

Effective from 1 January 2024

## Whistleblower Policy

### Overview

RIMOND is dedicated to operating with transparency, objectivity, and independence. In accordance with our Code of Conduct, we require all employees to uphold high standards.

This policy is a critical component in fostering an ethical culture, robust corporate governance, and effective compliance and risk management.

It allows our employees, business partners, and other external stakeholders to report any violations of RIMOND fundamental values and commitments, any of our Group rules and processes, or any legal misbehaviour.

### Purpose

This Whistleblower Policy:

- a) Outlines when a revelation can be eligible for whistle-blower protection under the Whistle-blower Protection Scheme;
- b) Gives details on how to make Qualifying Disclosures in a safe and secure manner;
- c) Describes how they will be received and dealt with;
- d) The safeguards that apply to Qualifying Disclosures are detailed in this document.

The policy covers both internal and external whistle-blower disclosures and is part of RIMOND's risk management and corporate governance structure.

### Who is a whistle-blower?

Anyone who submits a report under this policy is considered a whistle-blower. This will encompass current and former officers, partners, clients, employees, contractors, and suppliers (including employees of suppliers), and associates of RIMOND, as well as their families, spouses, and dependants, in accordance with the Whistle-blower Laws.

### What can be reported?

Under the Whistleblower Protection Scheme, a "disclosable matter" is information that:

- a) Concerns any organization within the RIMOND Group for misbehaviour, an inappropriate condition of affairs, or circumstances; or
- b) Shows that a RIMOND Group company, or one of its executives or employees, has engaged in activity that:
  - i. involves a violation of law punishable by a term of imprisonment of 12 months or more;
  - ii. poses a threat to the public or works; or

iii. is required by regulation.

Behaviour that violates any legal or regulatory requirement, as well as conduct that, while not in violation of a specific law, violates the RIMOND Code of Conduct and Ethics or any other RIMOND Group Policy, are examples of Disclosable Matters. Disclosable Matters include, for example,

- a) fraud;
- b) negligence;
- c) breach of duty or trust;
- d) default;
- e) criminal offences;
- f) failure to comply with any legal obligation;
- g) unfair or unethical dealing with a customer, supplier or agent of the RIMOND Group;
- h) corrupt conduct;
- i) human rights abuses;
- j) risk to the health or safety of any person;
- k) unethical conduct; or
- l) any deliberate concealment relating to the above.

Whistleblower Protection Scheme protection does not apply to disclosures that are exclusively about personal work-related issues.

### **Reporting a concern**

The position of the discloser (Eligible Whistle-blower), the nature of the disclosable issue, and who the disclosure is made to (Eligible Recipient) will decide whether the legislative whistle-blower protections apply when a disclosure is made to RIMOND by an internal or external party.

RIMOND invites anybody with concerns about unethical or unlawful behaviour or misbehaviour to contact them.

RIMOND has practices in place to safeguard people who raise concerns from reprisal, regardless of whether whistle-blower law applies.

If you have a concern about RIMOND, you should first contact the RIMOND Ethics Contact Form to report it. This enables RIMOND to respond to and analyse the problems presented as promptly as feasible.

Regardless of whether the disclosure qualifies for Whistle-blower protection, all disclosures are carefully considered, and disclosures can be made anonymously.

What happens to a reported concern?

Any legitimate complaint of a concern will be investigated quickly by RIMOND. The investigation assignment will be assigned depending on the nature of the issue and the competence required to evaluate such items. As needed, the Board of Directors at RIMOND will be involved. If necessary, RIMOND may enlist the help of a third party to assist with the investigation. Any other parties that are involved will be bound by strong confidentiality agreements.

We shall act if we discover wrongdoing (which includes dishonest, corrupt, or unlawful activity, as well as the concealing of such conduct), violations of RIMOND's Code of Conduct, rules, processes, or RIMOND Values, or a violation of Human Rights as a consequence of an inquiry.

### **Confidentiality and fairness**

A whistle-blower has the option of remaining anonymous or limiting who is told of their identity and the secret information that they have disclosed. This might continue after the disclosure, throughout the investigation, and after the investigation is completed.

While RIMOND will make every effort to examine the protected disclosure, whistle-blowers should be aware that withholding facts for the sake of anonymity may prohibit RIMOND from conducting an effective investigation.

### **Whistleblowing protection and support**

Regardless of the resolution of the concern presented, we promote transparency and will assist those who report under this policy. While RIMOND may not always be able to give the same amount of practical assistance to other whistle-blowers, we will do so to the best of our ability.