



DOLPHIN COVE LIMITED

WHISTLE BLOWER POLICY

The Dolphin Cove Jamaica Group Ltd. is an organization committed to the highest ethical standards of Corporate and Social responsibility. A Whistle Blower Policy is part of our commitment to these standards.

The Whistle Blower Policy is intended to ensure that Board Members, staff (permanent, temporary, casual, contracted and volunteer) and others have a process to report improper acts in a manner consistent with the Protected Disclosures Act of 2011.

This policy and procedures document is intended to apply to disclosures made in good faith and in the public interest to:

- a) facilitate and encourage the making, in a responsible manner, of disclosures of improper conduct, in the interest of the Company and the public;
- b) set out procedures for the receiving, investigating or otherwise dealing with disclosures of improper conduct; and
- c) protect employees who make specified disclosures from being subjected to occupational detriment.

The Policy and procedures are as follows:

- a) Where a disclosure is made orally, the person receiving the disclosure shall within twenty-four hours after receiving the disclosure, cause the disclosure to be reduced into writing.
- b) The Whistleblower should report as quickly as possible the act or activity that is suspected to his or her supervisor. Under the Protected Disclosures Act improper conduct is:
 - a. a criminal offence;
 - b. failure to carry out a legal obligation;
 - c. conduct that is likely to result in a miscarriage of justice;
 - d. conduct that is likely to threaten the health or safety of a person;
 - e. conduct that is likely to threaten or damage the environment;
 - f. conduct that shows gross mismanagement, impropriety or misconduct in the carrying out of any activity that involves the use of Group or public funds;
 - g. act of reprisal against or victimization of an employee;
 - h. conduct that tends to show unfair discrimination on the basis of gender, race, place of origin, social class, color, religion or political opinion; or
 - i. willful concealment of any act described in (a) to (h) above;
- c) If this is inappropriate or the Whistleblower is uncomfortable or reluctant to report to his or her supervisor then the Whistleblower can report the suspected act or activity to the next level or a higher level including the Board of Directors including the non-executive directors.
- d) There shall be no retaliation or punishment against a Whistleblower who has made a report in good faith i.e. a report that was not primarily out of malice or to damage an individuals or individuals or the Group.

- e) Persons receiving reports, Supervisors, Managers, Executives and/or Board Members, must act swiftly to investigate and/or resolve the issue.
- f) Where an employee makes a disclosure, every designated officer shall keep the employee updated on the status of the investigation of the disclosure.
- g) Where an employee makes an internal disclosure in accordance with this policy and steps to deal with the disclosure have not been taken by the employer or the designated officer(s) within thirty days, the employee may make an external disclosure in accordance with Sections 9 or 10 of the Protected Disclosures Act.
- h) The identity of the Whistleblower, even if known, shall remain confidential to those persons directly responsible for applying and enforcing this policy. The only exception is if it becomes a legal matter.
- i) The policy will be administered by a committee comprising the Chairperson of the Corporate Governance Committee, a non-executive director and the General Manager.