

Policy	Title Whistleblowing Policy					
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Overview

Scope

This Whistleblowing Policy ("Policy") applies to all employees, officers, consultants, self-employed contractors, casual workers, agency workers, volunteers, interns, suppliers, and customers, and any third parties (collectively, "you" or "your") acting on behalf of Aurora Energy Research Limited, and its holding companies and subsidiary undertakings (collectively, "Aurora", "Aurora Group", "we", "our", "us").

Responsibility

The following Policy is your responsibility. You are expected to follow reporting procedures and adhere to them.

This Policy is the responsibility of the People & Culture Team, and the Policy will be implemented by everyone it applies to as outlined above. We expect everyone to maintain high standard of ethical behaviour and transparency and to raise concerns as early as possible. This Policy may be supplemented by more detailed interpretation of other relevant Company policies for specific entities, systems and services and, when required, in accordance with the local laws and regulations in countries in which Aurora operates, as amended from time to time.

Aurora will ensure that this Policy is reviewed annually, or upon any change to the law or circumstances as may be required.

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WHISTLEBLOWING POLICY

1. About this Policy

- 1.1 We are committed to conducting our business with honesty and integrity, and we expect you 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.
- 1.2 The purpose of this Policy is:
- 1.2.1 To encourage you to report and express concerns about issues that may contravene law, regulation or the applicable Aurora policies governing business or ethical behaviour, as soon as possible, in the knowledge that your concerns will be taken seriously and investigated as appropriate, and that your confidentiality will be respected.
- 1.2.2 To provide you with guidance as to how to raise those concerns.
- 1.2.3 To reassure you that you should be able to raise genuine concerns without fear of reprisals, even if you turn out to be mistaken.
- 1.2.4 To meet or exceed minimum whistleblowing standards across all jurisdictions in which Aurora operates. Where local law provides greater protection or imposes additional obligations, local law will prevail.

2. Who Does this Policy Apply to?

- 2.1 This Policy applies to all employees, officers, consultants, self-employed contractors, casual workers, agency workers, volunteers, interns, suppliers, and customers, and any third parties acting on behalf of the Aurora Group, to the extent permitted by applicable local law.

3. Responsibility

- 3.1 This Policy is the responsibility of the P&C Team with the support of the Whistleblowing Officer (Nick Wright, P&C Director, or their appointed delegate).
- 3.2 You are responsible for the success of this Policy and should ensure that you use it to disclose any suspected danger or wrongdoing.

4. What Is Whistleblowing?

- 4.1 **Whistleblowing** is the disclosure of information which relates to suspected wrongdoing or dangers at work that has taken place, is taking place or is likely to take place within the Aurora Group. This may include (but not limited to):
- 4.1.1 criminal activity;
- 4.1.2 failure to comply with any material legal obligation or regulatory requirements;
- 4.1.3 cybersecurity breaches;

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- 4.1.4 corruption and/ or bribery;
- 4.1.5 fraud, theft, money laundering, tax evasion or financial irregularities;
- 4.1.6 negligence;
- 4.1.7 any systemic violation of employee rights or applicable labour law or regulation;
- 4.1.8 danger to health, safety and wellbeing of any individual;
- 4.1.9 damage to the environment or environmental impact concerns;
- 4.1.10 the deliberate concealment of any of the above matters; and
- 4.1.11 any other unethical or illegal conduct.
- 4.2 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 (a “**whistleblowing concern**”) you should report them under this Policy (a “**Whistleblowing Report**” or “**Report**”).
- 4.3 This Policy should not be used for complaints related to personal or one-off workplace issues that do not involve discrimination, harassment, or other matters covered by this Policy, such as disputes over work assignments, performance evaluations, or interpersonal conflicts. In those cases, you should use the Anti-Harassment and Bullying Policy, Grievance Policy or other relevant policy, such as the Preventing Sexual Harassment in the Workplace Policy & Procedure (UK) , or other policies as per local entity.
- 4.4 If a complaint relates to your own personal circumstances but you also have wider concerns regarding one of the areas set out in paragraph 0 above (for example, a breach of our internal policies), you should seek confidential advice to determine the most appropriate course of action. Depending on the situation, this could involve consulting with your local P&C Business Partner, Line Manager, or the Legal team. If your concern specifically involves the local P&C Business Partner, you should first discuss it with your Line Manager and seek guidance from the Legal team if necessary.
- 4.5 If you are uncertain whether something is within the scope of this Policy, you should seek advice from your local P&C Business Partner or a member of the Legal team.
- 5. **Raising a Whistleblowing Concern / Report**
- 5.1 We hope that in many cases you will be able to raise any concerns with your Line Manager or, if you are not an employee, the person with whom you are working within Aurora. You may tell them in person or put the matter in writing (a Report) if you prefer. You do not need to be certain of the occurrence of an issue or concern, and you are not expected to investigate your own suspicions. Your Line Manager (or equivalent) may be able to agree a way of resolving your concern quickly and effectively. In some cases, they may refer the matter to the local P&C Business Partner, the Whistleblowing Officer, or a member of the Legal team.

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- 5.2 However, where the matter is more serious, or you feel that your Line Manager or equivalent has not addressed your concern, or you prefer not to raise it with them for any reason, or where your concern is about someone at a higher level of management then you should feel free to raise the concern with the Whistleblowing Officer or the Head of Legal. Alternatively, you may use our [Whistleblower platform](#) to report your concerns, including on an anonymous basis where permitted by law.
- 5.3 Whether you are raising a concern (a Report) in writing directly to the appropriate person, or reporting it using our Whistleblower platform, a Case Assessor will confirm receipt of your Report within two working days.
- 5.4 If appropriate, the Case Assessor may arrange a meeting with you within 7 working days to discuss your Report and seek further information (unless the Reporter is anonymous). You may bring a colleague or trade union official to any meetings under this Policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.
- 5.5 The Case Assessor will verify and assess the concerns. Once the Assessment stage is completed, if the matter warrants an investigation, the Case Assessor will assign the Report to a dedicated Case Manager. We will also aim to give you an indication of how we propose to deal with the matter.
6. **Confidentiality**
- 6.1 We hope that you will feel able to voice whistleblowing concerns openly under this Policy. However, if you want to raise your Report 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.
- 6.2 While anonymous disclosures may be more difficult to investigate, we accept and will assess anonymous reports to the extent possible. You should be aware that proper investigation may be more difficult or impossible if we cannot obtain further information from you. It is also more difficult to establish whether any allegations are credible.
- 6.3 Aurora is committed to ensuring the confidentiality of all whistleblowers. Information provided will only be shared with those directly involved in investigating and resolving the concern, unless disclosure is required by law. Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the P&C Team, Whistleblowing Officer or a member of the Legal team and appropriate measures can then be taken to preserve confidentiality wherever possible.
- 6.4 Aurora operates in a wide range of countries and whistleblower rights vary across each of them. We encourage everyone to bring their concerns to us, regardless of whether whistleblower laws apply. If you need advice and guidance in your local jurisdiction, you can seek advice from your local P&C Business Partner or the Legal team.
7. **Investigation and Outcome**

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- 7.1 Where possible, you will be kept informed of the progress of any investigation, its likely timescales and its outcomes. However, sometimes the need for confidentiality may prevent us giving you specific details of the investigation, an outcome or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.
- 7.2 If we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action, or equivalent based on the local employment laws.
8. **If You Are Not Satisfied**
- 8.1 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.
- 8.2 If you are not satisfied with how your concern has been handled, you may request a review of the process. If the concern was against the Whistleblowing Officer, you should appeal to a member of the Executive Team. Disagreement with the outcome alone is not grounds for review.
- Any request for review must clearly set out the grounds on which you believe the handling of your concern was flawed.
9. **You may be asked to attend a meeting to clarify the nature of your request. You will be informed in writing of the outcome of the review as soon as reasonably practicable. External Disclosures**
- 9.1 The aim of this Policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.
- 9.2 The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. It will very rarely if ever be appropriate to alert the media. We strongly encourage you to seek advice before reporting a concern to anyone external and you should ensure that this is in line with local legislation. Please be aware that you may not be protected as a Whistleblower if you disclose confidential information outside of legally approved routes.
- 9.3 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 client, supplier or service provider. In some circumstances the law will protect you if you raise the matter with the third party directly. However, we encourage you to report such concerns internally first, in line with this Policy. You should contact the P&C Team for guidance.
10. **Protection and Support for Whistleblowers**
- 10.1 It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support you when you raise genuine concerns under this Policy, even if you turn out to be mistaken.
- 10.2 Whistleblowers must not suffer any detrimental treatment as a result of raising a concern in good faith. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the P&C Team, the Whistleblowing Officer or a member

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of the Legal team immediately. If the matter is not remedied, you should raise it formally using our Grievance Policy and Procedure or equivalent in your local jurisdiction.

- 10.3 You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct, you may be subject to disciplinary action or equivalent based on local employment legislation for your jurisdiction.

11. Contacts

Whistleblowing Officer	Nick Wright, P&C Director nick.wright@auroraer.com
Legal Team	Srishti Aishwarya, Corporate Counsel srishti.aishwarya@auroraer.com
Executive Team	John Feddersen, CEO Marcus Jennings, CFO Hanns Koenig, Managing Director EMEA