

NON-RETALIATION (“WHISTLEBLOWER”) COMPLIANCE POLICY

I. PURPOSE

To facilitate Citizens Energy Group’s (“Citizens”) and its employees’ compliance with all applicable laws, rules, regulations, and ordinances.

II. SCOPE

This Policy applies to all Citizens employees with respect to any violation or alleged violation of law, regulation, rule, and/or ordinance. (For questions related to environmental matters that do not rise to the level of a violation or alleged violation of law or regulation, please see Policy Release #4005, Response to Environmental Issues).

III. POLICY

Citizens and its employees will comply with all applicable laws, rules, regulations, and ordinances.

Any employee who is aware of any noncompliance with any applicable law, rule, regulation, or ordinance in the conduct of Citizens’ business or on its property or in its vehicles shall make a good faith report of the alleged noncompliance or violation as described in the following Procedure. A report may be made anonymously, if an employee so desires.

Under no circumstances will an employee making a good faith report under this Policy be disciplined or subjected to retaliation by Citizens for making such report or participating in a resulting investigation.

IV. PROCEDURE

Any employee who is aware of any noncompliance, violation or other credible allegation of a violation of any applicable law, rule, regulation, or ordinance in the conduct of Citizens’ business or on its property or in its vehicles shall report the violation or alleged violation to the employee’s supervisor. If for any reason the employee believes that he/she cannot comfortably or prudently make the report to his/her supervisor, then the employee shall report the violation or alleged violation in any one of the following manners:

1. Submit a report anonymously by accessing the MyWorkplace hotline at 1-800-461-9330 or at www.citizensenergygroup.com/myworkplace; or,
2. Directly to the Citizens’ Senior Vice President & General Counsel or to the Director of Internal Audit telephonically or by email.
3. By writing to the Citizens Senior Vice President & General Counsel or Director of Internal Audit at 2020 North Meridian Street, Indianapolis, Indiana, 46202-1393.

To the extent practicable, all information reported will be held confidential, but violations will be disclosed to Citizens executive management and/or the Board of Directors and, if necessary or appropriate, may be disclosed to governmental authorities.

If a supervisor receives a report of a violation or an alleged violation as discussed above, then she/he shall promptly forward the report to either the Senior Vice President & General Counsel or the Director of Internal Audit.

Any employee in need of information on how to comply with this Policy should talk with her/his supervisor. If an employee is uncomfortable talking with his/her supervisor about this Policy, the employee is encouraged to contact the Senior Vice President & General Counsel or the Director of Internal Audit or report any violations or alleged violations anonymously through MyWorkplace or the hotline as outlined in this Policy. For general questions related to environmental compliance, please see Policy Release #4005, Response to Environmental Issues.

Primary Business Unit Owner: Legal Department

Next Review: 2028

Supersedes: Policy Release #1052, Effective June 28, 2021

Reference:

"Citizens Energy Group at its option reserves the right to change, delete, suspend, or discontinue parts of the policy in its entirety, at any time without prior notice."