

tesa Whistleblowing System Guidelines on Complaint Procedure

Accessibility and responsibility

- tesa has set up a whistleblowing system for all employees and external persons, including the entire supply chain.
- Reports on potential risks or violations of human rights and environmental obligations, amongst others can be submitted via our reporting platform worldwide, around the clock and anonymously, if desired: <https://beiersdorfgroup.speakup.report/tesa>.
- Reports may concern tesa itself, its employees, business partners, suppliers or business activities.
- Submitted reports are handled by employees of Corporate Compliance Management and/or relevant experts from in-house departments or functions ("Case Managers").

Basic principles

- Case Manager act impartially and are bound to confidentiality.
- The identity of the whistleblower, the person concerned and any other person mentioned in the report may only be disclosed to the extent strictly necessary for the potential investigation and prosecution of the matter or as required by applicable law.
- For reports submitted in good faith, protection from adverse action is ensured even if the report proves to be in error in the end.
- The effectiveness of the whistleblowing system is reviewed at least annually as well as on an ad hoc basis and optimized if necessary.
- Reporting and publication activities are carried out in accordance with applicable legal requirements.

Internal Procedure

- The receipt of the report is confirmed to the whistleblower, if communication is possible (e.g. via postbox on the whistleblowing platform).
- Each report is initially checked for plausibility and relevance by the Case Manager responsible. If there is sufficient evidence of a potential infringement, a formal investigation is initiated.
- Investigations are conducted according to internal case management processes and standards.
- During an investigation the Case Manager responsible takes appropriate measures necessary to investigate and resolve the report, to assess the risk that it poses, and wrap up the process in an appropriate manner.
- If the investigation reveals that there has indeed been an infringement, appropriate follow-up measures are taken to address the violation and help prevent similar cases in the future.
- The whistleblower is provided with feedback within an appropriate timeframe (no later than three months after acknowledgement of the receipt), if communication is possible.
- The feedback contains information about how the report is or will be handled and, where legally permissible, about measures taken or planned.
- Each initial check and, if applicable, investigation are appropriately documented by the Case Manager responsible.