

# **Whistleblowing Policy**

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## Whistleblowing Policy

	<u>PAGE</u>
CONTENTS	1
1. PURPOSE	2
2. GENERAL POLICY	2
3. RESPONSIBILITY TO REPORT	2
4. PROTECTION	3
5. CONFIDENTIALITY	3
6. TYPES OF MISCONDUCT, MALPRACTICE AND IRREGULARITY	3
7. REPORTING AND INVESTIGATIONS	4
8. FALSE REPORTS	6
9. ANONYMOUS REPORTS	6
10. RECORD RETENTION	6
11. RESPONSIBILITY FOR IMPLEMENTATION AND REVIEW OF POLICY	6
ANNEX 1 - WHISTLEBLOWER REPORT FORM	7

## Whistleblowing Policy

### 1. PURPOSE

Central to CLP's success over the past century has been the firm commitment to a set of business principles and ethics. These principles and ethics cover all aspects of our operations. They begin with how we treat our own people and move through our relations with investors, business partners, and governments to the wider communities in which we operate and the natural environment.

To formalise these commitments, and set forth our specific obligations, we have a longstanding CLP Code of Conduct (CoC). The CoC provides the guiding principles for all employees to do what is right, behave with integrity and honesty, treat people fairly, respect diversity, obey all laws, accept accountability, communicate openly, and always behave in a way that is beyond reproach. CLP Group of Companies ("CLP Group") expects all employees to observe and apply these principles in the conduct of the Group's business. The CoC applies across the CLP Group including CLP Holdings ("the Company"), its wholly owned subsidiaries, and joint ventures or companies in which CLP holds a controlling interest. Contractors working for CLP Group are also urged to follow the CoC for the duration of their contract with CLP Group. We care how results are obtained, not just that they are obtained.

This policy is designed to encourage employees of CLP Group and related third parties (e.g. customers, suppliers, etc., who deal with the Company) ("Third Parties") to raise concerns, in confidence, about misconduct, malpractice or irregularities in any matters related to the Company. It should be noted that due to the nature of harassment cases, complaints relating to harassment are not covered by the Whistleblowing Policy. Instead, such complaints are covered by the Group-wide Harassment Policy, which refers the reporting and investigation of harassment cases to local harassment handling procedures.

### 2. GENERAL POLICY

"Whistleblowing" refers to a situation where an employee or a Third Party decides to report serious concerns about any suspected misconduct, malpractice or irregularity. See Section 6 for examples of misconducts, malpractices or irregularities.

This policy is intended to encourage and assist Whistleblowers to disclose information relevant to suspected misconduct, malpractice or irregularity through a confidential reporting channel. The Company will handle the report with care and will treat the Whistleblower's concerns fairly and properly.

### 3. RESPONSIBILITY TO REPORT

Under the CoC, employees are required to promptly alert their supervisor or higher management of business and work-related situations that could be damaging to CLP or cause harm to others such as emergencies, crimes, accidents, irregularities or other unexpected events; and to take reasonable action to prevent damage or harm. Employees could be in breach of the CoC if they assist or authorise others in activities that breach the CoC, or conceal or fail to report any known or suspected breaches by others. Employees and Third Parties may also have a duty to report corruption to the authorities if required to do so by local regulations.<sup>1</sup>

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<sup>1</sup> For instance, as in the case of Hong Kong, failure to disclose information which might be of material assistance in securing the prosecution or conviction of an offender could in itself be an offence under the Criminal Procedure Ordinance.

## Whistleblowing Policy

### 4. PROTECTION

Persons making genuine and appropriate complaints under this policy are assured of fair treatment. In addition, CLP Group's employees are also assured of protection against unfair dismissal, victimisation or unwarranted disciplinary action, even if the concerns raised turned out to be unsubstantiated. CLP Group reserves the right to take appropriate actions against anyone (employees or Third Parties) who initiates or threatens to initiate retaliation against those who have raised concerns under this policy. In particular, employees who initiate or threaten retaliation will be subject to disciplinary actions under the CoC, which may include summary dismissal. Management will support all employees and encourage them to raise concerns without fear of reprisals.

### 5. CONFIDENTIALITY

CLP Group will make every effort, within its capacity to do so, to keep a Whistleblower's identity confidential. CLP Group will endeavour to advise a Whistleblower in advance if his or her identity may become apparent or need to be disclosed. Should an investigation lead to a criminal prosecution, it may become necessary for a Whistleblower to provide evidence or be interviewed by the relevant authorities.

For his or her part, in order not to jeopardise the investigation, the Whistleblower is also required to keep confidential the fact that he or she has filed a report as well as the nature of concerns and the identities of those involved.

### 6. TYPES OF MISCONDUCT, MALPRACTICE AND IRREGULARITY

It is not possible to give an exhaustive list of the activities that constitute misconduct, malpractice or irregularity covered by this policy. For example, CLP Group expects all employees to observe and apply the CoC principles in the conduct of CLP Group's business. Employee behaviour that is not in line with CoC principles could constitute a misconduct, malpractice, or irregularity that should be reported.

The principles of CoC <sup>2</sup> relate to:

- our zero harm vision (including no alcohol and drug abuse)
- respect for people <sup>3</sup>
- ethics and business integrity
- avoiding conflicts of interest
- making political contributions
- no bribery
- moderation in gifts and entertainment
- compliance with laws and regulations
- abiding by our Company policies and procedures
- compliance with financial controls and reporting requirements
- protecting our information, records and assets
- representation on behalf of the Company
- meeting our responsibilities
- prompt response to incidents and obligation to notify
- compliance with the code and obligation to report

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<sup>2</sup> Refer to the CLP Group website (<https://www.clpgroup.com>) for the full copy of the Code of Conduct.

<sup>3</sup> Refer to Group Human Resources' Harassment Policy for cases relating to harassment.

## Whistleblowing Policy

It should be noted that misconduct or malpractice relating to safety, health and environment (SHE) are generally covered under the “our zero harm vision”, “compliance with laws and regulations”, and “abiding by our Company policies and procedures” sections of the CoC.

### **7. REPORTING AND INVESTIGATIONS**

#### **A. Reporting Channels**

##### **(i) General Reporting**

In general, Whistleblowers should make their reports to Group Internal Audit (GIA) for review. For employees, they may prefer to have an initial discussion with his/her manager or local Human Resources (HR) representatives. However, the manager or HR must in turn report any potential or actual misconducts, malpractices or irregularities to GIA. If employees feel uncomfortable doing this (e.g., your line manager has declined to handle your case or it is the line manager who is the subject of the report), then the employee should contact GIA. Business partners, suppliers and Third Parties are encouraged to report directly to GIA.

Any business units in receipt of a letter or a verbal report alleging any of the above types of misconducts, malpractices or irregularities shall promptly redirect the letter or the reportee to GIA. If it is considered desirable to take legal action or to refer the case to law enforcement authorities, advice from Group Legal Affairs or the legal function of the local business unit where applicable and the Senior Director – Group Internal Audit (SDGIA) should be obtained.

##### **(ii) Reporting of “Respect for People” and “Alcohol and Drug Abuse”**

CoC violations relating to “respect for people” and “alcohol and drug abuse” may be reported directly to HR for review and investigation. Once the investigations are completed by HR, they will provide a summary of any violations to GIA for consolidation and reporting.

##### **(iii) Reporting of Irregularities of a Security Nature or Electricity or Gas Irregularities**

Irregularities of a security nature involve the loss of CLP Group assets, or the loss of third party property on CLP Group premises or under CLP Group’s custody. Electricity or gas irregularities involve the loss of electricity or gas revenue due to theft or breach of regulatory rules or requirements of the local business units. These types of irregularities are normally not reported under this policy, unless they contain components that relate to non-compliance with the CoC. Otherwise, they are handled through separate procedures by the relevant functions (e.g., security or customer service function of the local business units).

## Whistleblowing Policy

### **B. Reports and Supporting Documentation**

While CLP Group does not expect the Whistleblower to have absolute proof or evidence of the misconducts, malpractices or irregularities reported, the report should show the reasons for the concerns and full disclosure of any relevant details and supporting documentation. If you make a report in good faith then, even if it is not confirmed by any subsequent investigation, the Whistleblower's concerns would be valued and appreciated. You can make a report as follows:

- (i) Verbally through our Whistleblower Hotline No.: **(852) 2678-6351**
- (ii) In writing (by post or by email) to GIA using the standard form (Whistleblower Report Form) attached as Annex 1 of this policy.

If continuous and/or multiple complaints have been submitted by the same complainant against the same individual or organization and those complaints have been found to be unsubstantiated after investigations have been conducted, then management reserves the right to require further allegations to be submitted in written form.

### **C. Investigations**

GIA or HR will acknowledge the receipt of a written report to the complainant when the report is not anonymous. When a report is received by a business unit, the business unit should redirect the report to GIA or HR.

GIA will assess every report received to decide if a full investigation is necessary. For reports relating to "respect for people" and "alcohol and drug abuse" under section 7A(ii) above, the assessments and any necessary investigations will be conducted by HR. GIA and/or HR reserve the right to request further information from the complainant on the allegation submitted. A decision regarding whether to investigate may depend on the availability of sufficient information. When the decision is not to investigate further due to lack of sufficient information and the report is not anonymous, the complainant will be informed by GIA or HR of such a decision.

If there is sufficient evidence to suggest that a case of possible criminal offence or corruption exists, the matter will be reported by GIA to the relevant local authorities (for instance, Independent Commission Against Corruption (ICAC) in Hong Kong).

In some situations (e.g. in case of possible criminal offence), GIA may have to refer the matter together with the relevant information to the authorities. Please note that once the matter is referred to the authorities, CLP Group will not be able to take further action on the matter.

SDGIA will prepare a full report on the investigations conducted by GIA without revealing the identity of the Whistleblower. For confirmed cases of CoC violations, the normal process is for the responsible line management (with the assistance of HR representative) to determine what disciplinary action is appropriate and after review by GIA, make a recommendation to the Company's Code of Conduct Committee for final decision.

The result of the investigation may be communicated to the Whistleblower where deemed appropriate. Information provided to a Whistleblower is subject to privacy considerations of those against whom the allegations are made and CLP's confidentiality practices. The SDGIA and Senior Director – Group Legal Affairs will jointly review the need to communicate to the Whistleblower and approve any communication materials and protocols. The detailed investigation report will not be provided. If the Whistleblower is

## Whistleblowing Policy

not an employee, he or she must sign a confidentiality agreement prior to receiving information on the outcome of the investigation.

### **8. FALSE REPORTS**

If a Whistleblower makes a false report maliciously, with an ulterior motive, or for personal gain, CLP Group reserves the right to take appropriate actions against anyone (employees or Third Parties) to recover any loss or damage as a result of the false report. In particular, employees may face disciplinary action, including dismissal where appropriate.

### **9. ANONYMOUS REPORTS**

As CLP Group takes reporting of misconducts, malpractices, and irregularities seriously and wants to conduct warranted investigations of both potential and actual violations, it is preferred that these reports are not made anonymously. However, it is recognised that for any number of reasons, employees or Third Parties may not feel comfortable reporting potential violations directly to GIA. In these cases, anonymous reports may be submitted to the GIA.

### **10. RECORD RETENTION**

Records shall be kept for all reported misconducts, malpractices, and irregularities by the relevant parties in CLP Group under Section 7A above. In the event a reported irregularity leads to an investigation, the party responsible for leading / conducting the investigation shall ensure that all relevant information relating to the case is retained, including details of corrective action taken for a period not exceeding six years (or whatever other period may be specified by any relevant legislation).

### **11. RESPONSIBILITY FOR IMPLEMENTATION AND REVIEW OF POLICY**

This policy has been approved and adopted by the Board of the Company. The Audit Committee has overall responsibility for implementation, monitoring and periodic review of this policy. In addition, the Audit Committee has delegated the day-to-day responsibility for administration of the policy to the SDGIA.

If there are any questions about the contents or application of this policy, please contact GIA.

**Whistleblowing Policy**  
**WHISTLEBLOWER REPORT FORM – ANNEX 1**  
**(CONFIDENTIAL)**

CLP Group of Companies (“CLP Group”) is committed to the highest possible standards of openness, probity and accountability. In line with that commitment, CLP Holdings (“the Company”) encourages employees of CLP Group and related third parties (e.g. customers, suppliers, etc., who deal with the Company) to raise concerns and report in confidence, about misconducts, malpractices or irregularities in any matters related to the Company.

The Whistleblowing Policy has been established to encourage and assist Whistleblowers to disclose information relevant to the misconducts, malpractices or irregularities through a confidential reporting channel (to the extent possible). The Company will handle this report with care and will treat the Whistleblower’s concerns fairly and properly.

If you wish to make a written report, please use the report form below. Once completed, this report becomes confidential. You may send the report, marked confidential and addressed to the Senior Director – Group Internal Audit, by post to the relevant addresses below or by email to “[clpwhistleblowing@clp.com.hk](mailto:clpwhistleblowing@clp.com.hk)”

<b>To: Senior Director - Group Internal Audit</b>		
<b>Hong Kong Office</b>	<b>Australia (Melbourne Office)</b>	<b>India (Mumbai Office)</b>
Group Internal Audit CLP Holdings Limited 3 <sup>rd</sup> Floor, Shamshuipo Center 215 Fuk Wa Street Kowloon, Hong Kong	Group Internal Audit EnergyAustralia Level 19, Two Melbourne Quarter, 697 Collins Street, Docklands, Melbourne VIC 3008, Australia	Group Internal Audit Apraava Energy Private Limited FULCRUM 7th Floor, Sahar Road, Andheri (East), Mumbai – 400 099 India
<b>Your Name/Contact Telephone Number and Email</b>  We encourage you to provide your name with this report. Concerns expressed anonymously are much less powerful but they will be considered as far as practicable.	<b>Name:</b> _____  <b>Address:</b> _____  <b>Tel No:</b> _____  <b>Email:</b> _____  <b>Date:</b> _____	
<b>The names of those involved (if known):</b>  _____		
<b>Details of concerns:</b> Please provide full details of your concerns: names, dates and places and the reasons for the concerns (continue on separate sheet if necessary) together with any supporting evidence / documents.  _____		