

## Rules of procedure for whistleblower system

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### Coroplast Fritz Müller GmbH & Co. KG and its affiliated companies

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### Introduction

The Coroplast Group is a globally successful, independent and 3rd generation family-owned company. Founded more than 90 years ago by Fritz Müller, today it is a global player and technology leader in the business areas of technical adhesive tapes (Coroplast Tape), cables & wires (Coroflex) and wire harnesses (WeWire).

The Coroplast Group thrives on the trust of its customers, employees and the public in the integrity and performance of the company. Trust, fairness and reliability are central to our success. In order to gain, maintain and justify this trust, the rule-compliant behavior (compliance) of all employees in all areas of the company is of the utmost importance. To ensure sustainable compliance in all areas of the company and responsible corporate management and control, we have developed a comprehensive compliance management system (CMS). An important component of this is the possibility for employees and third parties to report any violations of the Coroplast Group Code of Conduct, the Coroplast Group Code of Conduct for Suppliers and other legal violations internally (also anonymously<sup>1</sup>). For this purpose the existing internal reporting options have been expanded by an internal whistleblowing system as described in these rules of procedure. This also implements the legal requirements for whistleblower systems applicable in some regions (e.g. the EU Whistleblower Directive 2019/1937 with corresponding national implementation laws or the German Supply Chain Due Diligence Act).

These rules of procedure regulate the details of the implementation of the internal whistleblower system within the Coroplast Group and applies to all Coroplast Group affiliates worldwide (i.e. including its business units Coroplast Tape, Coroflex und WeWire).

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<sup>1</sup> Insofar as reporting is not permitted anonymously for compelling reasons under the national law of the reporting person, this function is not offered.

## 1. What is meant by whistleblower?

A whistleblower is anyone who discloses information about perceived misconduct in an organization or the risk of such conduct to persons or entities who can be expected to take corrective action or otherwise respond appropriately. This may include a company's own employees as well as third parties (e.g. customers, suppliers, neighbors).

## 2. Reporting topics

These rules of procedure apply in particular for reporting violations of the following topics:

- Human Rights & Discrimination
- Corruption & Bribery
- Product Compliance & Environment
- Competition & Antitrust Law
- Trade Controls & Conflict Minerals
- Conflicts of Interest
- Data Protection & Data Security
- Taxes
- Money Laundering
- Supply Chain
- Other

Moreover, any violations of the Coroplast Group Code of Conduct, the Coroplast Group Supplier Code of Conduct or the regulations and principles mentioned in other guidelines of the Coroplast Group can be reported. In addition, all other illegal, abusive or criminal activities as well as any violation of legal obligations affecting the Coroplast Group can also be reported.

Reporting concerning supply chain refers in particular to reports on potential violations of due diligence obligations (e.g. in accordance with the German Supply Chain Due Diligence Act) at direct or indirect suppliers, customers and other business partners of the Coroplast Group.

Reports that relate to purely employment-related issues unrelated to the above (e.g. general dissatisfaction with supervisor or assigned job) should be reported directly to Human Resources or the appropriate stakeholder representative and should not be submitted through the whistleblower system).

These rules of procedure do not affect the right of whistleblowers to use other methods to report irregularities, in particular, it does not restrict the right to report irregularities to the competent authorities, courts, public prosecutors or other state authorities arising from the provisions of generally applicable law in the area of the company's operations.

### **3. Organization**

We have decided to record the reports using the digital whistleblower solution of LegalTegrity GmbH ("LegalTegrity"). The reports are accessible for the responsible Coroplast Group Compliance Officer via LegalTegrity's whistleblowing system. The Compliance Officers entrusted with the implementation of the procedure ensure impartial action, are independent and are not bound by instructions. They are also obliged to maintain confidentiality.

### **4. Protection and support for whistleblowers**

We want to encourage openness and will support whistleblowers who report incidents covered by this rules of procedure in good faith, even if they later turn out to be unfounded.

Whistleblowers should not be discriminated against for reporting incidents in good faith (i.e. has not reported incorrect information either intentionally or through gross negligence). Anyone who believes they have been disadvantaged by a report should immediately inform their responsible manager, the HR department and/or an existing interest group (e.g. works council).

Conversely, if we determine that a whistleblower has deliberately made false accusations because this gives him or her personal advantages, the whistleblower must expect measures under labor law and possibly criminal law and also makes himself liable for damages.

### **5. How does the whistleblower system work in detail?**

#### **5.1 Notification and processing deadline**

Exclusively for whistleblowing purposes, we have set up at LegalTegrity, a web solution where everyone can report company-related legal violations openly by name but also anonymously. By using the electronic whistleblower system, it is not possible to trace the identity of the whistleblower.

The whistleblowing system can be accessed through the following link:

<https://www.coroplast-group.com/whistleblower>

With mobile devices you can also scan this QR code:





In addition, for reports made exclusively in German or English language, the following whistleblower hotline operated by LegalTegrity can be contacted by telephone from 9:00 a.m. to 5:00 p.m. (CET):

Phone number: +49 800 38 00 999

In addition to the aforementioned reporting channels, the existing reporting channels mentioned in the Code of Conduct, in particular the contact of a Compliance Officer at the email address [compliance@coroplast-group.com](mailto:compliance@coroplast-group.com), can still be used.

Every report will be followed up carefully and justifiably. In the case of an anonymous report, it is essential to provide comprehensive information on the relevant facts. You may also contact LegalTegrity again (by telephone or via the web) if you have any additional information. In addition, the responsible Compliance Officer may contact you with questions using LegalTegrity's chat feature. All information will be kept confidential.

The responsible Compliance Officer will document the reported information, including the date of the report, the nature and circumstances of the reported violation, and the name(s) of the person(s) responsible for the alleged violation, if applicable. The Compliance Officer will send the whistleblower an acknowledgement of receipt within seven days. Furthermore, feedback on the handling of the report will be provided within a period of three months at the latest, including information on planned or already taken follow-up measures as well as the corresponding reasons.

In the case of particularly serious violations of the law, the responsible Compliance Officer will immediately initiate investigations and, if necessary, take all necessary measures to put a stop to any identified tortious conduct.

## 5.2 Reporting obligation

The responsible Compliance Officer will provide each report received with a brief statement clearly indicating what investigative measures have been initiated, whether the suspicion reported in the report has proven to be well-founded or unfounded, and what measures have been taken to remedy the legal violation. Insofar as the reported legal violation is of fundamental importance, endangers the financial interests of the company or affects the company's business or risk policy, it must be brought to the attention of all managing directors of the company. In consultation with the Compliance Officer, the latter shall decide on the steps to be taken (e.g. filing a criminal complaint, reporting to the competent authorities, etc.).

## 5.3 Allegations against a Compliance Officer

In cases where the complaint is directed against a Compliance Officer directly, the whistleblower may address the complaint directly to the Managing Directors in anonymous form in writing or orally. The managing director addressed will decide on the further course of action.



## **6. Data privacy**

The processing of personal data by LegalTegrity and Coroplast Group is carried out in compliance with the applicable data protection regulations.