>®</sup> Eco technology, a durable, paperboard-based multipack solution for cans.
- Patent-pending tooth design and wet strength.

**Results:**

- Expected to reduce plastic waste by more than 100 tons each year.<sup>9</sup>
- CarrierKote<sup>®</sup> paperboard maximizes consumer appeal while minimizing environmental impact.

*"Made from recyclable paperboard, this innovative packaging uses the least amount of material required to hold and to keep our beer cans secure through the supply chain."* - Soqui Calderon, Regional Director of Sustainability for Grupo Modelo



<sup>9</sup> Based on 2x3 standard can pack format, and plastic ring finished package weight of 8 grams/pack across 12 million packs.

## CUSTOMER SUSTAINABILITY PARTNERSHIPS

As a leading provider of fiber-based packaging, WestRock is uniquely positioned to partner with customers and help them make progress toward their packaging-related sustainability goals. Key partnerships included:

### GSK: NATRAPAK™ ULTRASEAL

**Goal:** Replace plastic blister toothbrush packaging with a plastic-free, recyclable solution.



**Innovations:**

- Developed an award-winning blister package made from recyclable and biodegradable materials, eliminating plastic components while differentiating the brand in retail.

**Results:**

- NatraPak™ Ultraseal, GSK's first ever fiber-based, recyclable toothbrush packaging.

*"We wanted to be as green as possible every step of the way."* - Anu Gadhiraaju,  
GSK Category Packaging Manager

### DOMINO'S PIZZA: CONNECTED PIZZA BOXES

**Goal:** Promote recycling of pizza boxes and correct misunderstandings about pizza box recyclability.



**Innovations:**

- Study commissioned by WestRock proved that counter to popular misconception, grease and cheese do not prevent recycling of pizza boxes.
- WestRock and Dominos launched [recycling.dominos.com](https://recycling.dominos.com) to share the facts about pizza box recycling.
- Digimarc Barcodes scannable by smartphones give packages a unique Active Digital Identity and data profile in the cloud.

**Results:**

- WestRock's Scan. Learn. Recycle® bar code takes consumers to [RecycleThisPizzaBox.com](https://RecycleThisPizzaBox.com), a joint effort between WestRock and Performance Food Group, where consumers can find and learn more about recycling near them.

*"We have heard a lot of excitement from customers about pizza boxes being recyclable. This new tool... should help to clarify the local regulations."*

- Jenny Fouracre, Director of Public Relations for Domino's.

### CJ FOODS: CLUSTER-PAK

**Goal:** South Korea's largest packaged food company wanted a more sustainable packaging solution for its signature rice bowls.



**Innovations:**

- WestRock developed the [Cluster-Pak® eMerge Combo](#), combining fiber-based secondary packaging (the bowl) and tertiary packaging (the wrapper) into one system.
- WestRock created a system enabling CJ Foods to automate the wrapping of rice bowls.

**Results:**

- Reduced use of plastic, minimized use of materials, enhanced operational performance, improved shelf presence and brand differentiation.



# BETTERING THE PLANET

WestRock's sustainability vision is to imagine and deliver on the promise of a sustainable future. It is central to our work to be the best paper and packaging company in the world. We embrace our responsibility to operate in ways that promote the health of the environment for future generations. And we recognize that this responsibility also represents an opportunity, because sustainable environmental practices are sustainable business practices.



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## OUR COMMITMENTS TO **BETTERING THE PLANET**

- A validated science-based target to reduce our GHG emissions 27.5% by 2030.
- Promote sustainable forestry and seek to ensure that the forests where we operate remain forest-positive. We will achieve these goals through conservation initiatives that promote sound forest management by private landowners.
- We will lead in water stewardship through strategic partnerships, enhanced water management systems at all mills and a global employee education campaign.

## PROTECTING THE ENVIRONMENT WE SHARE

At WestRock, environmental sustainability isn't only the right thing to do, it is simply good business sense. We believe that our unique and differentiated approach positions WestRock to provide greater value to customers, who are increasingly scrutinizing sustainability in their supply chains and demanding forward-thinking partners. Our approach to sustainability also promotes the long-term availability of the raw materials critical to our business, including high-quality wood fiber and clean water.

Further, a meaningful sustainability strategy reduces greenhouse gas emissions across our value chain, thus contributing to the broad effort to prevent the worst effects of climate change while helping WestRock stay ahead of evolving legislation and regulation.

We execute on our environmental vision in many aspects of our business:

- Greenhouse gas emissions reduction
- Energy efficiency
- Recycling and waste reduction
- Responsible fiber sourcing
- Sustainable forest management at our landholdings in Brazil
- Water stewardship



## CLIMATE RISKS AND IMPACT

In 2021, we committed to setting a science-based target (SBT) for GHG emissions reduction by 2030. We validated and published our target in the first half of 2022. Our commitment represents an important stake in the ground. It will guide our work as we plan, invest in, organize and develop processes and systems across WestRock, now and in future years.

We understand the severe impact of climate change, the risks it poses to our future and the urgency to act. We have increased the ambition of our emissions-reduction efforts, and we are focused intently on the sound management and oversight required to achieve our new target.

### ADDRESSING CLIMATE RISK

Climate change introduces risks and uncertainties into several aspects of our company. Changes in the climate may lead to more frequent and/or severe weather-related events such as hurricanes, tornadoes and floods. These events may affect our operations, potentially resulting in lost production, supply chain disruptions and increased material costs. New weather patterns also have the potential to influence virgin fiber prices. For example, prolonged periods of heavy rain could lead to reduced fiber supplies and elevated prices.

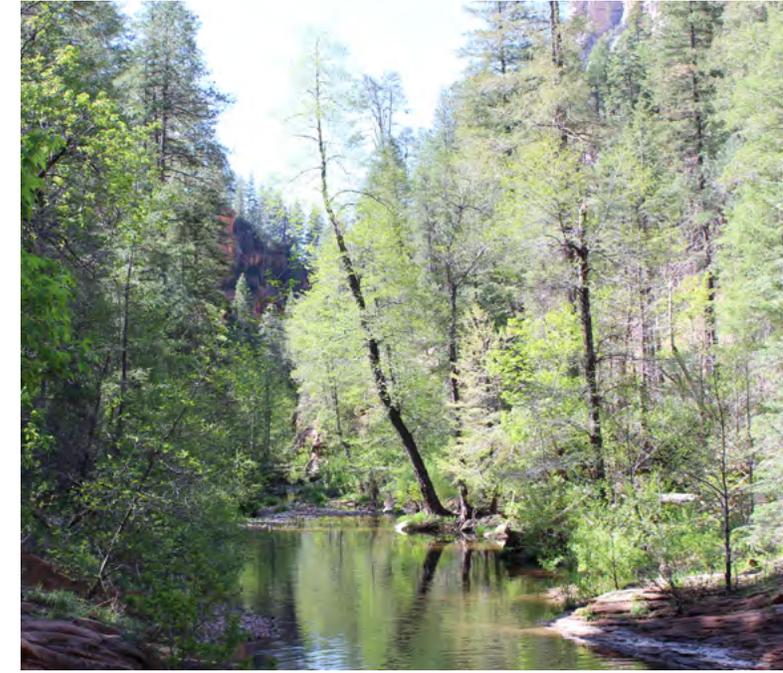
To the extent that climate-related risks materialize, and we are unprepared for them, we may incur unexpected costs that could have material effects on the financial results of our operations. We weigh these possibilities into our planning by incorporating a review of meteorological forecast data into our fiber procurement decisions and strategies.

Legislation and regulation related to climate change continue to evolve around the world, including areas where WestRock conducts business. Policy responses to climate change may lead to new laws and regulations aimed at mandating GHG

reductions, possibly in the form of cap-and-trade systems. These rules and regulations may increase the cost of purchased electricity, fossil fuels and/or transportation.

We have systems in place to track GHG emissions from our facilities. We are monitoring new developments and their potential impact on our operations, financial condition, cash flows and disclosure obligations, and we are working to ensure that we can comply with emerging frameworks. Compliance with climate programs in future years may require additional expenditures to meet obligations. WestRock also may need to make capital and other investments to displace fuel oil and coal with lower-carbon alternatives such as biomass.

Such risks and other factors that may impact management's assumptions are more particularly described in our filings with the Securities and Exchange Commission, including in Part I, Item 1A "Risk Factors" in our [Annual Report](#) on Form 10-K for the fiscal year ended September 30, 2021.



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## EMISSIONS REDUCTION

Combatting climate change and reducing GHG emissions are key facets of our sustainability strategy. Meaningfully reducing these emissions will be a challenge, but we believe it also presents opportunities for us to improve our company. We have implemented a multi-faceted, strategic approach to managing and reducing emissions in alignment with our validated science-based target.

### PROGRESS TOWARD A LOWER-CARBON FUTURE

In 2015, we established our first GHG reduction goal, seeking to reduce our Scope 1 and Scope 2 GHG emissions per ton of production by 20% between 2015 and 2025. We have made considerable progress toward this goal.

Since 2015  
**22%**  
reduction in absolute  
Scope 1 and Scope 2  
market-based emissions

Since 2015  
**15%**  
reduction in GHG  
emissions per ton  
of production

In 2021, we focused on evaluating what the path to a lower-carbon environment means for us. As part of that work, WestRock committed in July 2021 to setting a science-based emissions reduction target. We developed, validated and published our target in the first half of 2022.

We also expanded our renewable electricity contracts in Europe in 2021, helping lay the groundwork to further reduce our emissions.



### SCIENCE BASED TARGETS INITIATIVE (SBTi) COMMITMENT



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

**WestRock commits to reduce absolute Scope 1 and 2 GHG emissions 27.5% by 2030 from a 2019 base year.<sup>10</sup> WestRock also commits to reduce absolute Scope 3 GHG emissions from purchased goods and services, fuel and energy activities, upstream and downstream transportation and distribution, and end-of-life treatment of sold products 27.5% within the same timeframe.**

<sup>10</sup>The target boundary includes biogenic emissions and removals from bioenergy feedstocks.

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**OUR PATH TO GHG REDUCTION**

WestRock is executing a multi-faceted strategy to meet our validated science-based target. We are assessing a range of efforts, including further improving the energy efficiency of our operations, evaluating our fuel mix and facilitating grid decarbonization through participation in virtual power purchase agreements.

We will continue to make operational and capital investments as part of our strategy to reduce GHG emissions, and we will carefully evaluate emissions impacts from individual projects to help us progress toward our target. WestRock’s sustainability team tracks our Scope 1 and Scope 2 market-based emissions data, and we have engaged Ernst & Young LLP, an independent third party, to provide limited assurance over these metrics.

The team compares the data to our GHG targets and shares it with our Engineering and Manufacturing Services teams, which then communicate the data to each manufacturing facility, demonstrating how its operational and capital projects will reduce the facility’s emissions profile and drive progress toward our Science Based Target initiative (SBTi) target.

Certain aspects of our operations are intrinsically beneficial for GHG emissions reductions. Our North American recycling facilities and global fiber procurement teams recover approximately seven and a half million tons of paper

and packaging each year. If this material were landfilled, it would have the potential to degrade and release methane, an especially potent greenhouse gas. As one of the largest consumers of old corrugated containers (OCC) in North America, WestRock directly contributes to the healthy market that supports fiber recycling. Sustainable markets for recycled fiber explain why, in the United States, fiber is recycled at a far higher rate than other materials labeled recyclable.

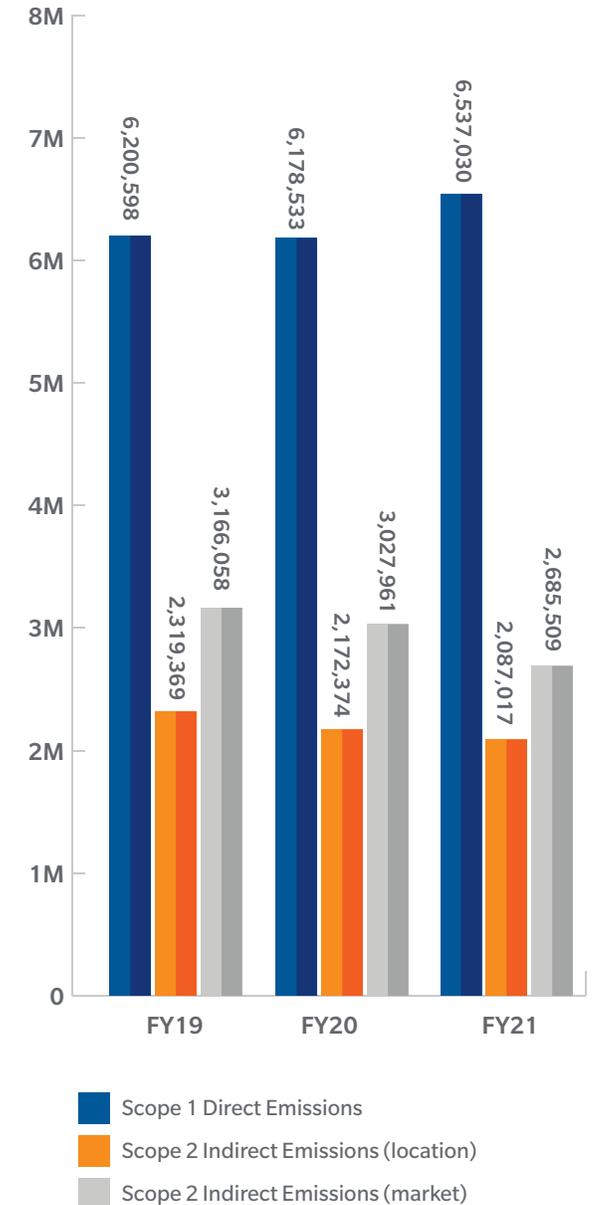
Our virgin fiber procurement activities also support sustainability. WestRock helps to create economic incentives for private landowners and family tree farmers to maintain their holdings as working forests. Keeping that land forested helps to sequester carbon and provides many other environmental benefits, including protection for fresh water supplies and habitats for diverse species of plants and animals.

As we advance on our decarbonization journey, we will continue to assess and establish meaningful, timebound goals and targets, which we will report on in future sustainability reports.

<sup>11</sup> Scope 1 fugitive methane emissions from company-owned landfills are not included in our Scope 1 emissions inventory. Including these emissions in our Scope 1 inventory would increase total Scope 1 emissions by 13% in FY19, 15% in FY20 and 14% in FY21. Currently, we have chosen to exclude these emissions from our inventory, as we believe default emission factors in existing U.S. EPA calculation methodologies (and other publicly available estimation methodologies) may not be representative of actual emissions and in some cases overstate the significance of fugitive methane emissions from pulp and paper industry landfills. Therefore, excluding fugitive methane emissions from company owned landfills in our reporting boundary is consistent with The GHG Protocol: A Corporate Accounting and Reporting Standard.



**GHG EMISSIONS BY SCOPE<sup>11</sup> METRIC TONNES**



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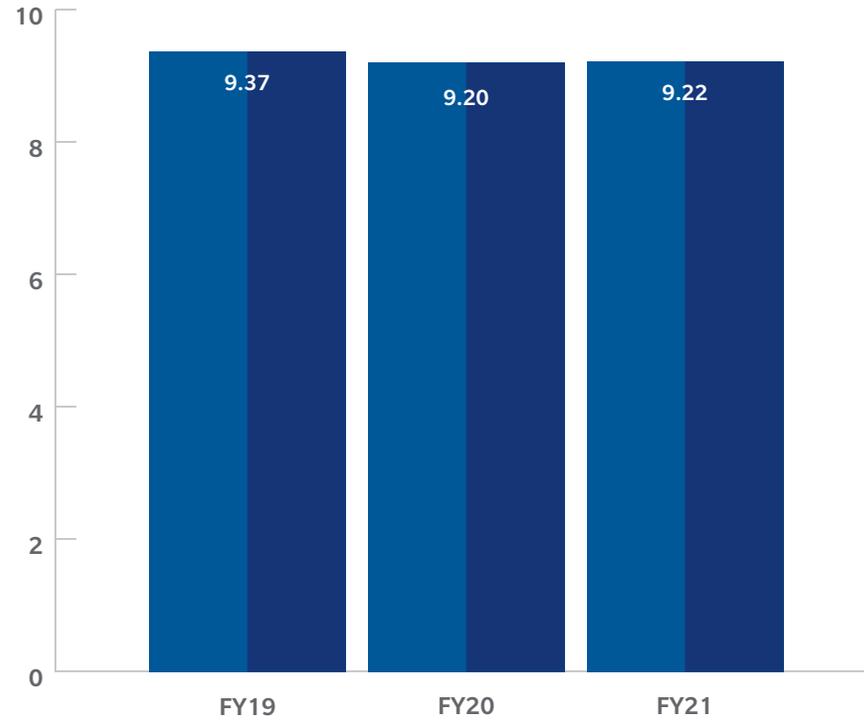
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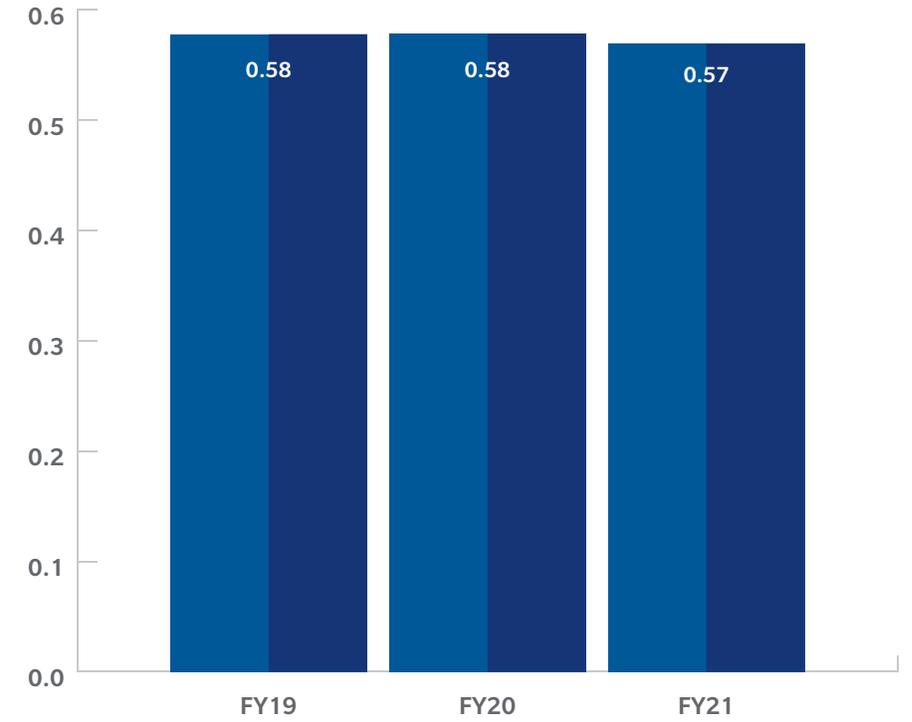
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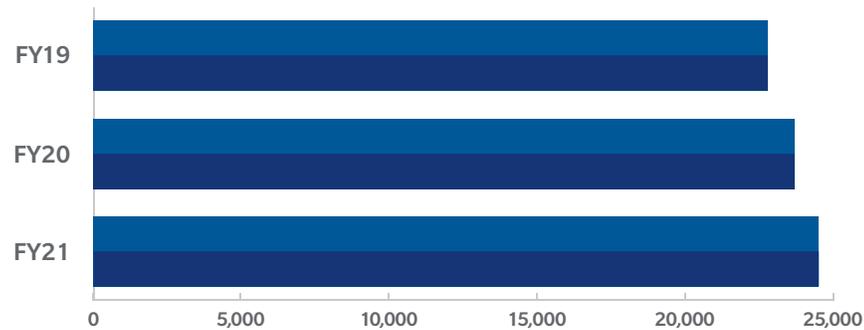
### GHG EMISSIONS SCOPE 1 & SCOPE 2 MARKET-BASED (TONNES CO<sub>2</sub>e IN MILLIONS)



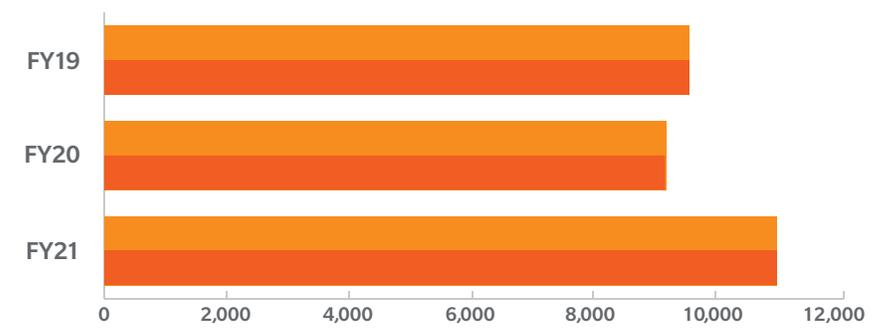
### CO<sub>2</sub>e EMISSIONS INTENSITY AT WESTROCK MILLS (TONNES CO<sub>2</sub>e / TON)



### MILL EMISSIONS OF NO<sub>x</sub> (TONS)



### MILL EMISSIONS OF SO<sub>2</sub> (TONS)



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## ENERGY

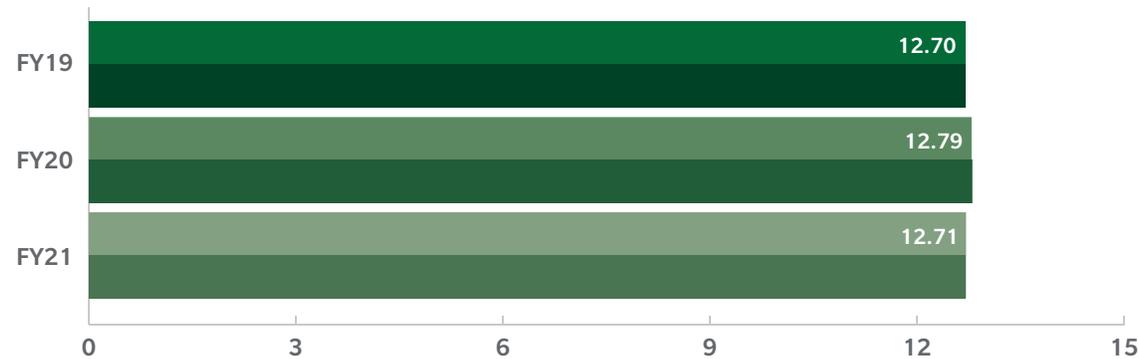
Energy is critical to WestRock's operations and our sustainability efforts. As we focus on reducing greenhouse gas emissions, we must also optimize costs, energy efficiency and fuel reliability. Today, this requires use of a variety of fuels, including biomass, natural gas, fuel oil and coal. Our internal energy group works closely with our manufacturing sites to pursue our energy-related goals, and we map energy use throughout our mill system.

Biomass is our most important energy source, and it's renewable. WestRock's integrated kraft paper mills, our most energy-intensive manufacturing facilities, generate more than 60% of their own energy needs by burning renewable biomass. Most of these facilities also generate the steam and power needed for their manufacturing processes using combined heat and power (CHP) cogeneration systems,

thermodynamically efficient systems that generate electricity and useful thermal energy from one integrated process. The highly efficient biomass boilers employed at our Covington, Va., and Demopolis, Ala., mills are the result of major capital projects in 2014 and 2016, respectively.

The majority of our recycled paperboard mills purchase electricity and power their manufacturing processes by making their own steam using natural gas-fired boilers. These boilers may be fired with fuel oil during periods in which gas supply is curtailed and/or interrupted. Our converting operations purchase electricity and self-generate steam primarily with natural gas.

### PURCHASED FUEL EFFICIENCY ALL WESTROCK MILLS (MMBtu / TON)



## 2021 ENERGY USE REDUCTION



Reducing WestRock's energy consumption is key to our sustainability efforts. We have made considerable progress:

### FY2015 – FY2021 REDUCTIONS



**39%**  
Reduction in  
Use of Coal

**10%** Reduction in  
Electricity Purchases

**2%**  
Reduction  
in Total  
Energy Use

Expansion of  
Renewable  
Electricity  
Contracts  
in Europe

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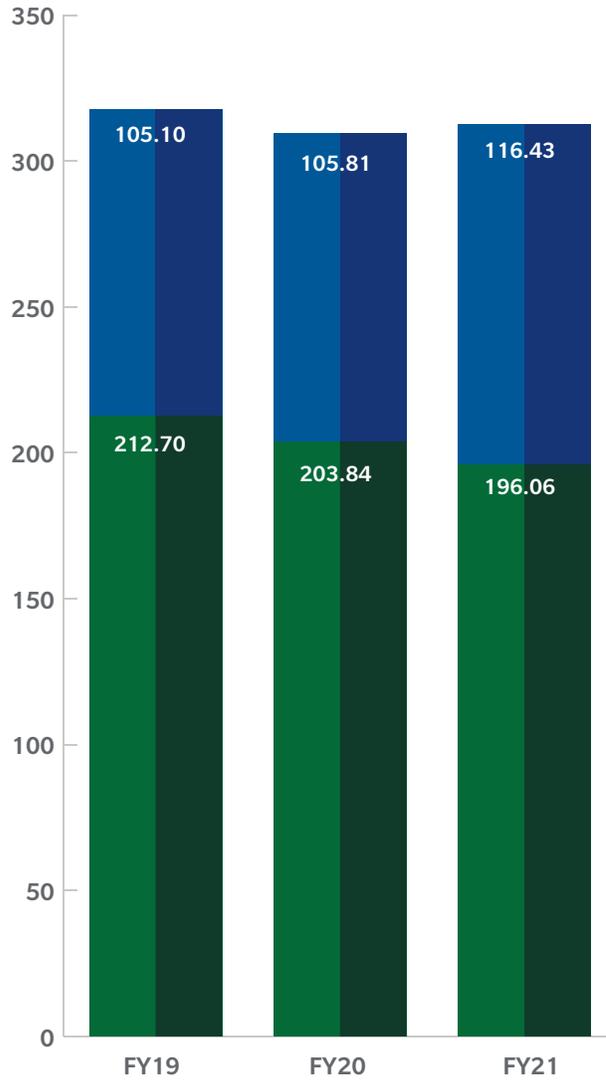
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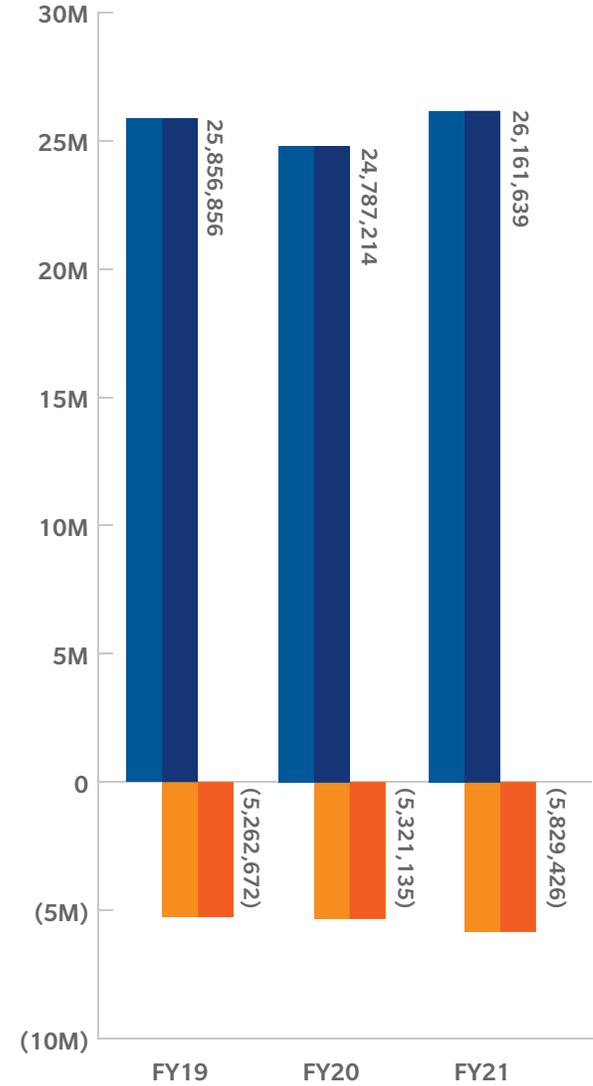
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**TOTAL MMBTU (IN MILLIONS)**  
ALL MANUFACTURING LOCATIONS



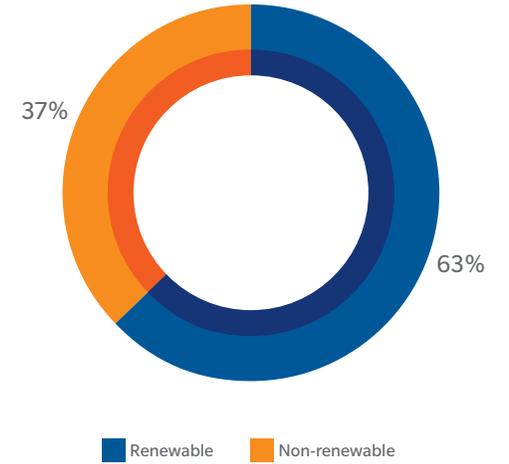
Renewable Non-Renewable

**TOTAL ELECTRICITY, STEAM & HEAT PURCHASES & SALES (MMBTU) FOR ALL LOCATIONS**

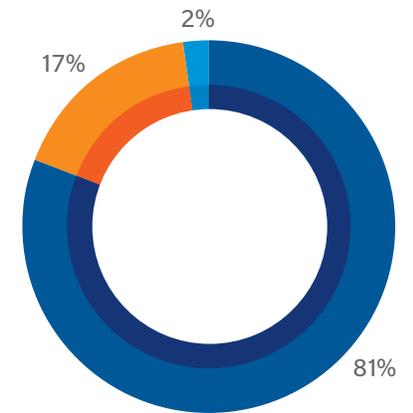


Electricity, Steam & Heat Purchased Electricity, Steam & Heat Sold

**FY21 ENERGY MIX**

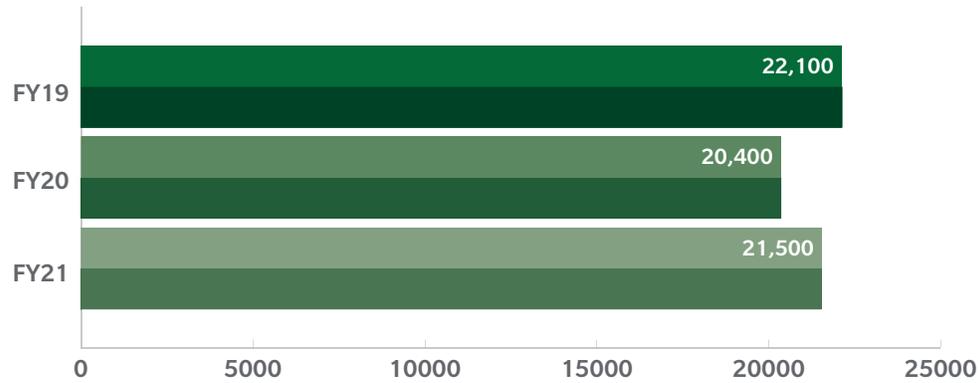


**FY21 FOSSIL FUEL MIX**

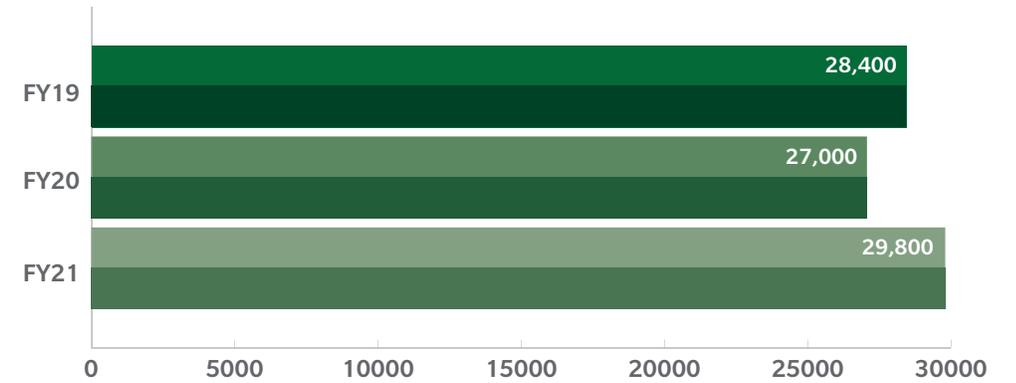


Natural Gas Coal Fuel Oil

**TOTAL MILL BIOLOGICAL OXYGEN DEMAND (BOD) (1000Lbs)**



**TOTAL MILL SUSPENDED SOLIDS (TSS) DISCHARGED (1000Lbs)**



## WATER STEWARDSHIP

Papermaking is a water-intensive process, and access to a consistent supply of clean water is critical to our operations. To follow through on our commitments to environmental compliance and our responsibilities to our communities, we are intensely focused on ensuring the water we use in our process is suitable to return to the environment.

### RESPONSIBLE WATER USE

Our mills internally recycle the water they withdraw from the environment several times. Most of the water used is returned to the environment after it is recycled and treated, with relatively small amounts imparted to our final products and lost through evaporation.

In many cases, state and local governmental authorities issue permits to our mills for the withdrawal of water from the environment. These permits typically involve modeling that evaluates the environmental impacts of our permitted withdrawals, and often specify the amount we can withdraw and the aquifers where the withdrawals can occur.

The quality of the water that we treat and discharge to the environment, whether directly or indirectly, also is subject to regulation. In many cases, we have obtained permits with facility-specific conditions that govern our effluent discharges to the environment.

### WATER REDUCTION EFFORTS

We have mapped water risks at each of our pulp and paper mills using the World Resource Institute's Aqueduct tool. Our Morai, India, recycled mill, located in Gujaurat state, maps to an area of high-water risk; this facility uses a closed-loop water system that continually recirculates water. WestRock has water-reduction plans in place for facilities located in strategic watersheds, even though these facilities are not located in areas of high risk identified by the Aqueduct tool.

We will continue to look for alternative sources of water, investigate options for increasing water recycling and efficiency, and use a risk-based approach to managing the amount of water we use in strategic locations.



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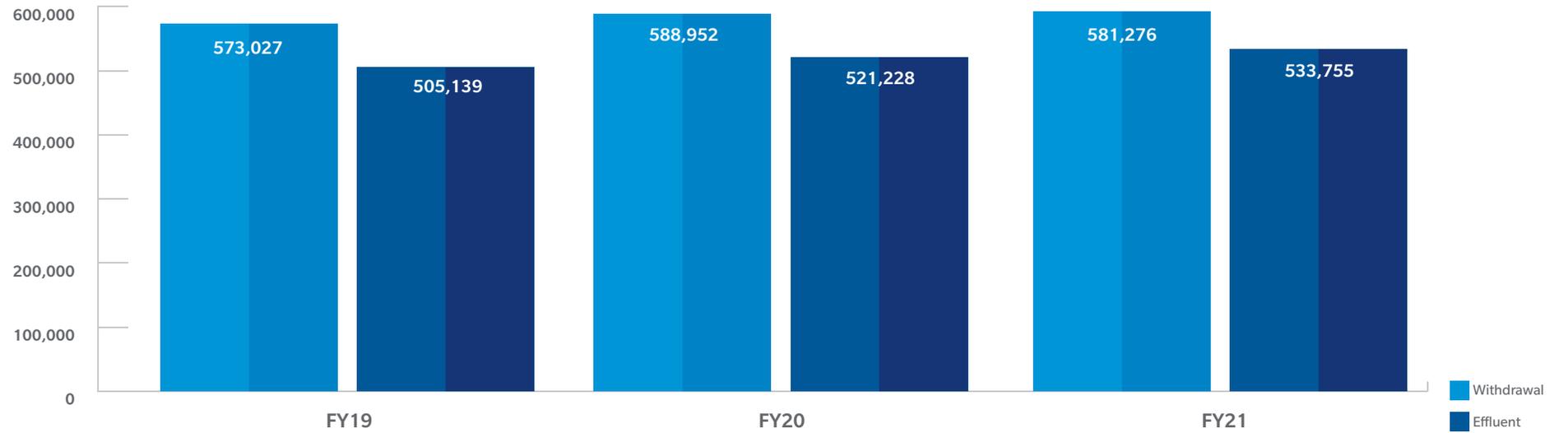
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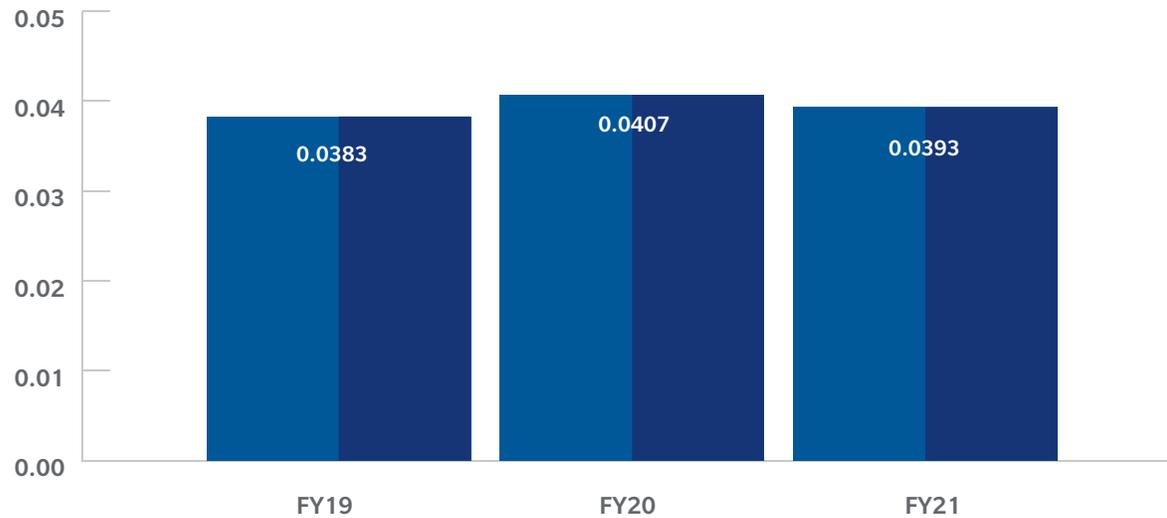
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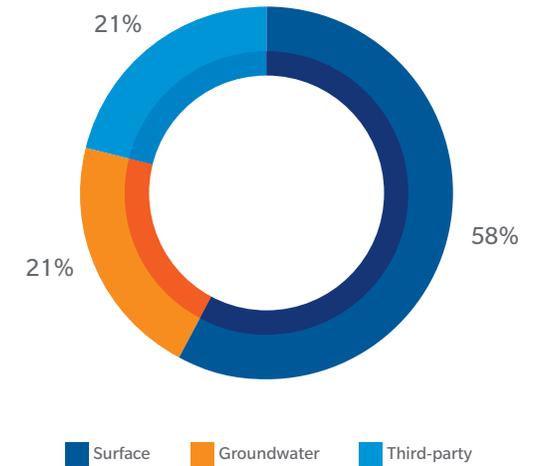
### MILL WATER USE — WITHDRAWAL & EFFLUENT (MEGALITERS)



### MILL WATER WITHDRAWAL INTENSITY (MEGALITERS/ TON)



### FY21 SOURCES OF MILL WATER



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## WASTE AND RECYCLING

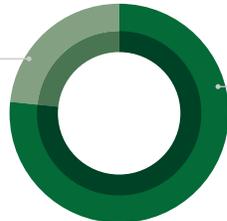
Plastic waste has fed a growing environmental crisis. Customers are increasingly looking to reduce their use of plastic in favor of alternatives made from renewable raw materials with high levels of recyclability and, in some cases, the opportunity for compostability.

As a leading provider of fiber-based packaging solutions, WestRock is especially well situated to lead the push for a more circular economy. We are one of the largest recyclers in North America, with an extensive network of recycling operations. We are developing a wide variety of innovations to reduce the use of plastic by replacing it with fiber-based solutions. We have made investments in single-stream recycling to process mixed-use paper.

We helped e-commerce companies improve on efficiency and sustainability by developing BoxSizer®, the only stand-alone e-commerce packaging machine that continuously reduces multiple-footprint box sizes, dynamically and on demand without stopping for changeover. And we are continually looking for opportunities to optimize our operations, reuse byproducts from our manufacturing process and minimize the solid waste we generate.

In 2021, WestRock recovered approximately **7.3 MILLION** tons of paper

Approximately **1.7 million tons** of recovered paper converted into new paper products via third parties



Approximately **5.6 million tons** of paper consumed at our own paper mills

### INTERNAL WASTE MANAGEMENT AND REUSE OF MATERIALS

Environmental teams across our company advance local initiatives aimed at reducing waste and increasing recycling (see Engaging Our Communities, [page 47](#)).

In many cases, we can recycle or beneficially reuse the residuals, by-products and waste materials our manufacturing facilities generate. Maximizing these opportunities enables us to capture both business and sustainability benefits.

For example, the lime residuals from the kraft pulping processes at integrated paper mills contain nitrogen, phosphorus and micronutrients, making them effective and economical soil amendments for agricultural and silvicultural operations, and residuals from our paper recycling process help to power several of our boilers.

Other processes, such as our wastewater treatment operations, also produce materials that can be reused beneficially. They include fiber-rich residuals that are burned for fuel in some of our biomass boilers, applied as landfill cover and used in composting. Our manufacturing facilities recycle materials such as used oil, spent fluorescent lighting, scrap wood and metal.

Several of our paper mills operate their own waste management facilities. These facilities are captive units that receive only nonhazardous residuals from our operations. We also send manufacturing waste to third-party recycling facilities. WestRock has established internal guidelines for procuring recycling and waste services to require that our materials are handled by third-party providers in an environmentally responsible and legally compliant manner.



### WESTROCK AND THE ATLANTA BRAVES KNOCK WASTE OUT OF THE PARK

The Atlanta Braves' 2021 season was magical. The season got off to a slow start before the team exploded in August and September, ultimately tearing through loaded Dodgers and Astros squads to win their first World Series in 26 years.

The thrill of the 2021 season, coupled with the easing of COVID restrictions, led to a surge in crowds—and waste. WestRock, the Braves' official recycling partner since 2019, rose to the challenge, collecting 203 tons of recyclable material during the regular season and playoffs. As the Braves take the field in 2022 as the reigning World Champions, we're excited to continue our partnership—making their baseball diamond a bit more circular.

*"Our ability to redirect waste to recycling facilities would not be possible without the commitment of WestRock."*

- Derek Schiller, Atlanta Braves President and CEO

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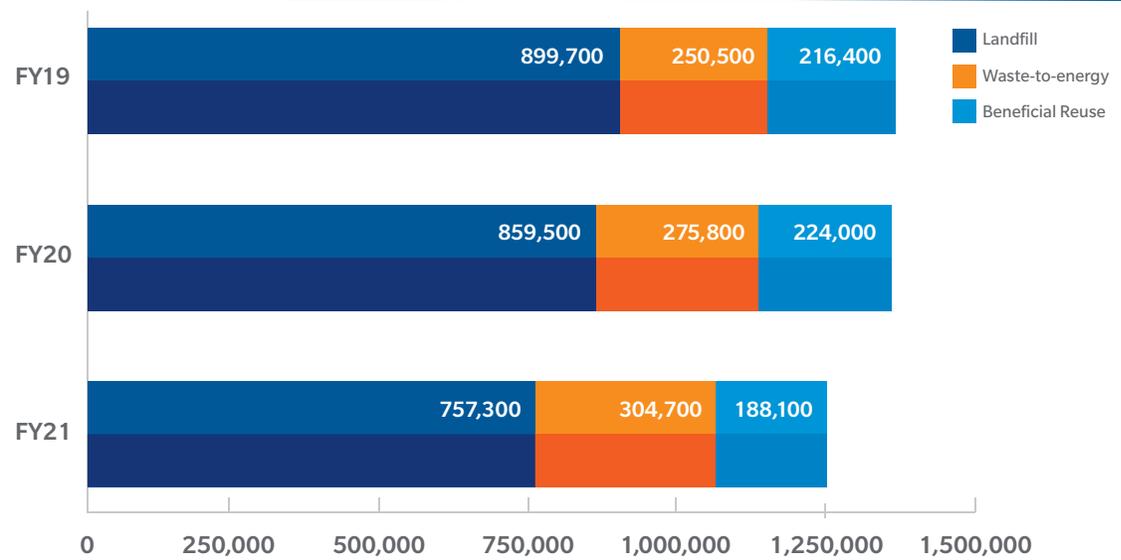
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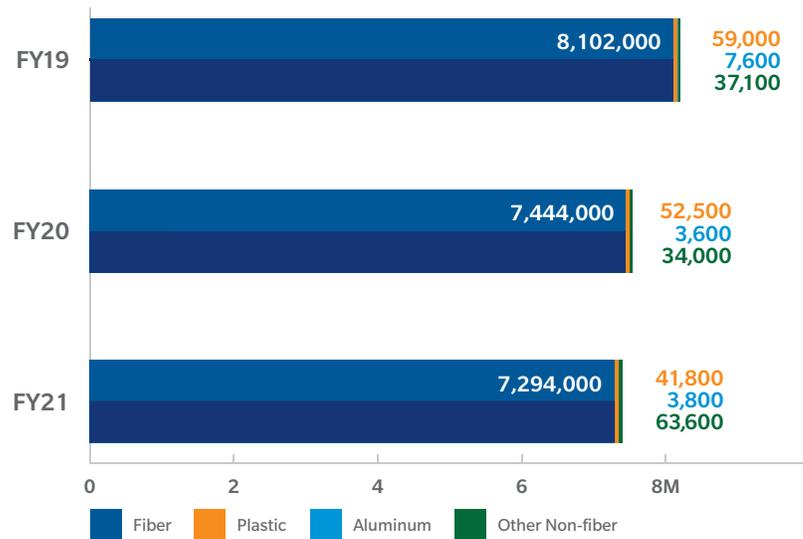
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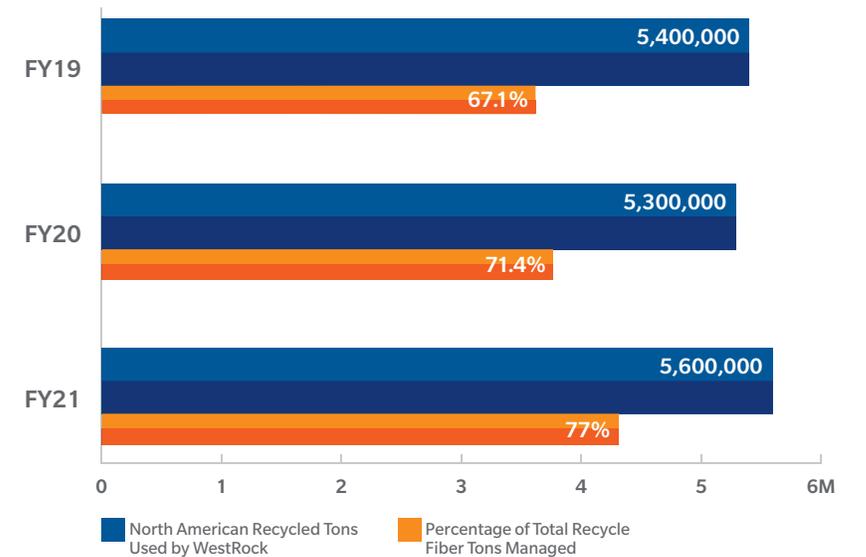
**MILL WASTE GENERATION (TONS)**



**VOLUME OF RECYCLABLES MANAGED (TONS)**



**RECYCLED FIBER USED (TONS)**



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## RESPONSIBLE SOURCING

WestRock is at the center of a global web of suppliers. We have the responsibility to exert our influence across this web in pursuit of greater sustainability. Responsible sourcing is a key priority for customers, and the diligence of our procurement operations helps position WestRock as a trusted partner.

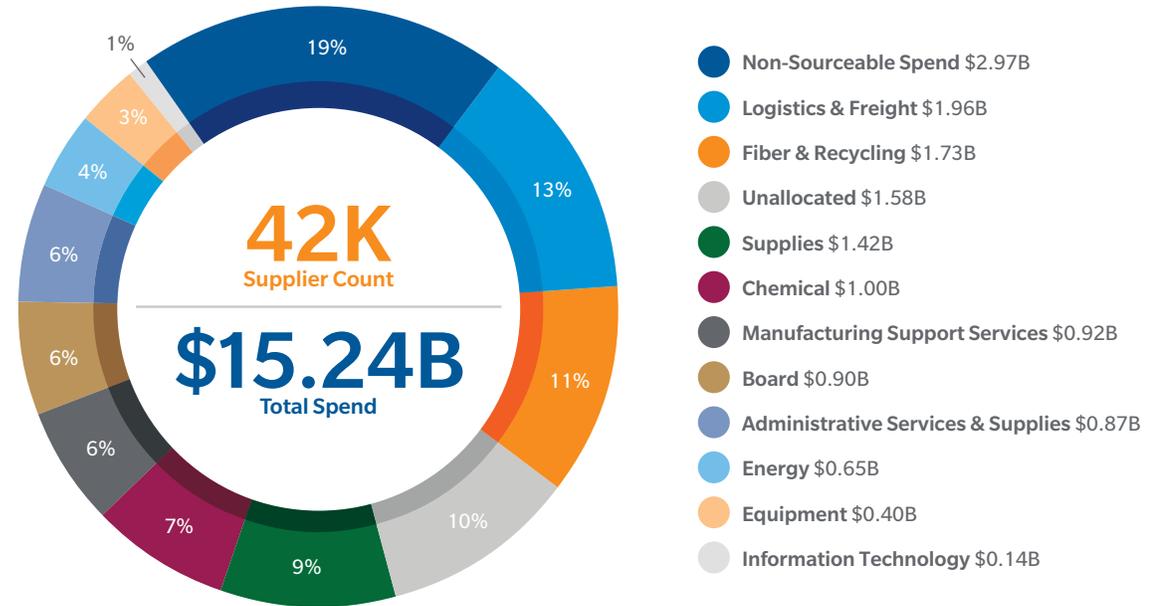
### ENSURING A STABLE, SUSTAINABLE SUPPLY CHAIN

Maintaining a sound, stable supply base is vital to our success. We work with approximately 42,000 suppliers across the world, purchasing more than \$15 billion annually in fiber, chemicals, energy, services and equipment. We are focused on increasing our spend with diverse suppliers, with a goal to spend a combined \$975 million annually with Tier 1 and Tier 2 suppliers.

We require our suppliers to adhere to high standards of business conduct, labor rights, environmental compliance, quality and service, and to comply with applicable laws, legal requirements and regulations of the countries where they do business. Our corporate procurement team works closely with our sustainability team to make sure our procurement practices align with WestRock's sustainability goals. There were no significant changes to our supply chain in 2021.

The [WestRock Supplier Principles of Conduct](#) lay out our global sourcing guidelines. This document provides a comprehensive set of standards for suppliers and serves as the foundation of our supplier approval process. Every 12 to 24 months we seek confirmation from our key suppliers that they have read and understood the WestRock Supplier Principles of Conduct.

## TOTAL SPEND BY SUPPLIER FAMILY



### Key Items in the Supply Chain

To read more about our approach to sourcing virgin and recycled fiber, our primary source materials, see [page 31](#). Our supply chain also provides us with a wide variety of raw materials, services and equipment beyond fiber. They include:

**Energy.** As noted above, our virgin containerboard and paperboard mills employ a variety of fuels to balance energy needs, process reliability and environmental objectives. Our largest mills self-generate most of the steam needed for their operations using renewable biomass and produce their own electricity using highly efficient combined heat and power (CHP) systems. Our recycled paperboard mills purchase electricity and power their manufacturing processes by making their own steam using natural gas-fired boilers, which

may use fuel oil during periods in which gas supply is curtailed or interrupted. 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, and we consume materials such as caustic soda and corn starch in large volumes. We qualify a range of formulated products with multiple suppliers to ensure options are available during times of restricted capacity.

**Transportation.** Our supply chain employs multiple modes of transportation, including truck, rail, intermodal and ocean. The principal markets for our products are in North America, South America, Europe, Asia and Australia.

## SUSTAINABLE FORESTRY AND BIODIVERSITY

We are committed to the long-term health of our forests. Our ability to produce virgin pulp in the future depends on it.

Forests offer so much more than fiber and wood: They are a habitat for wildlife, act as natural filters for fresh water, sequester carbon and improve air quality. We support responsible land management practices by integrating the growing and harvesting of trees with the protection and conservation of:

- Soil, air and water quality
- Biological diversity
- Wildlife and aquatic habitats
- Forests with high conservation value
- Recreational and aesthetic properties

### PROMOTING FOREST HEALTH

Our sustainable forestry approach includes:

- Communications to engage, inform and help all stakeholders understand what sustainability means at WestRock.
- Certification of responsible forestry and fiber procurement practices.
- Measurement and improvement for forestlands we own, using lifecycle analysis tools to track progress and integrate company activities with sustainability. We completed a lifecycle analysis of our forestry lands in 2021.
- Outreach to share information about sustainability practices and trends with other businesses, customers and policymakers.

Our efforts take two main forms, based on geographic location. We work with landowners in North America and elsewhere to help them practice sound forest management, and we manage WestRock's direct landholdings in Brazil using sustainable practices that are certified to global third-party certification standards.

*"We have invested in forestry in Brazil for 63 years. Our priority is healthy forests with practices that exceed those required by sustainable forestry certifications."*

*- Cynthia Wolgien, Director, Corporate Communications and Sustainability (Brazil)*

### SUSTAINABLE FORESTRY IN BRAZIL

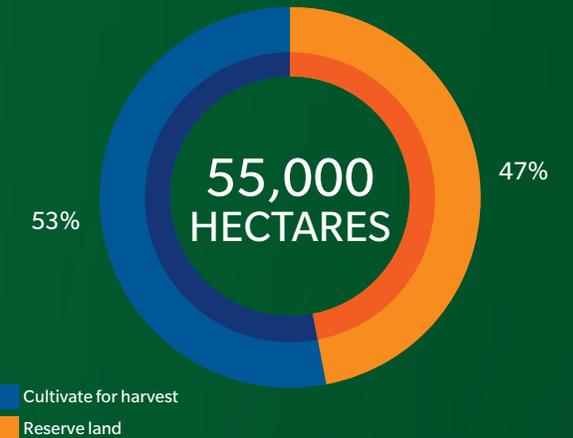
WestRock owns forestland directly only in Brazil, through our approximately 135,000-acre (55,000 hectare) land base in the states of Santa Catarina and Paraná. About half (47%) of our land in Brazil is protected as permanent preservation areas or maintained as native forests in legal reserves, consistent with the requirements of Brazilian Forest Law and the forest management requirements of our FSC Forest Management certification. Our forestlands supply our paper mill in Tres Barras, and they are more than 1,000 miles from the Amazon forest region of northern Brazil. WestRock does not source any virgin fiber from the Amazon forest region.

The forestland we own in Brazil is certified to the FSC and CERFLOR forest certification standards. CERFLOR is recognized by the PEFC®.

We monitor the fauna and flora of our Brazilian forests closely, and we have identified the presence of a wide variety of animal and plant species. We promote the protection and preservation of these reserves with a comprehensive forest management plan. It details the activities to be carried out for each individual forest stand, including annual fauna and flora surveys, as well as environmental monitoring of water resources and soil conservation.

To learn more about our commitment to promoting healthy and productive forests, [view WestRock's Sustainable Forestry and Virgin Wood Fiber Procurement Policy](#).

### LANDHOLDINGS IN BRAZIL



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**LANDOWNER OUTREACH PROGRAM**

Our landowner outreach program encourages forest landowners to adopt recognized forest management standards. Through these programs, we educate landowners 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), representing more than 330 landowners and nearly 380,000 acres in the United States. Since 2015, WestRock foresters directly supported more than 830,000 acres of forests in the U.S. achieving certification or recertifying to credible third-party forest management standards. For more about our work supporting landowners and communities, see “Engaging our Communities” on [page 47](#).

**RESPONSIBLE FIBER PROCUREMENT**

Virgin fiber and recycled fiber are the primary raw materials purchased and used in our mill operations. Maintaining a robust, balanced supply of fiber is a top priority.

Our mills fall into one of three categories: They use either 100% virgin fiber, 100% recycled fiber or a combination of virgin and recycled fiber. Wood fibers can be recycled between five and seven times. As a result, sustainable production of recycled fiber would not be possible without the continued input of virgin fiber, making virgin fiber a foundational ingredient of paper and packaging and an essential input to a circular economy.

WestRock’s converting operations use recycled and virgin paperboard and containerboard as their primary raw materials. We supply nearly all our converting operations’ needs for recycled and virgin paperboard and containerboard either from our own mills or through trade swaps with other manufacturers.

WestRock’s fiber certification systems provide assurance that the paper and packaging products we make contain fiber from well-managed forests. When we buy from wood suppliers, we require them to meet environmental, social and legal standards to ensure that the fiber we use is responsibly sourced. Our team of professional foresters also works directly with landowners to help them define their forest management objectives and achieve their goals using best practices.

We have created one of the industry’s largest independently audited systems for tracking and confirming that the wood harvested for use in our operations is in compliance with laws, with respect for traditional and human rights, and in a manner that protects regions of high conservation value.

We hold ourselves and our fiber procurement organization to high standards. Our multiple certifications are a testament to our commitment to responsible, sustainable and transparent sourcing:

- All 12 of our North American virgin fiber sourcing regions are certified to the SFI 2015-2019 Fiber Sourcing standard.
- Our forestland in Brazil is certified to the Brazilian Forest Certification Programme (CERFLOR), PEFC® and FSC standards. For more on our forestry practices in Brazil, see “Sustainable Forestry and Biodiversity” on [page 30](#).
- Globally, approximately 99% of our wholly owned fiber-based manufacturing facilities are chain-of-custody certified to internationally recognized standards such as SFI, PEFC® and FSC. Our commitment is to incorporate the remainder by the end of FY2022.

For further detail, read [WestRock’s Sustainable Forestry and Virgin Wood Fiber Procurement Policy](#). For a full list of WestRock’s forestry and fiber certifications, visit [westrock.com](#).

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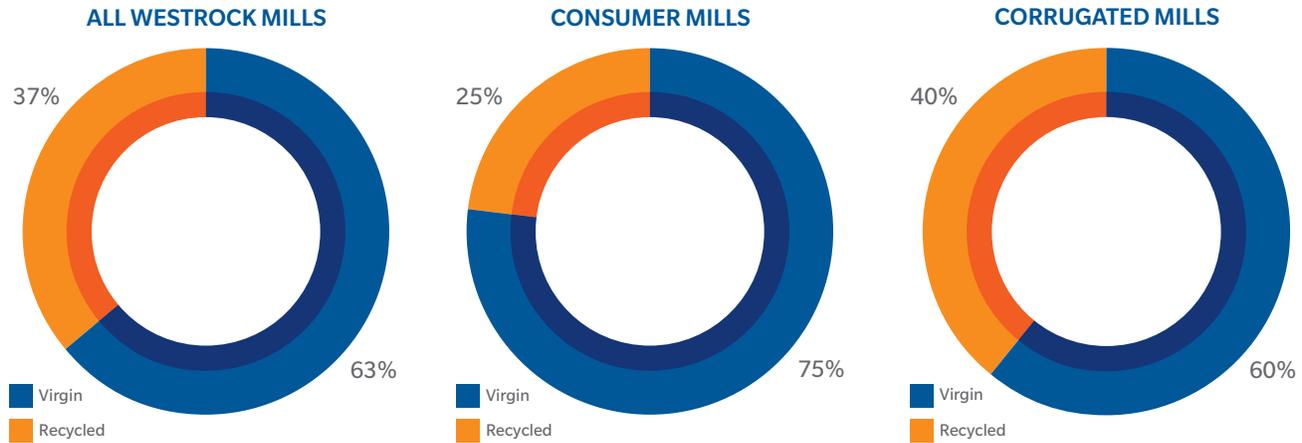
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**VIRGIN WOOD FIBER CONSUMED (TONS)**

|                      | <b>FY19</b> | <b>FY20</b> | <b>FY21</b> |
|----------------------|-------------|-------------|-------------|
| <b>United States</b> | 35,655,428  | 33,653,981  | 33,138,126  |
| <b>Canada</b>        | 1,731,436   | 1,698,738   | 1,514,685   |
| <b>Brazil</b>        | 1,858,118   | 1,679,540   | 1,852,823   |



## ENVIRONMENTAL COMPLIANCE

WestRock is committed to complying with all applicable environmental laws and regulations – our ability to operate depends on it, as does the trust of all our stakeholders. We hold ourselves to high standards of ethics and integrity in our approach to environmental and product stewardship responsibilities. No material environmental enforcement actions were commenced against WestRock during 2021.

To learn more about our dedication to environmental and product stewardship, see our [Environmental Policy](#) and our 2021 [Annual Report](#) on Form 10-K for the fiscal year ended September 30, 2021.

### PRODUCT STEWARDSHIP

The safety of the packaging we supply to our customers and their customers is paramount – our business depends on it.

All our containerboard mills are registered to ISO 9001. More than 100 facilities are third-party certified to Safe Quality Food (SQF), British Retail Consortium (BRC) or other recognized food safety and hygiene standards.

We partner with our suppliers to select raw materials that meet the requirements of a broad range of U.S. and international regulations, and our suppliers provide certification to show that such products meet our standards. We also seek to ensure final products are consistently produced to applicable quality standards.

Our final product testing protocol goes beyond industry standards, verifying the effectiveness of our manufacturing practices and operating procedures to ensure that final

products meet requirements for their intended use. For example, third-party compostability certification for a range of our pizza boxes demonstrates that they do not contain levels of hazardous materials, such as metals and fluorinated compounds, that would be unsafe for the environment. The certification also verifies negative impacts on plant growth will not occur when the certified products are used as compost.

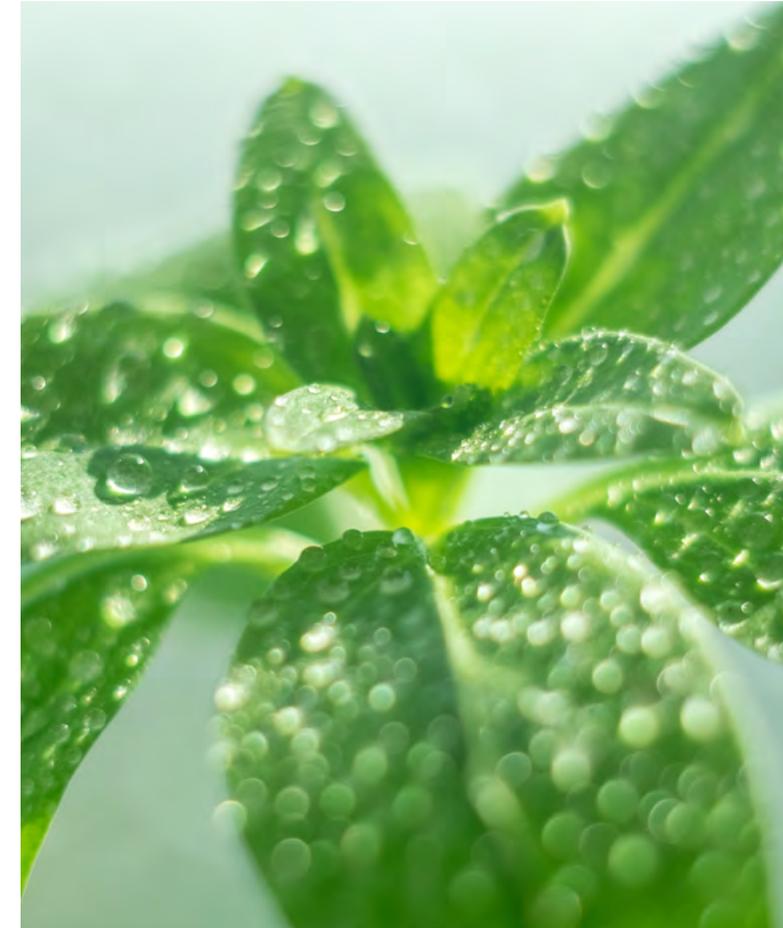
Continually evaluating the impacts our materials can have over their lifecycles is fundamental to designing for a more circular economy and more sustainable future. Ongoing assessments of the lifecycle impacts of all our products are a regular part of our product stewardship review and innovation processes.

We have developed a new Life Cycle Assessments (LCA) tool to enhance our capability to model substrate impacts between current and newly designed products. This tool was created in partnership with Sustainable Solutions LLC following ISO 14040 and 14044's methodology framework for completing an LCA and was third-party reviewed by Industrial Ecology Consultants.

We conducted

**151** PRODUCT LIFE CYCLE  
ASSESSMENTS (LCA)

during fiscal year 2021, and also renewed  
third-party certification on six paperboard  
products for safe use in international food  
packaging markets.



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# SUPPORTING PEOPLE AND COMMUNITIES



Our teammates are the key to becoming the world's best paper and packaging company. We know that supporting their success will be fundamental to WestRock's ability to build a strong, sustainable future, so we employ programs, practices and policies that seek to ensure teammates' safety and promote their growth and development.



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## OUR COMMITMENTS TO PEOPLE AND COMMUNITIES

- Invest to reduce barriers to technical education and skills, inspiring careers in modern manufacturing by providing access to training for one million individuals by 2030.
- Invest in programs and systems to advance our leadership in diversity, inclusion and belonging for our teammates, customers, industry and communities.
- Strive for a 100% safe culture by driving continuous improvement that reduces risk in the workplace while supporting our teammates' well-being.

## ENGAGING OUR PEOPLE

Our community of nearly 50,000 teammates is spread across more than 300 locations in 30 countries around the world. Together, we deliver packages and solutions that are essential to the world's supply chain. We seek to be the employer of choice and a clear leader in safety, with a culture that puts people first and fosters a diverse, inclusive and engaged workplace.

Our company values of integrity, respect, accountability and excellence guide us on this journey. We value diversity of perspectives and experiences, and we seek to cultivate those qualities at WestRock by actively attracting, hiring, developing and retaining people from different backgrounds. We strive to create an environment where all team members feel a sense of belonging and can do their best work. Our focus on safety, well-being and belonging contributes to collaborative, engaged and productive teams.

### SUPPORTING ONE ANOTHER THROUGH THE PANDEMIC

Throughout the COVID-19 pandemic, we have been proud of the ways our teammates have come together to support one another while meeting customers' needs without interruption. WestRock leaders have reinforced the importance of safety, physical and mental health, and well-being through:

- Elevated safety protocols and protections
- Paid leave for quarantined teammates
- Support for disruptions in childcare
- On-site clinics for COVID and flu vaccinations
- Employee assistance program resources
- Work-from-home options where possible

Throughout the pandemic, these initiatives have enabled our teams to continue delivering products and solutions to our customers and strong results to our other stakeholders.

### INVESTING IN TALENT

We seek to continuously improve our ability to anticipate, re-imagine and design for our customers' evolving business needs and strategies. Our journey demands that we attract, develop, engage and retain exceptional talent—people who can follow through on the promise to be our customers' premier partner on all matters related to paper and packaging. We continually refine our strategies for attracting and retaining talented teammates, and we work to provide an environment in which our team members can grow, make meaningful impacts and realize their potential.

#### Growing Our Leaders

- **Leadership Excellence** focuses on senior leaders. This program fosters a broad view of WestRock's business and industry while exploring the challenges and opportunities in our marketplace, enhancing senior leaders' ability to develop robust strategies and operational plans. Leadership Excellence also addresses key leadership attributes essential for success now and in the future. Thirty-one of WestRock's senior leaders participated in the experience in 2021. Every 18 to 24 months, WestRock



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will refresh the focus areas of the Leadership Excellence experience, helping to ensure that we are investing effectively in our leaders.

- **Leadership Elevate** focuses on WestRock’s mid-level leaders. It provides a deep view into our business as well as an understanding of our company priorities and participants’ role in enabling the organization to achieve them. The experience addresses the mindsets and skills required for leaders to make a greater impact.
- **Leadership Essentials** focuses on building the skills and capabilities for successfully transitioning from an individual contributor to a people leader. This program was designed in 2021 and piloted with 88 team members. In the spirit of continuous improvement, feedback and learnings were taken from the 2021 pilots and incorporated into an enhanced version to be released in the summer of 2022.

We will round out our leadership development architecture by introducing two additional experiences in 2022.

**Enabling a Culture of Learning**

We are fostering a culture of learning in which leaders and team members partner to build the skills and capabilities needed today and tomorrow.

In 2021, WestRock introduced an online learning library with more than 8,000 learning elements, from training courses to Ted Talks to “know how” sessions. All team members can tap into pre-set learning playlists or build their own.

We also implemented a single learning management system (LMS) in 2021. We use it to track all formal learning, build annual learning calendars and prompt role-based learning in the future, helping all team members continuously build their capabilities.

WestRock believes that working in different roles, segments and geographies within our business helps to accelerate team

members’ learning. Our annual talent and organizational discussion process identifies individuals who are ready for a move, and we partner with them to make the move a success.

**Focusing on Key Functional Development**

In 2021, 174 commercial sales executives and managers participated in the two-day Commercial Development Center. This program helped members of WestRock’s sales force assess and build their ability to serve the needs of our customers and to help them grow their businesses through innovative, sustainable packaging solutions.

WestRock’s Operations Steering Council helped facilitate the creation of the Operations Learning & Development function to drive greater consistency, rigor and maturity in how team members in operations onboard, acquire and enhance their technical capabilities across the enterprise.

**During 2021, team members have completed more than**

**347,459 HOURS**

**of leadership, technical, functional, safety and compliance-focused training courses**

**Engaging Our People**

WestRock is committed to listening to our team members, learning from them and leveraging their perspectives to develop better ways of working. We conduct engagement surveys and develop improvement plans every 24 months. In 2021, 86% of WestRock’s team members shared their views on the company and their work environment through our engagement survey.

**In 2021 Over**

**9,000**

**team members changed roles and/or business segments**

Each manager receives a composite of their team’s results. Managers share the results with their team, and they work together to create an action plan for improvement.

The survey also enables us to pinpoint and monitor the top three drivers of engagement:

- “I feel as if I belong here”
- “I believe WestRock has an outstanding future”
- “I trust the senior leaders of WestRock”

We use the insights we gain to create improvement plans that help us progress toward our goal of being an employer of choice. We are pleased with the 2021 results, especially the fact that 74% of team members feel a sense of belonging.

As part of our overall listening strategy, we initiated New Hire and Exit surveys in 2021. These surveys were designed to help us understand the ways various factors contribute to early success and long-term retention. While the current data set is small, 95% of salaried team members surveyed within 45 days of hiring agreed with the statement “I am satisfied that I joined WestRock.” We look forward to increasing participation in the New Hire and Exit surveys in 2022, and to using the insights we gain to promote greater engagement and retention.

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**ATTRACTING AND RETAINING OUR TALENT**

A constrained talent market and increased attrition affected WestRock’s business operations in 2021, as they did for many companies. Investing in our talent acquisition processes and teams helped WestRock respond to this environment. In 2021, we hired 12,672 new team members and experienced the attrition of 12,575 team members globally. These figures represent year-over-year increases of 41.8% and 64.4% in attrition and hires, respectively.

We established retention and attrition dashboards to provide leaders with real-time data about staffing needs. Our retention task force provided insights into the reasons team members stayed or left.

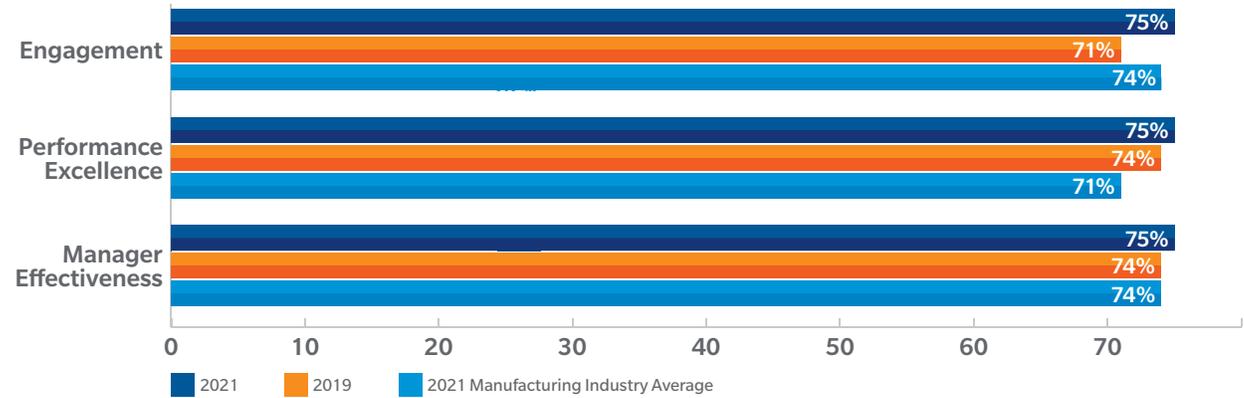
**LOOKING FORWARD**

People are our greatest strength. We are looking forward to adding several initiatives in 2022, including:

- Leadership Energize and Leadership Engage leader development programs
- Accelerated Leadership Program to increase the diversity of potential future general managers
- Technical and commercial training
- Enhanced parental leave benefits
- Benefits availability from day one of joining WestRock
- Benefits for part-time teammates
- A new engagement with the Thurgood Marshall College Fund®, including scholarships and enhanced HBCU engagement

We will continue to invest in building an exceptional talent pool and a culture where all teammates can be their authentic selves. We believe such an environment will position our team members to deliver their best performance every day—an essential element of realizing our vision to become the world’s best paper and packaging company.

**TEAMMATE ENGAGEMENT INDICES**



**2021 EMPLOYEE SURVEY RESULTS**

| SURVEY ITEM  | KEY DRIVER ORDER | 2021 % FAVORABLE | 2019 % FAVORABLE | MANUFACTURING AVERAGE |
|--|------------------|------------------|------------------|-----------------------|
| <b>I feel as if I belong here.</b>                   | 1                | 74               | NA               | 69                    |
| <b>I believe WestRock has an outstanding future.</b> | 2                | 81               | 77               | 73                    |
| <b>I trust the senior leaders of WestRock.</b>       | 3                | 68               | 63               | 65                    |

**2021 WORKFORCE RETENTION BY THE NUMBERS**

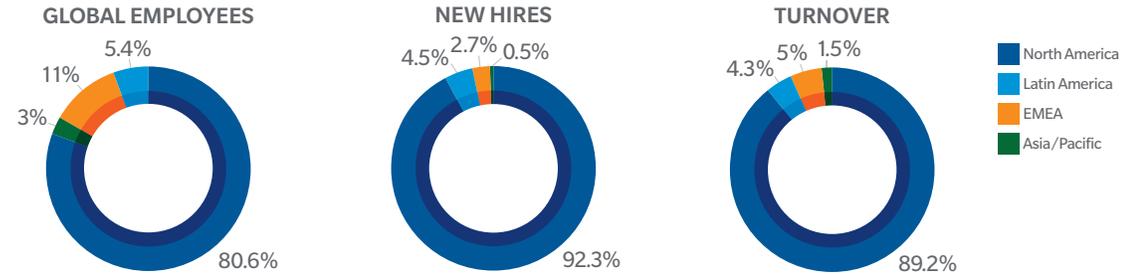
| TALENT                      | HEADCOUNT     | TERMINATIONS  | TURNOVER (%) | HIRES         |
|-----------------------------|---------------|---------------|--------------|---------------|
| <b>Executive/Management</b> | 5,322         | 771           | 14.49        | 557           |
| <b>Professional</b>         | 7,387         | 1,003         | 13.58        | 1,005         |
| <b>Business Support</b>     | 1,563         | 205           | 13.12        | 224           |
| <b>Hourly</b>               | 34,982        | 10,596        | 30.29        | 10,886        |
| <b>Total</b>                | <b>49,254</b> | <b>12,575</b> | <b>25.53</b> | <b>12,672</b> |

# DIVERSITY, INCLUSION, EQUITY AND BELONGING (DIEB)<sup>11</sup>

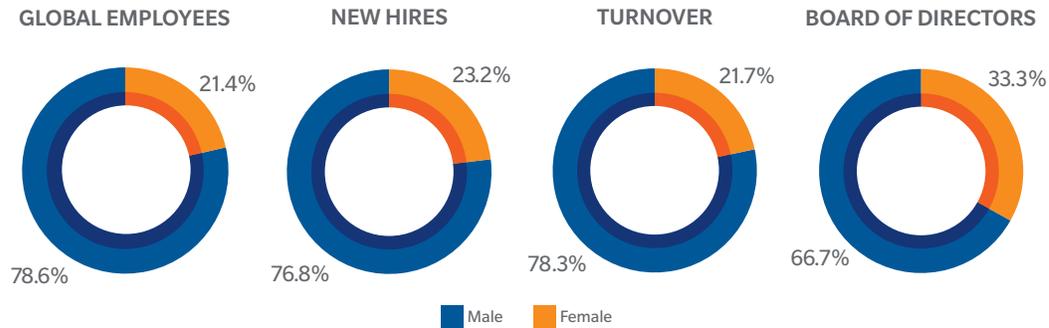
WestRock strives to be a company where each teammate feels they belong, are respected and valued and can do their best work, and where diversity, inclusion, equity and belonging are competitive advantages. These ambitions are at the center of our vision to be the best paper and packaging company in the world. Together, we are working to make it a reality for our team members around the world.

A portion of our senior leadership team's 2021 incentive was tied to progress in diversity and inclusion.

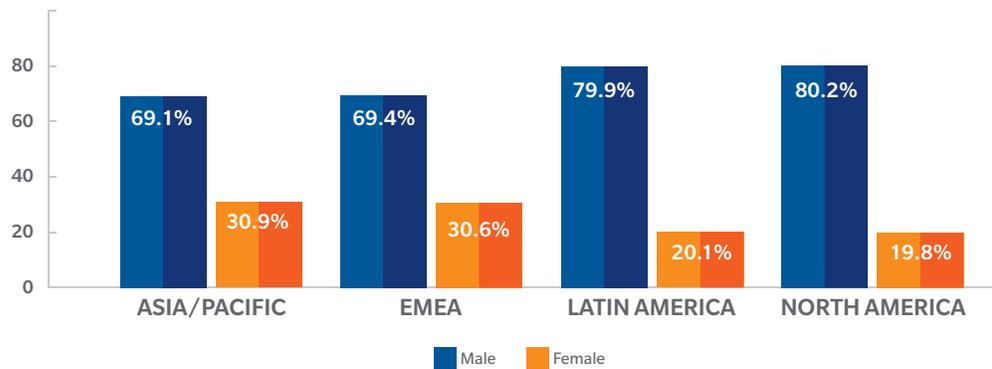
## REGIONAL DISTRIBUTION



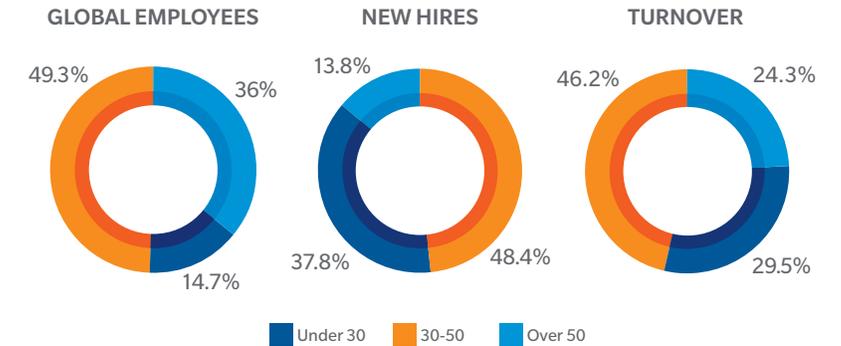
## GENDER DIVERSITY



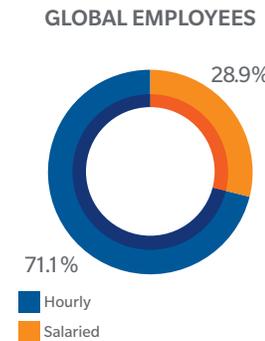
## GENDER BY REGION



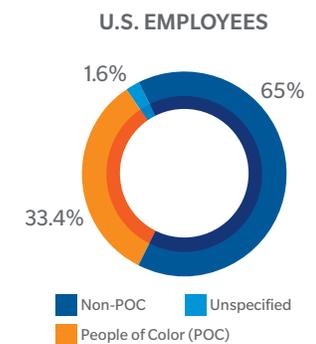
## AGE GROUP



## SALARIED & HOURLY



## ETHNIC DIVERSITY



<sup>11</sup> All charts represent our total global workforce unless otherwise noted. WestRock does not collect racial/ethnic demographics of its employees outside of the United States. The number of employees that are reported as people of color is based upon employees self-reporting their ethnicity. The "Unspecified" category of employees are those who declined to disclose such information.

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## ADVANCING DIB AT WESTROCK

Throughout Westrock, we seek to advance our diversity, inclusion, equity and belonging work in a number of ways:

**Education.** In 2021, 86% of all WestRock managers participated in inclusive leadership training. This training increases awareness of some of the challenges team members face and builds capabilities key to leading more inclusive teams and organizations. WestRock also designed a new learning experience called “Blind Spots,” which teaches

both hourly and salaried team members how to identify and address unconscious biases. Implementation will continue in 2022. Additionally, our talent acquisition team completed an unconscious bias training with a focus on talent selection.

**Engagement.** Our WestRock Resource Groups (WRGs) continue to grow and have positive effects within our company. After launching five WRGs in 2020, we added two more in 2021: P.R.I.D.E. + Allies (LGBTQIA+) and Differing Abilities, Caregivers + Allies. The WRGs, which have an intentional focus on allyship, had a combined membership of more than 3,800 teammates around the globe as of December 2021.

**Recruitment.** WestRock’s talent acquisition team and programs focused on increasing our diverse hiring – overall, on college campuses, in our rotational programs and through veteran and military programs. A variety of efforts, including posting open positions both internally and externally, seeking diverse slates of candidates and establishing diverse interview panels, made a notable impact on our overall results.

### WRGs Around the World

The map below illustrates the locations with active WestRock Resource Groups



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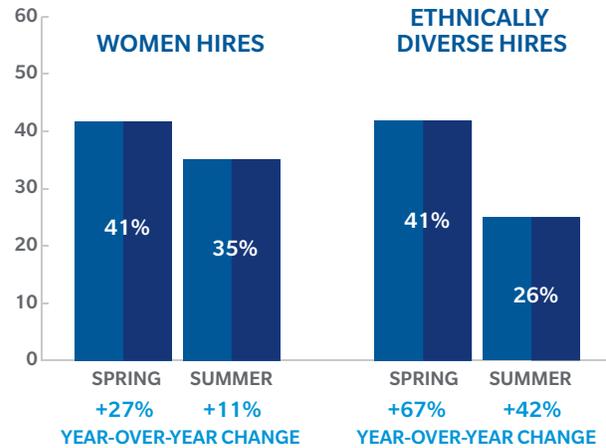
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In 2021, WestRock increased the percentage of women in our company’s workforce from 20.9% to 21.4%, and we increased ethnic representation in our workforce from 31.4% to 33.4%.<sup>12</sup> The percentage of women and ethnically diverse talent in executive and management positions also increased in 2021.

2021 COLLEGE HIRES



The percentage of participants in our rotational development programs in 2021 increased for both women (from 33% to 37%) and ethnically diverse individuals (from 33% to 58%).

Building on WestRock’s long history of supporting veterans, we sponsored The Manufacturing Institute’s [Heroes MAKE America](#) program. In 2021, our veteran and military hiring increased to 5.22% of total U.S. hires, up from 4.91% in 2020. The veteran and military representation in our U.S. workforce stands at 7% as we work toward our goal of 10% by 2025.

**Connecting externally.** WestRock broadened our external engagement efforts to support more diverse and inclusive environments for our team members and communities. Investments in the NAACP Legal Defense Fund and the ACLU Education Fund demonstrated WestRock’s commitment to fighting social injustices. WestRock became an active

<sup>12</sup>See detail footnote on page 38.

member in the Metro Atlanta Chamber of Commerce’s Racial Equity Initiative, which works to advance Black workforce representation, social equity, financial equity and educational equity across the greater Atlanta region, where the WestRock home office is located.

We increased our investment in professional development programs for specific demographic groups, offering programs by the Executive Leadership Council, Calibr, Signature Series for Women and Women in Manufacturing. We also continued to sponsor and/or engage with organizations such as NABA (National Association of Black Accountants), Women in Technology, Girls Who Code, Society for Women Engineers, National Society of Black Engineers, National Society for Hispanic Engineers and more.

WestRock is proud to have been recognized by Human Rights Campaign as a Best Company for LGBTQ Equality for the second consecutive year.



We continue to support, engage and align with customers around the world who share our commitment to advancing diversity, inclusion, equity and belonging.



Our University Relations Team collaborated with various parts of our business to increase recruiting engagement with historically Black colleges and universities including:

- Alabama A&M
- Florida A&M
- Howard
- NC A&T
- Prairie View A&M
- Tuskegee
- AUC (Morehouse, Spellman, Clark Atlanta)

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## SUPPLIER DIVERSITY



We seek to build and maintain a supply chain that reflects the diversity of our customers and global markets. WestRock is committed to providing enterprise procurement opportunities to small businesses owned by minorities, women, veterans, people with disabilities and LGBTQ+ individuals. WestRock engages with nearly 4,500 such businesses, from which we procured \$922 million worth of goods and services in 2021.

We were honored in FY2021 to receive Conagra Brands' Supplier Diversity Excellence Award and Yum! Brands' STAR Award, which recognized WestRock for ensuring diverse representation at sourcing events and for focusing on women and underrepresented people of color. During the STAR awards ceremony, James Fripp, chief equity and inclusion officer for Yum! Brands, recognized the diversity of WestRock's supplier network and our increase in diversity spending with minority suppliers.

### SUPPLIER DIVERSITY



**\$975M**

Total Diverse Spend  
Goal for FY21

**13**

Awards of  
Distinction  
Recognized by  
Customers and  
Diverse Councils



**COMMUNITY  
COMPANY  
CUSTOMER**

- Diversity Events
- Supplier Interactions
- Supported RFP's



**4,495**

Diverse Supplier Partners



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## HEALTH AND SAFETY

Protecting the health, safety and well-being of our team members is a core value and a top priority at WestRock. Strong occupational health and safety strategy and performance are fundamental to our values of integrity, respect, accountability and excellence, foundational for attracting, retaining and motivating top talent, and central to delivering on WestRock's business and sustainability goals. The pandemic has only heightened awareness of the essential importance of supporting our teammates' health, safety and overall well-being.



### OUR PRIMARY GOAL: ELIMINATE LIFE-CHANGING EVENTS

Our primary safety goal is to eliminate life-changing events (LCEs): events that result in life-changing injuries such as multiple fractures, amputations and fatalities. We strive to achieve this objective by maintaining a safety-focused culture, engaging all team members on safety, executing a variety of targeted initiatives and projects, and integrating health and safety into all aspects of our operations and systems.

We believe the best way to achieve our goal of zero LCEs is to focus on reducing risks in situations with the highest potential for harm. We employ a robust strategy with defined, measurable targets for both leading indicators, such as participation in the identification of safety concerns and completion of training, and lagging indicators such as lost workday rates (LWDR). Further, our executives' compensation is tied to achievement of safety targets.

2021 was an important year for safety at WestRock. We started to orient our enterprise wide safety efforts further around the human and organizational performance (HOP) philosophy, which emphasizes minimizing LCEs by continuously improving the safety of our systems and involving teammates in focused learning efforts. We also automated the WestRock Safety Excellence System (SES) across our organization using our cloud-based safety data and tracking system, Benchmark Gensuite. For more on HOP and Benchmark Gensuite, see "Human and Organizational Performance at WestRock" on [page 45](#).

### WORKING TOGETHER TO IDENTIFY AND MITIGATE RISKS

Everyone at WestRock shares responsibility for maintaining a safe and healthy workplace. Achieving this goal starts with collaboration across our enterprise to identify and mitigate health and safety hazards as we strive together to eliminate the potential for LCEs.

Our teammates actively participate in determining how we can do better. We encourage our team members to drive continuous improvement by identifying, reporting and reducing risk in their work environment, and we provide positive recognition when they do. All workers can identify and report safety concerns or hazards in their own language or manually at the site level. These concerns are evaluated, and solutions put in place to reduce risk



before incidents can occur. Each WestRock team member is empowered to stop work to address any unsafe work situation, and we do not tolerate retaliation for teammates reporting an unsafe condition or practice.

***"We need to have safety awareness when we are working, including following the safety process, using the protection gloves for special work, and implementing the LOTO [lockout-tagout procedures] when maintaining the machine."***

***- Ni Guowei, Gluer Technician, Wuxi, China***

Teammates also participate in operational learning at their sites. Workers collaborate, explaining to each other how

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their tasks are performed. They also provide feedback to leadership about ways we can create effective and sustainable improvements to ensure system reliability.

WestRock applies a robust approach to identify and control risk at every site, with common health and safety risk assessment and reporting tools across our operations. These tools include but are not limited to Benchmark Gensuite, risk assessment tools for safe work planning, and procedural and compliance-based auditing assessments. Each tool helps us to proactively identify, predict and control the risk of injury for a range of activities – operational, personal, occupational, routine and non-routine. For every category of risk, trained team members identify layers of protection based on a hierarchy of controls.

We communicate relevant information to our teammates regarding work-related incidents, as well as actions taken in response. In addition, we share best practices with our facilities based on internal and external best practices.

**WESTROCK SAFETY TEAMS**

WestRock has Health & Safety Teams/Committees at all levels of the organization, as well as site, business and corporate safety councils.

Leveraging various strengths and perspectives is critical in building cross-functional, multilayered safety teams. Each team consists of management and team member representatives and is aligned with the WestRock goal of eliminating LCEs and reducing risk. Safety teams review a variety of leading and lagging safety indicators, looking to identify areas of potential improvement.

Our safety teams are guided by the WestRock SES, which includes a standardized implementation tool for site safety teams, as well as templates for initial set up and monthly meetings.

Safety metrics are reported to our board of directors on a quarterly basis. In certain cases, this data is used in annual performance and compensation evaluations.

**THE WESTROCK SAFETY EXCELLENCE SYSTEM**



**PEOPLE**

**Strengthen our culture through safety leadership and team member engagement.**



**PREVENTION**

**Assess and control risk through continuous improvement, innovation and closure.**



**PROCESS**

**Build our safety foundation through execution of a common, sustainable health and safety system.**



**PERFORMANCE**

**Drive engagement improvement programs through proactive KPIs.**

Safety team responsibilities include:

- Working cohesively to encourage teammate engagement, empowerment and communication.
- As appropriate, establishing sub-teams to address specific safety and health issues, such as developing local safety recognition programs, testing new personal protective equipment (PPE) and developing local training following incidents.
- Ensuring completion of hazard and risk assessments and accomplishment of exposure reduction plans.
- Sustaining interest in safety and health by developing regular communications, such as posting safety meeting minutes or creating a monthly newsletter, in conjunction with site leadership and other teams.
- Educating and engaging managers, supervisors and employees at all levels in safety and health.

- Creating a safety excellence culture in the workplace.
- Ensuring consistent application of the SES and reviewing the site's conformity with its requirements at least annually.
- Establishing site health and safety goals, developing and executing plans to achieve them and tracking progress against them.
- Reviewing the site's LCE prevention initiatives and any potential or actual LCE incidents.
- Ensuring safety and health are integrated into all operating procedures and programs.
- Helping to ensure compliance with federal and state safety and health standards.

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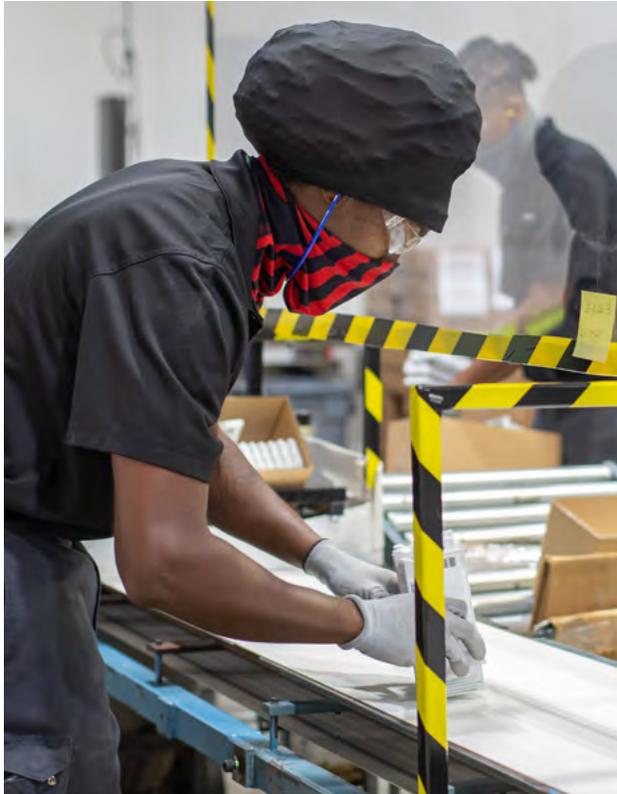
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## HEALTH AND SAFETY TRAINING

A culture of safety starts with training. WestRock provides occupational health and safety training to all teammates based on their exposure to potential hazards and risks in the workplace and at home. Our training extends to visitors and contractors, depending on the nature of their visit to our facilities. Training needs are determined based on hazard assessments for tasks performed.

WestRock training addresses all requirements of local regulatory standards as well as additional measures needed to achieve safety excellence. Our training content includes, but is not limited to, topics such as:

- Emergency Response
- Control of Hazardous Energy/Lockout-Tagout
- Ergonomics
- Machine Guarding
- Pandemic Response/COVID-19
- Human and Organizational Performance
- Injury and Illness Reporting

WestRock uses a variety of course design and delivery methods. Courses may be built entirely in-house at a given site, created in partnership with electronic safety training content vendors and made available through our learning management system, created and made available by our corporate safety team, either in person or online, or designed and presented by third-party experts.

Training sessions may be live, computer-based or a mixture of the two, and may include “Go & Do” exercises for immediate application. All courses, whether virtual or live, are delivered either by internal teammates with demonstrated competency in the subject matter or by third-party experts. The frequency of training varies; in many cases it is dictated by local regulatory requirements.

Training is presented in all languages necessary to be understood by all WestRock teammates at the local site. Knowledge is assessed in various ways such as quizzes, audits of implementation effectiveness at the job site, safety performance (both leading and lagging metrics), and practical application.

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## HUMAN AND ORGANIZATIONAL PERFORMANCE

# HOP

In 2021, we oriented our efforts further around Human and Organizational Performance (HOP), an operating philosophy long used in the nuclear and aviation industries but relatively new to paper and packaging.

HOP builds safety systems that account for human imperfection. It focuses not on the impossible task of eliminating all mistakes but instead on building and continuously improving systems that contain safeguards to protect team members when mistakes happen. HOP includes an emphasis on developing greater understanding of team members' practices and the underlying reasons problems occur. We cultivate these insights by providing every team member globally access to a system for expressing concerns and reporting injuries, and by intentionally fostering a culture of listening and learning. "I have been waiting 40 years for a system like this," said Cheryl Anderson, corrugator supervisor, at a 2021 HOP learning event.

We revised our [Safety Principles of Conduct](#) in 2021 to align with our evolving approach, prioritizing the prevention of severe injuries. We also automated SES across all facilities; our cloud-based system enables us to track granular safety data in near real time, provides insights into trends, dovetails with local laws and regulations, and alerts us to gaps between actual and best practices.

### HOP PRINCIPLES



#### **People make mistakes.**

Destigmatizing failure improves innovation.



#### **Blame fixes nothing.**

Fear of blame can lead people to hide safety failures.



#### **Learning and improving are vital.**

The people doing the work are the experts.



#### **Context drives behavior.**

We must be deliberate about learning and improving.



#### **Response matters.**

Our reaction creates or hinders a learning environment.



*"We're focused on building robust systems, so people aren't injured if they make a mistake. Our teammates are the key to that work. We're asking them to tell us more about how they work and where they see risk. Then we look to design the risk out of our system, so if someone makes a mistake, they'll still be okay."*

*- Allison Montgomery, Vice President of Health & Safety*

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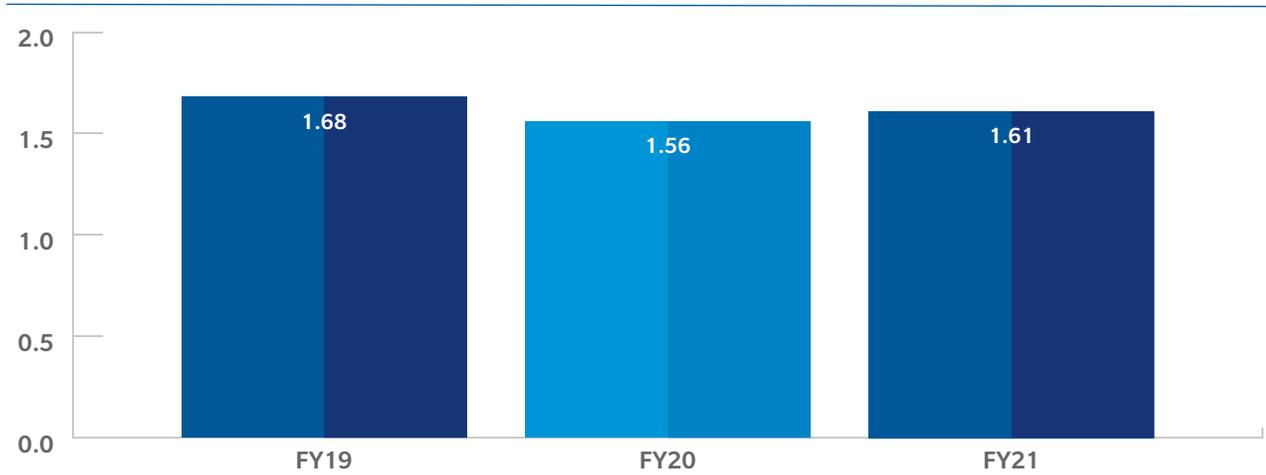
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## HEALTH AND SAFETY PERFORMANCE

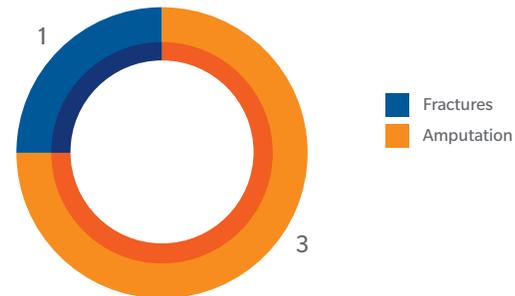
Our OSHA recordable incident rate increased 14% in 2021 from our 2015 baseline, indicating that we still have work to do. Our lost workday rate increased in 2021 due primarily to factors related to COVID-19. In 2021, we experienced three amputations, one fracture and no fatalities.

### OSHA RECORDABLE INCIDENT RATE<sup>13</sup> (RECORDABLE INJURIES / 100 EMPLOYEES)



<sup>13</sup>Recordable incident rate and lost workday was determined as of 04/01/2022, for the fiscal year ended September 30, 2021.

### FY21 LIFE CHANGING EVENTS



# 83%

Reduction in number of life  
changing events from 2019-2021

## ENGAGING OUR COMMUNITIES

At WestRock, we know that being the world's best paper and packaging company means investing in the communities where our team members and their families live. Our communities make us stronger, and we in turn aim to help strengthen them. We leverage our skills and resources to drive real, lasting and positive improvements, focusing on:

- **Environment and Sustainability:** Keeping forests as forests through conservation projects and family landowner programs, and ensuring equitable access to the benefits of urban tree canopies and public green spaces
- **Education and Workforce Development:** Helping people build rewarding careers while cultivating the manufacturing workforce of tomorrow
- **Teammate Engagement:** Supporting our teammates' financial and volunteer commitments to causes they are passionate about

*"In 2021, we continued to hone our strategy, and we expanded our focus on urban tree canopies to invest in more communities within our operating footprint. We will continue to sharpen our focus in the years ahead to ensure we continue to make a meaningful impact in our communities."*  
- Mandy Burnette, director, corporate giving

### INVESTING IN OUR COMMUNITIES

WestRock and the WestRock Foundation invest in our communities in three ways:

- Strategic partnerships through our foundation
- Community sponsorships from WestRock
- Supporting team members' charitable efforts through our matching gifts and grants for volunteers programs

Just as every community has attributes that make it unique, each community can benefit from different kinds of support to make it a great place to live, work, play and do business. That's why, in addition to our enterprise-level strategic partnerships, we encourage each of our facilities to identify and participate in activities that will benefit its communities. Our locations connect to their communities through sponsorships and employee volunteerism, from sprucing up public green spaces to engaging students in STEM activities to staffing volunteer emergency services organizations to mentoring the workforce of tomorrow. By connecting with nonprofits in their community, our teammates and their spouse or partner share a voice in how WestRock gives.



### STOCK THE BOX®: A GLOBAL FOOD DRIVE

In response to the increase in the number of people relying on food banks during the pandemic, WestRock hosted its 2nd annual global food drive, [Stock the Box](#), at our locations around the world. In two weeks, through food and financial donations and a match from the WestRock Foundation, we raised the equivalent of more than one million meals for local food banks and pantries in our communities.

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## ENVIRONMENTAL SUSTAINABILITY PARTNERSHIPS

Our focus on environmental sustainability investments centers around water, tree and wildlife conservation. Partnerships with family landowners are at the core of our commitment. Healthy forests are essential for our business, our communities and our planet; supporting family landowners while promoting sustainable forestry practices helps to keep land forested and healthy, and in turn strengthens our communities.

WestRock partners with the American Forest Foundation and The Center for Heirs' Property Preservation to help landowners keep, protect and grow family land and support its sustainable use — helping ensure that it remains an asset and doesn't become a financial burden. To learn more about our commitment, please watch our video series, [Fiber of Our Being](#).



We also partner with environmental organizations such as the Arbor Day Foundation, The Nature Conservancy and The Trust for Public Land. Our work includes revitalizing the longleaf pine, a species native to the southeastern United States, protecting the headwaters around the Hood Canal in Tacoma and improving tree canopies in urban communities where our teammates live.

Trees aren't just important for making a city beautiful — they also provide essential shade, stormwater management and air filtration. In Richmond, Va., for example, WestRock partnered with Capital Trees to restore the Low Line Green, a 1.5-mile public riverfront park. And we work with Trees Atlanta to help urban neighborhoods go greener by providing financial support for the NeighborWoods program and helping hands from our Atlanta home office teammates, who in February 2021 enjoyed a teambuilding project planting trees in the John Lewis Flowering Forest.

Our environmental education efforts help to prepare young people to be good stewards of the earth and its resources. WestRock is working to educate children about the importance of trees, paper and recycling. We partner with the Paperboard Packaging Council's TICCIT (Trees Into Cartons, Cartons Into Trees) program to educate students in grades one to five about trees and recycling. Through the program, children plant trees in compostable paper containers; as the tree grows, the container breaks down and completes the "trees into cartons, cartons into trees" cycle.

Our partnerships span the globe. In Brazil, WestRock supports Juntos Pela Educação to educate teachers about the environment, reaching 700 teachers and 20,000 students. And in China, WestRock adapted the TICCIT program to make it relevant for preschool-age children in the region. WestRock also is the official recycling partner of the World Champion Atlanta Braves. For information about our recycling initiative at Truist Park and The Battery, see "WestRock and the Atlanta Braves Knock Waste Out of the Park" on [page 27](#).



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## EDUCATION AND WORKFORCE DEVELOPMENT

WestRock is committed to building a workforce skilled in manufacturing, investing in education and hands-on skills training. We partner with The Manufacturing Institute on a number of programs, including [Heroes MAKE America](#). The program builds connections between the military community and the manufacturing industry by providing integrated certification and career-readiness training. As part of this program, military veterans at WestRock connect with transitioning military members, veterans and military spouses to help them manage the return to civilian life and explore career opportunities in advanced manufacturing. They discuss how military skills translate to the civilian manufacturing workforce, hold open conversations about the military to civilian transition, help with LinkedIn profiles, host facility tours and more. WestRock also supports the STEP Women's Initiative, aimed at closing the gender gap in manufacturing through recognition, research, and mentoring.

*“WestRock has been a demonstrated industry leader in supporting innovative workforce solutions for the advancement of modern manufacturing. They are an active partner in preparing the military community for their next mission in manufacturing and are dedicated to closing the gender gap by empowering and inspiring women in the industry.”*

*- Carolyn Lee, President & Executive Director,  
Manufacturing Institute*



Supporting our communities includes caring for our teammates. That's why the WestRock Employee Relief Fund provides a way for employees to help take care of one another. This independent, 501(c)(3) nonprofit organization 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 1,150 grants totaling more than \$2.6 million to WestRock team members.



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# CORPORATE GOVERNANCE

At WestRock, our core values are integrity, respect, accountability and excellence. These values guide us to run our business in ways that meet the needs of all our stakeholders. Sound leadership and oversight, along with an unwavering commitment to doing the right thing across all aspects of our business, ensure that we make good on our values.

## IDENTIFYING RISKS AND ACTING ETHICALLY

We know that we cannot avoid risk; in fact, taking well-considered risks is essential to our success. But we need to identify, understand, manage and mitigate risk. That mandate leads us to maintain a governance structure that can identify and react to threats to our business and a culture that promotes ethical behavior – one in which our values of integrity, respect, accountability, and excellence are embedded in each business decision.

Everyone at WestRock has a role to play when it comes to maintaining our reputation and managing risk. Our board receives regular compliance and risk updates; our senior, functional and operational leaders work to identify and disclose risks; and every team member is familiar with our values and Code of Conduct. Our approach to corporate governance prioritizes ethics, integrity, and compliance with laws and regulations across our organization. Our human rights policies prohibit discrimination, harassment and bullying

and do not tolerate human trafficking or slavery at WestRock or anywhere in our supply chain.

Governance starts with our board structure, management leadership and commitment to our Values. Our code of conduct sets out our common principles, which are supported by robust compliance policies that guide our everyday decisions and ensure that we have the tools and information we need to do the right thing every day. Among other things, these policies govern compensation, anti-corruption practices, political activities, competitive practices, protection of human rights and participation in trade associations. Compliance governance is further supported by regional compliance committees that help to ensure effective local communication of expectations and to identify and address unique compliance risks.

Each year, we interview senior executives and a broad cross-section of WestRock’s functional and operational leaders



to identify areas of material risk to the enterprise, including compliance risks, 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.

## VALUES, ETHICS AND CONDUCT

Our core values provide the foundation for every engagement that each of us has with customers, teammates, investors, suppliers and the communities where we live, work, source and sell products.

### ANTI-BRIBERY POLICY

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 who operate in areas with higher risk of bribery and corruption – about 25% of our total white-collar work force – receive annual live or electronic trainings. Our

training program includes knowledge testing, and it requires employees to affirm their understanding of the Code and anti-corruption policies.

WestRock’s chief compliance officer (CCO) periodically distributes news about global corruption enforcement actions to compliance committee members and targeted audiences with reminders about the importance of WestRock’s anti-corruption controls. All governance body and exposed employees receive training and communications related to corruption.

Each year, our board of directors reviews and approves the [WestRock Code of Conduct](#). Board members have receive anti-corruption training delivered by an external, national expert in the subject. The CCO delivers the Audit Committee a report on

the global corruption risks the company faced and the controls in place to manage those risks. The Audit Committee is also briefed on specific incidents, as appropriate. As a part of our due diligence procedures, we require that at-risk vendors either have their own anti-corruption policies and training or agree to WestRock third-party anti-corruption policies and receive training provided by WestRock.

In addition to our [WestRock Code of Conduct](#) and [Anti-Bribery Policy](#) (and supplemental anti-corruption policies) for employees, we also have [WestRock Principles of Conduct](#) for our suppliers. This document spells out 16 requirements for suppliers, including compliance with applicable laws and regulations in the countries where they do business, and a prohibition on forced labor or child labor.

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Teammates who have ethics concerns or want to report a possible violation can contact the WestRock Compliance Line anonymously by mail, web reporting, 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 speakers. WestRock takes all reports of violations seriously, and each is investigated and resolved appropriately.

From time to time, WestRock or its agents encounter demands or apparent demands for bribes from public officials. Employees and agents decline any demand for bribes and work diligently to remedy any claimed defect that might be an impediment to a government process or approval until the matter is favorably resolved. No public legal cases regarding corruption have been brought against the organization or its employees.

COMPETITION

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

- Mandatory electronic or live compliance training every 12 to 18 months
▪ 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
▪ Periodic risk assessments of businesses in global geographies, which have included a program audit by an international accounting firm and Asia Pacific, South American and EU site audits by the chief compliance officer
▪ Risk-based email monitoring program, with a sampling methodology focused on criteria that indicate antitrust/competition compliance exposure
▪ Constant monitoring, advice and review by expert antitrust counsel in the legal department

At times, WestRock is a defendant in lawsuits arising out of the conduct of our business, some of which may involve allegations of anticompetitive behavior. There were no such claims, decisions or judgments in the year ending September 30, 2021.

HUMAN RIGHTS

WestRock's values provide a foundation for our approach to human rights. We are committed to respect for all people and promote discrimination-, harassment- and bullying-free workplaces. We expect our suppliers to share the same commitment and to meet our ethical standards.

WestRock does not tolerate human trafficking in the U.S. or globally. We support the elimination of human trafficking and slavery from our supply chain. The transparency of our efforts is consistent with the California Transparency in Supply Chains Act of 2010 and the United Kingdom's Modern Slavery Act of 2015.

WestRock expressly prohibits the use of forced labor, including indentured labor, slave labor and any form of human trafficking. Further, our global Mutual Respect in the

Workplace Policy prohibits forced and child labor and human trafficking. Our teammates are responsible for complying with our internal controls that seek to combat human trafficking and forced labor. Anyone found to be in violation of these policies is subject to discipline, up to and including termination. We actively and regularly conduct audits to uncover potential risks and quickly and effectively mitigate them.

HUMAN RIGHTS REVIEWS AND IMPACT ASSESSMENTS

In 2021, we conducted a global human rights risk assessment encompassing all of our core business operating facilities. We employed three global human rights frameworks to assess risk: the Human Freedom Index, the Heritage Index and Freedom in the World Index. Of the 318 locations reviewed, 20 ranked as potentially high-risk.

HUMAN RIGHTS POLICIES AND PROCEDURES TRAINING

In 2021, we trained 20,945 associates on our Code of Conduct and global Mutual Respect in the Workplace Policy. This represents 8,788 hours of training and approximately 43% of our global population of teammates.

20,945

Number of teammates globally trained on the WestRock Code of Conduct and Mutual Respect in the Workplace Policy in 2021

8,788 HOURS

Time devoted to these trainings

## GOVERNANCE AND LEADERSHIP

WestRock's leaders all have important roles to play in creating and overseeing all aspects of our business including the company's sustainability programs. The 11-member board of directors oversees the development and execution of our sustainability strategy and reporting.

The board is structured to provide independent oversight. It features ten independent members, an independent chairman, independent committees and a mandatory retirement age. The board structure also encourages accountability: directors face annual elections, are responsible for self-evaluations, provide an advisory vote on executive compensation, and are subject to stock ownership guidelines, a stock retention policy and an over-boarding policy.

As of April 2022, our board of directors includes four women (representing 36% of directors and one person of color (representing 9% of directors). Many women and minorities serve on our management team and have key roles in WestRock's sustainability efforts, including our chief environmental officer, senior vice president of strategy and sustainability and senior vice president of science and innovation. Women also hold the roles of chief human resources officer, chief communications officer, chief accounting officer, chief marketing officer and executive vice president, general counsel and secretary, while minorities hold the roles of chief Information and digital officer and chief information security officer.

### SUSTAINABILITY MANAGEMENT AND OVERSIGHT

We have made sustainability a top priority. Our ability to embed it throughout all aspects of our organization hinges on sound governance and oversight.

WestRock's board oversees the development and execution of our sustainability strategy and reporting. The charter of the

### BOARD OF DIRECTORS



Colleen F. Arnold



Timothy J. Bernlohr



J. Powell Brown



Terrell K. Crews



Russell M. Currey



Suzan F. Harrison



Gracia C. Martore



James E. Nevels



E. Jean Savage



David B. Sewell



Alan D. Wilson

board of directors' Nominating and Corporate Governance Committee provides that one of its primary duties is to oversee policies, strategies and programs related to environmental, social and governance matters, including sustainability. In addition, we look for board members to have expertise in sustainability to help guide company strategy.

WestRock's senior vice president of strategy and sustainability 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 senior vice president of strategy and sustainability reports to the president of global paper, who reports to WestRock's chief executive officer.

The chief financial officer and chief human resources officer report to the CEO. The chief environmental officer reports to the executive vice president, general counsel and secretary, who reports to the CEO.

### EXECUTIVE COMPENSATION

WestRock's executive compensation policies are meant to pay for performance, provide transparency to stakeholders, and ensure accountability by our executives.

The Compensation Committee's approach is based on the belief that all our employees should be offered compensation that enables us to attract and retain employees committed and able to deliver high performance. We seek to provide compensation that is driven by our overall financial performance, increased shareholder value, and the impact of the executive on business success. Our stockholders are asked to provide an advisory vote on executive compensation, and in 2021 90% of shareholders approved.

More information on executive compensation can be found in our [2021 Proxy Statement](#).

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**ENTERPRISE RISK MANAGEMENT**

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, oversee and appropriately manage 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 risk 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, cyber security, reputational, legal, environmental, health and safety, and other regulatory risks, as well as assessments of how these risks are being managed.

**INDUSTRY ASSOCIATIONS**

WestRock is a member of several trade associations, coalitions and other organizations that provide leadership, resources and assistance on public policy issues pertinent to our business. Our membership in these organizations is intended to support initiatives where we believe engaging with other industry participants is beneficial to our business and compliant with our antitrust policies. We value the diversity of opinions found within these groups and sometimes take positions contrary to those of these organizations. The company makes payments to these organizations, including paying membership fees and dues. On a semiannual basis, we track the portion of the company’s payments to trade associations that were used

for nondeductible lobbying expenditures per the rules and regulations of the Internal Revenue Service.

For a list of our industry associations and memberships, see [page 63](#).

**POLITICAL ACTIVITIES AND SPENDING**

WestRock actively monitors new legislation to stay in compliance and advocate for our stakeholders. We are fully committed to transparency in regard to active engagement in the political and regulatory processes that can protect our commercial, teammate and stakeholder interests.

We believe 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. 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.

WestRock frequently engages with various trade associations and governmental entities at the international, federal, state and local levels on matters of public policy and advocacy

relevant to the paper and packaging industry. We engage with stakeholders who impact, or are impacted by, all aspects of our business: financial, commercial and operational. Ongoing communication with our stakeholders — including stakeholder meetings, customer satisfaction surveys, employee engagement surveys, sales contacts, meetings, conferences and social media — on a wide variety of issues enables us to remain engaged in key areas of interest for all parties.

The Center for Political Accountability (CPA), a nonprofit, nonpartisan organization working to bring transparency and accountability to corporate political spending scored WestRock 97.1% in its [2021 CPA-Zicklin Index of Corporate Political Disclosure and Accountability](#). This record score earned WestRock “trendsetter” status for a second year in a row, a designation defined as setting model corporate governance best practices for operating in an incendiary political era. Among the 493 companies studied, the average score was 54.1%.

To explore our political contributions over the past three years, see our [Performance Data Table](#).

**97.1%**

**WestRock’s score on the Center for Political Accountability’s 2021 CPA-Zicklin Index of Corporate Political Disclosure and Accountability.**

**54.1%**

**Average score among 493 companies studied.**

**POLITICAL CONTRIBUTIONS**



## 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 combustion sources only. Scope 1 fugitive methane emissions from company-owned landfills are not included in our Scope 1 emissions inventory. Currently, we have chosen to exclude these emissions from our inventory as we believe default emission factors in existing U.S. EPA calculation methodologies (and other publicly available estimation methodologies) may not be representative of actual emissions and in some cases overstate the significance of fugitive methane emissions from pulp and paper industry landfills. Therefore, excluding fugitive methane emissions from company-owned landfills in our reporting boundary is consistent with The GHG Protocol: A Corporate Accounting and Reporting Standard. We are working with industry partners to better understand methane landfill emissions, and hope to establish accurate, robust models to account for these fugitive emissions in future inventories. 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 annual certificate creation 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.

We made every reasonable effort to ensure the data presented is accurate and complete. All data has been reviewed and validated by WestRock's internal audit team. For this 2021 Sustainability Report, we engaged Ernst & Young LLP to provide independent external review-level assurance on the following FY21 indicators:

- Recordable incident rate
- Diversity of governance bodies and employees
- New employee hires and employee turnover
- Materials used by weight for virgin fiber
- Recycled input materials used
- Water withdrawal by source for mills
- Water intensity
- Facilities located in a high-risk country of operation
- Scope 1 and Scope 2 market-based method GHG emissions
- GHG emissions intensity
- Energy consumption
- Purchased energy intensity

Our SBT for GHG emissions reductions has been developed in conformance with SBTi Criteria and Recommendations (version 4.2), and our Scope 1 and 2 target and Scope 3 target have undergone SBTi's validation process. Our SBT is aligned with a well below 2 degrees Celsius ambition using the absolute contraction approach. Our Scope 1 and 2 target includes biogenic emissions and removals from bioenergy feedstocks; however, biogenic CO2 emissions are considered carbon neutral.

### ENVIRONMENTAL INDICATORS

Our boundary for environmental indicators is WestRock's global manufacturing operations as of September 30, 2021. For all water indicators, waste data and SO2 and NOx, our boundary is WestRock's mills (noted in charts or text) instead of our global manufacturing operations, since these facilities 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. All indicators measured using the metric system will be stated as "tonnes." All indicators that reference "tons" are measured as U.S. short tons. All waste-related and fiber tons are dry tons except for the Virgin Wood Fiber Consumed chart, which is measured in green tons.

The environmental indicators for 2021 data include 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. All divestitures are removed from our baseline and all subsequent years.

A MESSAGE FROM  
OUR CEO

ABOUT WESTROCK  
AND THIS REPORT

INNOVATING FOR  
OUR CUSTOMERS AND  
THEIR CUSTOMERS

BETTERING THE PLANET

SUPPORTING PEOPLE  
AND COMMUNITIES

CORPORATE  
GOVERNANCE

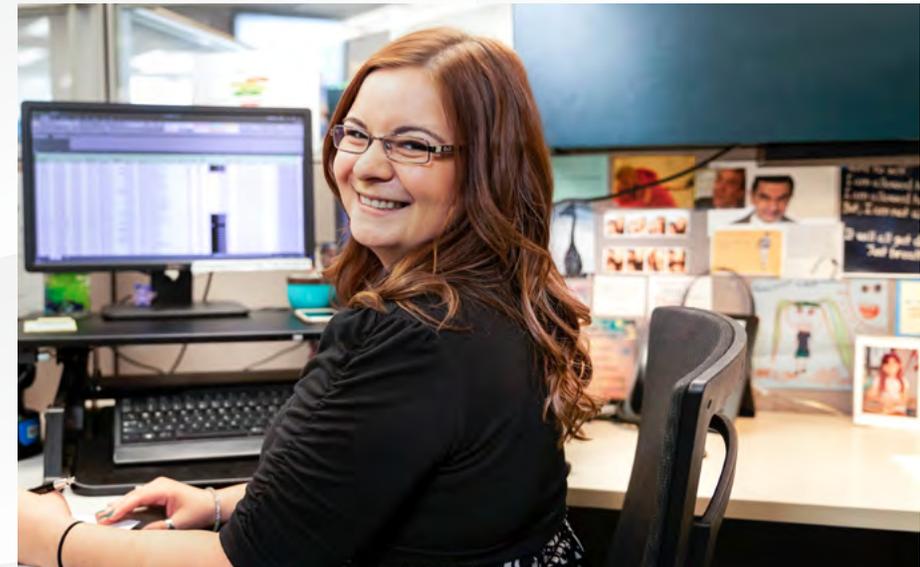
ESG PERFORMANCE  
DATA TABLE

APPENDIX

## SOCIAL INDICATORS

Our boundary for social indicators is WestRock's total employee population. All social indicators for 2021 data include acquisitions completed through the end of 2021. The data provided for each social indicator covers 100% of our employees for that year unless explicitly stated.

- WestRock elected to assess human rights risk based on three indices – the 2020 Human Freedom Index (Human Freedom score), the 2021 Heritage Risk Index and the 2021 Freedom in the World Index. These indices rate a country's human rights risk using political, economic, and social criteria. For each index, WestRock used the most recently available data at the time of the company's assessment and a quartile rating system to re-score each country on a scale of 1 to 4. Scores were then aggregated for each country across the three indices, with possible scores ranging from 3-12, with 3 being lowest risk and 12 being highest risk. This allowed the company to create an operation-specific human rights risk assessment by country. For WestRock's risk assessment, the company chose a combined rating of 6 or higher to be considered a high-risk country of operation. This included countries that had a rating in the 4th quartile (highest risk) in one index or were rated in the 2nd quartile for all 3 indices.



## ESG PERFORMANCE DATA TABLE: 2021 PERFORMANCE DATA

### RECYCLING AND FIBER SOURCING

|   | 2015       | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       |
|---|------------|------------|------------|------------|------------|------------|------------|
| <b>Production (Tons)</b>                        |            |            |            |            |            |            |            |
| Total Production                                | 16,112,767 | 15,555,755 | 15,659,202 | 15,811,055 | 14,946,432 | 14,463,318 | 14,776,992 |
| <b>Virgin Wood Fiber Consumed (Tons)</b>        |            |            |            |            |            |            |            |
| United States                                   | 29,590,403 | 29,345,629 | 28,097,947 | 28,805,432 | 35,655,428 | 33,653,982 | 33,138,126 |
| Canada  | 1,503,383  | 1,638,133  | 1,816,973  | 1,844,067  | 1,731,436  | 1,698,738  | 1,514,685  |
| Brazil  | 1,780,388  | 1,844,544  | 1,798,791  | 1,856,114  | 1,858,118  | 1,679,540  | 1,852,823  |
| Total   | 32,874,174 | 32,828,306 | 31,713,711 | 32,505,613 | 39,244,982 | 37,032,260 | 36,505,634 |
| <b>Recycled Fiber Used (Tons)</b>               |            |            |            |            |            |            |            |
| North American Recycled Tons Used by WestRock   | 4,300,000  | 4,900,000  | 4,700,000  | 4,900,000  | 5,400,000  | 5,300,000  | 5,600,000  |
| Percentage of Total Recycled Fiber Tons Managed | 64%        | 64%        | 62%        | 64%        | 67%        | 71%        | 77%        |
| <b>Volume of Fiber Managed (Tons)</b>           |            |            |            |            |            |            |            |
| Recycled Tons Used by WestRock                  | 4,300,000  | 4,900,000  | 4,700,000  | 4,900,000  | 5,432,613  | 5,315,562  | 5,615,242  |
| Sold Externally                                 | 2,440,000  | 2,700,000  | 2,850,000  | 2,755,000  | 2,669,816  | 2,128,833  | 1,678,619  |
| Percentage of Total Fiber Tons Managed          | 64%        | 64%        | 62%        | 64%        | 67%        | 71%        | 77%        |
| <b>Volume of Recyclables Managed (Tons)</b>     |            |            |            |            |            |            |            |
| Fiber   | 6,740,000  | 7,600,000  | 7,550,000  | 7,655,000  | 8,102,000  | 7,444,000  | 7,294,000  |
| Plastic   | 130,000    | 150,000    | 120,000    | 155,000    | 59,000     | 52,500     | 41,800     |
| Aluminum  | 30,000     | 50,000     | 30,000     | 20,000     | 7,600      | 3,600      | 3,800      |
| Other Non-fiber                                 | -          | -          | -          | -          | 37,100     | 34,000     | 63,600     |
| Total   | 6,900,000  | 7,800,000  | 7,700,000  | 7,830,000  | 8,206,300  | 7,534,100  | 7,403,200  |

## ESG PERFORMANCE DATA TABLE: 2021 PERFORMANCE DATA

### ENERGY

|   | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Energy Used (MMBTU)<sup>14</sup></b>     |             |             |             |             |             |             |             |
| Total Renewable Energy Used                 | 214,783,407 | 214,689,256 | 216,538,006 | 220,402,931 | 212,696,778 | 203,841,297 | 196,057,872 |
| Total Non-Renewable Used                    | 104,859,878 | 104,902,785 | 100,360,647 | 104,670,395 | 105,100,783 | 105,808,498 | 116,427,886 |
| Total Energy Used                           | 319,643,285 | 319,592,041 | 316,898,654 | 325,073,326 | 317,797,561 | 309,649,795 | 312,485,758 |
| Purchase Fuel Energy Efficiency (MMBTU/Ton) | 12.37       | 12.30       | 11.93       | 12.26       | 12.70       | 12.79       | 12.71       |
| Electricity, Steam & Heat Purchased         | 29,085,551  | 28,093,249  | 27,719,072  | 27,805,754  | 25,856,853  | 24,787,214  | 26,161,639  |
| Electricity, Steam & Heat Sold              | (5,493,080) | (5,780,488) | (5,567,312) | (5,414,087) | (5,262,672) | (5,321,135) | (5,829,426) |

### EMISSIONS

|   |            |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|------------|
| <b>GHG Emissions (Metric Tonnes CO<sub>2</sub>e)<sup>14</sup></b> |            |            |            |            |            |            |            |
| Scope 1 - Direct Emissions  | 6,967,492  | 6,831,048  | 5,963,843  | 6,173,757  | 6,200,598  | 6,178,533  | 6,537,030  |
| Scope 2 - Indirect Emissions-Location-based Method                | 3,110,046  | 2,737,506  | 2,602,897  | 2,621,233  | 2,319,369  | 2,172,374  | 2,087,017  |
| Scope 2 - Indirect Emissions-Market-based Method                  | 4,889,324  | 4,341,146  | 3,985,158  | 3,509,082  | 3,166,058  | 3,027,961  | 2,685,509  |
| Total Emissions: Scope 1 and 2 Market-based Method                | 11,856,816 | 11,172,193 | 9,949,000  | 9,682,839  | 9,366,656  | 9,206,495  | 9,222,539  |
| GHG Emissions Intensity (CO <sub>2</sub> e/Ton)                   | 0.67       | 0.65       | 0.58       | 0.56       | 0.57       | 0.58       | 0.57       |
| Biogenic Carbon (Tonnes CO <sub>2</sub> )                         | 20,284,779 | 20,367,751 | 20,427,967 | 20,953,565 | 20,103,191 | 19,391,374 | 19,004,726 |
| <b>Air Emissions (Tons)</b>                                       |            |            |            |            |            |            |            |
| NOx   | 24,632     | 24,428     | 23,779     | 23,745     | 23,018     | 23,744     | 24,400     |
| SOx   | 16,869     | 13,452     | 11,519     | 10,596     | 9,544      | 9,184      | 11,027     |

<sup>14</sup>Unit for this section unless otherwise noted

## ESG PERFORMANCE DATA TABLE: 2021 PERFORMANCE DATA

### WATER

|   | 2015    | 2016    | 2017    | 2018    | 2019    | 2020    | 2021    |
|---|---------|---------|---------|---------|---------|---------|---------|
| <b>Mill Water Use (Megaliters)<sup>15</sup></b> |         |         |         |         |         |         |         |
| Withdrawal                                      | 596,650 | 587,106 | 565,724 | 561,672 | 573,027 | 588,952 | 581,276 |
| Effluents                                       | 525,964 | 517,551 | 498,701 | 495,130 | 505,139 | 521,228 | 533,755 |
| Water Consumption                               | 70,686  | 69,556  | 67,022  | 66,542  | 67,888  | 67,724  | 47,521  |
| Withdrawal Intensity (Megaliters/Ton)           | 0.0370  | 0.0377  | 0.0361  | 0.0355  | 0.0384  | 0.0407  | 0.0393  |
| <b>Mill Water Sources (Megaliters)</b>          |         |         |         |         |         |         |         |
| Surface   | 383,527 | 375,106 | 357,967 | 355,954 | 369,540 | 339,020 | 339,221 |
| Groundwater                                     | 133,986 | 143,470 | 132,515 | 129,798 | 130,019 | 126,115 | 123,092 |
| Third-party                                     | 79,136  | 68,530  | 75,241  | 75,920  | 73,467  | 123,817 | 118,963 |
| <b>Water Quality (1000lbs)</b>                  |         |         |         |         |         |         |         |
| Total BOD Discharged                            | 22,413  | 22,129  | 21,025  | 23,134  | 22,139  | 20,361  | 21,532  |
| Total TSS Discharged                            | 30,451  | 30,463  | 29,233  | 29,986  | 28,440  | 27,063  | 29,794  |

### WASTE

|                                     |   |   |   |   |         |         |         |
|-------------------------------------|---|---|---|---|---------|---------|---------|
| <b>Mill Waste Generation (Tons)</b> |   |   |   |   |         |         |         |
| Landfill                            | - | - | - | - | 899,709 | 859,466 | 757,323 |
| Waste-to-Energy                     | - | - | - | - | 250,534 | 275,836 | 304,736 |
| Beneficial Use                      | - | - | - | - | 216,409 | 223,966 | 188,061 |

<sup>15</sup>Megaliters unless otherwise stated.

## ESG PERFORMANCE DATA TABLE: 2021 PERFORMANCE DATA

### SAFETY & TRAINING

|   | 2015  | 2016  | 2017  | 2018 | 2019  | 2020  | 2021        |
|---|-------|-------|-------|------|-------|-------|-------------|
| <b>Safety</b>                                     |       |       |       |      |       |       |             |
| OSHA Rate (Recordable Injuries per 100 Employees) | 1.47  | 1.47  | 1.49  | 1.45 | 1.68  | 1.56  | 1.61        |
| LWD Rate (Number of LWD per 100 Employees)        | 14.41 | 12.64 | 11.37 | 13.2 | 15.04 | 11.86 | 16          |
| Life-Changing Events Total (Count)                | -     | -     | -     | -    | 24    | 14    | 4           |
| -Amputation                                       | -     | -     | -     | -    | -     | -     | 3           |
| -Burn   | -     | -     | -     | -    | -     | -     | 0           |
| -Degloving  | -     | -     | -     | -    | -     | -     | 0           |
| -Fractures  | -     | -     | -     | -    | -     | -     | 1           |
| <b>Training</b>                                   |       |       |       |      |       |       |             |
| Total Training Hours                              | -     | -     | -     | -    | -     | -     | 347,459     |
| Training Hours per Employee                       | -     | -     | -     | -    | -     | -     | 11          |
| <b>Training Spend (USD)</b>                       |       |       |       |      |       |       |             |
| Total Training Spend                              | -     | -     | -     | -    | -     | -     | \$1,589,916 |
| Training Spend per Employee                       | -     | -     | -     | -    | -     | -     | \$48        |

### POLITICAL CONTRIBUTIONS

|                               |             |             |           |             |             |             |             |
|-------------------------------|-------------|-------------|-----------|-------------|-------------|-------------|-------------|
| Political Contributions (USD) | \$1,071,483 | \$1,391,099 | \$979,518 | \$1,119,881 | \$1,531,737 | \$1,247,737 | \$1,228,544 |
|-------------------------------|-------------|-------------|-----------|-------------|-------------|-------------|-------------|

## ESG PERFORMANCE DATA TABLE: 2021 PERFORMANCE DATA

### EMPLOYEES (ALL DATA REFLECTS 2021)

#### NEW HIRES

|                  |               |        |
|------------------|---------------|--------|
| <b>Total</b>     |               | 12,470 |
| <b>Gender</b>    | Male          | 9,583  |
|                  | Female        | 2,887  |
| <b>Region</b>    | North America | 11,503 |
|                  | Asia Pacific  | 63     |
|                  | EMEA          | 341    |
|                  | Latin America | 563    |
| <b>Age Group</b> | Under 30      | 4,709  |
|                  | 30-50         | 6,041  |
|                  | Over 50       | 1,720  |

#### TURNOVER

|                  |               |        |
|------------------|---------------|--------|
| <b>Total</b>     |               | 11,753 |
| <b>Gender</b>    | Male          | 9,197  |
|                  | Female        | 2,556  |
| <b>Region</b>    | North America | 10,483 |
|                  | Asia Pacific  | 175    |
|                  | EMEA          | 589    |
|                  | Latin America | 506    |
| <b>Age Group</b> | Under 30      | 3,465  |
|                  | 30-50         | 5,434  |
|                  | Over 50       | 2,854  |

#### BOARD OF DIRECTORS

|               |        |   |
|---------------|--------|---|
| <b>Gender</b> | Male   | 8 |
|               | Female | 4 |

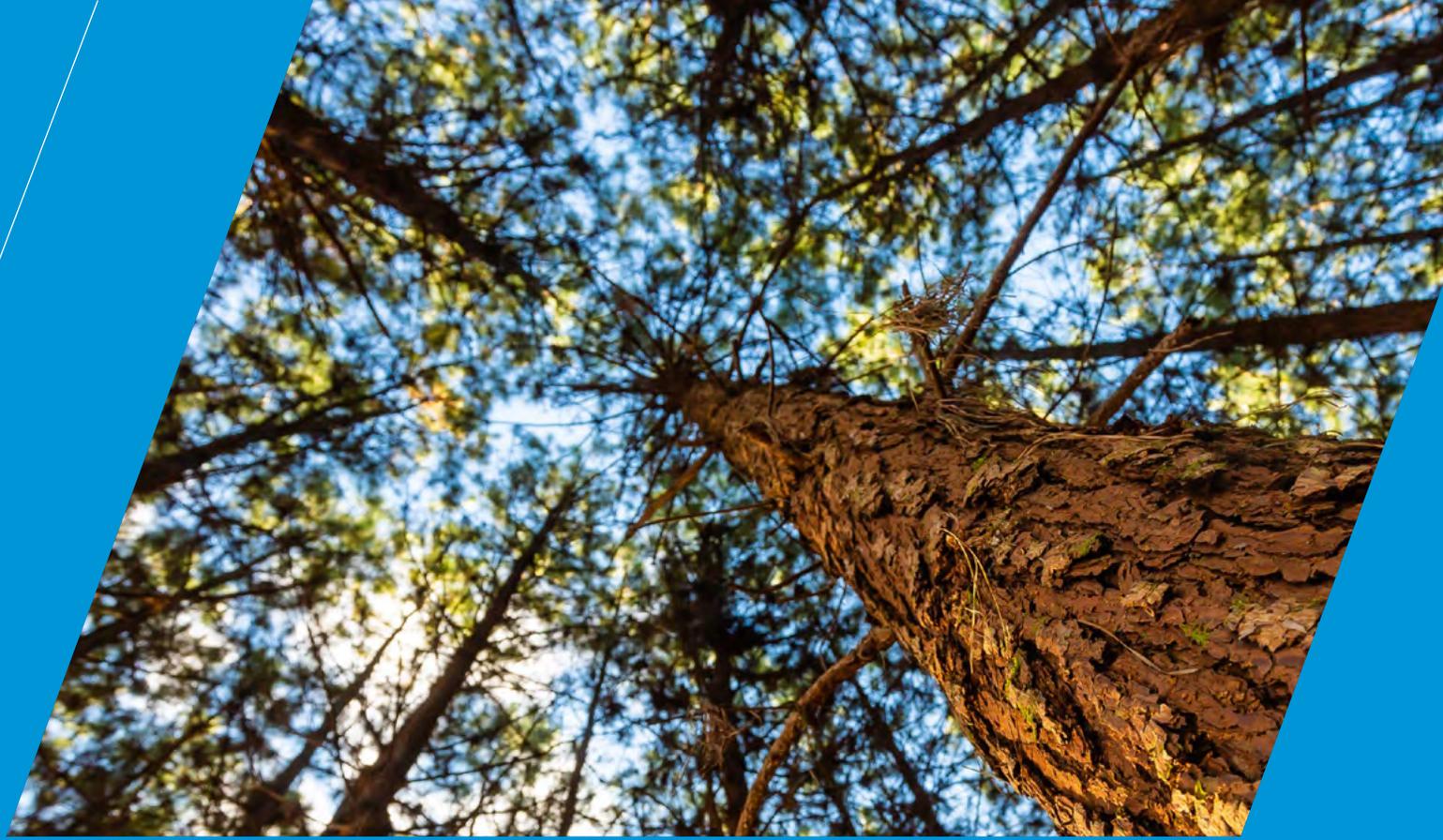
#### ALL EMPLOYEES<sup>16</sup>

|  |               |        |
|--|---------------|--------|
| <b>Gender</b>                              | Male          | 38,732 |
|  | Female        | 10,525 |
| <b>Region</b>                              | North America | 39,682 |
|  | Asia Pacific  | 1,499  |
|  | EMEA          | 5,401  |
|  | Latin America | 2,675  |
| <b>Age Group</b>                           | Under 30      | 7,236  |
|  | 30-50         | 24,298 |
|  | Over 50       | 17,723 |
| <b>Employee Type</b>                       | Hourly        | 35,022 |
|  | Salaried      | 14,235 |
| <b>People of Color (US Workforce Only)</b> | Non-POC       | 23,295 |
|  | POC           | 11,975 |
|  | Unspecified   | 530    |

<sup>16</sup>Inclusive of total global workforce unless otherwise noted.

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# APPENDIX



## APPENDIX I: EXTERNAL INITIATIVES

WestRock participates in several voluntary programs aimed at advancing social, environmental and economic initiatives.

| ORGANIZATION OR PROGRAM  | PURPOSE  | SCOPE OF APPLICATION |
|--|--|----------------------|
| <b>4Evergreen</b>  | 4Evergreen is a cross-industry alliance perfecting the circularity of fiber-based packaging to contribute to a climate-neutral and sustainable society.  | EMEA                 |
| <b>AIM-PROGRESS</b>  | AIM-PROGRESS is a forum of companies that promote responsible sourcing practices and sustainable supply chains throughout Europe and North America.  | Global               |
| <b>American Forest &amp; Paper Association (AF&amp;PA), Better Practices, Better Planet 2020</b> | 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. | Global               |
| <b>Business for Nature</b>   | Business for Nature is a global coalition bringing together influential organizations and forward-thinking businesses to amplify a powerful business voice calling for governments to reverse nature loss.   | Global               |
| <b>CDP</b>   | 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.   | Global               |
| <b>Ellen MacArthur Foundation</b>  | The Ellen MacArthur Foundation develops and promotes the idea of a circular economy. It works with and inspires business, academia, policymakers and institutions to mobilize systems solutions at scale, globally.  | Global               |
| <b>Family Forest Impact Foundation</b>   | The Family Forest Impact Foundation creates new opportunities for family forest owners to get financial and technical assistance.  | USA                  |
| <b>Forest Certification Programs</b>   | Internationally recognized forest certification programs 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.  |                      |
|  | American Tree Farm System - ATFS   | USA                  |
|  | The Brazilian Certification Program - CERFLOR  | Brazil               |
|  | Forest Stewardship Council - FSC   | Global               |
|  | Programme for the Endorsement of Forest Certification - PEFC®  | Global               |
|  | Sustainable Forestry Initiative - SFI  | North America        |

(continued)

## APPENDIX I: EXTERNAL INITIATIVES

WestRock participates in several voluntary programs aimed at advancing social, environmental and economic initiatives.

| ORGANIZATION OR PROGRAM  | PURPOSE   | SCOPE OF APPLICATION |
|--|---|----------------------|
| <b>SEDEX</b>   | Sedex is one of the world's leading ethical trade membership organizations, working with businesses to improve working conditions in global supply chains.            | Global               |
| <b>EcoVadis</b>  | EcoVadis is a membership organization that provides holistic sustainability ratings of companies.   | Global               |
| <b>The Nature Conservancy and The American Forest Foundation</b> | The Nature Conservancy is a global environmental nonprofit working to create a world where people and nature can thrive.  | Global               |
| <b>The American Forest Foundation</b>                            | The American Forest Foundation works on the ground with families, partners and elected officials to promote forest stewardship and protect America's forest heritage. | USA                  |
| <b>The Recycling Partnership</b>                                 | The Recycling Partnership is a national recycling nonprofit dedicated to improving recycling in the United States.  | USA                  |

## APPENDIX I: MEMBERSHIP OF ASSOCIATIONS

| ORGANIZATION OR PROGRAM  | PURPOSE  | GOVERNANCE<br>LEVEL<br>INVOLVEMENT | PROJECT/<br>COMMITTEE LEVEL<br>INVOLVEMENT |
|--|--|------------------------------------|--|
| <b>American Forest &amp; Paper Association (AF&amp;PA)</b>               | AF&PA, the national trade association of the forest products industry, advances public policies that promote the U.S. forest products industry.  | X                                  | X  |
| <b>American Forest Foundation (AFF)</b>                                  | 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.   | X                                  | X  |
| <b>Brazilian Tree Industry (Ibá)</b>                                     | Ibá is an association responsible for representing the planted tree production chain.  |                                    | X  |
| <b>Brazilian Pulp and Paper Technical Association (ABTCP)</b>            | ABTCP promotes the technological development of the pulp and paper production chain through technical training, information and relationships.   |                                    |  |
| <b>Brazilian Packaging Association (ABRE)</b>                            | ABRE supports development of the packaging industry and enhances the quality of packages produced in Brazil.   |                                    |  |
| <b>Carolinas-Virginia Minority Supplier Development Council (CVMSDC)</b> | CVMSDC promotes and facilitates business relationships between the public/private sector and certified minority-owned businesses in North Carolina, South Carolina and Virginia.   |                                    |  |
| <b>CEPI Cartonboard</b>  | 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. |                                    | X  |
| <b>European Organization for Packaging and the Environment (EUROPEN)</b> | EUROPEN is an industry organization representing the packaging supply chain in Europe on topics related to packaging and the environment.  |                                    |  |
| <b>Executive Leadership Council (ELC)</b>                                | The ELC is committed to advancing the role and contribution of black executives and preparing the next generation of corporate leaders.  |                                    |  |
| <b>Fibre Box Association (FBA)</b>                                       | FBA works on issues of common interest and technical challenges relating to corrugated packaging and promotes the overall well-being of the corrugated industry.   | X                                  | X  |
| <b>Georgia Minority Supplier Development Council (GMSDC)</b>             | GMSDC is the state of Georgia's leading advocacy organization for small business development and supplier diversity.   | X                                  |  |

(continued)

## APPENDIX I: MEMBERSHIP OF ASSOCIATIONS

| ORGANIZATION OR PROGRAM  | PURPOSE   | GOVERNANCE<br>LEVEL<br>INVOLVEMENT | PROJECT/<br>COMMITTEE LEVEL<br>INVOLVEMENT |
|--|---|------------------------------------|--|
| <b>Greater Women’s Business Council (GWBC)</b>                 | 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.                      |                                    | X  |
| <b>Hispanic Corporate Council of Atlanta (HCCA)</b>            | HCCA’s mission is to invigorate the corporate community by elevating leaders in Hispanic affinity groups through collaboration and inclusion.   |                                    |  |
| <b>Houston Minority Supplier Development Council (HMSDC)</b>   | 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. |                                    |  |
| <b>Industrial Energy Consumers of America (IECA)</b>           | 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.             |                                    |  |
| <b>National Association of Manufacturers (NAM)</b>             | NAM is an advocacy group that represents small and large manufacturers in every industrial sector and in all 50 U.S. states.  | X                                  | X  |
| <b>National Council for Air and Stream Improvement (NCASI)</b> | 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.   | X                                  | X  |
| <b>National Gay and Lesbian Chamber of Commerce (NGLCC)</b>    | 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.  |                                    |  |
| <b>National Minority Supplier Development Council (NMSDC)</b>  | NMSDC advances business opportunities for certified minority business enterprises and connects them to corporate members.   | X                                  |  |
| <b>National Society of Black Engineers (NSBE)</b>              | NSBE is one of the largest student-governed organizations based in the United States. NSBE supports and promotes the aspirations of collegiate and pre-collegiate students and technical professionals in engineering and technology.                 |                                    |  |

(continued)

## APPENDIX I: MEMBERSHIP OF ASSOCIATIONS

| ORGANIZATION OR PROGRAM                                 | PURPOSE   | GOVERNANCE<br>LEVEL<br>INVOLVEMENT | PROJECT/<br>COMMITTEE LEVEL<br>INVOLVEMENT |
|---|---|------------------------------------|--|
| <b>PAC Packaging Consortium</b>                         | PAC is a not-for-profit member-based consortium serving the needs of the packaging community in North America and beyond. They are material and package neutral, supporting all sustainable, circular and safe packaging.   |                                    |  |
| <b>Paperboard Packaging Council (PPC)</b>               | PPC is exclusively dedicated to North American converters of paperboard packaging and their suppliers, working together to elevate the industry for the benefit of each member company and a promising future.  | X                                  |  |
| <b>Paper and Packaging Board (P+PB)</b>                 | The P+PB is an agricultural promotion group designed to promote the use of paper products and paper-based packaging by highlighting the value they bring to our daily lives.  | X                                  | X  |
| <b>Paper Recycling Coalition (PRC)</b>                  | PRC represents the interests of the 100% recycled paperboard and containerboard industries.   |                                    | X  |
| <b>Pathbuilders</b>                                     | Pathbuilders is a professional mentoring and leadership development organization that offers cross-company mentoring programs for women and custom programming for organizations focused on developing high-potential women and retaining key talent.                 |                                    |  |
| <b>Pulp and Paper Safety Association (PPSA)</b>         | PPSA is devoted to the continuous improvement of safety throughout all aspects of the paper industry.   | X                                  | X  |
| <b>Recycled Paperboard Technical Association (RPTA)</b> | 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. | X                                  | X  |
| <b>Signature Leaders</b>                                | Signature Leaders provides development experiences and programming for women at various stages of their career aimed at enabling women to grow and accelerate their leadership potential.   | X                                  |  |
| <b>Society for Women Engineers (SWE)</b>                | 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.          |                                    |  |

(continued)

## APPENDIX I: MEMBERSHIP OF ASSOCIATIONS

| ORGANIZATION OR PROGRAM                                     | PURPOSE   | GOVERNANCE<br>LEVEL<br>INVOLVEMENT | PROJECT/<br>COMMITTEE LEVEL<br>INVOLVEMENT |
|---|---|------------------------------------|--|
| <b>Sustainable Packaging Coalition (SPC)</b>                | SPC is an industry working group that endeavors to build packaging systems that encourage economic prosperity and a sustainable flow of materials.  |                                    | X  |
| <b>U.S. China Business Council (USCBC)</b>                  | USCBC is a private, non-partisan, non-profit organization of American companies that do business in China.  | X                                  | X  |
| <b>U.S. Brazil Business Council (USBBC)</b>                 | USBBC is a business advocacy organization dedicated to strengthening the economic and commercial relationship between the United States and Brazil. | X                                  | X  |
| <b>U.S. India Business Council (USIBC)</b>                  | USIBC is a business advocacy organization composed of 350 top-tier U.S. and Indian companies advancing U.S.-India commercial ties.                  |                                    |  |
| <b>Women in Manufacturing (WiM)</b>                         | WiM is dedicated to providing year-round support to women who have chosen a career in the manufacturing industry.                                   |                                    |  |
| <b>Women's Business Enterprise National Council (WBENC)</b> | WBENC is the largest certifier of women-owned businesses in the U.S. and a leading advocate for women business owners and entrepreneurs             |                                    |  |

## APPENDIX II: GRI INDEX

### GRI 102: GENERAL DISCLOSURES

| DISCLOSURE                    | DESCRIPTION  | RESPONSE  |
|-------------------------------|--|---|
| <b>Organizational Profile</b> |  |   |
| 102-1                         | Name of the Organization   | WestRock Company  |
| 102-2                         | Activities, Brands, Products, and Services                                   | <a href="#">About WestRock</a>  |
| 102-3                         | Location of Headquarters   | Our principal executive office is located at 1000 Abernathy Road NE, Atlanta, GA 30328.                                   |
| 102-4                         | Location of Operations   | <a href="#">About WestRock</a>  |
| 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   | <a href="#">About WestRock</a>  |
| 102-7                         | Organization Snapshot  | <a href="#">About WestRock</a>  |
| 102-9                         | Supply Chain   | <a href="#">About WestRock</a> , <a href="#">Responsible Sourcing</a>   |
| 102-10                        | Significant Changes to the Organization and its Supply Chain                 | <a href="#">Responsible Sourcing</a>  |
| 102-11                        | Precautionary Principle or Approach  | <a href="#">Identifying Risks and Acting Ethically</a>  |
| 102-12                        | External Initiatives   | <a href="#">Appendix: External Initiatives</a>  |
| 102-13                        | Membership of Associations   | <a href="#">Appendix: Membership of Associations</a>  |
| <b>Strategy</b>               |  |   |
| 102-14                        | Statement from Senior Decision-maker   | <a href="#">CEO Letter</a> . 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, 2021, <a href="#">pages 20-31</a> .                  |
| <b>Ethics and Integrity</b>   |  |   |
| 102-16                        | Values, Principles, Standards, and Norms of Behavior                         | <a href="#">Values, Ethics and Conduct</a>  |
| <b>Governance</b>             |  |   |
| 102-17                        | Mechanisms for Advice and Concerns about Ethics                              | <a href="#">Values, Ethics and Conduct</a>  |
| 102-18                        | Governance Structure   | <a href="#">Governance and Leadership</a>   |
| 102-20                        | Executive-Level Responsibility for Economic, Environmental and Social Topics | <a href="#">Governance and Leadership</a>   |

## APPENDIX II: GRI INDEX

### GRI 102: GENERAL DISCLOSURES

| DISCLOSURE                    | DESCRIPTION  | RESPONSE   |
|-------------------------------|--|--|
| <b>Stakeholder Engagement</b> |  |  |
| 102-40                        | List of Stakeholder Groups                                 | <a href="#">Materiality Assessment and Stakeholder Engagement</a>  |
| 102-41                        | Collective Bargaining Agreements                           | Approximately 56% of our hourly employees are covered by collective bargaining agreements (CBAs), which typically have four- to six-year terms. Approximately 26% of those employees covered under CBAs are working under agreements that expire within one year and approximately 16% 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, 2021, <a href="#">page 11</a> . |
| 102-42                        | Identifying and Selecting Stakeholder Engagement           | <a href="#">Materiality Assessment and Stakeholder Engagement</a>  |
| 102-43                        | Approach to Stakeholder Engagement                         | <a href="#">Materiality Assessment and Stakeholder Engagement</a>  |
| 102-44                        | Key Topics and Concerns Raised                             | <a href="#">Materiality Assessment and Stakeholder Engagement</a>  |
| <b>Reporting Practice</b>     |  |  |
| 102-45                        | Entities Included in the Consolidates Financial Statements | See our Annual Report on Form 10-K for the year ending Sept. 30, 2021, <a href="#">Item 2 Properties</a> .   |
| 102-46                        | Defining Report Content and Topic Boundaries               | <a href="#">Materiality Assessment and Stakeholder Engagement</a>  |
| 102-47                        | List of Material Topics                                    | <a href="#">Materiality Assessment and Stakeholder Engagement</a>  |
| 102-48                        | Restatement of Information                                 | None   |
| 102-52                        | Reporting Cycle  | <a href="#">About This Report</a>  |
| 102-53                        | Contact Point for Questions Regarding this Report          | <a href="#">About This Report</a>  |
| 102-54                        | Claims of Reporting in Accordance with the GRI Standards   | <a href="#">About This Report</a>  |
| 102-55                        | GRI Content Index  | <a href="#">Appendix II: GRI Index</a>   |
| 102-56                        | External Assurance   | <a href="#">Appendix: Data Measurement</a>   |

## APPENDIX II: GRI INDEX

### GRI 201: ECONOMIC PERFORMANCE

| DISCLOSURE          | DESCRIPTION  | RESPONSE   |
|---------------------|--|--|
| 103-1, 103-2, 103-3 | Management Approach  | See our Annual Report on Form 10-K for the year ending September 30, 2021, <a href="#">pages 3-4</a> .   |
| 201-1               | Direct Economic Value Generated and Distributed                                | See our Annual Report on Form 10-K for the year ending September 30, 2021, <a href="#">pages 30-31</a> . |
| 201-2               | Financial Implications and Other Risks and Opportunities Due to Climate Change | <a href="#">Bettering the Planet</a>   |

### GRI 205: ANTI-CORRUPTION

| DISCLOSURE          | DESCRIPTION  | RESPONSE                             |
|---------------------|--|--------------------------------------|
| 103-1, 103-2, 103-3 | Management Approach  | <a href="#">Corporate Governance</a> |
| 205-1               | Operations Assessed for Risks Related to Corruption                      | <a href="#">Corporate Governance</a> |
| 205-2               | Communication and Training about Anti-corruption Policies and Procedures | <a href="#">Corporate Governance</a> |
| 205-3               | Confirmed incidents of Corruption and Actions Taken                      | <a href="#">Corporate Governance</a> |

### GRI 206: ANTI-COMPETITIVE BEHAVIOR

| DISCLOSURE          | DESCRIPTION   | RESPONSE                                   |
|---------------------|---|--|
| 103-1, 103-2, 103-3 | Management Approach   | <a href="#">Values, Ethics and Conduct</a> |
| 206-1               | Legal Actions for Anti-competitive Behavior, Anti-Trust, and Monopoly Practices | <a href="#">Values, Ethics and Conduct</a> |

### GRI 301: MATERIALS

| DISCLOSURE          | DESCRIPTION                   | RESPONSE  |
|---------------------|-------------------------------|---|
| 103-1, 103-2, 103-3 | Management Approach           | <a href="#">Responsible Sourcing</a>  |
| 301-2               | Recycled Input Materials Used | <a href="#">Responsible Sourcing</a> , <a href="#">Performance Data Table</a> |

## APPENDIX II: GRI INDEX

### GRI 302: ENERGY

| DISCLOSURE          | DESCRIPTION                                | RESPONSE  |
|---------------------|--|---|
| 103-1, 103-2, 103-3 | Management Approach                        | <a href="#">Energy</a>  |
| 302-1               | Energy Consumption within the Organization | <a href="#">Energy</a> , <a href="#">Performance Data Table</a> |
| 302-3               | Energy Intensity                           | <a href="#">Energy</a> , <a href="#">Performance Data Table</a> |
| 302-4               | Reduction of Energy Consumed               | <a href="#">Energy</a> , <a href="#">Performance Data Table</a> |

### GRI 303: WATER AND EFFLUENTS

| DISCLOSURE          | DESCRIPTION         | RESPONSE   |
|---------------------|---------------------|--|
| 103-1, 103-2, 103-3 | Management Approach | <a href="#">Water Stewardship and Quality</a>  |
| 303-4               | Water Discharge     | <a href="#">Water Stewardship and Quality</a> , <a href="#">Performance Data Table</a> |

### GRI 304: BIODIVERSITY

| DISCLOSURE          | DESCRIPTION   | RESPONSE  |
|---------------------|---|---|
| 103-1, 103-2, 103-3 | Management Approach   | <a href="#">Sustainable Forestry and Biodiversity</a> |
| 304-1               | Operational Sites Owned, Leased, Managed in, or Adjacent to, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas | <a href="#">Sustainable Forestry and Biodiversity</a> |
| 304-3               | Habitats Protected or Restored  | <a href="#">Sustainable Forestry and Biodiversity</a> |

## APPENDIX II: GRI INDEX

### GRI 305: EMISSIONS

| DISCLOSURE          | DESCRIPTION   | RESPONSE   |
|---------------------|---|--|
| 103-1, 103-2, 103-3 | Management Approach   | <a href="#">Climate Risks and Impact</a>   |
| 305-1               | Direct (Scope 1) GHG Emissions  | <a href="#">Emissions Reduction, Performance Data Table</a>  |
| 305-2               | Indirect (Scope 2) GHG Emissions  | <a href="#">Emissions Reduction, Performance Data Table</a><br><a href="#">Emissions Reduction, Performance Data Table</a> |
| 305-5               | Reduction of GHG Emissions  | <a href="#">Emissions Reduction, Performance Data Table</a>  |
| 305-6               | Nitrogen Oxides (NOx), Sulfur Oxides (Sox), and other Significant Air Emissions | <a href="#">Emissions Reduction, Performance Data Table</a>  |

### GRI 306: WASTE

| DISCLOSURE          | DESCRIPTION                                     | RESPONSE  |
|---------------------|---|---|
| 103-1, 103-2, 103-3 | Management Approach                             | <a href="#">Waste and Recycling</a>                         |
| 306-2               | Management of Significant Waste-related Impacts | <a href="#">Waste and Recycling, Performance Data Table</a> |
| 306-4               | Waste Diverted                                  | <a href="#">Waste and Recycling, Performance Data Table</a> |

### GRI 307: ENVIRONMENTAL COMPLIANCE

| DISCLOSURE          | DESCRIPTION  | RESPONSE                                 |
|---------------------|--|--|
| 103-1, 103-2, 103-3 | Management Approach                                    | <a href="#">Environmental Compliance</a> |
| 307-1               | Non-Compliance with Environmental Laws and Regulations | <a href="#">Environmental Compliance</a> |

## APPENDIX II: GRI INDEX

### GRI 401: EMPLOYMENT

| DISCLOSURE          | DESCRIPTION  | RESPONSE   |
|---------------------|--|--|
| 103-1, 103-2, 103-3 | Management Approach  | WestRock teammates are the key to our success and the heart of our company. We place high importance on recruiting talented, diverse and committed teammates, nurturing their career growth and retaining them. For more information on our commitment to respect in the workplace, view our Mutual Respect in the Workplace Policy.   |
| 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, and defined benefit program. |

### GRI 402: LABOR/MANAGEMENT RELATIONS

| DISCLOSURE          | DESCRIPTION   | RESPONSE  |
|---------------------|---|---|
| 103-1, 103-2, 103-3 | 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 <a href="#">Annual Report</a> on Form 10-K for additional information on WestRock employees and collective bargaining agreements.  |
| 402-1               | Minimum Notice Periods Regarding Operations Changes | <p>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 <a href="#">Annual Report</a> on Form 10-K for additional information on WestRock employees and collective bargaining agreements.</p> <p>WestRock adheres to all federal, state, and local laws and regulations applicable to an operational closure, regardless of where it is consummated.</p> <p>a. Contractual notice of operational closure and/or changes varies by collective bargaining agreement and is absent in many. Where such provisions exist, at least 30 days' advance notice of such change is typical.</p> <p>b. Regardless whether a collective bargaining agreement contains specific notice and discussion provisions regarding operational closure and/or changes, WestRock consistently complies with its legal bargaining obligations regarding such changes as they impact employees' terms and conditions of employment.</p> |

## APPENDIX II: GRI INDEX

### GRI 403: OCCUPATIONAL HEALTH AND SAFETY

| DISCLOSURE          | DESCRIPTION   | RESPONSE   |
|---------------------|---|--|
| 103-1, 103-2, 103-3 | Management Approach   | <a href="#">Health and Safety</a>  |
| 403-1               | Occupational Health and Safety Management System  | <a href="#">Health and Safety</a> , <a href="#">Performance Data Table</a> |
| 403-2               | Hazard Identification, Risk Assessment, and Incident Investigation                      | <a href="#">Health and Safety</a> , <a href="#">Performance Data Table</a> |
| 403-4               | Worker Participation, Consultation, and Communication on Occupational Health and Safety | <a href="#">Health and Safety</a> , <a href="#">Performance Data Table</a> |
| 403-5               | Worker Training on Occupational Health and Safety                                       | <a href="#">Health and Safety</a> , <a href="#">Performance Data Table</a> |
| 403-9               | Work-Related Injuries   | <a href="#">Health and Safety</a> , <a href="#">Performance Data Table</a> |

### GRI 404: TRAINING AND EDUCATION

| DISCLOSURE          | DESCRIPTION  | RESPONSE  |
|---------------------|--|---|
| 103-1, 103-2, 103-3 | Management Approach  | <a href="#">Engaging Our People</a>   |
| 404-1               | Average Hours of Training Per Year Per Employee                                      | Average hours of training per employee = 11<br>Amount spent on training per employee = \$48 |
| 404-2               | Programs for Upgrading Employee Skills and Transition Assistance Programs            | <a href="#">Engaging Our People</a>   |
| 404-3               | Percentage of Employees Receiving Regular Performance and Career Development Reviews | <a href="#">Engaging Our People</a> , <a href="#">Performance Data Table</a>                |

### GRI 405: DIVERSITY AND EQUAL OPPORTUNITY

| DISCLOSURE | DESCRIPTION                                  | RESPONSE   |
|------------|--|--|
| 405-1      | Diversity of Governance Bodies and Employees | <a href="#">Governance and Leadership</a> , <a href="#">Performance Data Table</a> |

## APPENDIX II: GRI INDEX

### GRI 412: HUMAN RIGHTS ASSESSMENT

| DISCLOSURE          | DESCRIPTION   | RESPONSE                                   |
|---------------------|---|--|
| 103-1, 103-2, 103-3 | Management Approach   | <a href="#">Values, Ethics and Conduct</a> |
| 412-1               | Operations That Have Been Subject to Human Rights Reviews or Impact Assessments | <a href="#">Values, Ethics and Conduct</a> |
| 412-2               | Employee Training on Human Rights Policies or Procedures                        | <a href="#">Values, Ethics and Conduct</a> |

### GRI 413: LOCAL COMMUNITIES

| DISCLOSURE          | DESCRIPTION  | RESPONSE                                 |
|---------------------|--|--|
| 103-1, 103-2, 103-3 | Management Approach  | <a href="#">Engaging Our Communities</a> |
| 413-1               | Operations with Local Community Engagement, Impact Assessments, and Development Programs | <a href="#">Engaging Our Communities</a> |

### GRI 415: PUBLIC POLICIES

| DISCLOSURE          | DESCRIPTION             | RESPONSE                                  |
|---------------------|-------------------------|---|
| 103-1, 103-2, 103-3 | Management Approach     | <a href="#">Governance and Leadership</a> |
| 415-1               | Political Contributions | <a href="#">Governance and Leadership</a> |

## APPENDIX II: GRI INDEX

### GRI 416: CUSTOMER HEALTH AND SAFETY

| DISCLOSURE          | DESCRIPTION   | RESPONSE                            |
|---------------------|---|-------------------------------------|
| 103-1, 103-2, 103-3 | Management Approach   | <a href="#">Product Stewardship</a> |
| 416-1               | Assessment of the Health and Safety Impacts of Product and Service Categories | <a href="#">Product Stewardship</a> |

### GRI 419: SOCIOECONOMIC COMPLIANCE

| DISCLOSURE          | DESCRIPTION   | RESPONSE  |
|---------------------|---|---|
| 103-1, 103-2, 103-3 | Management Approach   | WestRock is committed to operating our business with high standards of ethics and integrity and in compliance with the laws applicable to our operations. See “Values, Ethics and Conduct” for more information.  |
| 419-1               | Non-Compliance with Laws and Regulation in the Social and Economic Area | No material fines were paid during 2021 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. |

## APPENDIX II: SASB INDEX

**TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS FOR THE CONTAINERS & PACKAGING STANDARD**

| TOPIC                               | ACCOUNTING METRIC  | UNIT OF MEASURE                         | CODE         | FY21 VALUE                | PAGE NUMBER AND LINKS |
|-------------------------------------|--|---|--------------|---------------------------|-----------------------|
| <b>Greenhouse Gas Emissions</b>     | Gross global Scope 1 emissions   | Metric tonnes (t)<br>CO <sub>2</sub> -e | RT-CP-110a.1 | 6,537,030                 | <a href="#">22</a>    |
|                                     | 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 | n/a                                     | RT-CP-110a.2 | -                         | <a href="#">22</a>    |
| <b>Air Quality</b>                  | Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O)<br>(2) SO <sub>x</sub>   | Tons (t)                                | RT-CP-120a.1 | 24,400<br>11,027          | <a href="#">22</a>    |
| <b>Energy Management</b>            | (1) Total energy consumed<br>(2) percentage renewable  | Gigajoules (GJ),<br>Percentage (%)      | RT-CP-130a.1 | 338,647,397<br>63%        | <a href="#">24</a>    |
| <b>Water Management</b>             | (1) Total water withdrawn<br>(2) total water consumed  | Cubic meters<br>(m <sup>3</sup> )       | RT-CP-140a.1 | 581,276,000<br>47,521,000 | <a href="#">26</a>    |
|                                     | Description of water management risks and discussion of strategies and practices to mitigate those risks   | n/a                                     | RT-CP-140a.2 | -                         | <a href="#">26</a>    |
|                                     | Number of incidents of non-compliance associated with water quality permits, standards, and regulations  | Number                                  | RT-CP-140a.3 | 0                         | <a href="#">26</a>    |
| <b>Product Safety</b>               | Discussion of process to identify and manage emerging materials and chemicals of concern   | n/a                                     | RT-CP-250a.2 | -                         | <a href="#">28</a>    |
| <b>Product Lifecycle Management</b> | Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle  | n/a                                     | RT-CP-410a.3 | -                         | <a href="#">28</a>    |
| <b>Supply Chain Management</b>      | Total virgin wood fiber procured   | Tons (t)                                | RT-CP-430a.1 | 36,505,634                | <a href="#">32</a>    |

## APPENDIX II: SASB INDEX

**TABLE 2. ACTIVITY METRICS**

| ACTIVITY METRIC                     | UNIT OF MEASURE   | CODE        | VALUE      | PAGE NUMBER AND LINKS |
|-------------------------------------|-------------------|-------------|------------|-----------------------|
| <b>Amount of production (paper)</b> | Metric tonnes (t) | RT-CP-000.A | 13,405,466 | <a href="#">57</a>    |
| <b>Number of Employees</b>          | Number            | RT-CP-000.C | 49,257     | <a href="#">4</a>     |

**TABLE 3. MODIFIED AND OMITTED ACCOUNTING METRICS**

| TOPIC                               | ACCOUNTING METRIC  | UNIT OF MEASURE                      | CODE         | STATUS   | RATIONALE              |
|-------------------------------------|--|--------------------------------------|--------------|----------|------------------------|
| <b>Greenhouse Gas Emissions</b>     | Percentage covered under emissions-limiting regulations  | Percentage (%)                       | RT-CP-110a.1 | Omitted  | Not currently reported |
| <b>Air Quality</b>                  | Air emissions of the following pollutants: (3) volatile organic compounds (VOCs), and (4) particulate matter (PM)          | Metric tonnes (t)                    | RT-CP-120a.1 | Omitted  | Not currently reported |
| <b>Energy Management</b>            | (2) percentage grid electricity, (4) total self-generated energy   | Gigajoules (Gj),                     | RT-CP-130a.1 | Omitted  | Not currently reported |
| <b>Water Management</b>             | Percentage of each (withdrawal and consumption) in regions with High or Extremely High Baseline Water Stress               | Percentage (%)                       | RT-CP-140a.1 | Modified | Not currently reported |
| <b>Waste Management</b>             | Amount of hazardous waste generated, percentage recycled   | Percentage (%)                       | RT-CP-150a.1 | Omitted  | Not currently reported |
| <b>Product Safety</b>               | Number of recalls issued, total units recalled   | Metric tonnes (t),<br>Percentage (%) | RT-CP-250a.1 | Omitted  | Not currently reported |
| <b>Product Lifecycle Management</b> | Percentage of raw materials from:<br>(1) recycled content<br>(2) renewable resources<br>(3) renewable and recycled content | Number                               | RT-CP-410a.1 | Omitted  | Not currently reported |
|                                     | Revenue from products that are reusable, recyclable and/or compostable   | Percentage (%)<br>by weight          | RT-CP-410a.2 | Omitted  | Not currently reported |
| <b>Supply Chain Management</b>      | Total aluminum purchased, Total virgin wood fiber procured, percentage from certified sources                              | Reporting<br>currency                | RT-CP-430a.2 | Omitted  | Not currently reported |

## APPENDIX II: SASB INDEX

**TABLE 4. MODIFIED AND OMITTED ACTIVITY METRICS**

| ACTIVITY METRIC  | UNIT OF MEASURE           | CODE        | STATUS  | RATIONALE                 |
|--|---------------------------|-------------|---------|---------------------------|
| <b>Percentage of production as: (1) paper/<br/>wood, (2) glass, (3) metal, and (4) plastic</b> | Percentage (%) by revenue | RT-CP-000.B | Omitted | Not currently<br>reported |

## APPENDIX II: THIRD-PARTY ASSURANCE



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### Independent Accountants' Review Report

To the Management of WestRock Company

We have reviewed WestRock Company's ("WestRock") accompanying schedules of selected sustainability indicators included in Appendix A (the "Subject Matter") for the reporting periods indicated in the table below, based on the criteria also set forth in Appendix A (the "Criteria"). WestRock's management is responsible for the Subject Matter based on the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

| Subject Matter   | Reporting Period                      |
|--|---------------------------------------|
| Schedule of Recordable Incident Rate                               | For the year ended September 30, 2021 |
| Schedule of Select Diversity Metrics                               | As of September 30, 2021              |
| Schedule of Select Employment Metrics                              | For the year ended September 30, 2021 |
| Schedule of Facilities Located in a High-Risk Country of Operation | As of September 30, 2021              |
| Schedule of Select Environmental Metrics                           | For the year ended September 30, 2021 |

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 based on 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 based on 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.

The information included in WestRock's Sustainability Report, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

As described in Appendix A, 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 accompanying schedules of selected sustainability indicators included in Appendix A for the reporting periods as indicated in the table above, in order for the schedules to be based on the Criteria.

May 6, 2022

A member firm of Ernst & Young Global Limited

## APPENDIX II: THIRD-PARTY ASSURANCE



### Appendix A - WestRock Company Schedules of Selected Sustainability Indicators

#### Schedule of Recordable Incident Rate for the year ended September 30, 2021

| Indicator name                                | Reported value    | Units of measure                      | Criteria   | Reporting Boundary  |
|---|-------------------|---------------------------------------|--|---|
| Recordable incident rate (RIR) <sup>1,2</sup> | 1.61 <sup>3</sup> | Recordable injuries per 100 employees | Global Reporting Initiative (GRI) Standard 403-9(a)(iii): Rate of recordable work-related injuries | WestRock includes employees (salaried and hourly) and contractors that WestRock directly supervises in its calculation. |

<sup>1</sup> WestRock calculates its RIR by dividing the number of recordable work-related injuries by the number of total hours worked and multiplying the quotient by 200,000.

<sup>2</sup> WestRock defines a "recordable event" as any occupational injury/illness that results in the following:

- Fatalities, regardless of the time between the injury and death, or the length of the illness; or
- Days away from work cases, other than fatalities; or
- Non-fatal cases without days away from work that:
  - o Result in transfer to another job or termination of employment
  - o Require medical treatment (other than first aid)
  - o Involve loss of consciousness
  - o Result in restriction of work or motion

<sup>3</sup> Recordable incident rate was determined as of 04/22/2022, for the fiscal year ended September 30, 2021. The number of recordable incidents is based upon employees self-reporting work-related injuries or illnesses which may be affected by culture, societal norms, and/or regulations. To the extent a recordable incident is not self-reported, it would not be included in the recordable incident rate calculation.

## APPENDIX II: THIRD-PARTY ASSURANCE



Schedule of  
Schedule of Select Diversity Metrics  
as of September 30, 2021

| Indicator name                      | Reported Value (%)  |               |               |               |              |
|-------------------------------------|---|---------------|---------------|---------------|--------------|
|                                     | Male  |               | Female        |               |              |
| Board of Directors by gender        | 66.7%   |               | 33.3%         |               |              |
| Employees by salary                 | Salaried  |               | Hourly        |               |              |
|                                     | 28.9%   |               | 71.1%         |               |              |
| Employees by ethnicity <sup>4</sup> | People of color (POC)   | Non-POC       | Unspecified   |               |              |
|                                     | 33.4%   | 65.0%         | 1.6%          |               |              |
| Employees by age                    | Under 30 Years  | 30-50 years   | Over 50 years |               |              |
|                                     | 14.7%   | 49.3%         | 36.0%         |               |              |
| Employees by region <sup>5</sup>    | North America   | EMEA          | Latin America | Asia/Pacific  |              |
|                                     | 80.6%   | 11.0%         | 5.4%          | 3.0%          |              |
| Employees by gender per region      | Global  | North America | EMEA          | Latin America | Asia/Pacific |
| Male employees                      | 78.6%   | 80.2%         | 69.4%         | 79.9%         | 69.1%        |
| Female employees                    | 21.4%   | 19.8%         | 30.6%         | 20.1%         | 30.9%        |
| Criteria                            | GRI 405-1(a): Percentage of employees per employee category in each of the following categories:<br>i. Gender<br>ii. Age group (under 30, 30-50, above 50)<br>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups) |               |               |               |              |
| Reporting Boundary                  | Metrics for WestRock's Board of Directors include all members of the Board. For employee-level metrics, WestRock includes all employees, except for interns and temporary employees, unless otherwise noted.  |               |               |               |              |

<sup>4</sup> The diversity of employees by ethnicity is limited only to WestRock's employees that are based in the United States. WestRock does not collect racial/ethnic demographics of its employees outside of the United States. The number of employees that are reported as people of color is based upon employees self-reporting their ethnicity. The "Unspecified" category of employees are those who declined to disclose such information.

<sup>5</sup> WestRock captures employees within Canada, the United States, and Mexico within the North America region. All other employees in the Americas are captured within Latin America. EMEA is defined as Europe, Middle East and Africa.

## APPENDIX II: THIRD-PARTY ASSURANCE



### Schedule of Select Employment Metrics for the year ended September 30, 2021

| Indicator name                    | Reported Value (%) <sup>6</sup>   |             |               |              |
|-----------------------------------|---|-------------|---------------|--------------|
|                                   | Male  |             | Female        |              |
| Employment by gender              |   |             |               |              |
| New Hires                         | 76.8%   |             | 23.2%         |              |
| Turnover                          | 78.3%   |             | 21.7%         |              |
| Employment by age                 | Under 30 Years  | 30-50 years | Over 50 years |              |
| New hires                         | 37.8%   | 48.4%       | 13.8%         |              |
| Turnover                          | 29.5%   | 46.2%       | 24.3%         |              |
| Employment by region <sup>7</sup> | North America   | EMEA        | Latin America | Asia/Pacific |
| New Hires                         | 92.3%   | 2.7%        | 4.5%          | 0.5%         |
| Turnover                          | 89.2%   | 5.0%        | 4.3%          | 1.5%         |
| <b>Criteria</b>                   | GRI 401-1: New employee hires and employee turnover   |             |               |              |
| <b>Reporting Boundary</b>         | WestRock includes all new hires and terminated employees, except for interns and temporary employees, unless otherwise noted. |             |               |              |

<sup>6</sup> Employment metrics were determined as of 12/08/2021, for the fiscal year ended September 30, 2021. Certain new hire and employee turnover information may not be reflected in the reported metrics for transactions occurring close to year-end and processed subsequent to 12/08/2021. For the fiscal year ended September 30, 2021, these instances were determined to have insignificant impacts on the reported metrics.

<sup>7</sup> WestRock captures employees within Canada, the United States, and Mexico within the North America region. All other employees in the Americas are captured within Latin America. EMEA is defined as Europe, Middle East and Africa.

## APPENDIX II: THIRD-PARTY ASSURANCE



### Schedule of Facilities Located in a High-Risk Country of Operation as of September 30, 2021

| Indicator name   | Reported value  | Criteria   | Reporting boundary  |
|--|---|--|---|
| Facilities located in a high-risk country of operation | In 2021, WestRock conducted a global human rights risk assessment encompassing all core business operating facilities. Of the 318 locations reviewed, 20 ranked as potentially high-risk. | In 2021, WestRock conducted a global human rights risk assessment encompassing all our core business operating facilities. WestRock elected to assess human rights risk based on three indices - the Human Freedom Index 2020 <sup>8</sup> , the 2021 Index of Economic Freedom <sup>9</sup> and the Freedom in the World Index 2021 <sup>10</sup> . These indices rate a country's human rights risk using political, economic, and social criteria. For each index, WestRock used the most recently available data at the time of the company's assessment and a quartile rating system to re-score each country on a scale of 1 to 4. Scores were then aggregated for each country across the three indices, with possible scores ranging from 3 (lowest risk) to 12 (highest risk). This allowed the company to create an operation-specific human rights risk assessment by country. For WestRock's risk assessment, the company chose a combined rating of 6 or higher to be considered a high-risk country of operation. This included countries that had a rating in the 4th quartile (highest risk) in one index or were rated in the 2nd quartile for all 3 indices. | WestRock includes all core business operating facilities, which comprise manufacturing and converting facilities that are delivering goods and services to our customers. |

<sup>8</sup> The Human Freedom Index 2019, co-published by the Cato Institute and the Fraser Institute

<sup>9</sup> The 2020 Index of Economic Freedom, published by the Heritage Foundation

<sup>10</sup> The Freedom in the World Index 2020, published by Freedom House

## APPENDIX II: THIRD-PARTY ASSURANCE



Schedule of  
Select Environmental Metrics  
for the year ended September 30, 2021

| Indicator name  | Reported value | Units of measure | Criteria  | Reporting Boundary   |
|---|----------------|------------------|---|--|
| Materials used by weight or volume for virgin fiber <sup>11</sup> |                |                  | GRI Standard 301-1: Materials used by weight or volume  | WestRock includes all global mill operations in this calculation as they are responsible for the conversion of raw materials (wood fiber) into products. |
| • US mills  | 33,138,126     | US tons          |   |  |
| • Canada mills  | 1,514,685      |                  |   |  |
| • Brazil mills  | 1,852,823      |                  |   |  |
| • All mills   | 36,505,634     |                  |   |  |
| Recycled input materials used <sup>12</sup>                       | 37             | %                | GRI 301-2: Percentage of recycled input materials used to manufacture the organization's primary products and services. | WestRock includes global mill operations that specifically manufacture paperboard and containerboard. <sup>13</sup>                                      |

<sup>11</sup> WestRock calculates total weight in US tons of virgin wood fiber consumption. Virgin wood fiber is classified by WestRock as a raw material that is renewable in accordance with the definition set forth in GRI Standard 301-1: material that is derived from plentiful resources that are quickly replenished by ecological cycles or agricultural processes, so that the services provided by these and other linked resources are not endangered and remain available for the next generation. WestRock sums all mill consumption data that meets the classification of virgin wood fiber for the reporting period.

<sup>12</sup> To calculate the percentage of recycled materials used by WestRock to manufacture paperboard and containerboard, WestRock first measures the total recycled input materials used during the reporting period. Recycled input materials can be classified as pre-consumer (i.e., paperboard or containerboard that is manufactured but does not ultimately make it into a finished good delivered to customers) or post-consumer (i.e., materials that have been used by an end user or consumer, disposed of, and diverted from landfills). To calculate total recycled input materials used during the reporting period, WestRock takes the unconverted tonnage (i.e., raw tonnage of recycled fiber weighed at the time of purchase) of pre-consumer and post-consumer fiber and applies a conversion factor to account for weight lost during the manufacturing process. This final converted tonnage for pre-consumer and post-consumer materials is summed to calculate total recycled input materials used during the reporting period. For the mills included in the calculation of recycled materials used during the reporting period, WestRock also takes the unconverted tonnage of virgin wood fiber and applies a conversion factor to calculate total converted virgin wood fiber used during the reporting period. To calculate the reported value, WestRock divides the total recycled input materials used during the reporting period by the sum of total recycled input materials and converted virgin wood fiber used during the reporting period.

<sup>13</sup> WestRock maintains operational control over a diverse portfolio of mills categorized based on the type of final product manufactured, including consumer mills, corrugated mills, chip mills, and sawmills. As the percentage of recycled input materials used is specific to mills that procure and consume materials for the purpose of manufacturing paperboard and containerboard, only consumer and corrugated mills are included in the reporting boundary.

## APPENDIX II: THIRD-PARTY ASSURANCE



Schedule of  
Select Environmental Metrics  
for the year ended September 30, 2021

| Indicator name  | Reported value | Units of measure  | Criteria   | Reporting Boundary  |
|---|----------------|---|--|---|
| Energy consumption within the organization                |                |   | GRI Standard 302-1: Energy consumption within the organization   | WestRock selected an organizational boundary based on the company's operational control. 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. |
| Total direct energy consumption                           | 312,485,758    | MMBtu   |  |   |
| Total purchased electricity and steam                     | 26,161,639     | MMBtu   |  |   |
| Total electricity and steam sold                          | (5,829,426)    | MMBtu   |  |   |
| Fuel consumption from renewable sources                   | 196,057,872    | MMBtu   |  |   |
| Fuel consumption from non-renewable sources <sup>14</sup> | 116,427,886    | MMBtu   |  |   |
| Total energy mix (renewable)                              | 63             | %   |  |   |
| Total energy mix (non-renewable)                          | 37             | %   |  |   |
| Purchased fuel efficiency                                 | 12.71          | MMBtu <sup>15</sup> per ton of paperboard and containerboard produced | GRI Standard 302-3: Energy intensity<br>United States Department of Energy (DOE): Energy Intensity and Baseline Guidance | WestRock includes all global mill operations in this calculation <sup>16</sup> .  |

<sup>14</sup> WestRock's accounting policy indicates that all renewable energy attributes generated by mills during the fiscal year and registered in a renewable energy market's attribute tracking system are treated as sold or available for sale and that WestRock will not be retiring the attributes to realize the underlying environmental benefits. As a result, every MWh associated with the attributes generated and registered in an attribute tracking system will be treated as if WestRock had purchased that MWh from the grid ("null power"), thereby classifying the electricity as a non-renewable energy source.

<sup>15</sup> WestRock calculates purchased energy as "primary energy," which includes the energy consumed by the reporting company as well as the energy required to produce and transport to WestRock's mills. Primary energy purchased is calculated using site energy (i.e., energy consumed at each WestRock mill) and applying a multiplier provided by the DOE.

<sup>16</sup> Purchased energy intensity (also referred to as purchased fuel efficiency) is calculated by dividing purchased energy for mills by tons of paperboard and containerboard produced. Purchased energy includes purchased fuel (e.g., coal, natural gas), electricity, and steam for WestRock's mills. Where mills generate excess electricity that is sold back to the grid or another third party, WestRock deducts the amount of sold electricity against purchased electricity which is permissible according to the DOE guidance.

## APPENDIX II: THIRD-PARTY ASSURANCE



Schedule of  
Select Environmental Metrics  
for the year ended September 30, 2021

| Indicator name                                | Reported value | Units of measure  | Criteria   | Reporting Boundary   |
|---|----------------|---|--|--|
| Mill water withdrawal by source <sup>17</sup> |                |   | GRI Standard 303-3(a): Total water withdrawal from all areas   | WestRock includes total water intake from all sources (including surface water, ground water, and third-party sources), for all mills included in the company's global operations. |
| Total water withdrawal                        | 581,276        | Mega-liters <sup>18</sup>   |  |  |
| Surface water withdrawal                      | 339,221        | Mega-liters   |  |  |
|   | 58             | % of total mill water withdrawal  |  |  |
| Groundwater withdrawal                        | 123,092        | Mega-liters   |  |  |
|   | 21             | % of total mill water withdrawal  |  |  |
| Third-party water withdrawal                  | 118,963        | Mega-liters   |  |  |
|   | 21             | % of total mill water withdrawal  |  |  |
| Mill water withdrawal intensity               | 0.0393         | Total water withdrawal for mills in mega-liters per ton of paperboard and containerboard produced | Water withdrawal for mills (GRI Standard 303-3(a)) divided by tons of paperboard and containerboard produced | WestRock includes total water intake from all sources (including surface water, groundwater, and third-party sources), for all mills included in the company's global operations.  |

<sup>17</sup> WestRock breaks out water withdrawal into three applicable categories outlined in GRI Standard 303-3: surface water, groundwater, and third-party water.

<sup>18</sup> WestRock mill managers primarily rely on the use of company-owned flow meter equipment to capture daily water withdrawal volumes, which are aggregated over the reporting period for external reporting. As recommended by management, mills calibrate flow meters regularly (i.e., at least annually) to confirm the accurate measurement of water withdrawal volumes.

## APPENDIX II: THIRD-PARTY ASSURANCE



Schedule of  
Select Environmental Metrics  
for the year ended September 30, 2021

| Indicator name  | Reported value | Units of measure   | Criteria  | Reporting Boundary  |
|---|----------------|--|---|---|
| Scope 1 (Direct) Greenhouse Gas (GHG) Emissions <sup>19,20</sup>    | 6,537,030      | Metric tonnes carbon dioxide equivalents (MT CO <sub>2</sub> e)        | GRI Standard 305-1: Energy Direct - Scope 1 emissions<br>The Greenhouse Gas (GHG) Protocol: A Corporate Accounting and Reporting Standard                       | WestRock selected an organizational boundary based on the company's operational control. 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. |
| Scope 2 (Indirect) GHG Emissions, market-based method <sup>21</sup> | 2,685,509      | MT CO <sub>2</sub> e   | GRI Standard 305-2: Energy Indirect - Scope 2 emissions<br>The GHG Protocol: A Corporate Accounting and Reporting Standard<br>The GHG Protocol Scope 2 Guidance |   |
| GHG Emissions Intensity <sup>22</sup>                               | 0.57           | MT CO <sub>2</sub> e per ton of paperboard and containerboard produced | GRI 305-4: GHG emissions intensity  |   |

<sup>19</sup> GHG emissions - Scope 1 includes natural gas, coal, oil #2, oil #4, oil #6, shale oil, propane, diesel and biogenic emissions for CH<sub>4</sub> and N<sub>2</sub>O.

<sup>20</sup> WestRock owns and operates landfills which are located onsite or in close proximity to WestRock's paper mills. EPA calculation methodologies (and other publicly available estimation methodologies) may not be representative of actual fugitive methane emissions from pulp and paper industry landfills. As such, management has elected to exclude fugitive methane emissions from company-owned landfills from its reporting boundary, which is permissible according to The GHG Protocol: A Corporate Accounting and Reporting Standard.

<sup>21</sup> 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 table in the notes section titled "Sources of emissions factors and global warming potentials." For some WestRock owned mills, renewable energy attributes are generated from the stationary combustion of biofuels. Where these attributes are unbundled and registered in an energy market's attribute tracking system, the company adjusts its Scope 2 MBM emissions as recommended by the GHG Protocol Scope 2 Guidance by treating the underlying power associated with the attributes as if it were purchased from the grid and multiplying the power by the corresponding emissions factors.

<sup>22</sup> WestRock calculates emissions intensity as the total Scope 1 emissions from combustion sources (i.e., excluding fugitive methane emissions from company-owned landfills) and total Scope 2 MBM emissions divided by tons of paperboard and containerboard produced.

## APPENDIX II: THIRD-PARTY ASSURANCE



### Notes to Schedules

#### Note on 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<br>World Resources Institute (2015) - Greenhouse Gas (GHG) Protocol tool for stationary combustion. Version 4.1.<br>2020 U.S. Environmental Protection Agency (EPA) Emission Factors for Greenhouse Gas Inventories   | 2014 IPCC Fifth Assessment Report |
| GHG emissions - Scope 2 (market-based) | The Emissions & Generation Resource Integrated Database (eGRID) 2019<br>2021 Edison Electric Institute (EEI) Electric Company Carbon Emissions and Electricity Mix Reporting Database for Corporate Customers<br>2019 National Inventory Report 1990-2017: Greenhouse Gas Sources and Sinks in Canada<br>2021 factors, International Energy Agency Data Services<br>Federal Register Environmental Protection Agency; 40 CFR Part 98; e-CFR, June 13, 2017. Table C-1, Table C-2, Table AA-1<br>2006 IPCC Guidelines for National Greenhouse Gas Inventories<br>2020 Data Year RE-DISS Residual Mix Emissions Rates for Europe<br>2020 UK Government GHG Conversion Factors for Company Reporting<br>2021 Australian Government Department of Industry, Science, Energy and Resources National Greenhouse Accounts Factors |                                   |

#### 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.

## CAUTIONARY STATEMENTS

This document contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Forward-looking statements are based on our current expectations, beliefs, plans or forecasts and are typically identified by words or phrases such as “may,” “will,” “could,” “should,” “would,” “anticipate,” “estimate,” “expect,” “project,” “intend,” “plan,” “believe,” “target,” “prospects,” “potential” and “forecast,” and other words, terms and phrases of similar meaning. Forward-looking statements involve estimates, expectations, projections, goals, forecasts, assumptions, risks and uncertainties. We caution readers that a forward-looking statement is not a guarantee of future performance and that actual results could differ materially from those contained in the forward-looking statement. With respect to these statements, we have made assumptions regarding, among other things, government regulations; economic, competitive and market conditions generally, including the impact of COVID-19 and the conflict in Ukraine; competitive conditions in our businesses; labor costs; the amount and timing of capital expenditures, including

installation costs, project development and implementation costs; and raw material and energy costs. Our businesses are subject to a number of risks that would affect any such forward-looking statements, including, among others, our ability to respond effectively to the impact of COVID-19 and the conflict in Ukraine; our ability to successfully identify and make performance and productivity improvements; increases in energy, raw materials, shipping and capital equipment costs; intense competition; the occurrence of severe weather or a natural disaster or other unanticipated problems; and adverse changes in general market and industry conditions. Such risks and other factors that may impact management’s assumptions are more particularly described in our filings with the Securities and Exchange Commission, including in Part I, Item 1A “Risk Factors” in our Annual Report on Form 10-K for the fiscal year ended September 30, 2021. The information contained herein speaks as of the date hereof and we do not have or undertake any obligation to update or revise its forward-looking statements, whether as a result of new information, future events or otherwise.