



Whistleblowing Policy and Procedures

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1. BACKGROUND AND PURPOSE

- (a) InfraCo Asia Development Pte. Ltd (**IAD**) and InfraCo Asia Investments Pte Ltd (**IAI**) (together, **InfraCo Asia**) were established by the Private Infrastructure Development Group (**PIDG**) to promote the development of private sector infrastructure in developing countries of South Asia and Southeast Asia. PIDG is funded by six governments (UK, Netherlands, Switzerland, Australia, Sweden, and Germany) and the International Finance Corporation.
- (b) The fundamental objective of this Whistleblowing Policy and Procedures (**Policy**) is to provide appropriate facilities and mechanisms for **whistleblowing** as InfraCo Asia is committed to creating a culture of transparency where anyone feels confident and safe to come forward and raise a concern about an actual, suspected, or anticipated Reportable Conduct (as described below) by anyone in InfraCo Asia, or within projects sponsored or funded by InfraCo Asia.

2. FRAMEWORK AND APPLICABILITY

- (a) This Policy provides the framework and requirements for enabling appropriate facilities and mechanisms for whistleblowing and shall be applicable to InfraCo Asia and to other participants and organizations (**Participants**) involved with the InfraCo Asia companies and/or projects, and which shall include the following:
 - i. Service Providers: third party service providers responsible for delivering the core activities to Infraco Asia, including their workers and persons working under their supervision and direction;
 - ii. Developer: developer services provider contracted with InfraCo Asia under a developer services agreement (or similar) with respect to the development of a particular project or portfolio of projects;
 - iii. Co-Developer: co-development party contracted with InfraCo Asia under a joint development agreement or joint venture agreement (or similar) with respect to the development of a particular project or portfolio of projects; and
 - iv. Fund Manager: fund management party contracted with InfraCo Asia under a management services agreement (or similar) with respect to the development of a particular project or portfolio of projects.

3. WHAT DOES THIS POLICY COVER?

- (a) This Policy provides a system and processes to cover Reportable Conduct and to report/alert InfraCo Asia of these concerns/issues in a confidential and secure manner.
- (b) Reportable Conduct is usually conduct that is unfavourable to public interest and includes criminal offences like fraud, actions that cause someone's health and safety to be in danger, risk or damage to the environment or if you sense that someone is covering up a wrongdoing. If the matter affects the community/member of the public or if it is a matter of public interest to raise the concern to InfraCo Asia, then this would be considered a Reportable Conduct which can be reported or alerted to InfraCo Asia using the whistleblowing process in this Policy. Further examples of Reportable Conduct are set out in **Appendix B – Reportable Conduct (non-exhaustive list)** and section 5 below. Reportable Conduct shall include actual, suspected or anticipated Reportable Conduct.
- (c) This policy **does not** cover the processes for personal work-related grievances and complaints as these are of a personal nature and the individual usually has a personal concern or a vested interest in the subject matter (**personal interest**). If you have a matter of personal interest, it may be raised through the following routes:
 - i. **Personal/Internal Grievances:** If an employee/personnel of a Participant wishes to raise a personal/internal grievance about their employment/personnel circumstances or treatment (i.e., bullying, harassment, discrimination against them *personally*) or in relation to an *internal employee/personal matter*, then they should refer to the internal grievance mechanism in the relevant employment handbook or the appropriate internal grievance mechanism for the relevant project, as applicable.
 - ii. **External Complaints (personal/external interest or nature):** If a person external to InfraCo Asia or a Participant wishes to raise any personal concerns, expressions of dissatisfaction deriving from InfraCo Asia and/or Participants about anyone or anyone's services or any outcomes affecting such person(s), please refer to InfraCo Asia's Complaints Policy and Procedures.

4. THE WHISTLEBLOWER

4.1 Who is a Whistleblower?

- (a) A Whistleblower is any individual, whether an officer, employee of Infraco Asia or any external party, who exposes or reports Reportable Conduct within Infraco Asia that is in the public interest to be exposed or reported (“**Whistleblower**”). Please refer to **Appendix A – Are you a Whistleblower?**

4.2 If Whistleblower wishes to remain anonymous

- (a) If a Whistleblower wishes to remain anonymous, then the Whistleblower may use the Safecall hotline to make a report.
- (b) Safecall is an outsourced, external, confidential, and independent hotline engaged by InfraCo Asia (contact numbers for the different countries in **Appendix A** and details of Safecall in Section 6.4).

4.3 Protection of the Whistleblower

- (a) Infraco Asia commits to treat all whistleblowing reports that are made genuinely in good faith, in confidence and will protect all personal data in accordance with the applicable personal data protection laws.
- (b) Every reasonable effort will be made to protect the Whistleblower who speaks up in good faith, from any prejudice, retaliation, victimisation or adverse repercussions and not to reveal the identity of the Whistleblower, to the extent permitted by law and subject to this Policy.
- (c) Please bear in mind that applicable laws or regulations may require InfraCo Asia to report allegations of Reportable Conduct to various government regulators under certain circumstances. Where the identity of the Whistleblower is to be disclosed due to circumstances, regulatory or statutory requirements, InfraCo Asia shall endeavour to ensure that the Whistleblower is, where practicable, informed of this in advance, to the extent permitted by law and subject to this Policy.

5. REPORTABLE CONDUCT

5.1 What is Reportable Conduct?

For the purpose of this Policy, a non-exhaustive list of conduct that is defined as “**Reportable Conduct**” has been listed in **Appendix B – Reportable Conduct (non-exhaustive list)**.

5.2 False Allegations of a Reportable Conduct or breach by Whistleblower

- (a) While every reasonable effort will be used to protect Whistleblowers from unfair treatment as set out in this Policy, if during the course of the investigation it is discovered that the matter has been reported maliciously, then the Whistleblower will be subject to investigation and potential disciplinary action may be taken by InfraCo Asia.
- (b) Protection under this Policy would not mean protection from disciplinary action or exercise of rights arising out of allegations made by the Whistleblower that are not genuine or not in good faith or where the Whistleblower knows the allegation to be false. In respect of such Whistleblowers, InfraCo Asia reserves its right to take/recommend appropriate disciplinary action.

6. REPORTING PROCEDURES

6.1 How can a report be made?

- (a) The Whistleblower should make a report in writing (**Appendix F – Whistleblowing form**) or they can use the Safecall hotline (please see **Appendix C – Reporting Procedures** for more details).
- (b) InfraCo Asia will use its best endeavours to ensure that reports received and accepted would be dealt with in accordance with **Appendix E – Evaluation and Investigation Process**.

6.2 Who is the report against?

- (a) If the Reportable Conduct is against any person(s) connected with InfraCo Asia funded projects, companies and/or Participant companies, they are to report to the Local Compliance Officer (**LCO**) of their company (the LCO contact details should be on the website of the company).
- (b) If the Reportable Conduct is against InfraCo Asia employees, then they are to report to the InfraCo Asia Compliance Function directly at whistleblowing@infracoasia.com.
- (c) If the Reportable Conduct is against the InfraCo Asia Compliance Function, then they may report suspicions directly to the Chief Operating Officer of InfraCo Asia.
- (d) Regardless of who the report is against, the Whistleblower can also make a call to Safecall if they would prefer.
- (e) Please refer to **Appendix D – Who Do You Report To** for more details.

6.3 What information is to be provided by the Whistleblower?

In order for InfraCo Asia to be best able to conduct a thorough investigation into any Reportable Conduct, the following information should be included when making a report, if available:

- (a) Name and contact details of the Whistleblower (unless anonymous preferred);
- (b) Role / Capacity of Whistleblower within the company;
- (c) Company and Project information (name and details of the operations of the company concerned, including location);
- (d) The names of anyone involved or suspected of being involved, or anyone who may have relevant information;
- (e) Outline of the Reportable Conduct (including any breaches of internal controls, policies or procedures, details of the Reportable Conduct, date, place and time, when the problem started, source and scale of the problem, affected area, number of people affected and severity (if any));
- (f) Evidence of the Reportable Conduct;
- (g) What is, if any, the estimated value of any loss;
- (h) Actions taken, including information on what has been done by Whistleblower or affected parties to attempt to resolve the problem and if not, provide the reasons why;
- (i) What is, if any, the desired outcome that the Whistleblower is seeking; and
- (j) Any other related or relevant information, evidence or supporting documentation that will help with the identification of the Reportable Conduct and dealing with the Reportable Conduct, effectively and quickly.

6.4 Safecall

- (a) InfraCo Asia has outsourced an external, confidential and independent “compliance hotline” with Safecall Limited, located in the United Kingdom (“**Safecall**”). The telephone numbers are in **Appendix A: Who is a Whistleblower**.
- (a) Safecall is a service provided 24 hours a day and 7 days a week. When contacting Safecall, Whistleblowers will be put in touch with skilled and trained professional call operators who can make required arrangements regarding language and mode of reporting so as to allow the Whistleblower the most convenient and comfortable channel through which to make a report.
- (b) All calls received through Safecall will be treated confidentially and anonymously, should the Whistleblower prefer.
- (c) The above being said, where a Whistleblower chooses to report the Reportable Conduct anonymously, the value of the information may be limited and may hinder the ability of InfraCo Asia to fully investigate the matter. Further, it may in certain circumstances prevent the Whistleblower from accessing additional protection at law.

7. EVALUATION OF THE REPORTS

This section sets out the process to be followed in relation to an allegation of Reportable Conduct.

7.1 Receiving and accepting a report from Whistleblowers

All reports of Reportable Conduct will be accepted and evaluated and an acknowledgment of the receipt of the report will be sent to the Whistleblower (if report made non-anonymously) generally within seven (7) business days, in accordance with the process set out in **Appendix E: Evaluation and Investigation process**.

7.2 Investigations

- (a) The InfraCo Asia Compliance Function (**ICF**) is in charge of planning and conduct of an investigation and the resources allocated to it will consider the gravity of the allegation and the possible outcome(s).
- (b) The objective of an investigation is to collect, collate, analyse and record information on the alleged Reportable Conduct to ensure that the investigation is carried out impartially and the results of the investigation are fair.
- (c) The ICF may engage external service providers to assist in the investigation. If the reportable conduct is against the LCF or ICF, the InfraCo Asia Chief Operating Officer decides the approach and may engage external service providers to assist in the investigation.
- (d) InfraCo Asia will maintain privilege over documents and information provided to such external service providers. InfraCo Asia may use the investigations to analyse and improve its services and processes.

7.3 Actions taken

- (a) InfraCo Asia will use its best endeavours to ensure that all relevant factors and circumstances that are known to it are considered and that a reasonable standard of proof shall apply.
- (b) The ICF will keep a report on its investigation results and on the remedial actions to be undertaken, including whether to report to government authorities (after consulting with external legal advice if necessary).
- (c) Where Reportable Conduct has been found to have taken place, InfraCo Asia may seek prosecution of offenders wherever possible and appropriate; seek the recovery of misappropriated funds or assets; and apply appropriate remediation steps wherever possible, including not using or engaging the offender again.
- (d) Steps would also be taken to identify root causes for the reports and take action, if needed, to avoid re-occurrence.

7.4 Communications to the Whistleblower (if identity is disclosed)

- (a) The process for the communication with the Whistleblower on the investigation and outcomes/conclusion shall take place in accordance with **Appendix E: Evaluation and Investigation process**.
- (b) In the event that the Whistleblower is not satisfied with the conclusion of the investigation, they can bring their concern to the CEO of InfraCo Asia, within three (3) months:

Chief Executive Officer (CEO)

InfraCo Asia Development Pte. Ltd.

Manulife Tower, #23-04/05, 8 Cross Street, Singapore 048424

Tel: +65 6321 6666

- (c) If the Whistleblower is still not satisfied having contacted and having considered the responses of the CEO of InfraCo Asia on the Reportable Conduct, they can bring their concern to the Chief Risk Officer of PIDG, within three (3) months:

PIDG Chief Risk Officer (CRO)

The Private Infrastructure Development Group Ltd

6 Bevis Marks, London EC3A 7BA

Tel: +44(0) 203 848 6742

- (d) Communications will generally come from only the InfraCo Asia Compliance Function or the Anonymous Hotline, as applicable.

8. INTERNAL COMMUNICATION

InfraCo Asia commits to ensure this Policy will be made available to Participants using appropriate communication channels.

9. REVIEW AND CHANGES TO THIS POLICY

- (a) The content of this Policy shall be reviewed regularly by the InfraCo Asia Compliance Function.
- (b) In particular, the InfraCo Asia Compliance Function may have regard to changes to PIDG requirements, applicable laws, complaints, reports and recommendations made regarding compliance with this Policy, including investigations undertaken and any potential or actual breaches identified.
- (c) InfraCo Asia will take reasonable steps to inform the Participants to whom this Policy applies of changes to this Policy. However, each Participant is responsible for ensuring that it is aware of, and complies with, the current version of InfraCo Asia's Code, Policies and Procedures.

10. RESPONSIBILITY FOR THIS POLICY AND PROCEDURES DOCUMENT

- (a) Preparation : Legal and Compliance, InfraCo Asia
- (b) Review : InfraCo Asia Executive Committee
- (c) Approval : Chief Operating Officer & Chief Executive Officer

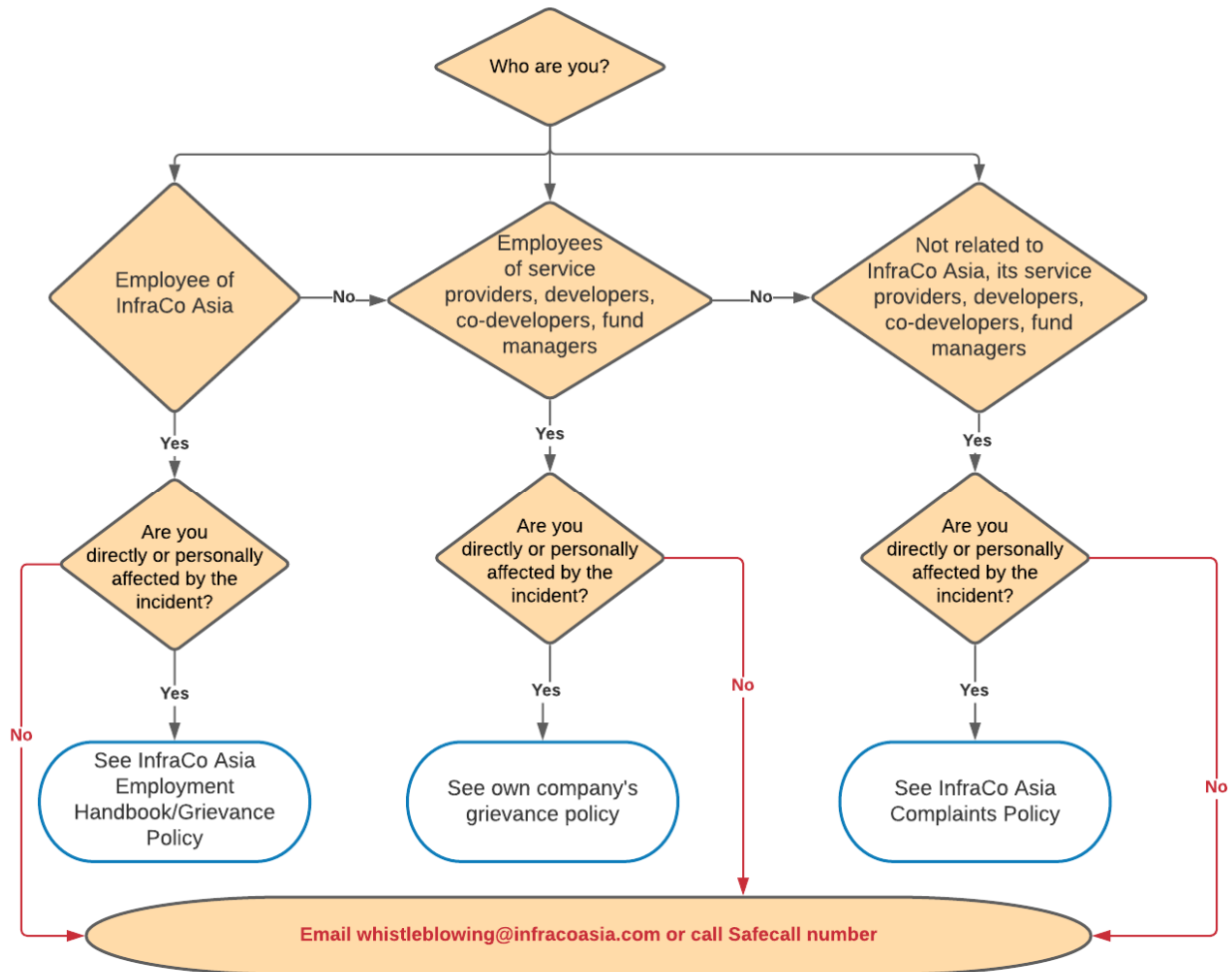
11. REFERENCE DOCUMENTS

- (a) PIDG Complaints and Whistleblowing Operating Policy
- (b) PIDG Complaints Management Procedures
- (c) PIDG Whistleblowing Procedures
- (d) PIDG Investment Policy which governs InfraCo Asia's investments (also referred to as InfraCo Asia Operating Policies and Procedures (OPP)
- (e) InfraCo Asia Code of Conduct (Code)
- (f) InfraCo Asia Employee Handbook
- (g) InfraCo Asia Complaints Policy and Procedures
- (h) This document MPP 004 (Whistleblowing Policy and Procedures) supersedes and replaces the InfraCo Asia Whistleblowing Policy (7 July 2016).

12. APPENDICES

- (a) Appendix A – Are you a Whistleblower?
- (b) Appendix B – Reportable Conduct
- (c) Appendix C – Reporting Procedures
- (d) Appendix D – Who Do You Report to?
- (e) Appendix E – Evaluation and Investigation Process
- (f) Appendix F – Sample Whistleblowing reporting form

Appendix A: Are you a Whistleblower?



Country	Number to be Dialed
Bangladesh	+44 191 516 7756
Bhutan	+44 191 516 7759
Cambodia	1800 209 761
India	000 800 440 1256
Indonesia	PT Telekom: 007 803 440884
	Other: 001 803 440 884
Lao PDR	+44 191 516 7754
Myanmar	+44 191 516 7761
Nepal	+44 191 516 7761
Pakistan	00800 900 44036
Philippines	1800 14410499
Singapore	800 4481773
Sri Lanka	2423109 (if calling from outside Colombo prefix with 011)
Vietnam	Mobifone: 121 020036
	VNPT: 120 11157
	Viettel: 122 80725

Appendix B: Reportable Conduct

Below is a non-exhaustive list of Reportable Conduct:

A. Criminal acts/offences

1. Corruption and/or acts of bribery;
2. Money laundering;
3. Fraud;
4. Theft of InfraCo Asia or any of its Participants' property
5. Drugs and or alcohol abuse in the workplace;
6. Bullying of others;
7. Negligence;
8. Violence, discrimination or harassment of any sort;
9. Unethical behaviour or practice;
10. Facilitation of tax evasion;
11. Any other serious improper conduct or criminal offence that has or might be committed;

B. Laws and regulations

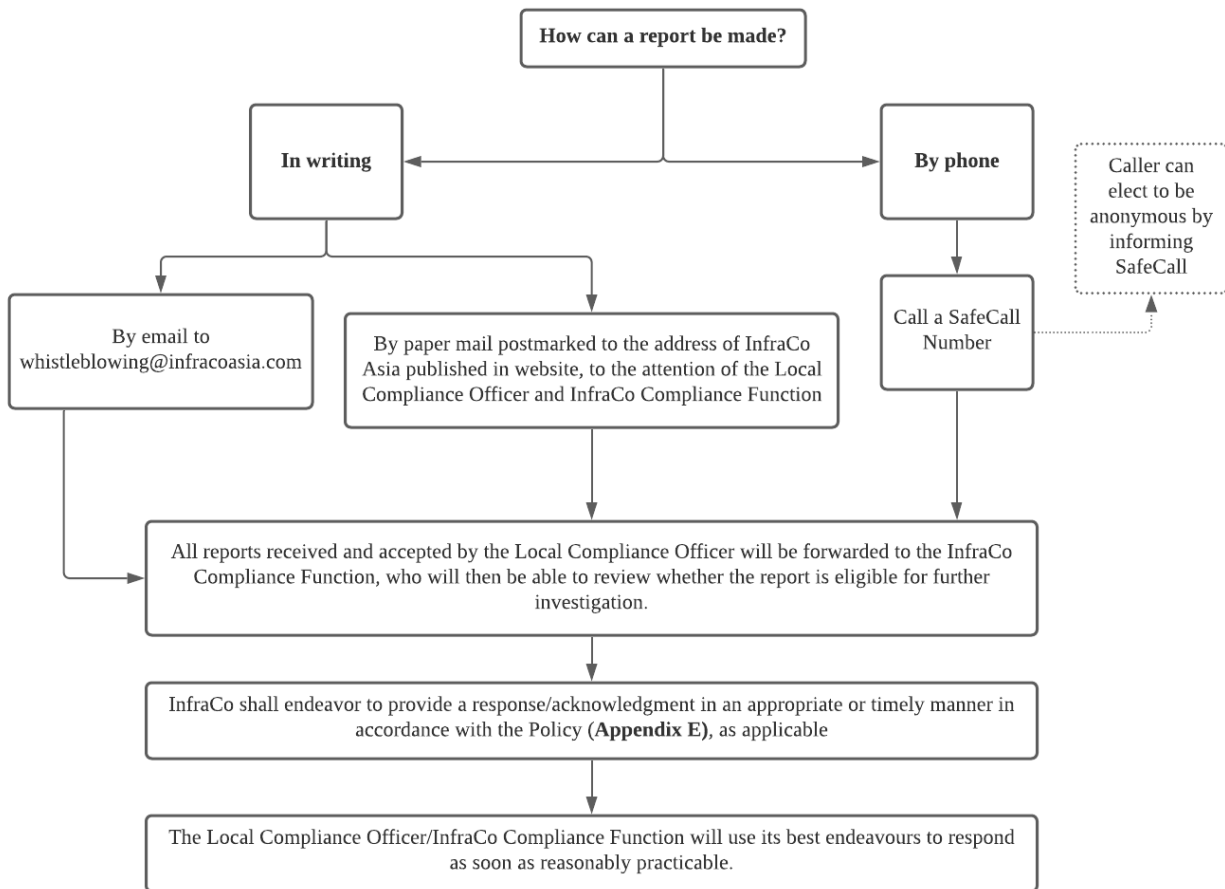
1. Contravention of environmental regulations;
2. A failure to comply with health and safety, legal or regulatory obligations and standards;
3. Modern slavery including forced labour, child labour and human trafficking;
4. Failure to comply with any legal or professional obligations or regulatory requirements;
5. miscarriage of justice;
6. endangering public health and safety and / or health or safety of any person;
7. endangering any elements of the environment and/or contravention of environmental regulations;

C. Corporate matters

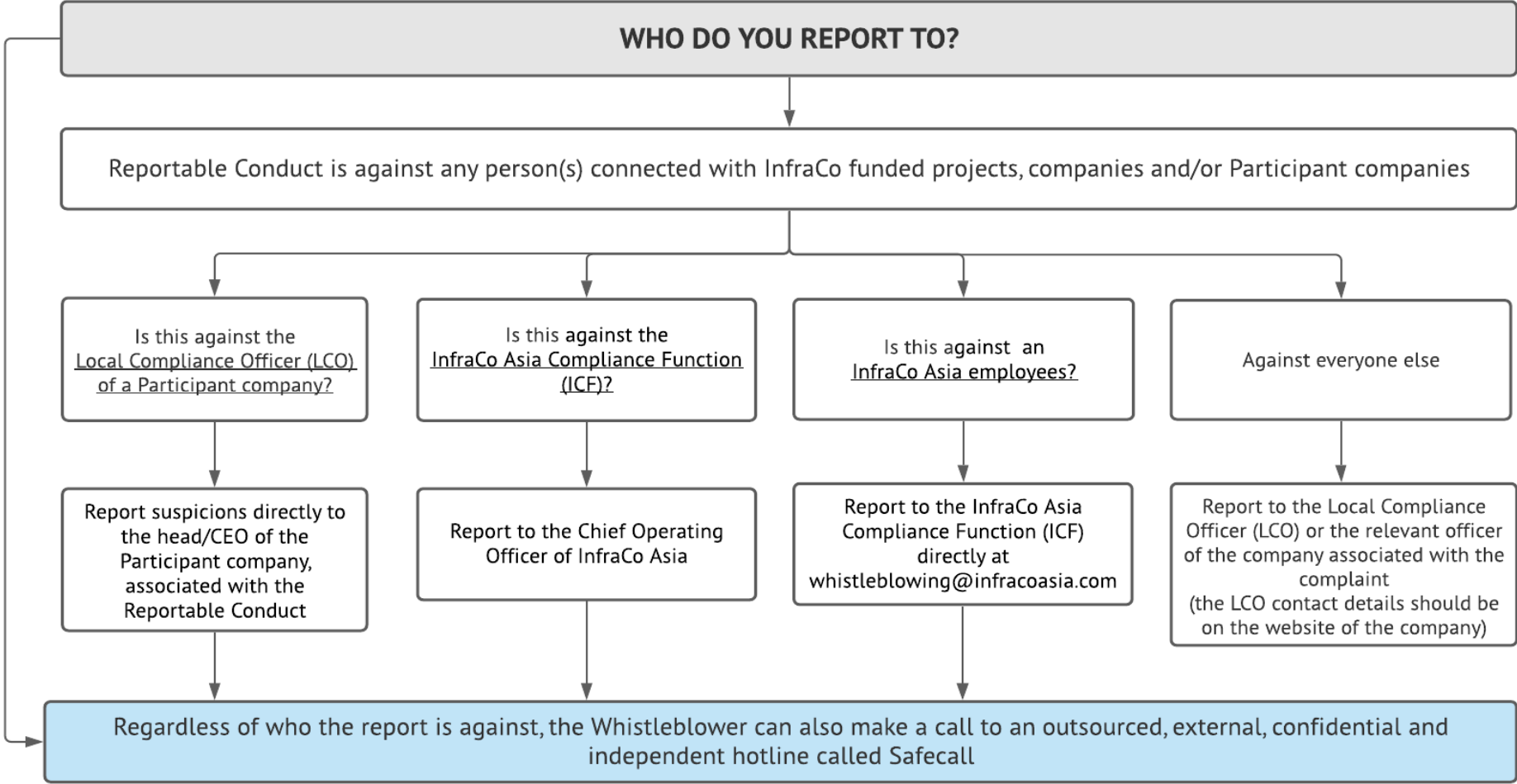
1. Financial misrepresentation or mismanagement;
2. Mismanagement of conflicts of interest;
3. Unauthorized disclosure of confidential information;
4. Serious and substantial waste or repeated breaches of administrative procedures;
5. material breach of or failure to comply with the InfraCo Asia Code of Business Conduct (Code), OPPs or associated PIDG policies, procedures and standards.

- D.** Any conduct which may cause financial or non-financial loss to InfraCo Asia or be otherwise detrimental to InfraCo Asia (including InfraCo Asia's reputation); or deliberate concealment of any of the matters listed above or evidence of matters listed above.

Appendix C: Reporting Procedures

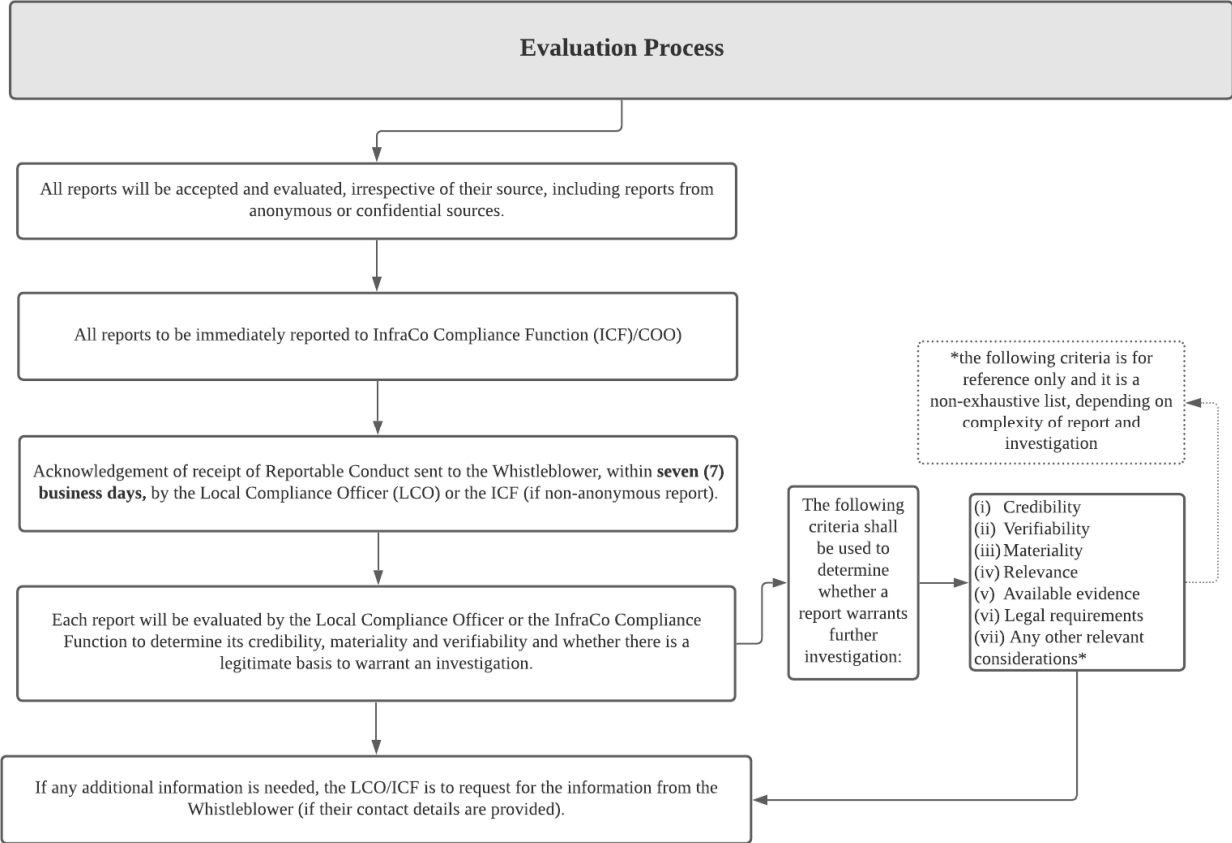


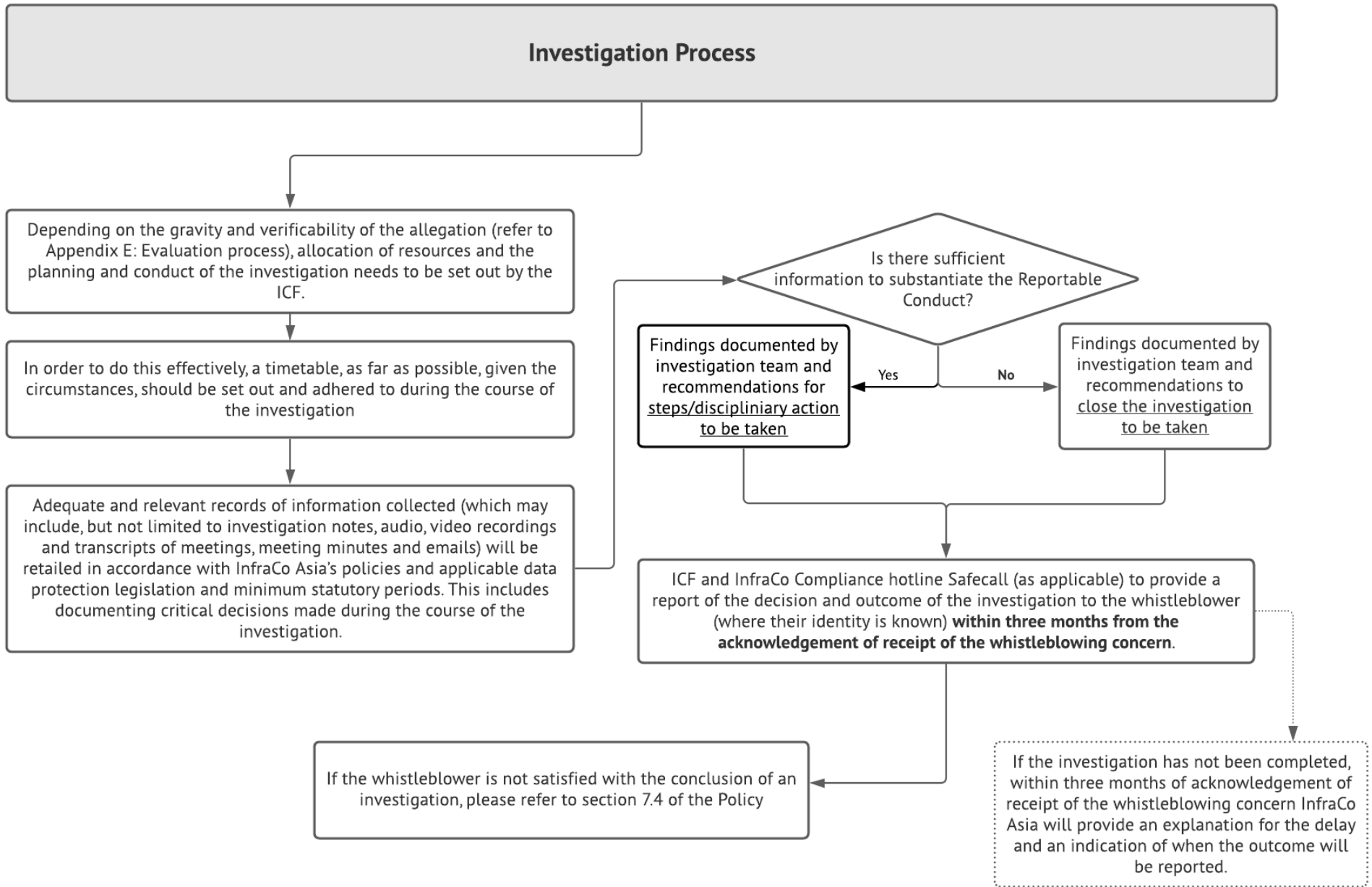
Appendix D: Who Do You Report To?



(g)

Appendix E: Evaluation and Investigation Process





Appendix F: Whistleblowing Form

WHISTLEBLOWING FORM STRICTLY PRIVATE & CONFIDENTIAL

WHAT is the Reportable Conduct?	
<i>(see Appendix B for a non-exhaustive list of Reportable Conduct)</i>	
<input type="checkbox"/> A. Criminal act/offence: Choose an item. <input type="checkbox"/> B. Breach of internal controls, policies, laws and/or regulations: Choose an item. <input type="checkbox"/> C. Corporate matters: Choose an item. <input type="checkbox"/> D. Others (Details: Click or tap here to enter text.)	
WHO is the Reportable Conduct against?	
<i>(Please provide details of entity, project, individuals (if any and if known))</i>	
Project name:	
Project number:	
Entity Name:	
Names of anyone involved or anyone with relevant information (with identification details):	
WHERE is this Reportable Conduct?	
Country/location:	
Where is this happening and is it still happening?	
DETAILS of the Reportable Conduct	
Date:	
Place:	
Time:	
When the problem started:	
Source and scale of the problem:	
Affected area:	
Number of people affected:	
Severity:	
ACTIONS taken	
Has any action(s) been taken (by you/anyone to attempt to resolve the problem)?:	
If none, please provide reasons why:	
DESIRED OUTCOME	
What is the desired outcome that you are seeking?	
EFFECTS of the Reportable Conduct	
Affected area:	
Number of people affected:	
Severity of Reportable Conduct:	

Estimated value of the loss to InfraCo Asia or any Participant (if any):		
Any reputational loss?		
EVIDENCE of the Reportable Conduct		
What evidence, supporting documentation and related relevant information, can you provide to support the above? (please attach or provide scanned copies of documents)		
WHISTLEBLOWER INFORMATION (details of person submitting concern) <i>(please note that if you wish to be anonymous and do not provide your contact details, we would not be able to respond to you)</i>		
Do you wish to be anonymous?	Choose an item.	
If no , please provide your contact details:	Name:	
	Company:	
	Department:	
	Position/role/capacity:	
	Contact no:	
	Email address:	
	Physical Address:	

I confirm that: (1) this report is made genuinely and in good faith, (2) the above details are true, complete and correct and (3) that I shall notify InfraCo Asia of any additions and/or changes in the information given at the time that they arise. I also certify that I have no personal conflict of interest or stand to gain financially from this matter.

Please return this form in confidence to:
Legal and Compliance Function
InfraCo Asia Development Pte. Ltd.
Manulife Tower, #23-04/05
8 Cross Street
Singapore 048424
Email: whistleblowing@infracoasia.com