

Rules of procedure
Complaints procedure

Table of contents

1. Foreword.....	3
2. Who can submit a complaint?	3
3. What topics does the complaints procedure cover?.....	3
4. Is the submission of a complaint free of charge?	3
5. Who can submit a complaint?	4
5.1 Notification via the “Business Conduct Alertline” at AR Packaging Holding GmbH Holding Co.....	4
5.2 Additional notification channels for whistleblowers who are internal within the company.....	4
6. Who can submit a complaint?	5
7. Is it also possible to submit information anonymously?	5
8. What information should be included with a complaint?.....	5
9. Who is responsible for processing the complaints received?	6
10. How are whistleblowers protected?	6
10.1 Protection against discrimination or penalization.....	6
10.2 Ensuring confidentiality for whistleblower identity and data protection requirements	6
11. What happens after a complaint has been submitted and how quickly are complaints processed?	7
11.1 Confirmation of complaint receipt	7
11.2 Examination of the complaint.....	7
11.3 Information regarding the status and outcome of the complaints procedure	7
11.4 Contact after completion of the complaints procedure.....	8
12. How long is information stored?	8
APPENDIX	9

1. Foreword

At AR Packaging Holding GmbH Holding Co. and our affiliates, ethical and legally compliant conduct is a top priority in our own business activities as well as in our relationships with business partners and customers.

AR Packaging Holding GmbH Holding Co. has established a complaints procedure which enables employees, business partners, companies, and other affected parties to draw attention to risks to human rights and the environment as well as to violations of human rights and environmental obligations under the German Supply Chain Due Diligence Act [LkSG, *Lieferkettensorgfaltspflichtengesetz*].

The complaints procedure is designed to ensure that all complaints received will be investigated and processed in a fair and transparent manner.

2. Who can submit a complaint?

Under the German Supply Chain Due Diligence Act, the complaints procedure is open to anyone who wishes to report risks to human rights or the environment, or violations of human rights and environmental obligations caused by the business activities of AR Packaging Holding GmbH Holding Co. or one of its affiliated companies or direct or indirect suppliers.

Whistleblowers can be employees, contractors, direct and indirect suppliers, customers, neighbors, investors, other companies, non-governmental organizations (NGOs), or uninvolved parties.

Complaints can be submitted both by whistleblowers who are directly affected or also indirectly affected (personally affected whistleblowers) as well as by whistleblowers who are not directly affected (notifying whistleblowers).

3. Which topics does the complaints procedure cover?

The complaints procedure makes it possible to submit complaints regarding human rights and the environment. For more information, the [Appendix](#) spells out more details on the individual topics covered by the complaints procedure.

4. Is the submission of a complaint free of charge?

The complaints procedure is free of charge for every whistleblower. If costs are incurred by a whistleblower for access to or throughout the course of the complaints procedure, then those costs will be reimbursed by AR Packaging Holding GmbH Holding Co. to the extent they were justified and necessary.

5. Who can submit a complaint?

Whistleblowers can submit a complaint in the following manners:

5.1 Notification via the “Business Conduct Alertline” at AR Packaging Holding GmbH Holding Co.

- Notification via the website: www.gpibusinessconductalertline.ethicspoint.com

Complaints can be submitted in the following languages:

German	Indonesian
English	Japanese
Spanish	Dutch
Estonian	Portuguese
Finnish	Russian
French	Swedish
Croatian	Chinese

- Telephone notification via a country’s specific phone numbers with the Business Conduct Alertline:

Australia 1800565761	Poland 800005072
Italy 800 725 944	Finland 800416130
Austria 0800 017868	Russia 8 (800) 301-85-89
Japan 0800-700-9401	France 0.800.90.2500
Belgium 0800 77 076	South Korea 00798 14 203 0389
Mexico 800 681 6714	Germany 0800 1810751
Brazil 0800 000 0572	Spain 900.991.498
Netherlands 0800 0229398	Greece 0.080.012.6576
Canada 1.866.898.3750 and 1.855.350.9393	Sweden 020-088 00 16
New Zealand 0800 426 361	Indonesia 0800 1401907
China 400 120 3531	Switzerland 0800 000 329
Nigeria 0-708-060-1816, then 866-898-3750	Ireland 1800 851 822
Croatia 800-528-422	United Kingdom 0800 048 5494
Norway 80062436	United States 1.866.898.375
Estonia 8000044232	

5.2 Additional notification channels for whistleblowers who are internal within the company

Whistleblowers who are internal within the company can additionally submit information using the following notification channels:

- Representatives from the local HR department,
- HR officers from the region or business division, or other members of the HR department in your country or region,
- The Executive Vice President for Human Resources, at EVP-HumanResources@graphicpkg.com

6. Who can submit a complaint?

The notification channels are available to whistleblowers without restriction, any time, day or night.

7. Is it also possible to submit information anonymously?

Whistleblowers can also submit a complaint anonymously using the notification channels named above. However, if a complaint is submitted by e-mail and is intended to be anonymous, then the whistleblower needs to ensure that the text in the e-mail and the e-mail address being used do not indicate of any name and only contain non-identifying information to the extent possible.

Please note that in cases of anonymous notification, AR Packaging Holding GmbH Holding Co. will not be able to acknowledge receipt of the information, to discuss the matter with the whistleblower at a later date, to inform the whistleblower of the outcome of the complaint procedure, or to brief the whistleblower on the measures taken by AR Packaging Holding GmbH Holding Co. In such cases, it is especially important that the whistleblower provide as much information as possible in order to substantiate the complaint (see Section 8 below) since it will not be possible to establish contact with the whistleblower.

8. What information should be included with a complaint?

In order to ensure that the complaint is processed quickly and appropriately, it is advisable for the complaint to contain as much relevant information as possible and the incident to be described as precisely as possible. Examples of helpful information can include:

- What has happened, specifically? (As possible, indicate the topics listed in the [Appendix](#) relevant to the case at hand)
- When and/or during what period of time did the incident occur and/or is the incident still ongoing?
- Where did the incident occur (e.g. which country, which company, which supplier)?
- Who are the people involved?
- How many people are affected?
- Are you affected?
- Who else is aware of the incident?
- Is there immediate danger to life or of bodily harm?
- Is there immediate danger to the environment?

- Has the risk or the violation been notified to AR Packaging Holding GmbH Holding Co. before?
- If yes, by what means and do you know whether measures have been taken to minimize or eliminate the risk and/or violation?

9. Who is responsible for processing the complaints received?

The individuals assigned to the whistleblower procedure are from the departments of Compliance, HR, and Internal Audit as well as the members of the Human Rights Committee.

AR Packaging Holding GmbH Holding Co. guarantees that the complaints officer and the case investigators will act in a confidential, professional, and impartial manner; and that they are independent from and unbound by instructions from other departments. When involving further parties, they will observe the necessary levels of confidentiality and data security (see Section 10.2 below).

10. How are whistleblowers protected?

10.1 Protection against discrimination or penalization

AR Packaging Holding GmbH Holding Co. ensures suitable and effective protection for whistleblowers against discrimination and penalization in accordance with legal provisions. This applies if and to the extent the whistleblower has submitted the complaint to the best of their knowledge and in good faith, i.e. if the whistleblower had reasonable grounds to believe the information provided along with the complaint to be true. Whistleblower protection can only ever be guaranteed within the scope of the legal influence held by AR Packaging Holding GmbH Holding Co.

AR Packaging Holding GmbH Holding Co. will not tolerate a culture of reproach, stigmatization, or prejudice. However, AR Packaging Holding GmbH Holding Co. does reserve the right to take disciplinary and/or civil and/or criminal action should it be demonstrated that false and/or misleading information has knowingly been passed on (e.g. deliberate false suspicion).

10.2 Ensuring confidentiality for whistleblower identity and data protection requirements

AR Packaging Holding GmbH Holding Co. ensures that the identity of a whistleblower and of any third parties named in a complaint will be maintained confidential and that unauthorized parties will not have access to it. A whistleblower shouldn't suffer any disadvantages as a result of using the complaints procedure.

All complaints received will be processed in accordance with the data protection requirements laid out in law.

Identity information may be shared with competent authorities as is necessary due to a legal obligation, due to an order issued by a court or official body, or if there is reasonable suspicion of a criminal offense.

11. What happens after a complaint has been submitted and how quickly are complaints processed?

The individual steps of the complaints procedure will be laid out in more detail below. All received complaints are given careful examination and processing as part of the complaints procedure. In general, processing is carried out in the following steps:

11.1 Confirmation of complaint receipt

The whistleblower promptly receives a confirmation for complaint receipt as well as a complaint number via the channel set up in accordance with Section 5 above. If receipt confirmation is not possible due to the notification channel chosen by the whistleblower (e.g. anonymous letter), then AR Packaging Holding GmbH Holding Co. is under no obligation to send receipt confirmation.

11.2 Examination of the complaint

Every complaint is examined as to whether it is well founded by the person with the corresponding sphere of responsibility. As necessary to such end, experts from AR Packaging Holding GmbH Holding Co., from an affiliated company pertinent to the complaint, and/or from external bodies will be consulted. To the extent necessary, all complaints will be discussed with the whistleblower.

Should review of the facts yield that the complaint is justified, then AR Packaging Holding GmbH Holding Co. will take appropriate preventive and/or remedial action.

Should the notification be unfounded, then AR Packaging Holding GmbH Holding Co. will discontinue the procedure. Examples for when a notification is unfounded include: if no violation of applicable law or internal guidelines at AR Packaging Holding GmbH Holding Co. has been identified, or if the notification is unrelated to AR Packaging Holding GmbH Holding Co. or its business partners.

11.3 Information regarding the status and outcome of the complaints procedure

The whistleblower will be informed on a regular basis regarding processing of the complaint to extent investigative tactics permit doing so.

AR Packaging Holding GmbH Holding Co. endeavors to process notifications promptly. By no later than one month, the whistleblower will receive information on the outcome of the procedure, including information on the preventive and/or corrective measures planned or already launched along with the corresponding grounds. The whistleblower will also be

informed accordingly if the proceedings have been discontinued due to the complaint being unfounded.

No such briefing will take place if doing so would affect internal inquiries or investigations or compromise the rights of the persons who are the subject of a complaint or who are named in the complaint.

This briefing obligation likewise does not apply in cases where establishing contact is not possible due to anonymity or missing contact details for the whistleblower.

11.4 Contact after completion of the complaints procedure

As has been shown, one of the goals at AR Packaging Holding GmbH Holding Co. is to ensure suitable and effective protection for whistleblowers against detriments. Against this background, the whistleblower will be contacted within two months of procedure completion and asked whether they have been or are being subjected to reprisals or other detriments in connection with the complaints procedure. The whistleblower will also be asked whether they can provide information regarding the efficacy of the preventive and/or remedial measures taken. Contact will not be made in cases where it is not possible to do so due to anonymity or missing contact details for the whistleblower or the whistleblower has turned down being contacted.

In order to ensure protection against reprisals which may arise after this follow-up contact, the whistleblower can establish contact again at any time after the procedure has been completed via one of the notification channels and draw attention to any such grievances. Measures will then be initiated to end reprisals or to stop retaliatory measures and thus protect the whistleblower.

12. How long is information stored?

In compliance with the provisions laid out in law, in particular § 10 German Supply Chain Due Diligence Act, AR Packaging Holding GmbH Holding Co. has the obligation to document incoming complaints as well as the further procedure and to retain documentation for at least seven years from its creation. The retention of stored personal data is carried out in compliance with the applicable provisions regarding data protection. If there is no legitimate interest in the continued storage of data, then the data will be deleted after the minimum retention period has passed.

APPENDIX

The complaints procedure under the German Supply Chain Due Diligence Act focuses on risks to human rights and the environment as well as violations of human rights and certain environmental obligations. Those obligations are in regard to the following:

a) Human rights risks

Child labor: Children may only be employed after having reached a minimum age, i.e. when they reach the end of compulsory schooling according to the laws at the place of employment, yet not before the age of 15. Developing countries can make exceptions in accordance with international law (ILO Convention 138). In addition, children under the age of 18 may not be employed in the severest forms of child labor. This includes work that is harmful to health, safety and morals, such as work underground, underwater, or involving dangerous machines or substances; selling children, child trafficking, forced or compulsory recruitment of children for use in armed conflicts; using children to obtain and deal drugs.

Slavery and forced labor: Work and services that are demanded of a person under threat of punishment and for which they have not volunteered constitute prohibited forced labor.¹ Debt bondage is likewise prohibited; one example here is when migrants have to pay excessive recruitment costs. There are exceptions to the ban on forced labor, such as for civic duties or within the scope of incarceration sentences. No exceptions apply to slavery or similar practices. In contrast to forced labor, the exercise of power here is virtually absolute: Coercion is exercised not only over the worker, but also over all of that individual's liberties. Decisive factors in establishing this are the extent to which there is restriction to freedom of movement and control over items of personal use, such as identity documents or cell phones; or whether the individual concerned has given informed consent. Other indicators include withholding wages, creating unacceptable working and living conditions due to work in dangerous conditions or unacceptable accommodation provided by the employer, using intimidation and threats, excessive overtime.

¹ There are exceptions to the prohibition of forced labor (such as military service or services during emergencies) listed in ILO Convention 29 Art. 2(2) and UN-ICCPR Art. 8(3)(c).

Failure to comply with occupational health and safety obligations under the laws at the place of employment: Obviously inadequate safety standards (e.g. collapse risk at production facilities, unsecured construction sites and floor openings, inadequate fire protection or building safety, lack of escape routes and emergency exits); lack of appropriate protective measures when using hazardous substances, such as pesticides; inappropriate work organization with regard to working hours and rest breaks; inadequate training and instruction for employees.

Freedom of association: Free trade union activity must be guaranteed in accordance with national laws. Exceptions such as strike bans for civil servants must be observed (for example, a (company-imposed) ban against the formation of trade unions can pose a risk).

Unequal treatment in employment on the basis of national or ethnic origin, social background, health status, disability, sexual orientation, age, gender, political opinion, religion, or belief must be prevented unless justified by operational requirements. The German Supply Chain Due Diligence Act cites wage discrimination as one example for unequal treatment.

Withholding appropriate work pay: The first indicator is the minimum wage set under applicable law; otherwise, this is determined in accordance with the laws at the place of employment. Minimum wage may be an insufficient measure: If the wage being paid does not cover the living costs of employees and family members as well as the local social security system, then the wage is not appropriate work pay even if it corresponds to the applicable minimum wage.

Causing harmful soil change, water pollution, air pollution, noise emission, or excessive water consumption that significantly impairs the natural foundations for the preservation and production of food, denies someone access to safe drinking water, impedes or destroys someone's access to sanitary facilities, or causes damage to someone's health.

Unlawful deprivation of land, forests, and waters through unlawful displacement and forced resettlement: Examples here include development or other use of land, forests, and waters without the involvement of the local population; unlawful expropriation (no adequate compensation, no procedure for examining proportionality).

Abuse of power by security forces: The commissioning or use of private or public security forces to guard a company project is prohibited if, due to lack of instruction or control on the part of the company when deploying security forces, the prohibition against torture and cruel, inhuman, or degrading treatment is disregarded; if there is injury to life or bodily harm; or if the freedom of association and union is impaired.

Miscellaneous risks: Risks for all other human rights when there is an immediate threat of particularly serious impairments and unlawfulness is obvious upon reasonable assessment of all relevant circumstances. Examples for when impairments can be serious include: when they affect a particularly large number of people, when they would result in major disadvantages for individuals, or if they were irreversible. Immediacy requires a particularly high probability of impairment to the human right which threatens to occur very soon.

b) Environmental risks

Use of mercury in products and production: Examples here include the manufacture of mercury-added products for which there is no exemption under the Minamata Convention or improper disposal of mercury waste.

Production and use of persistent organic pollutants (POPs): POPs (e.g. the production and use of POPs like aldrin, chlordane, DDT, dieldrin, endrin, heptachlor, hexachlorobenzene, mirex, toxaphene, dioxins, furans) comprise substances which break down with great difficulty in nature, are spread via air and water, and are absorbed by living organisms and food chains through ingestion. In higher concentrations, they are harmful to health and the environment. POPs arise as unintentional by-products of industrial processes and are found in certain pesticides. The German Supply Chain Due Diligence Act prohibits the production and use of POPs unless an exception is specified in the pertinent EU POPs Regulation. The disposal of POPs waste must take place in an environmentally sound manner.

Import and export of hazardous waste: Examples here include the import and export of hazardous waste, such as medical waste, used oil, used batteries, and residues from industrial waste, mercury, and POPs contrary to the provisions of the Basel Convention.