



Public Interest Disclosure (“Whistleblowing”) Policy

Spectrum Plastics Group is firmly committed to conducting its business and working with employees, customers, suppliers, and shareholders in a manner which is lawful and ethically responsible. It will not tolerate attitudes or activities that constitute a breach of law or trust or infringe liberty. This policy formalises the company’s commitment to enabling employees to make fair and prompt disclosure to their senior managers of circumstances where the employee genuinely believes that any part of the company is engaged in inappropriate practices. This policy also includes a procedure which it is the responsibility of each line of business to communicate effectively to all their employees.

The Company will support employees who bring to the attention of their line manager or senior management any concerns of malpractice at the place of work, will protect the employee against victimisation and will vigorously and thoroughly investigate allegations.

The principles are:

- a) All employees are encouraged to report to management genuine suspicions or concerns about practices which they believe conflict with the principles set out above or which fall into any of the Qualifying Disclosures contained in Section 1 below.
- b) In response to such reports, management should implement a procedure to investigate and record the concerns raised.

1. Qualifying Disclosures

It is expected that any disclosure will be made in good faith and the informer must believe that one of the following has, or is likely to happen:

- a) the committing of a criminal offence.
- b) breach of a legal requirement (this could be a contractual or civil obligation).
- c) breach of a company or business policy and procedure.
- d) any action likely to impact the health, safety, human rights, or well-being of an individual or group of people.
- e) any event which will cause damage to the environment.

The employee is entitled to make their disclosure in the first instance through their line manager, or if they feel it would be more appropriate, to approach directly the Vice President of Human Resources or the Company Secretary of Spectrum Plastics Group or the company appointed Independent External Person. These three people will be referred to in this policy as The Confidant.

2. **The Employers Response**

Disclosures made by the employee will be dealt with effectively through a full and prompt investigation. The investigation will be conducted by a manager who is senior to the line manager of the employee making the disclosure, or who has been appointed by The Confidant. The person appointed will not have any direct interest in the subject matter of the disclosure.

If the allegations made involve another person employed by the Company, the person against who allegations have been made will be interviewed and given full opportunity to give their explanation of the circumstances. If the allegations involve third parties outside the company the investigator must decide promptly how to proceed and consult with a Confidant. The investigation will consider all the facts and shall determine in good faith whether the disclosure is legitimate and has been made honestly and in good faith.

The investigator will prepare a formal report and the findings will be communicated to the disclosing employee, the person against whom an allegation has been made (if it is another person employed by the company), senior executives of the company and, if applicable, The Confidant. The report will include a recommendation as to whether a regulatory body or the public need to be informed of the disclosure and the findings of the investigation.

Where, however, the investigator believes involvement of the police or regulatory authorities cannot await production of a formal report, this will be discussed with The Confidant and senior executives of the company and a decision will be made promptly.

Investigations will be conducted promptly and fairly with due regard for the nature of the allegation and the rights of the people involved in the allegation. Evidence or any materials, documents or records will be held by the investigator and held securely.

If the investigation concludes disciplinary action is necessary, this will be conducted in accordance with existing policies and procedures after a review of the formal report by a senior manager.

3. **Employee Rights and Contracts of Employment**

An employee who feels that they have been victimised or suffered any detrimental treatment as a result of making a disclosure has the right to contact the Confidant and advise them of their grievance. The Confidant will arrange for an appropriate investigation to be undertaken and the results will be made available to the employee concerned.

4. **A Whistleblowing Procedure**

The procedure set out below will be made available to all Human Resources Departments throughout the company for display on employee notice boards (and translated where appropriate). Copies of this policy will also be made available to individual employees on request.

Whistleblowing Procedures

Spectrum Plastics Group is committed to upholding high standards of honesty and integrity, which it expects to exist throughout the organisation. To maintain these standards, we have implemented a procedure intended to encourage employees who wish to make a disclosure in good faith to take that step knowing that they will be supported by the company.

We believe that it is not in anyone's interest to remain silent if they become aware of any improper activities taking place at work. We take all malpractice very seriously and have prepared this procedure so that you can report any concerns that you may have, knowing that you will be treated fairly and will be listened to by someone who will take seriously your genuine concerns.

What type of concerns can I report?

We would expect you to report any of the following:

Criminal offences
Failure to comply with legal obligations
Miscarriages of justice
Actions which endanger the health and safety of employees or the public
Actions which will damage the environment
Actions taken to conceal any of the above

Please use your judgement. We would rather you report a concern even if you are not sure that it falls into the above categories. Any report made in good faith will be fully investigated. You will receive full protection and support from senior management, regardless of the outcome of any investigation.

The company's policy is all about maintaining honesty and integrity. You should be aware therefore that if you make a false report, deliberately, maliciously or for personal gain, you may face disciplinary action.

How do I make a report?

You can report your concerns in writing or by speaking to any of the following people: -

- a) your manager (or his or her superior)
- b) The Vice President of Human Resources, Mr. Jack Reid. Mr Reid can be contacted on 404-564-8560 or at the address of Spectrum Plastics Group as shown below. You are advised to mark your envelope 'Personal & Confidential'

- c) The Company Secretary, Mr. Robert Bonatakis. Mr. Bonatakis can be contacted on 404-564-8560 or at the address of Spectrum Plastics Group as shown below. You are advised to mark your envelope 'Personal & Confidential'.
- d) The Independent External Person, Ms. Cari Faulring. Ms. Faulring can be contacted on 404-564-8560 or at the address of Spectrum Plastics Group as shown below. You are advised to mark your envelope 'Personal & Confidential'

The Spectrum Plastics Group
address is:

Spectrum Plastics Group
2500 Northwinds Parkway
Suite 472
Alpharetta, GA 30009

Do I need proof of wrongdoing in my report?

You do not need absolute proof; however, you should have genuine reasons for your concern.

Will Spectrum Plastics Group protect my identity?

We will do all we can to keep your identity secret. However, should your report result in a criminal investigation you may be asked to be a witness. You will, however, always receive the full support of the company.

How will my report be dealt with?

We will respond to your report within five working days. Preliminary enquiries will then be made in order to ascertain the necessary extent of the investigation. Depending on the nature of the misconduct, your concerns will either be dealt with by internal management or they may be referred to an appropriate external body, such as the police.

If you are unhappy with the outcome of any investigation, we would prefer you to let us know. You may, however, wish to contact an external organisation, which you may do