

	WHISTLE BLOWER POLICY			Page 1 of 2
	Doc. No	JO-MA-POL-014	Rev	

WHISTLE BLOWER POLICY

1. Purpose

JERA is committed to ethical business practices and a culture of transparency and accountability. This policy provides a structured and secure process for employees, contractors, and stakeholders to report concerns regarding misconduct, fraud, corruption, or other violations of company policies or legal obligations. It ensures protection against retaliation for those who report concerns in good faith.

2. Scope

This policy applies to all JERA employees, contractors, suppliers, and third parties who have a business relationship with the company. It covers reports related to:

- Fraud, bribery, or corruption.
- Financial irregularities.
- Harassment, discrimination, or workplace misconduct.
- Violations of laws, regulations, or company policies.
- Health, safety, and environmental risks.
- Any unethical or illegal activities.

3. Reporting Channels

JERA provides multiple confidential reporting mechanisms to ensure accessibility and anonymity where required:

- Whistleblower Hotline: Secure external reporting platform available 24/7.
- Email: Dedicated compliance email address for whistleblower reports.
- Confidential Drop Box: Physical submission point at JERA offices.
- Direct Reporting: Employees may report directly to their line manager or the Compliance Office.

4. Protection and Confidentiality

- Whistleblowers who report concerns in good faith are protected from retaliation.
- Reports will be treated with strict confidentiality and disclosed only on a need-to-know basis.
- Anonymous reporting is allowed, and identities will not be disclosed without consent unless legally required.

5. Investigation Process

- All reports are acknowledged within five business days.
- The Compliance Office conducts an initial review and assigns an investigator.
- Investigations are completed within a reasonable timeframe, depending on complexity.
- Findings and recommended corrective actions are submitted to senior management.
- Whistleblowers receive status updates where applicable, within confidentiality constraints.

6. Compliance and Monitoring

- Whistleblower cases are reviewed regularly to ensure adherence to the policy.
- JERA's Compliance Team conducts audits to assess the effectiveness of reporting mechanisms.
- Any abuse of the whistleblower system (false or malicious reporting) may result in disciplinary action.

7. Review and Maintenance

This policy will be reviewed annually or as required due to changes in laws, regulations, or company procedures.

8. Reference Documents

The following documents are related to this policy and provide additional guidance:

DOCUMENT REFERENCE	DOCUMENT TITLE
JO-MA-POL-015	Compliance Training Program
JO-MA-PRO-008	Compliance Obligation Procedure
JO-MA-PRO-009	Compliance Breach Reporting Procedure
JO-MA-PRO-010	Compliance Reporting Procedure

9. Approval

Signed on behalf of JERA,

Name:	Stephen Lumsley
Title:	CEO, JERA
Signature:	
Date:	01-01-2025