



Reporting Misconduct and Whistleblower Protection Policy

1 Purpose

The purpose of this "Policy for Reporting Misconduct and Whistleblower Protection" (the "**Policy**") is to:

- encourage reporting of all known or suspected instances of misconduct or improper state of affairs in relation to Mitsubishi Australia Ltd. (the "**Company**") or its related companies, including violations of applicable laws and regulations or internal rules and policies of the Company;
- inform whistleblowers about the protections available to them, the avenues for safely reporting misconduct and the steps that the Company will take to investigate whistleblower reports; and
- deter anyone who might be inclined to cause detriment to a person who has made, or is perceived to have made, a whistleblower report.

2 Policy

The Company is committed to, and all officers and employees of the Company (the "**Employees**") have the responsibility to:

- comply with all applicable laws and regulations and the Company's internal rules and policies; and
- act in a socially responsible manner with the highest ethical standards in the conduct of the Company's business (the "**Compliance Objective**").

To achieve this Compliance Objective, the Company has established the Code of Conduct and relevant internal rules. This Policy further provides the rules and procedures for encouraging reports of any known misconduct or suspected misconduct to the appropriate person in the Company (the "**Report**") without fear of retaliation.

This Policy is contained on the Company's intranet page and at the following link:

<https://monet.force.com/apex/employeehandbook>

If you have any questions or concerns about how this Policy applies to you please speak to a member of the Company's Risk Management & Legal Department.

3 Procedures

(1) Who can make a whistleblower report

Anyone can make a report under this Policy, including:

- current or former Employees of the Company;
- current or former suppliers, or employees of suppliers to the Company (paid or unpaid);
- current or former associates of the Company (eg, directors and secretaries of the Company and related companies); and
- a relative or dependant of any of the above people,

such a person making a report is the "**Complainant**".

(2) What information can be reported

A Complainant may be protected by whistleblower laws if they have reasonable grounds to suspect that the information:

- concerns misconduct or an improper state of affairs in relation to the Company or its related companies;
- indicates that the Company or its Employees have engaged in conduct that is an offence against Australian laws; or
- represents a danger to the public or the financial system.

This Policy does not apply to personal work-related grievances that have implications for you personally and do not have significant implications for the Company.

(3) How to make a whistleblower report

If a Complainant who is an Employee becomes aware of any misconduct or suspected misconduct, such Employee shall make a report promptly to his or her supervisor or any higher level supervisor.

If a Complainant is not comfortable in speaking with his or her supervisor, is not satisfied with the supervisor's response, is not an Employee, would like to make a confidential report, the Complainant is encouraged to contact the appropriate department of the Company as listed below:

Subject Issue	Contact Person	Contact
<i>Accounting & Finance</i>	<i>Chief Financial Officer</i>	<i>+61 3 9270 6630</i>
<i>Labour Issues & General Compliance</i>	<i>Vice President, HR & General Administration Department</i>	<i>+61 3 9275 3939</i>
<i>Internal Regulations & Trade Compliance</i>	<i>Vice President , Risk Management & Legal Department</i>	<i>+61 3 9275 3946</i>
<i>Information Technology</i>	<i>Vice President, IT Department</i>	<i>+61 3 9275 3998</i>

If the Employee is concerned they may be the subject of detrimental conduct if they report through their internal reporting line, believes the responsible department may be involved in the misconduct, or if the matter has been reported to the responsible department but is still unresolved, a confidential report should be made to the Helpline (as described below).

Helpline

For Employees, to facilitate the reporting of any misconduct or suspected misconduct, the Company has established the helpline system, which will be operated by an independent third party service provider (the "**Service Provider**"), with basic rules set out below and as further described in the APPENDIX 1 of this Policy (the "**Helpline**").

- The Report shall be factual rather than speculative or assertive, and shall contain as much specific information as possible to allow for proper assessment.
- When making a Report through the Helpline, the Employee may be asked to provide his or her personal information such as name and contact information on a voluntary basis. If the Complainant provides the Service Provider with his or her personal information, such personal information will be treated pursuant to Section 6(1) and Section 6(2) of this Policy. The Employee may make a Report anonymously by, in the process of utilising the Helpline, withholding his or her identity, or specifically requesting the Service Provider to treat a Report as an anonymous report. The Employee shall recognise that, in some cases, it may not be possible to proceed with or properly conduct an investigation unless the Employee identifies himself or herself.
- The representative of the Service Provider will prepare a written summary of the Report, which will be forwarded to:
 - *Managing Director & CEO, Mitsubishi Australia Ltd;*
 - *Chief Compliance Officer, Mitsubishi Australia Ltd; and*
 - *General Manager of Legal & Compliance Dept, Corporate Management Support Office (Asia), Mitsubishi Corporation.*

In case that any person(s) above is involved with the misconduct or suspected misconduct in the Report, the representative of the Service Provider shall not provide the written summary to such person(s).

(4) Other persons

There are other persons who can receive reports and who are required to handle that information confidentially. This includes officers (which includes the board of directors and company secretary) of the Company or of a related body corporate, senior managers of the Company or of a related body corporate, certain members of the tax team and internal auditors and actuaries of the Company or of related bodies corporate or ASIC, APRA or a lawyer. You also have the right to communicate with regulators and law enforcement authorities at any time in relation to your concerns or any matter relating to this Policy. The Company recommends that you make your report to the specific people listed above or via the Helpline.

(5) Investigation

Upon the receipt of the Report, the Company CEO shall have the responsibility and discretion to determine the appropriate treatment of all such Reports submitted. The CEO will also direct any appropriate investigation by instructing the Chief Compliance Officer or such other person(s) as the CEO deems appropriate. Where the Company CEO is involved in any misconduct or suspected misconduct contained in a Report, the Chief Compliance officer shall direct any appropriate investigation instead of the CEO.

The Compliance Officer instructed to investigate a Report shall provide an interim and a final report of the investigation to the Company CEO. Further, the Company CEO shall

report the outcome of the investigation to the Chief Compliance Officer of Mitsubishi Corporation.

The Company CEO shall have overall responsibility for implementation of the Policy, and have the authority to retain outside legal or accounting expert in any investigation as it deems necessary to conduct the investigation.

Any person who is the subject of allegations made in a Report will be treated fairly. Where appropriate, the Company will ensure the person is given a fair opportunity to be heard before any further steps are taken, including any disciplinary action.

(6) Disciplinary Action

An Employee who is found to have violated any laws and regulations or the Company's internal rules and policies will face appropriate disciplinary action pursuant to the relevant internal rules, including, but not limited to warning, suspension of work, and termination of employment.

(7) Feedback to the Complainant

The Company CEO shall, in principle and subject to confidentiality obligations, give the Complainant feedback regarding the result of the investigation and the correction of the reported compliance issue, if the Complainant so requests. The Complainant shall recognise, however, that such feedback may not be available if the Complainant makes a Report anonymously.

4 False Accusations

The Complainant must have reasonable grounds for believing that the information provided in a Report is true.

All Employees must recognise that false accusations of other innocent Employees can have serious adverse effects on them. Any Employee whom the Company determines to have knowingly made a Report for false accusations or knowingly given false information during an investigation may be subject to appropriate disciplinary action.

5 No Retaliation

There will be no retaliation, discrimination or any other adverse or detrimental action by the Company or any of its Employees against the Complainant who makes a Report pursuant to the Policy; even if after an investigation the Company determines that there has not been any misconduct.

If the Complainant believes that he or she suffered retaliation because the Complainant or another person filed, may file, proposes to file, or could file a Report in accordance with the Policy, such Complainant may report the retaliation using the procedures set out in the Section 3 of this Policy.

6 Information Protection

(1) Confidentiality

The Company will take all necessary steps to protect the confidentiality of the Complainant making Reports.

The recipient of a Report must not disclose the Complainant's identity unless:

- the Complainant consents;
- the disclosure is made to the Australian Securities and Investment Commission (**ASIC**), Australian Prudential Regulatory Authority (**APRA**) or the Australian Federal Police (**AFP**); or
- the disclosure is made to a lawyer for the purpose of obtaining legal advice or representation.

However, the Company may reveal information which is likely to lead to the identification of the Complainant (but not disclose the identity of the Complainant) to the extent necessary to investigate the matter, provided that use and disclosure of personal information shall be subject to the rules set out in Section 6(2) of this Policy and all reasonable steps are taken to minimise the risk that the Complainant will be identified.

In this regard, the Complainant shall acknowledge that the Company may be required by applicable laws or regulations to report any known or suspected crime to Australian authorities.

(2) Personal Information Protection

If any personal information of the Complainant, which may be asked in the process of making a Report through a Helpline or otherwise, is contained in the Report (other than the identity of the Complainant which will be redacted from the Report unless the Complainant gives their consent to disclosure of their identity), such personal information will be collected, used and disclosed subject to the Privacy section set out in the APPENDIX 2 of this Policy, and to the extent permitted and required by any applicable laws and regulations.

The Complainant consents that, if he or she determines to provide his or her personal information pursuant to Section 3(3) of this Policy, the personal information submitted in a Report (other than the identity of the Complainant which will be redacted from the Report unless the Complainant gives their consent to disclosure of their identity) will be collected, used, held and disclosed subject to the Privacy section set out in the APPENDIX 2 of this Policy.

7 Other Protections

A whistleblower may also receive other protections under Australian law, including:

- the whistleblower cannot be subject to any civil, criminal or administrative liability (including disciplinary action) for making the Report;

- no contractual or other remedy may be enforced, and no contractual or other right may be exercised, against the whistleblower on the basis of the Report; and
- the information the whistleblower discloses cannot be used against them in criminal proceedings or in proceedings for the imposition of a penalty, other than proceedings in respect of the falsity of the information.

Administration and Revision

Title:		Reporting Misconduct and whistleblower Protection Policy
Commencement Date:		June 2016
Current Version:		1.1
Approved Version:		1
Document ID:		
Approval Authority:		CCO (CEO if major changes)
Document Owner:		Risk Management & Legal
Date for next review:		
Version number	Publication Date	Description of change
1.0	30.06.2016	New document
1.1	30.09.2019	Comprehensive review to accommodate legislative changes <ul style="list-style-type: none">• Confidentiality• Eligible recipients• Complainants• Protection for whistleblowers

APPENDIX 1-1

Helpline

The Company has established the following two types of Helplines which may be utilised by Employees in accordance with the purpose and rules provided in this APPENDIX 1, and as further described in the Chart below:

Notwithstanding the foregoing, the Company encourages Employees to first make a report through their internal reporting line (e.g. supervisor, responsible department or compliance manager) if they find any violation or potential violation of laws and regulations, or internal rules and policies.

Where an Employee:

- is concerned they may be the subject of detrimental conduct if they report through their internal reporting line; or
- has difficulty reporting internally (e.g. the complainant reasonably believes that the supervisor, responsible department or compliance manager may be involved); or
- if the reported matter has been raised within the Company but remains unresolved,

the Employee should use the Helplines below.

(1) Helpline for General Matters:

KPMG EthicsLine is a Helpline for MC employees in the Asia & Oceania region established to receive reports related to misconduct and suspected misconduct, including violations of laws and regulations, or the Company's internal rules and policies in general ("**KPMG EthicsLine**").

KPMG Ethicsline is introduced by the Legal and Compliance Department of Mitsubishi Corporation Corporate Management Support Office (Asia) in Singapore ("**ASC Legal and Compliance Department**"). Therefore, all reports made through the KPMG Ethicsline will be delivered to the ASC Legal and Compliance Department and ASC Legal and Compliance Department will share the report with the Company's officers where necessary.

(2) Helpline for Anticorruption and Competition Matters:

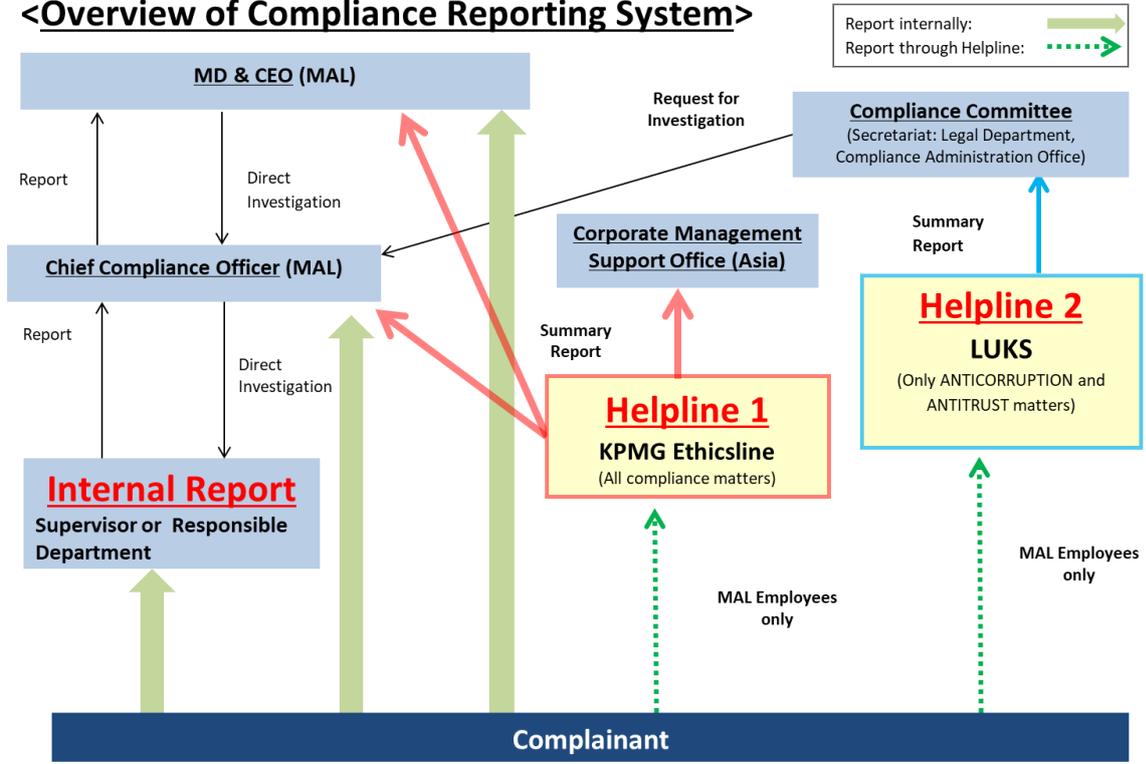
LUKS is a Helpline for MC and its subsidiaries on a global basis only for violations and suspected violations of any applicable laws and regulations regarding ANTI-CORRUPTION and COMPETITION ("**LUKS**").

LUKS is introduced by the Compliance Committee of Mitsubishi Corporation. Therefore, all reports made through LUKS will be delivered to the Compliance Committee and Compliance Committee of Mitsubishi Corporation will share the report with the Company's officers where necessary.

Where the Employee does not consent to having their identity or information likely to lead to their identity disclosed to others, the reports referred to in the diagram below will be redacted to protect the Employees identity.

II. Reporting Policy

<Overview of Compliance Reporting System>



KPMG EthicsLine

1 Purpose

The Company has engaged KPMG as the Service Provider to receive a Report from any Complainant on any misconduct or suspected misconduct, including violations of laws and regulations, or the Company's internal rules and policies in general.

2 Procedures

- The Complainant may make a Report to the Service Provider through telephone, internet website, or e-mail (please refer to the contact information in Section 3 of this Appendix 1-2).
- When making a Report through telephone, the representative of the Service Provider, who is trained in handling such Reports, will ask the Complainant questions necessary for the appropriate handling and investigation of the reported misconduct or suspected misconduct.
- At the end of the call, the Complainant will be provided with a unique reference number. The Complainant should note the unique reference number and quote this in the event that he or she wishes to call back to provide further information on the same matter.

3 Contact Information

The Report by the Complainant may be made by:

Telephone: 1800843817

Available 24 hours (excluding public holidays in Singapore and South Africa)

Internet Website: www.kpmgethicsline.com.sg

E-mail: ethicsline@kpmg.com.sg

LUKS

1 Purpose

The Company has engaged Navex Global as the Service Provider to receive a Report from any officers and employees of MC and its subsidiaries on a global basis on misconducts and suspected misconduct in relation to any applicable laws and regulations regarding ANTI-CORRUPTION and COMPETITION.

2 Procedures

- The Complainant may make a Report to LUKS through telephone or website. Contact information is provided in the Section 3 of this Appendix 1-3.
- When making a Report through telephone, the representative of the Service Provider, who is trained for handling Reports, will ask the Complainant any questions necessary for appropriate handling and investigation of the reported misconduct or suspected misconduct.
- The Complainant will be provided with a unique code number for receiving a feedback through telephone or website.
- Notwithstanding the Section 3(3) of the Policy, the representative of the Service Provider prepares a written summary of the Report, which will be forwarded to Compliance Administration Office, Legal Department of Mitsubishi Corporation.

3 Contact Information

The Report by the Complainant may be made by:

- ✓ Telephone: Please follow the steps (1) to (4) below.
 - (1) Call the local service provider of your personal phone:
 - a. Telstra operator service: **1234**
 - b. Optus operator service : **124937**
 - c. Vodafone operator service: **1223**
 - (2) Ask the international operator to connect you to USA.
 - (3) Provide the international operator with the following number:
704-943-1137
- ✓ Website: www.luks.ethicspoint.com

Available in English, and from the end of July, the following languages are also available:

Asian language - Chinese, Indonesia, Thai, Myanmar, Japanese

Others - Arabic, French, German, Portuguese, Russia, Spanish

Privacy Policy

This policy is to be followed in conjunction with the Company's Privacy policy.

If any personal information of the Complainant is contained in any Report, such personal information will be collected, used and disclosed subject to following rules, and to the extent permitted and required by any applicable laws and regulations (The Privacy Act).

1 Purpose

Personal information of the Complainant will be collected, used and held by the Company, and disclosed to, and used and held by, the Authorised Person (as defined below) for the purpose of handling any Report, implementing the Helpline, taking disciplinary procedures, and achieving the Compliance Objective.

2 Authorised Person

The following entities and their respective employees, officers and directors ("**Authorised Person**") are authorised to use, hold and receive personal information of the Complainant:

- (i) Mitsubishi Australia Ltd.
Level 36, 120 Collins Street. Melbourne - Victoria 3000, Australia
- (ii) Mitsubishi Corporation
3-1, Marunouchi 2-chome, Chiyoda-ku, Tokyo 100-8086, JAPAN
- (iii) Mitsubishi Corporation Corporate Management Support Office (Asia)
1 Temasek Avenue #19-00, Millenia Tower Singapore 039192, SINGAPORE
- (iv) KPMG Services Pte. Ltd. (KPMG)
16 Raffles Quay #22-00, Hong Leong Building, Singapore 048581
- (v) KPMG Advisory Services Private Limited.
Building No. 10, 8th Floor, Tower B & C, DLF Cyber City, Phase II, Gurgaon, Haryana - 122 002
- (vi) GCS Compliance Services Europe Limited. (Navex Global)
Boston House, Little Green, Richmond, Surrey TW9 1QE United Kingdom

3 Personal Information

The personal information under this Policy will include the followings;

- (i) name of the Complainant (which must only recorded on a Report or disclosed in accordance with 6(1) of the Policy);
- (ii) Unit, Department and Group to which the Complainant belongs; and
- (iii) contact information of the Complainant; and
- (iv) any other personal information protected by any applicable laws and regulations.

4 Period

The Company and the Authorised Person will hold and use personal information only for the period of the employment of the relevant Employee, or to the extent required to keep as an internal record in accordance with laws and regulations, or the Company's internal rules and policies such as the document retention policy, whichever is longer.

5 Access

If the Complainant has submitted the personal information to the Company or the Service Provider, under most circumstances such Complainant may have a reasonable access to that data to correct any inaccuracies, and make a request to update or remove such personal information submitted. The Company will make reasonable and practical efforts to comply, or to make the Service Provider to comply, with such request to the extent such request is consistent with applicable laws and regulations.