

Group Anti-retaliation Policy

In the context of employment, anti-retaliation measures are implemented to encourage a culture of reporting and accountability by assuring employees that they can raise concerns without fear of reprisal.

Sappi Limited is committed to ethical behaviour and has established processes to enforce anti-retaliation policies and procedures, raise awareness about the rights and protections afforded to employees, and ensure that individuals who engage in protected activities are not subjected to any form of retaliation.

All members of staff are expected to share this commitment.

Objectives

The objective of this anti-retaliation policy is to provide protection and support to individuals who report misconduct, violations, or concerns within the Sappi group in good faith. The primary aim is to create a safe and transparent environment where employees (including temporary and part time employees, apprentices, job applicants and former employees) feel comfortable speaking up without fear of reprisal.

Sappi is committed to supporting a culture in which legal and ethical concerns may be raised without fear of retaliation. Sappi provides multiple channels for its employees and other stakeholders to report such concerns, and prohibits retaliation against employees and other stakeholders who, honestly and in good faith, raise such concerns.

This policy applies to Sappi Limited and all of its operating groups, divisions, joint ventures and other operations globally (collectively, 'Sappi'). This policy also applies to all persons who act on Sappi's behalf, including employees, officers, directors, consultants, and agents.

Introduction

It is important that legal and ethical concerns be identified and resolved at the earliest possible opportunity. Sappi therefore supports a work environment in which our employees and other stakeholders may report legal and ethical concerns without fear of retaliation (which includes being penalised, discharged, demoted, suspended, threatened, or harassed). Sappi does not tolerate retaliation against those who report legal and ethical concerns honestly and in good faith.

Standards

Efforts to discourage or prevent anyone from raising such concerns, or any act of retaliation against a person for raising such concerns will not be tolerated and will be treated as a serious matter and sanctioned with disciplinary action up to and including termination of employment.

This policy applies to all legal and ethical concerns raised or reports made (anonymously or not), including those communicated anonymously via the Convercent helpline, to a supervisor or manager, or to a member of the Human Resources Department, Legal Counsel, Internal Audit, or other appropriate methods (the 'reporting channels').

...continued overleaf

Group Anti-retaliation Policy continued

This policy aims to support compliance with anti-corruption laws, such as the US Foreign Corrupt Practices Act (FCPA), the UK Bribery Act, and the Prevention and Combating of Corrupt Activities Act in South Africa and supports adherence to the OECD Guidelines for Combatting Bribery, Bribe Solicitation, and Extortion.

Examples of retaliation

Retaliation can take many forms and can include subtle action. Suspected instances of retaliation should be reported (see **Group and SEU Whistle-blowing Policies**), including any of the examples listed below.

Examples of retaliation may include:

- Reduction, addition or change of duties or hours.
- Imposition or administering of disciplinary measure, penalty or reprimand.
- Negative performance assessment.
- Withholding of training.
- Verbal abuse or conduct intended to embarrass or humiliate an employee.
- Physical abuse or threats.
- Change of location of place of work.
- Termination, suspension, demotion, or threats to terminate, suspend or demote.
- Failure to renew or early terminate a temporary employment contract.
- Denial of a promotion, increase in wages, assignment, transfer, or overtime opportunities.
- Other actions adverse to the values defined in the **Sappi Code of Ethics**.

Safeguards to protect whistleblowers

Safeguards to protect employees and others have been defined to create an environment to reduce the risk of retaliation within Sappi.

This includes:

- Creating secure and confidential reporting channels.
- Conducting regular training sessions to educate employees, managers, and executives about whistleblower protections.
- Taking steps to protect the confidentiality of whistleblowers by limiting access to information related to the investigation, disclosing information only on a need-to-know basis, and enforcing strict confidentiality protocols among individuals involved in the investigation.
- Ensuring that all reports are promptly and impartially investigated by an independent body or designated individuals who are trained in handling whistleblower cases.
- Implementing measures to monitor and address potential retaliation against whistleblowers. This involves regular follow-up with the whistleblower, providing support and protection, and taking disciplinary action against those found to engage in retaliation.

Personnel decisions and cooperation

Nothing in this policy should be interpreted as preventing Sappi from making personnel decisions based on legitimate business reasons that are not retaliatory (for example, a personnel decision based on breach of contract). Legal and ethical issues and investigations are often complex with many different facets.

It is important that all employees and other stakeholders contacted with respect to such issues and investigations fully cooperate so that Sappi can obtain the information needed to respond to these matters promptly and appropriately.

...continued overleaf

Group Anti-retaliation Policy continued

Reporting concerns

Concerns about retaliation or other legal or ethical concerns may be reported via one of the reporting channels and will be reviewed in a timely manner.

At Sappi, we expect our managers and supervisors to maintain an open-door process. Supervisors and managers at Sappi must ensure that they are approachable, take legal and ethical concerns seriously, and are familiar with the process for referring such concerns for handling by Group Legal, Human Resources, or Internal Audit, as appropriate.

It is important that Sappi employees and other stakeholders understand that their concerns will be addressed promptly and impartially.

It is also important that such concerns be raised, reviewed, and referred for handling promptly. After a concern is first raised, the opportunity to be proactive and promptly address the matter can disappear rapidly.

Employees and other stakeholders should also be aware that Sappi's reporting systems must be respected and not abused for any reason. Persons who are found to have filed reports dishonestly or with inappropriate intentions (for example, to punish or harass a fellow employee) will be sanctioned with disciplinary action up to and including termination of employment.

Steve Binnie
Chief Executive Officer
Sappi Limited