

Whistleblowers Protection Policy

Purpose

RightShip strives for a culture of ethical and appropriate corporate behaviour in all our business activities. This includes ensuring that RightShip acts with integrity, honesty and in accordance with principles of good governance.

We are committed to detecting and addressing misconduct in RightShip and its related entities and ensuring that any individual who becomes aware of misconduct can report their concerns with trust, confidence and without the fear of suffering negative personal consequences.

This Policy is not intended to override any rights or obligations that a whistleblower has under any applicable whistleblowing legislation.

Scope

This Policy applies to RightShip employees, contractors and others who are eligible to make a whistleblowing complaint.

For the full scope and information related to whistleblowing protections in your jurisdiction please refer to the applicable country-specific Appendix to this Policy.

General Principles

This Policy allows for disclosures from a range of people with a connection to RightShip on a range of issues relating to misconduct.

Some examples of misconduct that should be reported under this Policy include:

- a criminal offence;
- conflicts of interest or breaches of confidential information;
- theft, improper financial reporting, tax evasion, improper accounting or auditing;
- harassment, discrimination, victimisation or bullying;
- bribery and corruption;
- conduct endangering the health or safety of an individual or the public; and
- concealing or destroying evidence of any of the above matters.

Disclosures of information relating to misconduct made in accordance with this Policy will be treated confidentially (subject to compliance with any applicable laws).

RightShip is committed to ensuring that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against for making a disclosure.

All reported disclosures will be reviewed and, where appropriate, investigated at the earliest opportunity in accordance with this Policy.

Throughout any investigation process, RightShip is committed to ensuring the fair treatment of employees and other persons engaged by RightShip and its related entities who are mentioned in protected disclosures, or to whom such disclosures relate.

RightShip reserves the right to institute performance management or take other disciplinary action, including termination of employment or engagement, in relation to any person who has engaged in misconduct.

Access to this Policy

This Policy is available to employees and officers of RightShip on RightShip's intranet, and upon request from RightShip's Human Resources team.

References

RightShip documents

Dispute Resolution Policy and Procedure

Policy ownership and review

This policy is owned by the Chief Executive Officer.

This policy requires the annual approval of the RightShip Board of Directors.

PROCEDURAL VERSION CONTROL

No.	Date approved	Date effective	Section amended	Authorised by
1	May 2020	May 2020	Initial release	CEO
2	February 2023	February 2023	Inclusion of country specific appendices	CEO

Appendix A: Australia

We are committed to detecting and addressing misconduct in RightShip and its related entities and ensuring that any individual who becomes aware of misconduct can report their concerns with trust, confidence and without the fear of suffering negative personal consequences.

In addition, in Australia, there are provisions under the *Corporations Act 2001* (Cth) (the Act) which provide individuals known as "whistleblowers", with legal rights in relation to certain types of disclosures (the "**Whistleblowing Legislation**").¹

Scope

This Policy applies to all current and former:

- RightShip staff members and officers;
- RightShip contractors, suppliers and their employees (whether paid or unpaid);
- individuals who are associates of RightShip (e.g. a director or secretary of RightShip or its related entities);
- spouses, children and relatives of any of the above; and
- dependants of any of the above or of their spouse;

referred to in this Policy as "eligible whistleblowers."

Protected disclosures

The types of disclosures that will be protected under the Whistleblowing Legislation and this Policy, include disclosures where a whistleblower has reasonable grounds to suspect misconduct or an improper state of affairs in relation to RightShip or any of its related entities.

Matters not covered by this Policy

Personal work grievances will not be dealt with under this Policy and are not protected under the Whistleblowing Legislation or under this Policy. Grievances about individual employment issues should be raised with RightShip's Human Resources team in accordance with the RightShip Dispute Resolution Policy and Procedure.

Some examples of personal work grievances include:

- an interpersonal conflict between the discloser and another employee;

¹ For RightShip the relevant Whistleblowing Legislation is sections 1317AA to 1317AJ of the *Corporations Act 2001* (Cth) and sections 14ZZT to 14ZZE of the *Taxation Administration Act 1953* (Cth). The protections under the Whistleblowing Legislation only apply to certain types of disclosures, referred to in this Policy as "protected disclosures".

- a decision relating to the employment, transfer or promotion of the discloser;
- a decision relating to the terms of employment of the discloser; or
- a decision to suspend or terminate the employment of the discloser, or otherwise discipline or performance manage the discloser.

RightShip's approach to confidential reporting

If an eligible whistleblower believes the report to be true on reasonable grounds and raises it with one of the recipients specified below, the Whistleblowing Legislation extends protections to the whistleblower including a protection against detrimental conduct in the workplace. These protections for whistleblowers are described in more detail below.

Disclosures can be made anonymously. A whistleblower is not required to disclose his or her identity to receive the protections set out in this Policy and under the Whistleblowing Legislation (provided that all other requirements for making the protected disclosure are complied with).

If a whistleblower's identity is not disclosed, it should be noted that this:

- will prevent RightShip from re-contacting the whistleblower confidentially to clarify or confirm information supplied;
- may impact on RightShip's ability to investigate properly the allegations in the disclosure;
- will prevent RightShip from updating the whistleblower on RightShip's efforts taken in response to the disclosure; and
- may affect RightShip's ability to take steps to protect the whistleblower from detrimental conduct.

Whistleblowers who disclose their identity will have their identity protected under the anonymity protections set out below. This means that a person receiving a whistleblower's disclosure is not permitted to reveal the identity of the whistleblower or information that is likely to lead to the identification of the whistleblower (except in the limited circumstances set out in the "Protecting confidentiality" section below).

If it comes to light that a staff member, contractor or supplier has maliciously, falsely or vexatiously made allegations or reports under this Policy, RightShip may take appropriate disciplinary action against the relevant individual which may include termination of employment or engagement.

Raising a concern - internally

Whistleblowers are encouraged to raise a concern internally in accordance with this section of the Policy before raising a concern externally (see below). Any concerns

raised internally will be dealt with in a fair, professional and confidential (subject to any law to the contrary) manner and in accordance with this Policy.

Reports regarding misconduct or an improper state of affairs under this Policy should be made to RightShip's Head of Human Resources.

Under the Whistleblowing Legislation, whistleblowers may also report such information to the following recipients²:

- an officer of RightShip or its related entities;
- an auditor conducting an audit of RightShip or its related entities;
- an actuary of RightShip or its related entities;
- any person RightShip has authorised to receive these disclosures; or
- a senior manager of RightShip or its related entities. A senior manager is a person who makes or participates in making decisions that affect the whole or a substantial part of RightShip's business or who has the capacity to affect significantly RightShip's financial situation.

If the information to be reported relates to the tax affairs of RightShip or an associate of RightShip, the Whistleblowing Legislation allows whistleblowers to make protected disclosures to the following additional eligible recipients³:

- a registered tax agent or Business Activity Statement (BAS) agent who provides tax or BAS services to RightShip;
- a senior manager of RightShip (as described above); and
- any other RightShip employees or officers who have functions or duties relating to the tax affairs of RightShip.

Raising a concern - externally

Under the Whistleblowing Legislation, whistleblowers may also make protected disclosures to:

- the Australian Securities and Investments Commission (ASIC);
- the Australian Prudential Regulation Authority (APRA);
- (in relation to tax disclosures) the Australian Tax Office (ATO); or
- other prescribed Commonwealth authorities or regulators.

Whistleblowers may also make a protected disclosure for the purposes of obtaining legal advice or legal representation in relation to the operation of the Whistleblowing Legislation.

² Corporations Act 2001 - Part 9.4AAA, Section 1317AAC.

³ Taxation Administration Act 1953 - Part IVC, Section 14ZZU.

Under certain circumstances, whistleblowers may make protected disclosures to a journalist or a Member of the Commonwealth Parliament, or a State or Territory Parliament.

However, if a report is made to one of these regulators, RightShip may not be aware of the report and therefore may not be able to respond to it in accordance with this Policy.

Handling of Reports

Investigation of Reports

All reported disclosures will be reviewed, and where appropriate investigated at the earliest opportunity. Any findings will be managed promptly. The way a disclosure is managed depends on what it involves and will be dealt with on a case by case basis.

To ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary to:

- obtain specialist, independent advice on areas outside of our knowledge or expertise, including from trained investigation staff inside RightShip, or by referring the matter confidentially to a third-party investigation or law firm if deemed appropriate having regard to the nature of the disclosable matter(s);
- appoint a person to assist in the investigation of a matter the subject of a report; or
- refer the matter to the police or law enforcement where disclosures refer to criminal behaviour.

In the conduct of an investigation, RightShip may:

- speak to anyone who may be affected or involved in the disclosure so they are provided with the opportunity to respond to the allegation(s);
- consider these responses; and
- speak to witnesses (where there is a dispute as to the facts surrounding the allegations).

In certain circumstances, where RightShip decides it is appropriate to do so, it may also place any persons affected by the report or the whistleblower on paid leave during part or all of the investigation.

Fair treatment

Throughout the investigation process, RightShip is committed to ensuring the fair treatment of employees and other persons engaged by RightShip and its related entities who are mentioned in protected disclosures, or to whom such disclosures relate. Fair treatment of those persons implicated in a misconduct disclosure includes the following:

- the opportunity to be heard on and respond to the allegations as against them before any adverse findings are made against them; and
- the opportunity to have their responses considered by RightShip and, in appropriate circumstances, investigated.

RightShip will endeavour to respond promptly to any complaints raised by a party who is the subject of a disclosure where such party has concerns about unfair treatment in the context of assessing and investigating the disclosure.

Managing disclosures

In respect of a non-anonymous disclosure, the whistleblower will be provided with updates on the progress of the investigation and its likely timeframe, where possible. If this is not possible for confidentiality reasons, this will be explained to the whistleblower.

Proven misconduct

RightShip reserves the right to institute performance management or take other disciplinary action, including termination of employment or engagement, in relation to any person who has engaged in misconduct.

RightShip also reserves the right to refer matters to law enforcement or regulatory bodies at any time if, in RightShip's reasonable opinion, conduct warrants such a referral.

Protection and support for whistleblowers

Protecting confidentiality

A whistleblower may choose to make a report on an anonymous basis. However, as noted above, there are a number of advantages in connection with the investigation process if the whistleblower discloses their identity to RightShip.

An eligible recipient to a protected disclosure must keep the identity of the whistleblower strictly confidential. This includes not sharing the whistleblower's name or identity with any other employees or officers of RightShip and includes keeping confidential any information which could lead to the disclosure of the whistleblower's identity.

RightShip has the legal right to share a whistleblower's identity if reasonably necessary to refer an incident to authorities (such as ASIC, APRA and the Australian Federal Police (AFP)) who may wish to pursue the matter.

Under the Whistleblowing Legislation, it is also permissible to disclose:

- information regarding the suspected or actual wrongdoing disclosed without revealing the whistleblower's identity or information that is likely to lead to the identification of the whistleblower;
- information other than the whistleblower's identity if it is reasonably necessary for the purposes of the investigation and all reasonable steps are taken to reduce the risk that the whistleblower will be identified;
- the identity of a whistleblower, or information likely to lead to his or her identification to (or between) ASIC, APRA, AFP or other prescribed body;
- the identity of a whistleblower, or information likely to lead to his or her identification to a legal practitioner for the purposes of obtaining legal advice or representation; or
- the identity of a whistleblower where such disclosure is made with the consent of the whistleblower.

In order to allow proper investigation of the matter, and to provide appropriate support to the whistleblower, RightShip may ask a whistleblower to consent to the disclosure of his or her identity to specific individuals, such as:

- the Chief Compliance Officer⁷ who may then update you on your disclosure (where appropriate) including any action taken in response to your disclosure; or
- any other person reasonably necessary for the purposes of investigating matters the subject of your disclosure.

Upon receiving protected disclosures, all RightShip senior managers, officers and others appointed as eligible recipients under this Policy, must not reveal the identity, or information that is likely to lead to identification of the whistleblower without the written consent of the whistleblower. Such action may constitute a criminal offence.

A whistleblower can be assured that the disclosure of any information in breach of this Policy will be treated seriously and may result in disciplinary action, potentially including termination of employment or engagement.

Protection against detrimental conduct

RightShip will not tolerate any detriment caused, or threatened to be caused, against any person who has made or who is believed to have made a report under this Policy.

The Whistleblowing Legislation makes it a criminal offence to victimise a whistleblower because the whistleblower has made a protected disclosure⁴; and provides that if a

⁴ *Corporations Act 2001* - Part 9.4AAA, Section 1317AC.

⁷ Chief Compliance Officer - The Chief Financial Officer is also the RightShip Compliance Officer.

whistleblower suffers damage because of such victimisation, the whistleblower can claim compensation for that damage from the offender.

Under the Whistleblowing Legislation "detriment" includes⁵:

- dismissing an employee;
- injuring an employee in their employment, (e.g. not giving an employee legal entitlements such as pay or leave, reducing duties or responsibilities, disadvantageous changes in working hours and location etc.);
- changing an employee's job to their disadvantage (e.g. demotion, loss of opportunity for promotion);
- discriminating between employees to the disadvantage of a whistleblower;
- harassment or intimidation of a person;
- harm or injury to a person, including psychological harm;
- damage to a person's property, reputation, business or financial position; or
- any other damage to a person.

A whistleblower should raise concerns relating to victimisation or retaliation immediately with the person to whom they made their disclosure.

Any retaliation, victimisation or detriment caused or threatened to be caused against a whistleblower for raising a concern, will be treated as misconduct and perpetrators may be subject to RightShip's disciplinary procedures. Disciplinary action may include termination of employment or engagement.

Legal immunity

The Whistleblowing Legislation protects a whistleblower against civil or criminal litigation (including a case for breach of contract) for protected disclosures⁶. If the whistleblower is the subject of an action for disclosing protected information, they may rely on this protection in their defence.

The whistleblower is not protected from civil or criminal liability for any wrongdoing that is exposed in the whistleblower's disclosure. However, if a whistleblower reports such conduct and actively co-operates in an investigation in which they may be implicated, there may be some cases where the fact they have made a report will be taken into account as a mitigating factor when determining actions which may be taken against them.

⁵ Corporations Act 2001 - Part 9.4AAA, Section 1317ADA.

⁶ Corporations Act 2001 - Part 9.4AAA, Section 1317AB.

Potential fines

In addition to compensation that may be sought in relation to detrimental conduct, significant penalties apply to persons who fail to maintain whistleblower protections under the Whistleblowing Legislation.

Such fines and associated liability will remain the responsibility of the relevant staff member or officer and will not be paid by RightShip.

Support for whistleblowers

RightShip is committed to ensuring that those who reasonably suspect or witness misconduct should be able to report their suspicions with the confidence that they will be supported, and not punished or discriminated against, for making a disclosure.

Whistleblowers are encouraged to raise any concerns arising out of a protected disclosure (or an anticipated protected disclosure) or any subsequent investigation process.

Appendix B: Malta

The aim of this Appendix is to regulate the receipt, investigation and processing of whistleblowing reports by employees, in a timely and appropriate manner, in accordance with the Protection of the Whistleblower Act, Chapter 527 of the Laws of Malta (the 'Act').

This Appendix B sets out:

- The persons who are afforded protection by the law;
- Which disclosures are protected;
- A non-exhaustive list of actions that whistleblowers are protected from;
- The procedure by means of which a disclosure can be made internally;
- The contents of the report.
- The procedure by means of which a disclosure can be made externally.

What is a 'Whistleblower'?

A whistleblower is an employee who reports certain types of wrongdoing related to the employer or other employees.

In terms of the law, you are a whistleblower if as an employee, you make a disclosure to a whistleblowing reporting officer or a whistleblowing reports unit, whether that disclosure is protected under the law or not.

Who is considered to be an employee for the purposes of whistleblowing?

Under the Act, there is a wide group of persons who are deemed to be 'employees'. You are considered as being an employee if you fall in any one of the following categories:

- i. An employee or a contract/subcontractor who performs work or supplies a service; or
- ii. A person who has undertaken personally to execute any work or service for, and under the immediate direction and control of another person, including an outworker (a worker who carries work away from the premises of the employer), but excluding work or service performed in a professional capacity to which an obligation of professional secrecy applies in terms of the Professional Secrecy Act when such work or service is not regulated by a specific contract of service or;
- iii. Any former employee;
- iv. Any person who is or was seconded to an employer; or

- v. Any volunteer in terms of article 2(1) of the Voluntary Organisations Act even when such work or service is not regulated by a specific contract of service;
- vi. Any candidate for employment only where information concerning improper practices has been acquired during the recruitment process or other pre-contractual negotiations;
- vii. Shareholders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members;
- viii. Paid or unpaid trainees.

Other persons who are protected:

There are other persons who are afforded the protection of the law. These are:

- i. Facilitators – a person who assists a whistleblower in the process of reporting in a work-related context and whose assistance should be confidential
- ii. Colleagues or relatives or other persons connected with the whistleblower who could suffer retaliation in a work-related context.
- iii. Legal entities which the whistleblower owns or works for.

When is a ‘disclosure’ protected?

In order to be afforded protection as a whistleblower, you need to:

- i. Have reasonable grounds to believe that the information on the breaches disclosed was true at the time of the disclosure and that the information falls under the scope of the Act; and
- ii. Disclose internally or externally or make a public disclosure as will be explained further on in this Appendix B.

It is a criminal offence to knowingly provide false information in terms of the Act.

The following actions are examples of ‘improper practices’ which you can report internally or externally (depending on the case):

- i. Failure to comply with any legal obligation;
- ii. Health and safety of individuals is being endangered;
- iii. The environment has been or is being damaged;
- iv. A corrupt practice has occurred or is occurring;
- v. A criminal offence has been or is being committed;
- vi. A miscarriage of justice has occurred or is occurring;
- vii. Bribery;
- viii. Failure to comply with any legal obligation on public procurement;
- ix. Failure to comply with laws on financial services and prevention of money laundering and funding of terrorism;
- x. Breaches relating to consumer protection;

- xi. Failure to comply with laws relating to protection of privacy and personal data and security of network and information systems to which one is subject;
- xii. Breaches relating to the internal market, including breaches of competition and state aid rules, rules of corporate tax.

Information which tends to show that any one of the above matters has been, is being or is likely to be concealed is also deemed to be an improper practice. If the matter is trivial or minor, then it will not be considered as an 'improper practice' in terms of the law.

What protection are you entitled to as a whistleblower?

As a whistleblower, you cannot be subject any detrimental action on account of having made a protected disclosure.

Detrimental action includes but is not limited to:

- i. Any action which causes injury, loss or damage;
- ii. Victimisation, intimidation or harassment;
- iii. Occupational detriment;
- iv. Prosecution relating to calumnious accusations;
- v. Civil or criminal proceedings or disciplinary proceedings.

The following is a list of actions which the employer cannot take against you by reason of you having made a protected disclosure:

- i. Suspension or dismissal;
- ii. Demotion or withholding of a promotion or training;
- iii. Transfer of duties, reduction in salary, change in working hours or place of work;
- iv. Providing you with a negative performance assessment or reference;
- v. Subjecting you to disciplinary proceedings or imposing on you any disciplinary measures or penalty;
- vi. Coercion, intimidation, harassment or ostracism;
- vii. Discrimination, disadvantageous or unfair treatment;
- viii. Failing to convert a fixed term contract to an indefinite one or failure to renew a fixed term contract;
- ix. Harm, including to your reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- x. Blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that you will not find employment in the sector or industry;

- xi. Terminating a contract for goods and services or cancelling a licence or permit;
- xii. Psychiatric or medical referrals;
- xiii. Instituting any disciplinary action including for breach of ethics or confidentiality;
- xiv. Subjecting you to a term or condition of employment or retirement which is changed to your disadvantage.

The employer may have an administrative or commercially justifiable organisational reason for such actions as described above, in which case the employer will be justified in taking such action.

If you are the perpetrator or an accomplice in the improper practice reported, and such practice constitutes a criminal offence or contravention, criminal proceedings may still be instituted against you, although the punishment may be mitigated.

Any processing of any personal data arising in any report to the whistleblowing reporting officer, will be carried out in accordance with the law. The whistleblowing reports unit of an authority has the same obligation in relation to processing.

How can you make a report regarding an improper practice?

Whistleblowers are encouraged to raise a concern internally in accordance with this section of the Policy before raising a concern externally (see below). Any concerns raised internally will be dealt with in a fair, professional and confidential (subject to any law to the contrary) manner and in accordance with this Policy.

Reports regarding misconduct or an improper state of affairs under this Policy should be made to RightShip's Head of Human Resources.

You may also make a disclosure orally, either by requesting a meeting and document the oral disclosure in the form of minutes. In such cases, you will be requested to check and agree to the minutes of the conversation by signing them.

Following the submission of your report, an investigation of the report will be made and you may be asked for further information, if necessary, and to provide you with feedback.

Acknowledgement receipt of the report will be within seven (7) days from the date on which you shall have submitted the report. Feedback relating to your report will be provided to you by the same officer within a reasonable time, which shall not exceed three (3) months from the date of acknowledgment.

All reported disclosures will be reviewed, and where appropriate investigated at the earliest opportunity. Any findings will be managed promptly. The way a disclosure is managed depends on what it involves and will be dealt with on a case by case basis.

To ensure that any investigations and actions undertaken are fair and unbiased, it may be necessary to:

- obtain specialist, independent advice on areas outside of our knowledge or expertise, including from trained investigation staff inside RightShip, or by referring the matter confidentially to a third-party investigation or law firm if deemed appropriate having regard to the nature of the disclosable matter(s);
- appoint a person to assist in the investigation of a matter the subject of a report; or
- refer the matter to the police or law enforcement where disclosures refer to criminal behaviour.

In the conduct of an investigation, RightShip may:

- speak to anyone who may be affected or involved in the disclosure so they are provided with the opportunity to respond to the allegation(s);
- consider these responses; and
- speak to witnesses (where there is a dispute as to the facts surrounding the allegations).

In certain circumstances, where RightShip decides it is appropriate to do so, it may also place any persons affected by the report or the whistleblower on paid leave during part or all of the investigation.

Confidentiality and Anonymity

The confidentiality of your identity and of any person mentioned in your report will be safeguarded throughout the whole process. Access to your report by non-authorised members of the staff will be prevented. Your identity will only be disclosed if you expressly authorise the whistleblowing reporting officer to do so.

Your identity may also be disclosed if you knowingly disclose information which you know or ought to have known was false.

Disclosures made anonymously are discouraged. Whilst the whistleblowing reporting officer may receive and process a disclosure made anonymously to determine whether an improper practice has occurred, such disclosure will not be deemed to be a protected disclosure.

External Disclosures

You can only make a protected external disclosure if you first have made an internal disclosure or attempted to make such disclosure, unless you have reasonable grounds to believe that:

- i. The Managing Director/CEO is involved in the improper practice;
- ii. The external disclosure is justified by the urgency of the matter;
- iii. You will be subjected to an occupational detriment by the employer if you make an internal disclosure;
- iv. That evidence will be concealed or destroyed if you make an internal disclosure;
- v. If following an internal disclosure, you have not been informed of the status of the matter disclosed or it is evident that there has been no action on the matter within a reasonable time.

In deciding whether to make an external disclosure directly to an authority, you should consider the following:

- i. The seriousness of the improper practice;
- ii. Whether such practice is continuing or likely to happen again;
- iii. Whether the disclosure is made in breach of a duty of confidentiality owed by your employer to a third party;
- iv. Any action which your employer has taken or might reasonably be expected to have taken as a result of an internal disclosure.

The authority to whom you make a disclosure may determine that an internal disclosure should be made and may refuse to deal with your report. The authority must consider and reach a conclusion as to whether the disclosure should have been externally within 45 days. If the authority decides that a disclosure has been properly made, then it must notify you in writing with its decision, within a reasonable time.

The authorities to whom you can make an external disclosure to, and the matters in relation to which you can make a disclosure, are listed in Annex B to this Appendix.

Public Disclosures

In certain circumstances, you can also proceed to make a public disclosure. This can be done:

- i. Either after an internal disclosure and an external disclosure, in the manner described above, have been made but no appropriate action was taken in response to your report within the stipulated time-frames; or
- ii. If you have reasonable grounds to believe that:
 - The breach constitutes an imminent or manifest danger to the public interest, such as in an emergency situation; or

- In the case of external reporting, there is a risk of retaliation or low prospect of the breach being addressed.

Civil Remedies

If you believe that a detrimental action has been taken or will be taken against you in retaliation for having made a protected disclosure, you may file an application to the Civil Courts to request a remedy.

Annex A

Authority	Description of Matters
Auditor General	Failure to observe laws, rules and regulations relating to public finance and misuse of public resources
Commissioner for Revenue	Income tax, corporate tax, capital gains tax, stamp duties, national insurance contributions, value added tax or “revenue acts” as defined in the Commissioner for Revenue Act
Commissioner for Voluntary Organisations	Activities of a voluntary organisation
Financial Intelligence Analysis Unit	Money Laundering or financing of terrorism in terms of the Prevention of Money Laundering Act
Malta Financial Services Authority	The business of credit and financial institutions, the business of insurance and the activities of insurance intermediaries, the provision of investment services and collective investment schemes, pensions and retirement funds, regulated markets, central securities depositories, the carrying out of trustee business either in a professional or a personal capacity and such other areas of activity or services as may be placed from time to time under the supervisory and regulatory competence of the Malta Financial Services Authority.
Ombudsman	<p>i) Conduct involving substantial risk to public health or safety or the environment that would if proved, constitute a criminal offence; and</p> <p>ii) All matters which constitute improper practices and which are not designated to be reported to any other authority</p>

Permanent Commission Against Corruption	Corrupt practices
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Appendix C: Singapore

RightShip reserves the discretion to apply or not apply (or apply only certain provisions of) the policy contained in Appendix A to employees located in Singapore (subject to compliance with any applicable local laws).

Appendix D: UK

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

Raising a concern - internally

Whistleblowers are encouraged to raise a concern internally in accordance with this section of the Policy before raising a concern externally (see below). Any concerns raised internally will be dealt with in a fair, professional and confidential (subject to any law to the contrary) manner and in accordance with this Policy.

Reports regarding misconduct or an improper state of affairs under this Policy should be made to RightShip's Head of Human Resources.

Raising a concern - externally

The aim of this policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. We strongly encourage you to seek advice before reporting a concern to anyone external. Protect operates a confidential helpline (Independent whistleblowing charity) <https://protect-advice.org.uk/>.

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- speak to witnesses (where there is a dispute as to the facts surrounding the allegations).

In certain circumstances, where RightShip decides it is appropriate to do so, it may also place any persons affected by the report or the whistleblower on paid leave during part or all of the investigation.

Fair treatment

Throughout the investigation process, RightShip is committed to ensuring the fair treatment of employees and other persons engaged by RightShip and its related entities who are mentioned in protected disclosures, or to whom such disclosures relate. Fair treatment of those persons implicated in a misconduct disclosure includes the following:

- the opportunity to be heard on and respond to the allegations as against them before any adverse findings are made against them; and
- the opportunity to have their responses considered by RightShip and, in appropriate circumstances, investigated.

RightShip will endeavour to respond promptly to any complaints raised by a party who is the subject of a disclosure where such party has concerns about unfair treatment in the context of assessing and investigating the disclosure.

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Protecting confidentiality

A whistleblower may choose to make a report on an anonymous basis. However, as noted above, there are a number of advantages in connection with the investigation process if the whistleblower discloses their identity to RightShip.

An eligible recipient to a protected disclosure must keep the identity of the whistleblower strictly confidential. This includes not sharing the whistleblower's name or identity with any other employees or officers of RightShip and includes keeping confidential any information which could lead to the disclosure of the whistleblower's identity.

Appendix E: US

RightShip employees and contractors in the US will not be retaliated against for making a good faith report of any issue covered by applicable law.

RightShip prohibits, and it is unlawful to engage in, retaliation against any employee or contractor who engages in protected activity, complains in good faith of harassment in violation of this policy, or assists, participates or testifies in the investigation of or proceeding concerning any such complaints.

Retaliation will result in disciplinary action up to and including termination of employment from RightShip. Knowingly making false and malicious complaints of harassment, discrimination or retaliation, as opposed to complaints which while erroneous are made in good faith, will result in disciplinary action, up to and including termination of employment from RightShip.

Any employee who has any questions or concerns about this policy should speak to [a member of the Human Resources Department].

While RightShip strongly encourages employees to report complaints of discrimination and harassment internally for investigation and resolution, employees may, in addition to or in lieu of complaining internally, contact a state administrative human rights agency (such as the Texas Workforce Commission's Civil Rights Division) or the U.S. Equal Employment Opportunity Commission to address their complaint.

Nothing in this Policy shall prohibit or impede a RightShip US employee from making any disclosures that are protected under the whistleblower provisions of federal or state law or regulation, including reporting possible violations of federal, state or local law to any governmental agency or entity.