

NEENAH, INC.

WHISTLEBLOWER PROCEDURES

*Adopted on November 30, 2004
and as amended on November 17, 2010 and August 4, 2016
and November 28, 2017*



WHISTLEBLOWER PROCEDURES

Management and the Board of Directors for Neenah, Inc. and its subsidiaries (collectively, the “Neenah”) wish to ensure that Neenah maintains the highest standards of conduct. As part of this effort, the Audit Committee of the Board has adopted the following procedures for employees and other interested parties to submit complaints or concerns (a “Complaint”) regarding employee treatment or misconduct, illegal or unethical methods of gathering competitive information, violations of Neenah corporate policies or state, local, or Federal laws, and accuracy of Neenah’s financial statements, press releases or other public disclosures, accounting, internal accounting controls or auditing matters. Neenah has appointed Noah S. Benz, our General Counsel, as the Complaint Supervisor who, along with Brie L.B. Buchanan, Associate General Counsel and Compliance Officer, will facilitate any Neenah “whistleblower complaint.” To assure an independent assessment of any Complaints that might directly or indirectly involve management, the Audit Committee will be informed of all Complaints and will have the ultimate authority in addressing them.

The details of how a Complaint can be made and how it will be handled is set forth below. If you have any questions about any of the following procedures, please feel free to contact Mr. Benz at (678) 518- 3261.

A. How to Submit a Complaint

There are multiple ways to submit a Complaint.

1. Website: Make an anonymous report through a third-party internet-based reporting site at www.ethicspoint.com and clicking on the “File Report” button and inputting Neenah in the “Enter Organization Name” box).
2. Phone: Place an call (including anonymous where appropriate) to our EthicsPoint whistleblower hotline number at 888-246-6015 (toll free). From the United Kingdom, dial 0808-234-9857. From Germany, dial 0800-101-6582.
3. Letter: Mail a description of the Complaint to either of the following addresses:

*Noah S. Benz
General Counsel and Secretary
Neenah, Inc.
3460 Preston Ridge Road, Suite 600
Alpharetta, Georgia 30005*

*Brie L.B. Buchanan
Associate General Counsel and Compliance Officer*

Neenah, Inc.
3460 Preston Ridge Road, Suite 600
Alpharetta, Georgia 30005

4. E-Mail: Send a Complaint to one or more of the following E-mail addresses:

noah.benz@neenah.com;
brie.buchanan@neenah.com or
whistleblower@neenah.com

5. In Person: Report the Complaint in person to the Complaint Supervisor.

B. Receipt and Retention of Submissions

1. The Complaint Supervisor or, in his or her absence, an individual designated by him or her, will review all submissions.
2. Complaints submitted in person will be summarized by the Complaint Supervisor and retained along with all written submissions in confidential files. Access to these files shall be restricted to the Complaint Supervisor and persons designated by him or her to review submissions and members of the Audit Committee and members of management specifically provided access by the Audit Committee. All Complaints will be retained for a minimum of seven (7) years from date of receipt.

C. Treatment of and Response to Submissions

1. The Complaint Supervisor will review all submissions and submit a report summarizing them to the Audit Committee in executive session no less than quarterly. The Complaint Supervisor will have the authority, in his or her discretion, to bring immediately any Complaint to the attention of the Chairman of the Audit Committee. The Audit Committee will determine how to address all matters raised in a Complaint and may delegate the task to an appropriate member of management (so long as that member of management has no involvement with the issue raised) or take any other action it deems appropriate including retaining outside counsel or other advisors.
2. The Complaint Supervisor is the designated contact person for anyone wishing to follow up on their submission. If, after discussion with the Complaint Supervisor, the person submitting the Complaint does not believe that appropriate action is being taken, he or she may report the matter directly to any member of the Audit Committee.

3. Receipt of all Complaints will be acknowledged promptly orally or in writing unless they are anonymous or the Complaint specifically requests otherwise. The Complaint Supervisor will maintain a record of these acknowledgements, including their date and any other actions taken. Such records will be maintained in the confidential Complaint files.

D. General Questions That You May Have

1. *Can I submit my Complaints anonymously?*

Neenah understands that you may be concerned about confidentiality. Neenah prefers that Complaints identify the person submitting them. Identification facilitates follow-up and helps avoid abuse of the process by someone seeking to harm or embarrass a person who may be entirely innocent of any wrongdoing. However, if you feel it necessary, anonymous submissions will be accepted and will not be traced.

2. *Will the Complaints be kept confidential?*

Confidentiality in the Complaint process is a priority. All Complaints will be treated confidentially. If you give your name, please be aware that the Complaint Supervisor may need to contact you for additional information. In doing so, the Complaint Supervisor will use his or her best efforts to keep everything relating to the Complaint confidential. However, appropriate members of management may need to become involved and there may be situations where confidentiality cannot be maintained due to legal requirements or instructions of the Audit Committee.

3. *Who will monitor and review Complaints?*

A record of all Complaints will be kept by the Complaint Supervisor who will review and report all material Complaints to the Audit Committee. All Complaints will be given serious consideration.

4. *Will anyone respond to my Complaint?*

If you provide your name, the Complaint Supervisor will contact you promptly to let you know that your Complaint was received. If you give your name but do not wish to be contacted, simply indicate that fact in your Complaint.

5. *How do I follow up on my Complaint?*

Anyone who wishes to follow up on a Complaint may contact the Complaint Supervisor. If, after a follow up discussion with the Complaint Supervisor you do not believe appropriate action is being taken, you may report the matter directly to any member of the Audit Committee.

6. *How can I be sure there will be no retaliation?*

Neenah will not take any adverse action against anyone as a result of their good faith complaint, report or concern pursuant to these procedures and will not discharge, demote, suspend, threaten, harass, directly or indirectly, or in any manner discriminate against any employee in the terms and conditions of employment based on any lawful actions taken by the employee with respect to good faith reporting of complaints, concerns or other matters regarding Neenah or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002 and Section 922 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. Retaliation by Neenah employees against anyone who honestly reports a concern about possible violations, including illegal or unethical conduct, will not be tolerated and will be cause for disciplinary action, up to and including termination of employment. Any employee may report retaliation by using the Complaint procedure described above. Similarly, the submission of unfounded allegations, particularly where they may harm the reputation of an employee or Neenah, is itself a serious offense which will not be tolerated and will be cause for disciplinary action, up to and including termination of employment.

Additionally, pursuant to 18 U.S.C § 1833(b)(1) (Defend Trade Secrets Act), an individual shall not be held criminally or civilly liable under any Federal or State trade secret law for the disclosure of a trade secret that (A) is made (i) in confidence to a Federal, State, or local government official, either directly or indirectly, or to an attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (B) is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.