

SpeakOut Policy

Policy Owner	Group Internal Audit
Contact	Pedro Morais (Group Head of Internal Audit)
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Why is SpeakOut important?

Mondi (further *Company*) is committed to conduct its business activities in an ethical and legal way. This is applicable to all Mondi sites and their employees, as well as related third parties.

Whenever you have a concern related to the work-place and which is not in line with ethical or legal requirements do contact either your line manager, supervisor, local senior management, or your human resources representative or use the SpeakOut channel available.

The Mondi SpeakOut framework consists of the Mondi SpeakOut Policy and SpeakOut Internal Methodology, underpinned by the Code of Business Ethics (approved by the Board), Mondi Business Integrity Policy (approved by the Board) and the Mondi Business Integrity Implementation Policy (approved by the Executive Committee).

What is the purpose of the SpeakOut policy?

The purpose of this policy is to explain how and in what circumstances you can raise concerns about suspected misconduct in confidence and without fear of retaliation. It also describes what you can expect from our Company if you speak out.

This SpeakOut policy is publicly available to anyone (colleagues, customers, communities, and Mondi partners).

What concerns are covered by this SpeakOut policy?

This SpeakOut policy can be used to raise concerns about suspected misconduct within our Company or any violation of our Code of Business Conduct and/or its policies under which our Company operates.

Examples of concerns that can be raised using this SpeakOut policy are:

- Fraud
- Human rights violations
- Discrimination or harassment
- Violations of competition laws and rules
- Money laundering or violation of sanction laws
- Inadequate financial or non-financial recordkeeping
- Bribery
- Conflict of interest
- Environmental, health and safety issues
- Improper use of company resources
- Insider trading
- Disclosure of confidential information
- Violations of any of our policies
- Retaliation against anyone for speaking out in good faith

Do not use this policy:

- To report events presenting an immediate threat to life or property. If you need emergency assistance, please contact your local authorities or call your country's emergency phone number.
- For any grievances you may have in relation to your terms of employment.
- To settle personal or legal disputes.
- To make accusations which you know are false. Doing so may lead to disciplinary measures.

How to use SpeakOut?

If you suspect misconduct, you can use our SpeakOut tool to raise concerns confidentially and in your own language. The SpeakOut tool is run by an independent third party and is available 24/7, 365 days a year.

There are three ways to submit a report through the SpeakOut:



To file a concern online, please access the Mondy SpeakOut website at mondigroup.speakup.report/mondigroup where you can fill in a form to submit your concern.



To raise your concern by phone, please call via free-toll numbers specific for your country. Please check planetmondi for the phone numbers and further instructions.



To raise your concern via mobile, download the mobile app **SpeakUp Listen for a change** or scan the QR code from the posters or planetmondi page.

When completing your report (online or by phone), you will receive a unique code called 'report number'. You can use this report number to call back or access the website (mondigroup.speakup.report/mondigroup) to check progress on your report. You can see whether someone from Response Team has requested further details or provided information about the status of the analysis or outcome.

You are not required to identify yourself in any SpeakOut messages. Likewise, if you submitted supporting documents and would like to remain anonymous, please make sure your contact details are not mentioned in the attachments or in its properties.

If you do decide to leave your name, then someone from the independent Response Team can directly contact you to discuss your concern.

All concerns raised will be treated under discretion and in the strictest confidence. Any employee raising an issue or concern will not be discriminated against in any way. Retaliation against anyone for speaking out in good faith will not be tolerated and is in violation to our Code of Business Ethics.

Mondi strongly encourages reports to be made internally so that Mondy has an opportunity to investigate and remedy any concerns. However, should you wish to report your concerns externally, the country-specific external reporting channels (as far as available) can be found in Annex 6 to this Policy.

Do reports remain confidential?

All reporting is received confidentially and remains so throughout the investigation process. This means that information related to your concern will only be shared with a limited number of people on a strict need-to-know basis.

Access to the SpeakOut channel is restricted to a very limited number of people, with the aim to ensure confidentiality of the information received, increase independence and objectivity and to ensure sufficient traceability from the allegation to the investigation.

The designated persons (Response Team) within Mondi Group that will have access to the SpeakOut platform for all the incidents received, are the following:

- Group Head of Internal Audit;
- Maximum of two permanent members from the GIA team, out of which:
 - one will be responsible for monitoring, logging the incidents received outside the reporting channel and regular follow-up, and
 - one GIA member who is formally qualified (a.o. experienced forensics specialist) who will be responsible for analysis of cases and reporting.
- The Company Secretary (read only rights) as required.

Information will only be disclosed outside this small group if we are required to do so by law or an important public interest is at stake. In principle, we are obliged to inform the implicated person that a complaint has been filed against him/her, but your identity will not be disclosed. You can help us protect confidentiality by being discreet and not discussing your report with your colleagues or anyone else.

Is it possible to report anonymously?

You can share your concerns anonymously (where allowed by the laws of your country). We do however encourage you to reveal your identity as it is more difficult, and in some circumstances even impossible, for us to investigate reports that are made anonymously.

What about external whistleblowing?

We strongly encourage you to raise concerns internally through one of the available channels. Taking a concern to an outside party (e.g. the media) can have serious implications for our Company, for the persons involved and possibly for yourself too. By speaking out internally, you give our Company the chance to investigate the matter and take appropriate actions. In this way we can truly improve our Company together.

What kind of information do you need to provide?

Prior to leaving a message, you will be required to answer filtering questions, to help the Response Team to triage the incidents received in most efficient manner.

When you file a report, please provide as much detailed information as you can to enable our Response Team to assess and investigate your concern. This includes:

- The background and reason for the concern
- Names, dates, places and other relevant information
- Any documents that may support your report.

A report can only be successfully followed-up if it contains sufficient information and there is a reasonable possibility of obtaining further information.

What should you do if you do not have all the facts?

We encourage you to speak out as soon as possible, ideally before situations get out of hand or damage is done. It is always better to discuss upfront than to report afterwards. If you know about or suspect misconduct, speak out with the facts that you have. We do not expect you to

have all the answers and you are certainly not expected to prove that your concern is well founded. Let our Response Team investigate the matter to determine if there is a reason for concern.

Never investigate the matter yourself and do not seek evidence to build a strong case. We guarantee that no disciplinary measures or other steps will be taken against you if your genuine concern later turns out to be mistaken or misguided.

SAFEGUARDING YOUR POSITION: NON-RETALIATION

Will your privacy be safeguarded?

Our Company is committed to protecting the privacy of everyone involved. We will do everything to safeguard personal data from unauthorized access and processing. Any personal data obtained as part of this SpeakOut policy will only be used for the purposes explained in this policy or to comply with the law or an important public interest. Please find more details on the protection of personal data in Annex 1 – Privacy Notice.

How will you be protected if you speak out?

In our Company we encourage people to speak out about (suspected) misconduct and employees are always protected when they address a concern. Please feel confident that you will not suffer for raising concerns in good faith about suspected misconduct. Any form of threat or retaliation will not be tolerated. Retaliation against reporters is treated as a violation of our Code of Business Conduct and consequently may lead to disciplinary measures.

You will not be protected, however, if you maliciously raise a concern that you know is false.

What should you do if you notice any retaliation?

If you notice any retaliation against you or against anyone else for raising or having raised a concern in good faith about suspected misconduct, report this via our SpeakOut channels. A report on retaliation against a reporter is treated like any other SpeakOut report and the same procedure is followed.

What happens if this policy is misused?

It is a violation of our Code of Business Ethics to knowingly make a false accusation. Doing so may lead to disciplinary measures.

FOLLOW-UP – WHAT HAPPENS AFTER YOU SPEAK OUT

What can you expect?

Mondi takes every report of possible misconduct seriously¹. If you submit a report, you will receive a confirmation of receipt within 7 working days. On average, closure of the matter can be expected within one to three months, depending on the complexity and extent of investigation required. You will be informed of the overall findings, i.e. whether our Company has established that misconduct has taken place or not. Please note that we will not be able to give you full details of the outcome of a case (or related actions taken) for reasons of confidentiality, privacy and the legal rights of all concerned.

¹ In case the investigation reveals that Mondi has caused or contributed to adverse human rights impacts, we provide for or cooperate in their remediation through legitimate processes. Appropriate remediation measures are defined on a case-by-case basis, in alignment with the needs of the harmed party, aiming at counteracting the harm and preventing re-occurrence. Outcomes could for example include formal apologies, restitution, rehabilitation and measures to prevent future harm. In case criminal charges are involved we will cooperate with judicial proceedings.

Who will act on your concerns and how?

All reports of concern that the Company receives are logged into the case management system. Details of the case, your identity and the identity of anyone else mentioned in the report, are kept confidential throughout and after the investigation and are only shared on a need-to-know basis.

The Response team categorizes and allocates the handling of cases to a Case Manager based on set criteria. In addition, it aims to ensure that the cases are investigated in a timely, objective, confidential, independent and sufficient manner which allows for a clear and objective resolution to be achieved and which is in line with applicable laws and regulations.

The review of the (suspected) incidents is performed based on:

- i) pre-defined categories of incidents;
- ii) a pre-defined risk-matrix / assessment; and
- iii) a pre-defined case allocation criteria.

Categories of incidents

The incidents received will be categorized in accordance with the following categories, which are set based on the ACFE Fraud Tree issued by the Association of Certified Fraud Examiners. Each category listed below will also have sub-categories:

1. Fraud²
2. Human resource management related misconducts
3. Competition, Laws and Regulations
4. Safety, Health and Environment
5. Other

Incident assessment

All (suspected) incidents reported through the SpeakOut tool are analysed and assessed.

Upon review by the Response Team, the (suspected) incidents are further categorized based on severity. These can be set as:

- High Risk cases: When a reported (suspected) incident represents a violation to the above-mentioned policies and falls within one or more of the below criteria:

Criteria	Details
Hierarchy	If the allegations raised relate to an MT or MT-1. For category A sites or Head Office this extends to MT-2.
Materiality	Estimated impact > EUR50K (or equivalent in local currency)
Reputation	There is a potential reputational damage for Mondi Group
Legal	There are potential legal proceedings/exposures related to the allegation which may impact Mondi Group.

- Low Risk Cases: When a reported (suspected) incident represents a violation to the above-mentioned policies but does not fall within any of the criteria listed above.

² According to ACFE (Association of Certified Fraud Examiners) Fraud tree, represented in Annex 4.

- Not applicable:
 - When a reported (suspected) incident does not represent a violation to the above-mentioned policies.
 - When a reported (suspected) case lacks sufficient information to allow for an investigation (a.o. does not identify person(s), location, is vague, or based on details provided it is not possible to adequately assess whether there is a violation to the above-mentioned policies) and, upon follow-up and request for further information by the Response Team, no further details are provided within 2 weeks.

Upon receipt of the incident through the SpeakOut channel, the Response Team will respond to the reporter within 7 days confirming the receipt of the case and providing initial feedback.

Allocation and escalation gates

As part of the coordination of the SpeakOut incidents received, the Response Team conducts the case allocation and the communication/escalation process based on pre-defined criteria (nature of incident, level of risk, level of expertise, internal / external support involved, etc) and in line with the principles established through the Business Integrity Policy. Please refer to Annex 5 – SpeakOut process.

What is expected of you in connection with investigations?

If you become involved in an investigation, you are asked to cooperate and answer all questions completely and honestly. Lying to the people performing the investigation as well as delaying or interfering with an investigation may lead to disciplinary measures. Refusal to cooperate will not aid the investigation either. All parties involved, including the accused, are entitled to confidentiality in order to avoid unnecessary damage to their reputation. Therefore, if you participate in or learn about an investigation, you must keep the matter confidential.

Annex 1 – Privacy Notice

Dear all,

Thank you for your support. Here at the **Mondi Group** (“**We**”, “**Our**” or “**Mondi**”), We are committed to ethical business practice and conduct. Acting with integrity is one of Mondi’s core values. To support this, we use “**SpeakOut**”, an alternative, free and confidential service for every colleague, customer and partner who have experienced behavior that is not in line with our company values or ethical views.

It is important to us that we give you the confidence to use SpeakOut. Please be assured that all concerns raised will be treated seriously and in the strictest confidence. Any person raising an issue or concern will not be discriminated against in any way.

This Privacy Notice (“**SpeakOut Privacy Notice**”) provides you with information on how We will process your personal data in connection with Our reporting system SpeakOut in accordance with the legal requirements under Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (“**EU Directive**”), the local laws of member states implementing the EU Directive (“**local transpositions of the EU Directive**”) (“and the Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (“**General Data Protection Regulation**” – “**GDPR**”). Mondi AG, Marxergasse 4A, 1030 Vienna (“**Mondi AG**”) will be the data controller for the processing of your personal data in relation to the reporting system.

1. Reporting System SpeakOut

Mondi has implemented the reporting system SpeakOut (see [here](#)) for the reporting of incidents affecting our “**Five Mondi Principles**” as established in our Code of Business Ethics:

- (i) Legal Compliance: Mondi will comply with all applicable laws and regulations;
- (ii) Honesty and Integrity: Mondi will observe the highest standards of honesty and integrity;
- (iii) Human Rights: Mondi will respect internationally proclaimed human rights, and act in accordance with internationally declared standards;
- (iv) Stakeholders: Mondi will have due regards to the interests of all its stakeholders, including shareholders, employees, customers, business partners and communities; and
- (v) Sustainability: Mondi will conduct its business sustainably, producing sustainable solutions that contribute to a circular economy, while ensuring safety, health and the protection of the environment.

The SpeakOut system is provided by an independent third party, People Intouch B.V. (“**People Intouch**”, [Privacy Policy](#)). The overall process is coordinated by the Group Internal Audit.

It is up to you how you would like to make your report via SpeakOut - you can choose to either make a report in written form online or in spoken word via phone line / voice message in the mobile application. If you choose to make a report via phone line, People Intouch will transcribe your message and then erase the “spoken” version. This way no one at Mondi will hear your voice.

People Intouch will send the report to Our Response Team, consisting of Group Internal Audit team members (“Response Team”) and, by case, independent senior managers employed at the Mondy Group entities listed in Annex 3. The Response Team will review the report and follow up, usually within one week. You can also always follow up on your report by using the phone number/web link and inserting Mondy’s unique access code 108384.

Investigations of any reports are carried out by the Mondy Response Team with the entities listed in Annex 3, acting as joint controllers. Pursuant to the joint controller agreement concluded between these entities, Mondy AG is the primary contact point for any data subject requests.

2. Processed data categories

Giving you the confidence to use SpeakOut is important to us, so you are not required to identify yourself in any SpeakOut message or to provide any other personal data in the course of a report in SpeakOut. However, if you do not provide your personal data, the affected reporting processes might be delayed or impossible. Should the provision of your personal data be mandatory by law, We will inform you separately thereof.

We process certain personal data about you that you or others provide to us when using SpeakOut. In addition, we may also collect personal information that we receive from individuals named in a report, as well as personal information that is publicly available if it is related to a report in our reporting system. The personal data categories that We may process under the applicable laws of your jurisdiction are listed in Annex 2 (“**Personal Data**”).

We do not use automated individual decision-making that would produce legal effects for you or would similarly significantly affect you.

3. Purposes for which We process your data

We process the categories of your personal data set out in the Annex 2 for the following purposes:

- securely and confidentially receiving, processing and managing reports regarding violations of the Five Mondy Principles;
- fulfilling recording, information and reporting obligations and otherwise complying with legal requirements that apply to Mondy as well as complying with internal Guidelines;
- to protect individuals who make reports and those around them from personal disadvantages and unfounded or unjustified suspicions;
- responding to inquiries from the state authorities, offices, institutions and agencies, pursuant to applicable legal regulations (e.g. courts, bailiffs, tax authorities, police etc.).

4. Legal bases of the processing

We process the categories of your personal data set out in the Annex 2 on the legal bases under the GDPR as follows:

- To the extent that the processing is within the scope of the local transpositions of the EU Directive, we process personal data to comply with our obligations pursuant to the local transpositions of the EU Directive and other relevant laws, regulatory requirements and to respond to lawful requests, court orders, and legal proceedings (pursuant to Art. 6(1)(c) GDPR in conjunction with the respective rules under the local transpositions of the EU Directive; in the case of special categories of personal data pursuant to Art. 9(2)(g) GDPR in conjunction with the respective rules under the local transpositions of the EU Directive; in the case of personal data relating to criminal convictions or criminal offences pursuant to Art. 10 GDPR in conjunction with the respective rules under the local transpositions of the EU Directive).
- To the extent that the processing is outside the scope of the respective rules under the local transpositions of the EU Directive, we process personal data to pursue our overriding legitimate interest which may lie in (i) conducting investigations and taking appropriate measures with regard to potential, past, present or future violations of applicable law, (ii) complying with laws and other compliance requirements, (iii) ensuring smooth business operations, and (iv) recording and preventing misconduct and thereby averting damage to our employees, business partners or third parties (pursuant to Art. 6(1)(f) GDPR); in the case of personal data relating to criminal convictions or criminal offenses pursuant to Art. 10 GDPR in conjunction with and to the extent that it is permitted under respective national laws of member states) or in the case of special categories of personal data for the purpose of asserting, exercising or defending legal claims or if processing is necessary for reasons of substantial public interest (pursuant to Art. 9(2)(f) and (g) GDPR).

5. Transfer of your personal data

To achieve the purposes set out above, we may transfer your personal data to the following categories of recipients:

- members of the Mondri Response Team;
- management and supervisors of other Mondri Group companies whose employees are involved in reported matter (e.g., management and supervisors of the parent company or affiliated companies);
- any entity of the Mondri Group that is involved in any investigations with regard to the reporting system;
- service providers that we use in the course of the processing and managing of the report (People Intouch B.V and e.g., law firms, certified public accountants, or IT service providers);
- competent public authorities and courts (e.g., tax authorities, security authorities).

Some of the recipients referred to above are located in or process personal data outside of your country. The level of data protection in another country may not be equivalent to that in your country. However, We only transfer your personal data to countries where the EU Commission has decided that they have an adequate level of data protection or We take appropriate measures to ensure that all recipients provide an adequate level of data protection. We do this for example by entering into appropriate data transfer agreements based on Standard Contractual Clauses (Commission Implementing Decision (EU) 2021/914) and at the same time applying additional safeguards to ensure the adequate level of data protection. The Standard Contractual Clauses are accessible upon request (for the contact details see below).

6. Retention period

Personal data collected as a result of a report will be kept only as long as necessary and for the purpose for which it has been collected in compliance with applicable law. Reports within the scope of application of the local transpositions of the EU Directive are kept for at least 5 years after their last processing or transmission, and beyond that as long as it is necessary for the execution of initiated judicial, administrative, or prosecutorial proceedings.

7. Your rights in connection with your personal data

Under applicable law, you have the right to (under the conditions set out in applicable law):

- obtain confirmation as to whether and what kind of personal data We collect, process and store about you and to request copies of such data;
- request rectification or erasure of your personal data;
- request us to restrict the processing of your personal data;
- object to the processing of your personal data;
- withdraw any consent previously granted for the processing (withdrawing your consent does not affect the lawfulness of processing based on your consent before your withdrawal); and
- request data portability;
- to lodge a complaint with the competent supervisory authority.

These rights may be restricted in accordance with applicable law in individual cases, in particular if this is necessary to protect the identity of a reporter or persons supporting the reporter, or if a restriction of these rights is necessary to fulfill the purpose of a reporting pursuant to the local transpositions of the EU Directive in conjunction with Art. 23(1)(e) and (i) GDPR).

8. Contact Details

The reporting system SpeakOut implemented by Mondi is provided by People Intouch ([Privacy Policy](#)). Mondi is the controller of the data processed in connection with SpeakOut.

Please address your requests or questions concerning the processing of your personal data to:

- a. You can find the contact details of each entity here: <https://www.mondigroup.com/en/about-mondi/where-we-operate/our-locations/>
- b. Alternatively contact the Group Head of Internal Audit, Mr. Pedro Morais, pedro.morais@mondigroup.com;
- c. Alternatively, please use the “[contact us form](#)”.

Last updated on 15 March 2024.

Annex 2 – Categories of Personal Data

The following categories of Personal Data shall only be collected, processed and maintained in the manner and for the purposes described above to the extent legitimate and permissible under local laws. Categories of Personal Data identified with an asterisk* are in principle not collected/processed with respect to employees in Belgium.

I. Identity, function and contact details of the

- reporter;
- persons subject to the reporting; and
- persons involved in the processing of the facts reported.

This information includes, but is not limited to, the following data:

- name (first name, middle name, last name and maiden name);
- prefix (Mr. /Mrs. /etc.) including academic titles (if provided);
- gender;
- suffix;
- date of birth;
- address;
- telephone and mobile phone number;
- email address;
- tax ID;
- nationality or citizenship;
- other information necessary for addressing based on modern communications technology.

II. Company and workplace data

This information includes, but is not limited to, the following data:

- company name;
- department / division;
- company address;
- employee ID or personnel number;
- workplace contact information (e.g. work e-mail address, work phone no.);
- job title, occupational function and position;
- organizational assignment within the company;
- supervisor, manager or reporting lines;
- scope of representational authority.

III. General contract and employment information

This information includes, but is not limited to, the following data:

- information regarding contract (e.g., temporary / limited contract, employment start and/or end date);
- employment status (e.g., active, on leave, terminated);
- employee attendance data (e.g., time records, paid time off, leaves, absences, time in lieu);
- (non)-IT company assets assigned (e.g., company car, laptop);
- Information regarding hiring process (e.g. previous work history, references);
- reason for employment action (e.g., hire/termination);
- Payroll, compensation and benefits information (e.g. salary, overtime compensation, bonus compensation, travel allowances).

IV. Information collected in connection with the report and the investigation of the reported facts

This information includes, but is not limited to, the following data:

- business cases, legal cases and contracts handled by the reporting person;
- questions the reporting person has asked;
- contracts and contract documents the reporting person has signed;
- customs registrations;
- role in compliance-relevant issues;
- accepted or declined invitations or gifts;
- payments or donations made;
- payment receipts;
- conflicts of interests;
- travel and visit information;
- events;
- where the incident occurred (e.g. country, company);
- when the incident occurred (e.g. date and time);
- frequency of the incident (e.g. one-time event, regularly behaviour);
- impacted companies / divisions / departments;
- evidence in relation to the incident (e.g. witness);
- process history and measures taken;
- investigation report and consequences of the reporting;
- images, videos and audio / recordings of call;
- IT-related information (e.g., IP address, log files, credentials);
- other personal data shared by the reporting person.

Annex 3 – Mondi Group entities

Investigations of any reports are carried out by the Mondi Response Team with the entities listed below acting as joint controllers:

Crt.	Entity Name	Category
1	Caja de Ahorro de Personal de Mondi Mexico Servicios A.C.	Subsidiary
2	Dipeco AG	Subsidiary
3	Dogal Kagit Hammaddeleri Sanayi Ve Ticaret Limited Sirketi	Subsidiary
4	East Paper, spol. s.r.o.	Joint Venture
5	Ensachage Moderne Sarl	Subsidiary
6	EURO WASTE s.r.o.	Subsidiary
7	Frantschach Holdings UK Limited	Subsidiary
8	Harvestia Oy	Subsidiary
9	Jordan Paper Sacks Co. Ltd.	Subsidiary
10	Labe Wood s.r.o.	Joint Venture
11	Medway Packaging Pension Trustee Limited	Subsidiary
12	Mondi Aberdeen Limited	Subsidiary
13	Mondi AG	Subsidiary
14	Mondi Bad Rappenau GmbH	Subsidiary
15	Mondi Bags Hungaria Kft.	Subsidiary
16	Mondi Bags Iberica S.L.U.	Subsidiary
17	Mondi Bags Mielec Sp. z o.o.	Subsidiary
18	Mondi Bags Steti a.s.	Subsidiary
19	Mondi Bags Swiecie Sp. z o.o.	Subsidiary
20	Mondi Bags UK (Holdings) Ltd.	Subsidiary
21	Mondi Bags UK Ltd.	Subsidiary
22	Mondi Bags USA, LLC	Subsidiary
23	Mondi Bangkok Company, Limited	Subsidiary
24	Mondi Békéscsaba Kft	Subsidiary
25	Mondi Bucharest S.R.L.	Subsidiary
26	Mondi Bupak s.r.o.	Subsidiary
27	Mondi BZWP Sp. z o.o.	Subsidiary

Crt.	Entity Name	Category
28	Mondi Cairo for Packaging Material S.A.E.	Subsidiary
29	Mondi Cartagena SAS	Subsidiary
30	Mondi Coating (Thailand) Co. Ltd.	Subsidiary
31	Mondi Coating B.V.	Subsidiary
32	Mondi Coating Steti a.s.	Subsidiary
33	Mondi Coating Zeltweg GmbH	Subsidiary
34	Mondi Consumer Bags & Films B.V.	Subsidiary
35	Mondi Consumer Bags & Films Benelux B.V.	Subsidiary
36	Mondi Consumer Goods Packaging UK Ltd	Subsidiary
37	Mondi Consumer Packaging GmbH	Subsidiary
38	Mondi Consumer Packaging International GmbH	Subsidiary
39	Mondi Corrugated B.V.	Subsidiary
40	Mondi Corrugated Holding Österreich GmbH	Subsidiary
41	Mondi Corrugated Poland B.V.	Subsidiary
42	Mondi Corrugated Services GmbH	Subsidiary
43	Mondi Corrugated Swiecie Sp z o.o.	Subsidiary
44	Mondi Dorohusk Sp. z o.o.	Subsidiary
45	Mondi Duino S.r.l.	Subsidiary
46	Mondi Dynäs AB	Subsidiary
47	Mondi Engineered Materials GmbH	Subsidiary
48	Mondi Eschenbach GmbH	Subsidiary
49	Mondi Estonteco GmbH	Subsidiary
50	Mondi Finance Europe GmbH	Subsidiary
51	Mondi Finance plc	Subsidiary
52	Mondi Finland Services Oy	Subsidiary
53	Mondi FlexPack Trading GmbH	Subsidiary
54	Mondi Frantschach GmbH	Subsidiary
55	Mondi Gournay Sarl	Subsidiary

Crt.	Entity Name	Category
56	Mondi Gradisac S.r.l.	Subsidiary
57	Mondi Grünburg GmbH	Subsidiary
58	Mondi Halle GmbH	Subsidiary
59	Mondi Hammelburg GmbH	Subsidiary
60	Mondi Heerlen B.V.	Subsidiary
61	Mondi Hinton Inc.	Subsidiary
62	Mondi Holcombe Limited	Subsidiary
63	Mondi Holding Deutschland GmbH	Subsidiary
64	Mondi Holdings Austria GmbH	Subsidiary
65	Mondi Ibersac S.L.U.	Subsidiary
66	Mondi Industrial Bags B.V.	Subsidiary
67	Mondi Industrial Bags GmbH	Subsidiary
68	Mondi Inncoat GmbH	Subsidiary
69	Mondi International Holdings B.V.	Subsidiary
70	Mondi Investments Limited	Subsidiary
71	Mondi Istanbul Ambalaj Limited Sirketi	Subsidiary
72	Mondi Italia S.r.l.	Subsidiary
73	Mondi Jackson LLC	Subsidiary
74	Mondi Jülich GmbH	Subsidiary
75	Mondi Kale Nobel Ambalaj Sanayi Ve Ticaret Anonim Sirketi	Subsidiary
76	Mondi Kaso Iraq Industrial Bags Ltd.	Subsidiary
77	Mondi Korneuburg GmbH	Subsidiary
78	Mondi Krapkowice Sp. z o.o.	Subsidiary
79	Mondi KSP Co., Ltd.	Subsidiary
80	Mondi Kuala Lumpur Sdn. Bhd.	Subsidiary
81	Mondi Lebanon SAL	Subsidiary
82	Mondi Lembacel SAS	Subsidiary
83	Mondi Maastricht N.V.	Subsidiary
84	Mondi MENA B.V.	Subsidiary
85	Mondi Mexico S. de R.L. de C.V.	Subsidiary
86	Mondi Minneapolis, Inc.	Subsidiary

Crt.	Entity Name	Category
87	Mondi Moss AS	Subsidiary
88	Mondi Neusiedler GmbH & Co KG	Subsidiary
89	Mondi Neusiedler Verwaltungs GmbH	Subsidiary
90	Mondi Oman Holding GmbH	Subsidiary
91	Mondi Oman LLC	Subsidiary
92	Mondi Örebro AB	Subsidiary
93	Mondi Packaging (Delta) Limited	Subsidiary
94	Mondi Packaging Bags Ukraine LLC	Subsidiary
95	Mondi Packaging Limited	Subsidiary
96	Mondi Packaging Paper B.V.	Subsidiary
97	Mondi Packaging Paper Sales Asia Pte. Ltd.	Subsidiary
98	Mondi Packaging S.a.r.l.	Subsidiary
99	Mondi Packaging UK Holdings Limited	Subsidiary
100	Mondi Padova S.r.l.	Subsidiary
101	Mondi Paper Sack Zeltweg GmbH	Subsidiary
102	Mondi Paper Sales Deutschland GmbH	Subsidiary
103	Mondi Paper Sales France Sarl	Subsidiary
104	Mondi Paper Sales GmbH	Subsidiary
105	Mondi Paper Sales Italia S.R.L.	Subsidiary
106	Mondi Paper Sales Netherlands B.V.	Subsidiary
107	Mondi PLC	Parent
108	Mondi Poperinge N.V.	Subsidiary
109	Mondi Powerflute Oy	Subsidiary
110	Mondi Poznan Sp. z o.o.	Subsidiary
111	Mondi Release Liner Austria GmbH	Subsidiary
112	Mondi Romeoville LLC	Subsidiary
113	Mondi S.a.r.l.	Subsidiary
114	Mondi Sahel Holdings (Pty) Ltd	Subsidiary
115	Mondi Sales Iberica S.L.	Subsidiary
116	Mondi SCP Holdings B.V.	Subsidiary
117	Mondi SCP, a.s.	Subsidiary

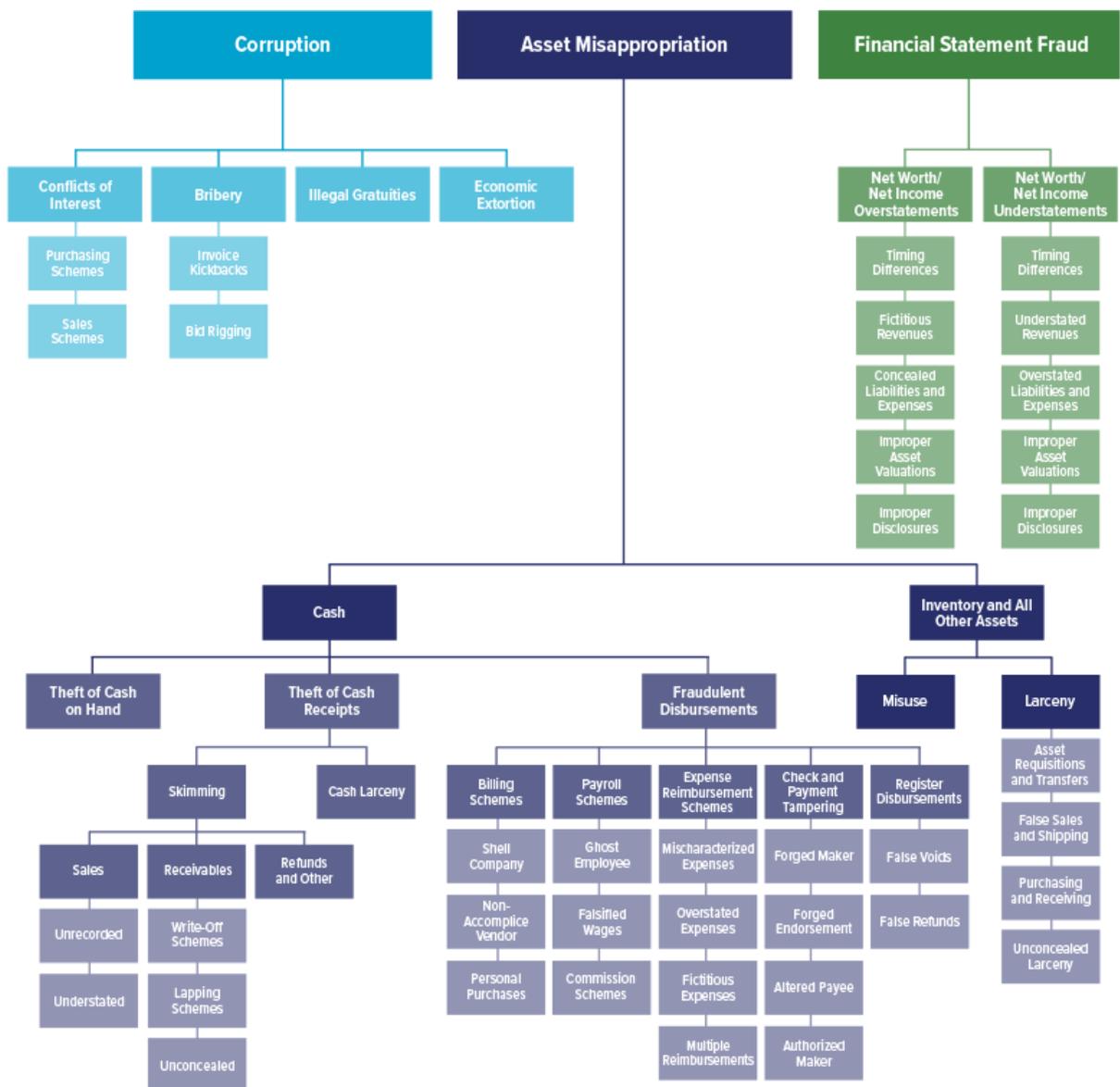
Crt.	Entity Name	Category
118	Mondi Scunthorpe Limited	Subsidiary
119	Mondi Sendenhorst GmbH	Subsidiary
120	Mondi Senegal S.A.	Subsidiary
121	Mondi Services (UK) Limited	Subsidiary
122	Mondi Services S.a r.l.	Subsidiary
123	Mondi Silicart S.r.l.	Subsidiary
124	Mondi Solec Sp. z o.o.	Subsidiary
125	Mondi South Africa (Pty) Limited	Subsidiary
126	Mondi Stambolijski EAD	Subsidiary
127	Mondi Steti a.s.	Subsidiary
128	Mondi Steti White Paper s.r.o.	Subsidiary
129	Mondi Styria GmbH	Subsidiary
130	Mondi Swiecie S.A.	Subsidiary
131	Mondi Szada Kft.	Subsidiary
132	Mondi Szczecin Sp. z o.o.	Subsidiary
133	Mondi Tanger S.A.	Subsidiary
134	Mondi Tekkote LLC	Subsidiary
135	Mondi Thessaloniki A.E.	Subsidiary
136	Mondi Tokyo KK	Subsidiary
137	Mondi Tolentino S.r.l.	Subsidiary
138	Mondi Trebsen GmbH	Subsidiary

Crt.	Entity Name	Category
139	Mondi TSP Company Limited	Subsidiary
140	Mondi Turkey Oluklu Mukavva Kağıt ve Ambalaj Sanayi Anonim Şirketi	Subsidiary
141	Mondi U.S. Holdings LLC	Subsidiary
142	Mondi Uncoated Fine & Kraft Paper GmbH	Subsidiary
143	Mondi Warszawa Sp. z o.o.	Subsidiary
144	Mondi Wellpappe Ansbach GmbH	Subsidiary
145	Mondi Wierzbica Sp. z o.o.	Subsidiary
146	NATRO TECH S.r.l.	Subsidiary
147	Obaly SOLO, s.r.o.	Subsidiary
148	Pap Sac Maghreb SA	Subsidiary
149	PLWD Sp. z o.o.	Joint Venture
150	Powerflute Group Holdings Limited	Subsidiary
151	Powerflute Italia S.r.l. in liquidazione	Subsidiary
152	RECOPAP, s.r.o.	Joint Venture
153	Slovpaper Collection s.r.o.	Subsidiary
154	Slovpaper Recycling s.r.o.	Subsidiary
155	SLOWOOD Ruzomberok a.s.	Subsidiary
156	STRAZNA SLUZBA VLA-STA s. r. o.	Subsidiary
157	Suez Bags Company (S.A.E.)	Subsidiary

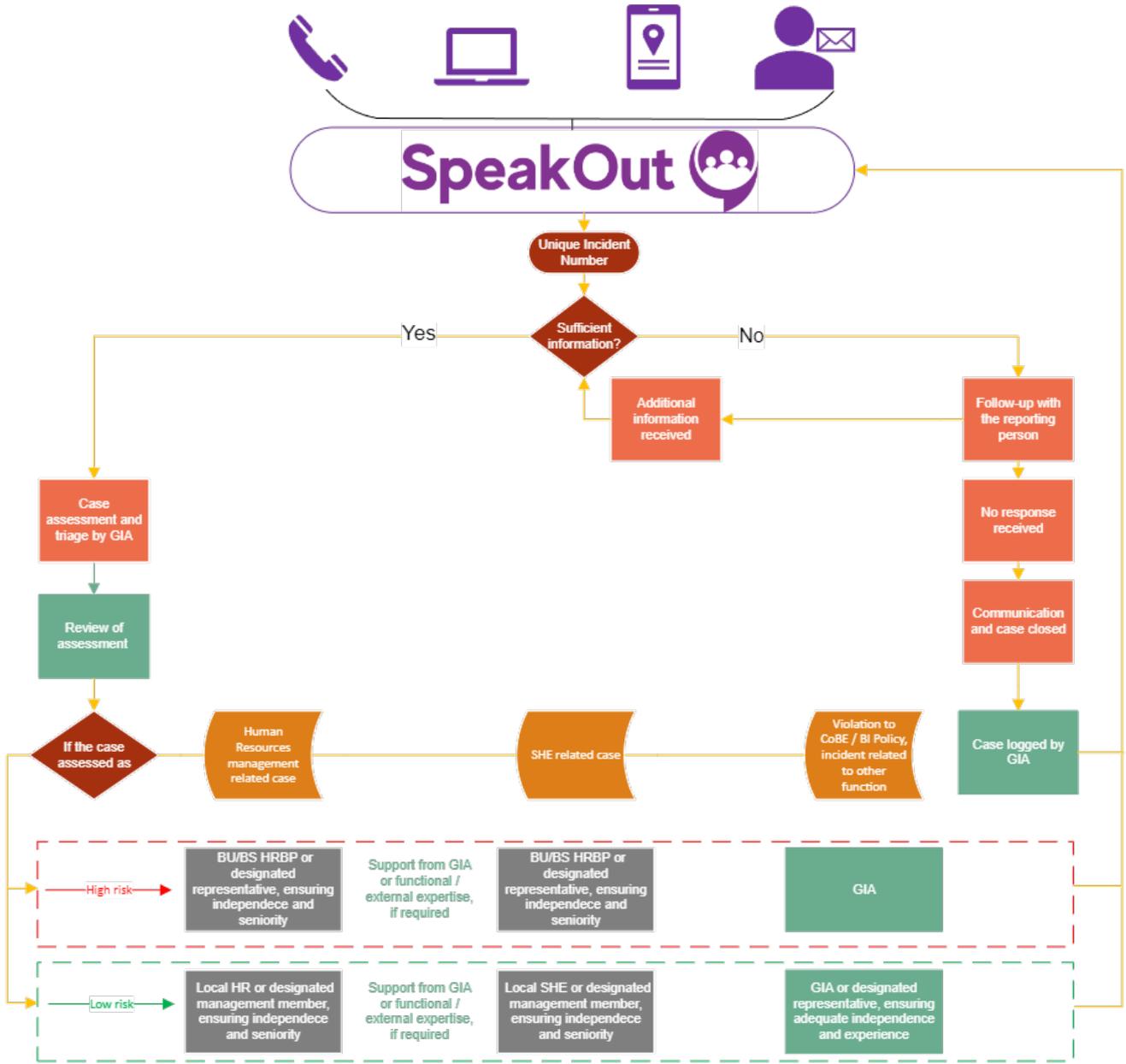
Annex 4 – ACFE Fraud tree

THE FRAUD TREE

OCCUPATIONAL FRAUD AND ABUSE CLASSIFICATION SYSTEM



Annex 5 – SpeakOut process



Legend:

- SpeakOut phone numbers
 - SpeakOut platform
 - SpeakOut mobile app
 - Management
 - SpeakOut Response Team member
 - Forensics Specialist
- * All the cases received by Local Management should be reported to GIA and logged in the SpeakOut platform*

Annex 6 – External, country-specific reporting channels

Country	Please find below the respective information on external reporting channels for your jurisdiction
European Union Bodies	<ul style="list-style-type: none"> • European Commission • European Anti-Fraud Office (OLAF) • European Maritime Safety Agency (EMSA) • European Union Aviation Safety Agency (EASA) • European Securities and Markets Authority (ESMA) • European Medicines Agency (EMA)
Austria	<p>The external reporting channels under the Austrian Whistleblower Protection Act (HinweisgeberInnenschutzgesetz) can be found here: § 15 Austrian Whistleblower Protection Act</p>
Belgium	<p>The external reporting channels can be found here: List in Dutch / List in French.</p> <p>In addition to the Federal Coordinator, it is possible to report externally to the following authorities (in accordance with the instructions provided on their websites):</p> <ul style="list-style-type: none"> • the Federal Public Service Economy; • the Federal Public Service Finance; • the Federal Public Service Public Health, Food Chain Safety and Environment; • the Federal Public Service Mobility and Transportation; • the Federal Public Service Employment, Labour and Social Dialogue; • the Programming Public Service for Social Integration, Poverty Reduction, Social Economy and Metropolitan Policy; • the Federal Agency for Nuclear Control; • the Federal Agency for Medicines and Health Products; • the Federal Agency for the Safety of the Food Chain; • the Belgian Competition Authority; • the Data Protection Authority; • the Financial Services and Markets Authority; • the National Bank of Belgium; • Belgian Audit Oversight Board; • the authorities mentioned in article 85 of the law of September 18, 2017 on the prevention of money laundering and terrorist financing and on the restriction of the use of cash; • the National Committee for the Security of Drinking Water Supply and Distribution; • the Belgian Institute for Postal Services and Telecommunications;

Country	Please find below the respective information on external reporting channels for your jurisdiction
	<ul style="list-style-type: none"> • the National Institute for Health and Disability Insurance; • The National Institute for the Social Security of the Self-employed; • the National Employment Office; • the National Social Security Office; • the Social Intelligence and Investigation Service; • the Autonomous Anti-Fraud Coordination Service; or • the Shipping Control.
Bulgaria	The Commission for Personal Data Protection acts as the central authority for external reporting in Bulgaria. More information can be found here .
Czech Republic	The competent external public authority is the Ministry of Justice. The person authorized to receive reports is Mr. Marek Netocný. Further information here .
Finland	The Office of the Chancellor of Justice acts as a centralised external reporting channel in Finland. The Office of the Chancellor of Justice transfers the report to the competent authority. More information can be found here .
France	The list of the competent external public authorities can be found annexed to the French Decree No. 2022-1284 (see here). Each competent external public authority provides on its website the information regarding reports made using their reporting channels.
Germany	The external reporting channels under the German Whistleblower Protection Act (<i>HinSchG</i>) can be found here .
Hungary	<p>The external reporting channels under the Hungarian Whistleblowing Act are:</p> <ul style="list-style-type: none"> • the Európai Támogatásokat Auditáló Főigazgatóság (Directorate General for the Auditing of European Funds); • the Gazdasági Versenyhivatal (Hungarian Competition Authority); • the Integritás Hatóság (Integrity Authority); • the Közbeszerzési Hatóság (Procurement Authority); • the Magyar Energetikai és Közmű-szabályozási Hivatal (Hungarian Energy and Public Utility Regulatory Office); • the Magyar Nemzeti Bank (National Bank of Hungary); • the Nemzeti Adatvédelmi és Információszabadság Hatóság (National Authority for Data Protection and Freedom of Information); • the Nemzeti Média- és Hírközlési Hatóság (National Media and Infocommunications Authority); • the Országos Atomenergia Hivatal (Hungarian Atomic Energy Authority); and • the Szabályozott Tevékenységek Felügyeleti Hatósága (Supervisory Authority of Controlled Activities). <p>Further external reporting channels under Government decree 225/2023 (VI.8.) are:</p> <ul style="list-style-type: none"> • Budapest Főváros Kormányhivatala (Government Office of the Capital of Budapest), • az egészségügyi államigazgatási szerv központi szerve (the central body of the state health administration), • a Nemzeti Élelmiszerlánc-biztonsági Hivatal (the National Food Chain Safety Office), • a gyógyszerészeti államigazgatási szerv központi szerve (the central body of the pharmaceutical state administration), • az országos hulladékgazdálkodási hatóság (the National Waste Management Authority),

Country	Please find below the respective information on external reporting channels for your jurisdiction
	<ul style="list-style-type: none"> • a Magyar Államkincstár (the Hungarian State Treasury), • az országos környezetvédelmi hatóság (the National Environmental Protection Authority), • a közlekedésért felelős miniszter (the Minister responsible for transport), • a Nemzeti Adó- és Vámhivatal (the national Tax and Customs Authority), • az Országos Rendőr-főkapitányság (the National Police), • az országos természetvédelmi hatóság (the National Nature Protection Authority).
Italy	<p>The competent external public authority is the Italian Anti-Corruption Authority. The external reporting channels can be found at https://whistleblowing.anticorruzione.it/#/.</p>
The Netherlands	<p>The external reporting channels are:</p> <ul style="list-style-type: none"> • Authority for Consumers and Markets • Authority for Financial Markets • Data Protection Authority • De Nederlandsche Bank N.V. • Dutch Whistleblowers Authority • Health and Youth Care Inspectorate • Dutch Healthcare Authority • Authority for Nuclear Safety and Radiation Protection • Other authorities appointed by the minister or statute
Poland	<p>The competent external public authority is the Ombudsman (<i>Rzecznik Praw Obywatelskich</i>) or public authorities.</p>
Slovak Republic	<p>The competent external public authority is the Slovak Whistleblower Protection Office.</p>
Spain	<p>At national level, the Independent Administrative Authority for Whistleblower Protection will be created in the coming months, as the Government has already drafted a Royal Decree to approve its Statute.</p> <p>At regional level, the following external public authorities are available:</p> <ul style="list-style-type: none"> • The Andalusian Office against Fraud and Corruption. • The Anti-Fraud Office of Catalonia. • The Agency for the Prevention and Fight against Fraud and Corruption of the Valencian Community. • The Office for the Prevention and Fight against Corruption in the Balearic Islands. • The Office of Good-Practices and Anti-Corruption of the Regional Community of Navarra. • The Galician Authority for the Protection of Informants.
Sweden	<p>The external reporting channels can be found below:</p>

Country	Please find below the respective information on external reporting channels for your jurisdiction
	<ul style="list-style-type: none"> • The Swedish Work Environment Authority (Sw. Arbetsmiljöverket), www.av.se • The Swedish National Board of Housing, Building and Planning (Sw. Boverket), www.boverket.se • The National Electrical Safety Board (Sw. Elsäkerhetsverket), www.elsakerhetsverket.se • The Swedish Economic Crime Authority (Sw. Ekobrottsmyndigheten), www.ekobrottsmyndigheten.se • The Swedish Estate Agents' Inspectorate (Sw. Fastighetsmäklarinspektionen), www.fmi.se • The Financial Supervisory Authority (Sw. Finansinspektionen), www.finansinspektionen.se • The Public Health Agency (Sw. Folkhälsomyndigheten), www.folkhalsomyndigheten.se • The Swedish Agency for Marine and Water Management (Sw. Havs- och vattenmyndigheten), www.havochvatten.se • The Swedish Authority for Privacy Protection (Sw. Integritetsskyddsmyndigheten), www.imy.se • The Inspectorate of Strategic Products, (Sw. Inspektionen för strategiska produkter), www.isp.se • The Health and Social Care Inspectorate (Sw. Inspektionen för vård och omsorg), www.ivo.se • The Swedish Chemicals Agency (Sw. Kemikalieinspektionen), www.kemi.se • The Swedish Consumer Agency (Sw. Konsumentverket), www.konsumentverket.se • The Swedish Competition Agency (Sw. Konkurrensverket), www.konkurrensverket.se • The Swedish Food Agency (Sw. Livsmedelsverket), www.livsmedelsverket.se • The Swedish Medical Products Agency (Sw. Läkeemedelsverket), www.lakemedelsverket.se • The Swedish County Administrative Boards (Sw. Länsstyrelserna), www.lansstyrelsen.se • The Swedish Civil Contingencies Agency (Sw. Myndigheten för samhällsskydd och beredskap), www.msb.se • The Swedish Environmental Protection Agency (Sw. Naturvårdsverket), www.naturvardsverket.se • The Swedish Post and Telecom Authority (Sw. Post- och telestyrelsen), www.pts.se • The Government Offices of Sweden (Sw. Regeringskansliet), www.regeringen.se • The Swedish Inspectorate of Auditors (Sw. Revisorsinspektionen), www.revisorsinspektionen.se • The Swedish Tax Agency (Sw. Skatteverket), www.skatteverket.se • The Swedish Forest Agency (Sw. Skogsstyrelsen), www.skogsstyrelsen.se • The Swedish Gaming Inspectorate (Sw. Spelinspektionen), www.spelinspektionen.se • The Swedish Energy Agency (Sw. Statens energimyndighet), www.energimyndigheten.se • The Swedish Board of Agriculture (Sw. Statens jordbruksverk), www.jordbruksverket.se • Sweden's National Accreditation Body (Sw. Styrelsen för ackreditering och teknisk kontroll), www.swedac.se • The Swedish Radiation Safety Authority (Sw. Strålsäkerhetsmyndigheten), www.stralsakerhetsmyndigheten.se • The Swedish Transport Agency (Sw. Transportstyrelsen), www.transportstyrelsen.se.