



<b>Title :</b>	<b>Whistle-Blowing Policy</b>	<b>Revision No :</b>	<b>2.0</b>
<b>Document Ref :</b>	<b>WB</b>	<b>Date :</b>	<b>1 September 2021</b>

## 1.0 Intro

EdgePoint Group (as defined hereinafter) is committed to the highest standard of integrity, openness and accountability in the conduct of its businesses and operations. It aspires to conduct its affairs in an ethical, responsible and transparent manner at all times.

Recognizing this, the Whistle-Blowing Policy is introduced to provide a formal, confidential channel to enable employees, investors, contractors, vendors, and other stakeholders to report serious concerns of any Improper Conduct (as defined hereinafter) or wrongdoing that may have an adverse impact to EdgePoint without fear of reprisals; and in the case of employees, to enable this to be done independently of reporting structures.

## 2.0 Scope

- 2.1** This policy applies to EdgePoint Pte Ltd and its group of companies (the “**EdgePoint Group**”, each company an “**EdgePoint Group Company**”) and is applicable in countries where the EdgePoint Group is present in, subject to the respective country laws and regulations.
- 2.2** This policy is applicable to those who disclose Improper Conduct, which includes:
  - a. any employee (including employees on contract, temporary or short-term employees and employees on secondment), director, commissioner and/or officer who has knowledge of any Improper Conduct committed by another employee, director, commissioner and/or officer; or
  - b. any external party (i.e. third party service providers, business partners, independent contractors, vendors and suppliers, associates, other stakeholders/counter parties and members of the public) that has knowledge of any Improper Conduct committed by an employee, director, commissioner and/or officer.
- 2.3** This policy does not apply to grievances concerning an individual’s terms of employment and/or employee performance matters that are not related to Improper Conduct; such matters shall be dealt with in accordance with Human Resource guidelines and policies. Should it be determined during the preliminary investigation that the matter disclosed does not fall with the scope of this Policy, such matters will be transferred and dealt with by the appropriate personnel of the relevant division/department for appropriate procedures and actions to be taken.



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**2.4** Whistle-Blowers are encouraged to report improper conduct or wrongdoing (“**Improper Conduct**”) by an employee, director, commissioner and/or officer related to EdgePoint Group’s business practices and non-compliance relating to, but not limited to, the areas mentioned below:

- a. Criminal offences under applicable law, including fraud, corruption, forgery, cheating, criminal breach of trust, insider trading, money laundering abetting or intending to commit criminal offence;
- b. Acceptance, involvement or solicitation of a bribe, or a favour in exchange for direct or indirect personal benefits;
- c. Acceptance, involvement, or solicitation of corruption or fraud;
- d. Intentional misrepresentations, misstatements, omissions, directly or indirectly affecting financial statements;
- e. Failure to comply with or knowingly disregarding, applicable laws and regulations;
- f. Harassment, bullying or sexual misconduct;
- g. An act or omission which creates a substantial or specific danger to the lives, health, or safety of the employees, the public or the environment;
- h. Misuse of EdgePoint Group’s funds or assets;
- i. Abuse of power/authority or gross mismanagement within EdgePoint Group;
- j. Serious breach of the Code of Conduct, in particular failure to disclose a conflict of interest;
- k. Actual, potential or suspected breach of sanctions;
- l. Knowingly directing or advising a person to commit any of the above wrongdoings;
- m. Attempting to conceal of any of the above.

The list above is not exhaustive and includes other acts or omissions, which if proven are deemed as:

- a. An act of Improper Conduct constituting a disciplinary offence under Code of Conduct, any employment agreement or service contract, or;



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- b. An offence under any relevant legislation in force.

### 3.0 Policies

#### 3.1 Making a disclosure

- 3.1.1 As soon as a Whistle-Blower becomes aware and reasonably believes in good faith that an Improper Conduct is likely to happen, is being committed or has been committed, a Whistle-Blower may elect to make the disclosure in writing to the EdgePoint Group Compliance Officer through email to [WhistleBlower@edgepointinfra.com](mailto:WhistleBlower@edgepointinfra.com). Any disclosures regarding the Compliance Officer or any member of the Whistle-Blowing Council or group-level senior management should be directed to independent senior group-level person.
- 3.1.2 The Whistle-Blower is not required to put his/her name and contact details to any disclosures he/she made. Whistle-Blowers are, however, encouraged to provide details where they may be contacted for any further clarification or follow-up. To ensure that the investigation process is as efficient and objective as possible, the Whistle-Blower should ensure that the disclosure outlines any relevant facts evidence.
- 3.1.3 Subject to any investigations that are covered by legal privilege or the circumstances in Section 3.3.4.6 below, upon the completion of the investigation process, the Whistle-Blower will be notified of its outcome.

#### 3.2 Safeguards

- 3.2.1 EdgePoint Group prohibits any retaliatory action against the Whistle-Blower and will not tolerate any harassment, nor victimization of a Whistle-Blower. If a Whistle-Blower believes that he/she has been subjected to retaliatory actions by any person(s), the Whistle-Blower may report his/her grievances to the EdgePoint Group Compliance Department or to the Compliance Officer of the relevant EdgePoint Group Company.
- 3.2.2 EdgePoint will treat disclosures made under the Whistle-Blowing Policy in a confidential and sensitive manner and shall take reasonable steps to keep confidential the identity of the Whistle-Blower so long as it does not hinder or frustrate any investigation. However, the identity of the Whistle-Blower may need to be revealed under the provisions of the law. Should the Whistle-Blower disclose his/her own identity to others, EdgePoint will no longer be obligated to maintain such confidentiality.



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3.2.3 All disclosures will be handled, investigated and evaluated in an objective and impartial manner, free from influence or interference by employees or members of the management of the EdgePoint Group.

### 3.3 Evaluation of Disclosure

3.3.1 The process by which a disclosure is received, handled, investigated and evaluated by the EdgePoint Group is generally as set out in the Process Flow section of this policy. Interested employees are invited to consult the Compliance Officer for further details.

3.3.2 The Compliance Officer of the EdgePoint Group and/or independent senior group-level person, as the case may be (the “Investigator”), is ultimately responsible for safeguarding the integrity of the Whistle-Blowing process and ensuring that the investigation is handled in an efficient and objective manner.

3.3.3 The Investigator and members of the Whistle-Blowing Council shall declare to the Whistle-Blowing Council any interest or involvement that they may have with the matters alleged or persons involved or implicated in the disclosure. Where appropriate, the relevant persons shall abstain from participating in the investigative process.

3.3.4 On receipt of a disclosure, the Investigator shall respond to the Whistle-Blower to acknowledge receipt of the disclosure promptly. The Investigator will investigate the matters described in the disclosure and report preliminary findings on the same to the Whistle-Blowing Council, which will determine whether and which follow-up action, i.e. further internal or external investigation and/or report to authorities, should be taken. The Investigator shall be responsible for the follow-up action and shall thereafter make a final report to the Whistle-Blowing Council, which shall determine any final actions to be taken, including any disciplinary penalties and/or report to authorities. The Whistle-Blower shall be kept informed of the outcome of the process if appropriate and feasible to do so, and subject to any confidentiality and tipping-off obligations.

3.3.5 The Investigator shall ensure that proper records are kept of all disclosures and all steps taken to investigate the same, including the preliminary and final reports presented to the Whistle-blowing Council.



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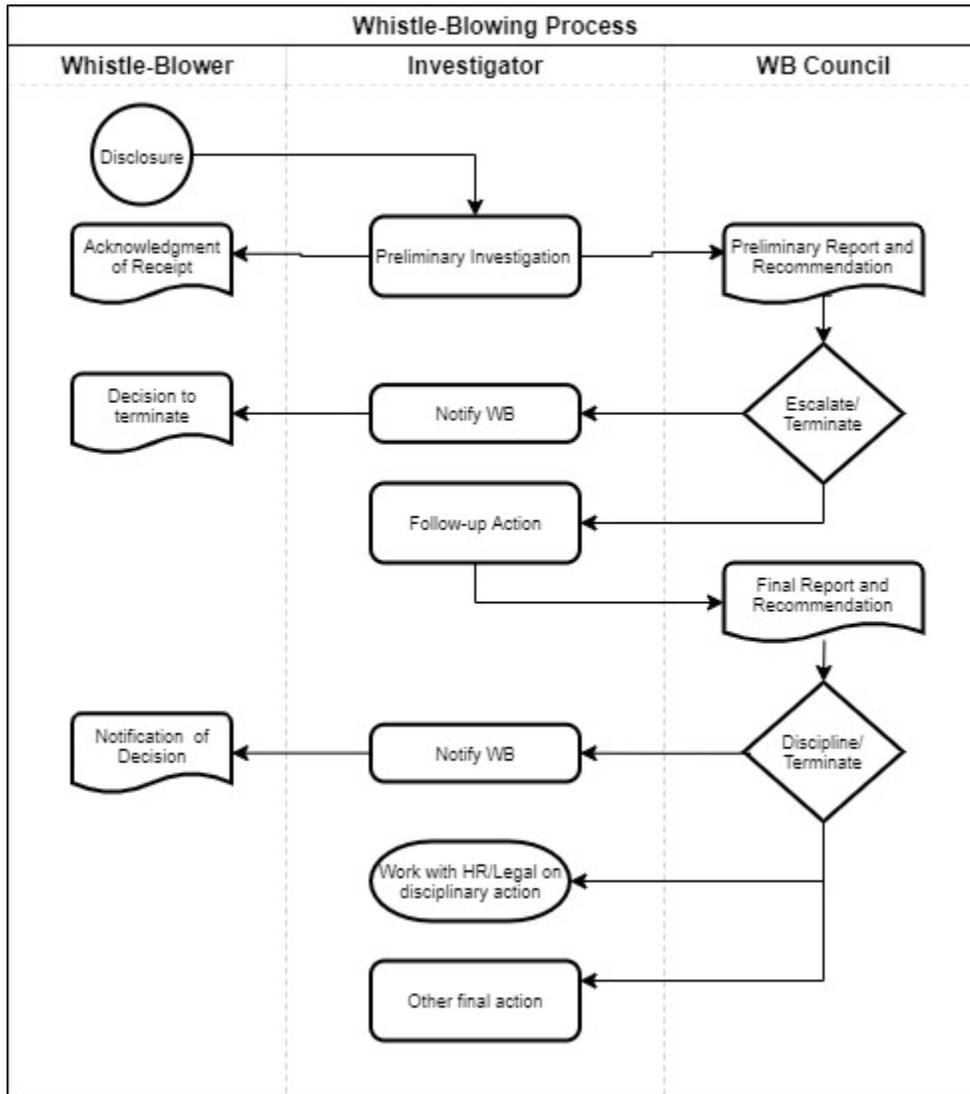
### Definition

<b>Acronym</b>	<b>Definition</b>
EdgePoint Group	EdgePoint Holdco Pte Ltd & its group of companies
EdgePoint Group Company	Any company within the EdgePoint Group
Compliance Officer	the person that is responsible for all compliance matters within the EdgePoint Group.
Whistle-Blower	Anyone who makes use of this Whistle-Blowing Policy to disclose Improper Conduct or wrongdoing and such person(s) may include: <ol style="list-style-type: none"><li>1. employees, including employees on contract, temporary or short-term employees and employees on secondment;</li><li>2. directors, commissioners or other officers;</li><li>3. third party service providers, independent contractors, vendors and suppliers; and</li><li>4. members of the public.</li></ol>
Whistle-Blowing Council	The council members who receive a disclosure from the Whistle-Blower



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**Process Flow**





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### Responsibility Matrix

Steps	R	A	C	I	Risk	Acceptance Criteria	System and tools used	Guideline/ Records
Approval of the Whistle Blowing Policy by the Board of Directors	Compliance	Board of Directors	Legal	Employees				
Disclosure of Improper Conduct by Whistle-Blower	Whistle-Blower			Whistle Blowing Council				
Notification to Whistle-Blower on receipt of the disclosure	Investigator			Whistle-Blower				
Conclusion of the Preliminary Inquiry and presentation to Whistle-Blowing Council	Investigator	Whistle Blowing Council	Legal					
Further escalation if Evidence in disclosure justifiable for further investigation	Investigator	Whistle Blowing Council	Legal					
Management of further escalation	Investigator		Legal					
Final presentation to Whistle-blowing Council	Investigator	Whistle Blowing Council	Legal					



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Initiation of disciplinary action if Improper Conduct is proven	Investigator	Whistle Blowing Council	Legal	Legal				
Any other final actions required	Investigator	Whistle Blowing Council	Legal	Legal				
Communication Strategy for internal (employees) and external	Compliance	CEO		Employees				