



OZGEN

Whistleblower Policy

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1 Purpose of this Policy: speak up

Integrity is a core OzGen Group value and we strongly commit to an ethical business culture that encourages openness, fairness and accountability. This Whistleblower Policy (this **Policy**) and an effective whistleblower protection program are important tools to detect unethical, illegal, corrupt or other undesirable conduct that undermine our commitment to integrity and may not be uncovered without a safe and secure means of disclosure.

OzGen Group commits to providing a supportive workplace where everyone is encouraged to **speak up** and report any potential misconduct and feel safe and confident they will be protected in doing so. Failing to **speak up** puts OzGen Group and its ethical business culture at risk.

This Policy encourages you to **speak up**, explains when and how to **speak up**, and sets out our commitments to transparent and timely outcomes and your safeguards in **speaking up**.

OzGen Group, its board and senior management do not tolerate any behaviour that may discourage someone from **speaking up**, or anyone being disadvantaged, discriminated against or victimised in any way for **speaking up**.

2 Definitions: persons under this Policy

Term	Definition	Role
Discloser	<p>A person speaking up under this Policy in relation to Reportable Information (see 3.1), who falls into one of the following groups:</p> <ul style="list-style-type: none"> • all OzGen Group current and past employees, including permanent, part-time, casual, fixed-term or temporary, interns and secondees; • OzGen Group directors and officers; • OzGen Group contractors; • OzGen Group suppliers, including employees of suppliers and whether paid or unpaid; • OzGen Group associates; and • any of the above peoples' dependents, spouse's dependents and their relatives. 	<p>See 3. and 4.</p> <p>See your protections in 6. and understand your legal protection further in 8.</p>
OzGen or OzGen Group	<p>OzGen Holdings Australia Pty Ltd and all subsidiary entities over which it exercises control, operating in Australia.</p> <p>This includes InterGen (Australia) Pty Ltd, OzGen Retail Pty Ltd, Millmerran Power Partnership, Millmerran Operating</p>	<p>Umbrella organisation owning and implementing this Policy.</p> <p>OzGen is owned in joint venture by InterGen and China Huaneng Group.</p>

	Company Pty Ltd, IG Power (Callide) Ltd and IG Power Marketing Pty Ltd.	
Whistleblower Investigations Officer	<p>The OzGen Director of Legal, or their delegate.</p> <p>Such delegate may be a senior employee with expertise more appropriate to the relevant Reportable Information (provided that person is not the Whistleblowing Recipient or the Whistleblower Protection Officer), or an external advisor with appropriate expertise.</p>	<p>If a report made under this Policy is formally investigated, the Whistleblower Investigations Officer will carry out or supervise the investigation and report any investigation outcomes.</p> <p>The Whistleblower Investigations Officer and the Whistleblower Protection Officer act independently of each other and the responsibilities of these roles do not reside with one person when managing a Discloser's reporting under this Policy.</p>
Whistleblower Protection Officer	<p>The OzGen Human Resources Manager, or their delegate.</p> <p>Such delegate may be another internal or external professional with appropriate experience.</p>	<p>The Whistleblower Protection Officer safeguards the interests of employees under this Policy and maintains the integrity of the reporting mechanism.</p> <p>The Whistleblower Protection Officer is usually the point of communication for the Discloser after making a report under this Policy.</p>
Whistleblowing Recipient	<p>The person to whom the Discloser may report under this Policy, including any of:</p> <ul style="list-style-type: none"> • the Whistleblower Protection Officer; • OzGen's Compliance Manager; or • any member of OzGen's senior executive team, <u>except not</u> OzGen's Director of Legal (who must maintain an independent investigative role). 	<p>Note a Whistleblowing Recipient is not the only means of reporting under this Policy, you may also report anonymously through the independent Integrity Helpline.</p> <p>See 4.2 and 5</p>

3 Matters to speak up about: Reportable Information

3.1 Reportable Information

Reportable Information is defined in this Policy as any information that you have reasonable grounds to suspect concerns **misconduct** or an **improper state of affairs or circumstances** in relation to OzGen. This may be information about:

1. fraud or financial mismanagement;

2. bribery, corruption or an abuse of public trust;
3. a serious offence under Australian laws (that could mean more than 1 year imprisonment);
4. any breach of laws concerning the financial system, such as the *Corporations Act*, the *Banking Act*, the *Insurance Act*, the *National Consumer Credit Protection Act* and their regulations;
5. a significant risk to public safety or to a safe work environment, or activity causing material damage to the environment;
6. maladministration (e.g. unjust, based on improper motives, is unreasonable, oppressive or negligent);
7. improper or misleading accounting or financial reporting practices;
8. anti-competitive behaviour or insider trading;
9. breaches of OzGen's Code of Conduct, policies or procedures;
10. illegal, dishonest or unethical patterns of behaviour;
11. unauthorised use of OzGen's confidential information;
12. systematic discrimination, harassment and/or bullying;
13. behaviour or activities detrimental to OzGen's interest or reputation and could cause financial or non-financial loss; and
14. any attempts to conceal or prevent reporting of the above.

We want you to **speak up** and report any of the above conduct. You will be protected in accordance with this Policy in **speaking up** about any **Reportable Information**.

Reportable Information does not include personal work-related grievances (see 3.3).

You will not be disadvantaged if you make a genuine mistake and your **Reportable Information** turns out to be incorrect; a Discloser's protections under this Policy will continue to apply and you may still qualify for legal protections.

However, if you deliberately make a report you know to be untrue, such malicious dishonesty is open to disciplinary and legal action.

3.2 Legally protected disclosures

Some Reportable Information is also legally **protected disclosure** under the *Corporations Act*. See section 8. below. If Reportable Information does not amount to legally **protected disclosure**, you will still be protected as indicated in this Policy.

3.3 Personal work-related grievances NOT Reportable Information

Whistleblowing is not the same as making a complaint or raising a grievance, because the objective of blowing the whistle is to correct a wrongdoing or malpractice that affects the public interest, not to report a personal issue.

Personal work-related grievances are generally outside the scope of this Policy and are not legally protected disclosures. They are issues in relation to a Discloser's current or former employment that have personal implications, that is, matters solely related to your personal employment.

Examples of **personal work-related grievances** include:

- a conflict between you and another employee;
- a decision relating to your promotion; or
- a decision relating to the termination of your employment or other disciplinary action.

You should raise most **personal work-related grievances** under OzGen's Grievance Procedure, except the following are special cases still considered Reportable Information covered under this Policy that may also remain legally **protected disclosure**:

- a report that is a mix of personal work-related grievances and Reportable Information;
- conduct victimising someone because they **speak up** or propose to **speak up** under this Policy;

- a serious breach of employment or other laws, or conduct by OzGen endangering the public; or
- a matter that would have significant implications for any OzGen Group company or suggest misconduct beyond the Discloser's personal circumstances.

4 How to speak up

4.1 Informally raising issues

OzGen Group commits to providing a supportive workplace and a transparent and open culture. For many issues at work, you may feel comfortable discussing your concerns informally with your line manager or another person within the business who you trust. We encourage employees to do so if you would prefer not to make a formal report under this Policy. You should be aware that informally raising issues outside of this Policy may limit the protections that you are entitled to under the law (see 8.).

4.2 Speaking up about Reportable Information under this Policy

You can formally report under this Policy to a **Whistleblowing Recipient**, or to the **Integrity Helpline**.

Reporting to a Whistleblowing Recipient

Where a Discloser has **Reportable Information** (see 3.1), OzGen Group encourages the reporting of those suspicions to one of OzGen's **Whistleblowing Recipients** (see 2.) if practical in the Discloser's circumstances.

Contact details for each of the **Whistleblowing Recipients** may be found on OzGen's intranet (for employees), or you may email the **Whistleblower Protection Officer** at OzGenWPO@intergen.com to report, or seek further contact details for reporting.

You may report in writing, by phone call, or in person. There is no set form you must fill in. Please provide as much information as possible, including details of the Reportable Information, people/businesses involved, dates and locations. While we encourage you to identify yourself as it usually helps in investigating the Reportable Information, you do not have to do so. Please indicate to the Whistleblowing Recipient if you do not wish to be identified (so far as possible – see 'Anonymous reporting' below, and 6.1).

OzGen's senior executive team prioritises integrity and seeks an open and supportive work culture. So we encourage Disclosers to report to the **Whistleblower Protection Officer** or another **Whistleblowing Recipient** in the first instance.

Reporting to the Integrity Helpline

Where a potential Discloser does not wish to speak to a Whistleblowing Recipient, OzGen, with the help of its shareholder InterGen, provides an independent third-party reporting service, the **Integrity Helpline**.

Reports to the Integrity Helpline may be under your name, or **anonymous**.

OzGen's **Integrity Helpline** is available 24 hours a day, seven days a week, 365 days a year. It is a convenient and confidential way to ask a question or file a report. Visit **www.InterGenIntegrityHelpline.com** for more information on available reporting channels or to submit your question or file a report online. The number to call from Australia is +1-800-339276.

Please refer to **Australia** or **OzGen** in making your report on the Integrity Helpline or asking a question and give as much information as possible, including details of the Reportable Information, people/businesses involved, dates and locations.

Anonymous reporting

You can choose to remain anonymous while making a report, interacting with investigators during an investigation of your report, as well as after your case is closed. At any given time, you can identify yourself, but this is your choice and at no point do you need to do this, nor will you be forced to provide your identity.

OzGen respects your choice to remain anonymous and Disclosers do not have to reveal their identity to be protected at law.

You should be aware it may be difficult to properly investigate or take other action to address matters in anonymous reports. While OzGen will endeavour to investigate your report if warranted, in some cases, there are limitations of what can be achieved if the Discloser remains anonymous.

Where anonymity has been requested, the Discloser is themselves required to maintain confidentiality regarding the issue on their own account and to refrain from discussing the matter with any unauthorised persons.

5 How disclosures are handled and investigated

5.1 OzGen assesses all reports: decides whether to investigate

Reportable Information disclosed under this Policy is treated sensitively and dealt with seriously, fairly and objectively. All reports made under this Policy will be assessed and considered, to decide whether investigation is merited. Responses to disclosures may differ, depending on the nature of the disclosure (including the amount of information provided).

5.2 Conduct of investigation

Investigations will be generally overseen by the Whistleblower Investigations Officer. Any investigations will be fair and independent from any persons to whom the disclosure relates. Other people besides the Whistleblower Investigations Officer, including employees (for example, the Compliance Manager or the Financial Controller) or external advisors, may also be asked to assist or run the investigation.

The objective of an investigation is to determine whether there is enough evidence to substantiate or refute the matters reported.

An investigation will be completed methodically and in as timely a fashion as possible in the circumstances. Every effort will be made to complete an investigation within less than 90 days of receiving a disclosure under this Policy, though many investigations will take less time than this, and some could take longer if the content requires.

All employees and contractors must cooperate fully with any investigations. Unless there are confidentiality or other reasons not to do so, persons to whom the Reportable Information relates will be informed of the allegation at an appropriate time, and will be given a chance to respond to the allegations made against them.

5.3 Follow up with Discloser

The Whistleblower Protection Officer or the Integrity Helpline (as relevant) will generally keep in contact with the Discloser until the matter is resolved by OzGen Group. Disclosers will be told of the response to their disclosure, including whether an investigation will be conducted, if appropriate for

Disclosers to have this information. This may not occur until after an investigation has been concluded. Such follow up may not be possible unless a Discloser provides contact details when reporting, or continues to actively keep in contact (if disclosing anonymously).

5.4 Outcome of investigation

The results of any investigation will be recorded in a confidential internal report that remains the property of OzGen. The outcome of any investigation will be included in monthly reporting to OzGen's board.

Disclosers will be informed of the investigation outcome if appropriate in the circumstances, as will persons the subject of the disclosure. However, they will not be provided with the confidential internal report.

Where an investigation identifies a breach of law, OzGen's Code of Conduct or internal policies or procedures, appropriate disciplinary action may be taken, and could include termination of the employment or engagement of the person(s) involved in the misconduct, as well as reporting to law enforcement authorities or regulators.

5.5 Record keeping

All formal reports made under section 4.2 will be recorded in a confidential register (**OzGen Whistleblowing Register**) administered by the Whistleblower Protection Officer. Whistleblowing Recipients and the Whistleblower Investigations Officer may access the Register.

A Discloser's name will not be included on the Register without consent. As the Register is confidential we encourage you to feel safe in providing the maximum amount of relevant information, which may include your identity, as this will help in determining how to handle and investigations of the relevant disclosure.

All other information, documents, records and reports relating to the investigation of reported conduct will be securely stored in an appropriate manner.

6 Protection for Disclosers

OzGen welcomes people **speaking up** and seeks to encourage this with a strong commitment to protecting Disclosers under this Policy, as described in this section. Extra legal protections are noted in section 8.2.

6.1 Protecting Disclosers' identities

A Discloser's identity, and any information that OzGen has because of your disclosure that could likely be used to work out your identity, will only be disclosed if:

- you give your consent;
- the disclosure is allowed or required by law (for example, OzGen may disclose information about your identity to ASIC or to a lawyer to get legal advice); or
- in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of investigating the issues raised in the Reportable Information, but all reasonable steps are taken to prevent someone from working out your identity.

If you believe your identity information has been revealed in breach of the above commitments, you may make a complaint to the Whistleblower Protection Officer (or another Whistleblowing Recipient if your complaint concerns the Whistleblower Protection Officer). The complaint will be dealt with under section 5 as though it was Reportable Information.

Further, OzGen wishes you to know that it is illegal for us to reveal a Discloser's identity information, other than as explained above, and you may lodge a complaint with a relevant regulator such as ASIC or the ATO if you believe your confidentiality was breached.

Methods of protecting identity

Some methods OzGen may use to reduce the risk of your identity information being revealed, depending on the circumstances, include:

- personal information or reference to the Discloser witnessing an event will be redacted in circulated reports;
- the Discloser will be referred to in a gender-neutral context in circulated reports;
- if feasible, the discloser will be contacted to help identify certain aspects of their disclosure that could inadvertently identify them; and
- disclosures will be handled and investigated by persons with appropriate expertise.

Information relating to reports under this Policy:

- when in document form, will be stored securely, including not being sent to an email address or a printer open to access by other employees; and
- will only be accessed by those involved in managing and investigating the disclosure, who will be reminded about the confidentiality requirements, including that an unauthorised disclosure of a Discloser's identity may be a criminal offence.

6.2 Protecting Disclosers from detriment

Any **detrimental conduct** against any Discloser, potential Discloser, or person who is believed to be a Discloser, or a Discloser's colleagues, employer (if a contractor) or relatives is against OzGen's core values and workplace culture.

Examples of **detrimental conduct** include:

- damage to a person, including to their property, business or financial position, or reputation;
- discrimination, harassment, intimidation or retaliation;
- injury to a person (including psychological);
- demotion or dismissal; or
- threats of any of the above.

OzGen will not tolerate such **detrimental conduct**.

Any person who commits **detrimental conduct** against a Discloser or potential Discloser may be subject to disciplinary action (including but not limited to termination of employment or engagement).

Detrimental conduct can also be a criminal offence punishable by imprisonment and OzGen may refer persons engaged in **detrimental conduct** to law enforcement.

If you are concerned that you may be, are being, or have been subject to **detrimental conduct** because of **speaking up** or intending to **speak up** or persons believing you have or will **speak up** under this Policy, you may make a complaint to the Whistleblower Protection Officer (or another Whistleblowing Recipient if your complaint concerns the Whistleblower Protection Officer). The complaint will be dealt with under section 5 as though it was Reportable Information.

Not all conduct that you perceive negatively may be **detrimental conduct**, for example, the following is not **detrimental conduct**:

- reasonable action to protect a Discloser from detriment (e.g. moving a Discloser who has made a disclosure about their immediate work area to another area to prevent them from detriment); and

- managing a Discloser’s unsatisfactory work performance, if the action is in line with OzGen’s usual policies and procedures for managing performance.

6.3 Other protections and practical support

OzGen is committed to your well-being in the event you **speak up** under this Policy.

The approach to protecting your well-being will be determined by OzGen in the circumstances, depending on matters such as the nature of the Reportable Information and persons involved. Methods of protecting may include, where practical and at OzGen’s discretion:

- monitoring and managing the behaviour of other employees;
- relocating employees to a different line manager, group or project;
- offering a leave of absence or flexible workplace arrangements while a matter is investigated;
- or
- rectifying any detriment that you have suffered.

A Discloser who is a current or former employee may access Assure Programs, OzGen’s employee assistance/counselling service which can be contacted on 1 800 808 374.

While it isn’t feasible for OzGen to offer non-employees the same protections as employees (for example, OzGen cannot provide leave of absence to a non-employee), OzGen will work to find reasonable ways of offering support to Disclosers who are not employees.

7 Fair treatment of persons named in a disclosure

OzGen’s commitment to an ethical and fair work culture also means that persons mentioned in reports made by Disclosers under this Policy must be fairly treated. Where applicable, OzGen will use any of the following measures to ensure **fair treatment**:

- disclosures will be handled confidentially, when it is practical and appropriate in the circumstances;
- each disclosure will be assessed on its merits;
- when an investigation needs to be undertaken, the process will be objective, fair and independent;
- an employee who is the subject of a disclosure will be advised about the subject matter of the disclosure as and when fairly required and prior to any actions being taken—for example, if the disclosure will be the subject of an investigation; and
- an employee who is the subject of a disclosure may be provided with access to support services such as counselling.

OzGen will inform an individual before making any adverse finding against them.

Otherwise, OzGen will use its discretion in deciding the time to inform an individual who is the subject of a disclosure about an investigation. In some circumstances, informing the individual at an early stage of an investigation may compromise the effectiveness of the investigation, such as when there are concerns about potential destruction of information, or the disclosure needs to be referred to law enforcement or a regulator.

If it is determined that a disclosure is not merited, an individual that was the subject of such unmerited disclosure will not have their identity disclosed in connection with such disclosure (outside of the processes under this Policy), and must not suffer any detrimental conduct, but it may not always be appropriate to inform the individual of the unmerited disclosure.

8 Further legal protections for whistleblowers

OzGen encourages Disclosers to **speak up** about **Reportable Information** through the methods described in section 4 and notes that some Reportable Information disclosed to Whistleblowing Recipients receives legal protection as well as the protection under this Policy. This is known as **protected disclosure**.

You can even make a **protected disclosure** that doesn't comply with section 4.2 of this Policy, and still be entitled to legal protection if you satisfy the criteria.

We indicate below when disclosure can be **protected disclosure** (see 8.1) and what some additional legal protections can be (see 8.2).

You may contact the Whistleblower Protection Officer or an independent lawyer for more information. Disclosures you make to an independent lawyer for the purposes of getting legal advice or legal representation in relation to the whistleblower laws are protected (even if the lawyer decides your disclosure is not a **disclosable matter**).

8.1 Legally protected disclosure

To be a legally **protected disclosure**, Australian law says the disclosed information must relate to a **disclosable matter** and be made to an **eligible** person or organisation.

Many examples of Reportable Information under this Policy are also disclosable matters. OzGen's Whistleblowing Recipients are eligible persons in most circumstances.

The following table gives examples of most types of disclosable matters and corresponding eligible persons or organisations disclosure should be made to for legal protection:

Disclosable matters (if you have reasonable grounds to suspect)	You may report disclosable matters to any one of the corresponding eligible persons or organisations below, if you wish to maintain legal protection
<p>Information about misconduct, or an improper state of affairs or circumstances in relation to OzGen.</p> <p>Information that OzGen or one of its officers or employees has engaged in conduct that:</p> <ul style="list-style-type: none"> • is an offence against an Australian Commonwealth law that can be punished by 1 year or more in prison; • contravenes or is an offence against certain laws relating to the financial system, such as the <i>Corporations Act</i>, the <i>Banking Act</i>, the <i>Insurance Act</i>, the <i>National Consumer Credit Protection Act</i> and their regulations; • is a significant danger to the public; or • endangers the stability or confidence in the financial system. 	<p>Whistleblowing Recipients under this Policy.</p> <p>An auditor, or a member of an audit team conducting an audit, of OzGen.</p> <p>ASIC or APRA.</p> <p>In some cases, an external lawyer.</p>
<p>Information about misconduct or an improper state of affairs or circumstances in relation to the tax affairs of OzGen, which an employee considers may assist the eligible person/organisation to perform</p>	<p>Whistleblowing Recipients under this Policy.</p>

functions or duties in relation to the tax affairs of OzGen.	<p>An auditor or a member of an audit team conducting an audit of OzGen.</p> <p>A registered tax agent or BAS agent who provides tax services or BAS services to OzGen.</p> <p>An employee or officer of OzGen, who has work duties relating to OzGen’s tax affairs.</p>
Information that may assist the Commissioner of Taxation to perform functions or duties under a taxation law in relation to OzGen.	Commissioner of Taxation

You may maintain legal protection if you make **emergency disclosures** or **public interest disclosures** to journalists or parliamentarians in some limited cases. This is only after previous disclosure to a body such as ASIC and in the case of public interest disclosures, after 90 days has passed. To understand the criteria for these disclosures, you should contact an independent lawyer beforehand.

Legally **protected disclosure** may not necessarily involve a breach of a particular law. For example, information that indicates a significant risk to public safety or the stability of, or confidence in, the financial system, should be reported, even if it does not involve a breach of a law.

Note that **personal work-related grievances** are mostly not legally **protected disclosures**, subject to some exceptions (see 3.3).

8.2 Additional legal protections and remedies

As well as protections described in 6 above, the law has other protections and remedies for **protected disclosure**, these include (but may not be limited to):

- A Discloser is not subject to any civil, criminal or administrative liability for making the disclosure;
- no contractual or other remedy may be enforced or exercised against a Discloser on the basis of the disclosure; and
- in some circumstances (e.g. if the disclosure has been made to a regulator), the information a Discloser provides is not admissible in evidence against them in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

9 Access to this Policy

To enhance OzGen employee access to this policy, OzGen will:

- hold staff briefing sessions upon release of this policy, and upon key updates;
- make this Policy available on iShare; and
- incorporate the Policy in employee induction information packs and training for new starters.

To enable access by potential Disclosers outside OzGen, this Policy will be posted on OzGen’s external website.

10 Reviewing and Maintaining the Policy

This Policy is administered by the OzGen Compliance Manager. The Policy is to be reviewed every 2 years to ensure it remains consistent with all relevant legislative requirements, as well as the changing nature of the organisation. Changes to the Policy must be approved by the OzGen board.