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WHISTLEBLOWER POLICY

OFF-MG-A-WP-003

Document information and revisions History

Type of Document: Policy	Description: Whistleblower Policy	Document Number: OFF-MG-A-WP-003
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Policy Document: 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, 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.
- Conflict of interests.
- Unsafe workplace practices.
- Harassment, discrimination, or other violations of workplace standards.
- Other misconduct or unethical behavior not explicitly listed above.

3. Objectives

The objective of this Whistleblower Policy is to encourage employees and stakeholders to report concerns in good faith, confidentially and without fear of retaliation. The Policy supports a culture of integrity, transparency, and accountability by providing clear reporting channels and ensuring that concerns are assessed and addressed promptly, fairly, and independently. Through effective reporting and protection mechanisms, the Policy enables early identification and mitigation of legal, regulatory, and ethical risks.

4. Reporting

4.1 Reports can be submitted confidentially or anonymously. Reporting Channels Roshel provides multiple channels for reporting concerns:

- Email Hotline: hotline@roshel.com
- Secure Web Form: <https://www.roshel.ca/compliance/report>
- Direct Report: Human Resources Department or Compliance Manager

4.2 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.

4.3 Good Faith Reporting

All reports must be made in good faith and based on a reasonable belief that the information disclosed indicates misconduct. Deliberately false, misleading, or malicious allegations are prohibited and may result in appropriate disciplinary action.

5. Investigation Process

5.1 Initial Assessment

Upon receipt of a report, the Human Resources Department or Compliance Manager will:

- Acknowledge receipt of the report within five (5) business days.
- Conduct a preliminary review to determine if further investigation is warranted.

5.2 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.

5.3 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.
- Where necessary, findings may be escalated to senior management.

6. Protection Against Retaliation

6.1 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.

6.2 Reporting Retaliation

Any whistleblower who believes they have experienced retaliation should report it immediately to the Human Resources Department or Compliance Manager. Retaliation complaints will be investigated promptly, and appropriate action will be taken.

7. Roles and Responsibilities

7.1 Employees and Stakeholders

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

7.2 Managers

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

7.3 Compliance Manager

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

7.4. Human Resources Department

- Monitor and address reported concerns.

8. Communication and Training

The Whistleblower Policy will be communicated to the employees and stakeholders through onboarding, training sessions, and periodic reminders.

9. Documentation and Recordkeeping

All documentation related to policy governance, including drafts, approvals, version histories, and communications, shall be retained in accordance with Roshel's document retention requirements to support audit readiness, transparency, and accountability.

10. Review and Updates

This Policy shall be reviewed annually by the Compliance Manager and to ensure its continued effectiveness and alignment with Roshel's compliance and governance framework.

11. Enforcement

Non-compliance with this policy may result in disciplinary action, including termination of employment or partnerships, as outlined in Roshel's disciplinary procedures.

12. Approval

This Policy has been reviewed and approved by the Compliance Committee.

Effective Date: December 12, 2025

Approved By: Compliance Committee, Roshel Inc.