

ROMAN[®]

Roman Ltd Business Ethical Policy

1. Introduction and Purpose

- 1.1 Roman Ltd (“the Company”) is committed to the practice of responsible corporate behavior and is dedicated to maintaining the highest standards of ethics and integrity in all aspects of our business. This policy outlines our commitment to ethical behavior and defines the principles and standards that guide our operations and relationships with employees, customers, suppliers, and other stakeholders.
- 1.2 Through its business practices, the Company seeks to protect and promote the human rights and basic freedoms of all its employees and agents.
- 1.3 Further the Company is committed to protecting the rights of all of those whose work contributes to the success of the Company, including those employees and agents of suppliers to the Company.
- 1.4 The Company is also committed to eliminating bribery and corruption. It is essential that all employees and persons associated with the Company adhere to this policy and abstain from giving or receiving bribes of any form.
- 1.5 This policy is non-exhaustive, and all aspects of the Company’s business should be considered in the spirit of this policy.

2. Scope

- 2.1 This policy applies to all employees, directors, contractors, suppliers and business partners of Roman Ltd. It is our expectation that all stakeholders adhere to these principles in their dealings with and on behalf of the company.

3. Ethical Principles

3.1 Compliance with Laws

We comply with all applicable local, national, and international laws and regulations. This includes adhering to legal standards and regulations to labour, health and safety, environment, and anti- corruption.

3.2 Labour Standards

3.2.1 Employment is freely chosen:

- We do not engage in or condone any form of forced or compulsory labour.
- All employment must be voluntary.
- There is no forced, bonded or involuntary prison labour.
- Workers are free to leave their employer after reasonable notice.

3.2.2 Freedom of association and the right to collective bargaining are respected:

- Workers have the right to join or form trade unions of their own choosing and bargain collectively.

- The company adopts an open attitude towards the activities of trade unions and their organisational activities.
- Workers' representatives are not discriminated against and have access to carry out their representative functions in the workplace.

3.2.3 **Working conditions:**

- We are committed to providing a safe, health and respectful working environment. This includes implementing and maintaining health and safety practices to prevent workplace accidents and injuries.
- Workers shall receive regular recorded health and safety training. This includes training for new and reassigned workers.

3.2.4 **Child Labour:**

- We strictly prohibit the use of child labour. We comply with the minimum age requirements prescribed by local laws and international standards.
- Children and young persons under 18 shall not be employed at night or in hazardous conditions.

3.2.5 **Wages:**

- We ensure that wages paid for a standard working week meet or exceed legal or industry minimum standards.

3.2.6 **Working Hours:**

- We do not require employees to work more than the maximum hours of daily labour set by local laws.
- Working hours, excluding overtime, shall be defined by contract, and shall not exceed 48 hours per week.
- Overtime shall not be used to replace regular employment.
- Overtime is compensated at a premium rate at time and a half.
- Workers shall be provided with a least one day off in every seven-day period, or two days off in every 14-day period.

3.2.7 **Regular employment:**

- Work performed will be on the basis of recognised employment established through national law and practice.

4. **Human Rights**

- 4.1 The Company is vehemently opposed to the use of slavery in all forms; cruel, inhuman or degrading punishments; and any attempt to control or reduce freedom of thought, conscience and religion.
- 4.2 The Company will ensure that all of its employees, agents and contractors are entitled to their human rights as set out in the Universal Declaration of Human

Rights and the Human Rights Act 1998.

- 4.3 The Company will not enter into any business arrangement with any person, company or organisation which fails to uphold the human rights of its workers or who breach the human rights of those affected by the organisation's activities.
- 4.4 The Company ensures non-discrimination and equal opportunity in all employment practices.

5. Workers' Rights

- 5.1 The Company is committed to complying with all relevant employment legislation and regulations. The Company regards such regulations and legislation as the minimum rather than the recommended standard.
- 5.2 No worker should be discriminated against on the basis of age, gender, race, sexual orientation, religion or beliefs, gender reassignment, marital status or pregnancy. All workers should be treated equally. Workers with the same experience and qualifications should receive equal pay for equal work.
- 5.3 No worker should be prevented from joining or forming a staff association or trade union, nor should any worker suffer any detriment as a result of joining, or failing to join, any such organisation.
- 5.4 Workers should be aware of the terms and conditions of their employment or engagement from the outset. In particular workers must be made aware of the wage that they receive, when and how it is to be paid, the hours that they must work and any legal limit which exists for their protection and any overtime provisions. Workers should also be allowed such annual leave, sick leave, maternity / paternity leave and such other leave as is granted by legislation as a minimum.
- 5.5 The Company does not accept any corporal punishment, harassment in any form, or bullying in any form.

6. Environmental Issues

- 6.1 The Company is committed to keeping the environmental impact of its activities to a minimum.
- 6.2 The Company will implement practices that promote resource efficiency and sustainability.
- 6.3 Our commitment to reducing waste and emissions is an integral part of our corporate responsibility.
- 6.4 As an absolute minimum, the Company will ensure that it meets all applicable environmental laws in whichever jurisdiction it may be operating.

7. Business Integrity

7.1 Bribery and Corruption:

- We have a zero- tolerance policy for bribery and corruption. Employees and business partners must not offer, give, solicit, or accept any form of bribe or improper payment.

7.2 Fair Competition:

- We compete fairly and do not engage in anti-competitive practices. This includes adhering to all applicable antitrust and competition laws.

8 Conflicts of Interest

- 8.1 The Company holds as fundamental to its success the trust and confidence of those with whom it deals, including clients, suppliers and employees. Conflicts of interest potentially undermine the relationship of the Company with its partners.
- 8.2 In order to help preserve and strengthen these relationships the Company has developed a Corporate Hospitality and Gifts Policy, which provide rules and guidelines concerning the conduct of its officers and employees aimed at minimising the possibility of conflicts of interest and at avoiding risks associated with bribery and corruption. Copies of the Corporate Hospitality and Gifts Policy are available from the HR Department.
- 8.3 All officers, employees and representatives of the Company are expected to act honestly and within the law.

9 Information and Confidentiality

- 9.1 Information received by employees, contractors or agents of the Company will not be used for any personal gain, nor will it be used for any purpose beyond that for which it was given.
- 9.2 The Company will process any personal data collected in accordance with its Data Protection Policy.
- 9.3 We respect the confidentiality of sensitive information and comply with data protection laws. Employees must not disclose or misuse any confidential information.

10 Shareholders and Investors

The Company, its officers, employees and representatives are committed to ensuring that no act or omission which is within their power and which would have the effect of deliberately, negligently or recklessly misleading the shareholders, creditors or other investors in the Company occurs.

11 Suppliers and Partners

- 11.1 The Company expects all suppliers and partners to work towards and uphold similar ethical and moral standards.
- 11.2 The Company will investigate the ethical record of potential new suppliers before entering into any agreement. Further, the Company reserves the right to request information from suppliers regarding the production and sources of goods supplied.
- 11.3 The Company reserves the right to withdraw from any agreement or other arrangement with any supplier or partner who is found to have acted in contravention of the spirit or principles of this Ethical Policy.

12 Bribery and Corruption

- 12.1 The Company is fundamentally opposed to any acts of bribery and to the making of facilitation payments as defined by the Bribery Act 2010.
- 12.2 Employees and any other persons associated with the Company such as agents, subsidiaries and business partners are not permitted to either offer or receive any type of bribe and/or facilitation payment.
- 12.3 All employees are encouraged to report any suspicion of corruption or bribery within the Company in accordance with the Whistleblowing Policy available from the HR Department.
- 12.4 In the event that an individual reports suspected instances of bribery, the Company will process any personal data collected in accordance with its Data Protection Policy. Data collected will be held securely and accessed by, and disclosed to, individuals only for the purposes of dealing with the report of bribery.
- 12.5 Should any employee or associated person be in doubt when receiving or issuing gifts and hospitality, he/she must refer to the Gift and Hospitality Policy available from the HR Department.
- 12.6 The Company uses its reasonable endeavours to implement the guidance principles on bribery management that are published, from time to time, by Secretary of State in accordance with Section 9 of the Bribery Act 2010.
- 12.7 If an employee or associated person is found guilty of giving or receiving a bribe, he/she will be personally criminally liable and may be subject to disciplinary action.
- 12.8 Anyone found guilty of bribery, will be responsible for bearing any related remedial costs such as losses, court fees or expenses

13 Monitoring and Compliance

We have established procedures to ensure compliance with this policy, including:

- Regular audits and assessments
- Providing mechanisms for reporting violations, including a confidential whistleblower system.
- Taking appropriate disciplinary actions against employees who violate this policy.
- Working with suppliers and partners to ensure they understand and comply with our ethical standards.

14 Training and Communication

We are committed to ensuring that all employees and stakeholders adhere to this policy through:

- Regular training programs on ethical practices and compliance.
- Identifying “at risk” employees and carrying out the necessary risk assessments.
- Delivering training to all “at risk” employees.
- Clear and accessible communication of the policy to all employees, suppliers and business partners.
- Providing resources and support to help employees understand and apply ethical principles in their work.

15 Review and Improvement

We regularly review and update this policy to ensure it remains effective and relevant. This includes:

- Annual reviews of the policy’s content and implementation.
- Incorporating feedback from employees, suppliers, and stakeholders.
- Making improvements based on changes in laws, regulations, and industry best practices.