

Global Whistleblower Policy

March 5, 2025

INTRODUCTION

Atlas Renewable Energy is committed to conducting its business in an ethical manner and in accordance with our values.

This Global Whistleblower Policy (this "**Policy**") sets forth the principles which govern whistleblowing and the reporting of grievances and complaints at Atlas. It is intended to encourage and enable employees, contractors and other stakeholders raise serious concerns so that they may be addressed, and inappropriate conduct and actions may be corrected.

This Policy applies to all employees, officers, directors and contractors of any entities that are part of the Atlas Renewable Energy group (collectively "**Atlas**", and each, an "**Atlas Entity**"), and to any other persons which, by contract or the application of another Atlas policy, this Policy is stated to apply.

This Policy supersedes in full any other Atlas policy, procedure or protocol in respect of the matters covered by this Policy.

Atlas Entities may supplement the contents of this Policy with additional provisions to the extent that such additions do not override or in any way conflict with this Policy, except to the extent required by applicable local law.

I. Whistleblower Policy

Any person who witnesses, or becomes aware, of any misconduct or wrongdoing at any Atlas office or plant or involving Atlas employees or contractors in the performance of their duties for Atlas may, and is encouraged to, report such misconduct or wrongdoing.

Misconduct or wrongdoing may include, without limitation:

- criminal activity;
- danger to the health and safety of persons;
- damage to property;
- harm to the environment;
- failure to comply with any legal or professional obligations or regulatory requirements;
- bribery or corruption;
- financial fraud or mismanagement;
- negligence;
- harassment;
- sexual harassment;
- breach of Atlas' Code of Conduct or any internal policies and procedures;
- conduct likely to damage Atlas' reputation (including unethical conduct);
- unauthorized disclosure of confidential information; and
- the deliberate concealment of any of the above matters.

Allegations of misconduct or wrongdoing must be made in good faith. Allegations should never be raised in bad faith or for the purpose of discrediting or damaging another person. Any allegations made with malicious intent or known by the reporting party to be false will be viewed as a breach of the Atlas Code of Conduct and will constitute a serious disciplinary offense.

II. Reporting Channels

A report of misconduct or wrongdoing may be made anonymously and confidentially by way of IRIS, available in Atlas' public website.[1] The IRIS reporting system is hosted and run independently from Atlas.

In addition:

- At Atlas' plants, reports by an employee of a contractor may be made confidentially to a member of the Atlas ESG team; and
- All Atlas' employee reports may be made confidentially to a member of the Atlas Compliance Team, and in respect of financial misconduct or wrongdoing, or misuse of company resources or failure to comply with company procedures, Atlas' Internal Audit.

III. Confidentiality

All reports will be treated in strict confidence. The identity of the reporting party (if disclosed) and the details of the report will only be shared on a "need-to-know" basis with those tasked with investigating and resolving the concern.

In certain cases, for example where the nature of the report is criminal in nature or is otherwise subject to investigation by external authorities, Atlas may be required to disclose to the relevant authorities the name of the reporting party (if disclosed) and full details of the report received.

IV. No Retaliation

Atlas strictly prohibits any form of retaliation against any person for reporting a concern in good faith regarding misconduct or wrongdoing or for providing any assistance in an investigation, even if the report cannot be confirmed. Examples of retaliation may include, without limitation:

- giving the reporting party a reprimand or a performance evaluation that is lower than it should be;
- transfer the reporting party to a less desirable position;
- threats to make, or actually make reports to authorities;
- increased scrutiny;
- spreading of false rumors; or
- make the person's work more difficult (for example, by purposefully changing their work schedule to conflict with family responsibilities).

Should a reporting party face retaliation, they should report the same through a reporting channel. Atlas employees involved in retaliation will face disciplinary action, up to and including immediate dismissal.

[1] Available as of the date of this Policy at: IRIS - Confidential Compliance Reporting System – Atlas Renewable Energy.


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