



I. POLICY STATEMENT

In line with Rockwell Land core values, its business integrity is non-negotiable. We are committed to conducting our business in accordance with the law and maintaining the highest ethical standard of openness, probity and accountability.

This Policy aims to provide an avenue for employees, business partners and other stakeholders to report information relevant to suspected or actual occurrence of illegal, unethical or inappropriate activity through a confidential reporting channel. It also aims to ensure that each report shall be treated with utmost importance and that any person raising such concern in good faith will be protected from any retaliatory actions.

II. POLICY COVERAGE

This Policy applies to all employees of Rockwell Land and its subsidiaries, as well as its business partners and other stakeholders.

III. IMPLEMENTING GUIDELINES

A. Reportable Conditions

This Policy is meant to assist all potential Whistleblowers to report or disclose information relating to serious and sensitive concerns that by its nature cannot be reported through the normal reporting line. Such matters may include all criminal acts, breach of civil law, improper conduct, unethical behavior, all other similar acts or omissions, and deliberate concealment of any of the following, such as but not confined to:

1. Conflicts of Interest
2. Misconduct or Policy Violations
3. Theft, Fraud, or Misappropriation
4. Falsification of Documents
5. Financial Reporting Concerns
6. Retaliation Complaints

B. Reporting Channel and Format

Any person who would like to raise a concern or issue can report the matter through any of the following mechanism:

1. Directly to the Head of Internal Audit either personally or via hotline **(632) 793-1061 or mobile no. 0917-868-7508**
2. Send the disclosure or information through a secure email address at **tip@rockwell.com.ph**
3. Send the written report in a sealed envelope clearly marked with *“Strictly Private and Confidential – To be opened by Addressee Only”* to the Head of Internal Audit in the address below;

To: Rockwell Internal Audit Head
ROCKWELL LAND CORPORATION
2F 8 Rockwell, Hidalgo Drive
Rockwell Center, Makati City, 1200 Philippines

In submitting the report, the informant should disclose his relationship with the Company, e.g., employee, customer, supplier, concerned citizen and others. In addition, the informant shall state if the information has been reported to anyone outside Rockwell Land and provide details if it has been.

The report should show full disclosure of any relevant details and supporting documentation. We encourage the informant to follow the format below in raising a report.

Name:

Relationship with Rockwell Land:

Contact number / email:

Date:

Name of those involved (if known):

Full details of the issue (please provide the names, dates and places and attached any supporting evidence/documents, pictures)

C. Receipt of Information and Investigation

Upon receipt of the information, the Head of Internal Audit shall;

1. Record the disclosure/information received.
2. Immediately convene the Ethics Committee to investigate the reported information.

Note: Ethics Committee shall be composed of the heads of Human Resources, Internal Audit and Legal Team.

Once the Ethics Committee is convened, it shall;

1. Conduct a preliminary investigation within five (5) calendar days after the receipt of the information to determine its veracity and gather/secure prima facie evidence that will support/collaborate the information received.
2. Submit to the President and/or Audit Committee the result of its preliminary investigation within 24 hours after the lapse of the five-day period.
3. Carry out the decision / instruction given by the President and/or Audit Committee for the resolution of the case.
4. Shall inform the Whistleblower about the status of the information raised.

The Ethics Committee shall recommend to the President and/or Audit Committee a full blown investigation after they are convinced of the merits of the reported issue. Depending on the circumstances, the Audit Committee may consider nominating an appropriate investigating group within the company or engage external auditors, investigators and/or legal counsel to assist in the investigation and analysis of the results. The conclusion of the investigation shall be submitted to the Audit Committee.

D. Protection and Confidentiality

The Company shall treat all reported concerns and issues raised under this Policy in a confidential and sensitive manner except to the extent necessary to conduct a complete and fair investigation. The identity of the Whistleblower

making the report shall be kept confidential and he/she is assured of fair treatment and protection against any retaliatory actions.

If any Whistleblower believes that he/she is retaliated by reporting or participating in an investigation, he/she should immediately report such perceived retaliation to any member of the Ethics Committee. All reports of retaliation shall be investigated confidentially.

E. Grievance Procedure

This Policy strongly advises all employees to first consider filing complaints using standard administrative chain of command (Immediate Superior – Manager – Team Head – President), however if for any reason he/she is reluctant to do so, he/she may then report concerns or issues in the manner stated in *Section III.B. Reporting Channel and Format* of this Policy.

F. Malicious Reports

Any employee, who makes a malicious report out of ill intention against his/her co-employee, shall be subject to disciplinary action or dismissal if appropriate. The Company likewise reserves the right to take appropriate actions against the employee to recover any loss or damage as a result of the false report.

G. Implementation and Review of Policy

The Ethics Committee shall have the overall responsibility for the implementation, monitoring and annual review of this Policy.

H. Other Provisions

1. The Whistleblower shall receive a response within a reasonable time as deemed appropriate by the Ethics Committee regarding the status of the investigation and disposition or resolution of the issue.
2. The Whistleblower may send a follow-up using the reporting channel provided in *Section III.B. Reporting Channel and Format* of this Policy.

3. Only reports by Whistleblower who have identified his/herself and open to validation or follow-up questions shall be acted upon by the Ethics Committee.
4. All efforts will be made to keep the Whistleblower's identity confidential to the investigated individual or group. Should it be necessary to disclose the identity of the Whistleblower, reasonable steps will be taken to discuss this with the Whistleblower first.
5. An informant who himself is a party in the illegal/unethical activity shall be admitted as Whistleblower and be entitled to the benefits as such, provided that:
 - a. The informant should not appear to be the most guilty;
 - b. He/she shall testify and provide full disclosure of the activity he/she was a party;
 - c. He/she has no record of any grave violation of the Company's Code of Discipline and its policies.
6. Any employee, who has knowledge of the reportable condition but fails to act on it by reporting to his/her superior as provided in *Section IV.E. Grievance Procedure* of this Policy or to the Ethics Committee, shall be subject to disciplinary action.
7. Any employee, who refuses to cooperate with the Ethics Committee by providing the necessary information that will shed light to the investigation, or by willfully withholding or tampering relevant documents, shall be subject to disciplinary action.

The Ethics Committee shall treat all information received as a highly urgent matter and shall take all efforts to investigate and resolve the case within 30 working days.