

# Whistle-Blowing Policy

## 1 Introduction

Rowlinson Group requires its board, directors, employees and any other representatives to observe high standards of professional and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of Rowlinson's must practice honesty and integrity in fulfilling responsibilities and comply with all applicable laws and regulations as well as any other relevant policies.

## 2 Reporting Responsibility

This Whistle-blower Policy is intended to encourage and enable employees and others to raise serious concerns internally, so that the Group can address and correct inappropriate conduct and actions. It is the responsibility of all directors, employees, and any representatives to report concerns about violations of Company rules and policies, unethical behaviour, or suspected violations of laws or regulations that govern Company operations.

## 3 Reporting Procedure

Directors, employees, board members, or any other representatives may submit complaints or concerns about suspected ethical and legal violations orally or in writing to their Company Managing Director who will investigate all reported complaints.

If they are not comfortable doing this, or if a complaint concerns a Director, the individual should submit the complaint to the Company Secretary.

If this is not suitable, then they should contact the Group H&S Manager who will arrange for a non-executive Director to investigate the complaint.

## 4 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant.

Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## 5 Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false may be subject to disciplinary action, up to and including termination of employment

## 6 No Retaliation

It is contrary to the values of the Company for anyone to retaliate against any director, employee or any other representative who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of the Company. No-one who in good faith reports any action or suspected action that he or she perceives to be illegal, fraudulent, or in violation of any Company operations shall suffer intimidation, harassment, discrimination or other retaliation or, in the case of employees,

adverse employment consequences. The Company will impose disciplinary measures, up to and including termination of employment, against anyone who threatens or retaliates against a person for reporting a violation in good faith.

## **7 Handling of Reported Violations**

The Company Secretary is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved.

The Company Secretary will acknowledge receipt of the reported or suspected violation to the person who submitted the complaint.

All reports will be promptly investigated, including an evaluation of scale and scope, and appropriate corrective action will be taken if warranted by the investigation which will be provided to the complainant.

The Company Secretary will inform Executive Management of all complaints and their resolution, and report to the Board on any complaints and their resolution.

Name: Mr. A. Sharman

Position: Company Secretary

Signature: *A. Sharman*

Date: 11.04.22