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Roshel Whistleblower Policy

1. Purpose The purpose of this Whistleblower Policy is to encourage and enable employees, contractors, vendors, and other stakeholders to report concerns regarding unethical or illegal activities, violations of Roshel's policies, or other misconduct without fear of retaliation. This policy underscores Roshel's commitment to transparency, integrity, and accountability in all aspects of its operations.

2. Scope This policy applies to all employees, officers, contractors, vendors, and third parties associated with Roshel. It covers the reporting of any actual or suspected:

- Violations of laws, regulations, or company policies, including the Code of Ethical Business Practices.
- Fraud, corruption, or bribery.
- Misuse of company resources.
- Unsafe workplace practices.
- Harassment, discrimination, or other violations of workplace standards.

3. Reporting Mechanisms

3.1 Reporting Channels Roshel provides multiple channels for reporting concerns:

- **Whistleblower Hotline:** hotline@roshel.ca
- **Online Reporting Form:** Accessible on the shared drive.
- **Direct Reporting:** Concerns can be reported to the Compliance Officer or HR department.
- **Anonymous Reporting:** Reports can be submitted anonymously via the hotline or online form.

3.2 Confidentiality All reports will be treated with the utmost confidentiality. The identity of the whistleblower will be protected to the extent possible, consistent with the need to conduct a thorough investigation.

3.3 Good Faith Reporting Reports must be made in good faith, based on reasonable belief that the information disclosed indicates wrongdoing. Deliberately false or malicious allegations may result in disciplinary action.

4. Investigation Process

4.1 Initial Assessment Upon receipt of a report, the Compliance Officer or designated investigator will:

- Acknowledge receipt of the report within five business days.
- Conduct a preliminary review to determine if further investigation is warranted.

4.2 Investigation

- If warranted, a thorough investigation will be conducted by an independent and qualified team.
- The investigation may involve interviews, document reviews, and other appropriate measures.
- Investigations will be conducted promptly, and whistleblowers will be updated on the status of their report where appropriate.

4.3 Resolution

- Findings will be documented, and corrective actions will be implemented as necessary.
 - If misconduct is confirmed, disciplinary actions, up to and including termination, may be taken against the responsible parties.
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5. Protection Against Retaliation

5.1 Non-Retaliation Policy Roshel strictly prohibits retaliation against whistleblowers. Retaliation may include termination, harassment, demotion, or any adverse action as a result of reporting concerns in good faith.

5.2 Reporting Retaliation

- Any whistleblower who believes they have experienced retaliation should report it immediately to the Compliance Officer or HR department.

- Retaliation complaints will be investigated promptly, and appropriate action will be taken.
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6. Roles and Responsibilities

6.1 Employees and Stakeholders

- Understand and comply with the Whistleblower Policy.
- Report concerns promptly and in good faith.

6.2 Managers

- Foster an environment where employees feel safe to report concerns.
- Support the investigation process and implement corrective actions as required.

6.3 Compliance Officer

- Oversee the whistleblowing program and ensure compliance with this policy.
 - Monitor and address reported concerns.
 - Provide regular updates to senior management and the Compliance Committee.
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7. Communication and Training

- The Whistleblower Policy will be communicated to all employees and stakeholders through onboarding, training sessions, and periodic reminders.
 - Employees will receive training on how to recognize and report unethical behavior.
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8. Policy Review and Updates This policy will be reviewed annually by the Compliance Officer and updated as necessary to ensure its effectiveness and alignment with best practices.

Effective Date: November 2024

Approved By: Roman Shimonov, CEO, Roshel Inc.