

Whistleblower Policy

Policy Number Ca003





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Definitions and abbreviations

BME or BME Group	Building Materials Europe B.V. When in this Policy reference is made to BME, or the BME Group, this also includes all group companies of BME Group.
BME Employees	Employees of BME Group, including those who work part-time or are on fixed or temporary contracts, including all officers and Members of the Management Board, the Supervisory Board of BME Group and any person acting under the responsibility and instruction of BME Group.
BME Group Company	Companies that are part of the BME Group.
Breach	An act or omission that results in: <ul style="list-style-type: none">• a violation of any international or national law or regulation;• any threat or prejudice to the general interest, including;<ul style="list-style-type: none">○ a risk to public health;○ a risk to the safety of persons;○ a risk to the environment;○ a risk to the proper functioning of the organization caused by inappropriate actions or negligence;○ (a threat of) deliberately withholding, destroying or manipulating information regarding the facts mentioned above;• a violation of the BME values and business principles applicable within BME Group or a policy of BME Group.
Investigation Team	Responsible for conducting the Investigation.
Policy	Whistleblower Policy (this Policy).
Reporting Person	Persons who observed or suspected a Breach related to BME Group in a work-related context and filed a report following this Policy.



1. General information

Background/Introduction

As a company, we are committed to carrying on business in accordance with the highest ethical standards. This includes creating an atmosphere where all employees feel empowered to speak up when they suspect or observe a Breach.

Purpose and set-up

This Policy describes what a person should do when (s)he reasonably suspects or observes a Breach. Speaking up when a person suspects or observes any kind of wrongdoing in the sense of this Policy is of great importance for BME Group.

Scope & Application

Roles and Responsibilities of Policy Implementation

The Policy should be implemented under the guidance of BME Group Legal and Compliance. Every BME Group Company needs to assign a person responsible for implementing and overseeing the compliance to this Policy and enforce any locally applicable laws and regulations.

To whom this Policy applies

This Policy applies to all persons who observed or suspected a Breach related to BME Group in a work-related context, including (but not limited to):

- BME Employees;
- shareholders;
- any other persons working for BME Group, either self-employed, or under the supervision and direction of contractors, subcontractors and suppliers.

The protection for Reporting Persons described in this Policy also applies to persons who assist the Reporting Persons, such as an adviser, lawyer, colleague, trade union representative or family member.

BME Group Companies to which this Policy applies

This Policy applies to all BME Group Companies.

References to legislation and (internal) regulations

This Policy takes into account relevant laws and regulations and sets the minimum standard for BME Group Companies and BME Employees. If local law is more restrictive than this Policy, local law should be complied with. In all other instances, this Policy prevails.

2. Reporting lines

Reporting

Persons who observe a Breach or have reasonable grounds to suspect a Breach are encouraged to speak up. There are several resources you can turn to any time you are unsure about the right course of action or wish to discuss an issue that concerns you:

- your immediate manager;
- the Managing Director, the Finance Director or the HR Director of your BME Group Company;
- BME Group Ethics & Compliance;
- the Group General Counsel or the Group Head of Internal Audit;
- the BME Speak-Up Hotline.

Reporting Persons should be aware that the BME Speak-Up Hotline can also be used for anonymous reporting. This hotline is a tool that is managed by an external party and offers the possibility to report an issue and keep track of the developments in a subsequent investigation, while ensuring anonymity where required.

The contact details for the BME Speak-Up Hotline are:

- Web intake form: <https://bme-group.ethicspoint.com>
- Local (toll-free) phone numbers:

Country	Number
Austria	0800 06 87 36
Belgium	0800 74 682
France	0800 90 22 24
Germany	0800 18 73 676
Netherlands	0800 02 25 036
Portugal	800 181 366
Spain	900 876 276
Switzerland	0800 83 8507

BME Group encourages Reporting Persons to use the internal possibilities to report a suspected Breach before reporting externally to the competent authorities. In case a Reporting Person reports a suspected Breach to a competent authority he/she stays entitled to the protection as described in this Policy.

Reporting Persons are encouraged to raise any other concern by using this Policy if they feel this is appropriate, even if their concern is not listed in this Policy.



Confidentiality and Anonymity of the Report

- Everyone involved in the reporting process will apply the utmost care to protect the confidentiality of the information about the reported (suspected) Breach. The report (and information thereabout) will be kept in such a way that it is only accessible physically and digitally for those involved in handling the reporting. This group will be limited as much as possible.
- The identity of the Reporting Person or any information whereby, directly or indirectly, his/her identity could be traced, will not be disclosed without his/her consent.
- When a Reporting Person doesn't want to disclose his/her identity to the Investigation team, all correspondence will be sent to a by the Reporting Person chosen receiver – for example the external BME Speak-Up Hotline - with the request to immediately forward it to the Reporting Person.
- If a situation occurs in which the anonymity of the Reporting Person can no longer be guaranteed, the Reporting Person will be asked in advance whether he/she wishes to uphold his/her Report. In every case, the interests of the Reporting Person will be treated with care and the Reporting Person is entitled to protection.
- In certain situations it may be necessary to communicate the identity of the person(s) whom the report concerns. This could include the identity of the Reporting Person if he/she has chosen to reveal his/her identity. Examples are when there is:
 - the (legal) obligation to report (incidents) to (supervisory) authorities;
 - the (legal) obligation to answer as a witness to the competent persons/bodies in the context of an investigation or (judicial) procedures instigated in relation to the report.

When disclosure is required, the person involved will be notified in advance, unless such a notification would jeopardize the related investigation or legal proceeding. The notification includes a written explanation of the reasons for disclosing.

Form of the Report

- Reports can be made in any form, including in writing (including by email) or verbally by telephone or another voice message system.
- In case of a (partially) verbal report, the receiver will ensure that the conversation is recorded in a durable and retrievable form (with the prior consent of the Reporting Person) or a complete and accurate written record is written. The Reporting Person has to check, correct (where necessary) and approve this written record.

After receiving the Report

- All reported incidents will be forwarded to BME Group Legal and Compliance for assessment and further distribution.
- The Reporting Person will receive a confirmation of receipt within seven days of his/her report.



- Reports are registered in a system set up for this purpose. The data about a report will not be stored for longer than is necessary, in accordance with applicable laws and regulations.
- After the report has been made, an investigation will take place in accordance with the Investigation Manual of BME Group.
- The Investigation Team will generally notify the person implicated in a report that concerns have been raised in relation to him or her. The Investigation Team will make this notification within a reasonable time and take into consideration the interests of the investigation. The Investigation Team will take all reasonable measures to prevent that the person implicated in a report from learning the identity of the Reporting Person who submitted the report. The Investigation Team will also ensure that the identity of any third party referred to in the report is protected.
- Where applicable, the Reporting Person will be offered the opportunity to be heard during the investigation by the Investigation Team. If the Reporting Person has reported anonymously, questions can be asked in writing via a chosen receiver – for example the BME Speak-Up Hotline – who will be requested to forward any correspondence to the Reporting Person, who can answer the questions in writing and anonymously. The receiver will be requested to forward any answers of the Reporting Person to the Investigation Team.
- Within a reasonable period, at most three months from the moment the report was received, the Investigation Team will provide feedback to the Reporting Person regarding the reported (reasonable suspicion of a) Breach. Information will be provided about the assessment and, where applicable, the follow-up of the report.
- When desired, the Investigation Team will explain its assessment of the report in a meeting with the Reporting Person.
- The need for confidentiality and privacy and other considerations may prevent the Investigation Team from being able to give the Reporting Person (specific) details regarding the investigation or any remedial and disciplinary action taken as a result. Any information shared with the Reporting Person about the investigation and action taken must be treated as confidential.

Public disclosure

In case of public disclosure by the Reporting Person (in media), (s)he can be entitled to the protection described in this Policy, at least if any of the following conditions is fulfilled:

- the Reporting Person first reported internally and/or externally, in compliance with this Policy, but no appropriate action was taken in response to the report (e.g., no action within the timeframe described).
- the Reporting Person has reasonable grounds to believe that:
 - the Breach may constitute an imminent or manifest danger to the public interest, such as where there is an emergency or a risk of irreversible damage; or
 - in the case of external reporting, there is a risk of retaliation or there is a low prospect of the Breach being effectively addressed, due to the particular circumstances of the case. For example, this could be the case when evidence may be concealed or



destroyed or when an authority may be in collusion with the perpetrator of the Breach or involved in the Breach.



3. Support, protection, disciplinary measures

Support

The Reporting Person can consult the BME Group Ethics & Compliance function or a confidential advisor in confidence about (a reasonable suspicion of) a Breach and, if desired, be represented by this advisor.

Protection

Reporting Persons are protected if:

- the report of (a reasonable suspicion of) a Breach is made in accordance with this Policy, and
- if they have reasonable grounds to believe that the information about the (suspected) Breach was accurate at the moment of the report.

The protection includes:

- protection against retaliation in whatever form, including suspension, dismissal, demotion, withholding of promotion, transfer of duties, withholding of training, negative performance assessment, disciplinary action, intimidation, harassment, discrimination or unfair treatment;
- reversal of the burden of proof in any legal proceedings. If the Reporting Person claims to have been retaliated because of his/her report, BME Group must prove otherwise;
- compensation of the costs of legal proceedings related to the case.

In addition, the Reporting Person will not be held responsible for any other negative effects related to the reporting the (suspected) Breach such as disclosure of trade secrets, infringement of copyright or the obligation of confidentiality if he/she correctly assumed that this was necessary to report a Breach.

This protection of the Reporting Person also applies to:

- facilitators such as natural persons who assist a Reporting Person in the reporting process in a work-related context, and whose assistance should be confidential;
- persons connected with the Reporting Person who could suffer retaliation in a work-related context such as colleagues or relatives;
- legal entities that the Reporting Person owns or is connected to in a work-related context.

Disciplinary measures

Anyone who abuses this Policy will not be entitled to the protection described in this Policy and could be subject to disciplinary measures. An example is raising a report with false information, knowing it to be untrue. Measures can be up to and including termination of employment without notice, as well as possible legal sanctions.

Anyone who obstructs a report submitted via the procedures described in this Policy, could be subject to disciplinary measures. An example is wrongful disclosing the identity of a Reporting Person. Measures can be up to and including termination of employment without notice, as well as possible legal sanctions.