

# Whistleblower Policy

Cooper encourages our employees to notify us of any practices or procedures that raise concerns about our financial integrity or corporate practices. The Audit Committee of the Board of Directors takes the Company's responsibility to directly review and deal with complaints and reports of possible misconduct very seriously, and works with management to provide a workplace conducive to open and frank discussion of our policies. We are proud of the quality of our business practices, and seek to provide a quick and effective response to any problem, complaint, suggestion, or question raised by our conduct. In order to do so, the Audit Committee has developed the following procedure for reporting complaints or concerns.

## Whistleblower Policy

Any employee who reports, in good faith, any instance of corporate fraud, unethical business conduct, violation of local, state or federal law, or other possible concern about our practices or procedures will be protected from threats of retaliation, discharge, demotion, supervision or other types of harassment or discrimination. Additionally, no employee may be adversely affected because of refusal to carry out a directive that is in direct violation of any local, state or federal law.

Any employee who wishes to make a complaint should file a report as specified below. We encourage providing as much specific information as possible, including names, dates, places, and events that took place, the employee's perception of why the incident(s) may be a violation, and what action the employee recommends be taken.

## Submission of Reports by Employees

EMPLOYEES MAY REPORT COMPLAINTS ABOUT THE COMPANY:

- TO THEIR SUPERVISOR(S) OR DEPARTMENT HEAD;
- DIRECTLY TO THE LEGAL DEPARTMENT;
- THROUGH THE WEB AT *WWW.ETHICSPPOINT.COM*;
- THROUGH THE COOPER HOTLINE AT 1-866-737-6817 (U.S.A.) OR THROUGH ANY OF THE INTERNATIONAL TOLL FREE NUMBERS LISTED BELOW.
- OR THROUGH ANY OTHER REPORTING MECHANISM SET FORTH IN THE COMPANY'S MANUAL OF PROCEDURES.

**To reach the Legal Department directly, please contact:**

*Carol R. Kaufman  
Senior Vice President of Legal Affairs  
6140 Stoneridge Mall Road, Suite 590  
Pleasanton, CA 94588  
925-460-3660 (phone)  
925-460-3662 (fax)*

## Assurance of Confidentiality and Anonymity

Employees are encouraged to communicate directly with management at any level whenever they feel there is a problem that needs to be addressed. All complaints will be kept confidential and, unless the employee chooses to identify him or herself, anonymous to the fullest extent possible consistent with the Company's need to investigate the matters and consistent with any other obligations imposed by law.

We endeavor to maintain the confidentiality and anonymity of all complaints made through internal channels, and no steps will be taken to determine the origin of a report. However, when reports are handled internally, we cannot absolutely guarantee anonymity. Any employee seeking more confidential reporting services is welcome to use the Hotline phone number or the website reporting options. Both are managed by EthicsPoint, Inc., an independent third party that specializes in this type of reporting and whose service is designed to guarantee complete anonymity. All complaints will be kept anonymous unless the employee chooses to identify him or herself.

INTERNATIONAL TOLL-FREE HOTLINE NUMBERS

<u>Country</u>	<u>Number to Dial</u>
Australia	1-800-339276
Belgium	0800-77004
Brazil	0800-8911667
China (Northern)**	10-800-712-1239
China (Southern)**	10-800-120-1239
Taiwan	00801-13-7956
Hong Kong	800-964214
France	0800-902500
Germany	0800-1016582
Hong Kong	800-964214
Hungary	06-800-17199
Italy	800-786907
Japan/J5	0066-33-12505
Japan/JP	00531-121520
Korea/K2	00308-110-480
Korea/KO	00798-14-800-6599
Mexico/M1-M5	001-866-737-6850
Mexico/NEW	001-8008407907
Netherlands	0800-0226174
Poland	0-0-800-1211571
Portugal	8008-12499
Singapore	800-1204201
South Africa	080-09-92604
Spain	900-991498
Sweden	020-79-8729
Switzerland	0800-562907
United Kingdom	08-000328483