



CODE OF BUSINESS CONDUCT AND ETHICS FOR THE BOARD OF DIRECTORS

WestRock Company (“**WestRock**”) has adopted this Code of Business Conduct and Ethics (this “**Code**”) for the members of its Board of Directors (the “**Board**”).

Directors who also serve as officers of WestRock shall abide by this Code in addition to WestRock’s Code of Business Conduct and Ethics for its employees, as well as its Code of Ethical Conduct for CEO and Senior Financial Officers, to the extent applicable.

To the best of his or her individual knowledge and ability, each member of the Board must:

- Act honestly and ethically in all matters involving WestRock.
- Handle ethically any actual or apparent conflicts between his or her 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 the Board. The Governance Committee shall determine whether to authorize such transaction or relationship.
- Not compete with WestRock, directly or indirectly, for business opportunities, even if such opportunities are not discovered through the use of WestRock property or information or the director’s position. Notwithstanding the foregoing, if WestRock’s disinterested directors determine that WestRock will not pursue a particular opportunity that relates to WestRock’s business, a director may then do so; provided, however, any such transaction or relationship constituting a conflict of interest will not be permitted unless it is authorized by the Governance Committee.
- Maintain the confidentiality of information regarding WestRock acquired, from whatever source, in his or her capacity as director, except when disclosure is authorized by the Chief Executive Officer of WestRock or required by laws or regulations.
- Oversee fair dealing by employees with WestRock’s customers, suppliers, competitors, employees and agents, and not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair dealing practice.
- Assure responsible use and control of WestRock’s assets, resources and information. WestRock assets must be used only for legitimate business purposes, except in the rare case that a director is authorized by the Governance Committee or the Compensation Committee to utilize WestRock assets for personal use.
- Comply with all applicable laws, rules and regulations, including insider trading laws, in connection with all actions taken by him or her 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 Securities and Exchange Commission and in other public communications made by WestRock.
- Promptly report any violation of this Code or any other WestRock code of conduct or ethics to WestRock's General Counsel, unless the General Counsel is involved in the matter, in which case, the violation should be reported to the Chair of the Governance Committee.

WestRock shall not, directly or indirectly, extend or maintain credit, or arrange for the extension of credit, or renew an extension of credit, in the form of a personal loan or guarantee to or for any director of WestRock, other than legally permissible expense advancements.

All directors are expected to adhere at all times to this Code. Each of the Board and the Governance Committee shall have authority to independently approve, in its sole discretion, any amendment to this Code and any waiver of any provision of this Code. WestRock shall promptly disclose, to the extent and in the manner required by any applicable law or New York Stock Exchange listing standard, the nature of any amendment to this Code (other than technical, administrative, or other non-substantive amendments) and the approval of any waiver of any provision of this Code.