

MPRL *E&P* Pte Ltd.

WHISTLEBLOWING

MANUAL



Compliance & HR Departments

04 Mar 2024



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List of Acronyms

ACCO	Asst. Chief Compliance Officer
GGM	Geoscience Manager
HIA	Head of Internal Audit
HoD(s)	Head(s) of Department(s)
IVT	Investigation Team
WB	Whistleblower
WB Manual	Whistleblowing Manual
WB Policy	Whistleblowing Policy
WB Procedures	Whistleblowing Procedures
WB Report	Whistleblowing Report Form
WBRC	Whistleblowing Review Committee



1. POLICY AND DEFINITIONS

1.1 WHISTLEBLOWING POLICY

DOCUMENT NO:	MPRL E&P/COM/002/2024/03
DOCUMENT TITLE:	WHISTLEBLOWING POLICY
AUTHOR:	ASST. CHIEF COMPLIANCE OFFICER & SR. HUMAN RESOURCES MANAGER
DATE:	04 MARCH 2024
APPROVED BY:	EXECUTIVE MANAGEMENT

1.1.1 OBJECTIVE

Whistleblowing is a process by which a person, such as an employee, whether current or former, discloses information that is in the public / company interest related to the Company's business. MPRL E&P Pte Ltd. ("**MPRL E&P**" or "**Company**") is committed to investigating and resolving allegations of wrongdoing, misconduct, misbehaviors or misuse within the company, which may affect employees or the company's properties, reputation and safe working environment, and public interest related to the Company's business. This policy is intended to fulfill such commitment.

In addition, it is the objective of this policy to encourage anyone to speak up when they see something that is not right. As a result, through this reporting channeling anyone may report any concerns, whereby the concerns are not limited to those made in the public / Company interest related to the Company's business.

Concerns in connection with wrongdoing or misconduct raised in the public / Company interest related to the Company's business may relate, but not be limited, to:

Breach of the MPRL E&P Organizational Code of Conduct and Policies, provided that for those concerns mentioned below only.

- Failure to comply with legal obligations
- Corruption and fraud
- Financial / Accounting malpractice
- Access without permission/Misuse of company properties or information
- Damage to the financial benefits and reputation of MPRL E&P
- Unethical behaviour or improper conduct related to public / Company interest related to the Company's business



- Harassment and other HR related issues in breach of applicable laws
- Potential or actual damage to the environment, and safe and healthy working environment
- Third parties' concerns relating to public / Company interest related to the Company's business
- Retaliation against a person who reports an activity ("**Whistleblower**") that he/she reasonably believes to be illegal, fraudulent or misconduct
- Wilful negligence of information relating to any of the above

To avoid any confusions, Whistleblowing Review Committee ("**WBRC**") of MPRL E&P, in charge of applying the Whistleblowing Policy, will take appropriate actions as per the Whistleblowing Policy and Procedures, provided that breach of the MPRL E&P Organizational Code of Conduct and Policies for those concerns mentioned above only and individual personal grievances related to work would be resolved by respective policy(ies), procedure(s) and department(s) in coordination with WBRC based on Executive Management's instruction.

To achieve this objective, MPRL E&P:

- Encourages those working for MPRL E&P, including third parties, to speak up and report suspected wrongdoing or misconduct as soon as possible, in the knowledge that the concerns will be taken seriously and promptly investigated as appropriate.
- Provides guidance on how to raise concerns.
- Assures that all reports shall be treated in strict confidentiality and that reports can be made anonymously, if desired.
- Reassures potential Whistleblowers that they are able to raise concerns in the public / Company interest related to the Company's business without fear of reprisals, even if they turn out to be mistaken, provided that which is not maliciously raises a matter that is known to be untrue.

1.1.2 APPLICABILITY

This policy is applicable to all directors, officers, employees, advisors, consultants, contractors, subcontractors, suppliers, vendors, service providers, agents, joint venture partners, investors and other representatives of MPRL E&P, its subsidiaries and/or assets operated and/or managed by MPRL E&P and/or its subsidiary.

Breach of the MPRL E&P WB Policy by an employee, director, officer, advisor, consultant, contractor, subcontractor, supplier, vendor, service provider, agent or other representative of MPRL E&P, its subsidiaries and/or any assets operated and/or managed by MPRL E&P and/or its subsidiary, may result in disciplinary action, including dismissal and/or



termination, and be subject to other actions according to the applicable laws. MPRL E&P reserves the right to amend or update this policy as required from time to time.

1.1.3 COMMITMENT

MPRL E&P is committed to a fair and discreet process to investigate reports of suspected or actual wrongdoing or misconduct within the organization and take corrective action where necessary. In doing so, MPRL E&P will provide all reasonable protection for Whistleblowers who raise concerns in the public / Company interest related to the Company's business, regardless of whether or not the concern raised is upheld. MPRL E&P shall protect the identity of the Whistleblower to the extent practicable, unless (1) the Whistleblower agrees to the disclosure; (2) disclosure is necessary to allow MPRL E&P or law enforcement officials to investigate or respond effectively to the report; or 3) disclosure is required by law.

MPRL E&P prohibits retaliation against a Whistleblower who reports an activity that the Whistleblower reasonably believes to be illegal, fraudulent or misconduct involving MPRL E&P employees or resources. If a Whistleblower raises a genuine concern under this policy, he/she shall not be at risk of losing his/her job or suffering any detriment (such as a reprisal or victimization). MPRL E&P will reasonably support both the Whistleblowers raising a concern as well as to any persons against whom allegations have been made under this policy. However, this assurance will not be extended for a Whistleblower who maliciously raises a matter that is known to be untrue.

If anyone makes any retaliation directly or indirectly against a Whistleblower, Whistleblower should notify WBRC. The WBRC will inform the respective Head(s) of Department(s) {"HoD"(s)} / an authorised person of third party to take appropriate action, and he or she shall be treated as a misconducting person and subject to disciplinary action.

1.1.4 ACCOUNTABILITY

The MPRL E&P Executive Management is accountable for the MPRL E&P Whistleblowing Policy and Procedures. The MPRL E&P Compliance Department is responsible for the administration of this policy and procedures, including record keeping. The WBRC has oversight for ensuring that all concerns about suspected wrongdoing or misconduct are investigated and resolved in line with this policy and procedures.



1.1.5 REVIEW, MONITORING AND REPORTING

This policy will be reviewed every two years to ensure alignment with changes in MPRL E&P's business and external environment, including changes in national context and/or legal requirements. WB Policy and Procedures will be explained in brief by Compliance Department at new staff orientation sessions, arranged by HR Department. Training will be provided to all MPRL E&P employees on an annual basis to raise awareness about making qualifying disclosures and the investigation process. Policy reinforcement trainings will be provided occasionally.

1.2 DEFINITIONS

For the purpose of the MPRL E&P Whistleblowing Policy and Procedures, the following definitions apply:

1.2.1 WHISTLEBLOWING

Whistleblowing is the process of reporting or raising a concern about a suspected or actual wrongdoing or misconduct or fraud or unethical behavior within the organization.

1.2.2 WHISTLEBLOWER

A Whistleblower is a person who reports or raises a concern about a suspected or actual wrongdoing or misconduct or fraud or unethical behavior in their work place or within the organization.

1.2.3 QUALIFYING DISCLOSURES

The MPRL E&P Whistleblowing Policy covers information disclosed in the interest of the public / Company related to the Company's business or some other employees. Furthermore, the issues could have arisen in the past, be currently happening or likely to happen in the future.

Although it is difficult to provide an exhaustive list, wrongdoing or misconduct covered by the MPRL E&P Whistleblowing Policy includes as mentioned in subsection 1.1.1, and expand on them as mentioned below as some more clarifications, but may not be limited to:

(a) Financial/Accounting Malpractices:

- Fake vouchers for expense claims or false financial reports
- Misuse of company's cash in personal matters
- Not following correct cash handling procedures
- Stealing money of the company
- Questionable or improper accounting
- Poorly kept financial books



(b) Access without permission/Misuse of Company's Property or Information

- Wilfully damaging the company's property
- Perform carelessly to cause severe damage that impact the company
- Failure to disclose conflicts of interest
- Disclosing confidential information for not intended use
- Stealing property or information of the company

(c) Unethical Behaviour or Improper Conduct related to public / Company

- Reporting or giving false information which impacts on Company's benefit
- Gambling/games in the company compounds
- Being condemned by court for civil and/or penal offences
- Spreading undesirable news/rumors which impacts on Company's reputation
- Trying to defame company
- Possess intoxicating drugs and alcohol
- Be under the influence of alcohol and/or intoxicating drugs at the workplace

(d) Harassment and other HR related issues in breach of applicable laws

- Causing injury or physical harm to other personnel who are working for the company
- Being armed with a weapon or explosives in the company
- Sexual harassment and/or any kind of harassment under criminal offences
- Committing an offense within and/or outside of company premises

Willful negligence of information relating to any of the above are also qualifying disclosures under this policy. However, the scope of this policy does not cover employees' grievances about their own employment, performance errors, and careless working behaviors in the supervisor's absence, or making unintentional mistakes on assigned duties.

2. WHISTLEBLOWING PROCEDURES

2.1 INTRODUCTION

The MPRL E&P Whistleblowing Policy reassures all Whistleblowers that it is safe and acceptable to speak up, and to enable to raise any concern at an early



stage and in the right way. If a potential Whistleblower feels that something is of concern that is in the public / Company interest related to the Company's business, and thinks the Executive Management should know about or look into, the Whistleblower should use this policy and procedures. In addition, any potential Whistleblower may speak up and raise any concern, such as work-related issues, by using this reporting channel as clarified in subsection 1.1.1.

2.2 OBJECTIVE

This procedural document includes comprehensive guidelines to provide clear procedures and channels to facilitate the reporting of suspected wrongdoing or misconduct at MPRL E&P.

2.3 SCOPE

The scope of the MPRL E&P Policy covers, but may not be limited to, the objective, and the qualifying disclosures as outlined in subsection 1.1.1 and 1.2.3 of the Whistleblowing Policy respectively.

2.4 DETAILED PROCESS

Detailed processes of the Whistleblowing Procedures ("WB Procedures") are mentioned as follows and in **Annex-I**.

A. REPORTING:

Stage 1: Seeking advice for clarifications

(Timeline: within **one week**)

If there is a concern about wrongdoing or misconduct, potentially or actually, within the organization, the potential Whistleblower may seek advice from or discuss with the respective HoD or any member(s) of the WBRC within **one week** after the event or concern arising. Potential Whistleblowers do not need to have firm evidence before raising a concern. However, potential Whistleblowers should explain the information or circumstances that gave rise to the concern as fully as possible. The concern may be resolved without executing a Whistleblowing Report Form ("**WB Report**") (please see **Annex-II**) if not necessary.

Stage 2: Report Preparation and Submission

(Timeline: within **two months**)

Any issue concerning another policy should be treated according to that other policy and with concerned HoD(s). However, as mentioned in the subsection 1.1.1 of the WB Policy, it is not limited to report on any concerns other than in the public / Company interest related to the Company's business. Should any doubt arise, the potential Whistleblower should consult a member of the WBRC.



A WB Report should be prepared and submitted to the WBRC as soon as possible but not later than **two months** after the event or concern arising. A blank form of WB Report shall be available on the MPRL E&P **website** through “**Contact us**” and under “**The Contacts for Whistleblowing only:**”; and on the MPRL E&P **SharePoint intranet web portal** through “**Home**”, “**Whistleblowing Manual and Blank Form**” of the sidebar menu for both Myanmar and English versions.

The WB Report should be submitted directly to WBRC or any appropriate member(s) of the WBRC by 1) postal mail as per the WBRC’s address mentioned on Website as described above, 2) by e-mail as per the E-mail address mentioned in subsection 3.1.1, “Membership of the WBRC” or *whistleblowing@mprlexp.com* of WBRC’s mail, 3) call direct line +951 230 7745 during office hours; or through the Whistleblower's supervisor or HoD as desired. If a potential Whistleblower wishes to raise a concern that happened more than two months ago, a strong justification has to be included along with the WB Report. If the Whistleblower submits the WB Report through his/her supervisor or HoD, this supervisor and/or HoD has to submit the WB Report to the WBRC immediately. The supervisor or HoD should not independently review or investigate the WB Report.

Anonymous Reports

A potential Whistleblower who wishes to anonymously report a whistleblowing concern will have to send the WB Report to a member of the WBRC through postal mail service or by personal email, preferably through an email address that does not allow to identify the Whistleblower.

However, an anonymous Whistleblower should fully realize that an anonymous WB Report might not enable the WBRC to respond to the Whistleblower's concern appropriately and/or support and/or protect him/her adequately. Anonymity might also compromise the full and fair investigation of the whistleblowing concern, whereby the Whistleblower as an essential witness will not be heard.

Complaints to WBRC's members or about the WBRC

If a potential Whistleblower wants to file a complaint or fill in a WB Report against a member(s) of the WBRC or the WBRC in general, this Whistleblower will have to submit the WB Report directly to Executive Management. Executive Management shall review such WB Reports, assign an ad-hoc investigation team and take corrective actions if and as required. If Executive Management receives a WB Report unrelated to the WBRC or any of WBRC's member, Executive Management will immediately transmit it to the WBRC for resolution.



Complaints to Executive Management

If a potential Whistleblower wants to file a complaint or fill in a WB Report against a member of Executive Management, this Whistleblower will have to submit the WB Report directly to Chief Executive Officer. Chief Executive Officer shall review such WB Reports and take appropriate actions if and as required.

Stage 3: WBRC Review and Report to Executive Management (Timeline: within **one month**)

Upon receiving the WB Report, the WBRC will log it in a dedicated register and review the case. The WBRC will send an acknowledgement of receipt to the Whistleblower as long as they are not anonymous. However, for those who send an anonymous WB Report through fake personal email, the automatic reply email generated by the system will be assumed as a reply for the acknowledgement of receipt to the anonymous Whistleblower. In addition, the WBRC will not reply to / take any actions for those who send an anonymous WB report which is included rude and abusive words.

After reviewing the WB Report and the case, the WBRC will decide whether further investigation is needed. If no investigation is required, the WBRC, the HoD and the Whistleblower will discuss, resolve and close the case. In consultation with the WBRC, Compliance Department will include the whistleblowing case(s) in the Compliance Department Quarterly Report submitted to Executive Management.

If an investigation is required, and upon Executive Management's approval, the WBRC will nominate and instruct an Investigation Team ("**IVT**") within **one month** after receiving of the WB Report. Executive Management will be informed about the investigation prior to the start as well as about its progress. If the WB Report is not anonymous, the WBRC will also inform the Whistleblower that the investigation has commenced. However, if there will be any cases, which are related to Company's interest only and not related to individual, and already aware and under processes of action taken by Executive Management, WBRC will inform WB such a situation and no more additional actions will be taken by WBRC.

After receiving a WB Report and based on discussions between WBRC members, if a concern raised is not in the public / Company interest related to the Company's business, WBRC shall notify and discuss the matter with respective HoD(s). Then, WBRC shall submit the concern to Executive Management together with a recommendation for the most relevant policy and department to handle such a concern, in coordination with WBRC members according to Executive Management's decision.



B. INVESTIGATION:

Stage 4: Investigation and Reporting to the WBRC

(Timeline: within **three months**)

The IVT will execute its investigation according to Terms of Reference provided by the WBRC. As a result of conducting the investigation, the IVT will prepare a report including recommendations to the WBRC within **three months**. The three-month deadline may be exceeded upon proper justification by the IVT to the WBRC, to be approved by Executive Management.

C. DECISIONS MAKING AND CORRECTIVE ACTION TAKEN:

Stage 5: WBRC's Recommendation to Executive Management

(Timeline: within **two weeks**)

The WBRC will review the investigation report and recommendations, received from IVT. The WBRC have the right to conduct necessary enquiry(ies), further investigation(s), and appropriate action(s) if required. The WBRC will then submit their report with final recommendations to Executive Management within **two weeks**.

Stage 6) Final Decision and Appropriate Action to be Taken

(Timeline: **one week to one month**)

Executive Management will review the WBRC's report, including the recommendations. After appropriate review and discussions, Executive Management will provide approval and instructions to the WBRC for further actions by respective HoD(s) as necessary. After implementing these actions, the WBRC will provide to the Whistleblower any required feedback and the case will be closed within **one week to one month** based on case situation. If no wrongdoing or misconduct is revealed after the investigation and the report was made dishonestly with an intention to harm others, appropriate disciplinary action shall be taken against the Whistleblower.

3. POLICY WORKING TEAMS (COMMITTEES)

The WB Reports will be registered, reviewed, and managed by the WBRC in strictest confidentiality. A dedicated appropriate IVT will be formed in the case of WB Reports that require an investigation. The IVT may be assisted by any related and concerned personnel of the Company.

3.1 THE WHISTLEBLOWING REVIEW COMMITTEE

The MPRL E&P Executive Management has formed the WBRC, comprising three members, and tasked the WBRC with the responsibility to administer the MPRL E&P Whistleblowing Policy and Procedures.



3.1.1 MEMBERSHIP

The WBRC is made up of members of the Compliance Department, Internal Audit Department and Geoscience Department. The Head or Assistant Head from those departments will participate in the WBRC:

The current Whistleblowing Review Committee (WBRC) comprises:
Asst. Chief Compliance Officer (ACCO), zaw.lwin@mprlexp.com
Head of Internal Audit (HIA), myint.m.swe@mprlexp.com
Geoscience Manager (GGM), kyaw.s.win@mprlexp.com

During the absence of any of these members, the second person in charge or any employee nominated by Executive Management will assume the role. During reviewing or investigating reports, the WBRC may request certain employees to temporarily assist them if there is any expert advice required. Any changes in WBRC team will have to be approved by Executive Management or would be nominee(s) as per Executive Management's instruction.

3.1.2 TERMS OF REFERENCE OF THE WBRC

(a) Role/Purpose

The role of the WBRC is to manage and handle all WB Reports to ensure that the alleged concerns are thoroughly reviewed, properly and fairly investigated, and that appropriate actions are recommended to Executive Management. The WBRC will also ensure that appropriate feedback and support are provided to the Whistleblower in strictest confidentiality in accordance with the objectives of the MPRL E&P WB Policy and WB Procedures.

(b) Terms of Reference

These Terms of Reference of the WBRC are effective from the day the MPRL E&P Whistleblowing Policy goes into effect and shall continue until Executive Management decides to dissolve the WBRC.

(c) Chairman

The Chairman of the current WBRC shall be the Assistant Chief Compliance Officer.

(d) Duties and Responsibilities

The WBRC is responsible for:



- Providing clarification on any aspect of Whistleblowing Policy
- Receiving and reviewing WB Reports
- Registering the WB Reports, and sending acknowledgement receipt to Whistleblowers, if not anonymous
- Use the following criteria when reviewing/screening the case for further investigation:
 - Definite breach of the Organizational Code of Conduct and Policies as mentioned in subsection 1.1.1 and 1.2.3
 - Evidence provided
 - Frequency of reporting
 - Impact on company's reputation, business efficiency, business results, internal morale
 - Concerned employees' physical, mental and moral wellbeing, regardless of gender and position in the company
- Report to Executive Management for the cases that require investigations
- Proposing Terms of Reference and members of the IVT to Executive Management should a WB Report require investigation
- Review, discuss and agree the investigation reports and recommendations of the IVT
- Submit a summary of the investigation report to Executive Management with final recommendations and comments
- Assist Executive Management and monitor the implementation of the recommendations
- Provide feedback to and advise the Whistleblower(s) during and after the case
- Maintaining strictest confidentiality within the limits of the law in all proceedings and progress of the case

(e) Meetings and Reports

The WBRC shall:

- Conduct meetings quarterly or as necessary
- Decide unanimously on actions to be undertaken
- Consult Compliance Department to submit Quarterly Compliance Reports to Executive Management
- Communicate promptly
- Make diligent decisions throughout the process, such as forming IVTs, reporting to Executive Management, recommending corrective actions, giving feedback and advice, etc.
- Maintain strictest confidentiality within the limits of the law in reporting the case



(f) Amendment, Modification or Variation

These Terms of Reference may be amended, varied or modified at the discretion of Executive Management, or if any requirement to improve any aspect of this policy is warranted by circumstances and after approval by Executive Management.

(g) Confidentiality

All deliberations of the WBRC, all data, information, records, material and reports obtained by the WBRC and of the IVT, shall be considered confidential within the limit of the law. WBRC's members shall maintain strict confidentiality of deliberations, and shall safeguard such records, material, and information from improper access. Failure to keep strict confidentiality will result in disciplinary action.

3.2 THE INVESTIGATION TEAM

3.2.1 MEMBERSHIP

The members of the IVT will be proposed by the WBRC for approval by Executive Management depending on the nature of the WB Report.

The WBRC will consider the following criteria when assembling an IVT:

- As much as practicable, the members should not belong to the teams of the people concerned by the WB Report, including his/her originator and target.
- Members must be at least of Team Leader level or equivalent.
- Members shall be from various departments and have appropriate background in the following cases:
 - Financial issue: one finance expert should be a member
 - Unethical behaviour in the workplace: the leader of the department and a senior HR team member
- Members of the IVT are to comply with the same confidentiality obligation as the WBRC.

3.2.2 TERMS OF REFERENCE OF THE IVT

The Terms of Reference of the IVT and the team members shall be proposed by the WBRC to Executive Management for cases that require investigation. Executive Management will approve the proposed IVT and the Terms of Reference. The IVT shall submit its report and recommendation within **three months**. This deadline may be extended after justification approved by the WBRC.



4. RECORD OF PROCEEDINGS

The Compliance Department shall keep and record all documents related to WB Reports and whistleblowing cases.

After a case has been resolved, the WBRC will copy only its final results to HR for record in the personal files of the originator and of the target of a WB Report. For any staff movement, such as promotions, title change, award, HR will check with the WBRC whether WBRC has any in-process whistleblowing case(s). WBRC will inform HR if there is no in-process case. Otherwise, WBRC will notify HR through Country Manager (CXM) in order to best preserve confidentiality.

If a whistleblowing case is raised against one or more members of the WBRC or of Executive Management, the MPRL E&P Executive Management Office shall keep and record all documents of the such whistleblowing case upon resolution.

5. RECOGNITION, INCENTIVES AND REWARDS

5.1 OBJECTIVE

The objective of giving recognition, incentives and awards is to promote compliance and ethics programs by encouraging employees to be mindful of compliance and ethics issues and to raise questions and concerns when they see something that is not right. Furthermore, to encourage participating in compliance and ethics activities vigorously, and providing comments, suggestions and advice effectively to improve compliance and ethics programs.

5.2 ELIGIBILITY

All staff members of MPRL E&P and those who work with MPRL E&P, including third parties, are entitled to receive recognition, incentives, and rewards. They shall be eligible to receive recognition, incentives, and rewards if the below-mentioned criteria are met, which are including, but not limited to;

By using reporting channel as per WB Manual,

- (1) Any issues related to non-compliance with legal obligations and government's contractual obligations
- (2) Raising questions and concerns when they see something that is not right from the Company perspective which may affect the public / Company
- (3) Identify a weak point in implementation of compliance and ethics programs or suggest a way to improve applicable internal policies and procedures including conducting training sessions
- (4) Return the present(s) received from third parties personally to Administration Department according to Anti-Bribery and Corruption Policy
- (5) Ask for advice on a difficult compliance question
- (6) Encouraging effectiveness of training sessions



- (a) Participating in the training sessions conducted by Compliance Department actively, and providing the most correct answers for post-training questions
- (b) Answering compliance and ethics related questions on the spot correctly during trainings

To avoid any confusions, 1) submissions of personal work-related concerns and 2) team members of WBRC and Compliance Department are excluded from the abovementioned entitlement.

5.3 TYPES OF INCENTIVES AND REWARDS

Incentives and rewards may include, but are not limited to: cash, gift, recognition letter, external compliance training, professional development training.

5.4 RECOMMENDATION AND APPROVAL

5.4.1 WBRC'S RECOMMENDATION

Based on the entitlement and eligibility mentioned in subsection 5.2, if there is a potential Whistleblower to be awarded, WBRC members shall discuss within the committee and submit appropriate recommendation to Executive Management for approval. WBRC's recommendation shall include selected Whistleblower, reasons for award, type of award, and reasonable and appropriate financial award, as required.

5.4.2 CERTAIN GIFTS OR PRESENTS FOR TRAINING SESSIONS

With regard to subsection 5.2 (6), encouraging effectiveness of training sessions, ACCO shall get prior approval from Chief Compliance Officer (CCO), as head of Compliance Department, for arrangement and financial requirement to purchase certain gifts/presents to be awarded during and after training sessions.

5.5 AWARD AFTER APPROVAL

With regard to criteria (1) to (5) mentioned in subsection 5.2, upon approval of Executive Management, WBRC will arrange necessary preparation such as recognition letter, trophy or present or cash, to be awarded to selected Whistleblower at an occasion such as Monthly Management Meeting (MMM), provided that the Whistleblower is not anonymous and agrees to accept it at the intended occasion.

If a Whistleblower who receives an award is an employee of MPRL E&P, he/she may reflect it in his/her PMP evaluation.



5.6 RECORD KEEPING

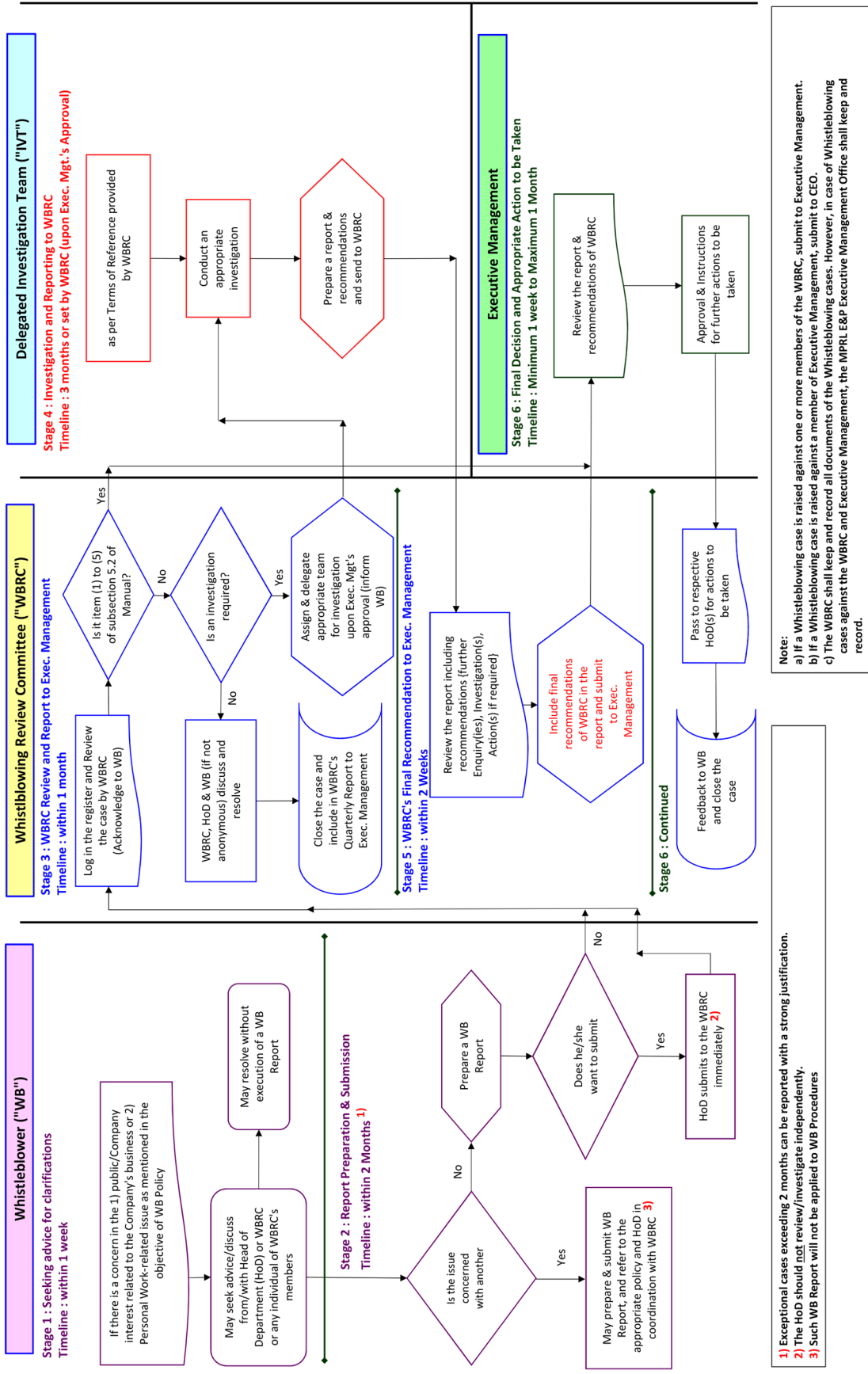
The WBRC has oversight for ensuring that processes associated with recognition and reward are followed, and Compliance Department is responsible for the administration of those processes including record keeping. Compliance Department will keep HR Department informed and provide necessary documentation for record keeping in personnel files.

* * *



Ver 03, 04/03/24

Whistleblowing Procedures Detailed Process Flowchart





WHISTLEBLOWING MANUAL

WHISTLEBLOWING REPORT FORM

This Form is available on the MPRL E&P **SharePoint intranet web portal** through “Home”, “Whistleblowing Manual and Blank Form” of the sidebar menu and on the MPRL E&P **website** through “Contact us” and under “The Contacts for Whistleblowing only:”; for any Whistleblowers to raise any concerns related to the wrongdoing or misconduct as mentioned in the objective (subsection 1.1.1) and qualifying disclosures (subsection 1.2.3) of the Whistleblowing Policy and item (1) to (5) of the subsection 5.2, Eligibility of WB Manual by all employees, whether current or former, including interns and casual labors of the organization and personnel from third parties.

Please provide the following details for any suspected or actual misconduct or any breach or suspected breach of law or regulation that may adversely impact the public/Company or any suggestions and advice effectively to improve Compliance and Ethics Program. Please note that you may be called upon to assist in the investigation or for further information, if required.

Please make sure to provide specific and relevant information in the compulsory areas marked with (*) for which are related to the items mentioned in below table of section 1.

- Concerns in connection with Wrongdoing or Misconduct Activity related to public / Company interest related to the Company’s business.** {Please tick off respective item(s) related to your disclosure}
Otherwise, please tick off “Others”.

Sr. No.	Concerns of Wrongdoing or Misconduct Activities	Tick
Breach of the MPRL E&P Organizational Code of Conduct and Policies, provided that for those concerns mentioned below only.		
1	Failure to comply with legal obligations	
2	Corruption and fraud	
3	Financial/Accounting malpractice	
4	Access without permission/Misuse of company properties or information	



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5	Damage to the financial benefits and reputation of MPRL E&P	
6	Unethical behaviour or improper conduct related to public/Company interest related to the Company's business	
7	Harassment and other HR related issues in breach of applicable laws	
8	Potential or actual damage to the environment, and safe and healthy working environment	
9	Third parties' concerns relating to public/Company interest related to the Company's business	
10	Retaliation against a person who reports an activity ("Whistleblower") that he/she reasonably believes to be illegal, fraudulent or misconduct	
11	Wilful negligence of information relating to any of the above	
12	Others	

2. **Providing Suggestion(s) and advice to improve Compliance and Ethics Program effectively which may relate to item no. (1) to (5) under subsection 5.2, Eligibility of WB Manual.** {Please tick off respective item(s) related to your disclosure}

Sr. No.	Promoting Compliance and Ethics Program	Tick
1	Any issues related to non-compliance with legal obligations and government's contractual obligations	
2	Raising questions and concerns when they see something that is not right from the Company perspective which may affect the public/Company.	
3	Identify a weak point in implementation of compliance and ethics programs or suggest a way to improve applicable internal policies and procedures including conducting training sessions.	
4	Return the present(s) received from third parties personally to Administration Department according to Anti-Bribery and Corruption Policy.	
5	Ask for advice on a difficult compliance question.	



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3. Whistleblower's Information

(This section may be left blank if the Whistleblowers wish to remain anonymous)

Name		Position	
Department		E-Mail Address	
Home Address		Contact Number	

4. Suspect's Information {it is not a requirement for suggestion(s) and advice}

Name*		Position*	
Department*		E-Mail Address	
Home Address		Contact Number	

5. Witness's Information (if any)

(Please provide the key witness for your allegation)

Name		Position	
Department		E-Mail Address	
Home Address		Contact Number	



6. What was/is the suspected incident or activity? *

(or)

What is/are your suggestion(s) or advice to improve Compliance and Ethics Program effectively?

7. When did the suspicious activity occur? *

{it is not a requirement for suggestion(s) and advice}

Is it Ongoing? <input type="checkbox"/>	Finished? <input type="checkbox"/>	Frequently? <input type="checkbox"/>

8. Is the suspicious activity *

{it is not a requirement for suggestion(s) and advice}

(a) Internal? <input type="checkbox"/>	
(b) Associated with External? <input type="checkbox"/>	
If it is (a), mention the department(s) and areas involved.	
If it is (b), mention the business or organization's name.	

9. Are there any affiliates or associates involved along with the suspect? If so, where he/she is from? *



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Yes No

If Yes,

Within the Organization? Mention associates' Name _____

Outside the Organization? Mention organization's Name _____

10. Are there evidence documents to attach as proof for the report/allegation? *

Yes

No

If "yes", please attach evidence documents

11. Are there any existing law or organization's policy to support the report/allegation? *

Yes Unknown

No

If "Yes", please mention the law or policy as reference:

12. What do you think is the motive of the suspect for committing the suspicious activity?

(or)

How do you think which area would improve upon implementation of your suggestion(s)/advice?



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13. What do you think are the personal benefits and self-interest for the suspect or suspect and his/her associates?

Date:	Signature:
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Thank you for your cooperation and encouragement of improvement in speak-up and raising concerns culture.