



# CODE OF CONDUCT

Integrity

Respect

Accountability

Excellence

Communicate the Why

Align Goals

Empower

Recognize Performance

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## A MESSAGE FROM THE CEO



The leadership position WestRock enjoys around the world results from the exceptional value we provide to our customers. We connect people to products by understanding our customers' needs and producing high-quality products as we work to achieve our vision to be the premier partner and unrivaled provider of sustainable, winning solutions to our customers. Underlying that value and behind every package is our commitment to doing not what is easy but what is right.

Our values – Integrity, Respect, Accountability and Excellence – drive our success and should be embodied in every interaction we have with a customer, supplier, stockholder, neighbor and each other. As WestRock connects people to products, our values connect us to one another.

The WestRock Code of Conduct supports our values by providing a common set of principles to guide our behaviors. By adhering to these principles, we will work more safely, conduct ourselves with integrity, be good stewards of our natural resources and treat each other with respect and dignity.

We are a company that values the strength that comes from our teammates – teammates with diverse backgrounds, experiences and ideas. We are a diverse and inclusive company, where equity and a sense of belonging are an integral part of the WestRock culture. I want everyone at WestRock to be welcome, heard, valued and safe.

You have embraced our values and put them into action daily. I know that, with our values as our foundation, we will accomplish great things together.

Sincerely,

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





## INTRODUCTION

- Honesty and Integrity
- Our Responsibilities
- Making Decisions

## HONESTY AND INTEGRITY

**We want to work at a company that is known for its honesty and its integrity.**

We have a responsibility to protect WestRock's reputation. We are open and honest in all our business dealings and we conduct business according to the highest ethical standards.

In every situation, we exercise good judgment to protect the company's reputation for fairness and honesty. We take responsibility for getting involved with and supporting good, ethical decision-making by our teammates. We comply with the applicable laws and regulations of each country in which we do business.

We devote our best efforts to WestRock's interests and to the conduct of its affairs.



## OUR RESPONSIBILITIES

**Our company's success is based on the decisions we make and the actions we take every day.**

To assure this success, we know that it is our responsibility

- to understand and comply with the Code of Conduct, company policies and applicable laws;
- to exercise good judgment in making ethical decisions and to avoid even the appearance of impropriety;
- to ask questions when we need assistance;
- to seek guidance from team members, managers and other leaders about making the right decisions; and
- to take action when we suspect misconduct.



## MAKING DECISIONS

**We make decisions based on our shared ethical commitments.**

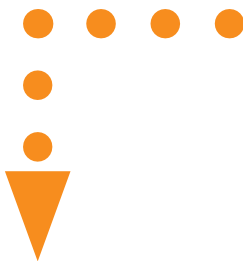
When we make decisions for our company, we ask ourselves critical questions:



IS THE ACTION LEGAL?



IS IT CONSISTENT WITH  
OUR VALUES AND OUR  
CODE OF CONDUCT?



HOW WOULD OTHERS  
EXPERIENCE THE DECISION?



If we are uncomfortable with any of the answers, we do not proceed. When in doubt, we talk to someone – our team members, a manager, human resources, legal or the WestRock Compliance Line.





## OUR PEOPLE ARE OUR PRIORITY

- Safety
- Respect
- Diversity and Inclusion

## SAFETY

We are committed to achieving an injury-free workplace. We comply fully with health and safety regulations and continually work to improve our safety and health performance by driving improvement and reducing exposures to promote a 100% safe workplace.

The most basic promise we can make as WestRock teammates is to work safely, to look out for one another and to return home to our families and friends safe and healthy, every day. We hold ourselves accountable for preventing injuries. Safety and health are the shared responsibilities of everyone in the organization, and excellence in the execution of our safety programs shows our respect for each other.

We are focused on identifying and mitigating exposures. Disclose promptly any injury or unsafe work condition. Remember that all injuries must be recorded on the facility safety log. Share any concerns with your manager, human resources, safety or legal. You can also report concerns through the WestRock Compliance Line.



We have a gate on a machine that is meant to guard against injuries. It really slows down production when it shuts the machine down every time we open the gate to make a minor adjustment. We all think that this protection is excessive. We disabled the shutdown feature so that we can make these adjustments quickly and keep production going. Is this an issue?

Yes. Safety is our number one priority, which means it is more important than production. Guarding equipment may not be disabled and must be immediately reported if it is not functioning properly.

Each of us is accountable for creating and maintaining a safe workplace

I saw a senior teammate take some shortcuts in performing her job that seem very unsafe. She taught me a lot when I started out about how to do my job right. What should I do?

Every teammate must take action to stop unsafe behavior. Explain to the senior teammate what you observed, and that you are concerned about her safety. If the unsafe behavior does not stop, you must report your concern to a supervisor, a safety manager or the Compliance Line.

You notice a hose lying on the floor that could be a potential trip hazard. What do you do?

Put the hose back where it belongs and submit a near-miss report. We remove potential hazards right away to prevent another teammate from suffering an injury. Completing a near-miss report will help identify problems that need to be addressed to ensure that the potential hazard does not occur again.



### Safety Principles



# RESPECT

We are proud of our global workforce. We are committed to developing and maintaining the best talent from around the world. We treat our WestRock colleagues and business partners with dignity and respect. Teamwork and collaboration are critical to our continued success in a competitive global economy.

Discrimination based on race, gender, color, national or ethnic origin, religion, age, sexual orientation, gender identity or expression, pregnancy, disability or other status protected by applicable law is strictly forbidden. Harassing or offensive conduct based on any legally protected status is unacceptable.

WestRock encourages its teammates to resolve their differences with respect and professionalism. We hold our managers accountable for creating and maintaining a respectful work environment, and for demonstrating respectful leadership. WestRock offers multiple ways, including the Compliance Line, to report conduct in violation of this Code or our workplace policies. WestRock will investigate and resolve promptly all reports of misconduct. Retaliation is strictly prohibited.

## Diversity, Inclusion, Equity & Belonging

We pursue, value and wholeheartedly embrace diversity and inclusion. We want everyone who works at WestRock or does business with us to feel welcome - not despite their differences, but because of them. As we work with one another, our customers and external partners, our words and actions make a difference to those around us.



My manager makes demeaning remarks about some of my teammates. I'm offended and I'm sure my teammates are too, even though they don't complain. I don't think it is right, but the remarks are not directed to me so I'm not sure what I should do.

You should report what you observed. It doesn't matter whether you experience the misconduct or observe it, we all have an obligation to create and foster a workplace based on respect. You should begin with local management or human resources. If that does not resolve the issue or you are not comfortable reporting locally, then you can report to corporate human resources, to the legal department or use the WestRock Compliance Line.

My co-worker continually makes suggestive remarks to me and has asked me to go out for drinks or dinner several times. I've declined and made it clear that these invitations are not welcome. I have to work with him every day and this is making me uncomfortable. I don't want him to be fired. I just want it to stop. What should I do?

You should report the conduct. There are many ways to report. The company will investigate and take appropriate action. Sometimes in appropriate circumstances counseling, discipline or training can address the workplace issues. In other cases, termination may be appropriate. WestRock is committed to taking steps to end harassing or inappropriate conduct in its workplace.



## Mutual Respect Policy





## WE TAKE PRIDE IN OUR BUSINESS INTEGRITY

- Conflicts of Interest
- Gifts, Meals and Entertainment
- Bribery and Corruption
- Political Activity
- Antitrust and Competition Laws
- Company Accounting and Recording
- Company Assets
- Insider Trading
- Privacy
- International Trade

## CONFLICTS OF INTEREST

We have a duty to our stockholders, to our company and to each other to make decisions in the best interests of the company. A “conflict of interest” occurs when our personal interest interferes – or even appears to interfere – with the interests of WestRock. Common actual or perceived conflicts of interest can include:

- You or an immediate family member having a substantial, direct financial interest in a company that is a WestRock supplier, customer, competitor or contractor
- Hiring a company owned by a family member or friend to perform work for WestRock
- Having a second job that interferes with your ability to do your job at WestRock
- Using business opportunities identified for WestRock for personal gain
- Competing with any WestRock business

We disclose any actual or potential conflicts of interest to a supervisor and to the legal department. With timely and full disclosure, safeguards may be put in place to avoid the conflict. If the conflict cannot be resolved, the activity may not proceed.

Waivers of this Code of Conduct must be approved by the WestRock Board of Directors. In the extraordinary event that a waiver is granted by the Board, it will be publicly disclosed as required.

We avoid conflicts of interest that create any appearance of impropriety



**I would like to hire a relative to do some work at my facility. This project is important, it will benefit WestRock and my relative is an expert at this type of work. Is it OK for me to hire her?**

No. Hiring a relative to work at your facility would be an actual or apparent conflict of interest. Therefore, you may not influence or have a role in that decision. The responsibility for this decision must be assigned to an independent manager, and a decision to hire the relative must be reviewed by the legal department.

**A WestRock vendor has offered to install improvements at my home at a big discount. Can I accept?**

No. It may be acceptable to hire this vendor at standard fair-market rates, but the steep discount offered to you personally may be a conflict of interest. Even at a standard rate, hiring this vendor would be a conflict if you supervise the vendor at work. Always review potential conflicts with your supervisor and the legal department.



**Conflicts of Interest Policy**



## GIFTS, MEALS AND ENTERTAINMENT

Gifts, meals and entertainment can properly foster business relationships based on goodwill and trust. In some circumstances, however, they can influence our objectivity or create the appearance of improper conduct.

We only give or accept gifts, meals and entertainment that are modest in value, are given openly and have no potential to influence a business decision. We do not give or receive gifts of cash or cash equivalents such as gift cards.

Acceptance of any gift received having a value of US\$100 or more must be approved by a supervisor using the Gift Disclosure Form.



A vendor offers you two front row seats to a sporting event. The vendor says he cannot attend, and he does not want anything for the tickets. What should you do?

You should discuss the offer with your supervisor. If the event value exceeds \$100, your supervisor must approve acceptance of the gift using the Gift Disclosure Form.

The daughter of an important customer is going to college soon. I would like to send her a premium tablet computer to get her off to a good start. Is that OK?

No. This gift may give the impression that you are attempting to influence your customer improperly.

One of your distributors wants you to increase volume going through his business. He offers to pay for a beach vacation for your family, if you can make that happen. You were already planning to increase his volume, so is it OK to accept his offer because it is not influencing your business decision?

No. The gift of a vacation is being offered in exchange for increased business. The offer must be declined and reported. Termination of this vendor relationship should be considered.



**Gifts, Meals and Entertainment Policy**

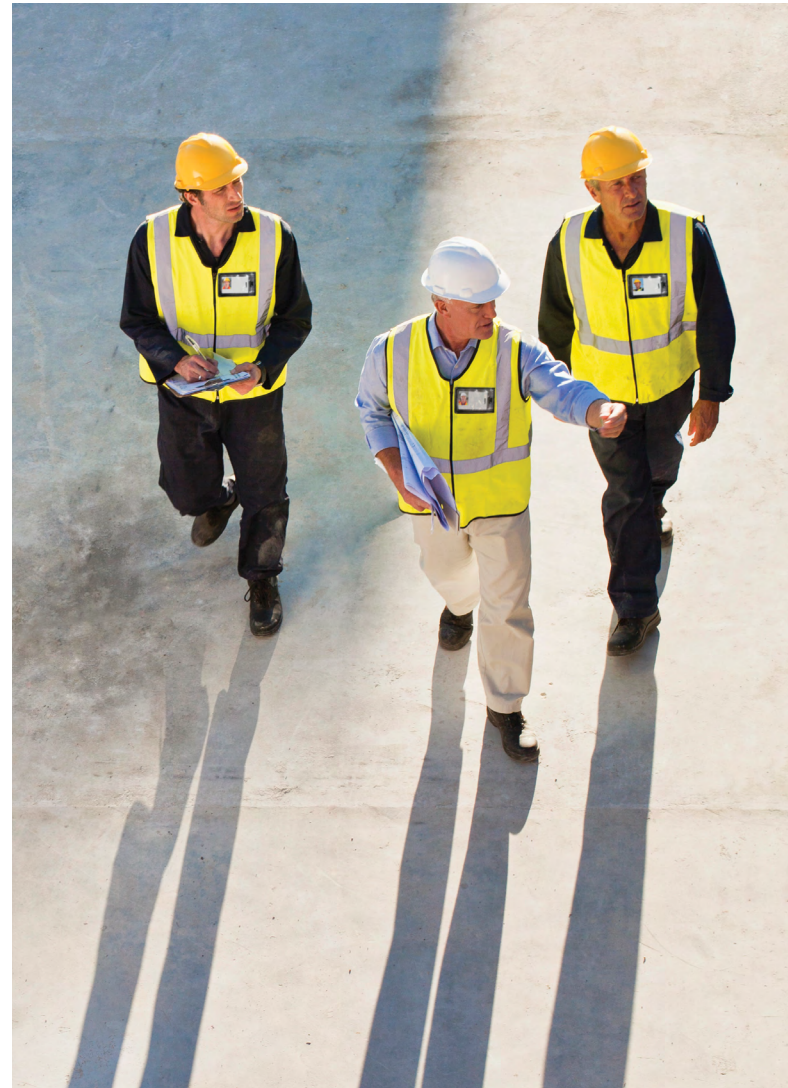
# BRIBERY AND CORRUPTION

Bribery is forbidden. A bribe is a gift, entertainment or thing of value that is given or received with the intent to affect the business judgment of the recipient. We take care to avoid even the appearance of impropriety.

We do not accept or provide any bribe, entertainment, gift, payment or other thing of value under any circumstance as a condition to obtain business, to retain business or to secure an improper advantage. We do not engage in commercial or public-official bribery.

We understand that gifts, meals or entertainment for a government official or representative, including travel expenses, may violate the Foreign Corrupt Practices Act or other anti-corruption laws, and must be pre-approved by the legal department. This includes gifts, meals or entertainment provided to a government official by an intermediary acting on our behalf.

We conduct appropriate anti-corruption due diligence on all vendors and partners acting on our behalf in corruption-prone locations, as required by policy. We comply with all laws around the globe that prevent corruption and bribery and we promptly notify the legal department of any request for a bribe.



Bribes are paid to obtain an improper advantage in a variety of business situations, including winning a contract, influencing a procurement process, circumventing import or export rules, gaining access to non-public information, evading taxes or penalties or obtaining exceptions to regulatory requirements.

We know that there is no condition that justifies the payment of a bribe.



## ATTENTION! SIGNS OF BRIBERY RISKS:

- **Abnormal cash payments**
- **Commercially unreasonable or inadequately documented commission payments**
- **Bypassing normal contracting procedure**
- **Intermediary interaction with government officials in high-risk countries without pre-approval of the legal department**



You have hired a contractor to rebuild part of the wastewater treatment equipment at your facility. A government environmental inspector at your site mentions that he had just returned from having a “really fancy meal” provided by the contractor. What should you do?

Take prompt action to inform the contractor that providing gifts or entertainment to government officials is not allowed and notify the legal department. Your contractor may be attempting to influence this government inspector.

Every time you visit the office of a government official, she thinks of additional documents that she needs before she will issue a permit. Finally, she says: “Just send your agent to me and we will work this out quickly.” What do you do?

Tell the official that you represent the company, that there is no need for an agent and that you are prepared to ensure that we meet any requirements that she might have. It is not uncommon in certain regions for bribes to be arranged and concealed by using agents that provide no legitimate business service.



## Anti-bribery Policy

## POLITICAL ACTIVITY

WestRock is subject to extensive laws and regulations, and therefore advocates positions on political issues that are in the best interests of the company, as permitted by law. The approval of the government relations department is required before any company funds, personnel or facilities may be used to support any candidate, campaign or political issue.

We encourage individual participation in political activities; however, they must not interfere with the performance of our responsibilities as WestRock teammates.



There are plans to relocate a highway near my facility. I want to make sure that the new exits and entrances work well for our transportation needs. I plan to hire a former legislator to advocate for us with the government officials responsible for the project. Do I need to do anything else?

Before hiring anyone to advocate for the company's political interests, you must contact the government relations department. The department will work with your facility to ensure that the company's interests are well-represented.



**Political Engagement and  
Contributions Policy**

# ANTITRUST AND COMPETITION LAWS

We are dedicated to fair and lawful competition. We will not exchange with a competitor any information about prices or about internal matters affecting prices. This includes a prohibition on entering into any agreement with a competitor regarding prices, costs, terms, markets, downtime, inventories or any other matter that could affect competition.

We deal fairly with customers, suppliers, competitors, teammates and agents of WestRock. We do not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair trade practice.

This is a complex area. We stay familiar with the competition laws that impact our business conduct. We consult the legal department with any questions, and we report any inappropriate topics that arise in a discussion with a competitor.



## ATTENTION! SIGNS OF POTENTIAL ANTITRUST VIOLATIONS:

- **Submitting a high bid at the request of a competitor**
- **Private meetings of competitors after trade association meetings**
- **Selling product below cost**
- **Discriminating on price between similarly situated customers**
- **Agreements among employers on terms of employment**



I was at a trade association meeting. I attended a session in which an industry expert spoke about the opportunity for our industry to improve pricing by reducing inventory. This expert was not a competitor, but I was uncomfortable with the presentation, so I reported it to my manager the next day. Did I do the right thing?

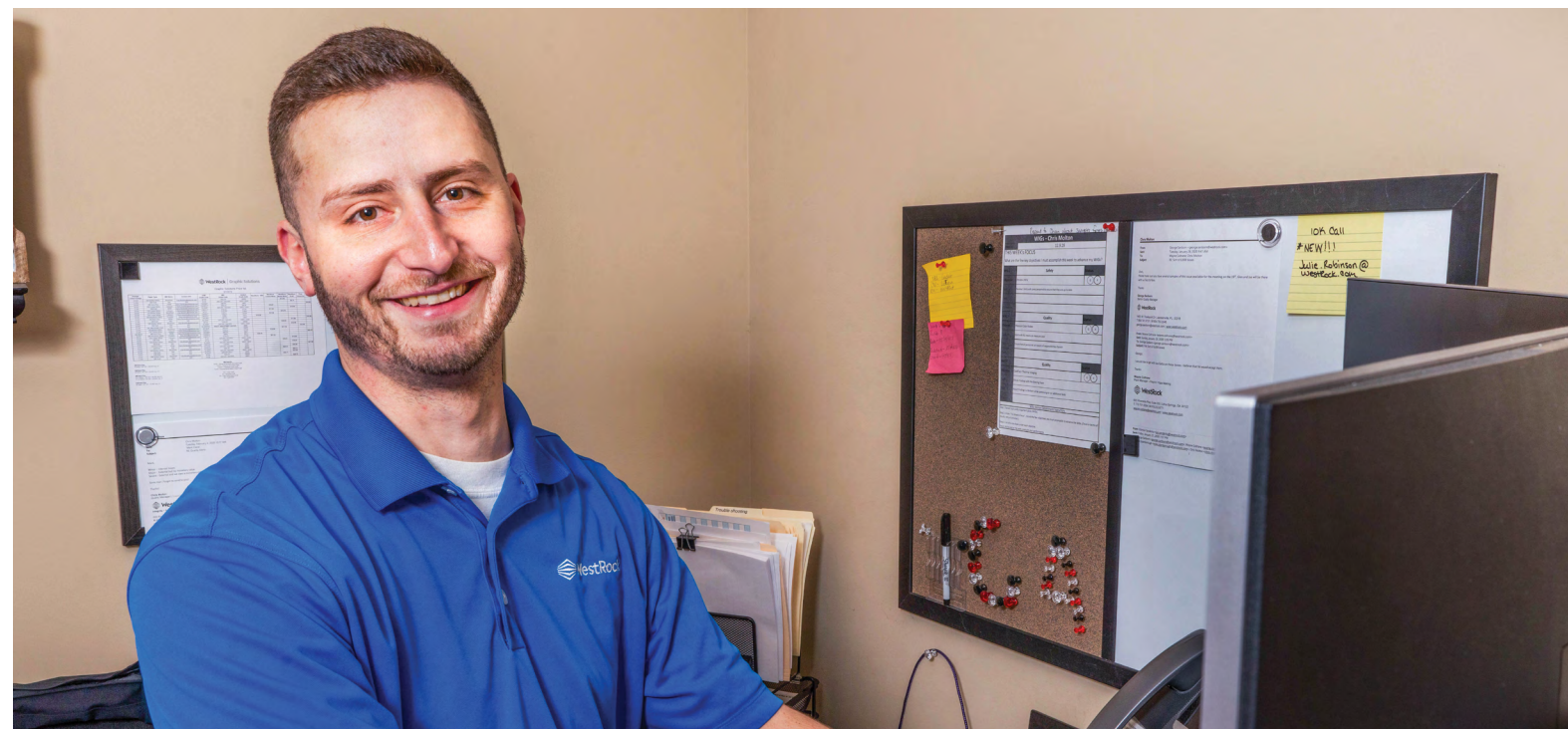
The expert's encouragement of coordinated pricing and inventory actions by competitors potentially violates antitrust laws. It does not matter that she is not herself a competitor if she is calling for competitors in an industry to coordinate their commercial activities. You did the right thing to report the statements to your manager, but you should have left the meeting as soon as you became aware that her statements could be inappropriate. Incidents of this nature must be reported promptly to the legal department.

We typically sell through distributors, but I have been asked to independently develop some direct sales channels as well. I called on a potential customer, and shortly thereafter heard from one of our distributors. He proposed that we meet to work out an "informal agreement" to avoid calling on each other's customers. I've known this distributor for many years so I said I would listen to his proposal. Is that OK?

No. This distributor is now not just a customer but also a competitor. We must be very careful about keeping those roles separate. In this case, while we may independently decide which customers we will call on in a particular market, we may not collaborate with a competitor in making those decisions. Competitor proposals to collaborate must be promptly reported to the legal department.



## Antitrust and Competition Policy



## COMPANY ACCOUNTING AND RECORDING

We have an obligation to ensure the accuracy of our financial records and reports as required by applicable laws and accounting principles, and in accordance with our internal policies. We know that adherence to the highest standards of financial accuracy is fundamental to ensuring the correct financial statement and tax accounting for the financial results of WestRock and its subsidiaries.

All of us, not just accounting and finance personnel, have an obligation to ensure the accuracy of WestRock business and financial documentation and records. This includes not only actual transactions, but also capital expenditures and operational budgeting and forecasting. Documentation includes financial data and reports, forms, registrations, orders, expense reports, invoices and other records in any form reflecting the financial activities of WestRock. Accuracy means that information is available, organized, complete, precise, comprehensive and timely.

If we learn that a teammate is struggling to meet our standards, we engage with them to ensure that they are able to record transactions the right way. When we have information indicating that a teammate is intentionally not following standards

or if we are asked to act contrary to such standards, we act immediately by contacting our supervisor, the legal department or the WestRock Compliance Line.

We maintain our business records and financial documentation properly. We cooperate fully and appropriately with all audits, litigation requests and government investigations, including the retention of relevant company records.



### ATTENTION! SIGNS OF POTENTIAL FRAUD:

- Recording income or expenses in the wrong period
- Backdated documents or contracts
- Charging capital costs as expenses
- Invoices that record a greater quantity than the customer ordered
- Off-the-books records
- Excessive number of adjusting entries
- Pattern of erratic or incomplete reporting
- Teammates living beyond their means
- Purchasing policy violations
- Control processes regularly ignored
- Premature or unapproved data destruction
- Payments to shell companies



My manager asked me to ship an order earlier than the customer's requested shipment date "so that we will meet our target sales goal for this quarter." Can I ship this order early?

We cannot recognize sales shipped early unless the customer provides written authorization. Without this authorization, you must ship on the customer's requested date.

Our facility is required to write-off inventory held more than 90 days. Our inventory system allows me to restart the inventory age clock for the oldest items at day 0, which will prevent these write-offs and help the profit margin of my facility. We will definitely sell all of this inventory eventually, so these adjustments should be OK. Is that right?

No, managing inventory aging by creating a false record of the actual age of the inventory is forbidden. Falsification of any financial records can impair the ability of the company to manage its business and can mislead investors.



### Accounting Policy

## COMPANY ASSETS

We ensure that company assets, resources and information are used responsibly and for legitimate business purposes.

Our proprietary business information and our intellectual property are some of our most valuable assets. We only disclose WestRock proprietary information when disclosure is required to further our business interests, and only with appropriate protections in place to prevent misuse. This obligation to protect proprietary business information extends beyond our workplace and working hours and continues even after employment ends.

We also safeguard the confidential proprietary information of other companies or parties that is entrusted to our care.

We understand that all of the information stored on WestRock's equipment or assets belongs to WestRock and can be accessed and used only for business purposes.



I am excited about the innovative packaging designs we presented to our customer to help promote its newest product in a campaign scheduled for next month. I took some photos to share with my family and a few close friends. Then I posted them on my private Facebook page. Is there any problem with this?

Yes. If the information is not public, it must be treated as confidential and may not be shared internally or outside of WestRock without permission. In this case the disclosure of photos to family and friends is not allowed. There is also a real risk that one of the recipients will repost the photos to a public social media site.



### Acceptable Use Policy

### Confidential Information and Trade Secrets Policy

We distinguish many of our products in the market with our creative designs and unique approaches to packaging. New ideas are easily lost, however, if we don't take steps to protect them. Be sure to mark documents as "Confidential" or "Trade Secret" when appropriate and keep them secured. If you share sensitive materials with other teammates, be sure they know to protect them from disclosure. Before sharing proprietary information with a third party, make sure you have a Confidential Disclosure or Non-Disclosure Agreement in place that has been approved by the legal department.



## INSIDER TRADING

As a publicly traded company, we have important obligations to our stockholders. At times, we may become aware of information about WestRock that is material to investors and has not been released to the public. We do not disclose that information to any third party, nor do we buy or sell securities while in possession of that information. We carefully protect the information and observe all trading restrictions.



I accidentally saw an internal memo describing a new and very substantial contract that we are signing with a publicly traded customer. I don't have any role in this project. If I buy the customer's stock based on this information, could I be engaged in insider trading?

Yes, if the information about this contract is material and non-public. Contact the legal department if you have any question about whether any trade in securities might violate insider trading rules.



**Securities and Insider Trading Policy**

## PRIVACY

We respect the privacy rights and interests of all people, including WestRock teammates, customers, suppliers and visitors to our websites. We follow appropriate safeguards for the protection of personal information that is collected, held and used by the company. We are all expected to keep personal information confidential and private in accordance with this principle and as required by applicable laws.



We would like to test some exciting new technology that uses a sensor to gather data on how individual consumers interact with our customer's packaged products. Can I tell one of our major customers about this opportunity and arrange a limited trial in select locations?

You should consult with the WestRock privacy office before initiating any project that involves the potential collection of personal information relating to consumers, teammates or other individuals. Privacy laws that regulate the collection and use of personal data are broad and cover many types of information.

I just received an email from one of our business partners that lists the dates of birth and home addresses of several teammates. I need to email a reply to our partner. Is there anything I should do?

Remove the personal information from the reply email or encrypt the information if it must be included. It is always important to limit the potential exposure of personal information. Advise the business partner of the need to exercise greater care in the handling of personal data in any communications with WestRock.



**Privacy Policy**

# INTERNATIONAL TRADE

We comply with import and export laws wherever we do business. We follow all regulatory requirements, including those regarding classification, documentation, shipping and record retention. When transferring goods across international borders, we ensure that we understand and follow applicable trade compliance laws.

## Trade Control Laws

The United States has strict trade control laws. As a U.S. company, we comply with U.S. regulations that prohibit exports to certain countries, businesses and people, wherever we do business around the globe. We also ensure that we comply with the trade compliance laws of each country in which we do business.

## Anti-Boycott Laws

We carefully ensure that we conform to U.S. requirements forbidding cooperation with boycotts that foreign governments impose against certain countries or businesses. We cannot enter into any agreement, provide any information, or make any statement that might be viewed as supporting any boycott prohibited by U.S. law.

For additional guidance, contact the WestRock Trade Compliance Department.



Our customer in Switzerland has provided us with a global list of businesses authorized to purchase the customer's anti-counterfeiting security labels. An authorized business in Iran has placed an order with our label facility in Ireland. Iran is on the U.S. list of sanctioned countries, but Ireland has no prohibition on sales to Iran. Can our WestRock facility in Ireland fill this order?

No. WestRock subsidiaries must adhere to U.S. trade embargoes even though they are incorporated and operate in a country that allows such trade.



The country in which we manufacture and then export packaging applies lower customs duties if our customer goes through an extensive registration process. We can avoid putting our customer through this process by having one of our own registered subsidiaries provide customs with documentation making it appear that our subsidiary is the customer. This is a regular practice in this region. Is this OK?

No. If our subsidiary is not actually the customer, we may not provide such documentation. The fact that this is a common practice to avoid a government requirement does not justify making false representations to customs.



## Embargo Boycott Regulations

### Import Policy

### Export Policy





## WE ARE COMMITTED TO SUSTAINABILITY

- Environmental
- Product Stewardship

## ENVIRONMENTAL

Operating in an environmentally responsible manner is fundamental to how we conduct business at WestRock. We are committed to compliance with all applicable environmental laws and apply the highest standards of ethics and integrity to our environmental responsibilities. All WestRock teammates share responsibility for doing the right thing for the environment, and for carrying out our environmental stewardship principles.



We plan to run a product next week that requires the application of a coating. The coating may affect the chemical characteristics of our wastewater. My supervisor instructed me to change our regular wastewater sampling schedule to avoid the days when the coating will be used. Should I change the schedule?

No, we cannot alter sampling schedules to avoid the detection of potential environmental problems. Improper manipulation of environmental sampling results may violate government permits and may result in fines or other penalties.

I had planned to conduct an inspection on Friday as required by our plant's permit. I did not get it done because a big customer issue arose that afternoon. Instead, I conducted the inspection on Saturday morning. I got this done less than 24 hours past the permit deadline, so is it OK for me to put down Friday as the date of my inspection?

No. We do not back-date or otherwise provide false information on environmental documents. If you find that you have missed an environmental compliance deadline, immediately contact the environmental department for guidance.



**Environmental Stewardship Policy**

Our environmental responsibilities demand the highest standards of ethics and responsibility

## PRODUCT STEWARDSHIP

We follow procedures designed to ensure that our packaging products meet all requirements for their intended uses and markets, whether those uses are packaging for food, pharmaceuticals, cosmetics or other products distributed in U.S. or international markets. We select raw materials that meet the requirements of a broad range of global regulations. Our suppliers provide certifications that products purchased by WestRock meet these standards. We use good manufacturing practices to ensure that our final products are consistently produced and meet applicable quality standards.



A pizza restaurant chain wants to print a promotional message on the inside lid of the pizza boxes we manufacture for them.

We will be using the same containerboard and inks that have been previously approved for these boxes, so can we proceed with production?

No. Although you are using the same materials that you use for normal production, printing on the inside of the box is a new end use that will involve direct food contact. You must first determine whether the ink to be used is safe for this purpose. Contact the Product Stewardship group for support.

We are printing labels that will be applied to a pharmaceutical customer's plastic bottles. We have run out of the label stock specified by the customer, but we have plenty of almost identical material in inventory. The delivery requirements on this job are very tight, so can I use this alternative stock?

Not without consulting the customer. Changes to pharmaceutical packaging may require the customer to modify its regulatory filing, especially if the change impacts the chemical profile of the packaging. Pharmaceutical customers typically require notice and approval before any changes are made to labels.



**Product Stewardship and Certifications Policy**

## GUIDANCE AND REPORTING

We have a number of different resources to seek guidance, to get help or to raise a concern about a potential violation of the Code of Conduct, applicable laws or WestRock policies. These resources include direct supervisors, any manager or business leader, human resources and the legal department.

If we are not comfortable using these resources or we do not feel that an issue was resolved appropriately, we contact the WestRock Compliance Line. Contact information is posted at each facility and native language speakers are available to assist non-English speaking callers. Callers have the option to remain anonymous. WestRock takes all reports of violations seriously and each report will be investigated and resolved appropriately. The company strives to keep all complaints as confidential as possible.

### There are many ways for our teammates across the globe to reach the WestRock Compliance Line:



#### Call

Look for the toll-free number posted at your location or refer to the WestRock intranet



#### Write

Email:  
[complianceline@westrock.com](mailto:complianceline@westrock.com)

Web:  
[Compliance Line](#)

Mail:  
Legal Department  
1000 Abernathy Road NE,  
Suite 125  
Atlanta, GA 30328 USA

### Non-Retaliation Commitment

WestRock does not tolerate retaliation against any teammate who honestly and in good faith raises a concern or reports misconduct. If we experience or witness retaliation, we report it immediately so that WestRock can investigate and resolve any issues appropriately.

Failure to comply with this Code of Conduct is a serious offense. This includes teammates who knowingly make a false accusation, lie to investigators or interfere or refuse to cooperate with an investigation under this Code of Conduct. Teammates who violate this Code of Conduct are subject to disciplinary action including termination of employment.

## CONCLUSION

The principles in this Code of Conduct shape every action we take as WestRock teammates around the world.

We each have the responsibility to safeguard WestRock's good name and to adhere to this Code of Conduct, to company compliance policies and to all laws and regulations. It's about how we work, make decisions and share accountability. We ensure that WestRock is a company where each of us genuinely belongs, is respected and valued, and can do our best work, and where diversity, inclusion and equity are competitive advantages. Managers must ensure that the teammates they supervise understand and live by these principles.

We comply with local laws and regulations. Where company policy is more restrictive than local law or practice, however, we will follow company policy. We know that any failure to follow our company policies may result in discipline, including termination.

Unwavering adherence to the highest ethical standards is crucial to our success. We always strive to conduct our business the right way, every day, wherever we do business.



# AT WESTROCK, OUR VALUES AND BEHAVIORS ARE THE FOUNDATION FOR **WINNING TOGETHER**.

## **VALUES** ARE THE STANDARDS OF OUR BEHAVIORS

### **INTEGRITY**

We are honest, ethical and do the right thing.

### **RESPECT**

We treat one another with respect and earn the respect of others through our actions.

### **ACCOUNTABILITY**

We are responsible for our work, to our team and for contributing to the success of our company.

### **EXCELLENCE**

We strive to perform at the highest levels – for ourselves and for our customers, investors and communities.



## **BEHAVIORS** ARE THE ACTIONS WE TAKE TO ACHIEVE OUR GOALS

### **COMMUNICATE THE WHY**

We take the time to listen, ask why and explain why.

### **ALIGN GOALS**

We align our individual, team and organizational goals, and target actions to execute effectively.

### **EMPOWER**

We earn each other's trust, develop ourselves and our co-workers, and empower each other to do our best work.

### **RECOGNIZE PERFORMANCE**

We recognize performance with continuous feedback. We celebrate wins!



The right way.  
Every day.