



Malpractice Reporting Policy

Introduction:

Rogers is committed to high standards of openness and strongly believes that all reasonable and valid concerns of employees, questionable practices, or potential wrongdoing must be considered within a defined process.

Definition:

“Malpractice reporting is a process whereby information relating to questionable practices within an organization is disclosed in good faith by employees”. Examples of such malpractice matters typically relate to:

- A criminal offence (including Fraud and Theft)
- Incorrect financial reporting and internal control breakdowns
- Non-compliance with regulations and laws
- Non-compliance with policies and procedures
- Non-compliance with corporate behaviour
- Health and Safety danger
- Damage to the environment
- Deliberate concealment of information.

Note:

Employment related concerns and individual grievances do not form part of the malpractice matters. These should continue to be reported through the normal channels such as the Human Resources Department in line with the Grievance procedure.

Anonymous letters will not be entertained and do not qualify for the process.

Authority:

Pursuant to section 4.7 of the Rogers Risk Management Audit Committee (RMAC) Charter, the RMAC has been vested with the responsibility to establish procedures for the receipt, retention, and treatment of complaints received by the Company. Management has a specific responsibility to facilitate the operation of this policy and to ensure that employees feel able to raise concerns, without fear of reprisals, in accordance with the procedure set down below.

Employees are responsible for the success of this policy and should apply the appropriate level of discernment and objectivity in triggering the policy.

Purpose:

The purpose of this policy is to provide a channel of effective communication of employee concerns so as to facilitate the disclosure of any malpractice of which they become aware and to provide protection for employees who report allegations. It further outlines the process on how reported concerns will be handled and investigated.

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Note:

The aim of the malpractice reporting policy is to promote transparency to underpin the risk management systems, to ensure fair and ethical practices are maintained, and to help protect the reputation of the organisation. It provides employees with a mechanism to report suspicious concerns that contravene the Rogers code of ethics.

The reported malpractice, where applicable, is thoroughly investigated and suitable action taken where necessary. The employee who discloses such a malpractice will be protected against adverse employment actions (discharge, suspension, harassment, and other forms of discrimination) if the reported allegations of business malpractice are substantiated. Employees who participate or assist in an investigation will also be protected. Every effort will be made to protect the anonymity of the person reporting such a malpractice; however, there may be situations where it cannot be guaranteed.

Employees participating in such a process should not discuss reported concerns with colleagues or third parties. Such reports will be treated equally seriously to the primary allegation under investigation.

Scope:

The policy applies to all employees throughout the Group, including full-time, part-time and temporaries, found in subsidiary and joint venture Companies operating in Mauritius and overseas.

Reporting:

An employee who reasonably believes that inappropriate business conduct is occurring should raise the issue with his/her direct reporting manager or if this is considered inappropriate, the issue should be raised with the Chief Human Resource Executive at Corporate office. The latter will consequently report to the Chief Executive Officer of Rogers Group.

Investigation:

Once the claim of malpractice is made, the direct reporting manager will respond within 15 working days setting out the intended investigation plan (if any) .

Preliminary Inquiries - No investigation will be carried out prior to the approval of the Chief Executive Officer of Rogers Group. Some concerns may be resolved without the need for investigation.

An investigation may include internal reviews, reviews by the internal and external auditors or lawyers or some other external body.

Once the investigation is complete, the appropriate Company representative will communicate the results of the investigation as well as any corrective steps that are being taken.

Employees who believe they are being penalised for malpractice reporting or who do not consider that they have had a satisfactory response to their disclosure should write to the Chairman of the Corporate Governance Committee with the facts.

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Safeguards:

Harassment or Victimization - Harassment or victimization for reporting concerns under this policy will not be tolerated.

Confidentiality - Every effort will be made to treat the reporter's identity with appropriate regard for confidentiality. However, under certain circumstances to assist with the investigation the individual's identity may become known or needs to be revealed.

Anonymous Allegations - This policy encourages employees to put their names to allegations of malpractice as and investigation may not be possible unless the source of the information is identified. Concerns expressed anonymously will not be entertained.

Bad Faith Allegations - Allegations proven to have been made in bad faith or solely for personal interests will result in disciplinary action.

Media communication – Allegations should not be subject to any communication with the media by all parties. Such communications, if any, shall be handled by the Communication department of the Corporate Office of Rogers.

Disciplinary Action:

If the claim of questionable practice is substantiated and proved, appropriate disciplinary action will be taken against the responsible individual(s) (i.e. contravenants) up to and including termination of employment.

Review:

This document may be changed from time to time in line with current best practice statutory requirements, and to ensure that organizational needs are met. The latest version may be found on Rogers intranet.

Approved by the Board of Rogers and Company Limited on 15 September 2010.

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Rogers & Company Limited
Rogers House, 5 President John Kennedy Street,
PO Box 60, 11302, Port-Louis, Mauritius
Tel. (230) 202 6666, www.rogers.mu

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