



JIGPC REPORTING MISCONDUCT POLICY

The Company encourages employees to raise their genuine concerns about any unethical acts, or any suspected acts which contravene the Company Code of Conduct & Business Ethics, other Company policies, applicable laws, rules and regulations (each such contravening act, hereafter a “**Malpractice**”), at the earliest possible stage and this policy sets out the correct method for raising such concerns.

Because circumstances differ, this policy sets out general principles as to how matters should be dealt with but confers no contractual rights.

Employees should be able to raise genuine concerns about a Malpractice without fear of harassment or victimization.

1. Application

This policy applies to employees, secondees and contractors who do work at the IGCC Plant and who have reasonable grounds to believe that a Malpractice has occurred, is occurring or is likely to occur within the Company.

2. Definition of Malpractice

For the purposes of this policy, the Company considers the following matters may be cases of Malpractice (this list is not exhaustive):

- conduct likely to damage the Company’s reputation.
- the commission of a criminal offence.
- failure to comply with a legal or professional obligation or regulatory requirement;
- the endangerment of an individual’s or individuals’ health and safety.
- the endangerment of the environment.
- a person is receiving or has received bribes, financial incentives or inducements for personal gain or that a person is involved (or suspected of being involved) in fraud;
- the concealment of any information pointing to any of the above matters.

If an employee is unsure whether something falls within the scope of this policy they should seek advice from their line manager in the first instance, or with the General Counsel of the Company.

3. *Appropriate Representatives for Disclosure*

Employees should initially raise any concerns in writing or in person with their line Manager. However, where the matter is more serious, or the employee feels that the Manager has not addressed their concerns sufficiently or the employee prefers not to raise it with the manager for whatever reason, the employee may then raise the concern directly with the General Counsel.

Any concerns will so far as reasonably practicable be dealt with promptly in the strictest confidence.

The Manager may, at their own discretion refer the matter immediately to the General Counsel.

4. *Disclosure*

The person hearing the complaint will arrange a confidential interview with the employee as soon as practicable and may require the employee to detail the concern in writing beforehand. The concern will then be discussed in full at the interview and the person hearing the complaint will carry out an initial assessment to determine the scope of any investigation. The employee may be required to attend a further interview with a higher level of management and to provide any further evidence. The outcome of the assessment will be provided to the employee, which the employee should treat as strictly confidential.

5. *Further Steps*

The Company will consider the initial assessment and if the Malpractice is not already the subject of internal or legal proceedings, a decision will be taken as to how to appropriately proceed. The Company will aim to keep the person raising the concern informed of the progress of any further investigation and its likely timescale. However, confidentiality may prevent the Company from giving that person any specific details of the investigation or subsequent disciplinary action. Any information that is provided about the investigation should be kept strictly confidential.

Employees wishing to raise their concerns directly to the General Counsel may do so by filling out an electronic form (the form can be filled out and submitted anonymously) which can be found at the following online address:

<https://forms.office.com/r/RSRPmnnZ1r>