

WHISTLEBLOWER POLICY

ALPHA HPA LIMITED

ABN 79 106 879 690



CONTENTS

1	Background and purpose.....	3
2	Application	3
3	Policy	3
4	Eligible Whistleblower	4
5	Disclosable Matters	4
6	Reporting a Disclosable Matter	5
6.1	Eligible Recipient.....	5
6.2	How to make a Protected Disclosure	5
7	Protection of the Eligible Whistleblower	5
7.1	Protection against detrimental conduct.....	5
7.2	Protection of your identity and confidentiality	6
7.3	Protection of files and records.....	6
7.4	Protection under the Corporations Legislation	6
7.5	Protection under the Taxation Administration Act.....	7
8	Investigation of a Disclosable Matter	8
8.1	Reporting to the Board or its delegated committee.....	8
9	Policy Amendment	9
10	Consequences for Non-Compliance with policy	9
11	Other	9
12	Definitions.....	10
13	Document control table.....	12

1 BACKGROUND AND PURPOSE

Alpha HPA requires its directors, officers and employees to observe the highest standards of conduct and ethical behaviour in its business activities and promotes and supports a culture of honesty and ethical behaviour, corporate compliance and good corporate governance.

Alpha HPA encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Alpha HPA's activities and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

This Policy sets out:

- who is entitled to protection as a *whistleblower* under this policy;
- the protections *whistleblowers* are entitled to under this policy; and
- how disclosures made by *whistleblowers* in accordance with this policy will be handled by Alpha HPA.

This Whistleblower Policy will be made available on Alpha HPA's website to ensure the policy is available to any and all persons wishing to use it.

2 APPLICATION

This Whistleblower Policy applies to all eligible whistleblowers who wish to report any information regarding Alpha HPA's activities that the discloser has reasonable grounds to suspect concerns misconduct, or an improper state of affairs or circumstances, in relation to Alpha HPA and to which whistleblower protections apply ('**Disclosable Matter**').

This Whistleblower Policy does not deal with staff grievances, which do not constitute a Disclosable Matter and do not qualify for protection under the Corporations Act. From time to time you may have a complaint in relation to service levels, policy decisions, or an employment-related grievance with another person within Alpha HPA or a breach of Alpha HPA's rules or policies, which is not a Disclosable Matter. If you have such a complaint, you should speak to your supervisor, Alpha HPA's Secretary or a Director.

3 POLICY

This Whistleblower Policy is an important tool for helping the Company to identify wrongdoing that may not be uncovered unless there is a safe and secure means for disclosing wrongdoing.

To be treated as a whistleblower under this policy you must:

- be one of the individuals set out in section 4
- disclose information regarding the type of matters set out in section 5
- disclose that information to one of those persons set out in section 6

4 ELIGIBLE WHISTLEBLOWER

An 'Eligible Whistleblower' is an individual and can be either a current or former:

- Officer or employee of Alpha HPA
- Contractor or supplier of services or goods to Alpha HPA (whether paid or unpaid), including their employees.
- Associate of Alpha HPA; and
- Relative, dependent or spouse of one of the people referred to above.

You may choose to disclose information anonymously if you wish.

5 DISCLOSABLE MATTERS

Alpha HPA encourages the reporting of any instances of suspected unethical, illegal, fraudulent or undesirable conduct involving Alpha HPA's activities and provides protections and measures so that those persons who make a report may do so confidentially and without fear of intimidation, disadvantage or reprisal.

You may make a report under this policy if you have reasonable grounds to suspect that a Director, officer, employee, contractor, supplier or any other person who has business dealings with Alpha HPA has engaged in improper conduct.

Examples of disclosable matters include conduct which:

- is dishonest, fraudulent or corrupt;
- is illegal (such as theft, violence, harassment or intimidation, criminal damage to property or other breaches of the law);
- is unethical or in breach of Alpha HPA policies (such as dishonestly altering Alpha HPA records or data, adopting questionable accounting practices or wilfully breaching the Code of Conduct or other policies or procedures);
- is potentially damaging to Alpha HPA, an employee or a third party, such as unsafe work practices, environmental damage, health risks or abuse of Alpha HPA's property or resources;
- amounts to an abuse of authority;
- may cause financial loss to Alpha HPA or damage its reputation or be otherwise detrimental to Alpha HPA's interests;
- involves harassment, discrimination, victimisation or bullying, other than personal work-related grievances;
- involves any other kind of misconduct or an improper state of affairs or circumstances; or
- conduct that may not involve a contravention of a particular law.

6 REPORTING A DISCLOSABLE MATTER

6.1 ELIGIBLE RECIPIENT

An Eligible Whistleblower can report a Disclosable Matter qualifying for protection ('**Protected Disclosure**') to the following '**Eligible Recipients**':

- their immediate Manager;
- an auditor, or a member of the audit team, conducting the audit of Alpha HPA;
- a Director or officer of Alpha HPA;
- Alpha's Whistleblower Protection Officer (People, Talent and Capability Manager); or
- Company Secretary

While it is preferable for an 'Eligible Whistleblower' to raise reports with their immediate manager in the first instance, if the Eligible Whistleblower feels unable / uncomfortable to do so (e.g. where a disclosure may involve the discloser's manager), the disclosure can be made to the entities named above.

The Eligible Recipients may communicate directly with the Whistleblower Protection Officer in a confidential manner.

6.2 HOW TO MAKE A PROTECTED DISCLOSURE

Any Eligible Whistleblower may submit their concern about a Disclosable Matter directly and confidentially to the Eligible Recipient (above) in writing by sending a disclosure pro forma/sealed letter addressed to Alpha HPA at its registered office. The letter should be marked "Private and Confidential – Attention: The Whistleblower Protection Officer". The Protected Disclosure can also be made anonymously and outside business hours.

7 PROTECTION OF THE ELIGIBLE WHISTLEBLOWER

Alpha HPA is committed to ensuring confidentiality in respect of all matters raised under this policy and that Whistleblowers who make a report of a Disclosable Matter are treated fairly and do not suffer any detriment.

7.1 PROTECTION AGAINST DETRIMENTAL CONDUCT

Detrimental treatment includes dismissal, demotion, harassment, discrimination, disciplinary action, bias, threats or other unfavourable treatment connected with making a report.

If you are subjected to detrimental treatment as a result of making a report under this policy, you should inform the Whistleblower Protection Officer, in accordance with this Whistleblower Policy. The Whistleblower Protection Officer will assess the alleged detrimental conduct and establish a mechanism to protect the Eligible Whistleblower from detrimental treatment.

The Whistleblower Protection Officer may liaise with the Company Secretary in a confidential manner so that relevant matters are reported to the Board on a quarterly update basis.

7.2 PROTECTION OF YOUR IDENTITY AND CONFIDENTIALITY

Subject to compliance with legal requirements, upon receiving a report of a Disclosable Matter under this Whistleblower Policy, Alpha HPA will only share your identity as a whistleblower or information likely to reveal your identity if:

- you consent.
- the concern is reported to the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority, the Tax Commissioner or the Australian Federal Police; or
- the concern is raised with a lawyer for the purpose of obtaining legal advice or representation.

If Alpha HPA needs to investigate a report of a Disclosable Matter, it may disclose information that could lead to your identification, but it will take reasonable steps to reduce this risk. Any disclosures of your identity or information likely to reveal your identity will be made on a strictly confidential basis.

The Eligible Whistleblower is not, however, protected from civil, criminal, contractual or administrative liability (including disciplinary action) for any of his or her conduct which may be revealed in connection with the report of a Disclosable Matter. However, an Eligible Whistleblower can still qualify for protection even if their Protected Disclosure turns out to be incorrect.

If a breach of confidentiality is made, the Eligible Whistleblower in relevant circumstances may be able to lodge a complaint with a regulator such as the Australian Securities and Investments Commission, the Australian Prudential Regulation Authority or the Tax Commissioner.

7.3 PROTECTION OF FILES AND RECORDS

The files and records relating and/or created from an investigation of a Disclosable Matter will be protected as follows:

- All files and records created from an investigation into a report of a Disclosable Matter will be retained securely.
- Access to information relating to a Protected Disclosure will be limited to those directly involved in managing and investigating the Protected Disclosure.
- Unauthorised release of information to someone not involved in the investigation (other than Directors or senior managers who need to know to take appropriate action, or for corporate governance purposes) without the Eligible Whistleblower's consent will be a breach of this policy.

Eligible Whistleblowers are assured that a release of information in breach of this policy will be regarded as a serious matter and will be dealt with accordingly by the Board.

7.4 PROTECTION UNDER THE CORPORATIONS LEGISLATION

The Corporations Act provides additional protections in relation to the reporting of Disclosable Matters. Disclosure of a Disclosable Matter by an Eligible Whistleblower to whom whistleblower protections apply qualifies for protection under the Corporations Act if:

- the Disclosable Matter is reported to an Eligible Recipient; and
- the report is in respect of a Disclosable Matter.

If these conditions are met, the Corporations Act provides the following protections to the Eligible Whistleblower:

- The Eligible Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making a Protected Disclosure. The Eligible Whistleblower is not, however, protected from civil, criminal or administrative liability for any of its conduct, which may be revealed in connection with the Protected Disclosure.
- No contractual or other remedies may be enforced or exercised against an Eligible Whistleblower as a penalty for making the Protected Disclosure and a contract to which the Eligible Whistleblower is party may not be terminated on the basis that the Protected Disclosure constitutes a breach of the contract.
- If the Protected Disclosure is reported to an Eligible Recipient, journalists or Members of Parliament in accordance with this Policy, the Protected Disclosure is not admissible in evidence against the Eligible Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the Protected Disclosure.
- Anyone who causes, or threatens to cause, detriment to the Eligible Whistleblower because of their belief or suspicion that the Eligible Whistleblower has made, proposes to make or is entitled to make a Protected Disclosure may be guilty of an offence and liable for damages due to the Eligible Whistleblower.
- Subject to limited exceptions summarised in this Whistleblower Policy, the person to whom the Protected Disclosure is made must not disclose the substance of the Protected Disclosure, the Eligible Whistleblower's identity or information is likely to lead to the identification of the Eligible Whistleblower.

In some instances, work-related grievances may qualify for protection if it includes information about misconduct, a breach of employment or other laws punishable by imprisonment for 12 months or more or conduct that represents a danger to the public.

7.5 PROTECTION UNDER THE TAXATION ADMINISTRATION ACT

The Taxation Administration Act provides additional protections in relations to the reporting of Disclosable Matters pertaining to taxation. A disclosure of a Disclosable Matter by an Eligible Whistleblower qualifies for protection under the Taxation Administration Act if:

- the Disclosable Matter is reported to an Eligible Recipient; and
- the report is in respect of a Disclosable Matter pertaining to taxation.

If these conditions are met, the Taxation Administration Act provides the following protections to the Eligible Whistleblower:

- The Eligible Whistleblower is not subject to any civil, criminal or administrative liability (including disciplinary action) for making the Protected Disclosure. The Eligible Whistleblower is not, however, protected from civil, criminal or administrative liability for any of its conduct, which may be revealed in connection with the Protected Disclosure.
- No contractual or other remedies may be enforced or exercised against an Eligible Whistleblower as a penalty for making the Protected Disclosure and a contract to which the Eligible Whistleblower is party may not be terminated on the basis that the Protected Disclosure constitutes a breach of the contract.

- If the Disclosable Matter pertaining to taxation is reported to the Commissioner of Taxation, the Protected Disclosure is not admissible in evidence against the Eligible Whistleblower in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the Protected Disclosure.
- Anyone who causes, or threatens to cause, a detriment to the Eligible Whistleblower because of their belief or suspicion that the Whistleblower has made, proposes to make or is entitled to make a Protected Disclosure may be guilty of an offence and liable for damages due to the Eligible Whistleblower.
- Subject to limited exceptions summarised in this Whistleblower Policy, the person to whom the Protected Disclosure is made must not disclose the substance of the Protected Disclosure, the Eligible Whistleblower's identity or information is likely to lead to the identification of the Eligible Whistleblower.

8 INVESTIGATION OF A DISCLOSABLE MATTER

Alpha HPA will investigate all matters reported under this policy as soon as practicable after the matter has been reported. The Whistleblower Protection Officer may, with the Eligible Whistleblower's consent, appoint a person to assist in the investigation of a report of a Disclosable Matter. Where appropriate, Alpha HPA will endeavour to discuss the investigation process with the Eligible Whistleblower (subject to considerations of the privacy and fair treatment of those against whom allegations are made).

The investigation will be conducted in an objective and fair manner and otherwise as is reasonable and appropriate having regard to the nature of the Disclosable Matter and the circumstances.

All reports of a Disclosable Matter will be investigated by a Whistleblower Protection Officer on a timely basis and, to the extent possible, based on the details provided by the Eligible Whistleblower. Appropriate corrective action will be taken as warranted by the investigation and as determined by the Board of the Company in its sole discretion. Alpha HPA will endeavour to provide the Eligible Whistleblower with information on the outcome of the investigation. However, there may be circumstances where it may not be appropriate to provide details of the outcome.

Where a report of Disclosable Matter is submitted anonymously, this may hinder the ability of Alpha HPA to fully investigate the matter. Accordingly, Alpha HPA encourages Eligible Whistleblowers to provide contact details to assist in any investigation into the matter.

An Eligible Whistleblower may wish to seek additional information before formally making a disclosure, in that case, the Eligible Whistleblower should contact Alpha HPA's Whistleblower Protection Officer.

Reports of a Disclosable Matter will be kept confidential to the extent possible, subject to legal and regulatory requirements.

8.1 REPORTING TO THE BOARD OR ITS DELEGATED COMMITTEE

Subject to the confidentiality obligations and protections in section 5, Alpha HPA's Company Secretary must provide the Board or its delegated subcommittee quarterly reports on all material whistleblower matters, including information on:

- the status of any investigations underway; and

- the outcomes of any investigations completed, and actions taken as a result of those investigations

9 POLICY AMENDMENT

This Whistleblower Policy can only be amended with the approval of the Board. This Whistleblower Policy must be reviewed and managed at least every 2 years to ensure that it remains effective and meets best practice standards and the needs of Alpha HPA.

10 CONSEQUENCES FOR NON-COMPLIANCE WITH POLICY

Any breach of this Policy may result in disciplinary action, including dismissal from Alpha HPA.

11 OTHER

For further information about your rights and responsibilities regarding this Whistleblower Policy, you can refer to the Australian Securities and Investments Commission Regulatory Guide 270: Whistleblower policies.

12 DEFINITIONS

TERM	DEFINITION
Alpha HPA, the Company	Alpha HPA Limited
Australian whistleblower laws	Australian whistleblower laws means either or both of regimes contained in <i>Part 9.4AAA of the Corporations Act</i> and <i>Part IVD of the Taxation Administration Act 1953 (Cth)</i> .
Corporations Act	Corporations Act means the Corporations Act 2001 (Cth)
Family member	Family member means a: • spouse, parent, child, sibling or other relative of an individual; or • dependent of the individual or their spouse.
Investigation	Investigation is defined under AS8001-2021 as a search for evidence connecting or tending to connect a person (with a natural person or a body corporate) with conduct defined by this Standard as Fraud and Corruption or corruption.
Investigation Review Panel	A group appointed to oversee the investigation of each disclosure of Fraud. Responsibilities may include determining the best way forward for each disclosure, appointing an Investigation Facilitation Officer and investigation team, protecting the welfare of key stakeholders such as the discloser and the accused, and relevant communications to management and the Board.
Investigation Facilitation Officer	Facilitates the investigation process by mobilising appropriate internal / external investigators and provides regular updates to the Investigation Review Panel.
Matter	Matter is defined under the Fair Work (Registered Organisations) Act 2009 as an alleged contravention of the internal rules, policies and Disclosable Conduct which are in scope of this Policy.
Stakeholder	Stakeholder is defined under AS8001-2021 as a person or organization that can affect, be affected by, or perceive itself to be affected by a decision or activity.
Staff Grievance	Staff grievance means a means a grievance about any matter in relation to an individual's employment or former employment which has, or tends to have, implications only for the individual personally, and where the information does not: • have significant implications to the entity to which it relates, or any other entity, that does not relate to the individual; • concern whistleblower victimisation (see section 5 of this policy); or • concern the following types of misconduct or an improper state of affairs or circumstances: ○ a criminal offence or contravention of the Corporations Act or Australian Securities and Investments Commission Act 2001 (Cth) suspected to have been committed by Alpha HPA, or an officer or employee of Alpha HPA;

	○ a Commonwealth criminal offence punishable by more than 12 months imprisonment suspected to have been committed by Alpha HPA, or an officer or employee of Alpha HPA; ○ a danger to the public or the financial system posed by Alpha HPA, or an officer or employee of Alpha HPA; or ○ misconduct or an improper state of affairs or circumstances in relation to Alpha HPA's tax affairs, or the tax affairs of an associate of Alpha HPA.
Spouse	Spouse means the married, de facto or registered partner of the individual
Threat	Threat is defined under AS8001-2021 as a potential cause of an unwanted incident, which can result in harm to a system or organization.
Whistleblower	Whistleblower is defined under AS8001-2021 as a person who reports wrongdoing.
Whistleblower Protection Officer	Alpha HPA's People, Talent and Capability Manager.

13 DOCUMENT CONTROL TABLE

DOCUMENT INFORMATION	
Document approver	Managing Director
Document owner name	Chief Financial Officer
Document version number	2.0
Document version date	3 September 2025
Document review cycle	Every two years
Next Document review date	3 September 2027
LINKED ARTEFACTS	
Linked documents	• Anti-bribery and Corruption Policy • Code of Conduct • Declaration of Interest Register • Enterprise Risk Register • Fraud Management Policy • Gift and Benefits Register • Incidents/Complaints Register • Supplier Code of Conduct • Statement of Values
Linked legislation	• Corporations Act 2021 • ASIC Regulatory Guide 270 Whistleblower Policies (RG270) • Fair Work Act • Taxation Administration Act • Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 • Whistleblower Protections Bill • Australian Securities and Investments Commission Regulatory Guide 270: Whistleblower policies