

## CODE OF CONDUCT

**Code of Ethics Objective** - This Code of Ethics has been created to reflect the core values of the Park and to guide employees on the most important ethical issues in a business environment. The Code is complemented by a number of the Parks policies, which provide more detailed guidelines on specific issues, thereby ensuring that we conduct our business in an ethical manner.

**1. Conflict of Interest:** All RSTP employees are expected to devote their time, attention, and abilities to the performance of their duties. Therefore, RSTP employees may not engage in any practices or pursue any private activities or businesses which conflict in any way with the Parks' interests. Therefore, RSTP employees may not engage in any practices or pursue any private activities, which conflict or which may appear to conflict in any way with the Parks interest. Conflict of interest may arise in the following circumstances which may arise in the following circumstances which are merely examples and are not meant to be exhaustive:

- o A family member of any employee [e.g. a spouse or a child] having a business relationship with competitors, customers or suppliers, where the employee is in a position to influence a business relationship between RSTP and the competitor's customers or suppliers.
- o If an employee has any significant relationship with outside organizations and the employee's position allows the employee to influence transactions with the Park.
- o Where an employee may be in a position of influence regarding employment conditions of an immediate family member.
- o Conducting similar business as RSTP, supplying goods and services to RSTP directly through a company or indirectly through acquaintances outside the Parks procurement framework.

Any potential conflicts of interest should be declared and employees should remove themselves from such possibly conflicts thereafter.

**2. Acceptance of Gifts:** No employee may accept or solicit any gift, or payment, which seeks to influence or may be perceived to have the potential to influence his or her actions, or the Park's actions with regard to a third party. Any gift received including promotional gifts must be declared to the Internal Audit Office in writing within forty-eight (48) hours of receipt. Where the gifts were received outside the country the declaration must be within forty-eight (48) hours of reporting for duty. Failure to make such disclosure will be taken to be dishonesty. It will be upon the employee to make certain that no gifts are solicited nor given to the employee's immediate family which could not be appropriately given to the employee and that all gifts including the token gifts described hereinabove whether made to the employee or to the employee's immediate family are disclosed.

**3. Loans:** Employees are not permitted to solicit or accept any loans from suppliers, customers, or agents dealing with the Park with terms that differ materially from those offered by financial institutions. The loans could be on their own behalf or for the use of any person by virtue of his / her relationship with the employee.

**4. Bribes [inducement payments]:** RSTP employees, its representatives, and agents directly or indirectly, must not give or accept commercial or material bribes or kickbacks, receive or make payments to any individual(s) or parties for the purpose of obtaining, retaining or directing business to any person. Inappropriate gifts that may serve or that may be perceived to have the possible effect of influencing an employee's decision regarding the supply of goods or services by the party giving the gift or which may be perceived as possibly creating an obligation from the employee when considered objectively fall foul of this provision and it will be up to the employee to reject such gift and to report the incident. Inducement shall include the soliciting of sexual favors / sexual relationships in exchange for employment, promotion, and /or any employment/work-related favor. The onus of advising outside agents [s] and contractors of

this provision rests with whoever deals directly with such agents and contractors and/or whoever has a role in appointing such outside agents. RSPT expects all employees to comply with this Code and any other law (i.e. Anti-Corruption Legislation). Penalties for violating the anti-bribery provisions will be severe and violations will also be referred for disciplinary and to external agencies where offenses may be punishable by heavy fines and/or prison sentences. In pursuance of and to give effect to this clause, the Park may require any employee to explain any change in lifestyle, which is in the opinion of the Park inconsistent with the employee's means which are known to the Park. The employee shall be obliged to give such explanations as may be required. 8. Improper Use of Records All records accessed by employees during the conduct of company business of any kind, are the property of the Park and must be kept safely and prudently. Use of all the Parks records and/or documentation, whether directly or indirectly is prohibited and employees must ensure that records and documents under their control are kept confidential and are not used for anything other than the Parks related business. No employee should divulge any private information relating to customers, suppliers, and /or employees to third parties.

**5. Records Keeping:** An auditable and accurate record of all transactions must be maintained in compliance with generally accepted accounting principles.

- No entry should be made which distorts or disguises the true nature of any transaction.
- All receipts and disbursements must be properly documented, recorded in the Parks records, and appropriately reflected in the relevant records and appropriately reflected in the relevant records.
- RSTP's documents and records should reflect all business transactions in an accurate and timely manner. Undisclosed or unrecorded revenues, expenses, assets or liabilities are not permissible, and the employees responsible for accounting and record-keeping functions are expected to be diligent in enforcing proper practices. In particular, those employees who have the responsibility of entertaining clients on behalf of RSTP should take care to ensure that all expenses are reasonably incurred in good faith and recorded accurately.
- Submission of inaccurate or fraudulent expense claims will be treated as dishonesty and is considered a serious offense. Employees are further expected to make full and honest disclosure to the Parks auditors.

**5. Prohibited Transactions:** Employees shall not for any reason, directly or indirectly participate in any of the following transactions:

5.1. Establish for an unauthorized purpose, any undisclosed or unrecorded fund, bank account or asset on behalf of RSTP.

5.2. Use of funds or assets of RSTP or its subsidiaries for any unlawful or unethical purposes or for purposes not within the pursuit of RSTP's business interest.

5.3. No employee under normal circumstances shall undertake a supplier site visit outside the tender process. If such trips are necessary, they must be reported to the Internal Audit Office no later than seven (7) days before the trip is undertaken.

**6. Safety Health and Environment:** RSTP is committed to sound safety, health, and environmental management practices. RSTP's policy is to meet or exceed applicable safety and environment regulations, laws, and orders of the responsible governmental authorities whenever RSTP operates. The Park will determine safety issues and regulations and all employees must comply therewith. The Park respects the environment and cultural heritage and expects employees to always conduct themselves in a manner consistent with such respect. Any incident or accident relating to safety must be reported promptly to the employee's advisor in order that necessary action can be taken immediately.

**7. Compliance with Laws:** All employees are expected to abide by the laws of the country, and to ensure that the area of activity for which they are responsible within the Park does likewise. Where employees are in doubt or do not know what relevant legal provisions oblige them to do, they must contact the Park's legal office.

**8. Confidentiality:** RSTP employees are required to maintain the confidentiality of information, which they obtain in the course of their employment with RSTP. Employees are not to disclose to third parties any information, which will not normally be available to members of the public. Employees are not to disclose to third parties any information for personal gain.

**9. Non-Discrimination:** RSTP policy is to recruit, hire, promote and provide equal opportunities for all employees without regard to race, religion or belief, ethnic origin, gender, age disability, and sexual orientation. The recruitment of employees will be in accordance with the Recruitment and Selection policy. RSTP expects all employees to support this policy and to treat fellow employees with respect and consideration. Harassment of any kind or unequal treatment of other employees is not permitted. The Park will further not apply arbitrary or discriminatory criteria in dealing with its suppliers, customers, contractors, and other organizations.

**10. Intellectual Property:** Any creative and original work prepared by RSTP employees relating to RSTP's business or developed using RSTP's time, materials, information, or facilities is the property of RSTP. Employees are responsible for protecting RSTP's intellectual property and respecting the intellectual property rights of the third part

**11. Non-Discrimination** RSTP policy is to recruit, hire, promote and provide equal opportunities for all employees without regard to race, religion or belief, ethnic origin, gender, age disability and sexual orientation. The recruitment of employees will be in accordance with the Recruitment and Selection policy. RSTP expects all employees to support this policy and to treat fellow employees with respect and consideration. Harassment of any kind or unequal treatment of other employees is not permitted. The Park will further not apply arbitrary or discriminatory criteria in dealing with its suppliers, customers, contractors, and other organizations

**12. Reporting:** Employees must report, if necessary anonymously, possible problems or breaches of the Code of Ethics or applicable law without fear of recrimination, provided that the employee reports in good faith and on a reasonable basis, believing that the information disclosed is substantially true. Where such a report is found to be malicious, unfounded, and in bad faith, the Park will invoke the Disciplinary code.

Knowledge or submission of any wrongdoing must be reported immediately and failure to make such a report will be considered to be complicity or concealment and breach of the employee's obligation under the contract of employment and under the code of ethics.

**13 Use of alcohol and Unlawful Drugs:** The Parks' position is that employees are not to work whilst under the influence of alcohol or any intoxicating drugs, which may impair the ability to work, or the safety of the undertaking or employees. If the employee is prescribed medical drugs, which may impair the employee's ability to work or the safety of the undertaking or other employees, such must be disclosed to the employee's supervisor. The possession and/or use of drugs / and under the influence of drugs, if such possession and/or use is a criminal offense is a violation of this Code and constitutes misconduct which will be referred for discipline