

UNITED OIL & GAS

WHISTLEBLOWING POLICY



UNITED
OIL & GAS

About this policy

United Oil & Gas plc ("United", the "Company") and its subsidiaries (together the "Group") are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards in accordance with our Code of Ethics and Business Conduct. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct. A culture of openness and accountability is essential to prevent such situations occurring and to address them when they do occur.

The purpose of this policy is:

- To encourage staff to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.
- To provide staff with guidance as to how to raise those concerns.
- To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

This policy does not form part of any contract of employment or other contract to provide services, and we may amend it at any time.

This policy applies to all employees, officers, consultants, self-employed contractors, casual workers, agency workers, volunteers, and interns.

What is whistleblowing?

Whistleblowing is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:

- criminal activity; failure to comply with any legal or professional obligation or regulatory requirements; miscarriages of justice; danger to health and safety; damage to the environment; bribery under our Anti-corruption and Bribery Policy; facilitating tax evasion ; financial fraud or mismanagement; breach of our internal policies and procedures including our Code of Ethics and Business Conduct; conduct likely to damage our reputation or financial wellbeing; unauthorised disclosure of confidential information; negligence; the deliberate concealment of any of the above matters

A whistleblower is a person who raises a genuine concern relating to any of the above. If you have any genuine concerns related to suspected wrongdoing or danger affecting any of our activities (a whistleblowing concern) you should report it under this policy. This policy should not be used for complaints relating to your own personal circumstances, such as the way you have been treated at work. If a complaint relates to your own personal circumstances but you also have wider concerns regarding one of the areas set out at above (for example, a breach of our internal policies), you should discuss with your line manager or CFO (Chief Financial Officer) whichever route is the most appropriate. If you are uncertain whether something is within the scope of this policy, you should seek advice from CFO.

Raising a whistleblowing concern

We hope that in many cases you will be able to raise any concerns with your line manager. You may tell them in person or put the matter in writing if you prefer. They may be able to agree a way of resolving your concern quickly and effectively. However, where the matter is more serious, or you feel that your line manager has not addressed your concern, or you prefer not to raise it with them for any reason, you should contact one of the following:

- Chief Financial Officer
- Chief Executive Officer
- Chair of the Board

We will arrange a meeting with you as soon as possible to discuss your concern. You may bring a colleague to any meetings under this policy. Your companion must respect the confidentiality of your disclosure and any subsequent investigation.

Confidentiality

We hope that staff will feel able to voice whistleblowing concerns openly under this policy. Completely anonymous disclosures are difficult to investigate. If you want to raise your concern confidentially, we will make every effort to keep your identity secret and only reveal it where necessary to those involved in investigating your concern.

External disclosures

The aim of this policy is to provide an internal mechanism for reporting, investigating, and remedying any wrongdoing in the workplace. In most cases you should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for you to report your concerns to an external body such as a regulator. We strongly encourage you to seek advice before reporting a concern to anyone external. Protect operates a confidential helpline. Their contact details are at the end of this policy.

Protection and support for whistleblowers

It is understandable that whistleblowers are sometimes worried about possible repercussions. We aim to encourage openness and will support staff who raise genuine concerns under this policy, even if they turn out to be mistaken. Whistleblowers must not suffer any detrimental treatment because of raising a concern. Detrimental treatment includes dismissal, disciplinary action, threats, or other unfavourable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform the CFO immediately. However, if we conclude that a whistleblower has made false allegations maliciously, the whistleblower may be subject to disciplinary action.

You must not threaten or retaliate against whistleblowers in any way. If you are involved in such conduct, you may be subject to disciplinary action.

Who is responsible for this policy?

The board of directors (the Board) has overall responsibility for the effective operation of this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.

The CFO has day-to-day operational responsibility for this policy, and you should refer any questions about this policy to them in the first instance. This policy is reviewed at least annually by the Board.

All staff are responsible for the success of this policy and should ensure that they use it to disclose any suspected danger or wrongdoing. Staff are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions, and queries should be addressed to the CFO where appropriate.

On behalf of the Board of Directors of United Energy plc



Peter Dunne
Chief Financial Officer
July 2022