



## AET Whistleblowing Policy

AET is committed to the highest standards 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.

Recognising the above-mentioned values, AET provides avenues for all employees of AET and members of the public to disclose any improper conduct within AET.

This policy provides an avenue for all employees of AET and members of the public to disclose any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees and members of the public who report such allegations.

This policy is designed to facilitate employees and members of the public to disclose any improper conduct (misconduct or criminal offence) through internal channels. Such misconduct or criminal offences can include the following:

- i. Fraud;
- ii. Bribery;
- iii. Abuse of power;
- iv. Conflict of interest;
- v. Theft or embezzlement;
- vi. Misuse of company property;
- vii. Non-compliance with procedures.

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under AET's Code of Conduct and Business Ethics (CoBE) or any criminal offence under relevant legislation in force. This policy does not invalidate our other procedures but provides more avenues for employees and members of the public to disclose improper conduct. Other procedures as reflected in the CoBE shall continue to operate concurrently.



Our Policy applies to every employee, director and officer of AET. Joint venture companies in which AET is not a controlling stakeholder and associate companies of AET are encouraged to adopt this policy whilst our contractors, agents, outsourced workers and business associates are required to always act consistently with applicable parts of this Policy when dealing with, acting on behalf or in the name of AET.

All disclosures are to be reported via secured and confidential channel in accordance with the procedures as provided under this policy.

A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. In addition, an employee who whistleblows internally will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within AET, to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

Any employee or members of the public who wishes to make a report is not obliged to disclose his identity and may remain anonymous.

When you report a concern, you can expect that your report will be treated seriously, fairly and promptly. You may expect updates during and upon completion of our investigation, unless such disclosure may be detrimental to the investigation.

Above AET reserves the right to amend this policy from time to time.

Signed by

**Nick Potter**  
President & CEO  
AET  
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