

Table of Contents

SECTION 1 -INTRODUCTION	3
SECTION 2 - INTENT OF POLICY.....	3
SECTION 3-SCOPE	3
SECTION 4 - THE POLICY	3
4.1 Types of Concerns to be Reported.....	3
4.2 Reporting Channels	4
4.3 Investigation.....	5
4.4 Reporting	5
4.5 Protection from Retaliation	5
SECTION 5 - ROLES AND RESPONSIBILITIES.....	6
5.1 Audit and Conduct Review Committee	6
5.2 Chief Auditor	6
5.3 Global Compliance Services.....	6
5.4 CBL Group Compliance	6
5.5 Human Resources	7
5.6 Business Unit and Executive Management	7
5.7 All Directors, Officers and Employees	7

Ethical Behavior in the Workplace Policy

SECTION 1 – INTRODUCTION TO THE POLICY

The Cable Bahamas Guidelines for Business Conduct (the Guidelines) describe the standards of conduct required of all EMPLOYEES, MANAGERS, OFFICERS AND DIRECTORS of Cable Bahamas (REV&ALIV). The companies' reputation for honesty and integrity is reflected in the way it conducts business. It is also reflected in the integrity of the reporting to governing agencies of the telecommunication industry.

SECTION 2 – WHAT IS THE INTENT OF THE POLICY?

The Whistleblower Policy and Procedures ("the Policy") is designed as a control to help safeguard the integrity of CBL's financial reporting, its business dealings and to support adherence with the Guidelines.

The Guidelines require all EMPLOYEES, MANAGERS, OFFICERS AND DIRECTORS to report concerns including incidents of **retaliation** against someone raising concerns in good faith. It is in the interest of all stakeholders that such concerns be reported so that they can be properly addressed. The purpose of this Policy is to provide a series of options for reporting concerns. This reporting can be done confidentially through a number of channels, including an independent third party hotline/website that allows for **anonymous** reporting.

SECTION 3 – WHAT IS THE SCOPE OF THE POLICY?

This Policy applies to EMPLOYEES, MANAGERS, OFFICERS, AND DIRECTORS of CBL (REV&ALIV). This includes the responsibility to report concerns through the reporting channels in Section 4.2 and the protection against retaliation for reports made in good faith in Section 4.5.

The Policy is a supplement to the Guidelines. All employees confirm to the adherence to the Policy as part of the annual acknowledgement and certification.

SECTION 4 - THE POLICY

4.1 Types of Concerns to be reported

All directors, officers and employees have a responsibility to report concerns. This Policy deals with reporting concerns related to the following areas:

- **FINANCIAL REPORTING** - examples include: falsification or destruction of business or financial records; misrepresentation or suppression of financial information; non-adherence to...

Internal financial reporting policy/controls, including management over-rides; and auditor independence concerns.

SUSPECTED FRAUDULENT ACTIVITY - examples include: theft; defalcation; and unlawful or improper payments.

BREACHES OF THE GUIDELINES AND OTHER COMPLIANCE POLICIES - examples include: insider trading; market manipulation; corrupt practices including giving or receiving bribes or other improper benefits; conflict of interest concerns; illegal, deceptive or anti-competitive sales practices; other violations of governing regulations; and non-adherence to internal compliance policies.

RETALIATION OR RETRIBUTION AGAINST AN INDIVIDUAL WHO REPORTS A CONCERN - examples include: statements, conduct or actions involving discharging, demoting, suspending,

harassing or discriminating against an individual reporting a concern in good faith in accordance with this Policy.

4.2 Reporting Channels

There are several channels through which all directors, officers and employees may report their concerns under the Policy. Consideration should be given to the nature of the concern in choosing the most appropriate channel.

(i) Chain of Communication

CBL has well-established procedures to enable employees to escalate concerns through the "Chain of Communication". This should be the channel of choice for most concerns, and in particular those relating to Human Resources matters.

CBL Group Compliance

Regulatory compliance concerns, or concerns related to breaches of the Guidelines or other compliance policies, can be escalated directly to CBL Group Compliance.

Directly to the Head of Finance

- (iii) Concerns may be raised in writing directly with the Head of Finance via email or other correspondence. This may be done on an anonymous basis.

Third Party Independent Hotline

- iv) CBL has established a mechanism for confidential and anonymous submission of concerns through an independent third party, Ethical Advocates (EA) provides a website <https://cblgroup.ethicaladvocate.com/> that is accessible to all in which the company operates 24 hours a day, 7 days a week. You can dial the US toll free number assigned by Ethical Advocate just for the CBL 888-528-0638.

If a report is submitted anonymously, the identity of the individual raising the concern (the Claimant) through the (EA) hotline or website (together the Hotline) is not known to CBL. The Claimant will be provided with a confidential PIN number that will allow for further anonymous communication through the Hotline.

Concerns raised through the Hotline are submitted to the Head of Finance and Conduct Review Committee and/or the HR (one of which will be the

Primary Recipient, depending on the nature of the concern) to ensure independent review, investigation and disposition.

The Office of the President - Customer Experience receives concerns from external parties, which may include concerns within the scope of this Policy. Such concerns raised through the Office of the President – Customer Experience will be provided to the Head of Finance and Conduct Review Committee and/or the HR as appropriate for resolution, depending upon the nature of the concern.

Important Note: CBL will investigate all credible complaints. However, employees should be aware that reporting anonymously can limit the ability of the company to thoroughly investigate a report if insufficient information is provided.

4.3 Investigation

Upon receipt of a concern, the Primary Recipient will evaluate the severity of the concern to determine whether an internal or external investigation is required.

The Primary Recipient will then assign the investigation accordingly and maintain oversight of the investigation to ensure appropriate and timely resolution.

4.4 Reporting

- (i) To the Audit and Conduct Review Committee

- Significant concerns will be raised to the HR and Conduct Review Committee either by the Head of Finance or directly by (EA)
 - HR will report quarterly, or more frequently as required, to the Audit and Conduct Review Committee on the results of investigations of concerns.
 - Guidelines violations and regulatory compliance matters of a significant nature will be reported by the SVP and COO as appropriate.
- (ii) To Executive Management
- The Head of Finance will report the results of investigations to executive management with responsibility for the area concerned, as appropriate. This will be done in order to advise them of the disposition and/or to ensure appropriate resolution of the concern.
- (iii) To the Claimant
- The status/resolution of the investigation will be communicated to the Claimant, where possible. If the concern was raised through the Hotline, the Primary Recipient of the concern or a delegate will post the status/resolution on the Hotline, which can be accessed anonymously by the Claimant.

4.5 Protection from Retaliation

As stated in the Guidelines, CBL will protect from retaliation any director, officer or employee who raises issues or reports concerns in good faith in accordance with the methods described in the Guidelines or in accordance with this supplemental Policy. Retaliation against any individual who raises a concern, in good faith, is not tolerated.

SECTION 5 - ROLES AND RESPONSIBILITIES

5.1 Audit and Conduct Review Committee

Responsibilities include:

- Reviewing and recommending approval of the Whistleblower Policy and Procedures to the Board of Directors;
- Oversight of the Whistleblower Program; and
- Receiving, investigating and actioning concerns involving Executive Management and Audit.

5.2 Head of Finance¹... (HR)

The Head of Finance is responsible for the overall management of the Policy and the concern handling process. This includes:

- Developing and maintaining the Policy;
- Managing the Program;
- Overseeing the activities of GCS;
- Conducting or assigning investigations of concerns, other than those performed under the direct supervision of the Audit and Conduct Review Committee;
- As appropriate, referring concerns raised to other departments such as CBL Group Compliance or Human Resources for handling;
- Communicating with directors, officers and employees who have raised concerns, either directly or through the (EA) facility;
- Reporting to the Audit and Conduct Review Committee, Executive Management and/or the External Auditors; and

¹ Throughout this Policy the Head of Finance responsibilities can be carried out by either the Chief Auditor and/or designate under the direction of the Head of Finance.

- Consolidating, filing and retaining all records of concerns received, together with the status/results of investigations.

5.3 Global Compliance Services

Responsibilities include:

- Receiving concerns through the Hotline;
- Reporting concerns to the appropriate recipients within the company; and
- Providing confidential access to the Hotline for follow up communication with the Claimant in order to maintain their anonymity.

5.4 CBL Group Compliance

Responsibilities include:

- Consulting in the development and maintenance of the Policy;
- Together with Human Resources, communicating the Guidelines for Business Conduct, to which this Policy is a supplement;
- Coordinating the annual certification of adherence to the Guidelines for Business Conduct, including this Policy;
- Conducting or assisting in the investigation of regulatory compliance concerns; and
- Providing interpretation of the Guidelines and the associated policies.

5.5 Human Resources

Responsibilities include:

- Consulting in the development and maintenance of the Policy;
- Together with CBL Group Compliance, communicating the Guidelines for Business Conduct, to which this Policy is a supplement; and
- Conducting or assisting in the investigation of human resources concerns and reporting results to the Head of Finance.

5.6 Business Unit and Executive Management

Responsibilities include:

- Communicating and reinforcing the Whistleblower Policy and Procedures; and
- Directing concerns raised through the Chain of Communication to the appropriate department for investigation and resolution including, if warranted, the Chief Auditor.

5.7 All Directors, Officers and Employees

Responsibilities include;

- Acting with integrity and honesty in all financial reporting and other duties; and
- Reporting any wrongdoing or concerns, including those relative to:
 - > Financial Reporting;
 - > Suspected Fraudulent Activity;
 - > Breaches of the Guidelines and Other Compliance Policies; and
 - > Retaliation or Retribution.