

GUIDELINES FOR FÆRCH PLAST'S WHISTLEBLOWER SYSTEM

Version 1.0 - 2018

Færch Plast - Guidelines for Whistleblower System

These guidelines describe the reason for Færch Plast's Whistleblower System, how it works and the issues that may be reported through the system.

1 Purpose

The purpose of these guidelines is to provide the employees and other associated persons with a voluntary alternative for the reporting of serious offences (as described below) in addition to the ordinary routes of communication.

In addition, the implementation of this system will create further respect in the organisation for Færch Plast's obligations to comply with legislation and regulations as well as internal guidelines and policies.

2 Who can use the system?

The system can be used by employees, consultants, contractors, volunteers, interns, casual workers and agency workers of Færch Plast, members of the executive management and the board of directors, auditors, legal advisors as well as employees of suppliers and business partners. Note that auditor's, legal advisors, employees of suppliers and business partners will not normally qualify for legal protection under the UK's whistleblowing law regime.

The system can only be used for the reporting of persons associated with Færch Plast, for instance employees, members of the executive management and the board of directors, auditors, suppliers and legal advisors.

The relevant person may include his or her name when filing the report or choose to file an anonymous report.

3 What can be reported through the system?

The system can only be used for the reporting of information which relates to the suspected wrongdoing or dangers in relation to Færch Plast's activities (referred to as "serious offences"). For example, serious offences may include reports relating to the suspicion that the following may have taken place:

- Serious financial crime, including bribery, fraud, forgery etc.
- Irregularities in the fields of accounting, internal accounting controls and auditing matters.
- Corruption and/or other criminal offences.
- Environmental pollution.
- Serious violations of, or risk to, health and safety.
- Miscarriages of justice.
- Any breach of legal or professional obligations.
- The deliberate concealment of any of the above.
- Serious issues directed towards an employee, for instance violence or sexual abuse
- Instances in which employees materially abuse access to systems in order to obtain information about co-workers or others when it is not work-related.
- Violation of applicable legislation, regulations or other rules applicable to Færch Plast's business.
- Violation of internal rules, provided that:
 - the violation may lead to serious, recurring security risks or
 - the violation may lead to serious financial risks or
 - the violation may lead to regulatory measures or
 - the violation may lead to a serious qualification from the auditor or

the violation may seriously damage Færch Plast's relations with employees or external parties.

Offences that cannot be reported through the system must be reported by means of the usual routes of communication. This includes, for instance, minor offences, such as problems of co-operation, violation of Færch Plast's internal guidelines about smoking and alcohol etc.

A report can be filed through the system both when the relevant person is aware of the issue and/or when the relevant person is suspicious of the issue.

When a person files a report, the relevant person must keep to the facts and avoid speculation and making subjective opinions about the issue in question.

It is requested that the following information is stated (to the extent that there is knowledge or a presumption thereof):

- a description of the issue;
- the person(s) involved;

- whether others are aware of the suspicion about the issue;
- whether the management is aware of the issue;
- whether documents or other information exist that support the issue;
- whether and where further information may be found about the issue;
- for how long the issue has existed; and
- whether the relevant person is aware of any attempts to hide the offence.

The more information is provided, the better the possibility of uncovering the offence.

It may not be possible to make a further investigation of a report if the report is not specified or if it only contains general allegations without any specifications.

4 How does reporting through the system work?

All employees and other persons, see above, who observe a serious offence or suspect such offence may file a report through the system. The system is a voluntary alternative to the company's ordinary routes of communication.

Reporting can be made through a portal with the law firm Plesner, which is Færch Plast's external law firm. At Færch Plast's website, there is a direct link to Plesner's portal.

5 Anonymous reporting

Færch Plast encourages the relevant person to state his or her name when filing a report so that Plesner may ask further questions and subsequently inform the relevant person about the further course of the investigation.

However, it is possible to file an anonymous report (unless the individual is required by law to identify him or herself).

6 Investigation of a report

Færch Plast will treat all reports as confidential.

When a report is filed, Plesner will screen the email in order to ensure that it is a report that falls within the scope of the given guidelines for the Whistleblower System.

If the external legal advisors find that the report is considered to be manifestly unfounded, it will be deleted immediately and Færch Plast will not be informed about the reported issue.

Two partners at Plesner will receive the report. Following their assessment of the content and of who can process the report in terms of competence, they will forward the report to the relevant employee at Færch Plast, who initially will typically be the company's internal legal counsel or CFO.

7 Protection of reporters

If in good faith a reporter files a report through the system that may later turn out to be unfounded, it will not have any negative consequences for them, in terms of his or her employment, career or otherwise.

Individuals must not deliberately file false reports, and it will take disciplinary or other appropriate action in relation to such false reports (which may include the dismissal of the reporter).

The identity of the reporter will as a starting point not be disclosed to the subject(s) of the report. However, the identity of the reporter may be disclosed if it turns out that they have filed a deliberately false report.

The identity could also be disclosed in any subsequent legal proceedings concerning the reported issue or where it is otherwise necessary to disclose their identity in accordance with applicable laws.

8 Information to the subject(s) of the report

If someone is the subject of a report through the system, they will be informed as soon as possible after a preliminary investigation has taken place and all relevant evidence has been secured. If they are an employee, they will, for instance, be informed about:

- The identity of the person/group responsible for the investigation of the report.
- A description of the accusations.
- The persons who have seen the report.

Further information about the rights of reported employees etc. can be found in the "Privacy Policy for Whistleblower Portal, Færch Plast".

9 Data security and data storage

Færch Plast and Plesner will process the reporter's data, data on those who are the subject of a report and all other data covered by a report in accordance with applicable law.

All reports will be stored properly and it will only be possible for relevant persons to access the reports.

Reports that turn out to be manifestly unfounded will be deleted immediately. If an offence is reported that falls outside the category of serious offences that can be reported through the system, the report will immediately be forwarded to the person responsible for HR and will at the same be deleted from the Whistleblower System. If the offence is of such nature that it is reported to the police or another authority, the data will be deleted immediately after the case has been closed by the authorities in question.

If, based on the data gathered, disciplinary or legal sanctions are implemented against the subject of a report, or other reasons exist as to why it is fair and necessary to continue to store data about the subject of a report, such data will be stored in the relevant personnel file. After resignation, the data about the subject of a report will be stored until deleted in accordance with Færch Plast's general guidelines for deletion of such data.

10 Questions

If you have any questions regarding these guidelines, please do not hesitate to contact Færch Plast's legal department:

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