

	WHISTLE BLOWER POLICY	Document Name	Policy
		Document No.	ESG-POL-09
		Publish Date	25.12.2023
		Revision Date	
		Revision No.	

Whistle Blower Policy

1. Purpose

The purpose of the Whistle Blower Policy is to:

- encourage people to freely raise concerns if they believe that they have witnessed, or have knowledge of, reportable conduct;
- describe the support and legal protections available and ways in which disclosers can confidently report any reportable conduct of suspected reportable conduct without fear of intimidation, disadvantage or reprisal;
- help determining wrong doing, in line with **INTEC ENERGY (IE)** 's risk management and governance framework;
- support **IE**'s values, code of conduct, and code of ethics
- support the internal governance of **IE** and
- outline how **IE** will respond to and investigate reports of reportable conduct or suspected reportable conduct.

This Policy reflects **IE**'s commitment to supporting and encouraging personnel who may have witnessed, or know about any reportable conduct or suspected reportable conduct, to report it.

2. Related Documents

- Ethical Business Practice Policy
- Anti Bribery and Anti-Corruption Policy
- Code of Ethics
- Code of Conduct
- Internal Grievance Mechanism Procedure

3. Policy Statement

3.1 **IE** 's Commitment:

IE is committed to a strong culture of corporate compliance and ethical behavior.

IE has zero tolerance for wilful breached of its Code of Conduct (including Fraud, Corruption and Bribery) **IE** Personnel are expected to conduct themselves in a manner consistent with the Code of Conduct.

IE has zero tolerance for intentional material breaches (through action or unconscious action) of regulatory or legislative requirements or non-compliance with concession deeds which threatens our license to operate.

Prepared by	Approved by
ESG Manager	CEO

	WHISTLE BLOWER POLICY	Document Name	Policy
		Document No.	ESG-POL-09
		Publish Date	25.12.2023
		Revision Date	
		Revision No.	

IE strongly encourages all Personnel who have witnessed, or know about, any Reportable Conduct or suspected Reportable Conduct, to report this immediately.

3.2 Benefits and Importance

An effective whistleblowing program can result in:

- more effective compliance with relevant laws;
- a healthier and safer work environment;
- more effective management;
- improved morale;
- the creating and protection of security holder’s interests;
- an enhanced perception and reality that IE is taking its governance obligations seriously

3.3 Reports under this Policy

3.3.1 Personal Work-Related Grievances

Personal work- Related Grievances are generally not Reportable Conduct and accordingly are not covered under this Policy. Depending on the nature of the grievance, it may be reportable to grievance mechanism possible. “Personal Work-Related Grievances” means a grievance about any matter in relation to the employment to the “whistle blower” ‘s employment, or former employment, having implications for the Discloser personally. This includes;

- an interpersonal conflict between the Discloser and another employee
- a decision relating to the engagement, transfer or promotion of the Discloser
- a decision relating to the terms and conditions of engagement of the Discloser; and
- a decision to suspend or terminate the engagement of the Discloser, or otherwise to discipline the Discloser

4. Reporting Process

4.1 Reporting Mechanism

All Disclosers are strongly encouraged to report any Reportable Conduct or suspected Reportable Conduct using the reporting mechanisms set out below. Disclosers are expected to come forward with information even if it is not asked for.

Reports of actual or suspected Reported Conduct may be made anonymously and will still qualify for legal protections, however this may limit IE’s ability to address the matter reported and provide the Discloser

Prepared by	Approved by
ESG Manager	CEO

	WHISTLE BLOWER POLICY	Document Name	Policy
		Document No.	ESG-POL-09
		Publish Date	25.12.2023
		Revision Date	
		Revision No.	

with Support and protection from detriment. If a Discloser provides their identity when making their report, their identity will be treated sensitively and confidentially.

When making a report under this Policy, Disclosers should provide as much information as possible, including details of the Reportable Conduct, people involved, dates, locations and any evidence that may exist, including supporting documentation (if any)

If Personnel speak to a responsible from compliance sub-working group (under sustainability committee) who is not an eligible recipient about any concerns, the responsible should refer them to one of the roles. IE will treat all disclosures of Reportable Conduct made under the Policy in the same way, regardless of whether the matter qualifies for protection under the law.

4.2 Reporting matters internally

Personnel may report any matters of concern to responsible of compliance sub-working group. Where this is not appropriate or possible, or where the Personnel does not feel comfortable raising the matter with responsible, they can report it to responsible from compliance sub-working group under Sustainability Committee.

Reports may be made in person or by phone, email or grievance form.

5. Confidentiality and Anonymity

A report can be made anonymously. However, it may be difficult for IE to properly investigate or take other action to address the matters disclosed in anonymous reports.

If a Discloser provides their identity when making a report of Reportable Conduct, it will be treated confidentially. Information about a Discloser’s identity may only be disclosed in the following circumstances:

- Where the information is disclosed to a legal practitioner for the purpose of obtaining legal advice in relation to the operation of applicable whistleblowing protection laws; pr
- Where the Discloser consents.

In circumstances where the Discloser has not consented to the disclosure of their identity, the matter may be referred for investigation, but the investigator will not be permitted to disclose their identity and will take all reasonable steps to reduce the risk that the Discloser will be identified as a result of the investigation.

Measures that IE may adopt to protect a Discloser’s identity may include some or all of the following, as appropriate in the circumstances:

Prepared by	Approved by
ESG Manager	CEO

	WHISTLE BLOWER POLICY	Document Name	Policy
		Document No.	ESG-POL-09
		Publish Date	25.12.2023
		Revision Date	
		Revision No.	

- Using a pseudonym in place of their name;
- Redacting personal information or reference to them
- Referring to them in a gender-neutral context
- Where possible, consulting with them to help identify the aspects of their disclosure that could inadvertently identify them
- Storing paper and electronic documents and other material relating to their disclosure securely
- Limiting access to all information relating to a disclosure to those directly involved in managing and investigating the report
- Only disclosing their identity, or information that is likely to lead to their identification, to a restricted number of personnel who directly involved in handling and investigating the disclosure, and
- Reminding personnel who are involved in handling and investigating a disclosure about the confidentiality requirements, including the consequences of an unauthorized disclosure.

5.1 Feedback to the Discloser

If appropriate, Disclosers will be told how **IE** has decided to respond to their disclosure, including whether a formal investigation will be conducted. This may not occur until after an investigation has been concluded. However, it may not always be appropriate to provide Disclosers with this information and may not be possible unless contact details are provided when a report is made.

IE will endeavour to keep the Discloser properly informed of the outcome of any investigation, subject to considerations of privacy and due process of those against whom allegations have been made and the customary confidentiality practices of **IE**.

If the Discloser is not a **IE** employee then the same feedback procedures will apply once the Discloser has agreed in writing to maintain confidentiality in relation to any information provided regarding their report.

5.2 Investigation

Any investigation will be undertaken in accordance with the investigation procedures specified in Ethical Business Practices Policy and internal grievance procedures.

5.3 Action Resulting from Investigation

The following completion of their investigation to:

- Verify that all Reportable Conduct is dealt with appropriately, and
- Report systemic or recurring Reportable Conduct to those with sufficient authority to correct it

Prepared by	Approved by
ESG Manager	CEO

	WHISTLE BLOWER POLICY	Document Name	Policy
		Document No.	ESG-POL-09
		Publish Date	25.12.2023
		Revision Date	
		Revision No.	

5.3.1. Reportable Conduct proven

Where Reportable Conduct is proven IE's policies will determine what action will be undertaken

5.3.2. Reputable Conduct not proven but there is some doubt

Where an investigation in to Reportable Conduct is inconclusive:

- Further ongoing observation or investigation may be required
- A report will be prepared by IE may decide upon further steps

5.3.3. Reportable Conduct is not proven

Where an investigation in to Reportable Conduct is not proven all information and records will be handled and kept confidentiality.

6. Support and Protections Available to Disclosers and Persons Implicated

6.1 Immunity From Disciplinary Action

IE will not take action against a Discloser, including disciplinary actions under applicable disciplinary procedures as a result of receiving a report of Reportable Conduct from the Discloser, provided that the Discloser has not themselves engaged in or supported either by action or in action, serious misconduct or illegal conduct.

6.2 Protection given to Disclosers

IE is committed to endeavouring to protect:

- the identify of the Discloser who wishes to remain Anonymous (where permitted by law) and
- the Discloser from any detriment, disadvantage or victimization resulting from a report made in accordance with this Policy, such as:
 - disciplinary action or sanctions;
 - dismissal (or rejection during probation or termination of contract)
 - demotion or adverse change in work duties or employment amenities;
 - current or future bias, or damage to career prospects or reputation
 - any form of harassment, bullying or discriminatory conduct.

It will be a breach of this Policy for any IE personnel to threaten or subject a Discloser to any detriment, disadvantage or victimization because the Personnel believes that the Discloser may have made proposes to make or could make a report under this Policy.

Prepared by	Approved by
ESG Manager	CEO

	WHISTLE BLOWER POLICY	Document Name	Policy
		Document No.	ESG-POL-09
		Publish Date	25.12.2023
		Revision Date	
		Revision No.	

Protection from detriment and confidentiality are legal protections for qualifying disclosures. Additional legal protections may also be available, including but not limited to:

- compensation for loss, damage or injury suffered as a result of detrimental conduct;
- an injunction to prevent, stop or remedy the effects of the detrimental conduct;
- an order requiring an apology for engaging in the detrimental conduct
- if the detrimental conduct wholly or partly resulted in the termination of an employees employment, reinstatement of their position
- exemplary damages
- any other order the court thinks appropriate

Disclosers are also protected from civil, criminal or administrative liability for making the disclosure

6.3 Support and Fair Treatment for Persons Implicated in a Report

IE will endeavour to provide fair treatment to all personnel who are mentioned in a report.

No action will be taken against Personnel who are implicated in a report under this Policy until an investigation has determined whether any allegations against them are substantiated. However, an employee or officer who is implicated may be temporarily stood down on full pay whilst an investigation is in process, or may be temporarily transferred to another Office, department or workplace, if appropriate in the circumstances. If the investigation determine that the allegations are not substantiated, the employee or officer must be immediately reinstated to full duties.

Any disclosures that implicated Personnel must be kept confidential, even if the Discloser has consented to the disclosure of their identity and should only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper investigation of the report. Personnel who are implicated in a disclosure have a right to be informed of the allegations against them, and must be given an opportunity to respond to those allegations and provide additional information, if relevant in the course of an investigation in to those allegations (subject to the Disclosers right to anonymity)

7. Breach of this Policy

A breach of this Policy is regarded as a serious disciplinary matter and will be dealt with in accordance with the Code of Conduct, other relevant policies.

8. Maintenance of this Policy

8.1 Training

Prepared by	Approved by
ESG Manager	CEO

	WHISTLE BLOWER POLICY	Document Name	Policy
		Document No.	ESG-POL-09
		Publish Date	25.12.2023
		Revision Date	
		Revision No.	

IE’s officers and employees (including new officers and employees) will be informed about and understand this Policy. Each employee will receive a copy of this Policy and be provided with training about the Policy and their rights and obligations under it.

Additional training may be provided periodically to those with whistleblowing responsibilities, such as managers or designated contacts, to enable them to provide guidance to other IE personnel.

This Policy will be made available to employees of all IE entities by making it accessible from the IE web page and on request.

8.2 Review and Reporting

IE will review the effectiveness of this Policy (and associated procedures), or if necessary following the management of a report of Reportable Conduct where it becomes apparent that the receipt, management and investigation of processes as documented could be further improved.

The responsible will report on the operation of this Policy to Compliance Workign Sub-Group under Sustainability Committee.

Prepared by	Approved by
ESG Manager	CEO