

ROCS

group

**The ROCS Group Whistleblower
Protection Policy**

December 2023

Policy Overview

Effective date: 1st December 2023

Objective: To create a policy and process for the whistleblowing of issues pertaining to the ROCS Group, its team members, suppliers, and / or its clientele, in the interest of the company and the public, and as a critical tool for protecting individuals who – in good faith – report activities believed to be illegal, dishonest, unethical, against company policy, or otherwise improper. This commits the ROCS Group to promote ethical behaviour, compliance with laws and regulations, and the importance of safeguarding those who report any violations.

Scope: To provide a platform and process for the reporting and investigation of any matters of company concern and / or suspected wrongdoing to the attention of the company, while also ensuring the safeguarding of any individual, both within and external to the company, who – in good faith – brings any suspected wrongdoing to the attention of the company (on both a known and an anonymous basis).

Responsibilities: Applicable to all individuals raising the issue of suspected wrongdoing within or related to the ROCS Group by its team members, suppliers, and / or its clientele, which individuals hereinafter referred to as 'Whistleblower'.

Applicable to all individuals who shall investigate any whistleblowing, which individuals hereinafter referred to as 'Investigative Team'.

Non-Compliance: Failure to comply with this SOP to protect a whistleblower, or to retaliate against a whistleblower, may result in disciplinary action, including termination of employment.

Review and Revision: This SOP will be reviewed annually or as needed, and any revisions will be communicated to all team members.

Definitions:

"*Whistleblower*" is defined by this policy as an individual who reports, via one or more of the channels specified in this policy, an activity that he/she considers or knows to be illegal, dishonest, unethical, or otherwise improper.

"*Employee*" means a person who performs a service for wages or other remuneration under a contract of hire or of service provision, written or oral, express or implied, for the company.

"*Matter of company concern*" refers, but is not limited, to:

- a. a violation of national law and / or OSHA safety guidelines;
- b. a violation of company Standard Operating Procedures (SOPs), Policies, Code of Conduct, or procedures;
- c. a violation of brand guidelines belonging to any of the ROCS brands;
- d. a danger to public health or safety;
- e. knowledge of planned abandonment of the workplace; and/or
- f. gross mismanagement, substantial waste of funds, or a clear abuse of authority.

4. "Public body" includes an officer or agency of:

- a. the local government; and / or
- b. the local police force.

Publishing Date: 1st December 2023

Next review date: 1st December 2024

Versions: See Appendix A



Colin Aquilina
Chief Executive Officer

Section 1: Protection of the Whistleblower

- 1.1. The ROCS Group and its directors will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, poor work assignments, and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the email address whistleblower@rocsmail.com immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.
- 1.2. Whistleblower protections are provided in two important areas: confidentiality and retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity (when known) may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals their legal rights of defence.
- 1.3. Individuals protected include:
 - a. the employee, or a person acting on behalf of the employee, who reports to the company a matter of company concern; or
 - b. the employee who participates in an investigation, a hearing, or an inquiry held by the Investigative Team on a matter of company concern.
- 1.4. The ROCS Group may not discharge, threaten, or otherwise discriminate against an employee regarding the employee's compensation, terms, conditions, location, or privileges of employment.
- 1.5. The ROCS Group may not disqualify an employee or other person who brings a matter of company concern, or participates in a proceeding connected with a matter of company concern, before an internal body or court, because of the report or participation, from eligibility to apply for promotions within the organization or receive another right, privilege, or benefit.
- 1.6. The provisions of this policy do not
 - a. require the ROCS Group to compensate an employee for participation in a court action or in an investigation, hearing, or inquiry by a public body;
 - b. prohibit the ROCS Group from compensating an employee for participation in a court action or in an investigation, hearing, or inquiry by a public body; or
 - c. authorize the disclosure of information that is legally required to be kept confidential.
- 1.7. Limitation to protections
 - a. A person is not entitled to the protections under this policy unless he or she reasonably believes that the information reported is, or is about to become, a matter of company concern; and reports the information in good faith.
 - b. A person is entitled to the protections under this policy only if the matter of company concern is not the result of conduct by the individual seeking protection, unless it is the result of conduct by the person that was required by his or her employer, manager, team members, and / or clientele.
- 1.8. Relief and penalties
 - a. A person who violates or attempts to violate this policy, including by retaliating against the whistleblower, is liable for disciplinary procedures in relation to this.

Section 2: Procedures

- 2.1. If a whistleblower has knowledge, or a concern, of illegal or dishonest/fraudulent activity, the employee is to send their report to the company via whistleblower@rocsmail.com , or submit an anonymous report via the ROCS Ethical Voice Platform on <https://www.rocsgrp.com/whistleblower> . All reports or concerns of illegal and dishonest activities will be promptly received by the CEO, who is responsible for allocating the Investigative Team to investigate and coordinate any necessary corrective action unless the same report concerns the CEO directly in which case the report will be reviewed by the Board of Directors who will have the authority to appoint an investigative team to investigate, coordinate any necessary corrective action and / or put forward suggestions on how to try and prevent any similar future circumstances.
- 2.2. The whistleblower is not responsible for investigating the alleged illegal or dishonest activity, or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.
- 2.3. Examples of illegal or dishonest activities include, but are not limited to:
 - violations of national laws,
 - violation of company standard operating procedures (SOPs) and / or code of conduct and / or policies,
 - violation of OSHA safety guidelines,
 - violation of ROCS Group principals' regulations
 - violation of MFSA regulations
 - violation of the FIAU legislation
 - violation of the The Prevention of Money Laundering Act
 - violation of brand guidelines,
 - billing for services not performed or for goods not delivered,
 - planned or actual abandonment of employment or defrauding of the company via employment or service provider agreement,
 - and other fraudulent activities or reporting.
- 2.4. The whistleblower must exercise sound judgment to avoid baseless allegations. A whistleblower who intentionally files a false report of wrongdoing will be subject to disciplinary action and mandatory legal action.
- 2.5. Information to be included in the report may include, but is not limited to, the following:
 - Date and time of a particular incident;
 - Names of those involved in the incident;
 - How the information was obtained, if possible;
 - Any witnesses or third parties involved;
 - Any proof or materials which will aid the Investigative Team in their research.
 - Name and contact details of the whistleblower are not required when submitting a report via the ROCS Ethical Voice Platform via <https://www.rocsgrp.com/whistleblower>, however this would aid the CEO and Investigative Team when looking into the details of the report and thus would be able to follow-up for more information as required. Names and personal details will remain confidential to the extent permitted by the law.

- 2.6. Upon receipt of a whistleblower report, the CEO is responsible to put together an Investigative Team who will conduct a prompt and thorough investigation to confirm authenticity of the information accordingly. The investigation will be handled with fairness, objectivity, and respect for the rights of all parties involved.
- 2.7. Information received in a whistleblower report will remain confidential, to the extent permitted by law, and only shared on a need-to-know basis in order for investigations to be carried out accordingly.
- 2.8. Individuals accused of misconduct will be treated fairly and in accordance with applicable laws and regulations. The ROCS Group is committed to ensuring due process.
- 2.9. Whistleblower reports and records will be retained according to the ROCS Group's retention policy.

APPENDIX A – Versions

Versions:

Version	Publishing Date	Significant Changes
Version 1	1 st December 2023	N/A – publishing date of new policy