

Uncontrolled When Printed		
RMS Corporate, Legal and Compliance	Policy	RMS-CLC-004
	Issue Date	22 August 2018
Helpline Policy	Revision #	06
	Originator	Ryan Rabalais
	Approved	Mark Mai

1.0 PURPOSE

1.1 The purpose of this Helpline Policy (the “Policy”) is to outline the means by which employees and other parties can report concerns about Rowan Companies plc (together with its wholly owned subsidiaries, the “Company,” “we,” “our” or “us”) in an anonymous and confidential manner without fear of retaliation.

2.0 SCOPE

2.1 This Policy applies to all employees of the Company wherever located.

3.0 RESPONSIBILITY

3.1 The EVP, General Counsel & Company Secretary or his or her designee shall be responsible for the approval, maintenance, enforcement and administration of this Policy and ensuring that the Policy is broadly disseminated to the Company’s employees.

3.2 The audit committee (the “Audit Committee”) of the Company’s board of directors (the “Board”) shall review the Policy annually. If the Audit Committee recommends revisions to the Policy, the Board shall consider and then approve, reject or modify such revisions.

4.0 POLICY

4.1 **Purpose** - This Policy ensures that employees have an effective means of communicating concerns about the Company and that the Company has an effective means of investigating and remediating such concerns.

4.2 **Non-Retaliation** - We encourage the reporting of concerns about the Company. We will not permit any type of retaliation against an employee who reports a concern in good faith such as termination, suspension, demotion, physical or verbal threats or any other type of retaliation.

4.3 **Types of Concerns** - You may report any actual, or suspected, concern about the Company and its employees including violations of law, violations of Company policies and procedures, or ethical concerns. Below are a few examples:

- unsafe equipment or procedures
- inaccurate accounting entries
- theft of Company equipment
- inappropriate conduct by a supervisor or manager
- falsified maintenance records
- violations of environmental laws
- corruption

Uncontrolled When Printed		
RMS Corporate, Legal and Compliance	Policy	RMS-CLC-004
	Issue Date	22 August 2018
Helpline Policy	Revision #	06
	Originator	Ryan Rabalais
	Approved	Mark Mai

4.4 **Awareness of the Helpline** - This Policy is posted on our intranet website and the Helpline is reviewed in training conducted by the Company. In addition, posters advertising the Helpline are posted on all of our rigs and in all of our offices.

4.5 **How to Report a Concern** - You should discuss any concern with your immediate supervisor, a member of the Company's executive management team or our Chief Compliance Officer. If you do not feel comfortable discussing the matter with any of them, we provide two additional methods of reporting concerns, both of which allow you to anonymously report any concerns:

- **Submit an online Helpline report:** You may report your concern via the web at www.rowanhelpline.com.
- **Call our toll-free Helpline:** You may report your concern by calling the toll-free Helpline at (866) 855-9596. If you are calling from outside the United States, please follow the instructions on the webpage to utilize the country specific access codes and second stage dialing instructions. The Helpline is available twenty-four hours a day, seven days a week and is staffed by professional operators who can also get help for callers who wish to report in a language other than English. The Helpline is a third-party service and not operated by the Company.

4.6 **Reported Concerns** - All reported concerns will be taken seriously and handled in a confidential manner. All calls and emails to the Helpline are received by the Company's third-party provider and then sent on to the Chief Compliance Officer. Each caller has the option to remain anonymous if they so choose. There are interpreters available if the caller does not speak English. All issues raised by contact to the Helpline are logged in, investigated and reported on by the Chief Compliance Officer to the Audit Committee of the Board at quarterly Board meetings. The investigation process is routinely carried out by the relevant function, e.g. HR or HSE, with oversight by the Compliance Department or carried out by the Compliance Department itself. The individual reporting the case will receive a reference number to obtain updates in the ongoing case.

5.0 ATTACHMENTS

5.1 Appendix A -- Norway Specific Policy

Uncontrolled When Printed		
RMS Corporate, Legal and Compliance	Policy	RMS-CLC-004
	Issue Date	22 August 2018
Helpline Policy	Revision #	06
	Originator	Ryan Rabalais
	Approved	Mark Mai

APPENDIX A

1.0 PURPOSE

- 1.1 The purpose of this Helpline Policy (the “Policy”) is to encourage employees to communicate concerns (“varsle om kritikkverdige forhold”) about the Rowan Norway Limited (the “Company,” “we,” “our” or “us”) according to chapter 2 A in the Working Environment Act in an anonymous and confidential manner without fear of retaliation.

2.0 SCOPE

- 2.1 This Policy applies to all employees and contractors of the Company.

3.0 RESPONSIBILITY

- 3.1 The EVP, General Counsel & Company Secretary or his or her designee shall be responsible for the approval, maintenance, enforcement and administration of this Policy and ensuring that the Policy is broadly disseminated to our employees.
- 3.2 The audit committee (the “Audit Committee”) of the board of directors (the “Board”) of the Company’s indirect parent, Rowan Companies plc shall review the Policy annually. If the Audit Committee recommends revisions to the Policy, the Board shall consider and then approve, reject or modify such revisions.
- 3.2 This policy was adopted by Company Working Environment Committee on May 15th 2018.

Company WEC is responsible to ensure compliance with local legislation, to encourage employees to communicate any concerns and to inform about this policy. Any revisions or suggestion for changes to this policy shall be sent to coordinating main safety delegate for their review before approvals are made.

4.0 POLICY

- 4.1 **Purpose** - This Policy ensures that employees have an effective means of communicating concerns about the censurable conditions in the Company and that the Company has an effective means of investigating and remediating such concerns.
- 4.2 **Non-Retaliation** - We encourage the reporting of concerns about the Company. We will not permit any type of retaliation against an employee who reports a concern in good faith such as termination, suspension, demotion, physical or verbal threats or any other type of retaliation.
- 4.3 **Types of Concerns** - You may report any actual, or suspected, concern about the Company and its employees including violations of law, violations of Company policies and procedures, or ethical concerns. Below are a few examples:

Helpline Policy	Page 3	RMS-CLC-004
Uncontrolled When Printed		

Uncontrolled When Printed		
RMS Corporate, Legal and Compliance	Policy	RMS-CLC-004
	Issue Date	22 August 2018
Helpline Policy	Revision #	06
	Originator	Ryan Rabalais
	Approved	Mark Mai

- unsafe equipment or procedures
- inaccurate accounting entries
- theft of Company equipment
- inappropriate conduct by a supervisor or manager
- falsified maintenance records
- violations of environmental laws
- corruption

4.4 **Awareness of the Helpline** - This Policy is posted on our intranet website. In addition, posters advertising the Helpline are posted on all our rigs and in all our offices. All employees go through CBT (Computer Based Training) to ensure awareness, and questions around awareness of policy is also addressed in psychosocial surveys.

4.5 **How to Report a Concern** - You should discuss any concern with your immediate supervisor, a member of the Company's executive management team, a safety delegate or union representative, or our Chief Compliance Officer. If you do not feel comfortable discussing the matter with any of them, we provide two additional methods of reporting concerns, both of which allow you to anonymously report any concerns:

- **Submit an online report:** You may report your concern via the web at www.rowanhelpline.com.
- **Call our toll-free Helpline:** You may report your concern by calling the toll-free Helpline at (866) 855-9596. If you are calling from outside the United States, please follow the instructions on the webpage to utilize the country specific access codes and second stage dialing instructions. The Helpline is available twenty-four hours a day, seven days a week and is staffed by professional operators who can also get help for callers who wish to report in a language other than English. The Helpline is a third-party service and not operated by the Company.

4.6 **Reported Concerns** - All reported concerns will be taken seriously and handled in a confidential manner. All calls and emails to the Helpline are received by the Company's third-party provider and then sent on to the Chief Compliance Officer. Each caller has the option to remain anonymous if they so choose. All issues raised by contact to the Helpline are logged in, investigated and reported on by the Chief Compliance Officer to the Audit Committee of the Board at quarterly Board meetings. The investigation process is routinely carried out by the relevant function, e.g. HR or HSE, with oversight by Compliance Department or carried out by the Compliance Department itself. The individual reporting the case will receive a reference number to obtain updates in the ongoing case.