

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://www.bkms-system.net/tesa>.
- Reports may concern tesa itself or one of our suppliers.
- Submitted reports are handled by employees of the Corporate Compliance Management or relevant experts from inhouse departments (“Case Managers”).

Basic principles

- Case Manager act impartially and are bound to secrecy.
- Confidentiality of the whistleblower’s identity is maintained throughout the procedure and 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.
- An annual analysis of received and checked reports is published and submitted to responsible German authorities.

Internal Procedure

- The receipt of the report is confirmed to the whistleblower. Communication with the whistleblower after report submission is possible, if the whistleblower provides a communication possibility, e.g., postbox at reporting platform.
- Each report is initially checked for plausibility and relevance by the responsible Case Manager. 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 responsible Case Manager 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, the required and appropriate sanction measures as well as further actions are taken aiming to prevent similar cases in the future.
- The whistleblower is provided with feedback within an appropriate timeframe (max. within three months after receipt of the report), if communication is possible.
- The feedback contains information about how the report is or will be handled by providing a description of measures taken, follow-up measures planned as well as the results of any investigations.
- Each initial check and, if applicable, investigation are appropriately documented by the responsible Case Manager.