

Monvia Limited

ACN 685 591 280

Whistleblower Policy

Adopted: 31 March 2026

1. Introduction

Monvia Limited (**Company**) requires its directors, officers and employees to observe high standards of business conduct and are expected to act with integrity and objectivity, striving at all times to enhance the reputation and performance of the Company.

The Company is committed to fostering a culture that encourages, supports and maintains high standards of honest and ethical behaviour, corporate compliance, social responsibility and good governance.

2. Objectives

The Company has adopted this Policy to promote responsible whistleblowing about issues where the interests of others, including the public, or of the organisation itself are at risk and also to set out the requirements for the management and investigation of any Reportable Conduct (as defined below).

This Policy has been prepared to comply with the Company's obligations under *the Corporations Act 2001* (Cth) (**Corporations Act**), the *Taxation Administration Act 1953* (Cth) (**Tax Act**) and any other applicable laws.

3. Scope – who does this Policy apply to?

This Policy applies to the Company's current or former Directors and employees, the Company's contractors (including subcontractors) and employees of the Company's contractors (each a **Company Person**) and relatives, dependants, spouses, or dependants of a spouse of a Company Person.

A disclosing Company Person will qualify for protection under this document and the Corporations Act if any disclosure of Reportable Conduct is made to:

- (a) the Designated Officer;
- (b) the Australian Securities & Investments Commission (**ASIC**);
- (c) the Australian Prudential Regulation Authority (**APRA**);
- (d) a Commonwealth authority prescribed to be an authorised recipient of whistleblower concerns for the purpose of section 1317AA(1)(b) of the Corporations Act; or
- (e) a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to whistleblower protection laws.

In addition to the protections outlined in section 8, a disclosing Company Person will also qualify for protections available under the Corporations Act and the Tax Act if they make a disclosure that qualifies for protection under those statutes.

It is a condition of any employment or engagement by the Company that all employees, officers and contractors of the Company must always comply with this document.

The Company may amend this document from time to time to ensure that it remains effective and meets best practice standards.

4. Reportable Conduct

4.1 Disclosure of Reportable Conduct – disclosure which qualifies for protection under this Policy

A Company Person should make a disclosure under this Policy if they reasonably suspect that conduct or a situation exists in relation to the Company that involves:

- (a) any concern that an employee, director or officer of the Company has committed an actual or apparent violation of the Company's Code of Conduct, Statement of Values or any other policy or procedure of the Company;
- (b) any actual or apparent violation of the Company's Continuous Disclosure Policy and Securities Trading Policy;
- (c) any complaint regarding accounting, internal controls, disclosure controls or auditing matters including dishonest, fraudulent or corrupt practices;
- (d) conduct representing a danger or significant risk to public safety or the financial system;
- (e) any good faith concerns regarding questionable accounting or auditing matters;
- (f) breaches of any legal obligation, including regulatory or contractual obligations or requirements, as well as contraventions of any law administered by ASIC or APRA; or
- (g) any other kind of misconduct, improper circumstances or unethical behaviour affecting the Company,

(together, **Reportable Conduct**).

4.2 Disclosure which does not qualify for protection under this Policy

The protections under this Policy and the Corporations Act do not apply to disclosures that:

- (a) do not relate to Reportable Conduct;
- (b) relate to Reportable Conduct that is false, untrue or incorrect, however in circumstances where disclosure of Reportable Conduct is incorrect a Company Person can still qualify for protection under this Policy and the Corporations Act; or
- (c) subject to section 4.3, relate only to personal work-related grievances and do not otherwise relate to Reportable Conduct.

4.3 Personal work-related grievances

A personal work-related grievance includes a complaint an employee or former employee may hold concerning:

- (a) the terms and conditions of their employment;
- (b) a decision that does not involve a breach of workplace laws;
- (c) a decision about the engagement, transfer or promotion of a person;
- (d) an interpersonal conflict with another employee;
- (e) any disciplinary or performance management process; or
- (f) the suspension or termination of their employment.

Personal work-related grievances are generally not considered Reportable Conduct under this policy. These grievances should instead be reported under the Company's Code of Conduct, further information of which can be obtained from the Company Secretary. A copy of the Code of Conduct is available on the Company's website.

There are exceptions where a personal work-related grievance may still qualify as Reportable Conduct under this Policy. These include grievances where:

- (a) it includes information about misconduct, or information about misconduct which includes or is accompanied by a personal work-related grievance;
- (b) the Company has breached employment or other laws, engaged in conduct that represents a danger to the public, or the disclosure relates to information that suggests misconduct beyond the disclosing Company Person's personal circumstances;
- (c) the disclosing Company Person suffers from or is threatened with detriment for disclosing Reportable Conduct; or
- (d) the disclosing Company Person seeks legal advice or legal representation about the operation of whistleblowing protections under the Corporations Act.

5. Reporting and investigating procedures

5.1 Internal reporting to Designated Officer

If a Company Person suspects that Reportable Conduct has occurred, then they should make a report to one of the following Designated Officers. As at the date of adoption of this Policy, the Designated Officers are the Managing Director (or Chief Executive Officer) and the Company Secretary and The contact details for the Designated Officers are listed in Schedule 1.

In the event the report is in respect of a Designated Officer named in Schedule 1, a Company Person can make a report by contacting the Alternate Designated Officer pursuant to Schedule 2.

The Company Person can choose to make the report in person, in writing or by telephone, and will have the option of either identifying themselves or remaining anonymous. A Company Person that discloses Reportable Conduct to a Designated Officer is entitled to protection under this Policy and the Corporations Act.

Protection applies from the time the disclosure is made regardless of whether the disclosing Company Person recognises at the time of making the disclosure that a concern relates to Reportable Conduct.

Reportable Conduct disclosed to a Designated Officer should be raised in the following manner:

- (a) Any disclosing Company Person may submit a disclosure of Reportable Conduct and any good faith concerns regarding any item within the scope of this Policy.
- (b) All such concerns shall be set forth in writing and forwarded as private and confidential to a Designated Officer, who is required and obliged to investigate and resolve all and any reports, unless a disclosure is a Public Interest Disclosure or Emergency Disclosure.
- (c) Correspondence should be clearly labelled as follows:

Private and Confidential, to the Designated Officer. Submitted in accordance with the Company's Whistleblower Policy.

If the disclosing Company Person would like to discuss any matter with the Designated Officer, the disclosing Company Person should indicate this in their submission and include a telephone number at which they may be contacted.

A disclosing Company Person may make a disclosure to the Designated Officer openly or anonymously, in person, by phone or email and during or outside of business hours. Any anonymous disclosure of Reportable Conduct will still qualify for protection under this document and the Corporations Act.

5.2 Reporting to other persons or bodies

In circumstances where a disclosing Company Person does not wish to raise a concern in respect of Reportable Conduct with the Designated Officer, concerns may be raised with:

- (a) a lawyer, where the information is disclosed for the purpose of obtaining advice about the whistleblower protection regime established in the Corporations Act;
- (b) the Company's internal or external auditor;
- (c) ASIC;
- (d) APRA; or
- (e) a Commonwealth authority prescribed to be an authorised recipient of whistleblower concerns for the purpose of section 1317AA(1)(b) of the Corporations Act.

5.3 Reporting in the public interest or in an emergency

Where a disclosing Company Person believes that Reportable Conduct is a matter of public interest (**Public Interest Disclosure**) or an emergency due to some imminent threat or danger (**Emergency Disclosure**), a disclosing Company Person may make a disclosure to:

- (a) a journalist; or
- (b) a member of Parliament.

However, prior to making a Public Interest Disclosure or Emergency Disclosure a disclosing Company Person must contact an independent legal advisor for advice as to the criteria for making a Public Interest Disclosure or Emergency Disclosure.

5.4 Reporting on tax matters

Where the matter involves the tax affairs of the Company, a disclosure may be raised with:

- (a) the Designated Officer;
- (b) employees or other officers of the Company who have functions or duties that relate to the tax affairs of the Company; or
- (c) the Company's appointed auditor, registered tax or business activity statements (BAS) agent, or the Commissioner of Taxation.

Disclosing Company Persons can disclose Reportable Conduct directly to these persons without making a prior disclosure to the Company or the Designated Officer.

5.5 Investigation

Upon receiving a disclosure of Reportable Conduct, the Designated Officer will:

- (a) take all reasonable steps to ensure that the disclosing Company Person's identity is kept confidential, subject to any permissions given by the disclosing Company Person;
- (b) assess the disclosure to determine whether it constitutes Reportable Conduct that falls within the scope of this Policy or whether it is better handled under alternative workplace policies; and
- (c) evaluate whether there is sufficient evidence to substantiate or refute the matters raised in the disclosure without requiring formal investigation.

An assessment will generally involve making enquiries and collecting evidence for the purposes of assessing whether the Reportable Conduct report can be substantiated.

Where it is determined that a formal investigation is required, the Designated Officer will determine as soon as practicable, having regard to the nature and content of the Reportable Conduct, the process for conducting the investigation, including:

- (d) advising the Company's Chairperson and Chief Executive Officer of Reportable Conduct concerns received, prior to the date of his or her final report, unless the Designated Officer determines that it would be inappropriate in the circumstances;

- (e) whether any necessary corrective and disciplinary action is required, where appropriate; and
- (f) whether the Designated Officer will require assistance from other employees, directors or officers of the Company, or retain, at the Company's expense, outside legal, accounting or other assistance in conducting any investigation.

Each investigation conducted under this Policy must be conducted in a thorough, objective, fair and independent manner, and otherwise as is reasonable and appropriate having regard to the nature of the Reportable Conduct and any other relevant circumstances.

During a formal investigation, the Designated Officer will provide the disclosing Company Person with regular updates, the frequency and timeframes of which may vary depending on the nature of the Reportable Conduct, providing the disclosing Company Person can be contacted without compromising the anonymity of the disclosing Company Person.

5.6 Confidentiality

Any investigation of Reportable Conduct must be kept confidential and may only be disclosed to those persons who have a need to know the information for the proper performance of their functions under this Policy, or for the proper performance of an investigation of Reportable Conduct.

Release of information to a person not involved in an investigation (other than those authorised), without consent of the disclosing Company Person will be a breach of the relevant law and this Policy.

5.7 Anonymity

A disclosing Company Person can choose to remain anonymous whilst making a disclosure of Reportable Conduct, over the course of any investigation and after any investigation is finalised.

5.8 Reporting by Designated Officer

The Designated Officer shall report any valid inquiries or Reportable Conduct received, including the results of an investigation, to the Company's Board of Directors.

5.9 Review of findings

A disclosing Company Person not satisfied with the outcome of an investigation may request a review of the findings or escalate the matter to the Board or ASIC's Office of the Whistleblower.

5.10 Record keeping

The Company has adopted secure record-keeping and information sharing procedures to protect the identity of a disclosing Company Person and maintain the confidentiality of each disclosure of Reportable Conduct in accordance with obligations described in section 5.3 and under the Corporations Act and the Tax Act.

6. Fair treatment of Company Persons implicated in Reportable Conduct

Using their best judgment, the Designated Officer shall advise any Company Person that the Company Person has been named in an investigation of Reportable Conduct:

- (a) as and when required by the principles of natural justice and procedural fairness, including by giving the opportunity to respond to the Reportable Conduct in writing; or
- (b) prior to any actions being taken in respect of the Reportable Conduct.

Any Company Person named in an investigation of Reportable Conduct shall be informed of the outcome of the investigation, if any.

7. Protection of whistleblowers

7.1 Protection of confidentiality and anonymity

In conducting his or her investigation, the Designated Officer shall use their reasonable best efforts to protect the confidentiality and anonymity of the Company Person making a disclosure, subject to the Designated Officer's need to conduct a thorough investigation.

Protections under this Policy apply not only to disclosure of Reportable Conduct made to the Designated Officer, but also to any person or body stated in section 5.8.

The Company has a legal obligation to protect the confidentiality of a disclosing Company Person's identity. Accordingly, information concerning Reportable Conduct disclosures may only be disclosed without the disclosing Company Person's consent if:

- (a) such information does not contain the disclosing Company Person's identity;
- (b) the Company has taken all reasonable steps to reduce the risks that the disclosing Company Person's identity will be revealed from the information; or
- (c) the disclosure is reasonably necessary to investigate the Reportable Conduct thoroughly.

Any disclosures of a disclosing Company Person's identity or information likely to reveal the identity of the disclosing Company Person will be made on a strictly confidential basis and with the disclosing Company Person's consent, subject to the exceptions in the Corporations Act, or with the purpose of obtaining legal advice or representation.

Information relating to the disclosure will be stored confidentially and securely, and only available for access by the Designated Officer and others involved in receiving, managing and investigating the disclosure.

7.2 Protection from retaliation and harassment

The Company will not permit retaliation, harassment or any other kind of detrimental conduct as described in the Corporations Act against a disclosing Company Person. Any disclosing Company Person that is subjected to any kind of retaliation, harassment or detrimental conduct should immediately notify the Designated Officer.

7.3 Compensation

A disclosing Company Person can seek compensation and other remedies through the courts if:

- (a) loss, damage or injury is suffered because of a disclosure of Reportable Conduct; or
- (b) the Company has failed to take reasonable precautions and exercise due diligence to prevent detrimental conduct.

7.4 Protection from legal liability

A disclosing Company Person will be protected from:

- (a) civil liability;
- (b) criminal liability; and
- (c) administrative liability,

to the Company in relation to making a disclosure of Reportable Conduct in accordance with the Corporations Act and the Tax Act.

7.5 Welfare of disclosing Company Persons

The Company and the Designated Officers will take reasonable steps to maintain processes to monitor the welfare of Company Persons who have made disclosures under this Policy to ensure the effectiveness of protections under this Policy.

8. Questions and further information

If you have any questions or need further information about this Policy, please contact the Company Secretary.

9. Corporate Group

In this document, a reference to the Company includes any 'related body corporate' (as defined in the Corporations Act) of the Company, as the context requires.

10. Review and publication of this Policy

The Audit and Risk Management Committee will review this Policy on a periodic basis with input from the Board to ensure that it is appropriate for the Company's business and operations and is up to date with applicable laws and regulations.

The Company will publish this Policy on the Company's website at www.monvia.io.

Schedule 1 – Designated Officers

Position	Contact Details
Chief Executive Officer	simon.bright@monvia.io
Company Secretary	nina.mlinarevic@monvia.io

Schedule 2 – Alternate Designated Officer

Position	Contact Details
Chief Financial Officer	ajesh.raithatha@monvia.io