

WHISTLEBLOWING POLICY AND MANUAL

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DEFINITIONS

- 1.1 **Behn Meyer** means entities presently or in the future forming the Behn Meyer Group globally, inclusive of Behn Meyer, Intracare and Performance Additives.
- 1.2 **Board of Directors** means the Boards of Directors of Behn Meyer.
- 1.3 **Bribery** means the offering, promising, giving, accepting or soliciting of an undue advantage of any value (whereby the advantage could be financial or non-financial), directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.
- 1.4 **Business Associates** means an external party with whom Behn Meyer has, or plans to establish some form of business relationship, and can include vendors, suppliers, contractors, agents, consultants, joint venture, joint venture partners, distributors, outsourcing providers, sub-contractors, advisors, representatives, intermediaries and investors of Behn Meyer.
- 1.5 **Compliance Committee** is a committee established by the Board of Directors and governed by the Compliance Committee Terms of Reference.

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- 1.6 **Corruption** is where a party obtains, attempts to obtain a personal benefit or a business advantage through improper or illegal means. Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Corruption can include Bribery, extortion or kickbacks.
- 1.7 **Customers** means customers of Behn Meyer
- 1.8 **Directors** means members of any of the Board of Directors of Behn Meyer and/or non-statutory directors of Behn Meyer.
- 1.9 **Employees** means the employees of Behn Meyer, whether permanent, temporary or on contract, and shall include interns and apprentices or persons undergoing training with Behn Meyer.
- 1.10 **Improper Conduct** is as defined in Clause 4.2 of this Whistleblowing Policy.
- 1.11 **Managing Director** shall mean the Managing Director of each individual company in Behn Meyer
- 1.12 **Whistleblower** is a person who reveals an Improper Conduct in accordance with this Whistleblowing Policy.
- 1.13 **Whistleblowing** the act of reporting Improper Conduct in accordance with this Whistleblowing Policy.

SCOPE

- 2.1 This Whistleblowing Policy shall apply to all Employees, Directors, and Business Associates, Customers of Behn Meyer and to members of the public.
- 2.2 Employees, Directors Business Associates and Customers have an obligation to report any actual, suspected or attempted Improper Conduct involving Behn Meyer, and can do so via the Whistleblowing channels in this Whistleblowing Policy.
- 2.3 Members of the public are strongly encouraged to report any Improper Conduct via the Whistleblowing channel.

PURPOSE & OBJECTIVE

- 3.1 All organisations face the risk of things going wrong or of unknowingly harbouring Improper Conduct. Behn Meyer takes Improper Conduct very seriously. We are committed to conducting our business with honesty and integrity and we expect all Employees, Directors and Business Associates to maintain these high standards as well. Behn Meyer encourages open communication and endeavours to create an environment where all persons feel secure about raising concerns.

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- 3.2 This Whistleblowing Policy has the purpose and objective of:
- providing a secure and confidential method for raising good faith concerns regarding any actual, suspected or attempted Improper Conduct in Behn Meyer, including Bribery, Corruption or other unethical practices;
 - providing a secure and confidential channel of alerting Behn Meyer of any inadequacies or weaknesses in Behn Meyer's policies and procedures;
 - providing a confidential channel to suggest any improvements to Behn Meyer's policies and procedures; and
 - achieving compliance with applicable laws and regulations regarding Bribery and Corruption.
- 3.3 The Whistleblowing Policy should be read together with Behn Meyer's other policies, processes and procedures including the Anti-Bribery and Corruption Policy.

IMPROPER CONDUCT

- 4.1 This Whistleblowing Policy has been created to enable good faith reports of actual, suspected or attempted Improper Conduct to be made.
- 4.2 Improper Conduct includes the following:
- criminal offences;
 - breaches of any regulations, rules or conditions set by a regulatory body or authority;
 - miscarriage of justice;
 - danger to health and safety of the public or of any individual;
 - damage to the environment;
 - breach of any legal, professional or contractual obligation including obligations owed to Behn Meyer;
 - failure to comply with professional standards;
 - unauthorised use of Behn Meyer's funds;
 - abuse of power;
 - unfair appointments;
 - failure to declare a conflict of interest;
 - Bribery, Corruption, fraud;
 - misappropriation or misuse of assets of Behn Meyer;
 - discrimination, bullying, harassment or victimization, inappropriate or improper conduct;
 - any other breaches of Behn Meyer policies and procedures;
 - any other unethical conduct or practices; and
 - deliberately concealing any of the above.

MAKING A WHISTLEBLOWING REPORT

- 5.1 Whistleblowing reports may be made to the Compliance Committee via the Behn Meyer Group's confidential reporting line at compliance@behnmeier.de The report will be received by the relevant Human Resources (HR) Manager.

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ANONYMOUS REPORTS & CONFIDENTIALITY

- 6.1 While Behn Meyer will accept anonymous whistleblowing reports, Whistleblowers are encouraged to include their names and contact details in any report. Such details can assist Behn Meyer to conduct a thorough investigation and enable requests for further information to be made to a contactable source.
- 6.2 Reports made anonymously will still be explored provided that there is sufficient credibility to the concern or the Whistleblower can be contacted for further information if needed. However, Behn Meyer has the discretion to decide whether to take further action. Behn Meyer shall consider the following in deciding whether to take any further action on a report:
- the seriousness of the issue raised;
 - the credibility of the concern;
 - the likelihood of being able to verify or confirm the issue raised such as by contacting the Whistleblower; and
 - whether any supporting documentation or evidence has been forwarded by the Whistleblower
- 6.3 All concerns raised will be treated in confidence and every effort will be made not to reveal the identity of the individual who raises the concern if that is their wish. The report and the identity of the Whistleblower (if disclosed) will only be revealed on a “need to know basis” to persons involved in the investigation, or as required by law.
- 6.4 However if disciplinary or other proceeding follow the investigation, it may not be possible to take action without the help of the Whistleblower. In such circumstances, the Whistleblower may be asked to come forward as a witness. If the Whistleblower agrees to this, he or she will be offered advice and support by Behn Meyer.

HANDLING A WHISTLEBLOWING REPORT

- 7.1 Upon receipt of a Whistleblowing Report, the receiving officer will assess the report to identify if any person should be excluded from the investigation or assessment of the complaint. Any person identified as conflicted or whom the allegation is against should not be involved in the subsequent process.
- 7.2 The receiving officer shall engage the Managing Director, or in the alternative, a Director to inform them of the Whistleblowing Report and to consult them on the appropriate steps to take. Appropriate steps shall include, opening an investigation, requesting for further information from the Whistleblower, or no further action if the report is frivolous, or unsubstantial and no further information can be obtained via reasonable means.
- 7.3 An independent person or team of persons from Behn Meyer (which can include the officer who received the report) shall be nominated by the Managing Director/Director to conduct the investigation and verification of the complaint in the Whistleblowing Report.

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- 7.4 The investigating officer shall be given an appropriate timeline by the Managing Director/ Director to investigate. Once the investigation is complete, a report with further recommendations should be produced. The report should be presented before the Board of Directors who will give directions on the further action to be taken, if any.

PROTECTION AND SUPPORT

- 8.1 Any person who raises a genuine concern in good faith must not suffer any detriment as a result of doing so, regardless of the outcome of the investigation. Behn Meyer assures all Whistleblowers and potential Whistleblowers that they will receive protection against retaliation should they make a report in good faith.
- 8.2 For Employees and Directors, this includes protection against harassment, demotion, dismissal or any disruption to their promotions, remuneration, benefits or allowances. Any person involved in such conduct may be subject to disciplinary action.
- 8.3 However, a person may be liable for disciplinary action or further action if they make a report:
- in bad faith;
 - without any reasonable belief in its truth;
 - that is frivolous, malicious; and/or
 - for personal gain.

RECORD KEEPING

- 9.1 Behn Meyer requires accurate, timely and reliable records to be maintained by the Compliance Committee regarding any query or suggestion made pursuant to the Whistleblowing Policy.
- 9.2 Whistleblowing reports, investigation papers, documents and related meeting minutes will be kept in a confidential and secure location by persons involved in the investigation, and accessible only to these persons.

CONTINUOUS IMPROVEMENT & REVIEW

- 10.1 The Compliance Committee of Behn Meyer shall periodically review the Whistleblowing Policy at least once every 3 years to ensure they are up to date with the laws in the country we operate, effective, and relevant to Behn Meyer's practices.

QUERIES

- 11.1 Queries regarding the application of the Whistleblowing Policy, should be directed to the Compliance Committee at compliance@behnmeier.de

This Policy was reviewed and approved by the Management Board on the following dates:

- Version 1: 14 September 2020

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