

Fraud Control Policy



The Company has a clear expectation that all employees, contractors, directors, stakeholders, and business partners will work with Aurora Energy to prevent fraud and support a 'zero-tolerance' approach to fraudulent activity.

Working together to prevent and detect fraud is considered a fundamental component of Aurora Energy's "One Team" and "Integrity" values.

Aurora Energy is committed to the maintenance of policies and procedures that apply a 'zero tolerance' approach to fraud of any kind.

We have prepared and published a Fraud Control Plan which documents the standards and processes we will follow to implement this Fraud Control Policy.

The Fraud Control Plan has been written principally to guide Aurora Energy's own employees in the prevention, detection, and response to fraud, however by also making this document available to its business partners, Aurora Energy seeks to communicate and demonstrate its commitment to addressing fraud.

The Fraud Control Plan encourages all Aurora Energy staff, directors, contractors, stakeholders, and business partners to report any instances of suspected fraud.

Any person(s) not employed by Aurora Energy who suspects fraudulent activity that involves Aurora Energy in any way, is encouraged to report this to the Chair of the Audit and Risk Committee of Aurora Energy's Board of Directors, the Chief Executive, or the Chief Financial Officer.

Any person(s) reporting suspected fraudulent, or unethical (including corrupt) conduct in good faith through the above channels, will be protected from detrimental action by the Protected Disclosures (Protection of Whistleblowers) Act 2022.

More information about our fraud control plan and how to report fraud can be found online at www.auroraenergy.co.nz or on request.

A handwritten signature in black ink, appearing to read "Steve Thompson".

STEVE THOMPSON
Chair

A handwritten signature in black ink, appearing to read "Richard Fletcher".

RICHARD FLETCHER
Chief Executive

2 May 2024

Aurora Energy is New Zealand's seventh-largest electricity distribution company, supplying power to more than 90,000 homes, schools, farms and businesses in Dunedin, Central Otago and Queenstown Lakes.