WESTROCK COFFEE COMPANY

WHISTLEBLOWER POLICY

Effective as of August 28, 2026

This policy outlines the procedures that the Board of Directors (the "**Board**") of Westrock Coffee Company, a Delaware corporation (together with its direct and indirect subsidiaries, the "**Company**"), has established with respect to the receipt, treatment and retention of complaints received by the Company regarding (1) accounting, internal accounting controls or auditing matters, including the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, (2) the reporting of fraudulent financial information of or by the Company or (3) violations or potential violations of the federal securities laws, including any rules and regulations thereunder, the Company's Code of Business Conduct and Ethics, or the Civil False Claims Act, the U.S. Foreign Corrupt Practices Act of 1977, as amended or similar laws (the "**Anti-Corruption Laws**") (collectively, "**Complaints**").

At the Company, we have a culture built on a strong reputation of integrity that we consistently strive to maintain. The Company is committed to maintaining high standards of financial integrity, and the Audit Committee of the Board (the "**Audit Committee**") takes very seriously all Complaints and concerns regarding accounting, internal accounting controls, auditing and other legal matters. The Company's financial information guides the decisions of the Board and management and is relied upon by the Company's stockholders, employees and business partners. The Company's policies and practices have been developed to maintain the highest business, legal and ethical standards. For these reasons, the Company must maintain a workplace environment where all of the employees of the Company (the "**Employees**") who reasonably believe that they are aware of any Complaints can raise these concerns free of any harassment, discrimination or retaliation. It is the Company's policy to encourage Employees to report those concerns as soon as possible after discovery. The Company strives to encourage open communication so that such concerns can be raised without fear of retaliation in any manner.

Accordingly, the Audit Committee has established the following procedures for:

- The receipt, retention and treatment of Complaints regarding accounting, internal accounting controls or auditing matters; and

- The submission by Employees (confidentially and anonymously, if they wish), and the appropriate treatment, of concerns regarding accounting or auditing matters they believe to be questionable or violations of the Company's Code Ethics, the U.S. federal securities laws or other state and federal laws, or Anti-Corruption Laws.

The Audit Committee is committed to continuously reviewing and updating its policies and procedures. The Company may modify this policy at any time without notice. Modification may be necessary to, among other reasons, maintain compliance with applicable laws, rules and regulations and/or to accommodate organizational changes.

A. Matters that Must be Reported

Employees must immediately report and submit Complaints for which there is actual or suspected:

- Intentional error, fraud or gross negligence in the preparation, review or audit of any of the Company's financial statements;
- Intentional error, fraud or gross negligence in the recording of transactions of the Company;
- Intentional noncompliance with the Company's internal and reporting controls;
- Significant deficiencies in the Company's internal and reporting controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;
- Deviation from full and fair reporting of the Company's financial condition;
- Violations of U.S. Securities and Exchange Commission (the "**SEC**") rules and regulations that are related to accounting, internal accounting controls and auditing matters;
- Fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to management, outside auditors, the SEC or members of the investing public;
- Violations of the Company's Insider Trading and Information Policy, the U.S. federal securities laws or the Anti-Corruption Laws, including suspected or alleged dishonest or illegal conduct by any person, including employees and third-party service providers; or
- Violations of the Company's Code of Ethics or other applicable laws; or
- Findings or concerns of regulatory or statutory non-compliance (whether accidental or intentional).

Employees must report these matters as soon as possible upon first becoming aware of the instance of non-compliance or violation(s). Timeliness is critical because, as with all investigations, evidential matter may deteriorate, disappear or otherwise become harder to discover or less useful as time passes. Employees should provide the subject matter of his or her Complaint and the practices that are alleged to constitute an improper accounting, internal accounting control or auditing matter, or a violation of the federal or state securities laws or the Anti-Corruption Laws and as much detail as possible regarding dates, times, places, names of people involved in any way, actions or inactions, statements made or the identity of other evidential matter.

B. Procedures for Receiving Complaints

Non-Employees must submit Complaints by mail to:

Westrock Coffee Company
Attn: Chief Legal Officer
4009 N. Rodney Parham Rd. 4th Floor
Little Rock, Arkansas 72212

Employees should send Complaints to the Company's Legal Department at Keith.Harvey@westrockcoffee.com (the "**Employee Reporting Email**") that provides sufficient information to identify and address the occurrence of non-compliance or violation(s). Reporting to the Legal Department at the above email address is in addition to, and shall not be deemed to replace, any other communications that may be appropriate or required, including but not limited to communications with the Employee's co-workers and immediate supervisor(s) in the ordinary course of Employee's duties.

Alternatively, the Employee may send the report to the Company's Ethics Hotline as follows:

By Telephone (toll-free):
1-844-978-2541 (United States)
0800-090-3348 (United Kingdom)
1-800-81-8643 (Malaysia)
Website: https://westrockcoffee.ethicspoint.com

Finally, Employees may contact the Chairperson or any other member of the Audit Committee directly by telephone or mail, including if they do not feel comfortable submitting a Complaint in accordance with these procedures or if they feel that a previously submitted Complaint was not adequately addressed.

All Employees will be instructed through postings on the Company's external and internal websites and the Company's Code Ethics that any and all Complaints may be made anonymously and in a confidential manner in accordance with one or more of the procedures set forth above. The Company will provide notice on a current basis through postings on the Company's external and internal websites, the Company's Code of Ethics and/or such other manner as is determined by the Audit Committee from time to time of the names, phone numbers and addresses of the designated recipients to whom Complaints may be submitted.

Except for Complaints sent directly to the Audit Committee, all Complaints will be forwarded to the Chief Legal Officer for coordination of their treatment as set forth below. Any Complaint received by the Audit Committee, the Chief Legal Officer or the Employee Reporting Email in accordance with the procedures set forth above will be forwarded in a confidential manner to the Chairperson of the Audit Committee as soon as reasonably practicable following receipt of such Complaint. In addition, management will be informed that any Complaint received outside

of these procedures should likewise be forwarded in a confidential manner to the Chairperson of the Audit Committee as soon as reasonably practicable following receipt of such Complaint.

To ensure that these Complaint procedures are not inadvertently or improperly screening out Complaints that should be viewed by the Audit Committee, the Chief Legal Officer will be charged with preparing and submitting to the Chairperson of the Audit Committee, prior to each regularly scheduled meeting of the Audit Committee, a table or other report detailing the time, date, nature and disposition of each Complaint received by the Chief Legal Officer and/or the Employee Reporting Email since the date of the prior report. The table or other report will be reviewed by the Audit Committee at its next regularly-scheduled meeting.

C. Procedures for Treating Complaints

All accounting and auditing related Complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things: (a) information regarding the date the Complaint was received, (b) a description of the Complaint, (c) the submitter (if provided) and (d) the status and disposition of an investigation of the Complaint. Receipt of the Complaint will be acknowledged to the sender, within a reasonable period following receipt, if appropriate information for response is supplied. Non-accounting or non-auditing Complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (*e.g.*, Human Resources), unless the Chief Legal Officer or the Chairperson of the Audit Committee deems other treatment is necessary (*e.g.*, such Complaint involves a finance employee or an executive officer).

With respect to Complaints not initially directed to the Audit Committee, the Chief Legal Officer will report immediately to the Audit Committee: (i) matters related to violations or potential violations of the Anti-Corruption Laws or similar laws, (ii) matters associated with the Company's revenue recognition policies or which involve accounting, internal accounting controls and auditing matters, (iii) matters related to the Company's executive officers and (iv) such other matters as the Chief Legal Officer deems significant. Following receipt of a Complaint, the Audit Committee shall direct and oversee an investigation of the Complaint. The Audit Committee may also delegate the oversight and/or investigation of such Complaints to the appropriate members of the Company's management.

All other Complaints regarding accounting or auditing matters shall be reviewed under the direction and oversight of the Chief Legal Officer, who will involve such other parties (*e.g.*, members of the Company's finance department or outside advisors) as deemed appropriate. The Chief Legal Officer shall provide the Audit Committee with a quarterly report of all accounting or auditing Complaints received and an update of pending investigations. The Audit Committee may request special treatment for any Complaint and may assume the direction and oversight of an investigation of any such Complaint.

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Access to reports and records of Complaints may be granted to regulatory agencies and other parties at the discretion of the Audit Committee. Documents that are covered by the attorney-client communication and/or work-product privileges should not be disclosed unless the Chief Legal Officer has consented in writing to a waiver of privilege.

In all cases, prompt and appropriate corrective action shall be taken as determined by the Audit Committee. An Employee may be subject to disciplinary action, which may include the termination of his or her employment, if the Employee fails to cooperate in an investigation or deliberately provides false or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent financial information is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

The Chief Legal Officer or Audit Committee will report the results of any investigation regarding a Complaint, including any corrective actions taken, to the person making the Complaint, if appropriate information for response was supplied, maintaining the anonymity of the person making the Complaint to the fullest extent possible.

D. Procedures for Retaining Records Regarding Complaints

The Chief Legal Officer shall retain written Complaints, the accounting and auditing matters log and all related documentation as required under applicable law or any document retention policy.

E. Protection for Whistleblowers

At no time will there be any reprisal, retribution or retaliation by the Company or at its direction in any way against any Employee for making a reasonable Complaint, in good faith, or against any person who assists in any investigation or process with respect to such a Complaint or related concern. Employees who believe they have been subjected to any discrimination, retaliation or harassment for having submitted a Complaint, or having participated in an investigation a Complaint, should immediately report the concern to the Chief Legal Officer or the Chairperson of the Audit Committee. Any such report that discrimination, retaliation or harassment has occurred will be promptly and thoroughly investigated. If such report is substantiated, appropriate disciplinary action will be taken, up to and including termination of employment for those individuals that engaged in the harassment or retaliation.

F. Disciplinary Action

Nothing in these procedures shall limit the Company or the Board or a committee or designee thereof in taking such disciplinary or other action under the Company's Code of Ethics or other applicable policies of the Company as may be appropriate with respect to any matter that is the subject of a Complaint.

G. Periodic Review and Modification of the Policy

The Audit Committee will review the policy and consider changes to the policy periodically. The Company may modify this policy at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable laws, rules and regulations and to accommodate organizational changes.

The Audit Committee shall provide reports to the Board periodically, and at least annually, regarding all significant Complaints and the results of any investigation regarding a Complaint, including any corrective actions taken.