

## 307 ENVIRONMENTAL COMPLIANCE

### Management Approach

WestRock is committed to complying with all applicable environmental laws and regulations, and we approach our environmental and product stewardship responsibilities with the highest standards of ethics and integrity. To learn more about our dedication to environmental and product stewardship, see our [Environmental Policy](#).

### 307-1: Non-Compliance with Environmental Laws and Regulations

No material environmental enforcement actions were commenced against WestRock during 2020. See our [Annual Report](#) on Form 10-K for the year ending September 30, 2020, pages 8-11.

## 401 EMPLOYMENT

### Management Approach

WestRock teammates are the key to our success and the heart of our company. We place high importance on recruiting talented, diverse and committed teammates; nurturing their career growth; and retaining them.

For more information on our commitment to respect in the workplace, view our [Mutual Respect in the Workplace Policy](#).

### 401-2: Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-time Employees

WestRock offers a market-based benefits program designed to attract, reward and retain top talent. Our benefits are tailored to respond to the evolving needs of our diverse workforce, including extending benefits to same-sex partners, gender transition benefits, and fertility benefit support.

- Medical
- Prescription
- Dental
- Vision
- Health Savings Account
- Flexible Spending Account
- Employee Assistance Program
- Short-term Disability
- Long-term Disability
- Vacation
- Commuter Benefits
- Tuition reimbursement
- 401(K) Employee Savings Plan
- Defined Benefit Program
- Employee Stock Purchase Plan
- Adoption assistance
- Parental leave
- Flexible scheduling and telecommuting options at our corporate offices
- Employee wellness program, including physical and mental health programs and incentives for a healthy lifestyle

*\*Benefits available to full-time WestRock teammates not covered by union contracts*

### Employee Well-Being: Global COVID-19 Response

WestRock quickly mobilized to ensure a safe working environment for our teammates during the pandemic. From implementation of temperature checks to provision of personal protective equipment (PPE) and facility modifications to foster social distancing, we took a number of steps to enhance safety at all locations. Other measures included:

- An online health questionnaire prior to entering facilities
- Record-keeping of global COVID-19 analytics to facilitate response and real-time decision-making
- Quarantine and sick pay for impacted teammates for up to 30 days
- Two cash COVID-19 operational recognition awards to provide positive reinforcement of safety behaviors