

ROE BROS & NORTHWEST STEEL.

POLICY REVIEW DOCUMENT 2026.

ALL POLICIES DISPLAYED ON THE ROE GROUP LTD
WEBSITE HAVE BEEN REVIEWED AND REMAIN
RELEVANT AND FIT FOR PURPOSE.

SIGNED.

A handwritten signature in black ink, appearing to be 'J. Roe', is written over a horizontal dotted line.

Mr. John Roe.

ROE BROS & CO LTD.

CHAIRMAN.

DATED 05/01/2026.