



CODE OF ETHICAL CONDUCT FOR CEO AND SENIOR FINANCIAL OFFICERS

PREFACE

In addition to the WestRock Code of Business Conduct and Ethics with which all employees and officers are required to adhere, WestRock Company (“**WestRock**”) has adopted this Code of Ethical Conduct (this “**Code**”) for its principal executive officer (the “**CEO**”), its principal financial officer (the Chief Financial Officer), and its principal accounting officer (the Chief Accounting Officer), as well as any other senior executive and senior financial officers who may be specifically designated from time to time by the CEO (collectively, the “**Senior Officers**”).

CODE OF ETHICAL CONDUCT FOR CEO AND SENIOR FINANCIAL OFFICERS

To the best of their individual knowledge and ability, the Senior Officers must:

- Act honestly and ethically.
- Handle ethically any actual or apparent conflicts between their private interests and the interests of WestRock.
- Disclose to WestRock’s General Counsel any material transaction or relationship that could reasonably be expected to be or to give rise to a conflict of interest. If the General Counsel determines that a conflict of interest exists or potentially could arise from such a transaction or relationship, the General Counsel shall submit such transaction or relationship to the Nominating and Corporate Governance Committee (“**Governance Committee**”) of WestRock’s Board of Directors (the “**Board**”). The Governance Committee shall determine whether to authorize such transaction or relationship, and such officer shall abide by such determination.
- Not, directly or indirectly, falsify or cause to be falsified, any book, record or account that reflects the transactions and dispositions of WestRock’s assets.
- Not do either of the following to an accountant in connection with any audit, review or examination of the financial statements of WestRock, or the preparation or filing of documents or reports, in each case that are required to be filed by WestRock with the Securities and Exchange Commission (“**SEC**”), all as contemplated by applicable law and any applicable rules and regulations adopted by the SEC (“**SEC Rules**”):
 - Make, or cause to be made, a materially false or misleading statement.
 - Omit to state, or cause any person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading.

- Not, directly or indirectly, take any action to coerce, manipulate, mislead or fraudulently influence any independent public or certified public accountant engaged in the performance of an audit or review of WestRock's financial statements that are required to be filed with the SEC if that Senior Officer knew or should have known that such action, if successful, could result in rendering WestRock's financial statements materially misleading, as contemplated by applicable law and any applicable SEC Rules.
- Comply with all applicable laws, rules and regulations, including insider trading laws, in connection with all actions taken by them on behalf of WestRock.
- Perform responsibilities with a view to promoting full, fair, accurate, timely and understandable disclosure by WestRock in the reports and documents that it files with, or submits to, the SEC and in other public communications made by WestRock.
- Maintain the confidentiality of information regarding WestRock acquired in the course of employment, except when disclosure is authorized by the CEO or any other appropriate officer or required by laws or regulations; provided that the CEO may disclose such confidential information in his or her reasonable judgement; provided further that the foregoing obligations do not prohibit employees or former employees from voluntarily communicating with the SEC or other authorities regarding possible violations of law.
- Assure responsible use of and control of WestRock's assets, resources and information.
- Promptly report any violation of this Code to WestRock's General Counsel, unless the General Counsel is involved in such violation, in which case, the violation should be reported to the Chair of the Governance Committee.

All Senior Officers are expected to adhere at all times to this Code. Failure to comply with this Code is a serious offense and will result in appropriate disciplinary action. Each of the Board and the Governance Committee shall have authority to independently approve, in their sole discretion, any amendment to this Code, and any waiver of or material departure from a provision of this Code. WestRock shall promptly disclose, to the extent and in the manner required by any applicable law, SEC regulation, or New York Stock Exchange listing standard, the nature of any amendment to this Code (other than technical, administrative, or other non-substantive amendments), the approval of any waiver of or material departure from a provision of this Code, and any failure to take action within a reasonable period of time regarding any waiver of or material departure from a provision of this Code that has been made known to a WestRock executive officer (as defined by applicable SEC regulation).