



Whistleblowing Policy

3B-Fibreglass encourages its staff members and all persons in contact with the company to report improper activities in the workplace in good faith in a series of societal areas and will protect them from retaliation for making any such report, in compliance with the EU Whistleblowing Directive and its translation into national legislations. 3B's Whistleblowing policy complements 3B's Business Code of Conduct.

Concerned areas

The EU Whistleblowing Directive and its national translations cover breaches of applicable law, notably in the following areas: public procurement, financial services, products and markets, prevention of money laundering and terrorist financing, product safety and compliance, transport safety, protection of the environment, radiation protection and nuclear safety, food safety, public health, animal health and welfare, consumer protection, protection of privacy and personal data, security of network and information systems, social fraud, tax fraud,...

Rights of 3B staff members and 3B professional relations

- Employees and professional relations, as well as all individuals protected pursuant the applicable legislation, have the right to report, without suffering retaliation, any activity by 3B or any of our employees that (s)he reasonably believes: 1) violates any law; 2) violates or amounts to noncompliance with EU or national rule or regulation;. In addition, whistleblowers can refuse, without suffering retaliation, to participate in an activity that would result in such a violation.
- Employees and professional relations are also protected from retaliation for having exercised any of these rights in any former employment.
- The reporting person needs to demonstrate that there are sufficient grounds for concern. Malicious or false allegations will not be accepted and may result in subsequent disciplinary action within the boundaries of the legislation.
- Anonymity will be protected. However, employees and professional relations are encouraged (but not obligated) to provide their contact information so that they can be contacted if additional information is needed and to report on actions taken, following the report.

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Reporting channels open to 3B staff members and contacts within the company

- A specific letterbox is available in each 3B site and each staff member or professional relation is free to submit a report in writing if (s)he reasonably believes that a violation or law breach is happening. The letterbox allows for anonymous reporting if desired by the Whistleblower and is accessible to and managed by the Whistleblowing policy Report manager only.
- The e-mail address speakup@3b-fibreglass.com is dedicated to receive reports. The e-mail box is accessible to and managed by the Whistleblowing Report manager only.
- A specific link available from the Useful docs section on the 3B Intranet allows individuals to file reports, in an anonymous way if desired by the Whistleblower. Such reports are visible to and managed by the Whistleblowing Report manager only. The Whistleblowing Report manager is the person in charge of Corporate HR at 3B and is bound by the strictest confidentiality.
- Employees and professional relations may also report information regarding possible unlawful activity to the appropriate government or law enforcement agency.

Report treatment procedure

- Reports are collected and reviewed by the Whistleblowing Report manager, who will ensure proper and diligent follow up of the reports. As prescribed by the legislation, the Whistleblowing Report Manager will confirm receipt of the report to the whistleblower within 7 days maximum (provided the contact details are communicated). Anonymous reports will be equally examined if they include sufficient information and grounds.
- The identity of the Whistleblower, when made available by the Whistleblower, will not be disclosed to anyone by the Whistleblowing report manager, except in case of explicit agreement of the Whistleblower or if otherwise allowed by the legislation.
- The Whistleblowing manager may ask the Whistleblower additional information about the report filed and the allegations such report contains (provided the contact details are available).
- The Whistleblowing Report manager will inform the Whistleblower (provided the contact details are available) of any action of follow up initiative taken within maximum three months, the status of the internal investigation and its outcome.
- The company will organise an anonymous review of the reports received on a yearly basis, unless a different timing is required.

Protection from Retaliation

It is the intent of this policy to facilitate the reporting of fraudulent or illegal activities and there shall be no retaliation for any reports made pursuant to this policy. Any employee or professional relation who believes they have been retaliated against for whistleblowing may turn to the public coordinator as provided by the legislation.

10 June 2023
Ludovic PIRAUX,
CEO