



goodcorporation

Whistleblowing Policy

ROUSE

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Policy statement

Rouse is committed to operating responsibly across diverse cultures and business environments. Employees, any third party acting for Rouse and any other stakeholders are encouraged to raise concerns which will help us prevent misconduct and reduce any harm to the people involved and to the company. This policy defines the eligibility criteria and describes the process for reporting and investigating concerns as well as the protection Rouse guarantees for whoever reports concerns.

It is the responsibility of all employees to read this policy and to understand their role in assisting Rouse in achieving these objectives.

Purpose

This policy describes the process by which employees and other stakeholders should alert Rouse to an issue of serious concern which cannot be resolved by local management. It defines the eligibility criteria for using the whistleblowing mechanism and explains the process for reporting any suspicion or breach of our values and principles.

Scope

The whistleblowing mechanism can be used by all Rouse employees and external stakeholders such as any third party acting for Rouse, including their owners and employees, as well as public agents and other outside stakeholders (collectively referred to as “external stakeholders”).

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1. Definitions

Whistleblowing is the reporting of suspected wrongdoing or dangers in relation to our activities. This includes bribery, fraud or other criminal activity, miscarriages of justice, health and safety risks and any breach of legal or professional obligations.

2. Key Principles

Employees and any external stakeholders are strongly encouraged to raise issues of serious concern, which will help us prevent and reduce any harm to the people involved and the company.

- **Reporting:** employees and external stakeholders are responsible for reporting serious suspicions of breaches of Rouse’s values and principles.
- **Supporting others to report:** employees and external stakeholders are expected to support individuals who speak up. If an employee prevents someone from reporting a concern, it will be considered misconduct and may lead to dismissal.
- **Good faith:** information reported should be disclosed in good faith – reports should not be made for personal gain (e.g. to harass an employee).

If you speak up, Rouse commits to confidentiality, protection against retaliation and to investigate your concerns.

- **Confidentiality:** Rouse is committed to protecting the confidentiality of the individual raising a concern, the individual(s) about whom the concern is raised, and the information collected by all recipients of the concern. If information is disclosed, it will be only on a need-to-know basis and only if absolutely necessary for the investigation process.

- **Protection against retaliation:** Rouse is committed to ensuring no one suffers any detrimental treatment (such as dismissal, disciplinary action, threats or other unfavourable treatment) as a result of raising concerns in good faith. Rouse will not tolerate any form of reprisal or retaliation against any employee or third party.
- **Commitment to investigate:** Rouse is committed to investigating your concern and responding in a responsible and appropriate manner. The investigation process will be conducted in a confidential, impartial and thorough manner, independent of those being investigated and within a defined timescale.

Note: Whistleblowing / Speaking up is distinct from the grievance procedure. While grievances are typically complaints about personal circumstances, whistleblowing tends to be about concerns relating to wider malpractice or wrongdoing at Rouse (which may be affecting employees as well, but they are concerns in the public interest).

3. Speaking up

3.1 Who can raise a concern?

- All Rouse employees, including directors, senior managers, permanent, fixed-term, temporary employees and employees seconded from Rouse entities to third parties.
- Any third parties acting for Rouse, such as sub-contracting agents, consultants, freelancers, contractors, representatives, trainees, staff seconded to Rouse from a non-Rouse entity and casual workers.
- Any third party employed or paid to help Rouse achieve sales, including intermediaries and lead generation agencies.
- Any other stakeholders, such as clients or officials, who through their interactions with Rouse, become aware of an issue of concern.

3.2 What type of issues can be raised?

Any suspicion or breach of Rouse's values and principles can be raised. These issues of serious concern include:

- A crime or an offence.
- A breach of law or regulation.
- A serious threat or harm to the public interest.

A concern will not be eligible if it was filed fraudulently or for a frivolous or malicious purpose. If the whistleblowing mechanism has been used in this way, a disciplinary process or legal proceedings may be initiated against the individual raising a concern.

3.3 How to raise a concern and what to include?

Any of the following reporting channels may be used to raise a concern:

- Workflow Central reporting form (available only to employees).
- Rouse whistleblowing line email address: [reportaconcern@rouse.com]

- General Counsel (generalcounsel@rouse.com).
- The Local Compliance Champion (available only to employees).
- The General Manager (available only to employees).
- The local human resources team (available only to employees).

The following information should be provided in any report (except anonymous – see *'Anonymous reports' below*):

- Full name and contact information of the person raising a concern (including residential and/or mailing address and, to the extent possible, telephone number and email address).
- Full name of the individuals and organisation about whom a concern is raised.
- A thorough description of facts alleged to constitute a breach or potential breach of Rouse's values and principles. Please keep the tone of any written complaints neutral and matter of fact. Briefly but clearly describe the conduct you believe to be illegal, fraudulent, a misconduct or a threat to health and welfare.
- Any relevant documents related to the issues raised.

All information about Rouse, our clients and our potential clients will be kept confidential by Rouse, unless there is a legal obligation to report the conduct.

4. Rouse's role in handling concerns

The investigation process will be conducted in a confidential, impartial and thorough manner, independent of those being investigated and within a defined timescale. It will be carried out as promptly as possible without compromising the integrity or comprehensiveness of the process. All information collected, and actions taken will be properly documented and recorded.

4.1 Registration of concerns

Within ten (10) business days following receipt of a concern, the General Counsel will register the concern if it:

- Provides the full name of the individuals and organisation against whom a concern is raised.
- Describes allegations which constitute a breach or potential breach of Rouse's values and principles.

Rouse encourages individuals raising a concern to identify themselves and give Rouse a means to contact them (email, phone number, etc.). This enables the General Counsel to ensure transparency and to notify them of progress made on the investigation process. The individual raising a concern will be formally notified of the registration of the concern if they have identified themselves.

4.2 Eligibility assessment

Following the registration of a concern, the General Counsel will determine within 10 business days whether the concern should be investigated, based on an evaluation of the eligibility criteria set out above.

The individual raising a concern may be contacted to provide further information. The individual who raised a concern will be formally informed of the outcome of the eligibility assessment.

4.3 Investigation

If a concern is deemed eligible for further investigation, the General Counsel will initiate the appropriate enquiries. The General Counsel may appoint another individual to lead the investigation, if necessary.

The General Counsel or appointed investigator may engage external auditors, counsel or other experts to assist in the investigation and the analysis of the results.

- An investigation report will be prepared, concluding whether the allegations are substantiated and who is implicated. The General Counsel will decide what action to take and preventative measures to avoid reoccurrence.
- If enquiries indicate that the concern has no basis, or it is not a matter to be pursued under this policy, it may be dismissed and the decision documented.
- The General Counsel shall report back to the whistleblower within 10 days of the decision being made.

4.4 Follow-up actions

Depending on the nature of the breach, disciplinary measures may be imposed in accordance with the applicable laws, Rouse policies and procedures, up to and including termination of employment.

Third parties acting for Rouse, who have committed a breach, may have their contract terminated, not renewed or be subject to appropriate measures.

If the whistleblowing mechanism has been used fraudulently or for frivolous or malicious purposes, a disciplinary process or legal proceedings may be initiated against the individual raising a concern. Conversely, the individual who raises a concern will not be subject to disciplinary measures for raising a concern, if they report allegations in good faith, even if those allegations are found to be incorrect or are not followed by any disciplinary or legal actions.

5. General Counsel

The General Counsel is responsible for:

- Receiving concerns.
- Assessing the eligibility of concerns.
- Deciding on further fact-finding before any investigation is proposed.
- Conducting investigations in accordance with applicable laws and regulations.
- Providing recommendations on remedial actions.
- Reporting to the Audit & Risk Committee on the progress and outcome of the investigations.

6. Confidentiality

Rouse will protect the confidentiality of the individual raising a concern, the individual(s) about whom the concern is raised and the information collected by all recipients of the concern. In particular, the identity and contact information of the individual raising a concern will not be disclosed without their permission unless Rouse is required to do so by law or regulation. Technical and organisational measures are provided to

safeguard the confidentiality of data at each step of the reporting and investigation process in line with local laws and regulations.

7. Protection of the individual raising a concern – Anti-retaliation policy

Rouse will not tolerate any form of reprisal or retaliation against any employee or third party who reports, in good faith, a potential or actual breach of our values and principles. Any action done to deter someone from raising a concern or to prevent a person from using the whistleblowing system is also prohibited and can lead to sanction. Retaliation can take many forms: harassment or adverse employment decisions made as a consequence of a concern being raised (e.g. refusing a request for a promotion, transfer, etc. as reprisal for a concern being raised).

Individuals who do not respect these provisions of non-retaliation or who reveal the identity of the individual raising a concern will be subject to disciplinary action and, where appropriate, details passed to the relevant law enforcement authorities.

8. Anonymous reports

Individuals are encouraged to provide their full name to ensure that a proper investigation can be carried out and to respond to requests for information as the investigation moves forward.

Anonymous allegations may however be eligible based on the severity and thorough description of facts provided by the individual at the discretion of the General Counsel.

9. Data retention

Data collected related to concern will be destroyed, retained or archived in accordance with Rouse associated policies and applicable laws and regulations, in particular:

- Data related to a concern which is declared ineligible will be destroyed without delay.
- When a concern is not followed by a disciplinary process or legal proceedings, all data collected during the process will be archived within two months of the closure of the investigation process and destroyed seven years after the closure of the investigation process.

When a disciplinary process or legal proceedings are initiated against an individual because of an alert or against an individual who misused the whistleblowing mechanism, all data will be retained until the process is closed and for a period of 10 years thereafter.

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