



# POLICY ON WHISTLE BLOWING

WindForce PLC

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## **Policy on Whistleblowing**

### Contents

1. Definitions and Abbreviations .....	2
2. Policy Statement.....	2
3. Scope .....	2
4. Reporting Mechanism .....	3
5. Penalties and Disciplinary Action .....	4
6. Reporting Procedure .....	4
7. Non-Retaliation .....	5
8. False Reporting.....	5
9. Training and Communication .....	5
10. Record Retention .....	5
11. Compliance and Enforcement.....	6
12. Effective Date and Amendments.....	6

## 1. Definitions and Abbreviations

Unless otherwise defined or the context otherwise requires, all capitalized terms used in this Policy shall have the following meanings.

Applicable Laws	means all applicable statutes, laws, ordinances, rules and regulations, including but not limited to the Listing Rules of the Colombo Stock Exchange and the Anti-Corruption Act No. 9 of 2023, in each case as in effect from time to time;
Company	means WindForce PLC;
Personnel	means all directors, consultants, management, officers and employees (including permanent, probation, temporary or contract staff) of the Company, and individuals (including trainees, seconded staff, casual workers, agency staff, interns);
Policy	means this Policy on Whistleblowing;
Third Parties	includes, but is not limited to, customers, business partners, contractors, consultants, third party agents, third party introducers, referrers, persons acting in a fiduciary capacity, suppliers and joint venture partners in any operations of the Company.

## 2. Policy Statement

The Board of Directors of the Company has established this Policy to encourage Personnel and Third Parties to report any concerns about unethical, illegal, or unsafe practices within and relating to the Company. The aim of this Policy is to create a transparent and accountable workplace culture that ensures concerns are addressed promptly and appropriately. This Policy should be read in conjunction with the other policies, key documents and guidelines of the Company.

## 3. Scope

This Policy applies to the Company and all Personnel and Third Parties, and aims to:

- (a) encourage staff to feel confident in raising serious concerns and to question and act upon concerns about practice.
- (b) provide avenues for staff to raise those concerns and receive feedback on any action taken

(c) ensure that staff receive a response to their concerns and that they are aware of how to pursue them if they are not satisfied.

(d) reassure staff that they will be protected from possible reprisals or victimization if they have a reasonable belief that they have made any disclosure in good faith.

There are existing procedures in place to enable employees to lodge a grievance relating to their own employment. The Whistle-blowing Policy is intended to cover major concerns that fall outside the scope of other procedures.

These include,

(a) conduct that is an offence or a breach of law

(b) disclosures related to miscarriages of justice

(c) health and safety risks, including risks to the public as well as to other staff

(d) damage to the environment;

(e) the unauthorized use of public funds;

(f) possible fraud and corruption

(g) sexual or physical abuse

(h) other unethical conduct, such as covering up wrongdoing

#### 4. Reporting Mechanism

Personnel and Third Parties who become aware of potentially unethical, illegal, or unsafe behavior within the Company are encouraged to report their concerns promptly. As a first step, Personnel are encouraged to raise concerns with their manager/supervisor. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of malpractice. However, if for any reason they are reluctant to do so, the issue should be reported to the Human Resource Department (HRD) or the Director of Operations.

If Personnel are uncomfortable reporting to their manager/supervisor and HRD, they may instead report directly to the “Chief Executive Officer and/or Chair of the WindForce Board of Directors”

Concerns may be raised orally or in writing. Personnel and Third Parties who wish to make a written report should include: (a) the background and history of the concern (giving relevant dates); and (b) the reason why they are particularly concerned about the situation. The earlier a member of staff expresses their concern the easier it is to take action.

Confidentiality will be maintained at all times. The name of the employee raising the concern will not be revealed without prior consent.

## 5. Penalties and Disciplinary Action

The Company will respond to concerns raised by Personnel and Third Parties, who must not forget that testing out concerns is not the same as either accepting or rejecting them. Where appropriate, the matters raised may.

(a) be investigated by management or through the disciplinary process.

(b) be referred to the police.

(c) be referred to the external auditor; and/or

(d) form the subject of an independent inquiry.

This Policy is not intended to escalate personal disagreements, challenge financial or business decisions made by the Company.

## 6. Reporting Procedure

Complaints should be raised either with the Department Line Manager or HR.

Designation	Name	Contact No.	E-mail
Chairman	Ranil Pathirana	011 4797011	<a href="mailto:ranil@hirdaramani.com">ranil@hirdaramani.com</a>
CEO	Lasith Wimalase na	0112 697 151 Ext 345	<a href="mailto:lasith@windforce.lk">lasith@windforce.lk</a>
HR Head	Maheshika Babalagama	0112 697 151 Ext 390	<a href="mailto:maheshika@windforce.lk">maheshika@windforce.lk</a>
All Department Heads	Wind – Chamira Buddika	0112 697 151 Ext 387	<a href="mailto:chamira@windforce.lk">chamira@windforce.lk</a>
	Solar – Samantha Epa	0112 697 151 Ext 388	<a href="mailto:samantha@windforce.lk">samantha@windforce.lk</a>
	Hydro – Prasanna	0112 697 151 Ext 370	<a href="mailto:prasanna@windforce.lk">prasanna@windforce.lk</a>

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The Company takes the reporting of misconduct, malpractice, and irregularities very seriously and is committed to conducting thorough investigations into both potential and actual violations. Therefore, it is preferred that reports are not made anonymously. However, we understand that Personnel and/or Third Parties may have valid reasons for being reluctant to report infractions directly. In such cases, anonymous reports can be submitted.

#### 7. Non-Retaliation

The Company prohibits retaliation against any person who makes a good faith report under this Policy or assists in investigations. Retaliation against whistleblowers is a serious violation and a breach of Applicable Laws and will result in disciplinary action, up to and including termination of employment or contract.

#### 8. False Reporting

If Personnel or a Third Party submits a false report with malice, ulterior motives, or for personal gain, the Company reserves the right to take appropriate action against that individual to recover any losses or damages resulting from the false report. Specifically, employees may face disciplinary measures as deemed appropriate.

#### 9. Training and Communication

This Policy will be shared with all Personnel and Third Parties at the beginning of business relationships and as required thereafter. Personnel will undergo training or other communication initiatives to regularly raise awareness of bribery and corruption, tailored to their specific roles and risk exposure. Training and awareness programs for Third Parties will be implemented as necessary.

This Policy will be hosted on the corporate website of the Company on [www.windforce.lk](http://www.windforce.lk)

#### 10. Record Retention

To promote transparency and accountability, all documentation associated with this Policy will be kept in line with the Company's relevant document retention procedures. These records, which are crucial for compliance and oversight, must encompass records of complaints and investigations, as well as details of training sessions for Personnel and Third Parties. By ensuring these records are accessible when needed, we maintain high standards of transparency and accountability within the Company, supporting effective governance and compliance with regulatory requirements.

## 11. Compliance and Enforcement

The Board shall regularly monitor compliance with this Policy. Non-compliance with this Policy may result in disciplinary action or other appropriate measures in accordance with Company policies and Applicable Laws.

## 12. Effective Date and Amendments

This Policy will be effective from 01<sup>st</sup> Oct 2024 and will be reviewed at least bi-annually or more frequently (if required) to ensure effectiveness, compliance with industry standards and Applicable Laws.