

2022 Sustainability Report



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A Message from Our President and Chief Executive Officer

WestRock is proud of its long heritage of sustainability, which is only growing in significance. We create fiber-based paper and packaging from a renewable resource, putting circularity at the core of our business. In fiscal year 2022, we worked diligently to continue progressing on our sustainability journey and toward our targets. Like the customers with whom we work, we've encountered our share of successes and obstacles. We remain committed and are pleased to share details of our achievements in this report.

Our purpose is to Innovate Boldly and Package Sustainably. We have been honing how we embody that purpose, because we believe our greatest business opportunity lies at the intersection of innovation and sustainability. Our customers are working hard to make their businesses more sustainable; we encourage them to bring us their greatest challenges. We aim to meet them with bold, innovative solutions that help them win in the marketplace and progress toward their ambitious goals.

In fiscal year 2021, we aligned around a range of sustainability commitments and targets. Throughout fiscal year 2022 — the year captured in this report — we've been doing the work.

Highlights include:

- + **Supporting people and communities** by spending more than \$1 billion with small and diverse-owned suppliers.
- + **Innovating for our customers** by finding new ways to replace plastic with fiber-based materials, enhancing circularity and helping customers reduce packaging-related greenhouse gas (GHG) emissions.
- + **Bettering the planet** by making progress toward our Scope 1 and Scope 2 science-based targets (SBTs) with a 5.6% total reduction from a 2019 baseline.
- + **Enhancing our corporate governance** by establishing the WestRock Sustainability Council of functional leaders from across the enterprise.

We are part of a vast network of customers, suppliers, consumers, investors, policymakers and communities. Working together, we can learn from each other, amplify one another's progress and accelerate our successes. WestRock brings a unique offering to the table because of our expertise in manufacturing fiber-based packaging solutions supported by robust capabilities in automation, design, materials science and beyond.

As we advance our sustainability strategy and make progress on our targets, we'll continue to demonstrate that our corporate and sustainability strategies are aligned. For example, just after fiscal year 2022 ended, we finalized the acquisition of Grupo Gondi, one of Mexico's top paper and packaging companies. This acquisition affords us the opportunity to expand our presence in the desirable Latin American market while also bringing one of our longtime partners in sustainable packaging solutions under the WestRock banner.

Close collaboration with our customers, team members and communities to innovate and make lasting impact puts us on the path to a better world. Together, we are imagining and delivering on the promise of a sustainable future. Thank you for sharing our journey and celebrating our progress along the way.



David B. Sewell, Chief Executive Officer



Hear more from David Sewell:



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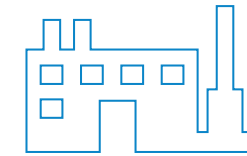
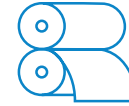
About WestRock

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 approximately 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 [2022 Annual Report](#) on Form 10-K for the fiscal year ended September 30, 2022.

Fiscal Year 2022 Company Snapshot¹

31 Paperboard and
Containerboard Mills²



230+
Converting
Facilities



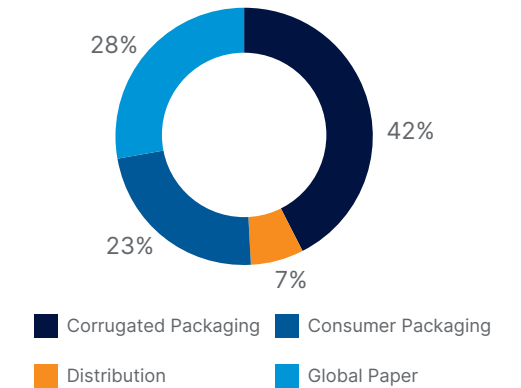
18 Recycling
Facilities

63
Packaging
Distribution Sites



~50,000 Teammates

Sales by Segment



¹ Does not include Grupo Gondi. We will include Grupo Gondi data in next year's sustainability report.

² Includes the mill in Panama City, Florida, which closed in 2022 but operated for most of the year and is included in all metrics in this report.

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Our Purpose, Vision and Values

Innovate Boldly.
Package **Sustainably**.™

Together as One WestRock, we have the power to innovate boldly and package sustainably — creating a better future for each other, our customers, our communities and the world. Our Purpose directly serves our Vision to be the world’s best paper and packaging company. We can achieve both by upholding our Values of Integrity, Respect, Accountability and Excellence in all that we do.

Our Vision

Our Vision is to be the world’s best paper and packaging company. Sustainability is central to that vision.

Partnership and collaboration are at the heart of our efforts. We operate at the center of a global network of customers, suppliers, landholders, nonprofits and communities. Working together with all members of that ecosystem establishes our leadership on sustainability and amplifies our efforts. WestRock partners with:

- + **Customers**, delivering real value, providing competitive advantages, helping them make progress toward their sustainability goals, delivering consistent quality and superior service, and innovating to foster sustainable growth.
- + **Suppliers**, helping them understand and advance sustainability and business goals.
- + **Landowners**, supporting sustainable forestry.
- + **Nonprofits and our communities**, investing to develop a skilled workforce for manufacturing, education and resources for family forest landowners, and equitable access to the benefits of thriving urban tree canopies.

Our team members also collaborate internally across all WestRock divisions — including innovation, mills, product design, automation, marketing, digital and more — to improve sustainability both at WestRock and in the global economy.

Our Values

We take our Values seriously. They guide how we conduct ourselves.

- + **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 level — for ourselves and for our customers, investors and communities.



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Circularity at WestRock

Fiber-based packaging is made from renewable materials and can be recycled. These qualities make WestRock’s business inherently circular in nature. We strive continuously for greater circularity in our business, and we aim to contribute to a more circular global economy.

The Ellen MacArthur Foundation³ identifies three principles that guide progress toward a more circular economy:

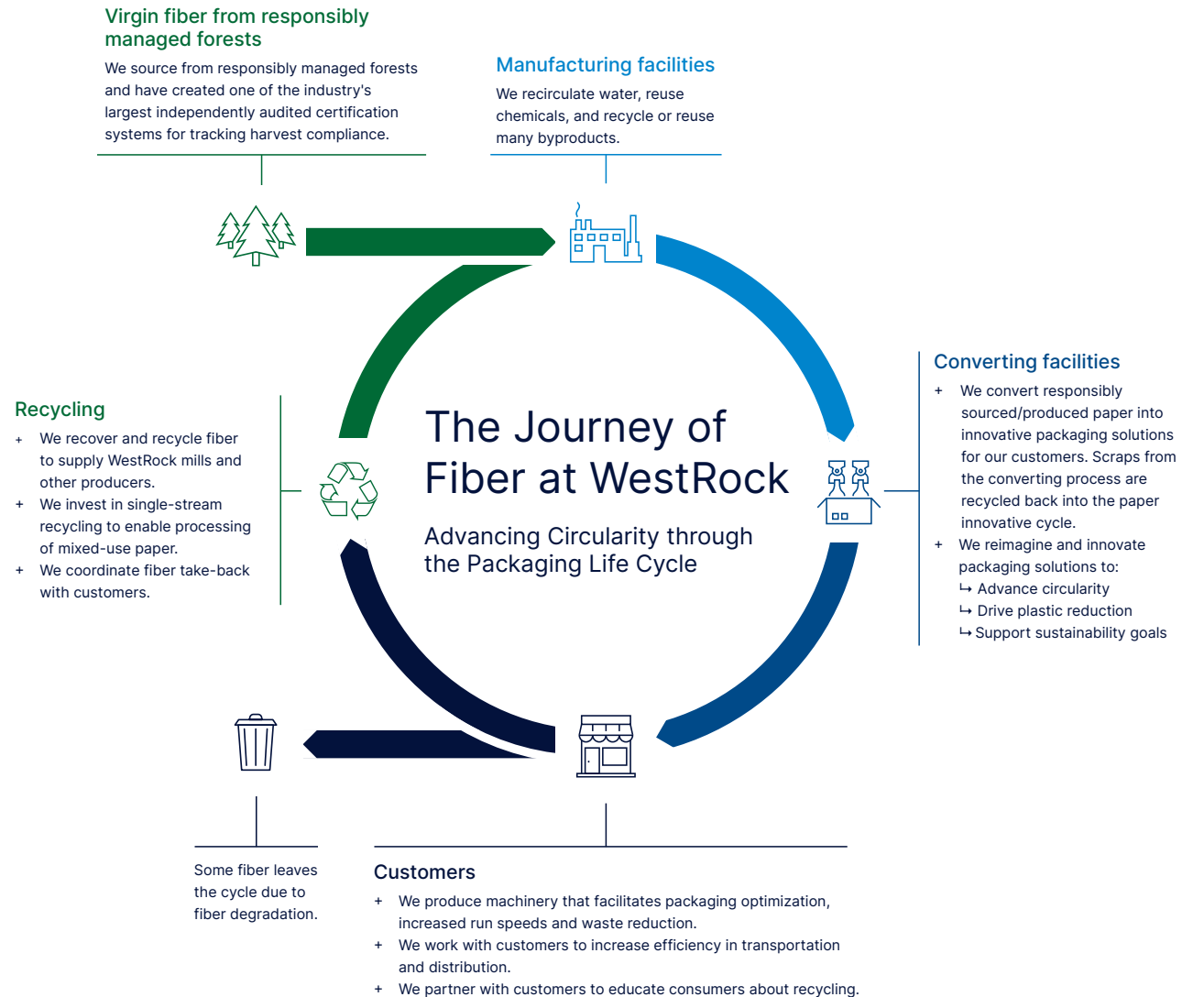
- + Eliminate waste and pollution
- + Circulate products and materials at their highest value
- + Regenerate nature

We strive to apply those principles every day at WestRock. We support sustainable forestry practices to regenerate the forestlands that produce our virgin fiber. We work to reduce our resource use and to recycle and reuse materials and products. We also rethink processes and designs to minimize waste and pollution and facilitate recycling and the beneficial use of byproducts of our production process.

Hear more from Alpa Sutaria, senior vice president of Strategy and Sustainability, about WestRock’s circularity initiatives and cross-sector collaboration.

³The Ellen MacArthur Foundation develops and promotes the idea of a circular economy. For more information, visit: ellenmacarthurfoundation.org.

The circular economy at WestRock revolves around our core input which comes from forests, fiber.



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About This Report

Our 2022 Sustainability Report outlines environmental, social and governance (ESG) strategies, activities, metrics, performance and progress for fiscal year 2022 (October 1, 2021–September 30, 2022, unless otherwise noted) in addition to key discussions surrounding ongoing, forward-looking sustainability strategies. Except where noted, this report covers 100% of WestRock’s consolidated global operations.

We report on our sustainability progress and performance annually. Prior to this publication, in May 2022 we issued a report covering fiscal year 2021. Please note that when we complete an acquisition or divestiture, we update data for all material topics and disclosures for each reporting period presented in the report.

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

This year, we have included an [index](#) informed by the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). We have also provided a [table](#) demonstrating the potential contribution of our sustainability strategy and targets to the relevant United Nations Sustainable Development Goals (SDGs).

We welcome feedback on our approach to sustainability. Questions regarding our sustainability strategy, program and performance can be submitted to sustainability@westrock.com. For information about our process for collecting, assessing and verifying the environmental and social data included in this report, see [page 63](#).

WestRock Reporting and Our Acquisition of Grupo Gondi

Our acquisition of Grupo Gondi was finalized soon after the end of fiscal year 2022. We have not included its data in this report but have taken its GHG emissions into account as we continue to chart progress toward our 2030 science-based target (SBT). See [page 40-41](#) of this report for more information about our SBT.



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Our Commitment to Sustainability

At WestRock, we are committed to doing our part to fulfill the promise of a sustainable future. We are innovating to build on our 100-year legacy and to make the most of the circular nature of fiber-based paper and packaging. We organize our efforts around our three sustainability pillars: **Supporting People and Communities, Innovating for Our Customers and Their Customers** and **Bettering the Planet**.

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.

2022: Bringing Our Sustainability Strategy to Life

We made a deliberate decision to pair strategy with sustainability. In fiscal year 2022, we updated our sustainability targets, and most notably validated our science-based target to reduce Scope 1, 2 and 3 greenhouse gas (GHG) emissions 27.5% by 2030. We focused our efforts on developing, enhancing and implementing strategies that put us on the path to reach those targets.

As an expert on packaging sustainability, we partner with people and organizations throughout our ecosystem of customers, suppliers and communities to help them understand and make progress on sustainability.

Imagining and Delivering on the Promise of a Sustainable Future

Our Sustainability Pillars

Three pillars underpin our work to innovate boldly and package sustainably.



RECOGNITION

Awards and Recognition

- + 2022 AF&PA Sustainability Award for Safety
- + 2022 AF&PA Sustainability Award for Circular Value Chain
- + Council of Singapore: EverGrow™ Fiber-based Produce Packaging
- + Dow Jones Sustainability Index
- + Human Rights Campaign Foundation Corporate Equality Index 2022
- + North American Paperboard Packaging Competition: Excellence Award in Sustainability - Recipe Unlimited Swiss Chalet Takeout Cartons and Trays + WestRock EverGrow™ Grape Tomato Punnet
- + Singapore Packaging Star Awards 2022 from Manufacturing Federation & Packaging Council of Singapore: EverGrow™ Fiber-Based Produced Packaging
- + S&P Global Sustainability Yearbook 2022

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2022 Sustainability Highlights



Supporting People and Communities

Spent more than **\$1 billion** with small and diverse-owned suppliers, exceeding our goal.

Provided STEM, manufacturing and technical training to **330K+** individuals since 2019.



Aligned on a strategic, global corporate giving approach.

Reduced life-changing events at our facilities from four to two, bringing us closer to our goal of zero.



Corporate Governance

Strengthened governance of our sustainability program at the board of directors level.



Established the **WestRock Sustainability Council** of functional leaders from across the enterprise.



Innovating for Our Customers and Their Customers

Developed new technologies and partnerships to replace plastic with fiber-based materials.



Enhanced circularity by partnering with customers on recycling initiatives.

Helped customers understand and reduce packaging-related greenhouse gas (GHG) emissions.



Bettering the Planet

For the first time, provided an index informed by the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.



Made progress toward our science-based targets (SBTs) with a

5.6% total reduction

in our Scope 1 and Scope 2 GHG emissions from 2019 baseline.



Ensured that nearly **100%**

of wholly owned fiber-based manufacturing facilities were chain-of-custody certified to internationally recognized standards.

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Sustainability Targets: 2022 Progress



We believe that our timebound sustainability targets could contribute to eight of the 17 United Nations Sustainable Development Goals (SDGs). For a description of the goals and SDG goals listed here, reference [Appendix II: UN Sustainable Development Goals](#).



● Target reached
 ● On track to meet target
 ● Setback could impact target achievement date
 ● Minor delay; expecting recovery

Topic	Target	SDG Goals	Key Performance Indicators	Target Fiscal Year	FY22 Progress Update	Status
Sustainable Packaging	100% of WestRock's products will be recyclable, compostable or reusable, driving the transition to a more circular economy through cutting-edge innovation.	8 12	n/a	2025	97.8% of products recyclable, compostable or reusable	●
Carbon (GHG Emissions)	A validated science-based target to reduce our greenhouse gas (GHG) emissions by 27.5%.	7 13	Reduce absolute Scope 1 and Scope 2 GHG emissions by 27.5% from a FY19 base year.	2030	5.6% total reduction from 2019 baseline	●
			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% from a FY19 base year.	2030	Partnering with CDP to collect data for Scope 3 emissions inventory	●
Sustainable Forestry	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.	8 12 15	Source 100% of virgin fiber from responsibly managed forests.	Annual	100% of virgin fiber sourced 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.	2030	Supported certification of 457,114 acres since FY19	●
			Engage with 10,000 private landowners and their stakeholders to provide education, guidance and support for sustainable management of their forestlands.	2030	5,550 landowners engaged since FY19	●

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Sustainability Targets: 2022 Progress

- Target reached
- Setback could impact target achievement date
- On track to meet target
- Minor delay; expecting recovery

Topic	Target	SDG Goals	Key Performance Indicators	Target Fiscal Year	FY22 Progress Update	Status
Water Stewardship	Lead in water stewardship.	6 12 15	Commit \$15 million to community projects that protect and benefit freshwater resources, working forests and biodiversity.	2030	In the process of vetting partners for proposed community projects	●
			Enhance the water management systems at all mills as part of a commitment to reduce our water intake by 15% from a FY19 baseline.	2030	1.1% reduction of water intake from FY19 baseline	●
			Launch a global employee education campaign emphasizing the importance of responsible water use.	2023	Project plan in place for FY23 launch	●
Safety	Strive for a 100% safe culture by driving continuous improvement to reduce risk in the workplace and by supporting our teammates' well-being.	8	Track life-changing events (LCEs) with a goal of zero.	Annual	Reduced LCEs to 2 in FY22	●
			Focus on continual year-over-year reduction in severe injuries by tracking lost work-day rate (LWDR).	Annual	0.8% increase in LWDR in FY22	●
Training and Education	Invest to reduce barriers to technical education and skills, inspiring careers in modern manufacturing by providing access to training for one million individuals.	8 10	<ul style="list-style-type: none"> + Expose 500,000 learners to STEM (science, technology, engineering & math) curriculum to build interest in modern manufacturing. + Expose 250,000 economically disadvantaged individuals to technical education and skills required for advanced manufacturing careers. + Provide access to technical and soft skills training to 250,000 veterans to enable successful transitions from military to advanced manufacturing careers. + Launch outreach/workforce development initiative in priority areas. 	2030	330,352 learners supported since FY19	●

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- Target reached
- Setback could impact target achievement date
- On track to meet target
- Minor delay; expecting recovery

Topic	Target	SDG Goals	Key Performance Indicators	Target Fiscal Year	FY22 Progress Update	Status
Diversity, Inclusion, Equity and Belonging	Invest in programs and systems to advance our leadership in diversity, inclusion and belonging for our teammates, customers, industry and communities.	5 10	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.	2030	+ Partnerships with HBCUs and external professional programs for women and people of color + Partnership with the Manufacturing Institute's Heroes MAKE America program; increased veteran new hires by 0.7% + Support for Women MAKE America, a program aimed at closing the gender gap in manufacturing through research and mentorship	●
			Track diversity in succession planning, with the goal of making succession representative of company demographics.	2030	Improved year-over-year women and ethnic diversity representation in Executive and Management	●
			Target high levels of employee engagement (85% or better) and/or year-over-year improvement across WestRock operations, sites and functions.	Annual	77% employee engagement in FY22	●
			Establish an annual incentive plan modifier to reinforce senior leaders' role in driving diversity and inclusion across the organization and to measure progress.	Annual	The short-term incentive plan (STIP) for FY22 assigned to approximately 100 leaders contained a diversity modifier of +/-5%	●
			Target more than \$975 million per year of spending with diverse-owned businesses, driving economic equality in our communities.	2025	Over \$1 billion spent with small and diverse-owned businesses in FY22	●

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Sustainability Management and Oversight

The board of directors appoints a Nominating and Corporate Governance Committee (the Governance Committee) with responsibility for overseeing 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.

In fiscal year 2022, we established the WestRock Sustainability Council, consisting of functional leaders from across the enterprise, to facilitate ongoing refinement and execution of our sustainability strategy through guidance and the distribution of resources across business segments. Additionally, cross-functional working groups and regional sustainability networks provide input to help operationalize our strategy throughout the business. For more information on our governance of sustainability at WestRock, see [page 61](#).



For more information on board oversight of sustainability and issues related to climate change, see our [TCFD Index](#).

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Priority Assessment

WestRock reports on topics that we consider priorities for our business and our stakeholders. We conducted an internal assessment in 2015 to define priority topics for our stakeholders. We have repeatedly reviewed and refined that assessment in subsequent years, including through external stakeholder reviews in 2017 and 2019. Those reviews produced recommendations that provided greater context and transparency, allowing us to demonstrate the link between our sustainability goals and overall business strategy. Those recommendations have also informed our approach to reporting, as demonstrated by this report. It is important to note that a priority assessment for sustainability reporting purposes is different from the materiality assessment used in connection with our filings with the Securities and Exchange Commission (SEC). Issues deemed to be priority topics for purposes of this report, and disclosures related to those topics therein, may not be considered material for SEC reporting purposes.

The following topics form the foundation for our 2022 Sustainability Report. We believe that focusing our efforts on managing, measuring and reporting on them positions us to advance our commitments and goals.

Priority Sustainability Topics

- | | |
|-------------------------------------|---------------------------|
| + Energy | + Communities |
| + Fiber Sourcing and Certifications | + Diversity and Inclusion |
| + Waste Recycling | + Ethics and Conduct |
| + GHG Emissions | + Health and Safety |
| + Water | + Business Performance |
| | + Innovation |

To ensure our sustainability strategy reflects current and emerging trends, including stakeholder expectations and relevant proposed regulations related to sustainability topics, we plan to complete a full priority assessment in calendar year 2023 to further inform and refine our long-term strategy.

Stakeholder Engagement

We continually evaluate our business, including our sustainability efforts, through the lens of key stakeholders: organizations and individuals who affect and are affected by the financial, commercial and/or operational aspects of our business. Our stakeholders include our team members, 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. For more details on our approach to stakeholder engagement, see [page 15](#).



Responding to Stakeholder Feedback

As part of our commitment to transparency, and based on feedback from external stakeholders, we published our latest consolidated EEO-1 Report as submitted to the U.S. Equal Employment Opportunity Commission. The report can be found [here](#).



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How We Engage with Our Stakeholders

Our Stakeholders	Key ESG-Related Engagement Topics	Engagement Channels	
Team members	Health and Safety, Diversity, Inclusion, Equity and Belonging (DIEB), Training and Education, Engagement and Retention, Circular Economy, Innovation, Environmental Water Stewardship, Product Stewardship	Team engagement surveys New hire and exit surveys Safety and other team meetings and newsletters WestRock Resource Groups (WRGs) Leadership excellence, elevate and essentials programs Learning management system	Commercial development center Operations learning and development function Global employee water use education campaign Chief Compliance Officer news distribution Enterprise Innovation Council
Customers	DIEB, Environmental Sustainability, Circular Economy, Innovation, Waste and Recycling, Responsible Sourcing, Sustainable Forestry, Product Stewardship	Customer Advisory Board (CAB) Customer partnership engagement Customer satisfaction surveys Supplier principles of conduct	Responsible forestry/fiber procurement certifications Supplier environmental safety certifications Trade conferences Packaging GHG life cycle assessments
Community members & non-governmental organizations (NGOs)	Food Security, Training and Education, DIEB, Environment and Sustainability, Workforce Development, Public Policy	Diversity-targeted company spending STEM and technical education access Sponsorship engagement Employee volunteerism	Organizational partnerships Nonprofit sponsorships Trade association membership
Investors	Board Composition and Oversight, Executive Compensation, Environmental Sustainability Strategy, DIEB, Talent Management and Retention	Annual reports and other public disclosures Participation in investor conferences	Investor meetings Earnings calls
Suppliers	Supplier Diversity, Responsible Sourcing, Product Stewardship, Human Rights	Supplier principles of conduct Supplier diversity awards and events	Request for Proposal support Supplier interactions
Governments and government agencies	Public Policy and Advocacy	Trade association memberships Interaction with public officials and government agency representatives	International, federal, state and local policy engagement

Supporting People and Communities

Our community of approximately 50,000 team members lives and works in more than 300 locations in 30 countries around the world. Their success is a key driver in our ability to build a strong and sustainable future at WestRock. We are committed to fostering a safe, diverse and inclusive workplace through programs and policies that help team members thrive in their work and in their communities.



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Engaging Our People

Our team members are essential to our ability to be the world’s best paper and packaging company.

We seek to be an employer of choice, and we use our company values of integrity, respect, accountability and excellence to guide our efforts. We intentionally cultivate a diverse, inclusive and engaged workplace focused on people and safety.

At WestRock, we value diversity of perspectives and experiences and strive to create an environment where all team members feel a sense of well-being and belonging. We actively seek to attract, hire, develop and retain people from different backgrounds, and we work to build collaborative, engaged and productive teams.

Our focus on safety, well-being and belonging contributes to a workplace where individuals can build meaningful careers and do their best work.

Annual Target:
Performance Update



77% employee engagement, closing in on our annual goal of 85%.

Learning from Our Team

At WestRock, we are dedicated to actively listening to our team members and using their unique perspectives to create more effective ways of working. We conduct surveys to measure employee engagement across multiple metrics and develop improvement plans every 24 months. In fiscal year 2022, 77% of team members participated in a pulse version of the engagement survey, sharing their views on the company and their work environment.

Managers receive a composite of their team’s survey results, which they can share with their teams to develop an action plan for improvement together. This year, 73% of participants reported being extremely satisfied with WestRock as a place to work, and 74% of responding team members reported feeling a sense of belonging at WestRock.

As part of our overall listening strategy, we conduct new hire and exit surveys, which are designed to help us understand the ways various factors contribute to early success and long-term retention. In the new hire surveys, 94% of salaried team members and 82% of hourly team members (from a much smaller sample) reported being satisfied that they joined WestRock.

2022 Employee Engagement Survey Results⁴

Survey Item	FY21 % Favorable	FY22 % Favorable	Cross-Industry Benchmark ⁵
I feel as if I belong here.	74%	74%	78%
Where I work there is good teamwork and cooperation between departments.	65%	70%	69%
My immediate supervisor is an effective leader.	76%	79%	78%

⁴FY21 was a full employee engagement survey; FY22 was a pulse version of the engagement survey.

⁵The cross-industry benchmark is a benchmark provided by Workforce Science Associates (WSA) representing a three-year rolling average of employee responses from more than 400 organizations and 116 million respondents worldwide.

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Attracting and Retaining Top Talent

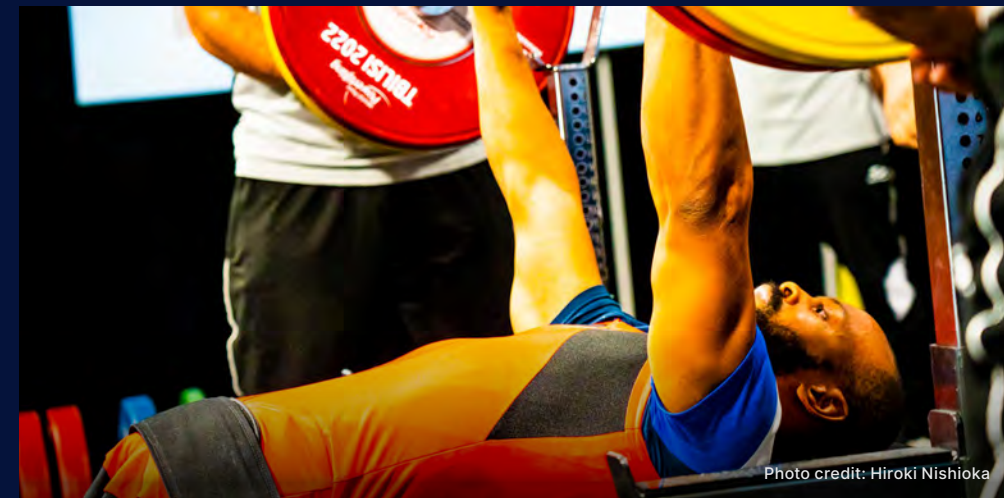
Investing in our talent acquisition processes and teams continued to help WestRock remain competitive in a constrained talent market in fiscal year 2022. Our retention and attrition dashboards provided leaders with real-time data about our staffing needs, while our retention task force provided insights into team member attrition or retention. In fiscal year 2022, we hired 15,055 and experienced the attrition of 14,935 globally. Like many corporations, we experienced elevated attrition (+27%) and hiring requirements (+21%) year over year.

Workforce Attraction and Retention

We continue to invest in building an exceptional talent pool through new offerings and initiatives to include:

- + Making part-time work and benefits available to employees who work 20 hours or more per week.
- + Introducing part-time schedules in salaried roles and manufacturing operations to offer team members enhanced flexibility to return to work and balance their personal lives post-pandemic, transition into retirement or reduce full-time work and return full time as desired.
- + Offering paid parental leave.
- + Expanding the Federation for Advanced Manufacturing Education (FAME) apprenticeship program, developed in partnership with the Manufacturing Institute, to additional WestRock facilities, attracting new team members by providing skill-building and on-the-job training at WestRock facilities.
- + Providing the Safety Rotational Program and Technology Leadership Programs focused on developing leadership skills in team members early in their careers.
- + Implementing the Path to 500 Hires program, with the goal of converting 60% of our early career talent from rotational to full-time employees.

We are committed to developing an outstanding group of skilled individuals and a workplace culture that fosters collaboration and encourages each team member to be their authentic self. We believe this type of environment is crucial to enabling our team members to achieve peak performance daily, which will support our goal of becoming the world's best paper and packaging company.



WestRock Team Member and Para Powerlifter Alex Adelaide Strives to Compete Against the World's Best

Alex Adelaide, payroll coordinator at WestRock's location in St. Pierre des Corps, France, is strong. The 37-year-old father of two bench-presses 130 kilos (286 pounds), and he's training to build up to 140 kg, or 308 lbs — enough to qualify for the 2023 Para Powerlifting World Championships in Dubai.

"The most important things for me are my family, work and sport," he says. "I'm always trying to do better in each area. I think that makes for a happy life."

Participating in last year's championships meant taking 10 days away from work to travel to the country of Georgia in far southeastern Europe — no small ask for someone who manages payroll for five plants. "It was not easy, but I appreciated that my manager had the confidence in me to do my job while competing," recalls Adelaide.

Adelaide balances busy family and work schedules with up to five workouts per week. "Sport brings me great happiness," he says. "It's on me to make it happen, just like it's on me to do a good job at work."

The World Championships won't be Adelaide's first international competition. He raced in the 400-meter wheelchair event at the 2016 Paralympic Games in Rio de Janeiro, Brazil, and in September 2022 he lifted against Europe's strongest para-athletes at the European Para Powerlifting Championships, where his team finished fourth out of a field of 16.

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Investing in Talent

To be the world's best paper and packaging company, we need exceptional talent. We seek to continually refine our strategies for investing in and developing talented team members, with a focus on learning and leadership training. We work to provide an environment in which our team members can grow, make meaningful impacts and realize their potential.

Learning and Development

The ladder of leadership development provides the framework for growing and sustaining WestRock leaders for tomorrow. Our learning and development programs include structured experiences, facilitated by experts. Our goal is to continuously improve our leaders' ability to anticipate business changes, understand customer needs and expectations, and drive effective execution of our business strategies and plans while developing engaged and ready teams.

We are fostering a culture of learning and reducing barriers to technical education and skills development, helping us to build operations teams with the skills and capabilities needed today and in the future. The operations learning and development curriculum is designed to drive greater consistency and rigor in how team members acquire and enhance their technical capabilities starting their first day on the job.

WestRock partners with customers to develop solutions to their business and sustainability challenges. To maximize our value as a partner, we approach our customers with a holistic view of their needs, goals and challenges. In fiscal year 2022, we designed a seller's guide that highlights successful behaviors and pivotal moments across the customer buying journey. We also refreshed our Commercial Development Center, a simulated selling experience that provides sellers with a deep understanding of their strengths and areas for development as well as plans for progress.

In fiscal year 2023, we plan to round out our sales development focus with a commercial academy designed to support learning and development of our sales teams worldwide.



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2030 Target: Progress Update



We have provided manufacturing training to

330K+

individuals since FY19, on track to reach our goal of training 1 million individuals by FY30.

Leading change is rapidly becoming a core capability for our leaders and a critical skill for team members, as we advance our processes, systems and increase the automated manufacturing methods that run our businesses and serve our customers. To strengthen our change readiness and capabilities, we instituted a formal change readiness framework that helps leaders move change forward. The program outlines how to set outcomes, assume leadership roles, embed pivotal shifts and reinforce and sustain new ways of working.



Developing Our Leaders

- + **Leadership Excellence** focuses on senior leaders and the key attributes necessary for success. The program takes a broad view of WestRock's business and industry and explores the challenges and opportunities in our marketplace, helping leaders develop strategies and operational plans.
- + **Leadership Elevate** is aimed at developing WestRock's mid- to senior-level leaders through facilitated discussions, interactions with peers and early career team members, a business simulation and dialogue with senior leaders. The program provides a deep view into our business, an understanding of company priorities and the skills and mindset needed to further company goals and strategy.
- + **Leadership Energize** supports mid-level leaders who do not attend Leadership Elevate. The program provides insight into our leadership model and the skills necessary for successful leadership in our organization. It is slated for design in fiscal year 2023.
- + **Leadership Essentials** focuses on developing the skills necessary to transition from a team member to a people leader. The program was piloted in fiscal year 2021 and continued through fiscal year 2022.



Success in Accelerating Leadership: Mychal Jones

Over the course of his eight years with WestRock, Mychal Jones has helped foster a culture of continuous improvement, safety and performance excellence — and he exemplifies the path to leadership growth.

As a printing department supervisor and performance excellence lead in West Chester, Ohio, Mychal supervised four machines and 16 team members. Later, as a regional manufacturing manager for corrugated containers, he helped develop the complex process of transitioning a traditional 24/5 manufacturing facility to a facility with a 24/7 "alternative work schedule." The move helped care for and retain team members while supporting the division's business goals.

Mychal is now an operations manager at WestRock's Covington, Georgia, location, and he is in his second rotation in the Accelerated Leadership Program. The program supports him in his goals, including finishing his MBA at the University of Chicago Booth School of Business, increasing his enterprise knowledge at WestRock and becoming a successful general manager.

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Health and Safety

At WestRock, safeguarding the health, safety and overall welfare of our team is a top concern and critical to attracting and retaining the best talent, while also playing a pivotal role in realizing our business and sustainability objectives.

We implement our health and safety requirements through a comprehensive, company-wide Safety Excellence System (SES) that includes global policies, performance standards, implementation tools, guidance documents, standardized forms, best practice sharing and operational learning. The system applies to all WestRock sites, business units and operations worldwide, including joint ventures, partnerships and other business arrangements where WestRock holds a majority ownership interest or majority voting control, as well as sites where WestRock has agreed by contract to manage a business.

WestRock has implemented a company-wide safety management software system designed to strengthen our SES processes and improve how we promote team members' health and safety. Through annual SES self-assessments, ongoing monitoring and internal safety audits, we seek to ensure compliance with applicable policies and performance standards.

Our Primary Goal: Eliminating Life-Changing Events

Eliminating life-changing events (LCEs), including serious injuries, such as multiple fractures and amputations and fatalities, is our top safety goal. We maintain a safety-focused culture that engages all team members. In fiscal year 2022, we reduced LCEs to two, down from four in fiscal year 2021.

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).

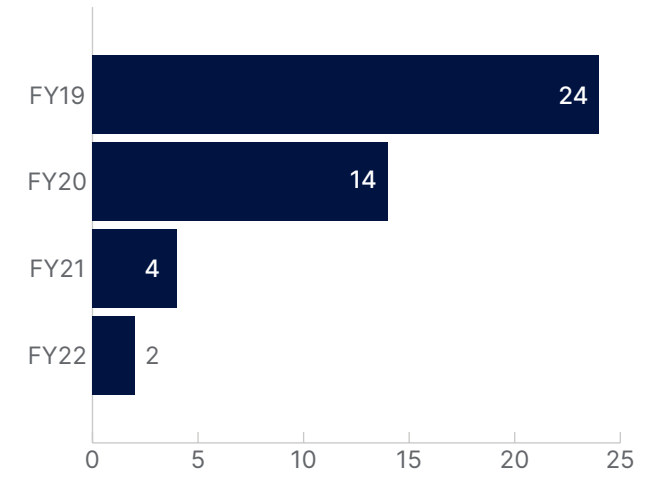
In fiscal year 2022, we continued our enterprise-wide safety efforts around the human and organizational performance (HOP) philosophy, which emphasizes minimizing LCEs by continuously improving the safety of our systems and involving team members in focused learning efforts.

Annual Target: Progress Update



Reducing Our LCEs

We have reduced LCEs by 92% since FY19.



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 through proactive key performance indicators.

Human and Organizational Performance (HOP)

In fiscal year 2022, WestRock continued its focus on HOP, which builds safety systems that account for human imperfection. The HOP approach seeks to build and continuously improve systems that contain safeguards to protect team members when mistakes happen.

HOP includes an emphasis on developing greater understanding of team member practices and the underlying reasons problems occur. We cultivate

these insights by providing team members with a mechanism for expressing concerns and reporting injuries, and by seeking to foster a culture of listening and learning.

In fiscal year 2022, we completed international HOP training in Canada, Europe and Brazil. Training in Mexico is expected to be completed in fiscal year 2023.

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Health and Safety Performance

From fiscal years 2019 through 2022, we reduced life-changing events (LCEs) by more than 90%. During this same period, our OSHA recordable incident rate (RIR) remained relatively flat, and our lost workday (LWD) rate increased slightly.

While we are pleased with our progress in preventing serious injuries, we recognize that we still have work to

do. To improve our safety performance, we are continuing our focus on eliminating LCEs, which we believe will cascade improvements throughout our safety program and ultimately help us reduce injuries of all types. We also are introducing Human Organizational Performance principles in an effort to enhance our safety culture, increase the resiliency of our safety systems and drive continual improvement in our performance on all safety metrics.

Award-Winning Safety and Innovation

We work hard to build, maintain and continually enhance our culture of safety. WestRock, our teams and our people are regularly recognized by the industry for our commitment to and advances in safety management.

- + Tim Elizondo of the St. Paul, Minnesota mill earned the Pulp and Paper Safety Association (PPSA) Distinguished Service Award for leadership and service within the association.



- + Cary Harrison of the Hopewell, Virginia facility earned the PPSA Safety Leader of the Year Award, which recognizes a forest products industry leader who has demonstrated unique, engaging and effective approaches to company safety programs with profound and positive impact on safety in the forest products industry.

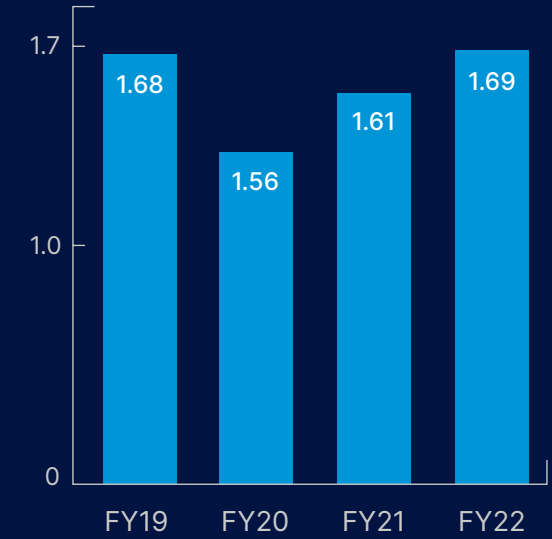
- + The Nicholasville, Kentucky consumer packaging team earned the PPSA Safety Committee of the Year Award for significant contribution to safety and health at their location, company or within the industry.

- + The American Forest and Paper Association (AF&PA) presented WestRock with a 2022 Sustainability Award for developing and installing an independent hydraulic system that covers the hogger/shredder used to cut down sheets of cardboard. This safety innovation is designed to improve ergonomics for the operator and reduce the risk of serious injury.



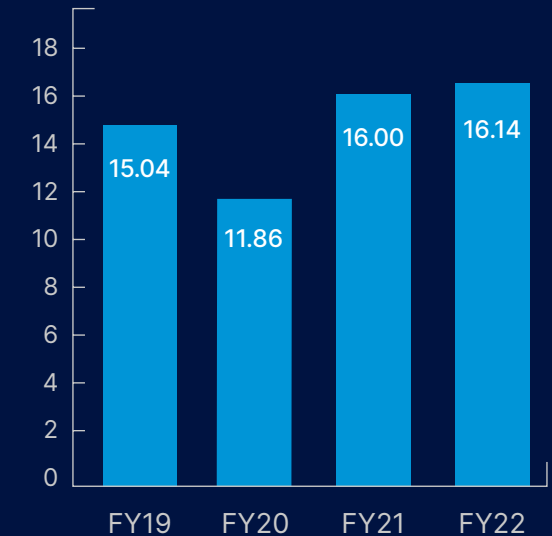
OSHA Recordable Incident Rate

Recordable Injuries/100 Employees



Lost Workday Rate

Number of Days/100 Employees



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Working Together to Identify and Reduce Risks

Ensuring a safe and healthy workplace is a collective responsibility, requiring collaboration across our enterprise to identify and mitigate health and safety hazards as we strive together to eliminate life-changing events.

We are working to improve safety by identifying, reporting and reducing exposures in our work environment. We aim to provide positive recognition for our teammates when they take these actions. WestRock has processes for teammates to use for identifying and reporting safety concerns or hazards in their own language at the site level. These concerns are evaluated, and we seek to implement solutions to reduce risk before incidents can occur. We do not tolerate retaliation for team members reporting safety concerns.

WestRock applies a robust approach to identifying and controlling safety risks at its sites with health and safety risk assessment and reporting tools. These tools include risk assessment processes for safe work planning and procedural and compliance-based auditing. These tools are intended to proactively identify, predict and control the risk of injury for a range of activities - operational, personal, occupational, routine and non-routine.

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

WestRock Health and Safety Teams

WestRock has Health and Safety teams and committees throughout the organization, as well as site, business and corporate safety councils. These teams may consist of management and team member representatives. Health and Safety teams review a variety of leading and lagging safety indicators, looking to identify areas of potential improvement and are guided by the WestRock Safety Excellence Systems (SES).



Health and Safety team responsibilities may include:

- + Working cohesively to encourage team member 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 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 site conformity with SES requirements at least annually.
- + Establishing site health and safety goals, developing and executing plans to achieve them, and tracking progress against them.
- + Reviewing LCE prevention initiatives and any potential or actual LCE incidents.
- + Integrating safety and health into operating procedures and programs.
- + Facilitating compliance with federal and state safety and health standards.

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Exemplary Leadership in Safety Practices at Our Sites

- + The entire team at WestRock's Hendersonville, North Carolina converting facility has taken safety to heart, with eight active Health and Safety teams engaged to quickly address open Safety Excellence System scorecard action items and opportunities. Other notable efforts include building a safety management system, integrating safety into day-to-day operations and actively working to grow HOP fundamentals throughout their operation.
- + Our Dublin, Georgia containerboard mill saw a 47% year-over-year reduction in recordable incident rate and leads the mill group for contractor safety improvements. Their culture of safety includes an active hourly safety committee and leverages HOP and operational learning as the cornerstone to success.

Health and Safety Training

Training is a key element in our focus on safety excellence. WestRock provides occupational health and safety training to team members based on their exposure to potential hazards and risks in the workplace. 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 regulatory standards as well as additional measures needed to drive 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
- + Human and Organizational Performance (HOP)
- + Injury and Illness Reporting

WestRock uses a variety of course design and delivery methods for these training programs. 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 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. The frequency of training varies; in many cases, it is dictated by local regulatory requirements.

Training is presented in the languages necessary to be understood by WestRock team members at a local site. Knowledge may be 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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Diversity, Inclusion, Equity and Belonging

At WestRock, we believe that diversity, inclusion, equity and belonging (DIEB) are competitive advantages that make us a better company. We are dedicated to creating a work environment where all team members feel they belong, are respected and valued and can do their best work. Together, we are working to make this vision a reality for our team members around the planet. We understand that empowering our team members to be at their best is essential as WestRock seeks to be the world's best paper and packaging company.

A component of executive compensation is tied to our performance on DIEB matters.

Advancing DIEB at WestRock

Education

Our managers and team members — both salaried and hourly — undergo training to identify and address unconscious bias.

In fiscal year 2022, 80% of our U.S. salaried and 62% of our U.S. hourly team members participated in Blind Spots training. Raising awareness of blind spots helps team members perform in ways that promote inclusion and belonging when engaging with each other, our stakeholders and our customers. We intend to reach 100% completion of the training by our global team members by the end of 2023.

Engaging on DIEB with WestRock Resource Groups

Our WestRock Resource Groups (WRGs) continue to grow and drive positive change within our company. We sponsored seven WRGs in fiscal year 2022.



African American/Black + Allies



Differing Abilities, Caregivers + Allies



Early Careers + Allies



Organization for Latinx/Hispanic Advancement + Allies



Pride + Allies



Veterans Engagement Team + Allies



Women + Allies



Bringing Diversity to the Forefront at WestRock in Brazil

WestRock Brazil has made important advancements with initiatives in DIEB. For example, Formare is a professional qualification program for young people in socially vulnerable situations. The program launched in the city of Pacajus and provided classes given by 81 WestRock employee volunteers. It focuses on women, LGBTQ+ individuals, people of color and persons with disabilities. Roughly 60% of participating students were hired by the Pacajus plant.

WestRock Brazil has taken key lessons learned about DIEB and developed a framework called SEEDBOX to help our customers and other companies on the implementation, governance and maintenance of diversity programs.

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Recruitment

WestRock's talent acquisition team and programs continue to focus on increasing our diverse hiring through partnerships on college campuses, in our rotational programs and through veteran and military programs. The practices of posting open positions both internally and externally, seeking diverse slates of candidates and establishing diverse interview panels have contributed to our positive results.

We have expanded partnerships with seven historically Black colleges and universities (HBCUs) and continue to invest in diversity-focused external professional development programs with emphasis on women and people of color.

The Thurgood Marshall College Fund and WestRock have partnered to offer financial assistance of up to \$10,000 to 14 outstanding students attending HBCUs in the 2023-2024 academic school year. Recipients will have the ability to receive an additional \$10,000 for a second year based on positive academic standing.

We remain committed to increasing the diversity of our workforce. In fiscal year 2022, WestRock increased the percentage of women globally in our workforce to 22.3% from 21.4% in fiscal year 2021. In addition, the racial and/

or ethnic diversity of our U.S. workforce also rose year-over-year, from 33.4% to 35.1%. We also experienced an increase in women and racially or ethnically diverse talent in executive and management positions in fiscal year 2022.

The percentage of participants in our Early Career rotational development programs who are women increased from 37% in fiscal year 2021 to 38% in fiscal year 2022, as did the percentage of participants who are racially and/or ethnically diverse (from 58% in fiscal year 2021 to 61% in fiscal year 2022).

WestRock continues to commit to hiring transitioning military members and veterans. We are building on our long history of supporting veterans through our partnership with the Manufacturing Institute's Heroes MAKE America program. In fiscal year 2022, WestRock attended approximately 50 employment events, helping increase our veteran new hires from 6% in fiscal year 2021 to 6.7% in fiscal year 2022. We ended fiscal year 2022 with 8.1% representation of veteran and military among our team members, with a goal of achieving 10% representation of veteran and military talent by 2025.

WestRock activated several new partnerships to help achieve that goal. They include the Military Spouse Employment Partnership, Virginia Chamber Hire Vets Now and U.S. Chamber Hiring our Heroes programs.

2030 Target: Progress Update

We continued to advance critical recruitment and retention programs for women, people of color and military veterans by:

Partnering with HBCUs and external professional programs for women and people of color.

Partnering with the Manufacturing Institute's Heroes MAKE America program, helping to increase veteran new hires by 0.7%.

Supporting Women MAKE America, a program aimed at closing the gender gap in manufacturing through research and mentorship.



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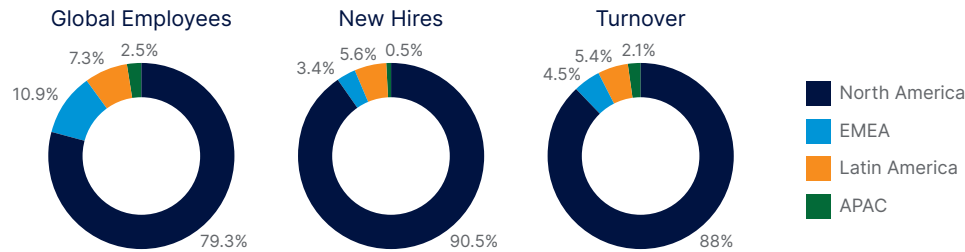
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WestRock's Workforce Representation FY22

Regional Distribution



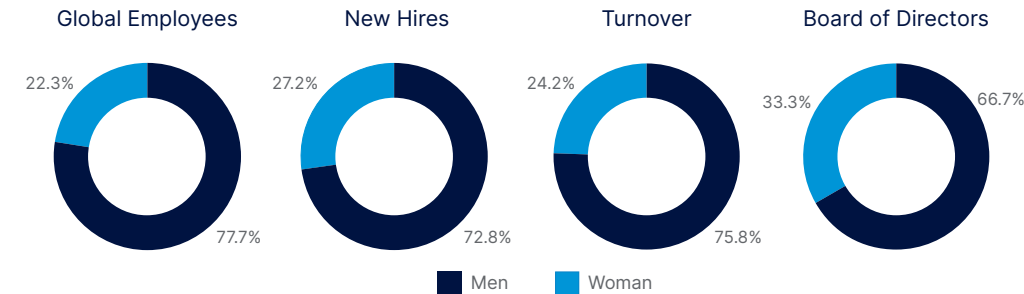
Annual Target: Progress Update



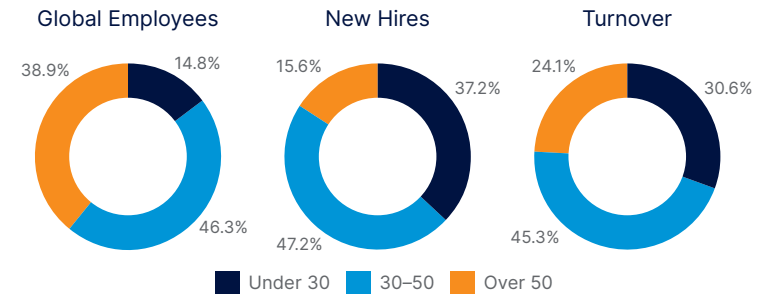
Diverse Succession Planning

Improved year-over-year women and ethnic diversity representation in Executive and Management.

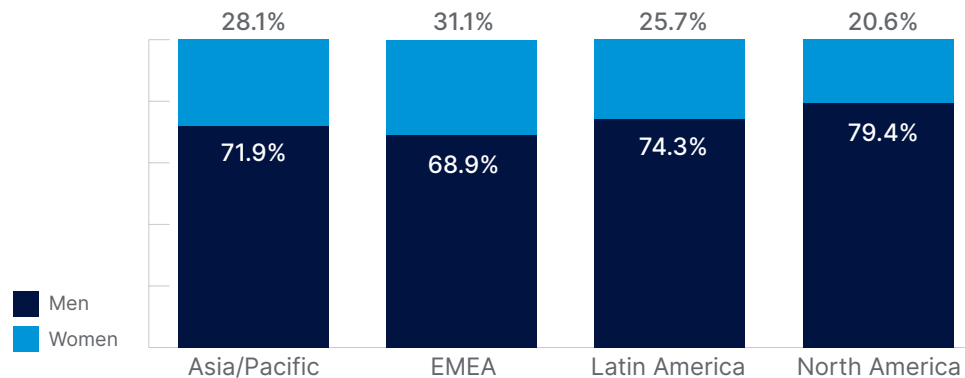
Gender Diversity⁶



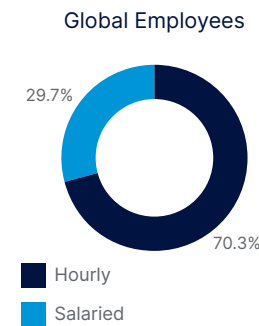
Age



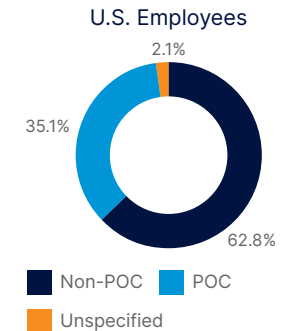
Gender by Region



Salaried and Hourly



Racial and/or Ethnic Diversity⁶



⁶Gender and racial/ethnic diversity data is based on self-identification.

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Supplier Diversity

We seek to establish and sustain a supply chain that reflects the diversity present in our customer base and global markets. WestRock is committed to providing enterprise procurement opportunities to small businesses owned by racially and/or ethnically diverse individuals, women, veterans, people with differing abilities and LGBTQIA+ individuals. WestRock procured more than \$1 billion in goods and services in fiscal year 2022 from the nearly 3,800 small and diverse-owned businesses it engages, beating our diverse supplier spending goal of \$975 million.

2025 Target: Progress Update



Diverse Supplier Spending

\$1B spent with
3,800
small and diverse-owned suppliers



Six Consulting, Inc. CEO Parth Patel and COO Sam Yehya accept the Georgia Minority Supplier Development Council's Supplier of the Year award for 2022. Photo credit: Joi Pearson.

A Partnership in Development

Six Consulting is a diverse team of consulting designers, technologists and analysts based in Alpharetta, Georgia. The company provides Salesforce, Microsoft and enterprise services to commercial enterprises and Fortune 500 companies. Five years ago, Six qualified for the Georgia Mentor Protégé Connection (GMPC), a business development program that matches small businesses with Georgia corporations for a yearlong partnership. After identifying each other as top choices to work together, Six was paired with WestRock.

Over the course of a year, company leadership at Six met with many WestRock executives. "We learned so much about communication, data analysis, contracts and negotiation, and we were able to vastly improve our own systems," says Sam Yehya, chief operating officer at Six.

At the time, WestRock was looking to rebuild its intranet capabilities, and the company's director of digital content experiences suggested Six bid on the project. Six threw its hat in the ring with billion-dollar consulting firms and won the business, going on to bring the entire company under Microsoft Office 365.

The relationship built under the GMPC has been beneficial for both companies. WestRock gained a trusted supplier, and Six grew to 200 employees and tripled revenues as of the end of fiscal year 2022. In fiscal year 2022, Six was presented the Georgia Minority Supplier Development Council's Supplier of the Year Class III Award and inducted into the National Minority Supplier Development Council's prestigious Corporate Plus, of which WestRock is a long-time member.

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Engaging Our Communities

Being the world’s best paper and packaging company includes supporting the communities where our approximately 50,000 team members live, work, play and grow. We leverage our skills and resources to focus on:

- + **Environmental sustainability:** Keeping forests as forests through conservation projects and family landowner programs, and the development and preservation of urban tree canopies and public green spaces.
- + **Manufacturing workforce development:** Helping people build rewarding careers while cultivating the manufacturing workforce of tomorrow.
- + **Team member community engagement:** Supporting financial and volunteer commitments to causes about which our team members are passionate.

Investing in Our Communities

WestRock invests in our communities through strategic philanthropy partnerships at the enterprise level, community sponsorships and support for the charitable efforts of team members.

We are in the process of winding down the WestRock Foundation. While we are still making programmatic grants that align with our areas of focus, we are no longer accepting applications for future grant cycles. Future giving will come directly from WestRock, increasing our ability to give more broadly in the United States and in communities across our global operating footprint.

Each of the communities where we operate and where our team members live is unique. We encourage team members at each facility to identify and participate in activities that will benefit their particular community. Our locations connect to their communities through sponsorships,

volunteering to spruce up public green spaces, engaging students in STEM activities, volunteering with emergency services organizations and mentoring the workforce of tomorrow, among other efforts.

By connecting with nonprofits in their community, our team members have a voice in how WestRock invests in our communities.

Getting in the Recycling Game

In partnership with the Atlanta Braves, WestRock team members volunteered at select games, contributing to the collection of more than 255 tons of recyclable materials at Truist Park in 2022.



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Environmental Sustainability Partnerships

WestRock focuses its environmental sustainability efforts around forest, water and wildlife conservation projects in communities where we operate. We understand that conservation requires partnership, so we work closely with nonprofits and landowners to continue building toward a sustainable future.

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. We invest in the work of the American Forest Foundation and The Center for Heirs' Property Preservation to provide resources and education that help family landowners manage their land more sustainably.

We also partner with environmental organizations including the Arbor Day Foundation, The Nature Conservancy (TNC) and The Trust for Public Land. Through our partnership with TNC, we are investing in the revitalization of longleaf pine in the southeast United States.

"We're excited about our expanded partnership with the Arbor Day Foundation and look forward to connecting our team members around the world to urban tree canopy projects in their communities. These projects provide impactful volunteer opportunities, the benefits of which our team members can see for years to come."

- Mandy Burnette, director of Corporate Giving, WestRock

Healthy tree canopies play an important role in our communities, providing essential shade, stormwater management and air filtration. WestRock and our African American/Black + Allies (AABA) WRG partnered with the Arbor Day Foundation and Trees Atlanta on a multi-year, high-impact city project. These organizations work to mitigate Atlanta's tree loss, protect its forests and increase its tree canopy. WestRock provided funding for the program and team members participated in a planting project at the Flowering Forest, a tribute to the late civil rights leader and Georgia Congressman John Lewis, which will eventually include the planting of thousands of flowering trees, shrubs and daffodils along much of the 1.5-mile John Lewis Freedom Parkway.

641,000 trees

planted through our community partners

Our partnerships extend outside of North America. In Brazil, the WestRock Forest Honey Program helps support communities, generate income and preserve biodiversity by promoting beekeeping in the native forests preserved by the company, which represent 43% of our land holdings in the country.

"We combine the preservation of biodiversity, income generation for communities and support for social entities, putting into practice our commitment to a more sustainable future."

- Cynthia Wolgien, director of Sustainability,
Corporate Communication and Social Responsibility,
WestRock Brazil

The Center for Heirs' Property Preservation

WestRock recognizes the vital importance of sustainably managed forests in ensuring a reliable supply of high-quality fiber. That's why we collaborate with The Center for Heirs' Property Preservation®, based in Charleston, South Carolina, to provide valuable resources to help family landowners manage their forest lands as a financial asset.

In South Carolina's Lowcountry, much of heirs' property is land historically acquired by formerly enslaved individuals that has been passed down through generations without the benefit of a will. The land is jointly owned by all heirs, making it highly vulnerable to loss. Any heir can sell their share to a buyer that can work to force the sale of an entire property at an unfair price.

The Center for Heirs' Property Preservation is dedicated to helping underserved landowners take control of their land and promotes its sustainable use to help them build generational wealth for their families.



To learn more about our commitment, please watch our video series, [Fiber of Our Being](#).

2030 Target: Progress Update | Investing in the Environment

We are in the process of vetting partners for our commitment to provide \$15 million to community projects that protect and benefit freshwater sources, working forests and biodiversity.



Supporting People and Communities

Engaging Our People

Health and Safety

Diversity, Inclusion,
Equity and Belonging

+ Engaging Our Communities

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Community Education and Workforce Development

WestRock is committed to helping build a skilled manufacturing workforce by investing in education and hands-on skills training. We partner with The Manufacturing Institute on several programs, including Heroes MAKE America, which builds connections between talent from 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 social networking profiles, host facility tours and more.

WestRock also supports Women MAKE America, formerly known as the STEP Women's Initiative, aimed at closing the gender gap in manufacturing through recognition, research and mentoring.

Supporting Our Team Members

Supporting our communities includes caring for our team members. That's why we established the WestRock Employee Relief Fund as a way for employees to help take care of one another when disaster strikes close to home. 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 1,170 grants totaling more than \$2.67 million to WestRock team members.

Inspiring Future Generations



Dale Boyum, an international standards organization (ISO) manager based in International Falls, Minnesota, knows it's never too early to start inspiring young people about our industry.

Dale organized a papermaking workshop for elementary students at the school where his daughter teaches.

"I've been in the paper business for 34 years, and when my daughter was in elementary school, I came in and taught her class how to make paper," he explained.

"Now she teaches at a STEM school and asked if I could do it again with her students."

Dale was excited to share what he knows about our industry, so he talked to several team members, all of whom jumped in to help make this education opportunity successful.

Outfitted with supplies, he visited his daughter's school in Blaine, Minnesota, and spent the day teaching fifth graders about the basics of making paper. He and his wife set up an assembly line with a dipping station. Each student then rolled, ironed and dried their own handmade sheet of paper.

In addition to inspiring the children to learn about papermaking, Dale shared some important environmental aspects of the process. "We were able to show how you make paper from recycled materials, and how we help maintain healthy and abundant forests," Dale said. "The earlier young people see the benefits of what the paper industry does, the stronger our pipeline will be for future team members looking to make a difference in the world."

736 organizations

supported by WestRock teammates through our
Grants for Volunteers and Matching Gifts programs

Innovating for Our Customers and Their Customers

We take pride in our spirit of innovation. We are investing in research and development and becoming more innovative in pursuit of our sustainability and business goals. At WestRock, we are developing new technologies, products and processes to help create a more circular and sustainable economy.



Innovating for Our Customers and Their Customers

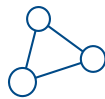
+ **Activating Our Purpose Through Innovation**

Enhancing Customer Value Through Sustainability

Innovating for Our Customers and Their Customers

Activating Our Purpose Through Innovation

Our corporate purpose starts with innovation. Developing new approaches, materials, processes, machines and products is essential to making paper and packaging continuously more sustainable. We coordinate efforts in each of these areas to create solutions that meet customer needs, and we collaborate across WestRock to execute them.



Materials Science



Packaging Design



Automation



Digitalization of Packaging

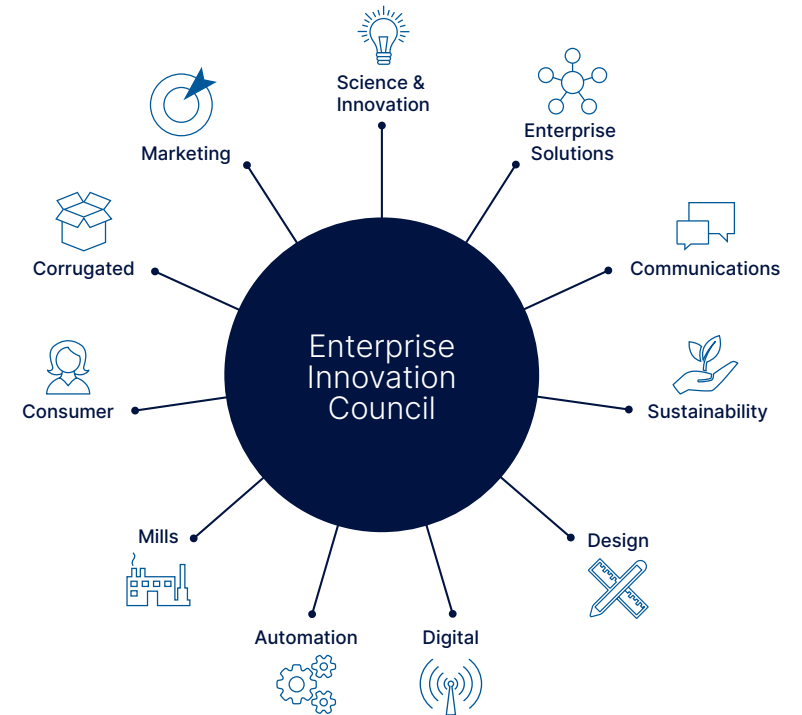
2025 Target: Progress Update



97.8%

of WestRock's products are recyclable, compostable or reusable.

The **WestRock Enterprise Innovation Council**, formed in fiscal year 2021, helps to drive collaboration on innovation cohesively and effectively throughout our company, in ways that support our purpose and our business strategy. The cross-functional council consists of 13 leaders from across WestRock.



Innovating for Our Customers and Their Customers

Activating Our Purpose Through Innovation

- + Enhancing Customer Value Through Sustainability

Enhancing Customer Value Through Sustainability

Replacing Plastic

Concern about the impact of plastic packaging on the natural environment has led many customers to explore ways to replace it with fiber-based alternatives. Our efforts to develop fiber-based alternatives to plastic included the following types of innovation in fiscal year 2022:

Reducing use of polymer barriers

WestRock has developed a solution for more sustainable and efficient packaging that reduces the use of polymer coatings.

At the height of the COVID pandemic, there was a shortage of wax used in boxes for shipping fresh produce. WestRock pivoted to develop a new package that leveraged existing WetTech® wax replacement technology used in beer boxes to create an economical shipping solution for celery. The boxes can be recycled, helping reduce waste.

Replacing plastic rings on cans with CanCollar®

WestRock's recyclable CanCollar® Eco technology is a durable, paperboard-based multipack solution that replaces plastic rings that hold together cans. In fiscal year 2022, we rolled out CanCollar® X, which enables CanCollar® for 18- and 24-packs, along with our Fortuna automation system that can fit and apply up to 2,000 cans per minute.

For more information about the materials technology of CanCollar and CanCollar X, read "[CanCollar® X is the newest sustainable solution from WestRock.](#)"



A Forum for Collaboration

Our customers look to us to develop new products and processes that empower them to advance their sustainability and business objectives. In fiscal year 2022, we created the Customer Advisory Board (CAB) as a forum for creative discussion and planning between WestRock and its most strategic customers. Discussions and actions are designed to address key business challenges, including sustainability, and to inform WestRock's strategy.

In fiscal year 2022, the CAB outlined three goals, including:

- + Developing thought leadership that supports measurable business outcomes
- + Identifying early indicators for market and industry trends, innovative solutions and future business goals
- + Uncovering customer perspectives on the market, industry and WestRock's business and strategy to better serve customers

The CAB provides important insights and information key to innovation, helping develop near- and long-term sustainable solutions for WestRock and its customers.

"When we started our digital journey, we talked to other industry leaders and they told us that Born Digital was a concept that has not been done in the food industry and it would be very expensive. But when we approached the WestRock team, they were energized by the challenge and welcomed us with open arms. The results of our collaboration enabled an industry movement. You have been great to work with and I continue to look forward to furthering innovation with your team."

- Guilda Javaheri, Golden State Foods

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Replacing Plastic: Customer Partnerships



Ska Brewing Reduces Plastic with CanCollar®

WestRock in fiscal year 2022 worked with craft brewer Ska Brewing to meet its goal to transition away from plastic four-pack and six-pack rings in favor of a fiber-based alternative. The partnership resulted in Ska Brewing's April 2023 announcement that it was installing WestRock's CanCollar® Corsair™ machine — enabling the company to replace plastic consumption by up to 95% compared to alternative plastic multipack options.

“The CanCollar®, which promotes circularity, will immediately reduce the amount of plastic Ska contributes to the environment by approximately four tons per year. This contributes to a reduction in overall waste and the carbon footprint associated with the shipping and storage of our products. The innovation, ethos and ethics behind this solution are what we're all about.” —Steve Breezley, Chief Operating Officer, Ska Brewing



Developing a More Sustainable Takeout Container

Swiss Chalet, a Canadian chain of casual dining restaurants, set a goal to replace rigid plastic takeout containers with a more sustainable solution. After evaluating packaging performance requirements, WestRock and Swiss Chalet arrived at a renewable option that leverages EnShield® Natural Kraft (ENK). The design was awarded the PAC Global Award for Sustainable Design during the Inclusive Opportunities & Universal Design Summit in February 2022.



Leveraging Produce Packaging Alternatives

Niagara Orchard and Vineyard Corp. (NOVC), a Canadian produce grower and shipper, wanted to launch new paperboard carriers to eliminate the plastic clamshells used to package grapes and plums. The strength, durability and dependability of the packaging were essential to ensure the produce looked fresh when delivered to the consumer. NOVC leveraged WestRock's EverGrow™ Collection, including baskets, carriers, punnets and tills made with sustainably sourced wood fiber, which are recyclable depending on the type of barrier used.

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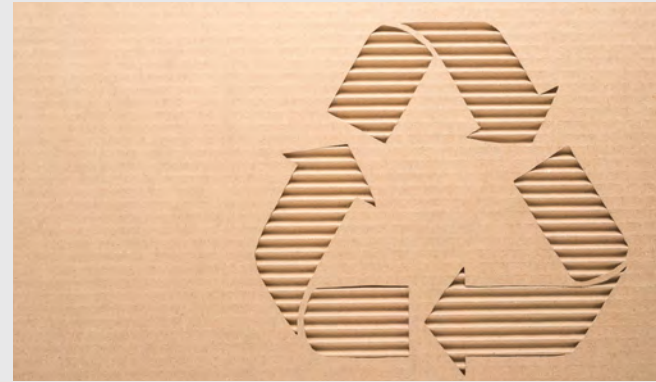
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Enhancing Circularity

Circularity is fundamental to our business. Wood fiber, our primary input, is renewable, and we are constantly working to advance recycling for our customers and our company. We pursued the following initiatives, among others, in fiscal year 2022:

Customer Take-Back Partnerships

We coordinate transport of recyclable materials with our customers and suppliers. For example, we work with General Motors as both packaging supplier and recycling partner. In 2022, WestRock collected approximately 17,000 tons of cardboard from GM. (For more on the GM recycling partnership, see [page 45](#).) We also worked with customers to explore the feasibility of reusable, returnable crates for beverage and cosmetics packaging.



Expanded Scan.Learn.Recycle.® Pizza Box Recycling Program

WestRock creates tools for customers to use in their recycling initiatives. In the summer of 2020, Domino's announced its mission to clear up public confusion about pizza box recycling, in part through the Scan.Learn.Recycle. pizza box recycling program WestRock helped develop. In August 2022, Domino's added scannable QR codes on all its pizza boxes, leading consumers to a branded website built, maintained and hosted by WestRock, where they can look up pizza box recycling guidelines in their area by ZIP code.

Learn [more](#) about WestRock's partnerships and insights about pizza box recycling.

For more information about circularity at WestRock, see [page 6](#).

Hear [more](#) about the intersection of innovation and circularity from Jim Caudill, Vice President of Packaging Innovation.

RECOGNITION

Packaging Sustainability Awards

- + Dow Packaging Innovation Awards: Diamond Finalists
 - ↳ GSK – NatraPak™
 - ↳ Grupo Modelo – CanCollar®
- + 61st Japan Packaging Competition: Ministry of Economy, Trade and Industry Manufacturing Industries Bureau Director's Award
 - ↳ Asahi – CanCollar® Eco Plus
- + UK Packaging Awards: Cartonboard Pack of the Year and Highly Commended in the Innovation of the Year Category
 - ↳ Heinz UK – Eco-Friendly Multipack Sleeve
- + 78th Annual North American Paperboard Packaging Competition Sustainability Award of the Year
 - ↳ CanCollar® Family with Coca-Cola Europacific Partners and Lervig
- + PAC Global: Package Innovation Sustainable Design
 - ↳ Swiss Chalet – Enshield® Natural Kraft

Helping Customers Reduce Greenhouse Gas Emissions

We partner closely with customers to help them understand and work to reduce their carbon emissions:

Measuring product carbon intensity. In fiscal year 2022, we advanced our capability to measure the carbon intensity of each of our products.

Guiding customers. Our size and packaging expertise position us to help customers understand environmental considerations related to packaging, including carbon intensity and issues related to recycling.

More accurate box sizing. We helped e-commerce companies improve efficiency and sustainability with BoxSizer®, an e-commerce packaging machine that vertically “right-sizes” multiple box footprints, dynamically and on-demand without stopping for changeover.



Innovating to regionalize supply chains. We worked with customers to meet their demands for regionalization, traceability and reduction of steps in their supply chains. Minimizing transit miles offers potential benefits for GHG reduction.

Collaborating to Advance Food Packaging: WestRock and Tetra Pak

Food systems account for one-third of global GHG emissions,⁷ and yet one-third of food is lost or wasted.⁸ WestRock customer Tetra Pak, a world-leading food processing and packaging solutions company, is collaborating across the food value chain to help transform food systems, focusing on increasing access to safe food, reducing food loss and waste and building sustainable food systems. For decades, Tetra Pak’s aseptic processing and packaging technology has made it possible to protect perishable foods, extending shelf life and enabling essential food access, even in remote corners of the world.

Tetra Pak holds its suppliers to high sustainability standards on climate, biodiversity and circularity, as well as social sustainability. Its standards include requiring suppliers to reduce GHG emissions and to commit to the Science Based Target initiative (SBTi). In fiscal year 2022, WestRock validated science-based targets to reduce GHG emissions by 27.5% by 2030 and continued to make investments to further reduce these emissions.

As a strategic paperboard supplier, WestRock is committed to continued collaboration with Tetra Pak to advance our respective sustainability goals.

Turnkey Track and Trace

WestRock helps customers capture the potential offered by the internet of packaging. We partner with customers to apply sensors to containers, provide software solutions and maintain dashboards that help them monitor and manage their products in real time.

Sensor tagging and tracking helps customers manage their supply chains and reduce waste. For example, temperature tracking can alert customers when food is exposed to too-warm conditions.

Key Priorities for 2023

We focus innovation on areas of greatest value to our customers. In fiscal year 2023, we expect those areas to include progress on the science and technology of plastic replacement, partnerships with customers to develop bespoke packaging, design and automation solutions — helping them make progress on sustainability while increasing efficiencies and overcoming labor shortages — and greater use of digitalization.

⁷United Nations UN News, “Food systems account for over one-third of global greenhouse gas emissions,” 2021.

⁸Food and Agriculture Organization of the United Nations, “Food waste footprint: Impacts on natural resources,” 2013.

Bettering the Planet

We understand our responsibility as stewards of the environment. We are doing our part by reducing greenhouse gas emissions and water intake, and by promoting responsible forestry and land management practices for a low-carbon future and a better planet.



Bettering the Planet

+ Climate

Emissions and Energy

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Our Approach to Environmental Sustainability

At WestRock, environmental sustainability is good business. Customers have ambitious sustainability goals, and their performance toward those goals is under intense scrutiny from consumers, investors and regulators. The inherently circular nature of our business — and our ability to boost environmental sustainability through innovation — positions WestRock to help customers advance toward their objectives while winning in the marketplace.

Our environmental targets focus on high-impact areas:



Greenhouse gas (GHG) emissions reduction



Packaging recyclability



Responsible fiber sourcing



Sustainable forest management



Water stewardship

Climate

As a business that uses natural resources as key inputs to our products and relies on their availability, we are committed to reducing our impact by decreasing our GHG emissions.

We also are continuing to enhance the way we report on climate issues relevant to our business. In addition to the climate information in our Annual Report on Form 10-K, WestRock has publicly responded to CDP's⁹ Climate Change questionnaire every year since 2016. This year our Sustainability Report includes for the first time an [index](#) informed by the Task Force For Climate-Related Financial Disclosures (TCFD) framework. The TCFD framework, which is intended to assist organizations in improving the quality, consistency, and transparency of their climate information, centers on four areas: Governance, Strategy, Risk Management, and Metrics and Targets. In our Index, we discuss our organizational approach to climate issues, identify our climate risks as well as our opportunities, and provide insight on how we are developing our strategy to achieve our 2030 science-based target (SBT).

Our strategy for achieving our SBT is multi-faceted and includes consideration of several alternatives that can be deployed in combination with energy efficiency projects, fuel switching, low carbon technology investments, electricity grid decarbonization, physical and renewable power purchase agreements and manufacturing footprint rationalizations. We have processes for regularly evaluating and optimizing our SBT strategy to account for changes in markets dynamics and customer preferences, our business operations, laws and regulations and climate science.

⁹ Formerly the Carbon Disclosure Project.

WestRock is recognized as a “Giga Guru” in Walmart’s [Project Gigaton](#)[™] supplier engagement initiative to reduce GHG emissions by 1 billion metric tons by 2030.



Bettering the Planet

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GHG Emissions Reduction

Addressing climate change and reducing our GHG emissions lie at the core of our sustainability strategy. While these tasks are challenging, we believe they are consistent with our ambition to be the world’s best paper and packaging company. We have developed and are implementing a comprehensive strategy to manage and lower our GHG emissions, and the cornerstone of this strategy is our SBT.

During fiscal year 2022, we validated and published our SBT. We are focused on honing and implementing the strategies that are helping us make measurable progress.

In addition to reporting our progress against our SBT, we respond to CDP’s¹⁰ Climate Change questionnaire annually. This year we have included in this report for the first time an index of climate information informed by the Task Force on Climate-related Financial Disclosures (TCFD) framework.

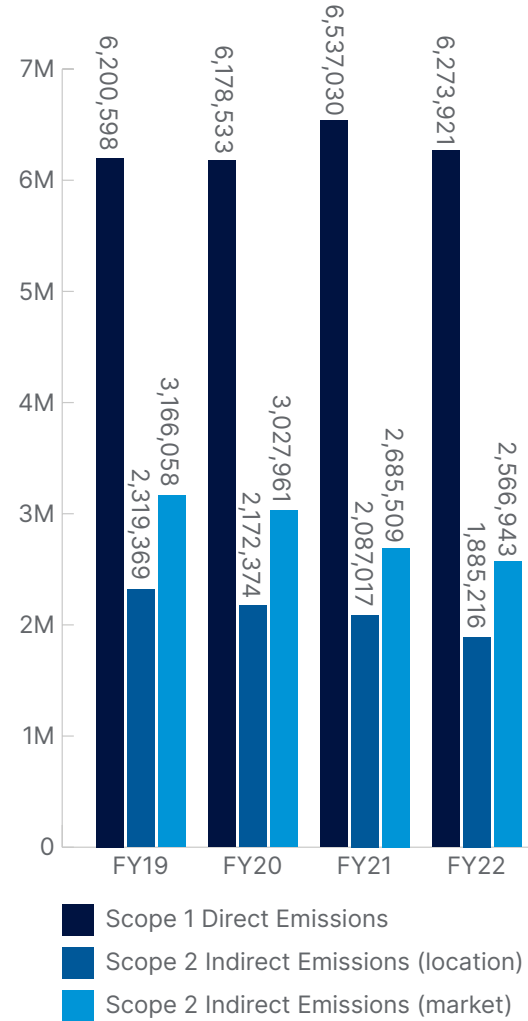
Our Path to GHG Reduction

WestRock is executing a multi-faceted strategy to meet our validated SBT. We are assessing a range of additional efforts, including further improving the energy efficiency of our facilities and optimizing the footprint of our manufacturing operations, evaluating our fuel mix and increasing our use of renewable energy.

Our strategy for achieving our SBT may include participation in renewable power purchase agreements (RPPAs), energy supply arrangements in which WestRock sponsors a developer in building a solar or wind farm. In fiscal year 2022, we began exploring potential RPPA options and employed a high level of renewable electricity across our European converting facilities. We also took steps in our transport network to help reduce GHG emissions, increasing our use of rail and launching the creation of a regional distribution center network designed to cut down on transport miles and double movements. Outside of WestRock, we continued our support of the

GHG Emissions by Scope¹¹

Metric Tonnes CO₂e



¹⁰ Formerly the Carbon Disclosure Project.

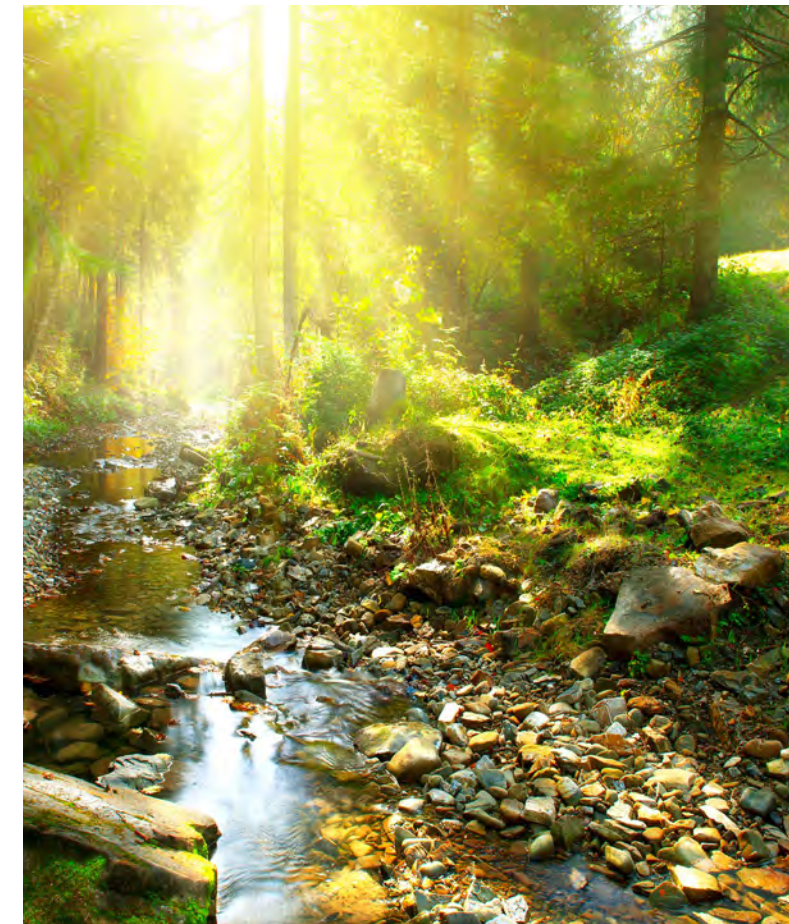
¹¹ Scope 1 fugitive methane emissions from company-owned landfills are not included in our Scope 1 emissions inventory. Including these emissions in our Scope 1 inventory would increase total Scope 1 emissions by 13% in FY19, 15% in FY20, 14% in FY21 and 15% in FY22. Currently, we have chosen to exclude 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.

2030 Target: Progress Update



Scope 1 & 2 emissions reduction (FY19 baseline)

5.6%



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American Forest Foundation's Family Forest Carbon Program, which is working to quantify and incentivize improvements in carbon capture on family forestlands and to improve sustainability practices.

We remain focused on making operational and capital investments to further reduce GHG emissions, and we continue to closely track and evaluate GHG emissions from individual projects to support progress on our reduction strategy. The WestRock sustainability team tracks our Scope 1 and Scope 2 market-based GHG emissions data, and we have again engaged Ernst & Young LLP (EY), an independent third party, to provide limited assurance over these metrics. For the EY assurance statement, see [Appendix](#).

Our GHG data is a foundational element of our climate management program. We collect and track GHG emissions information from our global manufacturing facilities in a centralized system that includes internal quality assurance controls. This data is a crucial component of our GHG management program and helps inform our SBT strategy. Our sustainability team routinely uses this data to report progress against our SBT to our manufacturing facilities and various stakeholders. In addition to facility-level GHG data calculated using the World Resources Institute's protocols, many of our paper mills track GHG emissions on a source-specific basis and report their Scope 1 values to governmental agencies for compliance with U.S. and international climate reporting regulations.

To help build sustainability awareness throughout the organization, we have created a calculator that allows capital project developers to evaluate the associated GHG emissions, as well as impacts on solid waste generation and water use. This calculator has been incorporated into our Capital Funding Request form and is available for all mill projects.

Our sustainability teams also work closely with our engineering, energy, environmental, finance and other functional groups to make recommendations on operational changes and capital investments for reducing GHG emissions. Some examples of this work include our ongoing evaluations of physical and renewable power projects involving solar energy, as well as opportunities to increase our use of biomass.

Helping Avoid GHG Emissions Through Our Day-to-Day Operations

We also help mitigate GHG emissions through aspects of our operations such as our North American recycling facilities. As one of the largest consumers of recycled fiber in North America, WestRock manages approximately 7.1 million tons of paper and packaging each year. In doing so we help avoid the significant GHGs that would be released into the atmosphere if the material was otherwise landfilled and allowed to degrade.

Healthy forests are an important factor in mitigating climate change. Through our virgin fiber procurement activities, we provide economic incentives to family tree farmers and other private landowners to maintain their holdings as working forests. These forests help to sequester carbon and protect fresh water supplies and habitats for diverse populations of plant and animal species.

As we advance our decarbonization journey, we will continue to assess climate challenges and opportunities.

Air emissions of nitrogen oxide (NO_x) and sulfur dioxide (SO₂) are associated with the pulp and papermaking process, and we closely monitor emissions of these compounds from our mills. Since our last report, WestRock's emissions of NO_x increased slightly, mainly due to production increases. Our SO₂ emissions during this same period have decreased by approximately 10%.

Emissions reduction since creation of WestRock in 2015

Absolute

25.4%

Intensity

16.4%



Bettering the Planet

Climate

+ Emissions and Energy

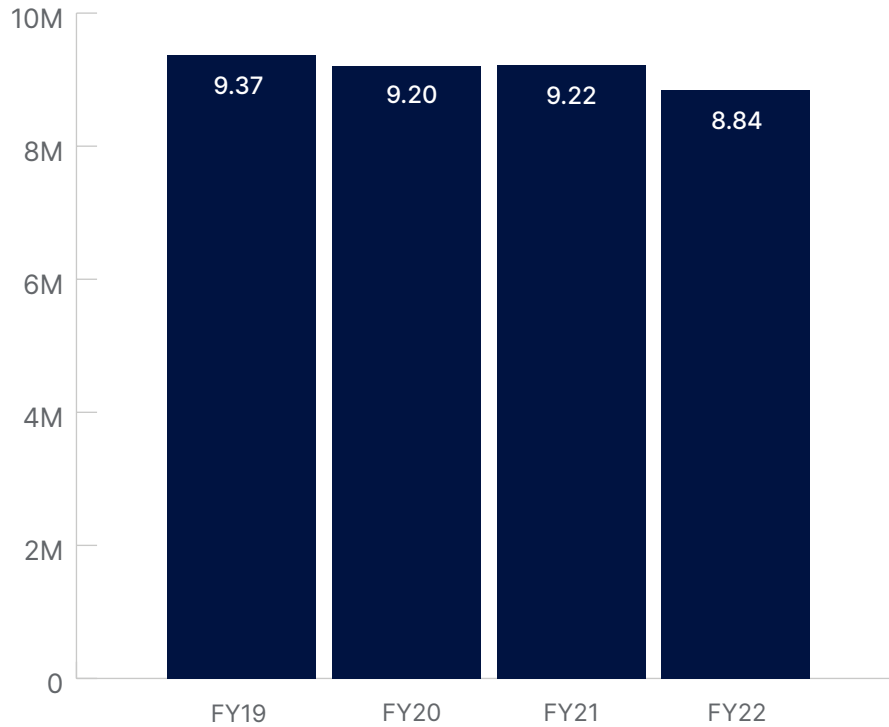
Waste, Recycling and Circularity

Sustainable Forestry and Biodiversity

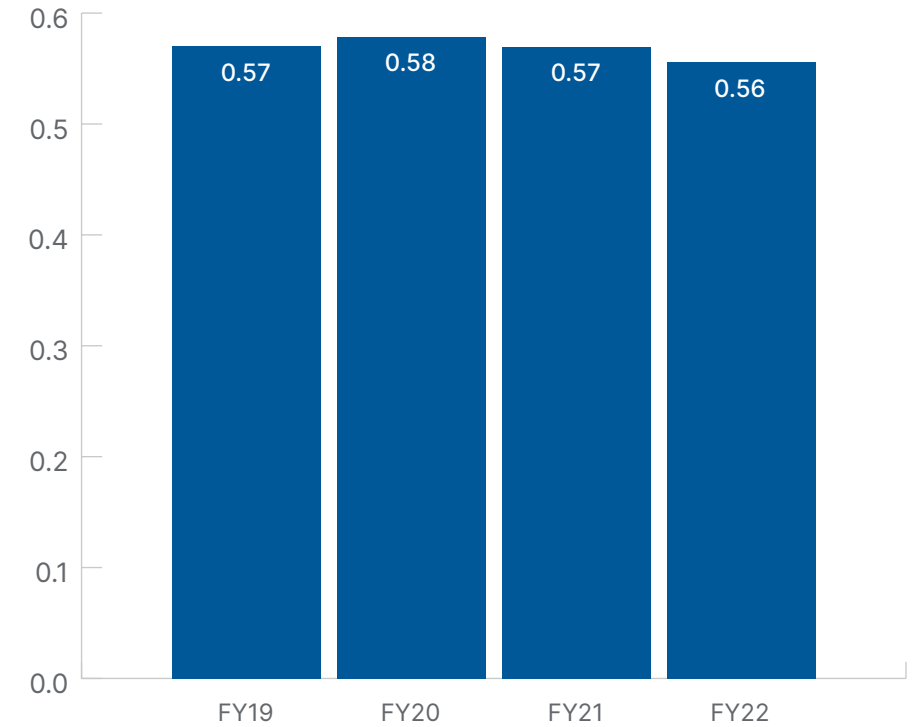
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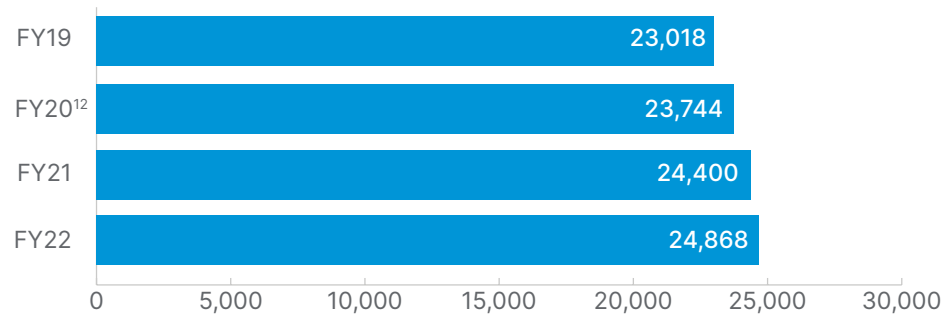
Total GHG Emissions Scope 1 & Scope 2 Market-Based (Metric Tonnes CO₂e in Millions)



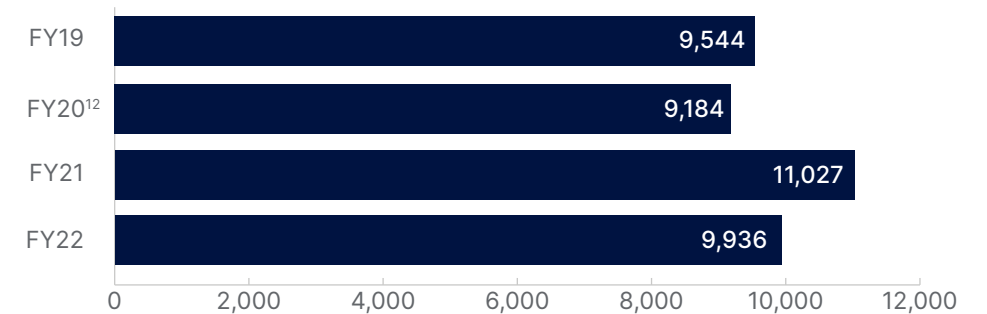
CO₂e Emissions Intensity — All WestRock Mills (Metric Tonnes CO₂e/Tons of Production)



Mill Emissions of NO_x (Tons)



Mill Emissions of SO₂ (Tons)



¹²From FY20 onward, our NO_x and SO₂ data includes emissions from all global consumer and corrugated mills. Data for years prior to FY20 does not include emissions from some of our smaller recycled mills in the U.S. or our paper mills in Brazil or India.

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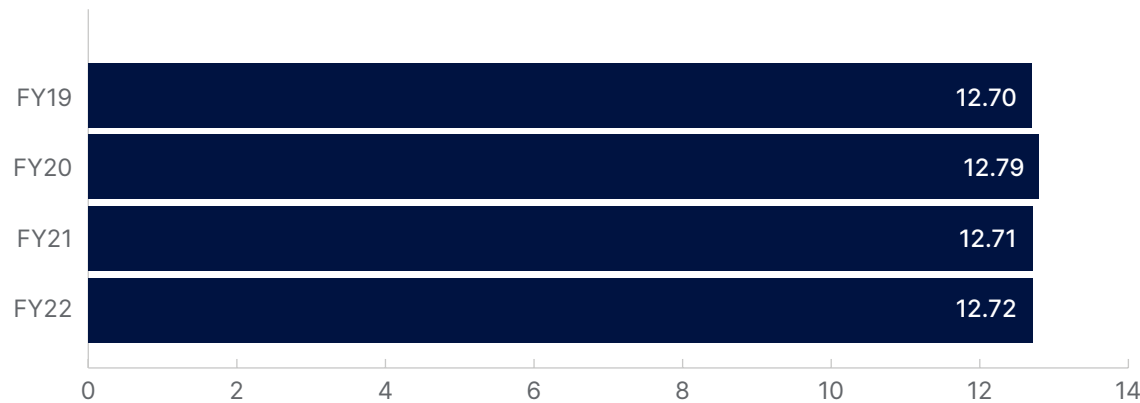
Energy plays a critical role in both our operations and our sustainability efforts. As we work to reduce GHG emissions, we must optimize cost, fuel reliability and energy efficiency. To achieve these goals, we use a range of fuels such as biomass, natural gas, fuel oil and coal. Our dedicated internal energy group collaborates closely with our manufacturing sites to advance our energy-related goals, and we track energy use closely across our mill system.

Notably, we are exploring ways to expand our use of renewable energy. In fiscal year 2022, we worked to extend renewable electricity contracts and evaluated RPPA projects in Europe, the U.K. and North America. Biomass continues to be our most important energy source, and it is renewable and part of our circular

manufacturing process. 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 an integrated system.

The majority of our recycled paperboard mills purchase electricity and power their manufacturing processes by making their own steam using natural gas-fired boilers. Many of our converting operations purchase electricity and self-generate steam primarily with natural gas.

Purchased Fuel Efficiency — All WestRock Mills (MMBtu/Tons of Production)



Energy Use Reduction

Reductions since creation of
WestRock in 2015



42.6%

reduction in
use of coal



13.6%

reduction in
electricity purchases



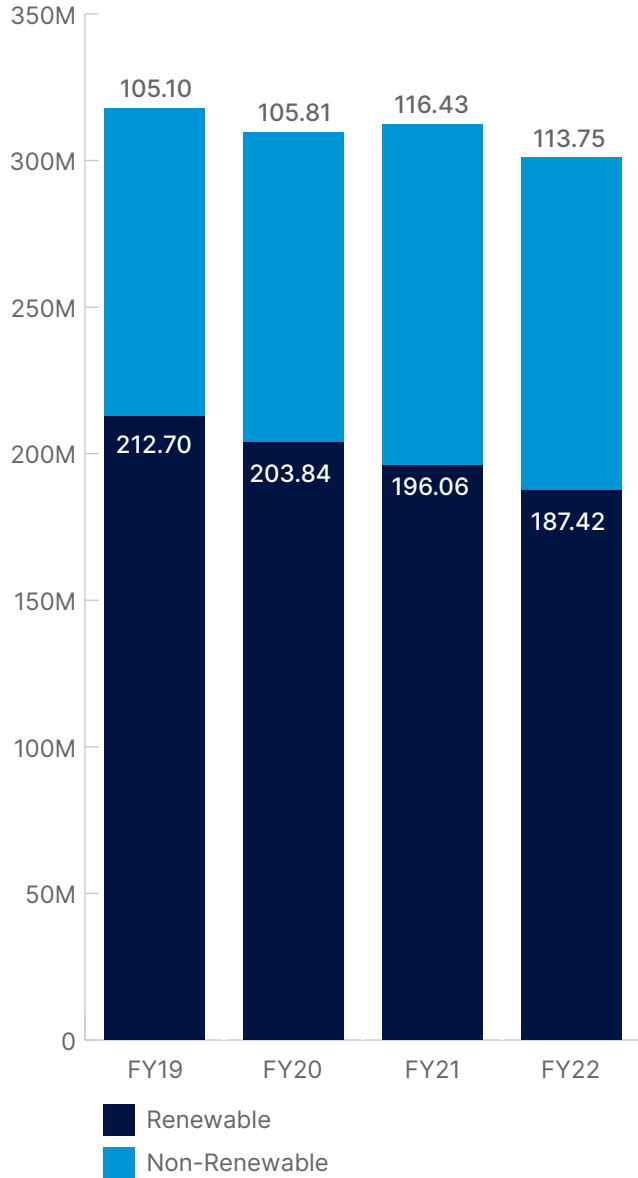
5.8%

reduction in
total energy use

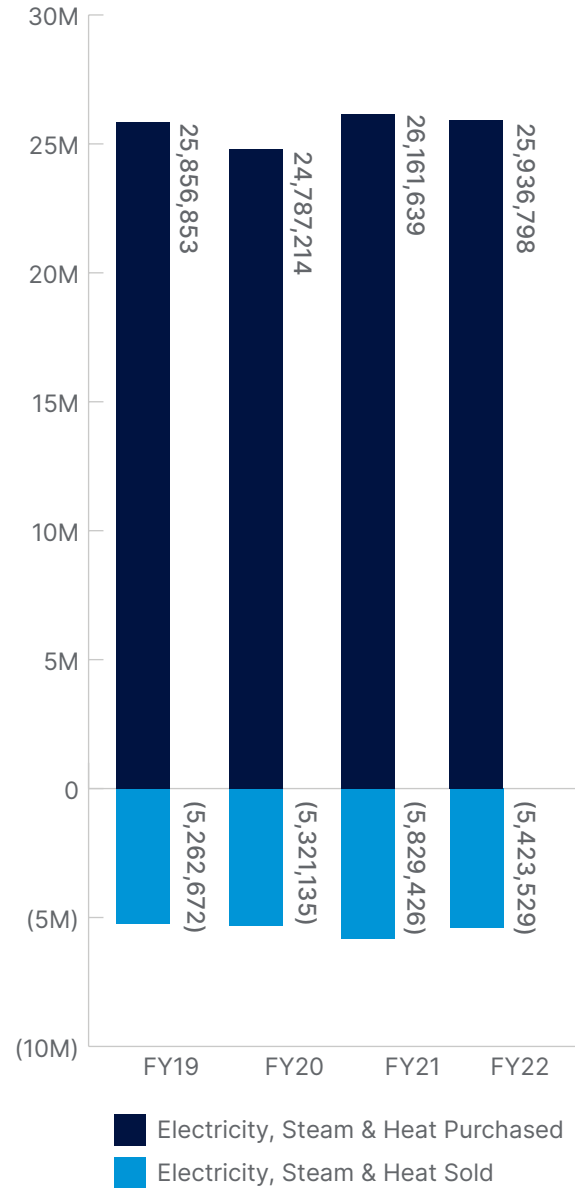
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- + Emissions and Energy
- Waste, Recycling and Circularity
- Sustainable Forestry and Biodiversity
- Water Stewardship
- Environmental Compliance and Product Stewardship

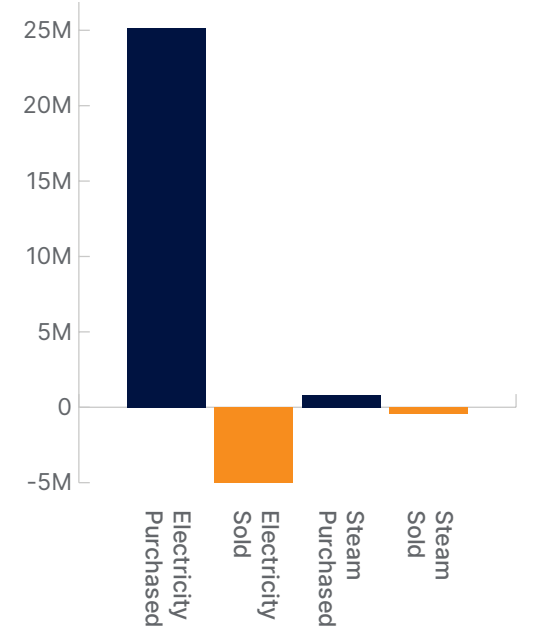
**Total MMBtu
All Manufacturing Locations**



Total Electricity, Steam & Heat Purchases & Sales for All Locations MMBtu



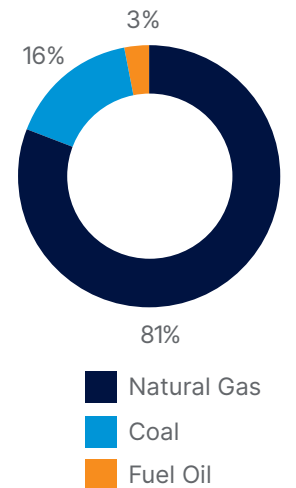
**FY22 Electricity & Steam Breakdown¹³
MMBtu**



FY22 Energy Mix



FY22 Fossil Fuel Mix



¹³WestRock does not purchase or sell heat.

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Waste, Recycling and Circularity

Plastic waste is a well-established environmental problem. In response, many businesses are looking to replace plastics in their products with renewable and recyclable alternatives.

WestRock is well positioned to meet this demand as a leading provider of fiber-based packaging solutions. We are working with our customers to develop a wide variety of fiber-based solutions that reduce the use of plastic. (See [Innovating for Our Customers and Their Customers, page 34.](#)) And we are one of the largest consumers of old, corrugated containers (OCC) in North America, with recycling plants that support our recycled fiber needs. We have made investments in our recycling plant operations to remove more non-fiber material from mixed paper, allowing our paper mills to consume more of it.

WestRock promotes and advances circularity throughout our value chain. We work with suppliers and customers to optimize backhauls with the supply of recyclable material. For example, in fiscal year 2022 we worked with members of our Customer Advisory Board to identify opportunities to transport materials by coordinating our respective shipment fleets.

Circularity is simple in concept but nuanced in practice. We serve as an expert resource for our customers and suppliers, helping them understand the variety of considerations involved when seeking to optimize the circular economy.



For example, many customers come to us with the assumption that recycled fiber is preferable to virgin fiber from an environmental perspective. The reality is more complicated. While recycling is essential to a more circular economy, paper fibers can't be recycled indefinitely. As a result, virgin fiber must be fed into the system continuously to keep the circular economy flowing. Sourcing virgin fiber from sustainably managed working forests helps keep forestland intact, offering benefits for carbon sequestration, biodiversity and beyond. For more information on circularity at WestRock, see [page 6](#).

PROFILE

A Circular Solution for General Motors

General Motors (GM) has ambitious sustainability goals. WestRock is helping the storied auto company advance them.

GM's Zero Waste by 2030 initiative includes a goal to divert 90% of the company's operational waste from landfills and incinerators by 2025. WestRock, GM's preferred provider for all consumer-facing packaging, partners with GM in that effort. Beginning in 2020, the two companies established a "closed-loop" system in which WestRock transports old, corrugated cardboard (OCC) from five GM processing centers to four WestRock mills, where it can be recycled.

The partnership processed approximately 17,000 tons of material in 2022.



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Waste Management and Reuse of Materials

We are continually looking for opportunities to optimize our operations, reuse byproducts from our manufacturing process and minimize the solid waste we generate. Maximizing business opportunities and sustainability benefits from manufacturing processes involves the recycling or beneficial reuse of residuals, byproducts and waste materials produced by our manufacturing facilities.

For example, our wastewater treatment operations produce fiber-rich residuals that are burned for fuel in some of our biomass boilers, applied as landfill cover and used in composting.

The lime residuals from the kraft pulping processes at integrated paper mills contain nitrogen, phosphorus and micronutrients key to strong plant growth. These residuals can be used as effective and economical soil amendments for agricultural and silvicultural operations. 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, which 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 third-party recycling and waste services providers that require them to handle our materials in an environmentally responsible and legally compliant manner. Environmental teams across our company also are engaged in local initiatives aimed at reducing waste and increasing recycling (see Engaging Our Communities, [page 30](#)).



An Ingenious Solution Reduces Waste and Saves Money

Gerry O'Hanlon, general manager of WestRock's Claremont, North Carolina, facility, was frustrated. The problem: ink cartridges — specifically, the eight-pound plastic cartridges used in printing on fiber-based containers.

The cartridges couldn't be reused, because removing their internal plunger damaged the cartridge. And they couldn't be recycled, because that plunger trapped residual ink.

With the support of WestRock, Hanlon and his team came up with an ingenious solution. They designed and manufactured a tool that uses air pressure to evacuate the plunger without harming the cartridge, then partnered with a vendor to design an automatic cartridge-cleaning system.

The result: Each cartridge can now be cleaned and reused up to three times, then recycled — keeping cartridges out of landfills and saving money in the process.

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Climate Emissions and Energy

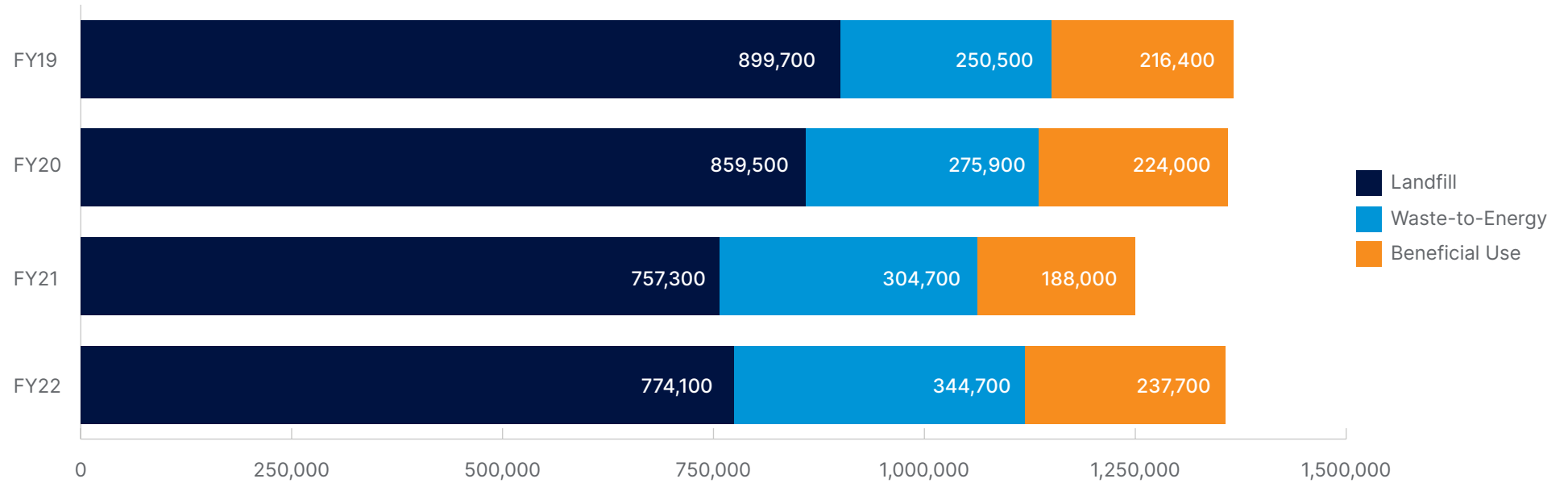
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Mill Waste Generation (Tons)



Recovered Materials (Tons)

	FY19	FY20	FY21	FY22
Fiber	8,102,000	7,444,000	7,294,000	6,988,000
Plastic	59,000	52,500	41,800	38,000
Aluminum	7,600	3,600	3,800	3,700
Other non-fiber	37,100	34,000	63,600	61,000
Total	8,205,700	7,534,100	7,403,200	7,090,700

Recovered Fiber Used (Tons)

	FY19	FY20	FY21	FY22
North American Recovered Fiber Tons Used by WestRock	5,400,000	5,300,000	5,600,000	5,500,000
Percentage of Total Recycled Fiber Tons Managed	67%	71%	77%	79%

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Like recycling, sustainable forestry is fundamental and essential to circularity at WestRock.

Wood fiber used in packaging can be recycled between five and seven times. As fiber completes its recyclable lifespan, it must be replaced by virgin fiber. Sustainably managed forests provide that fiber. Wood fiber is a renewable material: By practicing and promoting sustainable forestry practices, WestRock helps ensure a future supply of virgin fiber while supporting a host of environmental and social benefits.

Forests are essential to biodiversity, act as natural filters for fresh water, sequester carbon and improve air quality. We support private landowners who practice responsible land management practices, 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

Landowner Forest Management

We work with forest landowners to encourage the adoption of recognized forest management standards through our landowner outreach program. The program provides education on land management practices that promote long-term forest productivity and protect biodiversity. WestRock maintains two Independently Managed Group (IMG) certificates through the American Tree Farm System (ATFS), representing more than 379,000 acres in the United States. Since 2015, WestRock foresters directly supported more than 970,000 acres of forests in the US, achieving certification or recertifying to credible third-party forest management standards. For more about our work supporting landowners and communities, see Engaging our Communities, [page 30](#).

In fiscal year 2022, we worked to make progress toward the sustainability goals we set in fiscal year 2021 for our forestry practices. In our first year, we reached at least 20% of our 2030 goals for landowner engagement on sustainable forestry practices.

Responsible Fiber Procurement

To ensure the paper and packaging products we make contain fiber from well-managed forests, we require wood suppliers to meet environmental, social and legal standards. Our team of professional foresters works directly with landowners to implement forestry best practices, helping them define and achieve their forest management objectives.

We have created one of the industry’s largest independently audited systems for tracking and confirming that the wood used in our operations is harvested in ways that comply with laws, respect human rights and are consistent with protection and conservation of natural resources.

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 have implemented the SFI® 2022 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 in Brazil” below.
- + Globally, nearly all of our wholly owned fiber-based manufacturing facilities are chain-of-custody certified to internationally recognized standards such as SFI®, PEFC® and FSC®. We commit to maintaining 100% certification for all existing facilities and to certifying newly acquired, wholly owned facilities.

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](#).

2030 Targets: Progress Update | Promoting Sustainable Forestry



100%
of virgin fiber sourced from responsibly managed forests.

Supported landowners in the certification of **457,114** acres of forests since FY19.

Provided education, guidance and support to **5,550** landowners in sustainable management of their forestlands since FY19.

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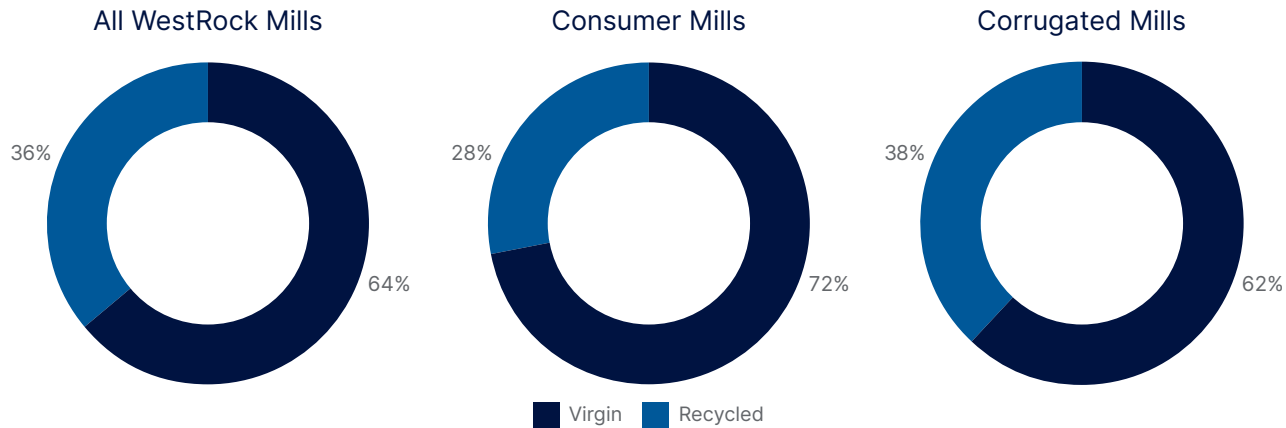
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Virgin Wood Fiber Procured (Tons)

	FY19	FY20	FY21	FY22
United States	35,655,428	33,653,982	33,138,126	32,049,650
Canada	1,731,436	1,698,738	1,514,685	1,452,513
Brazil	1,858,118	1,679,540	1,852,823	2,686,545
Total	39,244,982	37,032,260	36,505,634	36,188,708

FY22 Fiber Sourced



Our Partnership with The Nature Conservancy (TNC)

WestRock's partnership with TNC, established in 2017, now operates in Georgia, South Carolina and Virginia. In fiscal year 2022, our partnership:

- + Protected nearly 3,000 acres of forest
- + Planted more than 100,000 trees
- + Managed nearly 53,000 acres of land with prescribed fire
- + Launched a groundcover restoration project in Virginia
- + Protected habitat for rare species including the endangered red-cockaded woodpecker



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Sustainable Forestry in Brazil

WestRock owns forestland only in Brazil, through our approximately 135,000-acre (54,432 hectare) land base in the states of Santa Catarina and Paraná. The forestland we own in Brazil is certified to the FSC® and CERFLOR forest certification standards. CERFLOR is recognized by the PEFC®.

About half (43%) 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. Our planted forestlands (eucalyptus and pinus trees) supply our paper mill in Três Barras and are located 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 or from any other area of native forests in the country.

Our research over more than 60 years into the propagation and cultivation of eucalyptus and loblolly pine has increased the productivity of our Brazilian forestlands, enabling us to produce more fiber per hectare. We monitor the fauna and flora of all our Brazilian forests closely and have identified the presence of a wide variety of animal and plant species, including 41 at-risk species.

Our forestry lands also have an important role in water conservation. We protect and preserve more than 2,700 water springs, and we promote the protection and preservation of our reserves with a comprehensive forest management plan. The plan details the activities to be carried out for our forests, including annual fauna and flora surveys, water availability, as well as environmental monitoring of water resources and soil conservation.

We partner with landowners, providing seeds or seedlings for their plantations. WestRock Brazil helps educate these landowners on sustainable forestry practices and supports them in receiving sustainability certification, and we ask our partner landholders to prove they are following appropriate sustainable procedures and practices.



DesEnvolve Prepares New Workers in Brazil

WestRock Brazil's DesEnvolve program offers a path to employment for people in our communities. The program partners with local educational institutions to offer professional and technical courses in the forestry, paper and corrugated packaging areas. In our Três Barras/SC location, 69 people from local communities were trained by the DesEnvolve program, with professional courses in Forestry Machines, Pulp and Paper Manufacturing Process, Industrial Effluent Treatment and Indivisible Cargo Transport. 88% of these students have diverse backgrounds (women, people of color and LGBTQ+), and 10% of new hires at the paper mill and forestry business during fiscal year 2022 came from this pool of trained students. Today DesEnvolve is building on that success — expanding to units including Porto Feliz/SP, where two classes are already running in 2023.



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Water Stewardship

The papermaking process is water-intensive and requires access to a consistent supply of clean water. To advance our sustainability commitments and meet environmental compliance requirements, we are focused on making sure the water we use is suitable to return to the environment.

Responsible Water Use

The water we draw from the environment is recycled several times within our mills. It is then treated and returned to the environment lost to evaporation, or imparted to our final products. Some of our mills buy water from third parties.

In many cases, our mills receive permits from state and local governmental authorities allowing the withdrawal of water from the environment. These permits often specify the amount we can withdraw. Acquiring a permit typically involves modeling that evaluates the environmental impacts of our permitted withdrawals.

Water Reduction Efforts

We have mapped and evaluated water risks at each of our pulp and paper mills using the World Resource Institute's Aqueduct tool, and we are the water management systems at all mills. Additionally, WestRock has water-reduction plans in place for facilities located in strategic watersheds. For example, our Morai, India, recycled mill, located in Gujarat state, uses a closed-loop water system that continually recirculates water.

We plan to 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.

2023 Target: Progress Update Water Stewardship Education



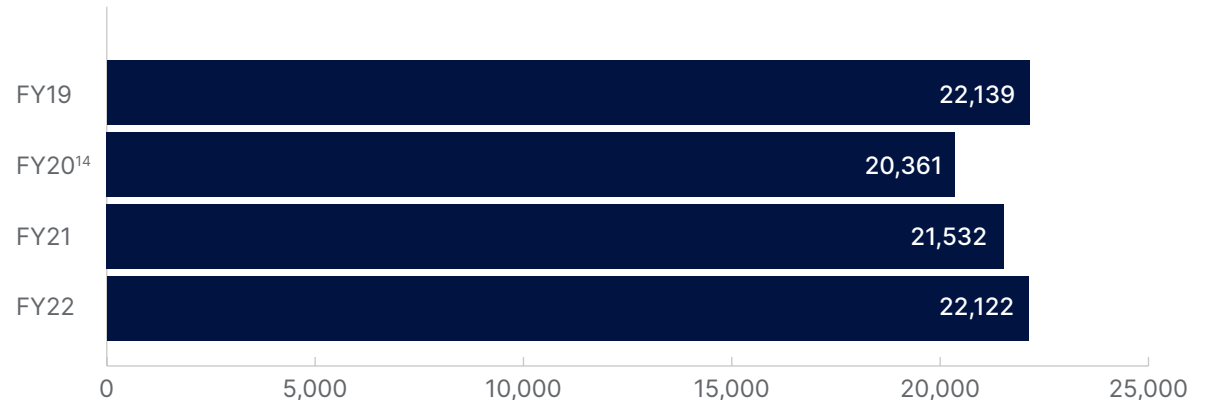
On track to launch global employee education campaign on water responsibility by FY23.

2030 Target: Progress Update Enhance Water Management

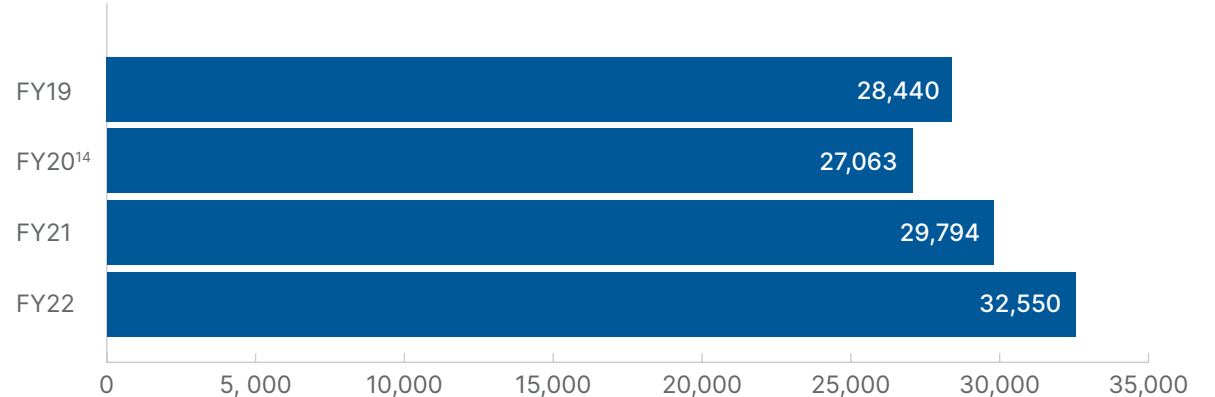


Reduced water intake by **1%** from FY19 baseline.

Total Mill Biological Oxygen Demand (BOD) Discharged (1,000 Lbs)



Total Mill Suspended Solids (TSS) Discharged (1,000 Lbs)



¹⁴From FY20 onward, our BOD and TSS data includes discharges from all global consumer and corrugated mills. Data for years prior to FY20 does not include discharges from some of our smaller recycled mills in the U.S. or our paper mills in Brazil or India.

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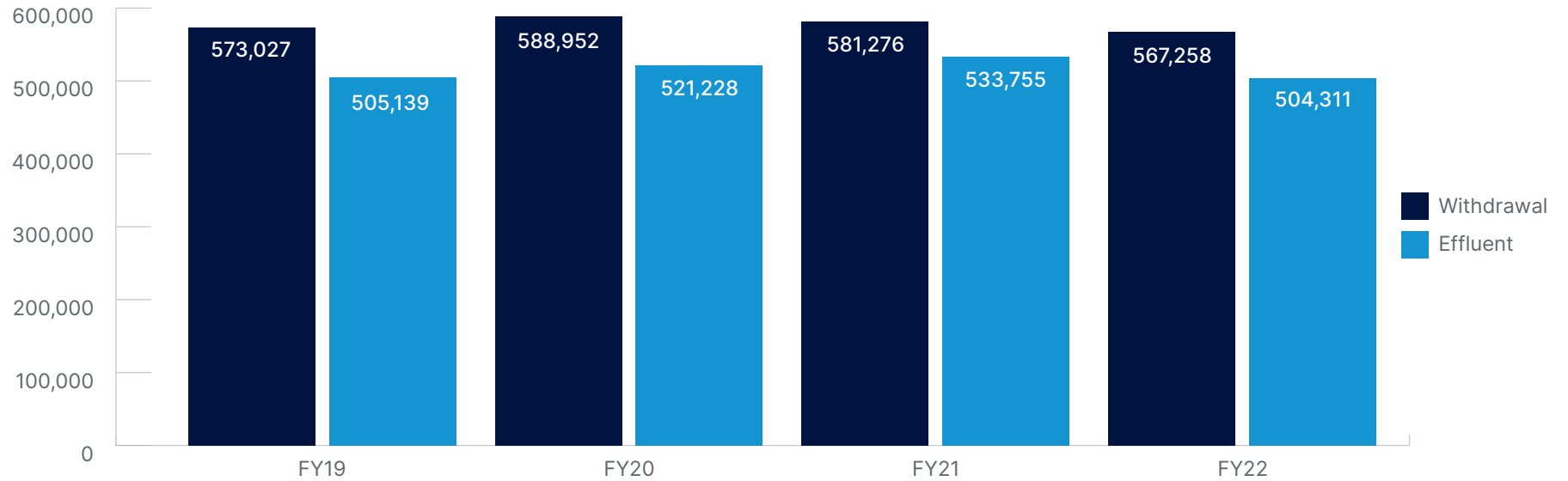
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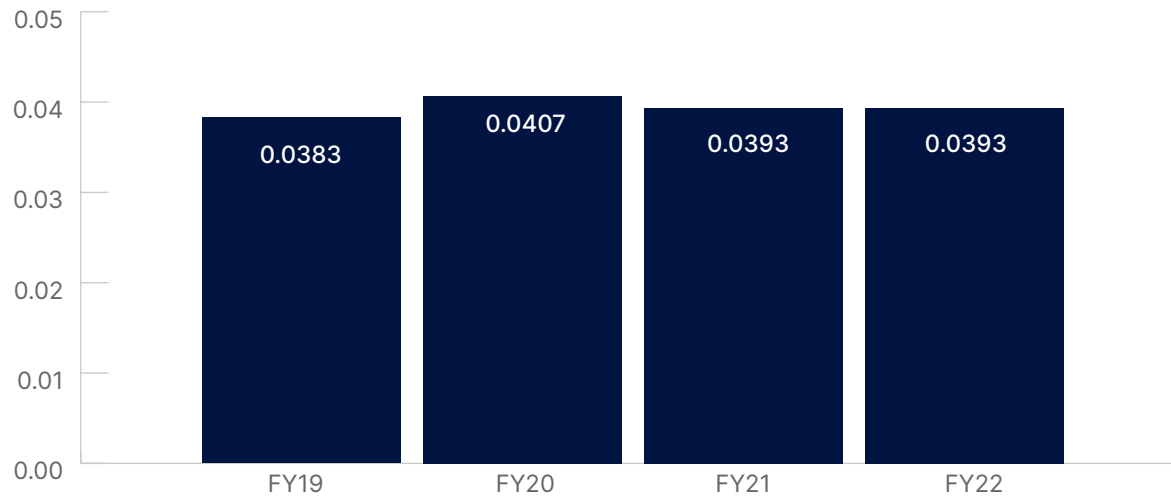
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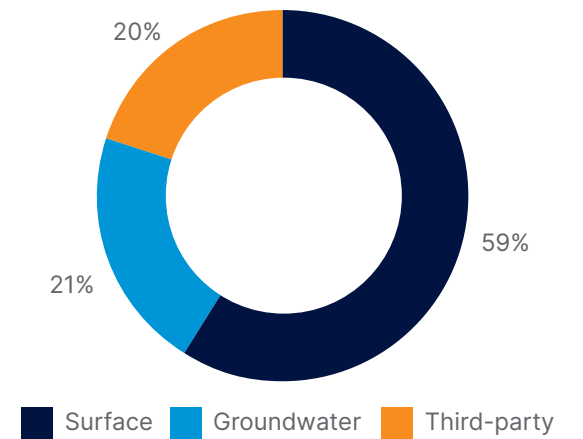
Mill Water Use – Withdrawal & Effluent (Megaliters)



Mill Water Withdrawal Intensity (Megaliters/Tons of Production)



FY22 Sources of Mill Water



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Environmental Compliance and Product Stewardship

Compliance with applicable environmental laws and regulations is foundational to our commitments to sustainability and is crucial to our operations and our stakeholders. No material environmental enforcement actions were commenced against WestRock during fiscal year 2022.

To learn more about our dedication to environmental and product stewardship, see our [Environmental Policy](#).

Product Stewardship

The safety of the packaging we supply to our customers and their customers is paramount — our business depends on it. All of our containerboard mills are registered to ISO 9001. More than 80 of our converting facilities are third-party certified to Safe Quality Food (SQF), British Retail Consortium (BRC) or other recognized food safety and hygiene standards.

We work with our suppliers to acquire raw materials that comply with a broad range of U.S. and international regulations. For materials with the potential to end up in our final products, suppliers must provide us with certification to prove their products meet our standards. We also seek to ensure final products are consistently produced to applicable quality standards.

Our final product testing protocol includes verifying the effectiveness of our manufacturing practices and operating procedures to ensure that final products meet requirements for their intended use. For example, we test our products for a range of chemical and microbiological constituents to ensure they meet applicable regulatory requirements as well as customer expectations.

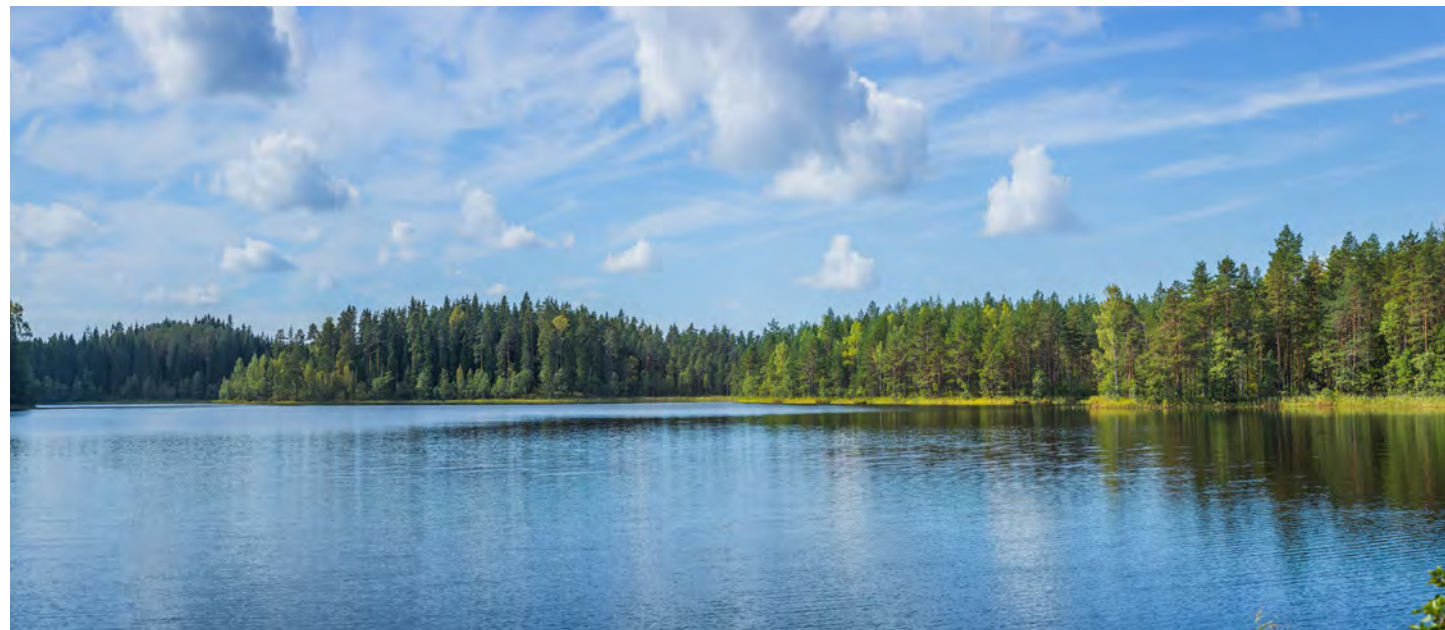
Ongoing assessments of our products' life cycle impacts are a regular part of our product stewardship review and innovation processes. We continually evaluate the impacts our materials can have over their life cycles in an effort to design for a more circular economy and sustainable future.

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

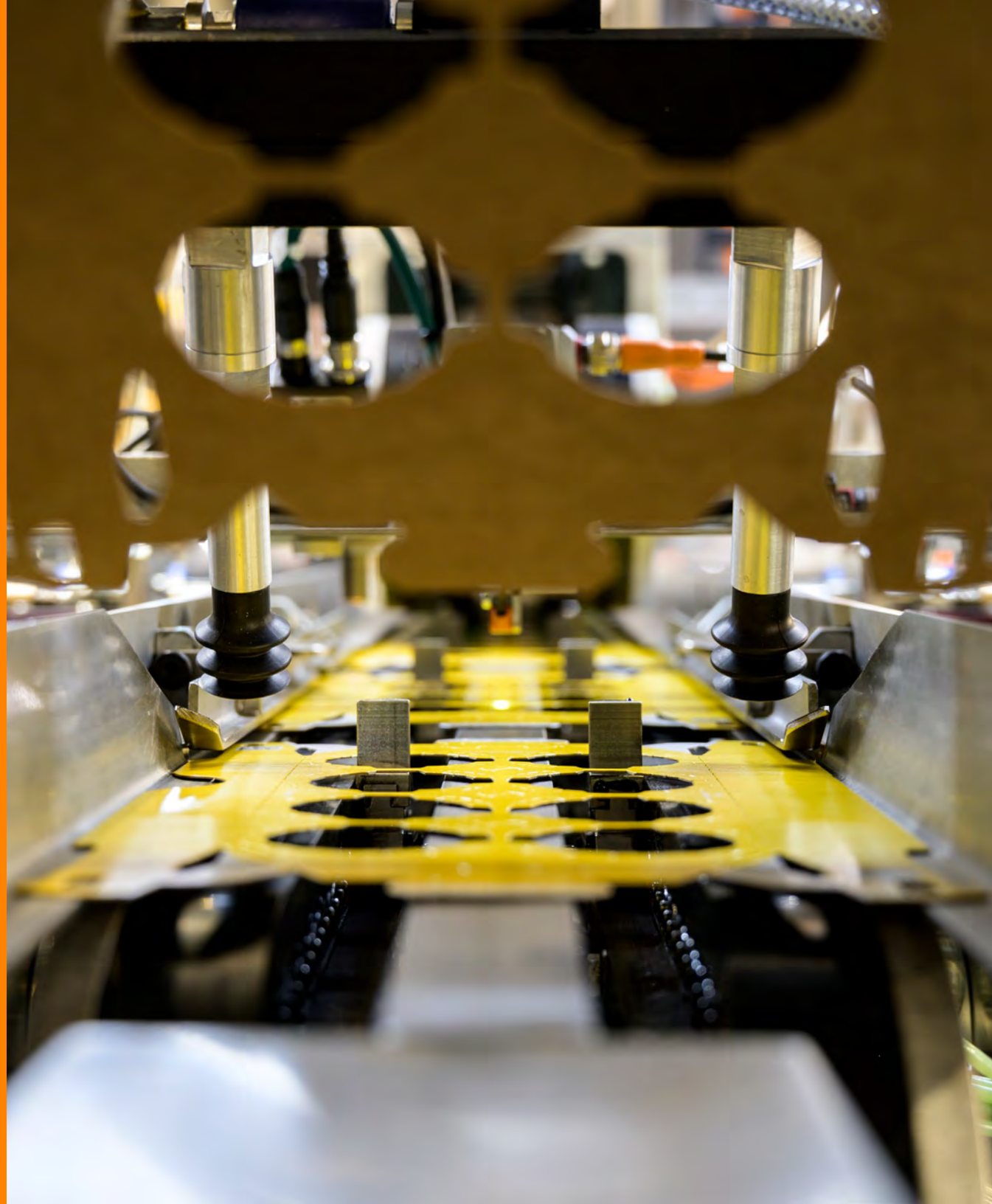
174 Product Life Cycle Assessments (LCAs)

in fiscal year 2022.



Corporate Governance

We are guided by fundamental principles that shape how we conduct our operations. These core values include integrity, respect, accountability and excellence.



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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. This approach has led us to utilize a governance structure that can identify and react to risks to our business and to develop a culture that promotes ethical behavior — one based on our values of integrity, respect, accountability and excellence.

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

Governance starts with our board oversight, 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. 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.

As part of our formal Enterprise Risk Management process, we conduct annual interviews with 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 are the basis for how we interact with customers, colleagues, investors, suppliers and the communities where we live and work and sell our products.

Policy Commitments

The [WestRock Code of Conduct](#) and [Anti-Bribery Policy](#) are the primary means of communicating our expectations for employee conduct.

The code of conduct strengthens the alignment of our compliance and ethics policies with our dynamic and growing global business. Failure to follow the company's compliance policies and the code may result in discipline, including termination.

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All salaried employees are required to complete annual training on the code, including comprehension testing, to affirm their commitment to the code and to certify that all potential code violations or concerns have been appropriately reported. Employees who operate in areas with higher risk of bribery and corruption — about 25% of our total salaried work force — receive annual live or electronic anti-bribery trainings. Code highlights are distributed to front-line team members annually, and training is required at least every three years.



The code, related compliance policies, training and support materials are available to all team members in multiple languages on the WestRock intranet. WestRock team members are also provided copies at hire and, where appropriate, with their annual training.

We also make the code accessible to external stakeholders, including third-party partners and the public. The code of conduct, along with other key policies and certifications, can be found on the company's website under [Sustainability](#), and under [Governance](#) in the Investor Relations section.

Governance of Ethics and Conduct

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. These employees also receive training related to anti-corruption matters.

Each year, our board of directors reviews the WestRock Code of Conduct. Board members have received anti-corruption training delivered by an external, national expert in the subject. The CCO's reports to the Audit Committee include periodic assessments of global corruption risks 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 at-risk vendors to 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 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.

Reporting Concerns

Team members 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. The Compliance Line includes a reporting channel to the Audit Committee to raise specific financial concerns. 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.

Commitment to Acting Ethically

From time to time, WestRock or its agents encounter demands or apparent demands for bribes from public

officials. Employees and agents are required to 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 inappropriate 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.
- + Ongoing monitoring, advice and review by expert antitrust counsel in the legal department.

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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, 2022.

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 team members 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 internal and supply chain audits to uncover potential risks and quickly and effectively mitigate them.

Human Rights Reviews and Impact Assessments

In fiscal year 2022, 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 306 locations reviewed, 19 ranked as potentially high-risk.

Human Rights Policy and Procedures Training

In fiscal year 2022, we trained 22,037 associates on our code of conduct and global Mutual Respect in the Workplace Policy. This represents 10,018 hours of training and approximately 44% of our global population of team members.



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Ensuring a Stable, Sustainable Supply Chain

Maintaining a sound, stable supply base is vital to our success. We work with approximately 43,000 suppliers across the world, purchasing approximately \$19.2 billion annually in fiber, chemicals, energy, services and equipment. We are focused on increasing our spend with diverse-owned suppliers, with a goal to spend a combined \$975 million annually with Tier 1 and Tier 2 suppliers. We exceeded that goal in fiscal year 2022, spending more than \$1 billion with small and diverse-owned suppliers. Read more about our supplier diversity efforts in [Supporting People and Communities](#).

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.

The WestRock 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 Principles of Conduct.



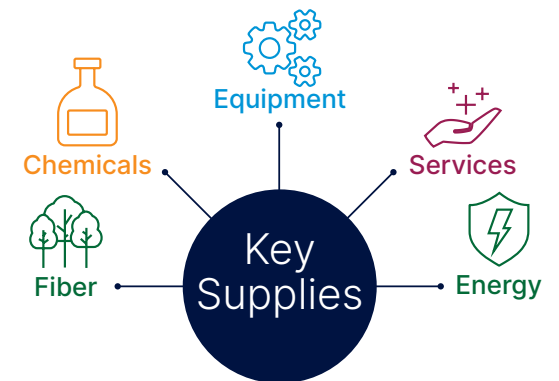
Our Supply Chain



43,000
Suppliers



\$19.2B
Annual spend



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+ Ensuring a Stable, Sustainable Supply

Governance and Leadership

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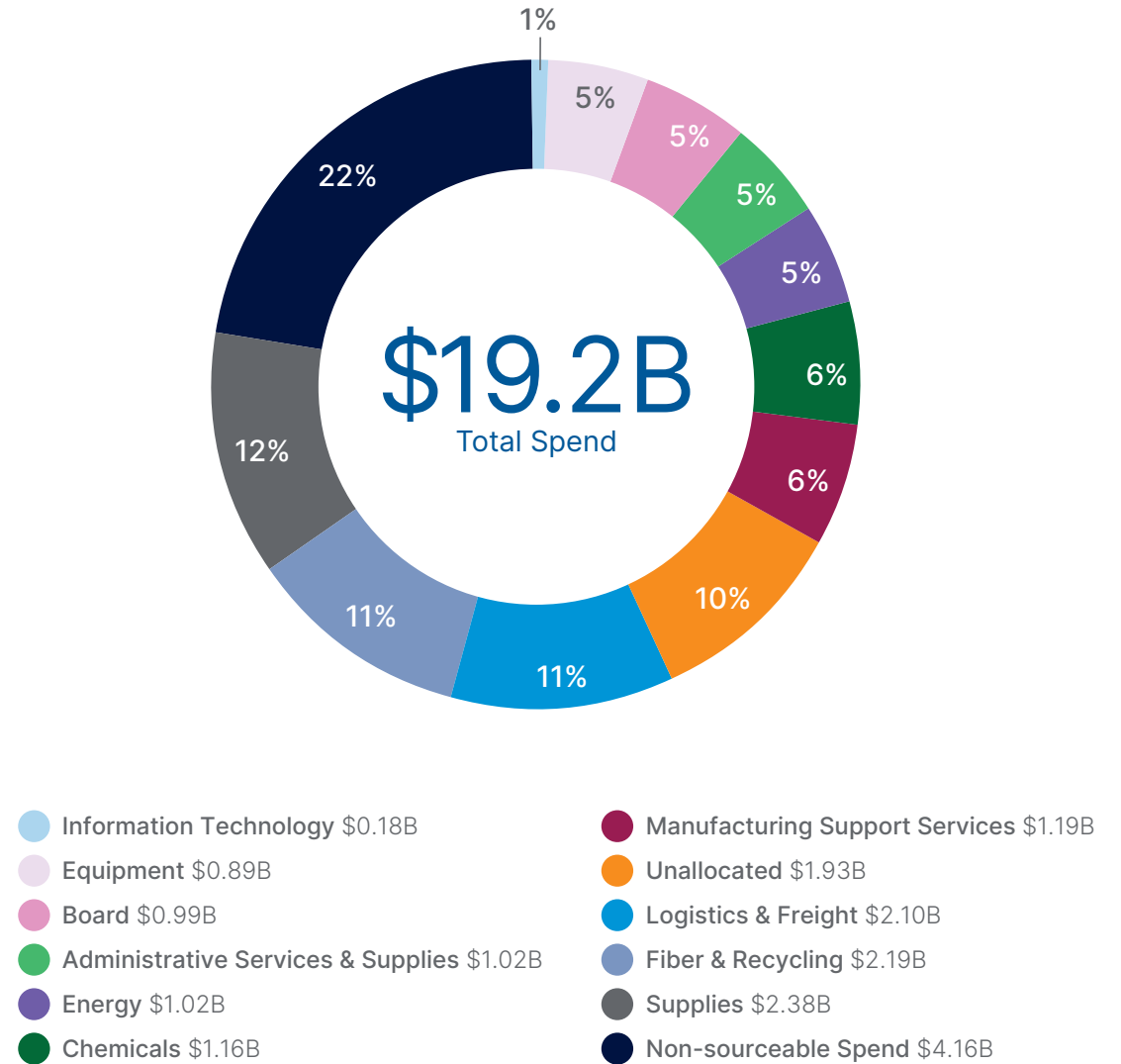
Key Items in the Supply Chain

Our supply chain provides us with a wide variety of raw materials, services and equipment beyond fiber. They include:

- + **Energy.** As noted in [Bettering the Planet](#), 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.

To read more about our approach to sourcing virgin and recycled fiber, our primary source materials, see [page 48](#).

Total Spend by Supplier Family



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Governance and Leadership

WestRock believes good corporate governance supports long-term value creation, and our corporate governance framework supports independent oversight and accountability. Eleven members of our 12-member board of directors are independent, and the board is led by an independent chair with clearly delineated responsibilities. Our directors are elected on an annual basis (with majority voting in uncontested elections), participate in annual board and committee self-evaluations and are subject to robust stock ownership guidelines and an over-boarding policy.

To ensure the board of directors continues evolving in a manner that serves our changing business and strategic needs, the Governance Committee evaluates whether incumbent directors collectively possess the requisite skills and perspective before recommending a slate of incumbent directors for renomination.

The board of directors is composed of experienced members who are diverse with respect to background, skills, experiences, gender, race and ethnicity, which facilitates the effective oversight of our strategy and management. The board is committed to having a membership that reflects diversity. In fiscal year 2020, the board of directors adopted the WestRock Company Diversity Search Policy, pursuant to which we

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



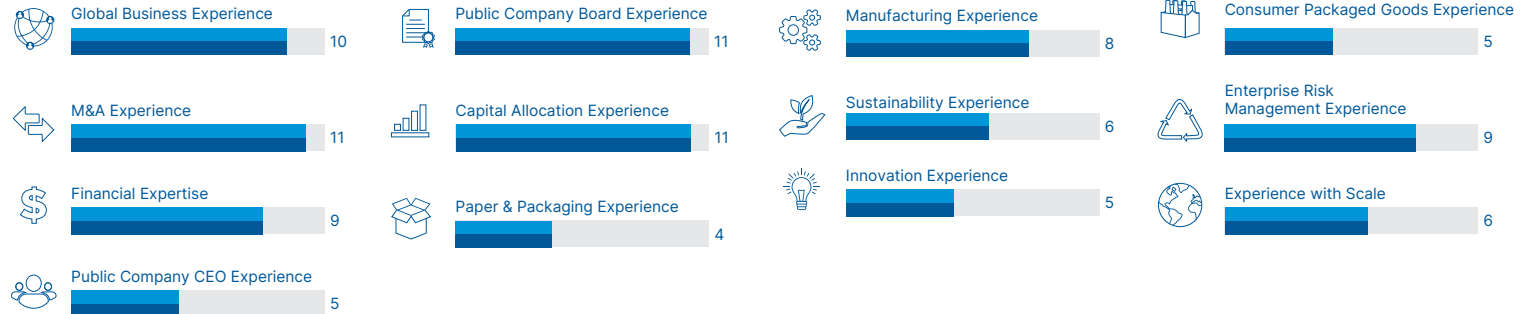
Dmitri L. Stockton

include qualified female and racially or ethnically diverse candidates on the initial lists of candidates from which new management-supported director nominees recruited from outside the company are chosen by the board. At the end of fiscal year 2022, the board of directors included four directors who are women, two directors who are racially diverse and two directors who have served in the military. We are proud that four of the last five directors to join the board of directors reflect diversity on the basis of gender or race.

In addition, many women and racially and/or ethnically diverse individuals serve on our management team, including our general counsel and secretary, our chief environmental officer and our senior vice president of strategy and sustainability. Women also hold the senior executive roles of chief human resources officer, chief communications officer and chief accounting officer, while racially and/or ethnically diverse leaders hold the roles of chief Information and digital officer and chief information security officer.

Board Refreshment and Diversity

The Board is composed of experienced members who are diverse with respect to background, skills, experiences, gender, race and ethnicity, which facilitates the effective oversight of our strategy and management.



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Sustainability Management and Oversight

Sustainability is a top priority, and our ability to embed it throughout all aspects of our organization hinges on sound governance and oversight.

The board oversees the development and execution of our sustainability strategy and reporting. The charter of the Governance Committee provides that one of its primary duties is to oversee policies, strategies and programs related to ESG matters, including sustainability. During fiscal year 2022, the Governance Committee determined to increase the cadence of its meetings to four times per year beginning in fiscal 2023, which is expected to, among other things, expand the frequency with which ESG and sustainability topics are discussed with the Governance Committee. In addition, the Governance Committee has identified sustainability experience as one of the important areas of experience for our directors to possess collectively in light of our business strategy.

In addition to board-level oversight, we augmented our management-level oversight of sustainability matters during fiscal year 2022. Our executive leadership team is responsible for establishing our sustainability strategy, including with respect to climate-related issues. In fiscal year 2022, we hired a new senior vice president of strategy and sustainability, who reports to our president of global paper. Our president of global paper reports directly to our CEO and is a member of WestRock's executive leadership team.

WestRock's senior vice president of strategy and sustainability is responsible for providing guidance and insights on the company's sustainability strategy and working with other executives to drive implementation of new sustainability goals throughout the organization. Establishment of this reporting structure was a strategic decision to link sustainability with strategy.

WestRock also has a vice president of sustainability, who manages the day-to-day implementation of our global sustainability program. Among other activities, our vice president, sustainability, regularly meets with customers to learn about their sustainability challenges. He also oversees product Life Cycle Assessment work to support our efforts to provide sustainable packaging solutions and participates in global sustainability forums to advance WestRock's position as a thought leader in this important area.

In addition to our sustainability executives, WestRock has established a Sustainability Council of functional leaders from across the enterprise to facilitate ongoing refinement and execution of our sustainability strategy through guidance and the distribution of resources across business segments. Additionally, cross-functional working groups and regional teams within the organization provide input on our sustainability strategy, develop plans to achieve the company's sustainability targets, and ensure our work on our sustainability priorities is aligned with and embedded into our operations. These teams include representatives from our product stewardship, environmental, innovation, engineering, manufacturing, finance, legal and communication groups.

Executive Compensation

Our executive compensation policies and programs are a strategic tool designed to drive stockholder value creation by attracting, retaining and motivating superior talent committed to the successful execution of our business strategy. We believe our short-term and long-term incentive programs for leaders and other employees are appropriately balanced, reinforcing both near and longer-term results, while also encouraging prudent decision-making, effective risk management and consideration of market practices.

Our stockholders are asked to provide an annual advisory vote on executive compensation and in fiscal year 2022, approximately 88% of the votes cast by our stockholders approved this proposal in support of our executive compensation program.

For additional information on our governance structure, our board of directors and executive compensation matters, please refer to our [2023 Proxy Statement](#).

Annual Target: Progress Update



Expanding Diversity Modifier In Incentive Plan

The short-term incentive plan (STIP) for FY22 assigned to the top 100 leaders contained a diversity modifier of +/-5%.

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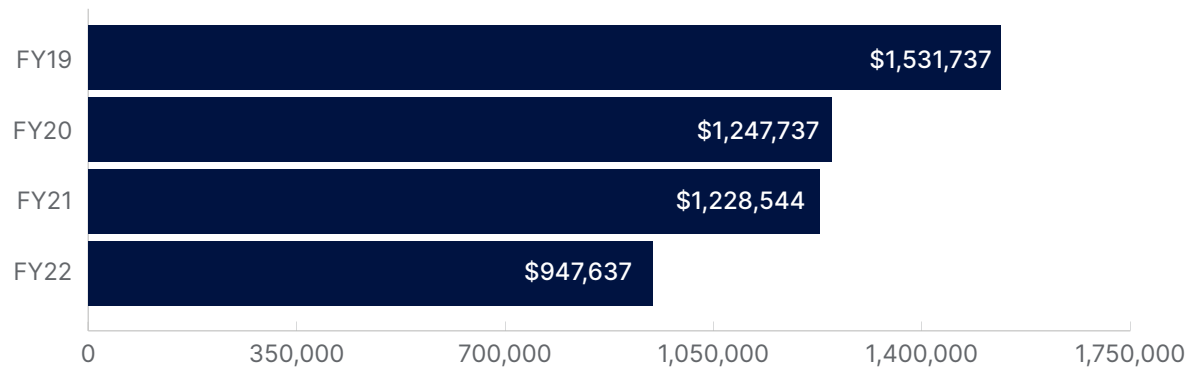
Participation in Trade Associations

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 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 fiscal year 2022 CPA-Zicklin Index of Corporate Political Disclosure and Accountability. This record score earned WestRock "Trendsetter" status for a third year in a row, a designation defined as setting model corporate governance best practices for operating in an incendiary political era. With this edition, the CPA-Zicklin Index breaks new ground. From its annual benchmarking of election-related spending transparency and accountability by companies belonging to the S&P 500, the 2022 Index expands to rating companies belonging to a stock market index twice the size, the Russell 1000. For Russell 1000 companies that do not belong to the S&P 500, the average score for political disclosure and accountability is 12.8%. This compares to an average score of 57% for all companies in the S&P 500.

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

Political Contributions



Data Measurement

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 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 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 will evaluate including 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. Scope 1 and Scope 2 GHG emissions are reported as CO₂e and include CO₂, N₂O and CH₄. We use the following Scope 1 and Scope 2 emission factors for our inventory:

- + World Resources Institute (2015) – Greenhouse Gas (GHG) Protocol tool for stationary combustion. Version 4.1.
- + 2021 US Environmental Protection Agency (EPA) Emission Factors for Greenhouse Gas Inventories¹⁵
- + 2014 IPCC Fifth Assessment Report
- + The Emissions & Generation Resource Integrated Database (eGRID) 2020
- + 2022 Edison Electric Institute (EEI) Electric Company Carbon Emissions and Electricity Mix Reporting Database for Corporate Customers
- + 2020 National Inventory Report 1990–2017: Greenhouse Gas Sources and Sinks in Canada
- + 2022 factors, International Energy Agency Data Services
- + 2021 Data Year RE-DISS Residual Mix Emissions Rates for Europe
- + 2021 UK Government GHG Conversion Factors for Company Reporting
- + 2022 Australian Government Department of Industry, Science, Energy and Resources National Greenhouse Accounts Factors
- + Brazil Ministry of Mines and Energy Summary Report 2021 (Reference year 2020)
- + Netherlands Powerhouse Utility-specific Factor 2021

All data has been reviewed and validated by WestRock’s internal audit team. For this 2022 Sustainability Report, we engaged Ernst & Young LLP to provide independent external review-level assurance on the following FY22 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
- + Biogenic carbon 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.

¹⁵ 40 CFR Part 98 GHG Emission Factors - US EPA

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Environmental Indicators

Our boundary for environmental indicators is WestRock's global manufacturing operations as of September 30, 2022, except where otherwise indicated. For all water indicators, waste data and SO₂ and NO_x, 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 company's water intake. 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 Procured chart, which is measured in green tons.

The environmental indicators for fiscal year 2022 data include all acquisitions since 2015, including Multi Packaging Solutions and KapStone Paper and Packaging Corporation. These acquisitions have also been added to our baseline year of 2019, 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. Our acquisition of Grupo Gondi was finalized at the end of calendar year 2022 and as such falls outside of our fiscal year for 2022. We will include their data in next year's sustainability report, and restate all environmental metrics.

Social Indicators

Our boundary for social indicators is WestRock's total employee population unless otherwise indicated. All social indicators for fiscal year 2022 data include acquisitions completed through the end of fiscal year 2022. WestRock elected to assess human rights risk based on three indices — the 2020 Human Freedom Index (Human Freedom score), the 2022 Heritage Risk Index and the 2022 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 rescore 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 determined a combined rating of 6 or higher would 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

Recycling and Fiber Sourcing

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22		
Production (Tons)										
Total Production	16,112,767	15,555,755	15,659,202	15,811,055	14,946,432	14,463,318	14,776,992	14,437,610		
Virgin Wood Fiber Procured (Tons)										
United States	29,590,403	29,345,629	28,097,947	28,805,432	35,655,428	33,653,982	33,138,126	32,049,650		
Canada	1,503,383	1,638,133	1,816,973	1,844,067	1,731,436	1,698,738	1,514,685	1,452,513		
Brazil	1,780,388	1,844,544	1,798,791	1,856,114	1,858,118	1,679,540	1,852,823	2,686,545		
Total	32,874,174	32,828,306	31,713,711	32,505,613	39,244,982	37,032,260	36,505,634	36,188,708		
Fiber Sourced (Tons)							Virgin	Recycled	Virgin	Recycled
All							63%	37%	64%	36%
Consumer Mills							75%	25%	72%	28%
Corrugated Mills							60%	40%	62%	38%
Recycled Fiber Used (Tons)										
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	5,500,000		
Percentage of Total Recycled Fiber Tons Managed	64%	64%	62%	64%	67%	71%	77%	79%		
Tons of Recovered Fiber Managed										
Recovered Fiber Used by WestRock	4,300,000	4,900,000	4,700,000	4,900,000	5,400,000	5,300,000	5,600,000	5,500,000		
Sold Externally	2,440,000	2,700,000	2,850,000	2,755,000	2,670,000	2,130,000	1,680,000	1,470,000		
Percentage of Total Fiber Tons Managed	64%	64%	62%	64%	67%	71%	77%	79%		
Tons of Recyclables Managed										
Fiber	6,740,000	7,600,000	7,550,000	7,655,000	8,102,000	7,444,000	7,294,000	6,988,000		
Plastic	130,000	150,000	120,000	155,000	59,000	52,500	41,800	38,000		
Aluminum	30,000	50,000	30,000	20,000	7,600	3,600	3,800	3,700		
Other Non-fiber	-	-	-	-	37,100	34,000	63,600	61,000		
Total	6,900,000	7,800,000	7,700,000	7,830,000	8,206,300	7,534,100	7,403,200	7,090,700		

ESG Performance Data Table

Energy

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Energy Used								
Total Renewable Energy Used (MMBTU)	214,783,407	214,689,256	216,538,006	220,402,931	212,696,778	203,841,297	196,057,872	187,419,390
Total Non-Renewable Used (MMBTU)	104,859,878	104,902,785	100,360,647	104,670,395	105,100,783	105,808,498	116,427,886	113,752,891
Total Direct Energy Used (MMBTU)	319,643,285	319,592,041	316,898,654	325,073,326	317,797,561	309,649,795	312,485,758	301,172,281
Purchase Fuel Energy Efficiency (MMBTU/Ton)	12.37	12.30	11.93	12.26	12.70	12.79	12.71	12.72
Electricity, Steam & Heat Purchased (MMBTU)	29,085,551	28,093,249	27,719,072	27,805,754	25,856,853	24,787,214	26,161,639	25,936,798
Electricity, Steam & Heat Sold (MMBTU)	(5,493,080)	(5,780,488)	(5,567,312)	(5,414,087)	(5,262,672)	(5,321,135)	(5,829,426)	(5,423,529)

Emissions

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
GHG Emissions								
Scope 1 - Direct Emissions (CO ₂ e MT)	6,967,492	6,831,048	5,963,843	6,173,757	6,200,598	6,178,533	6,537,030	6,273,921
Scope 2 - Indirect Emissions - Location (CO ₂ e MT)	3,110,046	2,737,506	2,602,897	2,621,233	2,319,369	2,172,374	2,087,017	1,885,216
Scope 2 - Indirect Emissions - Market (CO ₂ e MT)	4,889,324	4,341,146	3,985,158	3,509,082	3,166,058	3,027,961	2,685,509	2,566,943
Total Emissions: Scope 1 and 2 Market-based (CO ₂ e MT)	11,856,816	11,172,193	9,949,000	9,682,839	9,366,656	9,206,495	9,222,539	8,840,864
GHG Emissions Intensity (CO ₂ e/Ton)	0.67	0.65	0.58	0.56	0.57	0.58	0.57	0.56
Biogenic Emissions (Tonnes CO ₂)	20,284,779	20,367,751	20,427,967	20,953,565	20,103,191	19,391,374	19,004,726	18,444,649
Air Emissions¹⁶								
NO _x (Tons)	24,632	24,428	23,779	23,745	23,018	23,744	24,400	24,868
SO ₂ (Tons)	16,869	13,452	11,519	10,596	9,544	9,184	11,027	9,936

¹⁶ From FY20 onward, our NO_x and SO₂ data includes emissions from all global consumer and corrugated mills. Prior years reported do not include this data for some of our smaller recycled mills in the U.S. or our paper mills in Brazil or India.

ESG Performance Data Table

Water¹⁷

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Mill Water Use								
Withdrawal (Megaliters)	596,650	587,106	565,724	561,672	573,027	588,952	581,276	567,258
Effluents (Megaliters)	525,964	517,551	498,701	495,130	505,139	521,228	533,755	504,311
Water Consumption (Megaliters)	70,686	69,556	67,022	66,542	67,888	67,724	58,913	62,947
Withdrawal intensity (Megaliters/Ton)	0.037	0.038	0.036	0.036	0.038	0.041	0.039	0.039
Sources of Mill Water - All Mills (Megaliters)								
Surface	383,527	375,106	357,967	355,954	369,540	339,020	339,221	334,677
Groundwater	133,986	143,470	132,515	129,798	130,019	126,115	123,092	120,491
Third-Party	79,136	68,530	75,241	75,920	73,467	123,817	118,963	112,090
Water Quality								
Total BOD Discharged (1,000 lbs)	22,413	22,129	21,025	23,134	22,139	20,361	21,532	22,122
Total TSS Discharged (1,000 lbs)	30,451	30,463	29,233	29,986	28,440	27,063	29,794	32,550

Waste

	FY19	FY20	FY21	FY22
Mill Waste Generation (Tons)				
Landfill	899,709	859,466	757,323	774,097
Waste-to-Energy	250,534	275,836	304,736	344,737
Beneficial Use	216,409	223,966	188,061	237,729

¹⁷From FY 20 onward, our water-related data includes all global consumer and corrugated mills. Prior years reported do not include this data for some of our smaller recycled mills in the U.S. or our paper mills in Brazil or India.

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Safety & Training

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Safety								
OSHA Rate (Recordable Injuries Per 100 Employees)	1.47	1.47	1.49	1.45	1.68	1.56	1.61	1.69
LWD Rate (Number of LWD Per 100 Employees)	14.41	12.64	11.37	13.2	15.04	11.86	16.00	16.14
Life-Changing Events Total (Count)					24	14	4	2
+ Amputation							3	2
+ Burn							0	0
+ Degloving							0	0
+ Fractures							1	0
Training								
Total Training Hours							347,459	335,505
Training Hours Per Employee							11	8
Training Spend (USD)								
Total Training Spend							\$1,589,916	\$2,294,881
Training Spend Per Employee							\$48	\$55

Political Contributions

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Political Contributions (USD)	\$1,071,483	\$1,391,099	\$979,518	\$1,119,881	\$1,531,737	\$1,247,737	\$1,228,544	\$947,637

ESG Performance Data Table

Employees

		FY21	FY22
New Hires			
Total		12,470	15,055
Gender ¹⁸	Men	9,583	10,965
	Women	2,887	4,090
Region	North America	11,503	13,618
	Asia Pacific	63	71
	EMEA	341	517
	Latin America	563	849
Age Group	Under 30	4,709	5,599
	30-50	6,041	7,103
	Over 50	1,720	2,353
	Turnover		
Total		11,753	14,935
Gender ¹⁸	Men	9,197	11,325
	Women	2,556	3,610
Region	North America	10,483	13,145
	Asia Pacific	175	308
	EMEA	589	681
	Latin America	506	801
Age Group	Under 30	3,465	4,563
	30-50	5,434	6,780
	Over 50	2,854	3,592
Board of Directors			
Gender ¹⁸	Men	8	8
	Women	4	4

		FY21	FY22
All Employees			
Gender ¹⁸	Men	38,732	38,477
	Women	10,525	11,059
Region	North America	39,682	39,266
	Asia Pacific	1,499	1,251
	EMEA	5,401	5,407
	Latin America	2,675	3,612
Age Group	Under 30	7,236	7,335
	30-50	24,298	22,951
	Over 50	17,723	19,250
Employee Type	Hourly	35,022	34,841
	Salaried	14,235	14,695
People of Color (U.S. only)	Non-POC	23,295	22,751
	POC	11,975	12,717
	Unspecified	530	757

¹⁸Gender identification is based on self-identification.

Appendix

External Initiatives

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Associations

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SASB Index

TCFD Index

UN Sustainable
Development Goals

Third-Party Assurance

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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,” “commit,” “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.

A forward-looking statement is not a guarantee of future performance, and actual results could differ materially from those contained in the forward-looking statement. Forward-looking statements are subject to a number of assumptions, risks and uncertainties, many of which are beyond our control, such as developments related to pricing cycles and volumes; economic, competitive and market conditions generally, including macroeconomic uncertainty, and adverse developments affecting the financial services industry customer inventory rebalancing, the impact of inflation and increases in energy, raw

materials, shipping, labor and capital equipment costs; reduced supply of raw materials, energy and transportation, including from supply chain disruptions and labor shortages; intense competition; results and impacts of acquisitions, including operational and financial effects from the acquisition of Grupo Gondi, and divestitures as well as risks related to our joint ventures; business disruptions, including from public health crises such as a resurgence of COVID, the occurrence of severe weather or a natural disaster or other unanticipated problems, such as labor difficulties, equipment failure or unscheduled maintenance and repair; failure to respond to changing customer preferences; the amount and timing of capital expenditures, including installation costs, project development and implementation costs, and costs related to resolving disputes with third parties with which we work to manage and implement capital projects; risks related to international sales and operations; the production of faulty or contaminated products; the loss of certain customers; adverse legal, reputational, operational and financial effects resulting from cyber incidents and the effectiveness of business continuity plans during a ransomware or other cyber incident; work stoppages and other labor relations difficulties; inability to attract, motivate, train and retain qualified personnel; risks associated with sustainability and climate change, including our ability to achieve our environmental, social and governance targets and goals on announced timelines or at all; our inability to successfully identify and make performance and productivity improvements and risks associated with completing strategic projects on the anticipated timelines and realizing anticipated financial

or operational improvements on announced timelines or at all, including with respect to our business systems transformation; risks related to our indebtedness; the scope, costs, timing and impact of any restructuring of our operations and corporate and tax structure; our desire or ability to repurchase company stock; the scope, timing and outcome of any litigation, claims or other proceedings or dispute resolutions and the impact of any such litigation (including with respect to the Brazil tax liability matter); and additional impairment charges. Such risks and other factors that may impact forward-looking statements are discussed in Item 1A “Risk Factors” in our Annual Report on Form 10-K for fiscal year 2022, as well our subsequent filings with the Securities and Exchange Commission. The information contained herein speaks as of the date hereof, and WestRock does 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, except to the extent required by law.

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

Organization or Program	Purpose	Scope of Application
4Evergreen	4Evergreen is a cross-industry alliance perfecting the circularity of fiber-based packaging to contribute to a climate-neutral and sustainable society.	EMEA
AIM-PROGRESS	AIM-PROGRESS is a forum of companies that promote responsible sourcing practices and sustainable supply chains throughout Europe and North America.	Global
American Forest & Paper Association (AF&PA), Better Practices, Better Planet 2020	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
Business for Nature	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
CDP	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
Ellen MacArthur Foundation	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
Family Forest Impact Foundation	The Family Forest Impact Foundation creates new opportunities for family forest owners to get financial and technical assistance.	USA
Forest Certification Programs	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

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Organization or Program	Purpose	Scope of Application
SEDEX	Sedex is one of the world's leading ethical trade membership organizations, working with businesses to improve working conditions in global supply chains.	Global
EcoVadis	EcoVadis is a membership organization that provides holistic sustainability ratings of companies.	Global
The Nature Conservancy	The Nature Conservancy is a global environmental nonprofit working to create a world where people and nature can thrive.	Global
The American Forest Foundation	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

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Organization or Program	Purpose	Governance Level Involvement	Project/Committee Level Involvement
American Forest & Paper Association (AF&PA)	AF&PA, the national trade association of the forest products industry, advances public policies that promote the U.S. forest products industry.	X	X
American Forest Foundation (AFF)	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
Brazilian Tree Industry (Ibá)	Ibá is an association responsible for representing the planted tree production chain.		X
Brazilian Pulp and Paper Technical	ABTCP promotes the technological development of the pulp and paper production chain through technical training, information and relationships.		
Brazilian Association of Paper Packaging	Empapel's mission is to be recognized as an association that transforms the environmental differential of paper packaging.	X	X
Carolinas-Virginia Minority Supplier	CVMSDC promotes and facilitates business relationships between the public/private sector and certified minority-owned businesses in North Carolina, South Carolina and Virginia.		X
CEPI Cartonboard	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
Executive Leadership Council (ELC)	The ELC is committed to advancing the role and contribution of Black executives and preparing the next generation of corporate leaders.		
Fibre Box Association (FBA)	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
Georgia Minority Supplier Development Council (GMSDC)	GMSDC is the state of Georgia's leading advocacy organization for small business development and supplier diversity.		X
Greater Women's Business Council (GWBC)	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
Houston Minority Supplier Development Council (HMSDC)	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.		
Industrial Energy Consumers of America (IECA)	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.		

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Organization or Program	Purpose	Governance Level Involvement	Project/Committee Level Involvement
National Association of Manufacturers (NAM)	NAM is an advocacy group that represents small and large manufacturers in every industrial sector and in all 50 U.S. states.	X	X
National Council for Air and Stream Improvement (NCASI)	NCASI is an independent, nonprofit research organization that focuses on environmental and sustainability topics relevant to forest management and the manufacturers of forest products.	X	X
National Gay and Lesbian Chamber of Commerce (NGLCC)	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.		
National Minority Supplier Development Council (NMSDC)	NMSDC advances business opportunities for certified minority business enterprises and connects them to corporate members.	X	
National Society of Black Engineers (NSBE)	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.		
PAC Packaging Consortium	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.		
Paperboard Packaging Council (PPC)	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	
Paper and Packaging Board (P+PB)	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
Paper Recycling Coalition (PRC)	PRC represents the interests of the 100% recycled paperboard and containerboard industries.	X	X
Pathbuilders	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.		
Pulp and Paper Safety Association (PPSA)	PPSA is devoted to the continuous improvement of safety throughout all aspects of the paper industry.	X	X
Recycled Paperboard Technical Association (RPTA)	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
Signature Leaders	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	
Society for Women Engineers (SWE)	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.		

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Organization or Program	Purpose	Governance Level Involvement	Project/Committee Level Involvement
Sustainable Packaging Coalition (SPC)	SPC is an industry working group that endeavors to build packaging systems that encourage economic prosperity and a sustainable flow of materials.		X
Women in Manufacturing (WiM)	WiM is dedicated to providing year-round support to women who have chosen a career in the manufacturing industry.		
Women's Business Enterprise National Council (WBENC)	WBENC is the largest certifier of women-owned businesses in the U.S. and a leading advocate for women business owners and entrepreneurs.		

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GRI 2: General Disclosures

Disclosure	Description	Response
2-1	Organizational details	WestRock Company, a Delaware corporation, is a publicly traded company listed on the New York Stock Exchange (NYSE: WRK). Our principal executive office is located at 1000 Abernathy Road NE, Atlanta, GA 30328. See About WestRock for information about the Locations of Operations.
2-2	Entities included in the organization's sustainability reporting	Not included in GRI document
2-3	Reporting period, frequency and contact point	About this Report
2-4	Restatements of information	No restatements for this year's report
2-5	External assurance	GHG Emissions Reduction Appendix: Third-party Assurance
2-6	Activities, value chain and other business relationships	Our Purpose, Vision and Values Ensuring a Stable, Sustainable Supply Chain The nature of our value chain and our key stakeholders are covered throughout our sustainability report. For additional details on joint ventures and other key relationships, please refer to our 2022 Annual Report .
2-7	Employees	Engaging Our People Diversity, Inclusion, Equity and Belonging
2-8	Workers who are not employees	In fiscal year 2022, WestRock had 968 workers who are not employees; these workers generally include interns and temporary employees. Over 90% of non-employees are outside of the United States.
2-9	Governance structure and composition	Identifying Risks and Acting Ethically Governance and Leadership
2-10	Nomination and selection of the highest governance body	2023 Proxy Statement
2-11	Chair of the highest governance body	2023 Proxy Statement
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability at WestRock Governance and Leadership
2-13	Delegation of responsibility for managing impacts	Sustainability at WestRock Governance and Leadership
2-14	Role of the highest governance body in sustainability reporting	Governance and Leadership
2-15	Conflicts of interest	Identifying Risks and Acting Ethically Values, Ethics and Conduct
2-16	Communication of critical concerns	2023 Proxy Statement , Health and Safety Values, Ethics and Conduct
2-17	Collective knowledge of the highest governance body	2023 Proxy Statement

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GRI 2: General Disclosures

Disclosure	Description	Response
2-18	Evaluation of the performance of the highest governance body	2023 Proxy Statement
2-19	Remuneration policies	2023 Proxy Statement
2-20	Process to determine remuneration	2023 Proxy Statement
2-21	Annual total compensation ratio	2023 Proxy Statement
2-22	Statement on sustainable development strategy	CEO Letter
2-23	Policy commitments	Identifying Risks and Acting Ethically Values, Ethics and Conduct
2-24	Embedding policy commitments	Identifying Risks and Acting Ethically Values, Ethics and Conduct
2-25	Processes to remediate negative impacts	Values, Ethics and Conduct
2-26	Mechanisms for seeking advice and raising concerns	2023 Proxy Statement Values, Ethics and Conduct
2-27	Compliance with laws and regulations	Environmental Compliance and Product Stewardship Values, Ethics and Conduct
2-28	Membership associations	Appendix I: External Initiatives and Membership of Associations
2-29	Approach to stakeholder engagement	Stakeholder Engagement
2-30	Collective bargaining agreements	Approximately 55% of our hourly employees in the U.S. and Canada are covered by collective bargaining agreements (CBAs), which typically have four- to six-year terms. Approximately 32% of those employees are working under agreements that expire within one year. Approximately 27% of these employees covered by CBAs are working under expired contracts. For more details see our 2022 Annual Report .

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GRI 3: Material Topics¹⁹

Disclosure	Description	Response
3-1	Process to determine material topics	Priority Assessment
3-2	List of material topics	Priority Assessment

GRI 201: Economic Performance

Disclosure	Description	Response
3-3	Management of material topics	Sustainability at WestRock
201-1	Direct economic value generated and distributed	See our 2022 Annual Report , pages 23-48
201-2	Financial implications and other risks and opportunities due to climate change	Climate TCFD Index 2022 Annual Report

GRI 205: Anti-Corruption

Disclosure	Description	Response
3-3	Management of material topics	Values, Ethics and Conduct
205-1	Operations assessed for risks related to corruption	Values, Ethics and Conduct
205-2	Communication and training about anti-corruption policies and procedures	Values, Ethics and Conduct
205-3	Confirmed incidents of corruption and actions taken	Values, Ethics and Conduct

GRI 206: Anti-Competitive Behavior

Disclosure	Description	Response
3-3	Management of material topics	Values, Ethics and Conduct
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Values, Ethics and Conduct

¹⁹Please note that the applicable GRI metrics use the term "material." We have used the term "priority" for consistency with this Report. See [page 15](#) for more information.

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GRI 301: Materials

Disclosure	Description	Response
3-3	Management of material topics	Waste, Recycling and Circularity Sustainable Forestry and Biodiversity
301-1	Material consumption by weight or volume	Sustainable Forestry and Biodiversity ESG Performance Data Table
301-2	Recycled input materials used	Waste, Recycling and Circularity

GRI 302: Energy

Disclosure	Description	Response
3-3	Management of material topics	Energy
302-1	Energy consumption within the organization	Energy ESG Performance Data Table
302-3	Energy Intensity	Energy ESG Performance Data Table
302-4	Reduction of energy consumed	Energy ESG Performance Data Table

GRI 303: Water and Effluents

Disclosure	Description	Response
3-3	Management of material topics	Water Stewardship
303-4	Water discharge	Water Stewardship

GRI 304: Biodiversity

Disclosure	Description	Response
3-3	Management of material topics	Sustainable Forestry and Biodiversity
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainable Forestry and Biodiversity
304-3	Habitats protected or restored	Engaging Our Communities

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GRI 305: Emissions

Disclosure	Description	Response
3-3	Management of material topics	GHG Emissions Reduction
305-1	Direct (scope 1) GHG emissions	GHG Emissions Reduction
305-2	Indirect (scope 2) GHG emissions	GHG Emissions Reduction
305-5	Reduction of GHG emissions	GHG Emissions Reduction
305-6	Nitrogen oxides (NO _x), sulfur oxides (SO _x) and other significant air emissions	GHG Emissions Reduction

GRI 306: Waste

Disclosure	Description	Response
3-3	Management of material topics	Waste, Recycling and Circularity
306-2	Management of significant waste-related impacts	Waste, Recycling and Circularity
306-4	Waste diverted	Waste, Recycling and Circularity

GRI 307: Environmental Compliance

Disclosure	Description	Response
3-3	Management of material topics	Environmental Compliance and Product Stewardship
307-1	Non-compliance with environmental laws and regulations	Environmental Compliance and Product Stewardship

GRI 401: Employment

Disclosure	Description	Response
3-3	Management of material topics	Engaging Our People
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Engaging Our People

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GRI 402: Labor/Management Relations

Disclosure	Description	Response
3-3	Management of material topics	
402-1	Minimum notice periods regarding operations changes	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. Beginning in fiscal year 2022, we offered parental leave to our full-time employees.

GRI 403: Occupational Health and Safety

Disclosure	Description	Response
3-3	Management of material topics	Health and Safety
403-1	Occupational health and safety management system	Health and Safety
403-2	Hazard identification, risk assessment and incident investigation	Health and Safety
403-4	Worker participation, consultation and communication on occupational health and safety	Health and Safety
403-5	Worker training on occupational health and safety	Health and Safety
403-9	Work-related injuries	Health and Safety

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GRI 404: Training and Education

Disclosure	Description	Response
3-3	Management of material topics	Engaging Our People
404-1	Average hours of training per year per employee	Average hours of training per employee = 8 Amount spent on training per employee = \$55
404-2	Programs for upgrading employee skills and transition assistance programs	Engaging Our People Diversity, Inclusion, Equity and Belonging
404-3	Percentage of employees receiving regular performance and career development reviews	<p>Salaried Employees Annually, WestRock salaried teammates go through a process of reflection on the past year ("looking back/looking forward") and how they were able to achieve their goals/Objectives and Key Results (OKRs). Managers do the same for each of their direct reports (98% of teammates in fiscal year 2022 received a written review from their manager). Teammates are evaluated on a five-point performance scale. Calibration sessions are conducted within business functions to look across the talent and ensure performance ratings are calibrated with senior leaders. The year-end conversation is an opportunity to highlight strengths, identify opportunities, areas for growth and development and celebrate what the teammate accomplished in the last year.</p> <p>Total Employee Population</p> <ul style="list-style-type: none"> + Men receiving a performance review (66%) + Women receiving a performance review (34%) + Executive population 0.2% + Management population 37% + Professional population 53% + Business support population 8%

GRI 405: Diversity and Equal Opportunity

Disclosure	Description	Response
3-3	Management of material topics	Governance and Leadership
405-1	Diversity of governance bodies and employees	Governance and Leadership

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GRI 412: Human Rights Assessment

Disclosure	Description	Response
3-3	Management of material topics	Values, Ethics and Conduct
412-1	Operations that have been subject to human rights reviews or impact assessments	Values, Ethics and Conduct
412-2	Employee training on human rights policies or procedures	Values, Ethics and Conduct

GRI 413: Local Communities

Disclosure	Description	Response
3-3	Management of material topics	Engaging Our Communities
413-1	Operations with local community engagement, impact assessments and development programs	Engaging Our Communities Sustainability at WestRock Diversity, Inclusion, Equity and Belonging

GRI 415: Public Policies

Disclosure	Description	Response
3-3	Management of material topics	Political Contributions
415-1	Political contributions	Political Contributions

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GRI 416: Customer Health and Safety

Disclosure	Description	Response
416-1	Assessment of the health and safety impacts of product and service categories	Environmental Compliance and Product Stewardship

GRI 419: Socioeconomic Compliance

Disclosure	Description	Response
3-3	Management of material topics	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 fiscal year 2022 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.

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Table 1. Sustainability Disclosure Topics & Accounting Metrics for the Containers & Packaging Standard

Topic	Accounting Metric	Unit of Measure	Code	FY22 Value	Location
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Metric tons (t) CO ₂ e	RT-CP-110a.1	6,273,921	GHG Emissions Reduction
	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	-	GHG Emissions Reduction
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O) (2) SO _x	Metric tons (t)	RT-CP-120a.1	24,868 9,936.0	GHG Emissions Reduction
Energy Management	(1) Total energy consumed (2) Percentage renewable	Gigajoules (GJ), Percentage (%)	RT-CP-130a.1	339,396,269 62.23%	Energy
Water Management	(1) Total water withdrawn (2) Total water consumed	Thousand cubic meters (m ³)	RT-CP-140a.1	504,310,563 62,947,448	Water Stewardship
	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	RT-CP-140a.2	-	Water Stewardship
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	RT-CP-140a.3	0	Environmental Compliance and Product Stewardship
Product Safety	Discussion of process to identify and manage emerging materials and chemicals of concern	n/a	RT-CP-250a.2	-	Environmental Compliance and Product Stewardship
Product Life Cycle Management	Discussion of strategies to reduce the environmental impact of packaging throughout its life cycle	n/a	RT-CP-410a.3	-	Environmental Compliance and Product Stewardship
Supply Chain Management	Total virgin wood fiber procured	Tons (t), Percentage (%)	RT-CP-430a.1	36,188,708	Sustainable Forestry and Biodiversity

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Table 2. Activity Metrics

Accounting Metric	Unit of Measure	Code	FY22 Value	Location
Amount of production (paper)	Metric tons (t)	RT-CP-000.A	13,097,583	ESG Performance Data Table
Number of Employees	Number	RT-CP-000.C	49,536	Supporting People and Communities

Table 3. Modified and Omitted Accounting Metrics

Topic	Accounting Metric	Unit of Measure	Code	FY22 Value	Rationale
Greenhouse Gas Emissions	Percentage covered under emissions-limiting regulations	Percentage (%)	RT-CP-110a.1	Omitted	Not currently reported
Air Quality	Air emissions of the following pollutants: (3) Volatile organic compounds (VOCs), and (4) Particulate matter (PM)	Metric tons (t)	RT-CP-120a.1	Omitted	Not currently reported
Energy Management	(2) percentage grid electricity, (4) Total self-generated energy	"Gigajoules (GJ), Percentage (%)"	RT-CP-130a.1	Omitted	Not currently reported
Water Management	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
Waste Management	Amount of hazardous waste generated, percentage recycled	Metric tons (t), Percentage (%)	RT-CP-150a.1	Omitted	Not currently reported
Product Safety	Number of recalls issued, total units recalled	Number	RT-CP-250a.1	Omitted	Not currently reported
Product Safety	Percentage of raw materials from: (1) Recycled content (2) Renewable resources (3) Renewable and recycled content	Percentage (%) by weight	RT-CP-410a.1	Omitted	Not currently reported
	Revenue from products that are reusable, recyclable and/or compostable	Reporting currency	RT-CP-410a.2	Omitted	Not currently reported
Supply Chain Management	Total aluminum purchased, Total virgin wood fiber procured, percentage from certified sources	Metric tons (t), Percentage (%)	RT-CP-430a.2	Omitted	Not currently reported

Table 4. Modified and Omitted Activity Metrics

Accounting Metric	Unit of Measure	Code	FY22 Value	Rationale
Percentage of production as: (1) Paper/wood, (2) Glass, (3) Metal and (4) Plastic	Percentage (%) by revenue	RT-CP-000.B	Omitted	Not currently reported

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Governance

a) Board oversight	Board-level oversight of climate-related matters resides with WestRock's Nominating and Corporate Governance Committee (the "Governance Committee"), and six members of the board of directors have sustainability experience. The Governance Committee's charter provides that one of its principal duties and responsibilities is to oversee WestRock's policies, strategies and programs related to environmental, social and governance ("ESG") matters, including climate issues and strategy, as well as other sustainability matters. During fiscal year 2022, the Governance Committee determined to increase the cadence of its meetings to four times per year beginning in fiscal year 2023, which is expected to, among other things, expand the frequency with which sustainability topics are discussed with the Governance Committee. The senior vice president of Strategy and Sustainability regularly briefs the Governance Committee's members on the company's climate strategy and progress against our validated Science-Based Target (SBT) for greenhouse gas emissions reduction.
b) Management's role	<p>WestRock's executive leadership team is responsible for establishing the company's sustainability strategy, including our approach to climate-related issues. Our senior vice president of Strategy and Sustainability provides guidance to our executive leadership team on our sustainability approach, helps to link our sustainability and business initiatives and drives implementation of our sustainability strategy throughout the organization in collaboration with other executives. Our senior vice president of Strategy and Sustainability reports to the president of our Global Paper segment, who is a member of the executive leadership team.</p> <p>Our vice president, Sustainability, who reports to our senior vice president, Strategy and Sustainability, manages day-to-day sustainability work and leads the company's sustainability reporting efforts, including our progress against our 2030 SBT. The vice president, Sustainability also meets regularly with customers to learn about their climate-related ambitions and challenges, oversees product life cycle analysis work to evaluate the greenhouse gas (GHG) profile of our products and participates in various organizations to keep abreast of climate-related developments.</p> <p>WestRock has formed a Sustainability Council composed of functional leaders from across the enterprise to facilitate ongoing refinement and execution of our sustainability strategy. Additionally, cross-functional working groups and teams within the organization provide input on our sustainability strategy and ensure our work on our climate-related priorities is aligned with and embedded into our operations. These teams include representatives from our product stewardship, environmental, innovation, engineering, manufacturing, finance, legal and communication groups.</p>

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Strategy

a) Climate-related risks and opportunities

Our SBT is the cornerstone of WestRock's climate strategy, and we have committed to achieve this target by 2030. Within this short to medium time horizon, we will face certain climate-related opportunities and risks.

Our climate-related opportunities include:

- + Increasing our sales of fiber-based packaging by capitalizing on shifting consumer preferences for products that advance the circular economy and reduce or replace single-use, fossil fuel-based plastics. We estimate our plastics replacement revenue annual run rate at \$365 million, which we are seeking to grow to more than \$700 million by fiscal year 2025.
- + Expanding our installed base of packaging machinery solutions, which have the potential to improve customers' GHG profiles by optimizing raw material usage, improving manufacturing efficiencies and reducing or eliminating plastic waste.
- + Attracting investors and talented employees, as well as cultivating positive relationships with communities where we operate and with other stakeholders, by demonstrating our leadership in sustainability with our sustainability targets, including our SBT.
- + Improving the resiliency of our energy supply chain and potentially lowering our operating costs by reducing or eliminating fossil fuels such as coal and oil.

Our climate-related risks include:

- + Lost production and damage to our physical assets and infrastructure, including our manufacturing facilities, as the result of severe weather-related events, such as hurricanes, tornadoes, other extreme storms, wildfires and floods.
- + Supply chain disruptions and increased material costs, such as through impacts to virgin fiber supplies and prices, during prolonged periods of heavy rain, heat, drought, tree disease or insect epidemics or other environmental conditions that may be caused by variations in conditions.
- + Additional compliance costs and burdens resulting from the enactment of new laws and regulations aimed at reducing carbon emissions, which could take the form of cap-and-trade, carbon taxes or a GHG reduction mandate.
- + Higher prices for certain raw materials and fuels, including natural gas, related to the transition to a lower-carbon economy or the enactment of GHG reduction mandates. Also, new climate rules and regulations that result in fuel efficiency standards could increase WestRock's transportation costs.
- + Increased capital expenditures and/or operating costs to meet our SBT. Also, the anticipated capital and operational costs to achieve our SBT could deviate materially from our initial estimates.
- + Climate change may be a potential source of reputational risk tied to customer or other stakeholder perceptions if we are unable to achieve our SBT fully or on time due to various risks and uncertainties, some of which are outside our control.
- + Climate change may be a potential source of reputational risk if customer or other stakeholder expectations increase beyond our current SBT commitment, requiring increased capital expenditures and/or operating costs.

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Strategy

b) Impact of climate-related risks and opportunities on the business, strategy and financial planning

WestRock has combined our corporate sustainability and strategy functions to ensure that climate risks and opportunities, risk mitigation measures, and investments to achieve our SBT are factored into, and are consistent with, our corporate purpose, vision and strategy.

Our Sustainability Council, which includes key business and functional leaders from across the organization, is a forum we use to drive alignment between our sustainability and operational initiatives and day-to-day business activities.

WestRock is intentional about incorporating climate-related considerations into our capital planning processes and related strategies. Our Engineering and Manufacturing Services (EMS) group, which is responsible for developing and tracking capital investments from across the enterprise, maintains a database of sustainability projects, including those aimed at carbon reduction.

Our EMS and sustainability teams meet regularly with business and executive leaders to ensure that our capital investment strategy takes our climate and other sustainability objectives into account.

c) Resilience of the organization's climate strategy

WestRock has a validated SBT aligned to a well below 2-degree Celsius (2°C) ambition. Our strategy for achieving this target is multi-faceted and includes consideration of a number of alternatives that can be deployed in combination with energy efficiency projects, fuel switching, low carbon technology investments, electricity grid decarbonization, physical and renewable power purchase agreements and manufacturing footprint rationalizations. We have processes for regularly evaluating and optimizing our SBT strategy to account for changes in markets dynamics and customer preferences, our business operations, laws and regulations, and climate science.

As part of our continual improvement efforts in this area, WestRock plans to investigate available tools for evaluating physical and transition risks under hypothetical future climate states in addition to the 2°C scenario.

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Risk Management

a) Processes for identifying
and assessing climate-
related risks

WestRock uses several methods to identify and assess climate-related risks.

Our GHG data is a foundational element of our climate risk assessment process. We collect and track GHG emissions information from our global manufacturing facilities in a centralized system that includes internal quality assurance controls. Also, our pulp and paper mills in the U.S., which are our most energy-intensive sites, report biogenic and fossil fuel GHG emissions for combustion units and certain other equipment on a source-specific basis. WestRock uses internal GHG data and external benchmarking information to evaluate the performance of our paper mills based on their GHG intensity.

WestRock participates in industry associations and other organizations that help us stay abreast of climate-related scientific issues and regulatory changes. These organizations include, but are not limited to, the American Forest & Paper Association, the National Council for Air and Stream Improvement, CDP and SBTi.

We regularly participate in meetings and other discussions with external stakeholders, including our customers, suppliers, communities and government representatives, to gain insights and gather diverse perspectives on climate-related issues, and we use this information to inform our risk identification work. Finally, we leverage the experience and insights of our Sustainability Council members to identify climate-related risks with potential to impact our business.

b) Process for managing
climate-related risks

WestRock has multiple tools and processes for managing climate-related risks.

- + We have a property conservation program designed to minimize physical risks associated with severe weather events. This program consists of casualty insurance for property damage and production interruptions, as well as periodic on-site reviews and inspections to evaluate sites' ability to withstand anticipated flooding and other severe weather events.
- + WestRock has developed contingency plans to address supply chain interruptions and established a business continuity team composed of senior leaders from several operational and functional groups. This team develops and implements business continuity plans designed to ensure that our operations are well positioned to continue producing and delivering products to customers without disruption, including during severe weather events.
- + We incorporate a review of meteorological forecast data into our fiber procurement decisions and strategies as a method of mitigating risks to this vital raw material supply chain.
- + WestRock's government relations and environmental teams monitor global developments in climate-related laws, regulations and policies on an ongoing basis to assess the potential impact of such developments on our results of operations and compliance obligations. We also participate in various trade associations and other organizations that provide us with information on changes in climate laws.
- + Directly and through our trade associations, we participate in forums to educate lawmakers, the public and others on the sustainability attributes of biomass and fiber-based packaging.
- + We have a cross-functional team of sustainability, product stewardship, environmental, innovation, engineering, manufacturing, finance, legal and communication representatives who investigate potential GHG reduction opportunities and low carbon technologies and help us refine our strategy to achieve our SBT.
- + WestRock has developed a proprietary *Design for the Environment* Tool in accordance with ISO 14040 and ISO 14044, which is designed to optimize the carbon footprint of our products so that we can provide customers with packaging that helps them advance their sustainability goals.

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Risk Management

c) Process for integrating processes for identifying, assessing and managing climate-related risks into the organization's overall risk management

Annually, WestRock's internal audit group interviews senior executives and a broad cross-section of the company's functional and operational leaders to identify areas of material risk to the enterprise and seeks feedback on the effectiveness of applicable controls. In 2023, we added climate-related topics to this risk assessment. The results of this work will be shared with our board of directors. In addition, the board's Governance Committee receives periodic updates on climate-related issues, our strategy for achieving our SBT and our progress against this target.

Our capital project request form contains a calculator that facilities can use to estimate the sustainability attributes of their proposed investment, including the potential impacts on carbon emissions. Additionally, during annual budget and strategy meetings, our paper mills discuss opportunities for reducing GHG emissions by improving energy efficiency and reducing fossil fuel use.

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Metrics and Targets

a) Metrics used to assess climate-related risks and opportunities in line with strategy and risk management processes	WestRock uses the following climate-related metrics: + GHG emissions – absolute Scope 1, Scope 2 and Scope 3 emissions as measured by metric ton of CO ₂ e (MTCO ₂ e).
b) Scope 1, Scope 2 and Scope 3 GHG emissions	+ Total Scope 1 ↳ Total emissions from direct fuels for all WestRock sites were 6,273,921 tonnes of CO ₂ e in fiscal year 2022. + Total Scope 2 ↳ Location-based emissions from indirect electricity and steam purchases for all WestRock sites were 1,885,216 tonnes of CO ₂ e in fiscal year 2022. ↳ Market-based emissions from indirect electricity and steam purchases for all WestRock sites were 2,566,943 tonnes of CO ₂ e in fiscal year 2022. + WestRock is in the process of creating an inventory and tracking process for our Scope 3 emissions in accordance with the GHG Protocol Scope 3 standard.
c) Targets used to manage climate-related risks and opportunities and performance against targets	WestRock has voluntarily established targets to reduce enterprise GHG emissions by 2030. We have validated an SBT to reduce absolute Scope 1 and 2 GHG emissions by 27.5% by 2030 from a 2019 baseline year to achieve a well below 2° C ambition. The SBT also includes a targeted reduction in 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% within the same period.

For additional information regarding these matters, please refer to our [2022 Annual Report](#) and our [2023 Proxy Statement](#).

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We found that our timebound sustainability targets make a direct, positive contribution to the following United Nations Sustainable Development Goals (SDGs). See the progress table on [page 10](#) for more information on how each of our sustainability targets contribute to the goals.

Goal	Goal Description
5	Achieve gender equality and empower all women and girls
6	Ensure availability and sustainable management of water and sanitation for all
7	Ensure access to affordable, reliable, sustainable and modern energy for all
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
10	Reduce inequality within and among countries
12	Ensure sustainable consumption and production patterns
13	Take urgent action to combat climate change and its impacts
15	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

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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, 2022
Schedule of Select Diversity Metrics	As of September 30, 2022
Schedule of Select Employment Metrics	For the year ended September 30, 2022
Schedule of Facilities Located in a High-Risk Country of Operation	As of September 30, 2022
Schedule of Select Environmental Metrics	For the year ended September 30, 2022

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. The procedures performed in a review vary in nature and timing from and are substantially less in extent 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. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

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We are required to be independent of WestRock and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement. Additionally, we have complied with the other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. Our review consisted 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.

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.

The information included in WestRock's 2022 Sustainability Report and Climate Change, Forests, and Water Security 2023 submission to the CDP, formerly the Carbon Disclosure Project, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

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.

A handwritten signature in black ink that reads 'Ernst & Young LLP'.

May 18, 2023

A member firm of Ernst & Young Global Limited

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Appendix A – WestRock Company Schedules of Selected Sustainability Indicators

Schedule of Recordable Incident Rate for the year ended September 30, 2022

Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
Recordable incident rate (RIR) ^{1,2}	1.69 ³	Recordable incidents per 100 employees	Recordable incident rate, presented as the rate of recordable work-related incidents, as defined in GRI 403-9(a)(iii), 403-9(e), 403-9(f) and 403-9(g) ⁴ . Significant contextual information necessary to understand how the data have been compiled have been disclosed.	WestRock includes employees (salaried and hourly) and contractors that WestRock directly supervises in its calculation.

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

² 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:
 - Result in transfer to another job or termination of employment
 - Require medical treatment (other than first aid)
 - Involve loss of consciousness
 - Result in restriction of work or motion

³ Recordable incident rate was determined as of April 3, 2023, for the fiscal year ended September 30, 2022. 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.

⁴ Other criteria included in GRI 403-9a (i.e., for all employees, number and rate of fatalities as a result of work related injuries, number and rate of high consequence work-related injuries, number of recordable work-related injuries, types of work-related injuries, number of hours worked) and other components of GRI 403-9 (i.e., for employees and workers who are not employees but whose work and/or workplace is controlled by the organization, the number and rate of fatalities as a result of work-related injury, the number and rate of high-consequence work-related injuries (excluding fatalities), the number and rate of recordable work-related injuries, the main types of work-related injury, the number of hours worked; work-related hazards that pose a risk of high-consequence injury; any actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls; and whether any workers have been excluded from this disclosure) are excluded.

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Schedule of Select Diversity Metrics as of September 30, 2022

Indicator Name	Reported Value (%)		
	Board of Directors by Gender	Male	
	66.7%		33.3%
Employees by Gender	77.7%		22.3%
Employees by Age	Under 30 Years	30-50 Years	Over 50 Years
	14.8%	46.3%	38.9%
Employees by Ethnicity ⁵	People of Color (POC)	Non-POC	Unspecified
	35.1%	62.8%	2.1%
Criteria ⁶	As defined by GRI 405-1 (a): Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender As defined by GRI 405-1 (b): Percentage of employees per employee category in each of the following diversity categories: i. Gender ii. Age group (under 30, 30-50, above 50) 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.		

⁵ 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.

⁶ Other criteria included in GRI 405-1 (i.e. percentage of individuals within the organization's governance bodies by age group and other relevant indicators (e.g., race/ethnicity), and percentage of employees by function (such as technical, administrative, production), by gender, age group, and other relevant indicators (e.g., race/ethnicity)) are excluded.

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Schedule of
Select Diversity Metrics
as of September 30, 2022

Indicator Name	Reported Value (%)							
	Salary				Hourly			
Employees by Pay Category	29.7%				70.3%			
Employees by Region ⁷	North America		EMEA		Latin America		Asia-Pacific	
	79.3%		10.9%		7.3%		2.5%	
Employees by Gender by Region	Male	Female	Male	Female	Male	Female	Male	Female
	79.4%	20.6%	68.9%	31.1%	74.3%	25.7%	71.9%	28.1%
Criteria	Percentage of employees per employee category in each of the following categories: i. Pay category (hourly vs. salary) ii. Region iii. Gender by Region							
Reporting Boundary	WestRock includes all employees, except for interns and temporary employees, unless otherwise noted.							

⁷ EMEA is defined as Europe, Middle East and Africa. WestRock captures employees within Canada and the United States within the North America region. All other employees in the Americas are captured within Latin America. Beginning in FY22, Mexico has been re-aligned from the North America region to Latin America. This re-alignment contributed to an increase in the percentage of employees in the Latin America region as well as an increase in female employees in the Latin America region as compared to prior year reporting. WestRock notes the re-alignment is in response to the acquisition of Grupo Gondi in Mexico during Q1 of FY23, which is intended to grow and support operations in Latin America.

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Schedule of
Select Employment Metrics
for the year ended September 30, 2022

Indicator name	Reported Value (%) ⁸			
Employment by gender	Male		Female	
New Hires	72.8%		27.2%	
Turnover	75.8%		24.2%	
Employment by age	Under 30 Years	30-50 years	Over 50 years	
New hires	37.2%	47.2%	15.6%	
Turnover	30.6%	45.3%	24.1%	
Employment by region ⁹	North America	EMEA	Latin America	Asia-Pacific
New Hires	90.5%	3.4%	5.6%	0.5%
Turnover	88.0%	4.5%	5.4%	2.1%
Criteria	Employee metrics are reported as defined in GRI 401-1 ¹⁰ . Significant contextual information necessary to understand how the data have been compiled have been disclosed.			
Reporting Boundary	WestRock includes all new hires and terminated employees, except for interns and temporary employees, unless otherwise noted.			

⁸ Employment metrics were determined as of December 6, 2022, for the fiscal year ended September 30, 2022. 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 December 6, 2022. For the fiscal year ended September 30, 2022, these instances were determined to have insignificant impacts on the reported metrics.

⁹ EMEA is defined as Europe, Middle East and Africa. WestRock captures employees within Canada and the United States within the North America region. All other employees in the Americas are captured within Latin America. Beginning in FY22, Mexico has been re-aligned from the North America region to Latin America. This re-alignment contributed to an increase in the percentage of new hires in the Latin America region as well as a decrease in the percentage of new hires in the North America region as compared to prior year reporting. It also contributed to an increase in the percentage of turnover in the Latin America region as well as a decrease in the percentage of turnover in the North America region as compared to prior year reporting. WestRock notes the re-alignment is in response to the acquisition of Grupo Gondi in Mexico during Q1 of FY23, which is intended to grow and support operations in Latin America.

¹⁰ Other criteria included in GRI 401-1 (i.e. number of new employee hires and employee turnover) are excluded.

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Schedule of Facilities Located in a High-Risk Country of Operation as of September 30, 2022

Indicator name	Reported value	Criteria	Reporting boundary
Facilities located in a high-risk country of operation	In 2022, WestRock conducted a global human rights risk assessment encompassing all core business operating facilities. Of the 306 locations reviewed, 19 ranked as potentially high-risk.	In 2022, 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 2021 ¹¹ , the 2022 Index of Economic Freedom ¹² and the Freedom in the World Index 2022 ¹³ . 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 headquarter office locations, regional offices, and manufacturing and converting operations that are delivering goods and services to customers. Certain corporate and regional offices are not included when management deems them to be not core operating facilities. This includes IT facilities, small sales offices and customer locations that maintain WestRock staff onsite.

¹¹ The Human Freedom Index 2021, co-published by the Cato Institute and the Fraser Institute.

¹² The 2022 Index of Economic Freedom, published by the Heritage Foundation.

¹³ The Freedom in the World Index 2022, published by Freedom House.

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Schedule of
Select Environmental Metrics
for the year ended September 30, 2022

Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
Materials used by weight or volume for virgin fiber ¹⁴			The total weight of virgin fiber procured during the reporting period ¹⁵ . Significant contextual information necessary to understand how the data have been compiled have been disclosed.	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	32,049,650	US tons		
• Canada mills	1,452,513			
• Brazil mills	2,686,545			
• All mills	36,188,708			
Recycled input materials used ¹⁶	36	%	The percentage of recycled input materials used to manufacture the organization's primary products and services. This is defined as the total recycled input materials procured divided by the total of virgin fiber and recycled input materials procured. Significant contextual information necessary to understand how the data have been compiled have been disclosed.	WestRock includes global mill operations that specifically manufacture paperboard and containerboard ¹⁷ .

¹⁴ WestRock calculates total weight in US tons of virgin wood fiber procurement. Virgin wood fiber is classified by WestRock as a raw material that is renewable, 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 procurement data that meets the classification of virgin wood fiber for the reporting period.

¹⁵ WestRock reports the total weight of virgin fiber (i.e. virgin wood log and chips) procured during the reporting period. Management has identified that other materials used to produce their products are immaterial in production. These other materials are additives within the manufacturing process and may include, but are not limited to, materials such as dye, starch, kaolin clay, and calcium carbonate. Water is also a component in WestRock's primary products; water withdrawn for use in the manufacturing process is disclosed in the Mill Water Withdrawal metric described below.

¹⁶ To calculate the percentage of recycled materials used by WestRock to manufacture paperboard and containerboard, WestRock first measures the total recycled input materials procured during the reporting period. Recycled input material is defined as material that replaces virgin materials, which are purchased or obtained from internal or external sources and that are not by-products and non-product outputs produced by the organization. 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 converted recycled input materials procured during the reporting period. For the mills included in the calculation of recycled materials procured 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 procurement during the reporting period. To calculate the reported value, WestRock divides the total converted recycled input materials procured during the reporting period by the sum of total converted recycled input materials and converted virgin wood fiber procured during the reporting period.

¹⁷ 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.

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Indicator name	Reported value	Units of measure ¹⁸	Criteria	Reporting Boundary
Energy consumption within the organization			GRI Standard 302-1: Energy consumption within the organization ¹⁹	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 energy consumption	321,685,549	MMBtu		
Total direct energy consumption ²⁰	301,172,281	MMBtu		
Total indirect energy consumption ²¹	20,513,268	MMBtu		
Total purchased electricity	25,134,723	MMBtu		
Total purchased steam ²²	802,074	MMBtu		
Total electricity sold	(4,998,987)	MMBtu		
Total steam sold	(424,542)	MMBtu		
Fuel consumption from renewable sources ²³	187,419,390	MMBtu		
Fuel consumption from non-renewable sources ^{22, 24}	113,752,891	MMBtu		
Total energy mix (renewable)	62	%	GRI Standard 302-3: Energy intensity United States Department of Energy (DOE): Energy Intensity and Baseline Guidance	WestRock includes all global mill operations in this calculation that specifically manufacture paperboard and containerboard ²⁵ .
Total energy mix (non-renewable)	38	%		
Purchased fuel efficiency	12.72	MMBtu per ton of paperboard and containerboard produced		

¹⁸ WestRock utilizes a conversion factor of 1 GJ to 0.947817 MMBtu.

¹⁹ While identified within GRI 302-1 for disclosure, heating and cooling (both purchased and sold) have been identified as not being material to WestRock's operations and therefore have been excluded from this table.

²⁰ Total direct energy consumption is defined as the sum of fuel consumption from renewable sources and fuel consumption from non-renewable sources.

²¹ Total indirect energy consumption is defined as the sum of purchased electricity and steam less sold electricity and steam.

²² Total purchased steam is exclusive of steam obtained from independently operated joint ventures where the steam is generated through such joint venture's consumption of WestRock's production waste (i.e., wood waste and black liquor). The combustion of this production waste is reported within fuel consumption from renewable sources.

²³ WestRock includes the following fuel types in fuel consumption from renewable sources: steam generated by biomass, black liquor, wood waste, and rail road ties; WestRock includes the following fuel types in non-renewable sources: natural gas, coal, oil #2, oil #4, oil #6, shale oil, propane, diesel, and steam generated by fossil fuel.

²⁴ 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, though it remains identified as self-generated and not purchased power.

²⁵ 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. Refer to Notes to Schedule section for the sources of conversion factors used. 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.

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Schedule of Select Environmental Metrics for the year ended September 30, 2022

Indicator name	Reported value		Criteria	Reporting Boundary
Mill water withdrawal by source ²⁶			Total water withdrawal, presented as the total and total by source of surface water, groundwater, and third-party water, as defined in GRI 303-3(a) ²⁷ . Significant contextual information necessary to understand how the data have been compiled have been disclosed.	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 that specifically manufacture paperboard and containerboard.
Units of Measure	Mega-liters	%of total mill water withdrawal		
Total water withdrawal	567,258 ²⁸	100%		
Surface water withdrawal	334,677	59%		
Groundwater withdrawal	120,491	21%		
Third-party water withdrawal	112,090	20%		
Mill water withdrawal intensity			Total water withdrawal for mills 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 that specifically manufacture paperboard and containerboard.
Units of Measure	Total water withdrawal for mills in mega-liters per ton of paperboard and containerboard produced			
Mill water withdrawal intensity	0.0393			

²⁶ WestRock breaks out water withdrawal into three applicable categories outlined in GRI Standard 303-3: surface water, groundwater, and third-party water. Seawater and produced water are not applicable to WestRock as WestRock does not withdraw material volumes of seawater and produced water for WestRock's operations.

²⁷ Other criteria included in GRI 303-3 (i.e., water withdrawal from water stressed areas and water withdrawal by dissolved solid content) are excluded.

²⁸ 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 to support the accurate measurement of water withdrawal volumes.

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Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
Scope 1 (Direct) Greenhouse Gas (GHG) Emissions ^{29,30}	6,273,921	Metric tonnes carbon dioxide equivalents (MT CO ₂ e)	GRI Standard 305-1: Energy Direct – Scope 1 emissions The Greenhouse Gas (GHG) Protocol: A Corporate Accounting and Reporting Standard as amended by the GHG Protocol Scope 2 Guidance	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 ^{31,32,33}	2,566,943	MT CO ₂ e	GRI Standard 305-2: Energy Indirect – Scope 2 emissions The GHG Protocol: A Corporate Accounting and Reporting Standard as amended by the GHG Protocol Scope 2 Guidance	WestRock includes total GHG emissions from all facilities included in the company's global operations that specifically manufacture paperboard and containerboard.
GHG Emissions Intensity ³⁴	0.56	MT CO ₂ e per ton of paperboard and containerboard produced	GRI 305-4: GHG emissions intensity	

²⁹ GHG emissions – Scope 1 includes natural gas, coal, oil #2, oil #4, oil #6, shale oil, propane, diesel and biogenic emissions for CH₄ and N₂O; gases included in the reporting boundary are CO₂, CH₄ and N₂O. The majority of the reported CO₂e emissions are from CO₂ with the remainder being composed of CH₄ and N₂O, noting that HFCs, PFCs, SF₆ and NF₃ are not material to the Company's emissions.

³⁰ 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.

³¹ WestRock tracks energy consumption data for sites within its reporting boundary, such as utility invoices or metering. Where actual consumption data is not available or cannot be obtained in a timely manner, WestRock estimates consumption using other available data, such as previous consumption at the site or average energy consumption at similar sites, to provide the most complete inventory possible. To calculate Scope 1 and Scope 2 (MBM) GHG emissions, WestRock multiplies activity-level data by the emissions factors indicated in the notes section titled "Sources of emissions factors and global warming potentials."

³² 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.

³³ GHG emissions – Scope 2 indirect emissions includes the following gases: CO₂, CH₄ and N₂O in the reporting boundary. The majority of the reported CO₂e emissions are from CO₂ with the remainder being composed of CH₄ and N₂O, noting that HFCs, PFCs, SF₆ and NF₃ are not material to the Company's emissions.

³⁴ WestRock calculates emissions intensity as the total Scope 1 emissions from combustion sources from mills that manufacture paperboard and containerboard (i.e., excluding fugitive methane emissions from company-owned landfills) and total Scope 2 MBM emissions from mills that manufacture paperboard and containerboard divided by tons of paperboard and containerboard produced.

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Schedule of Select Environmental Metrics for the year ended September 30, 2022

Indicator name	Reported value	Units of measure	Criteria	Reporting Boundary
Biogenic CO ₂ emissions ³⁵	18,444,649	MT CO ₂	The GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Scope 2 Guidance GRI Standard 305-1: Energy Direct – Scope 1 emissions GRI Standard 305-2: Energy Indirect – Scope 2 emissions	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.

³⁵ WestRock’s reported biogenic CO₂ emissions include the CO₂ portion of biogenic emissions from both direct sources (Scope 1) and indirect sources (Scope 2) of emissions. Direct biogenic emissions consisted of 18,352,696 mtCO₂ while indirect biogenic emissions consisted of 91,953 mtCO₂, totaling 18,444,649 mtCO₂.

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Notes to Schedules

Note on sources of emissions factors and global warming potentials:

Indicator name	Emissions factors	Global warming potentials
GHG emissions – Scope 1	Federal Register Environmental Protection Agency; 40 CFR Part 98; e-CFR. Table C-1, Table C-2 (as amended at 81 FR 89252, Dec. 9, 2016), Table AA-1 (78 FR 71965, Nov. 29, 2013) World Resources Institute (2015) –Greenhouse Gas (GHG) Protocol tool for stationary combustion. Version 4.1. 2021 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) 2020 2022 Edison Electric Institute (EEI) Electric Company Carbon Emissions and Electricity Mix Reporting Database for Corporate Customers 2020 National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada 2022 factors, International Energy Agency Data Services Federal Register Environmental Protection Agency; 40 CFR Part 98; e-CFR. Table C-1, Table C-2 (as amended at 81 FR 89252, Dec. 9, 2016), Table AA-1 (78 FR 71965, Nov. 29, 2013) 2021 Data Year RE-DISS Residual Mix Emissions Rates for Europe 2021 UK Government GHG Conversion Factors for Company Reporting 2022 Australian Government Department of Industry, Science, Energy and Resources National Greenhouse Accounts Factors Brazil Ministry of Mines and Energy Summary Report 2021 (Reference year 2020) Netherlands Powerhouse Utility-specific Factor 2021	

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Note on sources of conversion factors:

Indicator	Conversion factors
Total energy consumption Total direct energy consumption Fuel consumption from non-renewable sources	Federal Register Environmental Protection Agency; 40 CFR Part 98; e-CFR. Table C-1, Table C-2 (as amended at 81 FR 89252, Dec. 9, 2016), Table AA-1 (78 FR 71965, Nov. 29, 2013)
Total purchased electricity Total electricity sold	US Energy Information Administration (EIA) Unit Energy Conversion Calculator
Total purchased steam Total steam sold	EnergyStar Steam Unit Conversion Reference
Fuel consumption from renewable sources	US EIA Renewable Energy Annual Trends Table 2009

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.