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Whistleblowing policy

This policy applies to all companies within, and all employees of, the Benchmark Group

We are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards in accordance with our Code of Conduct. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential in order to prevent such situations occurring or to address them when they do occur.

The aims of this policy are:

- To encourage staff to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.
- To encourage openness and support staff who raise genuine concerns in good faith.
- To provide staff with guidance as to how to raise those concerns.
- To ensure staff do not suffer any detrimental treatment as a result of raising a concern.
- To reassure staff that they should be able to raise genuine concerns in good faith without fear of reprisals, even if they turn out to be mistaken.
- To ensure no staff threaten or retaliate against whistleblowers in any way.

The following pages of this document provide helpful information and guidance for all Benchmark staff on the important definitions, practices and procedures that will ensure we deliver the policy aims.

All staff must ensure they have read and understood this policy.

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What is whistleblowing?

1. Public Concern at Work (a charity that provides independent advice and information on whistleblowing) gives the following explanation:

“When someone blows the whistle they are raising a concern about danger or illegality that affects others (e.g. customers, members of the public, or their employer). The person blowing the whistle is usually not directly, personally affected by the danger or illegality. Consequently, the whistleblower rarely has a personal interest in the outcome of any investigation into their concern – they are simply trying to alert others. For this reason, the whistleblower should not be expected to prove the malpractice. He or she is a messenger raising a concern so that others can address it.”

The Public Interest Disclosure Act 1998 forms the cornerstone of Benchmark’s whistleblowing policy, which applies across the whole organisation internationally. Where Benchmark Holdings has operations in different jurisdictions, they will also comply with the local obligations, with the more rigorous standards taking priority.

Purpose of the whistleblowing policy

2. This is a policy adopted by Benchmark Holdings plc and all its subsidiaries, further referred to as the Company. The policy aims to provide guidance on how to raise concerns within the Company.

3. In carrying out their functions and responsibilities, the Company wishes to promote a culture of openness and fairness and expect all those who work for it to adopt the highest standards of propriety and accountability.

4. However, the Company faces the risk that something may go wrong and they welcome the opportunity to address those risks as early as possible. Whenever a situation arises, the first people to know of the risk can often be those who work for the Company. Whilst they are the people best placed to raise the concern before damage is done, they often fear they have the most to lose if they speak out.

5. The Company can overcome a culture of silence by encouraging openness, which will benefit it by:

- Deterring wrongdoings
- Picking up potential problems early on
- Enabling critical information to get to the people who need to know and can address the issue
- Demonstrating the Benchmark group companies are accountable and well managed
- Reducing the risk of anonymous and malicious leaks
- Minimising the costs and compensation from accidents, investigations, litigation and regulatory inspections
- Maintaining and enhancing their reputations

6. Consequently, the Company agrees that it makes good business sense to support whistleblowing. Not taking action could result in real damage occurring.

7. To this end, the Company is committed to the highest possible standards of openness, honesty and accountability in their activities. They expect a high standard of conduct and integrity from those that work with and for the Company.

8. The Company will take seriously and investigate all reports of improper activities. This whistleblowing policy aims to ensure that when people raise concerns in the right way, the Company will address the concerns and protect the person raising the concern.

9. The Company aims to mitigate the risk of inappropriate behaviour by those undertaking work on behalf of the Company. To mitigate the risks of inappropriate behaviour the Company will refer to this policy in its contracts with suppliers and its contracts procedure rules and procurement guide.

Who this policy applies to

10. This policy will help employees (including temporary and agency staff), partners, contractors, suppliers, voluntary organisations and members of the public to understand how and when to contact the Company with their concerns.

11. All employees have a responsibility to their colleagues and the Company to ensure that they draw attention to any suspected malpractice or irregularity and that it is dealt with promptly. This responsibility is clarified in paragraphs 13 and 14.

12. A member of staff or any organisation or person acting on behalf of the Company shall notify the Company immediately of any financial or accounting irregularity, or suspected irregularity, or of any circumstances which may suggest the possibility of such loss or irregularity, including those affecting cash, stores, property, remuneration or allowances.

What this policy covers

13. This policy aims to address serious concerns about inappropriate behaviour that is not covered by other procedures. Concerns may be about the following (the list is not exhaustive):

- Any criminal offence, particularly fraud or corruption
- Unauthorised use of public funds
- A failure to comply with a legal obligation
- The endangering of an individual's health and safety
- Damage to the environment
- Actions or behaviour that fall below established standards of employment practice, including Codes of Conduct
- A person abusing their position for any unauthorised purpose or for personal gain
- Harassment, discrimination or victimisation
- The deliberate concealment of information relating to any of the above matters
- Other unethical conduct or any intention to conceal any of the above

What this policy does not cover

14. This policy does not deal with matters that other procedures cover, such as:

- Employees' complaints about their terms and conditions of employment
 - The Company will deal with these through the grievance procedure
- Complaints about the services provided by the Company.
 - The Company will deal with these through its complaints procedure
- Staff bringing to a manager's attention any deficiency in the provision of service

- To do this is not whistleblowing under the employees' code of conduct unless there was some serious failing of the type listed in paragraph 16

Is it a grievance or is it whistleblowing?

15. Whistleblowing is where a person has a concern about a danger or illegality that has a public interest aspect to it, usually because it threatens others (for example customers or the public). On the other hand, a grievance or private complaint is a dispute about the employee's own employment position and has no public interest dimension.

16. Where issues involve other policies or maybe a formal grievance, the Company will consider the facts, assess the risks and decide how it will best deal with the matter. The Company will make its reasons known.

Protection for whistleblowers

17. In accordance with the Public Interest Disclosure Act 1998 (often referred to as the whistleblowing act), the Company will protect as best they can an employee who blows the whistle from personal claims, victimisation, harassment or bullying as a result of his or her disclosure and will not initiate any disciplinary action against them so long as the disclosure was:

- Made in good faith;
- Reasonably believed to be substantially true; and
- Not made for personal gain.

18. The Company will not tolerate threats of victimisation to whistleblowers, which includes deterring them from raising concerns or suppressing concerns they have raised.

19. Any employee taking any reprisal or similar action against a whistleblower because he or she has made a disclosure under this policy will be subject to disciplinary action by the Company.

20. Depending upon the situation, the Company will treat matters of concern raised with as much confidentiality as possible. The Company will not reveal names or positions without permission, unless it is required to by law, or an enquiry results in a criminal investigation in which the whistleblower might be required as a witness. However, whistleblowers should be aware that their identity might become known when the Company starts making enquiries. The Company will explain this at the time a whistleblower raises a concern, so the whistleblower can decide whether to proceed. The Company will also keep the whistleblower informed if the situation significantly changes.

21. A whistleblower may be accompanied in accordance with the terms of the Company's disciplinary policy when giving evidence during disciplinary hearings.

22. Any disciplinary or redundancy procedures that already affect the whistleblower will not influence any investigation into allegations of potential malpractice if properly made.

23. The protection outlined above will not apply and the employee may be subject to disciplinary action where the employee acts in a malicious or improper way (for example by leaking information to the press before the Company has had a chance to investigate).

Anonymous allegations

24. The Company encourages whistleblowers to give their name when making an allegation. The Company will do all they can to protect the whistleblower. Concerns raised anonymously tend to be far less effective and if, for example, the Company does not have enough information, it may not be able to investigate the matter at all.

25. Also, from a practical point of view, the Company concerned cannot provide protection to a person whose identity they do not know. It then becomes more difficult to judge whether the person raised the concern in good faith or maliciously.

26. If whistleblowers consider that they cannot give their name, the Company will make a judgement on whether or not to consider the matter depending on:

- The seriousness of the issue
- Whether the concern is believable
- Whether it can sufficiently investigate the case based on the information provided

Untrue allegations

27. If a whistleblower makes an allegation which they believe is true, but it is not confirmed by investigation, the Company will not take any action against them.

28. However, if a whistleblower makes a deliberately false or malicious allegation that they know is untrue, the Company will take appropriate disciplinary or legal action against them. The Public Interest Disclosure Act 1998 does not protect people making allegations of this nature.

How to raise a concern

29. Whistleblowers should not attempt to investigate any concern themselves, but should raise their concern using one of the avenues set out below.

30. A person wishing to raise a concern that involves the Company should contact the Designated Officer directly using the details in paragraph 41.

31. The Company encourages whistleblowers to raise concerns promptly, preferably in writing, giving as much information as possible, such as relevant background information, names, dates, places and the reason for the concern. However, a person can raise a concern by telephone or by meeting the Designated Officer. The earlier a person raises a concern, the easier it will be to take effective action.

32. Although the whistleblower does not need to prove beyond doubt that an allegation is true, the Company expects a whistleblower to demonstrate that reasonable grounds exist for voicing their concern.

33. The Company expects anyone who makes an allegation under this policy to declare any interest they may have in the concern they raise.

34. In matters concerning the health, safety and welfare of those on Company premises anyone, including an elected safety representative, who becomes aware of a hazard (actual or potential) or dangerous occurrence should immediately notify the Company health and safety officer. They should

do this before contacting anybody else to ensure that the Company can take immediate action if necessary to deal with the hazard.

Employees of the Company

35. In the first instance, an employee should raise a concern with their immediate manager. If not their manager, they should raise the concern with a Director of their company. The document 'Guidance for employees – how to react to concerns of inappropriate behaviour' in Appendix 1, gives information on how to do this.

36. Guidance on how to deal with a concern is contained in the document 'Guidance for managers – how to react to concerns of inappropriate behaviour' in Appendix 2.

37. If the employee considers that it is inappropriate to raise a concern with their manager or Director, given the person involved and/or the seriousness or sensitivity of the matter, they should contact Kevin Quinn, a Non-Executive Director of Benchmark Holdings plc and the "Designated Officer" using the dedicated email address: concerns@bmkholdings.com. Correspondence to this email address will only be accessible by the Non-Executive Directors, who will ensure that the staff member's identity will be kept confidential.

Partner organisations, customers and members of the public

40. If someone who is not an employee of the Company wishes to raise a concern, they should do so with one of the people listed in paragraph 41. Members of the public can report any concerns through the complaints procedure.

Making contact

41. A person can contact the Designated Officer using the dedicated email address: concerns@bmkholdings.com. Correspondence to this email address will only be accessible by the Non-Executive Directors, who will ensure that the staff member's identity will be kept confidential.

Withdrawing the complaint

42. The whistleblower may make a request to withdraw any allegations made under the whistleblowing policy. They will need to contact the Designated Officer confirming that they wish to stop the process. The Designated Officer will ask them to put their withdrawal request in writing and their reasons for doing so. A whistleblower should bear in mind that the Company is not obliged to stop the process.

Help for the whistleblower

43. People who do not work for the Company might want to discuss their concern with a friend or colleague first. They may then find it easier to raise a concern if others share the same experiences or concerns.

44. Union representatives can give support and advice to employees or act on their behalf if this would help. This could be useful, particularly if the employee wishes to remain anonymous, to the extent that is possible.

45. Public Concern at Work (PCAW) can offer free, confidential advice to people concerned about crime, danger or wrongdoing at work. Anyone can contact them in the following ways:

Public Concern at Work

Suite 301

16 Baldwin Gardens

London

EC1N 7RJ

<http://www.whistleblowing.org.uk/>

t: 020 7404 6609

f: 020 7404 6576

e: helpline@pcaw.co.uk

The recipient's role in acting on a whistleblowing report

47. On receiving an allegation, the recipient (it is generally assumed that this would be a line manager or a Director within the Company) should:

- Only listen to and note the concerns of the individual, but must not attempt to carry out any investigation as this may damage any future enquiry if evidence is not in a legally admissible form
- Make this policy available to the person making the report
- Follow the guidance in Appendix 2 to this policy.

48. Having received the allegation, the recipient should contact the Designated Officer.

How the Company will respond

49. In order to protect individuals and the Company the Designated Officer, who has the authority to act independently, will deal with initial enquiries. The purpose of the initial enquiry is to confirm or repudiate the suspicions that have arisen so that, if necessary, the Company should instigate a further investigation.

50. If the concern raised involves the Designated Officer, the Chief Executive Officer will initially deal with the allegation and will nominate a responsible employee to conduct initial enquiries with the same authority that the Designated Officer would have.

51. During the initial enquiry, the Designated Officer will:

- Determine the factors that gave rise to the suspicion
- Examine factors to determine whether any irregularity has occurred (i.e. any incident or action that is not part of normal operation of the system or the expected course of events)
- Where necessary, carry out discreet enquiries with staff and/or review documents

52. The Designated Officer will consult with the Chief Executive Officer and the Chief Financial Officer. They will agree whether an investigation is appropriate and, if so, whether the responsibility will pass to the Chief Financial Officer and what form that responsibility should take.

The matter could involve:

- Investigation by management, internal audit, or through the disciplinary process
- Referral to the police
- Referral to an external auditor
- An independent inquiry

53. In dealing with any allegations, the Designated Officer, or the Chief Executive Officer will ensure that those Officers who would usually respond to allegations of malpractice, will not be involved in any enquiries or investigations, if they are implicated in the allegation.

54. The Company will normally refer concerns or allegations that fall within the scope of other policies and procedures for consideration under those procedures and will advise the whistleblower accordingly.

55. The Designated Officer, or Chief Financial Officer (if responsibility for the case has passed to them), can decide to take no further action if a complaint appears to be trivial or malicious.

56. Within 10 working days of a concern being received, the Company will write to the whistleblower to:

- Acknowledge receipt of the concern
- Explain how the company proposes to deal with the matter
- Indicate whether any initial enquiries have been made
- State whether further investigations will take place and if not, why not

57. The amount of contact between the people dealing with the allegation and the whistleblower will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. The Designated Officer, or Chief Financial Officer (if responsibility for the case has passed to them), will make the Company's final decision upon the level of contact or involvement with the whistleblower. They may inform the whistleblower that there is no further need for their involvement.

58. Any meetings arranged will normally take place at one the Company's offices, but the Company can agree to have the meeting elsewhere.

59. The Company will take steps to reduce any difficulties that the whistleblower may experience after raising a concern. For instance, if the whistleblower needs to give evidence in criminal or disciplinary proceedings, the Company will provide support and advice on the procedures.

60. The Company accepts that in the working environment members of staff need assurance that the Company has properly addressed the matter raised. Thus, subject to legal constraints, the Company will provide information to the member of staff about the outcome of any investigation.

61. If responsibility for the case has passed to the Chief Financial Officer, they will advise the Designated Officer of the outcome of the case to enable the Designated Officer to fulfil their reporting responsibilities under this policy.

62. The Designated Officer will report as necessary all concerns raised and the outcomes (in an anonymous format) to the appropriate people.

Taking further action

63. This policy aims to provide an avenue to raise concerns within the Company.

64. If the whistleblower decides to take the matter outside the Company, they must ensure that they do not disclose information about a third party e.g. a company or a private individual, which may be confidential.

65. Before taking matters to an external body, the Company advises the whistleblower to seek independent legal advice.

66. If an individual considers they should take the matter outside this process, the following are possible contact points:

- The local Citizens Advice Bureau
- Relevant professional bodies or regulatory organisations
- The Environment Agency
- The police (if it is potentially a criminal matter)
- The Health and Safety Executive
- A relevant voluntary organisation
- A trade union
- Equality and Human Rights commission
- Public Concern at Work

67. If a whistleblower, having raised a concern directly with the Company, is dissatisfied with the outcome, they can also contact any of the above organisations.

Person responsible for this policy

68. The Designated Officer has overall responsibility for the maintenance and operation of this policy, and will liaise as necessary with the Chief Executive Officer and the Chief Financial Officer.

69. Policy review date: **October 2021**. The Company reserve the right to revise, replace or withdraw this policy at any time and for any reason.

Appendix 1

GUIDANCE FOR EMPLOYEES

HOW TO REACT TO CONCERNS OF INAPPROPRIATE BEHAVIOUR

The action that you take when you first suspect inappropriate behaviour may be crucial. This guidance tells you what you should and should not do if you suspect inappropriate behaviour affecting the Company.

Inappropriate behaviour is described in the Company's whistleblowing policy as:

- Any criminal offence, particularly fraud or corruption
- Unauthorised use of public funds
- A failure to comply with a legal obligation
- The endangering of an individual's health and safety
- Damage to the environment
- Actions that are contrary to the relevant company's standing orders, financial regulations or other policies
- Actions or behaviour that fall below established standards of practice, including employees' codes of conduct
- A person abusing their position for any unauthorised purpose or for personal gain
- Harassment, discrimination or victimisation
- The deliberate concealment of information relating to any of the above matters
- Other unethical conduct that is intended to conceal any inappropriate behaviour set out above

ACTING UPON YOUR SUSPICIONS – THE DO'S AND DON'TS

If you suspect inappropriate behaviour affecting the Company, there are a few simple rules that you should follow to help the Company with subsequent enquiries:

Do

- Make an immediate note of your concerns and note as many relevant details as possible, ideally:
 - The background details and nature of your suspicions (including relevant names, dates and locations)
 - Details of the job and responsibilities of the individuals involved
 - Action (if any) you have taken to date before this concern was raised
 - Communicate your suspicions to someone with the appropriate authority and experience in accordance with the Company's whistleblowing policy.
- Deal with the matter promptly if you consider your concerns are warranted.

Don't

- Do nothing
- Be afraid to raise your concerns. You will not suffer any recrimination from the Company as a result of voicing your reasonably held concerns. The Company will treat the matter sensitively and confidentially if it is able to, and will take reasonable steps to protect you

- Approach or accuse any individuals directly
- Try to investigate the matter yourself. There are special rules about gathering evidence. Any attempt to gather evidence by people who are unfamiliar with these rules may weaken or destroy any future prosecution
- Convey your suspicions to anyone other than those indicated in the Company's whistleblowing policy

The Public Interest Disclosure Act 1998 will protect you from any reprisals as long as you meet the rules set out in the Act.

The rules are:

- You must disclose the information in good faith
- You must reasonably believe it to be substantially true
- You must not seek any personal gain.

Public Concern at Work (PCAW) can offer free, confidential advice to people concerned about crime, danger or wrongdoing at work. Anyone can contact them in the following ways:

Public Concern at Work
Suite 301
16 Baldwin Gardens
London
EC1N 7RJ
t: 020 7404 6609
f: 020 7404 6576
e: helpline@pcaw.co.uk

Appendix 2

GUIDANCE FOR MANAGERS - HOW TO REACT TO CONCERNS OF INAPPROPRIATE BEHAVIOUR

The action that you take when you first identify, or are made aware of suspected inappropriate behaviour, may be crucial in determining the success of any subsequent investigation. Inappropriate behaviour is described in the Company's whistleblowing policy as:

- Any criminal offence, particularly fraud or corruption
- Unauthorised use of funds
- A failure to comply with a legal obligation
- The endangering of an individual's health and safety
- Damage to the environment
- Actions that are contrary to the relevant company's standing orders, financial regulations or any other approved policies
- Actions or behaviour that fall below established standards of practice, employees' codes of conduct
- A person abusing their position for any unauthorised purpose or for personal gain
- Harassment, discrimination or victimisation
- The deliberate concealment of information relating to any of the above matters
- Other unethical conduct that is intended to conceal any inappropriate behaviour set out above.

As a manager, you should be familiar with the Company's anti-bribery policy, money laundering policy and its whistleblowing policy so that you are well equipped to deal with allegations if they arise.

ACTING UPON YOUR SUSPICIONS – THE DO'S AND DON'TS

The following simple rules should help to ensure that matters are properly handled:

Do

- Be responsive to employees' concerns. You should encourage employees to voice any reasonably held concerns or suspicions. As a manager, you should treat them seriously, confidentially and sensitively. You should reassure the individual that they will not suffer because of concerns raised in good faith
- Note all relevant details. Details should ideally include:
 - The background details and nature of the suspicions (including relevant names, dates and locations)
 - Details of the job and responsibilities of the individuals involved
 - The reasons why the person is raising the concerns
 - Action (if any) taken to date before this concern was raised
- Get as much information as possible from the employee reporting the suspicion and encourage them to record this in writing. If the employee has made any notes, make sure you

get a copy of these. In addition, note any documentary evidence that may exist to support the allegations, but do not interfere with this evidence in any way

- Contact the designated officer to discuss the report you have received
- If in doubt, report your suspicions anyway. If you decide that no further action is necessary, you must record your decision and inform the designated officer of the original notification details and your reasons why you consider no further action is necessary. In recommending that no further action is necessary, be objective when evaluating the issue. Consider the facts as they appear based on the information you have to hand. The Designated Officer will then help to determine if further action is necessary
- Deal with the matter promptly, particularly if you consider your concerns are warranted, and bearing in mind the 10-day deadline that the group has set to respond to the whistleblower. Any delay may cause a group to suffer financial or reputational loss, or make enquiries more difficult

Don't

- Ridicule or belittle any suspicions raised by employees. The company cannot operate an effective anti-fraud and corruption culture or whistleblowing policy if employees are reluctant to pass on their concerns to management out of fear of ridicule or recrimination. You need to ensure that you give all employees' concerns a fair hearing. You should reassure employees that they will not suffer recrimination by raising any reasonably held suspicion.
- Approach the suspect or accuse any individuals directly
- Communicate your suspicions to anyone other than those indicated in the company's whistleblowing policy
- Try to investigate the matter yourself. Remember that investigations by employees who are unfamiliar with the requirements of evidence are highly likely to jeopardise a successful outcome. They may also alert the suspect and result in the destruction of evidence. Remember that your primary responsibility is to report the issue and all associated facts to the appropriate employee, wherever possible