



**G L A T F E L T E R**  
*Beyond Paper*

## Whistleblower Policy and Procedures

### Accounting and Auditing Matters

This policy and the related procedures apply to all employees of Glatfelter.

#### I. **Employee Complaints**

- **General Policy**

It is Glatfelter's policy that any employee of the company may submit a good faith complaint about business conduct in general ([Code of Business Conduct](#) (1.67 MB PDF), p. 20) and/or accounting or auditing matters in particular, to the management of the Company without fear of dismissal or retaliation of any kind.

- **Accounting and Auditing Matters**

Glatfelter is committed to achieving and maintaining compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Audit Committee will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

- **Receipt of Employee Complaints**

Employees with concerns regarding Accounting Matters may report their concerns to the Director of Policy & Compliance, any Attorney of the Legal Department or on an anonymous basis to the Integrity Helpline at 1-800-346-1676.

## II. **Scope of Matters Covered**

These procedures relate to employee complaints relating to any questionable Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation of false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company;  
or
- deviation from full and fair reporting of the Company's financial condition.

## III. **Treatment of Complaints**

Upon receipt of a complaint, the Director of Policy & Compliance will determine whether the complaint actually pertains to Accounting Matters and when possible, acknowledge receipt of the complaint to sender.

- Complaints made through the Integrity Helpline will be reported immediately to the Director of Policy & Compliance and the Legal Department. The caller may remain anonymous and will receive a personal identification number assigned to the complaint and will be advised that an answer will be forthcoming within a certain time period.
- If it is determined that a Complaint relates to Accounting Matters, the Director of Policy & Compliance will notify the Chairman of the Audit Committee as soon as reasonably practicable.

- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Director of Policy & Compliance, any Attorney of the Legal Department, the Internal Auditor or such other persons as the Audit Committee determines to be appropriate from time to time. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

#### IV. **Reporting and Retention of Complaints and Investigations**

The Legal Department will maintain a log of all complaints including complaints not directly related to Accounting Matters, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with all applicable laws and regulations.