

HOW TO USE ETHICSPPOINT

About EthicsPoint

What is EthicsPoint?

EthicsPoint is a comprehensive and confidential reporting tool to assist management and employees to work together to address fraud, abuse, and other misconduct in the workplace, all while cultivating a positive work environment.

Why does Essentra use a system like EthicsPoint?

Essentra believes that employees are our most important asset. By creating open channels of communication Essentra can promote a positive work environment and maximise productivity.

Publicly traded companies are required by law to have a reporting vehicle to address accounting and auditing fraud directly to the Audit and Risk Committee.

An effective reporting system will augment other efforts to foster a culture of integrity and ethical decision-making.

Reporting – General

Can I report using either the Internet or the telephone?

Yes. With EthicsPoint, you have the ability to file a confidential, anonymous or non-anonymous report via either a toll free telephone or the Internet in your local language. Details of the telephone can be found on Right to Speak posters at your local site.

What type of situations should I report?

The EthicsPoint system is designed for employees to report any variety of concerns that you may have or where you feel behaviour contravenes the Essentra Ethics Code.

The EthicsPoint system is for employees to use where all other lines of enquiry, for example Human Resource Grievance procedures, have been exhausted or where an employee feels it may not be appropriate to discuss issues with their Line Manager or HR representative.

If I see unacceptable behaviour shouldn't I just report it to my Line Manager or HR and let them deal with it?

When you observe some behaviour that you believe is not in accordance with the Essentra Ethics Code it is expected that an employee reports this.

Ideally in the first instance, you should bring any concerns forward to your Line Manager, HR or another member of the management team. Essentra recognises, however, that there may be circumstances when you are not comfortable reporting the issue in this manner. It is for such circumstances that we have put in place this confidential reporting line.

Whilst we would rather you report anonymously than keep the information to yourself Essentra would encourage you to identify yourself, as this would help with the investigation. All reports and investigations are completely confidential.

Why should I report what I know? What's in it for me?

All employees have the right to work in a positive and safe environment and with that right comes the responsibility of acting in an ethical manner and letting the appropriate people know if someone is not acting appropriately. By working together, we can maintain a healthy and productive environment. Corporate misconduct can threaten the livelihood of an entire company and cause immense reputational damage.

Does Essentra really want me to report?

Yes. In fact, Essentra needs you to report. You know what is going on in the Company - both good and bad. You may have initial knowledge of an activity that is a cause for concern and seem like minor event but this could quickly turn into something far more serious.

Reporting can minimise the potential negative impact on the Company and all employees. Also, offering positive input may help identify issues that can improve corporate culture and performance.

Where do these reports go? Who can access them?

Reports are entered directly on the EthicsPoint secure server to prevent any possible breach in security either directly by yourself or via an independent third party telephonist.

EthicsPoint makes these reports available only to specific individuals within the Company who are charged with evaluating the report, based on the type of violation and location of the incident, these individuals are known as the Senior Review Team ("SRT"). The SRT will then designate an independent investigator to coordinate and investigate your complaint.

Each of these recipients has had training in keeping these reports and the subsequent investigation completely confidential.

Isn't this system just an example of someone watching over me?

The EthicsPoint system concentrates on being a positive aspect of the Essentra overall philosophy, and allows Essentra to assure a safe, secure and ethical workplace.

Employees are encouraged to seek guidance on ethical dilemmas, or communicate a concern. Effective communication is critical in today's workplace and this is a great tool to enhance that communication.

Essentra has chosen the EthicsPoint reporting tool to meet their compliance obligations while maintaining a positive reporting environment.

Reporting Security and Confidentiality

It is my understanding that any report I send from a company computer generates a server log that shows every web-site that my PC connects with. Will this log identify me as a report originator?

EthicsPoint does not generate or maintain any internal connection logs with IP addresses, so no information linking your PC to EthicsPoint is available. In fact, EthicsPoint is contractually committed not to pursue a reporter's identity.

If you feel uncomfortable making a report on your work PC, you have the option of using a PC outside our work environment (such as one located at an Internet café, at a friend's house, etc.) through the EthicsPoint secure website. Many people choose this option, as EthicsPoint's data shows that fewer than 12% of reports are generated during business hours.

Can I file a report from home and still remain anonymous?

A report from home, a neighbour's computer, or any Internet portal will remain secure. An Internet portal never identifies a visitor by screen name and the EthicsPoint system strips away Internet addresses so that anonymity is totally maintained. Plus, EthicsPoint is contractually committed not to pursue a reporter's identity.

I am concerned that the information I provide EthicsPoint will ultimately reveal my identity. How can you assure me that will not happen?

If you decide that you wish to remain anonymous then the EthicsPoint system is designed to support this.

Is the telephone toll-free hotline confidential and anonymous too?

Yes. You will be asked to provide the same information that you would provide in an Internet-based report and an interviewer will type your responses into EthicsPoint. These reports have the same security and confidentiality measures applied to them during delivery.

What if I want to be identified with my report?

There is a section in the report for identifying yourself.

Tips & Best Practices

I am aware of some individuals involved with unethical conduct, but it doesn't affect me. Why should I bother reporting it?

Essentra chooses to promote ethical behaviour through the Essentra Ethics Code.

All unethical conduct, at any level, ultimately hurts the Company and employees, including you. You only have to consider what happened in recent corporate scandals to see the disastrous effects that a seemingly harmless lapse in ethics can have on an otherwise healthy company. So if you know of any incidents of misconduct or ethical violations, consider it your duty to yourself and your coworkers to report it.

I am not sure if what I have observed or heard contravenes Company policy, or involves unethical conduct, but it just does not look right to me. What should I do?

File a report. EthicsPoint can help you prepare and file your report so it can be properly understood. We'd rather you report a situation that turns out to be harmless than let possible unethical behaviour go unchecked because you weren't sure.

What if a member of the Senior Review Team is involved in unacceptable behaviour? Won't they get the report and start a cover-up?

The EthicsPoint system and report distribution are designed so that implicated parties are not notified or granted access to reports in which they have been named.

What if I remember something important about the incident after I file the report? Or what if the company has further questions for me concerning my report?

When you file a report at the EthicsPoint Website or through the EthicsPoint hotline, you receive a unique user name and are asked to choose a password. You can return to the EthicsPoint system again either by Internet or telephone and access the original report to add more detail or answer questions posed by a Company representative and add further information that will help resolve open issues.

It is strongly recommended that you return to the site in the time specified to answer Company questions. You and the Company now have entered into an "anonymous dialogue," where situations are not only identified, but can also be resolved, no matter how complex.

Are these follow-ups on reports as secure as the first one?

All EthicsPoint correspondences are held in the same strict confidence as the initial report.

Can I still file a report if I don't have access to the Internet?

If you don't have access to or are uncomfortable using a computer, you can call the EthicsPoint toll-free telephone hotline, which is available 24 hours a day, 365 days a year. Details of the hotline can be found on the Right to Speak posters at your local site.