



PM-International

Simple. Successful.



Whistleblowing Policy PM-International AG

Table of Contents

1. Introduction	3	2. How to make a report	6
A. Definitions	3	A. What to include in the report?	6
B. Common Shortened Forms	3	B. PM Whistleblowing system	6
C. Why have a whistleblowing policy?	4	C. Open-Door Policy	6
D. Who is a Whistleblower?	4	D. What happens after a report is made?	7
E. What conduct should be reported?	4	3. What protections will a whistleblower have?	7
F. Who are the whistleblower's reports made to?	5	4. Further information about this policy	7
G. What is the difference between confidential and anonymous whistleblowing?	5		

Contact information:

Legal, Regulatory Affairs and Compliance
compliance@pm-international.com

1. Introduction

- a. PM-International AG (“PM” / “We”) is committed to conducting business according to the highest ethical, moral and legal standards.
- b. We will support all our stakeholders to safely express their concerns, know who to contact and how to make a report.
- c. By blowing the whistle on misconduct you are actively alerting us to the fact that our stakeholders are being wrongfully put at risk or have been, or are being, harmed.
- d. Whistleblowing plays an important role in prevention and early detection of violations to our values and to legal or internal rules, as well as any misconduct.
- e. This policy sets out the effective and confidential procedures for reporting possible misconducts or irregularities so that we can take appropriate remedial actions.
- f. This guideline is applicable to all PM stakeholders worldwide.

A. Definitions

- a. Disclosure / Report: An allegation or irregularity that is subject to investigation.
- b. Good Faith: When a report is made without malice or falsehood and the whistleblower has a reasonable basis to believe that the report is true.
- c. Misconduct: A breach to the behavior standards or conduct rules prescribed by PM.
- d. PM Whistleblowing system: a digital whistleblowing reporting channel specifically tailored so that any internal or external party to PM-International can report any suspicious misconduct from any stakeholder of PM-International.
- e. Whistleblowing: The act of reporting an unethical conduct observed by employees, Board Members, Team Partners and other stakeholders to the appropriate authority.
- f. Whistleblower: A person or group of persons which report any form of unethical or dishonest behavior to the appropriate authority.
- g. Whistleblowing Investigator: A person assigned by the Compliance Department to investigate the case. This person should be as neutral as possible.

B. Common Shortened Forms

Shortened Form	Extended Form
CODE	Code of Business Conduct and Ethics
IHQ	International Headquarter, Luxembourg
IPR	Intellectual Property Rights
PM	PM-International
TP	Team Partners

C. Why have a whistleblowing policy?

- a. The main purpose of this policy is to help us protect our employees and our stakeholders from behavior that does not adhere to our Culture and Values and our Code of Business Conduct and Ethics.
- b. Our aim with this PM Whistleblowing system is to unearth unlawful and unethical behavior and most importantly to protect our premium reputation.

D. Who is a Whistleblower?

- a. A Whistleblower is any stakeholder that raises a concern about a misconduct; a violation to PM's values; an illegal behavior; or a breach of internal policy, guidelines and procedures.
- b. A Whistleblower can be a current/former employee or Team Partner, as well as any external party that has a potential misconduct regarding PM-International to report.
- c. Customer satisfaction related issues are NOT covered by this policy. Customers with complaints about our products or a Team Partner should contact the customer service of the closest PM Subsidiary.

E. What conduct should be reported?

- a. Reportable Conduct is anything that you might suspect as:
 - i. Non-compliance with PM's CODE.
 - ii. Misleading or deceptive, including questionable accounting, financial reporting or auditing practices either by any of PM or affecting PM.
 - iii. Unsafe work practices, environmental damages, health risk or wasting of company resources.
 - iv. Conduct punishable by law.
 - v. Conduct that represents a danger to the public.
 - vi. Conduct that represents a potential harm to PM's reputation; and/or,
 - vii. Deliberate concealment of any of the above.
- b. Reports of personal grievances, please contact the Human Resources Department for the correct procedure.
 - i. Allegations to be investigated in area of responsibility of the Human Resources Department will be considered at the discretion of the Head of Human Resources in consultation with the Compliance Department if needed.
 - ii. Disclaimer: Please note that not all of the personal grievances qualify for protection under the Whistleblower laws or this Policy. For more information, please check your national regulation on Whistleblowing.
- c. Infringements to our IPR and social media behavior or dumping practices of our Team Partners are excluded from this policy.
 - i. If you have any IPR infringements, social media behavior or dumping practices by our Team Partners, please contact our Compliance Department at compliance@pm-international.com
 - ii. Disclaimer: Please note that NONE of the mentioned issues in this point (c) qualify for protection under the Whistleblower laws or this Policy.

F. Who are the whistleblower's reports made to?

- a. Whistleblower reports are made through the PM Whistleblowing System set up specifically for these kind of reports.
 - i. To access this system, please go to the bottom part of the www.pm-international.com page under Whistleblowing.
- b. If you do not want to use our PM Whistleblowing system, our email confidential@pm-international.com is available.
 - ii. This email is viewed by the Compliance Department in International Headquarters, Luxembourg.
 - iii. Disclaimer: The confidentiality of reports made to this email cannot be guaranteed.
- c. The Compliance Department will ensure all reports by whistle-blowers are reviewed and properly followed-up by the pertinent authorities.
- d. Allegations to be investigated in area of responsibility of the Team Partners will be considered at the discretion of the Head of Sales of the Subsidiary and/or the General Manager of International Services & Support in consultation with the Compliance Department.
- e. Reports aimed at discrediting an individual or reports of a purely opportunistic nature will not be investigated without well-founded proof backing up the allegation.
- f. For reports that are harbored under this Policy, PM will maintain confidentiality and/or anonymity, where the national regulations allow it.
 - iv. The choice between confidential or anonymous whistleblowing is that of the whistle-blower alone, where national regulations allow it.

G. What is the difference between confidential and anonymous whistleblowing?

- a. Confidential is when the identity of the whistleblower is known only to the Compliance Department and the Whistleblowing Investigator(s) assigned to case.
 - i. The Compliance Department and Whistleblowing Investigators will keep this identity confidential and will not disclose these details unless your consent is given.
 - ii. The only exceptions are when PM is required to comply with a separate legal obligation (e.g. Order issued by a court).
 - iii. Important notice: the assurance of confidentiality can only be completely effective if the whistleblower also maintains confidentiality and uses our PM Whistleblowing system.
- b. Anonymous reports are when a report is presented without personal information or identity.
 - i. This can only be done through our PM Whistleblowing system and where National law allows it.
 - ii. A case number and a password will be given to the anonymous reporter by the PM Whistleblowing system.
 - iii. Disclaimer: If the anonymous reporter loses the case number and/or their password, PM is not liable for any loss of information as PM cannot disclose any information due to the confidentiality and anonymity of the case.
 - iv. If you wish to report anonymously, please make sure the report is as complete as possible and is legal according to the local jurisdiction.

2. How to make a report

- a. Before making a report, you should be sure you have enough grounds to suspect a reportable conduct.
 - i. In practice, a mere allegation with no grounds is unlikely to be followed and investigated.
 - ii. However, a Whistleblower does not have to prove their allegations.
- b. It is important to note that even though a disclosure turns out to be incorrect, the disclosure can still qualify for protection.
- c. To make a report, use our PM Whistleblowing system found on the bottom part of the www.pm-international.com page under Whistleblowing.
 - i. Follow the instructions the PM Whistleblowing system will indicate you.
- d. If you do not want to use our PM Whistleblowing system, you can contact the Compliance Department directly through Email confidential@pm-international.com

A. What to include in the report?

- a. If using the PM Whistleblowing System, please follow the steps and fill in all necessary and mandatory spaces.
 - i. You can always choose to make the report anonymously if your country regulations allow it.
 - Disclaimer: Anonymous reports may make it more difficult to investigate the issue or take the correct actions.
 - ii. Whether you choose to report this confidentially or anonymously, you will still be protected under the Whistleblower laws if the issue reported qualifies for protection under this policy.
- b. If using our confidential@pm-international.com email, please make sure the disclosure provides as much detailed information as possible.
 - i. Some useful details include:
 - Type of alleged wrongdoing you are reporting.
 - Names of person(s) involved and role within the company.
 - General details of the concern.
 - How you became aware of the issue.
 - Possible witnesses.
 - Time, Date, Place of the misconduct; and
 - Any other information that may help the investigation.

B. PM Whistleblowing system

- a. Whistleblowers (internal employees and/or external parties) can submit a secure and anonymous (in countries where it is allowed) report 24/7 about potential misconduct.
- b. Follow the instructions when accessing the PM Whistleblowing system found in our www.pm-international.com
- c. All reports are encrypted and stored in a specialized and highly secured server.
- d. Our system is GDPR-compliant, regularly tested ISO 27001 and Web Accessibility Guidelines compliant.

C. Open-Door Policy

- a. Any employee of PM is encouraged to raise any issues directly to their managers, or if there is a conflict of interest, to the next level of management.
- b. Team Partners and any third parties can directly contact the appropriate business managers at the local subsidiary.
- c. If talking to your manager is not an option or you want to file a report under this Policy, then you can also report it through the mechanisms described in this policy.

D. What happens after a report is made?

- a. Reports are acknowledged within 10 business days.
- b. An initial screening will be made to determine the nature and severity of the reported conduct and determine the most appropriate action.
 - i. This may involve an informal review, an internal inquiry, or a more formal investigation.
- c. Investigations are conducted in the most diligent, complete, and objective manner.
- d. All reasonable steps will be taken to ensure that pertinent issues are examined in a sufficient matter.
- e. We will contact you through the PM Whistleblowing system to tell you who will be handling the matter, and what further assistance we may need from you.
 - i. If reports are anonymous through our PM Whistleblowing system, you have to sign into the system with your password to see any communication we have sent.
 - ii. If you sent us an email through confidential@pm-international.com, please check your spam email as sometimes emails are sent to spam folder.
- f. All records relating to any whistleblowing reports under this Policy shall be retained for a period of at least 5 years depending on local legislation.

3. What protections will a whistleblower have?

- a. PM is committed in taking all necessary reasonable steps to protect all Whistleblowers from any disadvantage resulting from making a report of this kind.
- b. PM will follow all Whistleblower laws in place in the relevant jurisdiction as well as follow this policy.
- c. Identity Protection: any information that identifies you, as the reports will only be shared if you provide consent.
 - i. PM will take all the necessary steps to reduce the risk that you will be identified from the information, if shared.
 - ii. Please note that if required by law, PM will be obliged to divulge the identity of the reporter.
- d. PM will not tolerate any retaliation.
 - i. Where an individual makes a report in good faith, believing the allegations to be true, no retaliation will be tolerated if the disclosure turns out to be misguided or false.
 - ii. Any PM related member who is alleged to have retaliated against a person who has made a report in good faith will be subject to an investigation. Should the allegations be substantiated, it will be considered gross misconduct and the individual will face legal and/or disciplinary actions including possible contract termination.
- e. Reporting under this policy does not protect a whistleblower from sanctions of their own wrongdoing.

4. Further information about this policy

- a. ATP always has to act as an independent and responsible business entrepreneur and has to avoid any possible appearance of acting as an employee of PM or of being entitled to make declarations in the name of PM or on behalf of PM.
- b. If you require legal advice please contact an external lawyer, not the PM in-house legal team or their external lawyers, as this may be a conflict of interest.
- c. This policy will be administered in accordance with applicable laws, rules, and regulations.