

MULPHA INTERNATIONAL BHD

Registration No. 197401002704 (19764-T)

WHISTLEBLOWING POLICY

1. PURPOSE

In line with good practice and corporate governance, the Board of Directors (“**Board**”) of Mulpha International Bhd and its subsidiaries (collectively, “**Mulpha**”) has adopted a Whistleblowing Policy (“**Policy**”) to ensure high standards of conduct and ethical behaviour across the business and to ensure that individuals who disclose wrongdoing can do so safely, securely and with confidence that they will be protected and supported.

Mulpha requires its directors, officers, employees, consultants, contractors and suppliers (“**Mulpha Individuals**”) to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Mulpha, we must practice honesty and integrity in fulfilling our roles and comply with all applicable laws. In this context, Mulpha wishes to promote a workplace environment in which everyone feels safe, supported and encouraged to speak up about any concerns. This Policy articulates the avenues through which Mulpha Individuals (as well as their relatives, dependants or spouse, where applicable (each a “**Discloser**”) can raise genuine concerns of actual or suspected misconduct (“**Reportable Conduct**”) as set out further below.

Mulpha is committed to ensuring that all disclosures of Reportable Conduct are treated confidentially, with individuals having the option to remain anonymous if they so choose, and that Disclosers be afforded protections including avoiding fear of intimidation, disadvantage or reprisal (“**Detrimental Conduct**”).

It is important to remember that Mulpha operates in multiple countries; your legal rights and obligations as a Discloser will depend on the laws applicable to your particular situation and Mulpha must comply with all local laws. If compliance with this Policy would breach any local laws, or if those local laws impose a higher standard of protection, the applicable laws will take precedence to the extent of the inconsistency.

This Policy should be read in conjunction with Mulpha’s Corporate Code of Conduct, Anti-Bribery and Corruption Policy, Gift and Entertainment Policy and Conflict of Interest Policy.

2. PROTECTION UNDER THIS POLICY

You will be protected under this Policy if:

- (a) you are a person who can raise a concern under this Policy as a Discloser as set out in the 'Scope' section below;
- (b) you raise a concern about a matter covered by the 'What can be reported?' section below; and
- (c) you raise a concern in accordance with the 'How to make a report' section below.

3. SCOPE

You can raise a concern under this Policy as a Discloser, and the terms of this Policy will apply to you, if you are a current or former:

- (a) Mulpha employee (including a full time, part time, casual or fixed term employee);
- (b) Mulpha officer (including a director or secretary);
- (c) person who supplies services or goods to Mulpha, whether paid or unpaid (for example, a contractor, consultant, service provider, supplier or business partner), or an employee of such a supplier;
- (d) an associate of Mulpha as defined under the Corporations Act (including a director or secretary of Mulpha, a person with whom Mulpha acts in concert, or a person with whom Mulpha is or proposes to become formally or informally associated); or
- (e) a relative (including a parent, child or sibling), spouse (including a de facto partner) or dependant (or a dependant of the spouse) of any of the people listed above.

Even if you do not fall into one of the above categories, you are still encouraged to raise any concern you have through the channels outlined in this Policy. Mulpha will still assess the concern raised and take appropriate steps. While Mulpha may not be able to apply all of the protections set out in this Policy to you in this circumstance, it will look for ways to support all people who raise a concern.

What can be reported?

Mulpha encourages all Mulpha Individuals and their relatives, dependants or spouses to report any genuine concerns about matters, transactions or behaviour that they have reasonable grounds to believe or suspect amounts to misconduct or an improper state of affairs or circumstances in connection with Mulpha.

Reportable Conduct within the scope of this Policy includes, but is not limited to:

- (a) conduct or practices which are illegal or in breach of any laws or regulations (including the Listing Requirements of Bursa Malaysia Securities Berhad, the Malaysian stock exchange);
- (b) criminal activity;
- (c) unethical, improper or corrupt behaviour, including soliciting, accepting or offering a bribe, facilitation, payments or other such benefits;
- (d) information that indicates a danger to the public or to the financial system;
- (e) bribery or corruption;
- (f) theft, fraud, property damage or misappropriation of Mulpha's assets/resources;
- (g) dishonest financial or payment practices;
- (h) conduct endangering health or safety or causing damage to the environment;
- (i) undisclosed conflicts of interest;
- (j) insider trading and anti-competitive behaviour;
- (k) abuse of position or authority for personal gain;
- (l) financial fraud or mismanagement;

- (m) unauthorised use or disclosure of Mulpha's confidential information or intellectual property;
- (n) detrimental conduct against a person because they have made a report under this Policy;
- (o) conduct likely to damage the financial position or reputation of Mulpha;
- (p) serious breach of Mulpha's Code of Conduct or other internal policies; or
- (q) deliberate concealment of any of the above.

You do not have to be sure that any of the above behaviour or conduct has occurred in order to raise a concern (for example, if you only have some information leading to a suspicion, but not all the details) and you will be protected under this Policy even if your concern turns out to be incorrect. However, you must not make a report that you know, or ought to know, is false or has no substance. Where it is found that a person has knowingly made a false report, this will be considered a serious matter and may result in disciplinary action.

What should not be reported?

A concern that relates to a 'personal work-related grievance' does not constitute a whistleblower disclosure. Personal work-related grievances are generally grievances relating to a person's current or former employment or engagement that only have implications for them personally, and do not have any other significant implications for Mulpha or relate to any conduct about a matter that is reportable under this Policy (as set out in the section above).

For example, a personal work-related grievance would include:

- (a) interpersonal conflicts with another employee;
- (b) challenges to a decision relating to the person's employment or engagement, such as a transfer or promotion;
- (c) challenges to decisions about the person's terms and conditions of employment, such as a pay review; or
- (d) challenges to a decision to suspend or terminate the person's employment, or otherwise discipline them where appropriate.

Personal work-related grievances should instead be raised via the usual channels such as the Grievance Policy.

If you are raising any of the following matters, you should do so under this policy::

- (a) mixed reports or disclosures that include information about misconduct that are accompanied by a personal work-related grievance;
- (b) where there is an allegation that employment or other laws have been breached or that conduct has occurred that represents a danger to the public; or
- (c) where the discloser suffers from or is threatened with detriment for making a disclosure.

4. DEFINITIONS

For the purposes of this Policy, where Mulpha refers to fraud, bribery and corruption in this Policy, those terms have the following meaning¹:

- (a) **Fraud** is any dishonest activity causing actual or potential financial loss to any person or entity that involves the use of deception. Fraud includes theft of monies or other property, as well as the deliberate falsification, concealment, destruction or use of falsified documentation. It also includes the improper use of information or position for personal financial benefit (irrespective of whether the benefit is obtained by the offender or a third party).
- (b) **Bribery** is the act of paying a secret commission to another individual. It is also used to describe the secret commission itself. More broadly, the payment of a bribe has the intention to alter the behaviour of the recipient, whether the recipient is a natural person or an entity/company.
- (c) **Corruption** is any dishonest activity in which an employee acts contrary to the interest of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.

5. PROTECTED DISCLOSURES

Malaysia

Under the Whistleblower Protection Act 2010 (Malaysia), an individual that provides information disclosing an act of improper conduct to a relevant enforcement agency in good faith and on honest and reasonable grounds is entitled to certain protections and immunities. This includes protection of confidential information, immunity from civil and criminal action, and protection against detrimental action.

These protections may be revoked under certain conditions, and it is therefore advised that individuals wishing to make a disclosure under the Whistleblower Protection Act 2010 seek legal advice.

Australia

Australia's Corporations Act 2001 (Cth) ("**Corporations Act**"), provides certain people legal rights and protections as whistleblowers and requires Mulpha to have a whistleblowing policy that addresses the protections under that Act.

Further information regarding these protections is set out in [Appendix II](#) of this Policy.

6. HOW TO MAKE A REPORT

Where you have concerns about behaviour or conduct that is reportable under this Policy and you would like to make a report under this Policy in relation to your concerns, you are encouraged to report it under this Policy to one of Mulpha's designated Whistleblower Protection Officers, whose contacts are listed below²:

¹ In accordance with Standards Australia (AS8001-2008) Fraud and Corruption Standard.

² Making a report to a Mulpha Whistleblower Protection Officer is necessary to qualify for protections under the Corporations Act, Australia.

MULPHA WHISTLEBLOWER PROTECTION OFFICERS

General Manager, Group Internal Audit & Risk	Company Secretary (Mulpha Australia Limited)	Mr Geoffrey Earl Grady Senior Independent Non-Executive Director (Mulpha International Bhd)	Mr Alan Jones Independent Non-Executive Director (Mulpha Australia Limited)
Email: whistle.blowing@mulpha.com.au	Email: company.secretary@mulpha.com.au	Email: geoffgrady@gmail.com	Email: ajones@mulpha.com.au
Tel No: +612-9239 5500	Tel No: +612-9239 5500		
L9, 117 Macquarie Street, Sydney, NSW 2000, Australia	L9, 117 Macquarie Street, Sydney, NSW 2000, Australia	Suite 11-1, The Office Club, Level 11, Menara Mudajaya, No. 12A, Jalan PJU 7/3, Mutiara Damansara, 47810 Petaling Jaya, Selangor Darul Ehsan, Malaysia	L9, 117 Macquarie Street, Sydney, NSW 2000, Australia

You are encouraged to make a report through one of the above channels, so that it can be promptly and effectively addressed by Mulpha. Some additional reporting options are also set out in [Appendix I](#) to this Policy.

To assist individuals who wish to make a report, a “**Whistleblowing Report Form**” is attached to this document as [Appendix II](#). Disclosers and those receiving a complaint are encouraged to use this form as a means of capturing pertinent information that will form the basis of any subsequent investigation.

Reports can be made anonymously and you can remain anonymous while interacting with Mulpha in relation to your report, including during any investigation of your report, as well as after your report is closed. At any given time, you can identify yourself, but this is your choice and at no point do you need to do this or will you be forced to provide your identity. If you decide to disclose your identity, Mulpha will take steps to protect your identity and to protect you from detriment.

When making an anonymous disclosure, we suggest you maintain ongoing two-way communication with us, so we may ask follow up questions or provide feedback. You may refuse to answer questions that you feel may reveal your identity at any time.

Mulpha will make every endeavor to investigate your report where possible and appropriate, but in some cases, there are limitations of what can be achieved if you decide to remain anonymous (for example, if Mulpha is not able to contact you to obtain sufficient information).

If you would like some further information before making a report, please contact the General Manager, Group Internal Audit & Risk or the Company Secretary.

7. CONFIDENTIALITY AND PROTECTION

Confidentiality

Mulpha's priority is to support and protect Disclosers who raise concerns that are reportable under this Policy. As part of this, a person who raises a report under this Policy will be afforded the confidentiality protections set out in this Policy.

In particular, if you are a Discloser (or one of their relatives, dependants or spouse) and you raise a concern that is reportable under this Policy, your identity (and any information that

Mulpha has because of your report that someone could likely use to identify you) will only be disclosed if:

- (a) you give your consent;
- (b) the disclosure is required or allowed by law (for example, disclosure by to a lawyer to obtain legal advice about whistleblower protections under law); or
- (c) in the case of information likely to identify you, it is reasonably necessary to disclose the information for the purposes of an investigation, but your identity is not disclosed and all reasonable steps are taken by Mulpha to prevent someone from identifying you.

Reports received will be treated sensitively and seriously. To maintain confidentiality of a report, Mulpha limits access to information relating to your report and carefully reviews and potentially de-identifies certain aspects of your report as appropriate.

Consent to the limited sharing within Mulpha of your identity will assist Mulpha to protect and support you in relation to your disclosure and facilitate Mulpha in investigating, reporting and taking action arising as a result of your disclosure. Please be aware that if you do not consent to the limited sharing within Mulpha of your identity and the information provided by you as needed, this may limit Mulpha's ability to progress your report and to take any action in relation to it.

You have a right to raise with Mulpha any issue you experience as a result of making a report (including if you believe or suspect that there has been a breach of your confidentiality) directly with the General Manager, Group Internal Audit & Risk or the Company Secretary.

Protection

Mulpha is committed to protecting Disclosers from any detriment or threats of detriment against any person because of a report raised under this Policy, or because of a belief or suspicion that such a report is proposed to be made. These protections are an essential element of creating an environment in which Disclosers feel safe to raise concerns about reportable conduct.

Disclosers will not be discriminated against or disadvantaged in their employment as a result of making a report in good faith in accordance with this Policy.

Prohibited reprisal action of this nature can take the form of:

- (a) dismissal of an employee;
- (b) injury of an employee in their employment or alteration of their duties to their disadvantage;
- (c) discrimination between an employee and other employees of the same employer;
- (d) harassment or intimidation of a person;
- (e) harm or injury to a person, including psychological harm;
- (f) damage to a person's property, reputation, business, financial position, or any other damage; and/or
- (g) threats to carry out any of the above,

("Detrimental Conduct").

Any actual or threatened Detrimental Conduct will be treated as serious misconduct and may result in disciplinary action, which may include termination of employment. In some circumstances, this conduct can also attract civil and/or criminal penalties.

If you believe you or someone else has suffered reprisal action as a result of a concern being reported or being proposed to be reported, please immediately report this to a Whistleblower Protection Officer on the contact details outlined above.

Mulpha can take a number of steps to protect a person from detriment and otherwise support them. The protections offered will be determined by Mulpha and will depend on things such as the nature of the Reportable Conduct and the people involved. For example, this may include:

- (a) monitoring and managing the behaviour of other employees;
- (b) implementing investigation processes where appropriate;
- (c) taking disciplinary action where appropriate for conduct that amounts to detrimental conduct or breaches the confidentiality requirements under this Policy;
- (d) putting in place temporary work arrangements, such as allowing a person to perform their duties from a different location; and/or
- (e) providing support services.

Mulpha will at all times be able to raise and address with an individual matters that arise in the ordinary course of their employment or contractual relationship with Mulpha (for example, any separate performance or misconduct concerns), or take appropriate action to protect a person from detriment, and this will not amount to reprisal action.

Mulpha will look for ways to support all people who raise a concern, but it will not be able to provide non-employees with the same type and level of support that it provides to its employees. Where this Policy cannot be applied to non-employees, Mulpha will still seek to offer as much support as reasonably practicable.

8. INVESTIGATION OF A REPORT

While making a report under this Policy does not guarantee it will be formally investigated, all reports made under this Policy will be initially assessed and considered by Mulpha and a decision made by Mulpha as to whether it should (and can) investigate further. Mulpha's response will vary depending on the nature of the report and the amount of information provided. It may not be possible to investigate a disclosure if Mulpha is not able to contact you to obtain sufficient information (for example, if you have made the report anonymously and have not provided contact details). Investigations will follow the principles of independence, objectivity, confidentiality and fairness.

The below outlines the steps Mulpha will generally take once a report has been received:

- (a) A report will be assessed on a preliminary basis by Mulpha, with the assistance of subject matter experts as and when required, to confirm whether the report should be formally investigated.
- (b) Mulpha will consider the preliminary assessment findings and make a decision on whether to proceed with a formal investigation.
- (c) If decision is made to proceed with an investigation, Mulpha will appoint a person to head the investigation of the whistleblowing report ("**Head of Investigation**"). The Head of Investigation may be an appropriate person within Mulpha (such as

the General Manager, Group Internal Audit & Risk), or an external and impartial third party.

- (d) The Discloser is updated as per this Policy if they can be contacted.
- (e) Once any investigation is finalised, a report may be prepared ("**Report of Findings**") which is the property of Mulpha and the Discloser will be informed of the findings of the investigation where appropriate.
- (f) Subsequent actions will then be taken, where appropriate.

The Head of Investigation will use best efforts to complete the investigation and present the Report of Findings within ninety (90) days of appointment, unless circumstances, new information or the complexity of the reported matter necessitate additional time for the completion of investigation.

Unless there are confidentiality or other reasons not to do so, employees to whom a report relates will be informed of the allegation at the appropriate time, and given an opportunity to respond to the allegation(s) made against them, as and when required by principles of procedural fairness.

Findings will be made on the balance of probabilities and it will be either that the allegation(s) are:

- (a) fully substantiated;
- (b) partially substantiated (for example, if one but not all allegations are substantiated);
- (c) not able to be substantiated;
- (d) unsubstantiated; or
- (e) disproven.

The method for documenting and reporting the findings of an investigation will depend on the nature of the report. Any report prepared in relation to an investigation may be provided to a decision-maker in relation to the matter and remains the property of Mulpha. It will not be provided to a person who makes a report or any other person to whom a report relates.

The ARMC is entitled to be informed of the investigation by the Head of Investigation at any time during the investigation and may suggest interim measures be taken.

The outcomes of whistleblowing investigations will be provided to the ARMC, with the General Manager, Group Internal Audit & Risk reporting on whistleblowing activities to the ARMC at its quarterly meetings.

9. UPDATING THE DISCLOSER

Mulpha will provide periodic updates to a Discloser on the progress and outcomes of the investigation of their report subject to the privacy and confidentiality considerations of the person(s) against whom the allegations or complaint is made. The frequency and timeframe of any updates may vary depending on the nature of the disclosure. These updates may include the following:

- (a) confirming receipt of a report;
- (b) advising that an investigative process has begun (where an investigation is appropriate);

- (c) providing updates on the investigation status (even if there has been no progress);
- (d) advising when an investigation has been closed.

While Mulpha may communicate the findings of any investigation to a Discloser who has made a report in its absolute discretion, it may not always be appropriate to provide details of the outcome having regard to confidentiality and privacy considerations. If appropriate, the persons to whom the report relates will also be informed of the findings of any investigation.

Further Action following Investigation

Where an investigation identifies misconduct or other inappropriate conduct, Mulpha may take appropriate disciplinary action in its discretion. This may include, but is not limited to, verbal or written warnings, suspension of employment or termination of employment or engagement of a person(s) involved in any such conduct. If an investigation finds that criminal activity is likely to have occurred, the matter may also be reported to the police and / or other regulatory authorities by Mulpha.

10. REPORTING TO THE BOARD

The Board of Mulpha is regularly updated on Mulpha's whistleblowing program, inclusive of summary information relating to reports, investigations, and results, which are de-identified as required. Reports or investigations concerning material incidents may be reported to the Board outside of the usual updates. The Board at any time can ask about the state of Mulpha's whistleblowing program.

11. REVIEW

This Policy will be periodically reviewed at least every two years to ensure that it is operating effectively and appropriately reflects how whistleblowing matters are managed by Mulpha. The review will also ensure that the Policy evolves in line with changes in the nature, scale and complexity of Mulpha's business, its operating and regulatory environments.

12. BREACH OF THIS POLICY

Where you are concerned that a breach of this Policy has occurred or will occur, you should report your concern to General Manager, Group Internal Audit & Risk or the Company Secretary. A breach of this Policy may be regarded as misconduct, which may lead to disciplinary action (including up to termination of employment or engagement). An individual may also be exposed to criminal and civil liability for a breach of legislation.

13. MISCELLANEOUS

Local variations

Certain jurisdictions where Mulpha operates, or specific regulations that Mulpha is required to follow, may impose additional or different legal requirements to those set out in this Policy. Where this occurs, such local laws supersede this Policy to the extent that they expressly conflict.

Mulpha may also depart from the processes set out in this Policy in its absolute discretion where it is not required to comply with those processes as a matter of law.

Effect of Policy

This Policy is non-contractual and does not form part of any employment agreements with employees or contract of engagement. This Policy does not bind Mulpha and does not create any obligation on the part of Mulpha toward an employee.

Policy Administration and Amendments

This Policy is subject to ongoing review and may be amended, replaced or revoked at any time by Mulpha in its absolute discretion.

14. FURTHER INFORMATION

Training is provided to employees about their rights and obligations under this Policy including induction training for new employees. This Policy is displayed both on Mulpha's intranet and site noticeboards. This Policy is also available on the Mulpha's corporate website.

All queries regarding this Policy should be directed to:

General Manager, Group Internal Audit & Risk or the Company Secretary

Email: company.secretary@mulpha.com.au (Australia)
co.sec@mulpha.com.my (Malaysia)

Tel. No. +612-9239 5500 (Australia)
+603-7718 6337 (Malaysia)

Address: Level 9, 117 Macquarie Street, Sydney, NSW 2000, Australia; or
Suite 11-1, The Office Club, Level 11, Menara Mudajaya, No. 12A, Jalan PJU 7/3, Mutiara Damansara, 47810 Petaling Jaya, Selangor Darul Ehsan, Malaysia

This Whistleblowing Policy was approved as follows:

<i>Board</i>	<i>Version</i>	<i>Approval Date</i>
<i>Mulpha International Bhd</i>	<i>1.0</i>	<i>28 August 2020</i>
	<i>2.0</i>	<i>28 August 2024</i>
<i>Mulpha Australia Limited</i>	<i>1.0</i>	<i>28 August 2020</i>
	<i>2.0</i>	<i>28 August 2024</i>

APPENDIX I

Protections for whistleblowers provided by Australian law

Overview

As set out in this Policy, Mulpha is committed to protecting whistleblowers who make a report in accordance with this Policy. Protections can also arise under the *Corporations Act 2001* (Cth) ("**Corporations Act**") in relation to Australian operations or the operations of its Australian incorporated entities, which protects whistleblowers where they make a disclosure about a "disclosable matter" to a person specified under the Corporations Act as set out below. Protections can also arise under the *Taxation Administration Act 1953* (Cth) ("**Taxation Administration Act**"). This Appendix sets out more information regarding these protections.

What types of matters are protected under Australian law?

A "disclosable matter" under the Corporations Act will arise where a whistleblower makes a report in circumstances where they have reasonable grounds to suspect that the information concerns misconduct or an improper state of affairs in relation to Mulpha, including, but not limited to, conduct that:

- constitutes an offence against a range of corporate and financial sector legislation specified under the Corporations Act;
- constitutes an offence against any law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more;
- represents a danger to the public or the financial system; or
- is otherwise prescribed by regulation.

In addition, a disclosure may also be protected as a "qualifying disclosure" under the Taxation Administration Act where a report relates to a breach of Australian tax law or tax-related misconduct.

If a whistleblower makes a disclosure to a legal practitioner for the purposes of obtaining legal advice or legal representation, their disclosure will also be protected even if it does not relate to a "disclosable matter".

Disclosable matters specified in this Policy which do not amount to a "disclosable matter" under the Corporations Act (or a "qualifying disclosure" under the Taxation Administration Act) will not be protected under those Acts, but will be protected in accordance with this Policy.

How will I be protected if I raise a concern?

Two key protections inform all aspects of Mulpha's whistleblower program.

Confidentiality: We protect the confidentiality of whistleblowers who raise concerns. We do this by limiting how both your identity and information that is likely to lead to your identification is shared. Your identity will be kept confidential to the fullest extent possible and only shared as permitted by you or by law.

Under the Corporations Act, where a report is made about a "disclosable matter" by a whistleblower to the persons specified in this Policy and under the Corporations Act (as set out below), that whistleblower's identity (and information which is likely to identify them) can only be disclosed without their consent, if the disclosure is to:

- the Australian Securities and Investments Commission (ASIC) or the Australian Prudential Regulation Authority (APRA);
- the Australian Federal Police (AFP);
- the Australian Taxation Commissioner in respect of tax-related misconduct; or
- a legal practitioner for the purpose of obtaining legal advice or legal representation,

or if it is reasonably necessary to disclose information for the purposes of an investigation, provided their identity is not disclosed and all reasonable steps are taken by Mulpha to reduce the risk that they will be identified.

It is an offence for a person to identify a whistleblower or disclose information in a report about a "disclosable matter" made by them that is likely to lead to their identification, other than as set out above. Reports can also be made anonymously and still be protected under the Corporations Act.

Non-victimisation: We protect whistleblowers from detriment caused because they raised a concern or plan to raise a concern. We do not tolerate anyone threatening to cause or causing detriment to you because of your desire or decision to raise a concern. Doing so is taken seriously by Mulpha and may lead to disciplinary action.

In certain circumstances, these protections will also be enforceable under the *Corporations Act* or the *Taxation Administration Act* (where a report relates to a breach of Australian tax law or tax-related misconduct). Under this legislation, it is an offence for a person to engage in conduct (or threaten to engage in conduct) that causes detriment to you (or another person) if:

- that person believes or suspects that you (or another person) made, may have made, propose to make, or could make a disclosure that qualifies for protection, and

- the belief or suspicion is the reason (or part of the reason) for the conduct.

Where those provisions apply, you are also protected from liability for making the report (either by way of civil, criminal or administrative legal proceedings, or contractual or other remedies being sought against you). Information you disclose cannot be used in legal proceedings against you (except for proceedings in relation to giving false information). However, you will not be granted immunity from the consequences of any misconduct you have engaged in that is revealed by your report (including, but not limited to, any disciplinary action).

When will I be protected?

Mulpha provides protections to whistleblowers who raise concerns pursuant to this Policy. Mulpha also provides these protections to any whistleblower who makes a disclosure regarding a disclosable matter that is protected under law to:

- a director, officer or senior manager of Mulpha;
- an auditor, or a member of the audit team conducting an audit of Mulpha;
- an actuary of Mulpha;
- an employee or officer of Mulpha with functions or duties that relate to the tax affairs of Mulpha, or a registered tax agent or BAS agent who provides tax agent or BAS services to Mulpha, in relation to tax-related disclosable matters;
- ASIC, APRA, or, in the case of tax-related misconduct, the Australian Taxation Commissioner where it may assist the Commissioner to perform their statutory functions and duties; or
- a legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to your concern.

A disclosure needs to be made directly to one of the above people in order to be able to qualify for protection as a whistleblower under the Corporations Act (or the Taxation Administration Act, where relevant).

In limited circumstances, certain "public interest" or "emergency" disclosures made to parliamentarians or journalists are also protected by law. It is important that you understand the criteria for making a "public interest" or "emergency disclosure" before doing so. For example, you must have previously made a disclosure to ASIC, APRA or another prescribed body before you can make a "public interest" or "emergency" disclosure and, in the case of a "public interest" disclosure, at least 90 days must have passed since the previous disclosure. Please contact the General Manager, Group Internal Audit & Risk or the Company Secretary if you would like more information about emergency and public interest disclosures.

What should I do if a protection is breached?

Mulpha takes any breach of these protections seriously. Where you believe a breach has occurred, you should raise a concern with the General Manager, Group Internal Audit & Risk or the Company Secretary.

If you suffer detriment because a person believes or suspects that you or another person has, proposes to make, could make or may make a report that qualifies for protection under the Corporations Act, you can also seek compensation and other remedies through the courts if you suffer loss, damage or injury because of the disclosure, including if Mulpha fails to take reasonable precautions and exercise due diligence to prevent the detrimental conduct. You should seek legal advice if you are considering seeking such remedies.

Is anything not covered by Mulpha's whistleblower program?

Mulpha's whistleblowing program and the protections under the Corporations Act or Taxation Administration Act generally do not apply to personal work-related grievances. These are usually reports which relate to your employment or engagement.

Instead, these matters should be reported in accordance with the Grievance Policy.

However, this Policy will still apply in some circumstances, such as where your concern:

- relates to any detriment caused or threatened to you for raising a concern regarding a disclosable matter;
- relates to a "disclosable matter" (see above), including a breach of employment or other laws punishable by 12 months imprisonment or more;
- has significant implications for Mulpha; or
- relates to misconduct beyond your personal circumstances.

Where in doubt, you should make your report to an eligible recipient under this Policy. They will make sure your report is dealt with under the right policy.

Training

Mulpha will provide training to "eligible recipients" of disclosures about how to respond to them if received and for all Australian employees in relation this Policy and their rights and obligations under it.

APPENDIX II

WHISTLEBLOWING REPORT FORM	
DISCLOSER DETAILS	
Discloser contact details <i>(Optional)</i>	
Person to whom complaint was made (Whistleblower Protection Officer)	
DETAILS OF ALLEGED MISCONDUCT	
Date and time of incident	
Person(s) involved <i>Who are you reporting?</i>	
<p>Please provide a summary of the alleged misconduct.</p> <p><i>You should describe the misconduct/improper activity and specify the who, what, where and when.</i></p> <p><i>If there is more than one allegation, number each item and attach additional pages of commentary as necessary.</i></p>	
How did you become aware of the alleged misconduct?	
Does anyone else know about the misconduct or are there witnesses?	
Has any injury or loss occurred?	
<p>What evidence do you have to support your allegation(s)?</p> <p><i>Please attach all supporting documentation.</i></p>	