



# **WHISTLEBLOWING POLICY & PROCEDURE**





## 1. INTRODUCTION

In line with better practice and good corporate governance, the Board of Directors (“**Board**”) of Mulpha International Bhd and its subsidiaries (collectively, “**Mulpha**”) has adopted a *Whistleblowing Policy & Procedure* (“**Policy**”) to ensure high standards of conduct and ethical behaviour across the business.

This Policy articulates the avenues through which employees and stakeholders can raise genuine concerns of actual or suspected misconduct without fear of reprisal. For the purposes of this Policy, misconduct refers to any contravention of Mulpha’s ethical, internal policy or legal standards; including fraud, bribery and corruption.

The Board is committed to ensuring that all reports are treated confidentially, with individuals having the option to remain anonymous should they so choose.

This Policy should be read in conjunction with Mulpha’s *Code of Conduct* and *Conflicts of Interest Policy*.

## 2. SCOPE

This Policy applies to all directors, employees and officers of Mulpha (including contractors and consultants).

Individuals are encouraged to report any genuine concerns about any matter, transaction or behaviour that they feel contravenes Mulpha’s policies, standards and/or obligations.

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

- conduct or practices which are illegal or breach any law or Listing Requirements of Bursa Malaysia Securities Berhad;
- dishonest, unethical or corrupt behaviour;
- payment or receipt of a bribe/inducement;
- theft, fraud or misappropriation of Mulpha’s assets/resources;
- abuse of position or authority for personal gain; or
- breach of internal policies.

Where a concern is raised in good faith, Mulpha will investigate and deal with substantiated misconduct in an appropriately and timely manner.

## 3. DEFINITIONS

For the purposes of this Policy and in accordance with AS 8001-2008, Mulpha defines fraud, bribery and corruption as follows:

- (a) **Fraud** is as 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.

## 4. MAKING A REPORT

In the event an employee or other individual becomes aware of an actual or suspected case of misconduct or any contravention of ethical or legal standards, they should in the first instance report their concerns to their immediate supervisor or manager.



Where the individual feels uncomfortable speaking with their manager, or their manager is involved in the alleged misconduct, reports can be made to a designated Whistleblowing Officer listed overleaf.

MULPHA WHISTLEBLOWING OFFICERS			
<p><b>Internal Auditor / Company Secretary</b></p> <p>Email: <a href="mailto:whistle.blowing@mulpha.com.au">whistle.blowing@mulpha.com.au</a></p> <p>Transport House L5, 99 Macquarie Street Sydney, NSW 2000 Australia</p>	<p><b>Mr Lee Eng Leong</b> Executive Director</p> <p>Email: <a href="mailto:eric.lee@mulpha.com.my">eric.lee@mulpha.com.my</a></p> <p>PH1, Menara Mudajaya No. 12A, Jalan PJU 7/3 Mutiara Damansara 47810 Petaling Jaya Selangor Darul Ehsan Malaysia</p>	<p><b>Mr Chew Hoy Ping</b> Senior Independent Non-Executive Director</p> <p>Email: <a href="mailto:hoyping.chew@mulpha.com.my">hoyping.chew@mulpha.com.my</a></p> <p>PH1, Menara Mudajaya No. 12A, Jalan PJU 7/3 Mutiara Damansara 47810 Petaling Jaya Selangor Darul Ehsan Malaysia</p>	<p><b>Mr Alan Jones</b> Independent Non-Executive Director (Mulpha Australia Limited)</p> <p>Email: <a href="mailto:ajones@mulpha.com.au">ajones@mulpha.com.au</a></p> <p>Transport House L5, 99 Macquarie Street Sydney, NSW 2000 Australia</p>

To assist individuals who wish to make a report, a “**Whistleblowing Report Form**” is attached to this document as an **Appendix**. Whistleblowers 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.

## 5. CONFIDENTIALITY AND PROTECTION

An individual can elect to make a report anonymously, or can choose to identify himself/herself. Mulpha recognises that the provision of anonymity to any individual/employee who willingly comes forward to report a suspicion of fraud is sometimes necessary to enable reporting. However, where an anonymous report is made, Mulpha will not be able to keep the whistleblower informed on the progress of the investigation or seek additional information to assist with inquiries. This may hinder Mulpha’s investigation.

Where the identity of the whistleblower is known, Mulpha will ensure that the individual is kept informed of the actions taken in relation to the report. All reports received, whether anonymously or otherwise, will be treated confidentially.

All reasonable effort will be made to maintain the confidentiality of the whistleblower, in particular, the fact that a report has been filed, the nature of the reported conduct and the identity of the person(s) alleged to have engaged in said conduct.

Any information coming into the possession of a person from a whistleblower, the identity of the whistleblower or information which may lead to their identity will not be disclosed to anyone who is not involved in the investigation without prior consent of the whistleblower, unless obliged to do so by law.

Employees 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.

## 6. INVESTIGATION OF A REPORT

All reports of alleged misconduct will be investigated in a confidential and discreet manner. Investigating officers will adhere to the principles of independence, objectivity, confidentiality and natural justice.

Each instance of alleged misconduct will be investigated by the Internal Audit & Risk team, with the assistance of subject matter experts as and when required. This may include involvement of senior management from Human Resources, Legal, Compliance and Company Secretariat.



Where the identity of the whistleblower is known, the investigating officer may request additional information or a written statement to assist in the collation of facts and substantiation of claims.

Where an allegation is substantiated, Mulpha will take appropriate action. This may include, but is not limited to dismissal, disciplinary action, referral to external authorities, training and internal control enhancement.

The outcome of all whistleblowing investigations are provided to the Mulpha Board Audit Committee, with the Group Head of Audit & Risk reporting on whistleblowing activities each quarter.

## **7. MALICIOUS ALLEGATIONS**

Where an employee is found to have made a report that is malicious, purposefully misleading or deliberately untrue, the making of the report will be regarded as misconduct and may be subject to disciplinary action.

## **8. 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 Act seek legal advice.

### **Australia**

Under Australian Commonwealth law, where an individual genuinely believes there has been a breach to the *Corporations Act 2001* and/ or *Australian Securities and Investments Commission (ASIC) Act 2001*, that individual is entitled to make a disclosure to the Regulator (ASIC), Mulpha Australia Limited's external auditor, a Director, senior executive or Whistleblowing Officer (being authorised officers of the company).

Individuals wishing to make a protected disclosure under the Corporations Act cannot remain anonymous and must satisfy strict criteria to be afforded certain immunities and protections under the law. It is therefore advised that any employee wishing to make a protected disclosure under statute seek independent legal advice.

## **9. FURTHER INFORMATION**

All queries regarding this Policy should be directed to the Group Head of Audit & Risk.

**This Policy was last reviewed and updates approved on 29 August 2018.**



**APPENDIX**

**WHISTLEBLOWING REPORT FORM**

**WHISTLEBLOWER DETAILS**

Whistleblower contact details (Optional)	
Person to whom complaint was made	

**DETAILS OF ALLEGED MISCONDUCT**

Date and time of incident	
Person(s) involved <i>Who are you reporting?</i>	
Please provide a summary of the alleged misconduct.  <i>You should describe the misconduct/improper activity and specify the who, what, where and when.</i>  <i>If there is more than one allegation, number each item and attach additional pages of commentary as necessary.</i>	
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?	
What evidence do you have to support your allegation(s)?  <i>Please attach all supporting documentation.</i>	