

WHISTLEBLOWER POLICY

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At APPL Hydrogen Fuels Ltd (AHFL), we are committed to upholding ethical conduct, transparency, and accountability. This Whistleblower Policy supports our commitment by providing a safe channel for reporting unethical or illegal activities without fear of retaliation, in line with the UN Convention Against Corruption (UNCAC) and Nigerian laws. This policy supports our Corporate Governance framework to ensure our decisions and actions serve the best interests of the Company and our stakeholders.

This policy applies to all directors, officers, employees, contractors, and anyone acting on behalf of AHL.

Definition

Whistleblowing is the act of reporting, in good faith, any actual, suspected, or anticipated wrongdoing, misconduct, unethical behaviour, or breaches of law by individuals or organisations to persons or bodies within or outside the company who have the authority and capacity to take corrective action.

Core Principles

1. **Protection and Confidentiality.** Whistleblowers shall be protected from retaliation or disadvantage for good faith reporting. Identities remain confidential, and anonymous reporting is allowed where practicable.
2. **Fair and Timely Investigations.** All reports will be investigated promptly and objectively by qualified personnel, in a fair and transparent manner that respects the rights of all parties involved.
3. **Non-Retaliation Commitment.** We strictly prohibit any retaliation, harassment or adverse action against individuals who raise concerns or assist in investigations. Such conduct is a serious policy violation and will result in disciplinary measures.

Disclosure and Management

Individuals are encouraged to report any suspected wrongdoing, misconduct, or unethical behaviour as soon as possible. Concerns may be raised to their designated contact (e.g. Line Manager, HR, Compliance Officer, the dedicated whistleblowing hotline or secure email reporting system).

All reports will be reviewed promptly, impartially, and confidentially, with appropriate measures taken to investigate and address concerns.

- Internal fact finding inquiries.
- Independent investigations.
- Corrective or disciplinary actions.

All reports and actions will be documented, and whistleblowers informed as legally appropriate.

Compliance and Consequences

We are all expected to comply with this policy fully. Any breach of this policy will result in disciplinary measures up to and including termination of employment or contract.

Our commitment to ethical conduct remains a core part of who we are and how we operate.

Ali Kobeissi
Chairman

1 Sep 2025
Approval Date