



Whistleblowing Policy

Corio Generation

30th January 2024

CORIO

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| Policy owner: | Global Head of ABC & Compliance |
| Approver: | Board of Directors |
| Policy statement: | The aim of this policy is to encourage Corio Staff and anyone involved in or affected by Corio business activity to raise any genuine concerns they might have about certain wrongdoings within the company without fear of reprisal, to provide guidance on how to raise those concerns, and to enable Corio to investigate such concerns and deal with them appropriately. |

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1. About this policy

As set forth in Corio Generation Limited's ("Corio") *Code of Business Ethics and Conduct: Genuine Accountability in Leadership* (GALE), we are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential to prevent such situations occurring and to address them when they do occur. In order to encourage a culture of speaking up, Corio has established channels to enable employees to raise concerns confidentially and, if preferred, anonymously.

The aims of this policy are:

- To encourage staff to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated appropriately, and that their confidentiality will be respected;
- To provide staff with guidance as to how to raise those concerns; and
- To reassure staff that they may raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

This policy applies to directors, officers, managers, employees, agency workers, secondees, consultants, and independent contractors of Corio, its wholly owned subsidiaries, and other entities whose shareholders' agreement or organisation set-up reserves or assigns responsibility for risk management to Corio..

This policy does not form part of any employee's contract of employment, and we may amend it at any time.

This policy is reviewed at least annually.

2. Who is responsible for this policy?

The Board has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

The Global Head of ABC & Compliance shall act as Whistleblowing Officer (see Section 10: Contact Details) and has day-to-day operational responsibility for this policy and must ensure that all managers and other staff who may deal with concerns or investigations under this policy receive regular and appropriate training.

All staff are responsible for the success of this policy. Under normal circumstances we hope that staff can raise concerns openly with their managers. However, where staff wish to disclose a suspected danger or wrongdoing confidentially, they may use the channels described in this policy. Staff are invited to comment on this policy and suggest ways in which it might be improved. Feedback and queries should be addressed to the Global Head of ABC & Compliance.

3. What is whistleblowing?

Whistleblowing is the disclosure of information that relates to suspected wrongdoing, inappropriate conduct, or dangers at work through a specific whistleblowing channel to ensure concerns are freely identified, reported, and investigated to ensure Corio conducts its business properly, fairly, and in compliance with all relevant laws, regulations, policies, and procedures.

Suspected wrongdoing or misconduct may include:

- criminal activity;
- failure to comply with any legal obligation or regulatory requirement;
- miscarriages of justice;
- breach of rules to health and safety;
- damage to the environment;
- bribery or corruption, as described in our Anti-Bribery and Corruption Policy;

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- facilitating tax evasion;
 - financial fraud or mismanagement;
 - breach of our internal policies and procedures;
 - conduct likely to damage our reputation or financial wellbeing;
 - unauthorised disclosure of confidential information;
 - negligence;
 - fraud;
 - breaches of data privacy obligations; and/or
 - the deliberate concealment of any of the above matters.

A whistleblower is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities you should report it under this policy.

This policy is not intended to be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. In those cases, you should refer to the Grievance Procedure or Anti-Harassment and Bullying Policy, as appropriate. However, we welcome all use of this channel to raise concerns and we encourage you to use whichever channel or procedure with which you feel most comfortable to raise your concern.

If you are uncertain whether something is within the scope of this policy you should seek advice from your line manager or the Global Head of ABC & Compliance, whose contact details are at the end of this policy.

4. Raising a whistleblowing concern

We hope that in many cases you will be able to raise any concerns with your line manager. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively. In some cases, they may refer the matter to the Global Head of ABC & Compliance or the General Counsel.

However, where the matter is more serious, or you feel that your line manager has not addressed your concern, or you prefer not to raise it with them for any reason, you may contact the senior leadership for the area most relevant to your concern (e.g., HR, HSSQ, ABC, etc.), the Global Head of ABC & Compliance or the General Counsel, as detailed at the end of the policy. A meeting will be arranged with you as soon as possible to discuss your concern. You may bring a colleague or union representative to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation. We will take down a written summary of your concern and provide you with a copy after the meeting.

Alternatively, you may make a confidential and, should you wish to remain so, anonymous report to Corio's independent, external whistleblowing service, available at <https://coriogeneration.integrityline.com>, or by scanning the QR code below. The Corio IntegrityLine site is available in 14 languages and concerns may be raised entirely anonymously. If you use this channel, Corio will be informed of the report, but your details will remain confidential and only revealed to Corio if you provide your contact details.



5. Investigation and outcome

Once you have raised a concern, we will carry out an initial assessment to determine the scope of any investigation. If you have provided your contact details, we will inform you of the outcome of our assessment. You may be asked to attend additional meetings to provide further information.

In some cases, we may appoint an investigator or team of investigators, including staff with relevant experience of investigations or specialist knowledge of the subject matter, or outside advisors. The investigator(s) may make recommendations for change to enable us to minimise the risk of future wrongdoing.

We will keep you informed of the progress of the investigation and its likely timescale, to the extent feasible and practical under the circumstances. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

If we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

6. If you are not satisfied

While we cannot always guarantee the outcome you are seeking, we will try to deal with your concern fairly and in an appropriate way. By using this policy, you can help us to achieve this.

If you are not happy with the way in which your concern has been handled, you can raise it with one of the other key contacts at the end of this policy.

7. External disclosures

This policy describes the internal mechanisms for reporting, investigating, and remedy of any wrongdoing in the workplace. While we strongly encourage you to seek advice from your line manager or any of the other contacts listed in Section 10 below, we recognise that in some circumstances you may feel more comfortable reporting your concerns outside of the company.

The law recognises it may be appropriate for you to report your concerns to an external body such as a regulator for issues falling under their authority. It will very rarely if ever be appropriate to alert the media. Whistleblowing concerns usually relate to the conduct of our staff, but they may sometimes relate to the actions of a third party, such as a business partner, supplier, or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, those protections are not absolute, and we therefore encourage you to report such concerns internally first. You should contact your line manager or one of the other individuals set out in this policy for guidance.

8. Protection and support for whistleblowers

It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken.

Corio strictly prohibits any detrimental treatment of whistleblowers as a result of raising a concern in good faith. Detrimental treatment includes dismissal, disciplinary action, threats, negative impacts on remuneration or promotion, or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the Global Head of ABC & Compliance immediately. If the matter is not remedied, you should raise it formally using our Grievance Procedure.

You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct, you will be subject to disciplinary action. In some cases, the whistleblower could have a right to sue you personally for compensation in an employment tribunal or equivalent court.

9. Confidentiality, data protection and record keeping

We hope that staff will feel able to voice whistleblowing concerns openly under this policy. However, if you want to raise your concern confidentially, we will make every effort to keep your identity secret. If it is necessary for anyone investigating your concern to know your identity, we will discuss this with you.

Staff also may make disclosures anonymously. However, you should note that thorough investigation may be more difficult or impossible if we cannot obtain further information from you.

Any data collected as a part of any investigation will be processed in accordance with our Privacy Policy and the laws of the relevant jurisdiction(s).

10. Contact Details

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| Whistleblowing Officer / Global Head of ABC & Compliance | Ken Gazzaway Email: Ken.Gazzaway@coriogeneration.com |
| General Counsel | Jonathon Morton Email: Jonathon.Morton@coriogeneration.com |
| Human Resource Director | Krishna Sidhpura Email: Krishna.Sidhpura@coriogeneration.com |
| Global Head of HSSQ | Rachel Porto Email: Rachel.Porto@coriogeneration.com |
| Chairman of the Board of Directors | Samuel Leupold Email: Samuel.Leupold@greeninvestmentgroup.com |
| Corio IntegrityLine | https://coriogeneration.integrityline.com |
