



FLOWCO (MALAYSIA) SDN BHD strives to conduct its business with integrity, competence and professionalism while achieving the highest level of effectiveness and excellence. Hence, the Company must be alerted of any actual or potential improper conduct compromising these aspirations.

One way for the Company to detect and deal with improper conduct is through information provided by whistle-blowers. Generally, a whistle-blower is an insider of an organisation (e.g. employee) who reports improper conduct within that same organisation. To encourage whistle-blowers to come forward with information on any alleged improper conduct, the Whistle-blower Protection Act 2010 provides safe avenues for them to make disclosures of such alleged improper conduct (whistleblowing) to the relevant authorities in good faith by protecting their identities, providing them with immunity from civil and criminal proceedings and protecting them from detrimental action.

## WHISTLEBLOWING POLICY

A handwritten signature in black ink, appearing to be "Omar Mohamed Said", written in a cursive style.

**OMAR MOHAMED SAID**  
MANAGING DIRECTOR  
01 JANUARY 2023

## 1. DISCLOSURE OF "IMPROPER CONDUCT"

Disclosure may be made to the Company if it relates to an "improper conduct", committed or about to be committed, involving:

- criminal offences by the Company's employees and directors, including fraud, corruption or abuse of power;
- misuse of the Company's funds or assets;
- gross mismanagement within the Company;
- breach of the Company's Code of Conduct by its employees;
- failure to comply with the provisions of the laws administered by the Company by any person;
- assisting a person to commit any of the above instances of improper conduct; and
- detrimental action taken against whistle-blowers or persons closely associated with whistle-blowers.

A potential whistle-blower should consider whether the alleged improper conduct to be disclosed to the Company falls within any of the above before making the disclosure. The potential whistle-blower should also consider whether any written law, such as the Official Secrets Act 1972, explicitly prohibits the intended exposure. In this regard, potential whistle-blowers may seek legal advice from a legal practitioner before disclosing to the Company.

## 2. PROTECTIONS GIVEN

As a statutory body entrusted with regulatory, supervisory and enforcement powers, the Company is committed to providing whistle-blower protections as outlined under the Whistle-blower Protection Act 2010 and the laws administered by the Company.

The following protections will be accorded to a whistle-blower who discloses improper conduct to the Company in good faith:

- confidentiality of identity;
- immunity from civil and criminal liability for the disclosure made; and
- protection from detrimental action.

## 3. EXCLUSION FROM PROTECTION

Potential whistle-blowers are also reminded that there may be instances wherein their protection would be revoked or excluded. The whistle-blower protection does not extend to the following disclosures and will be revoked by the Bank according to section 11 of the Whistle-blower Protection Act 2010:

where the disclosures of improper conduct are -

- frivolous or vexatious;
- principally questioning the merits of government policy, including the policy of a public body;
- known to the whistle-blower to be false or untrue; or
- made solely or substantially to avoid dismissal or other disciplinary action;

Where the whistle-blower has participated in the improper conduct so disclosed;

Where the whistle-blower commits an offence under the Whistle-blower Protection Act 2010; or

Where the disclosures of improper conduct contain information expressly prohibited from being disclosed under any written law such as the Official Secrets Act 1972.

Any person who discloses improper conduct to the Company, knowing or believing that any material statements in the disclosure are false or untrue, commits a criminal offence under the Whistle-blower Protection Act 2010.

## **4. HOW TO WHISTLEBLOW?**

Whistle-blowers are advised to make their disclosures in writing and to provide sufficient details, which include the following:

- the type or description of improper conduct;
- the name of individuals who have committed or are involved in the improper conduct; and
- the 'how', 'what', and 'where' concerning the improper conduct, including supporting documents or evidence, if any.

Whistle-blowers are encouraged to provide their identities or contact details to facilitate the Company to clarify or obtain further information for further investigation into the improper conduct. Any person who elects to remain anonymous is advised that no whistle-blower protection will be accorded. The Company's ability to investigate the alleged improper conduct is limited to the extent of the contents of the report received by the Company.

Whistle-blowers will be informed by the Designated Person of the outcome of the investigation and action taken, if any, by the appropriate disciplinary authority or the appropriate authority, the employer or the other relevant person or the Public Prosecutor, as the case may be.

## **5. GENERAL ENQUIRY & COMPLAINT**

Suppose the subject matter of the disclosure is other than "improper conduct", such as a general enquiry on products and services or a complaint on products or services provided by the Company. In that case, employees may contact the respective department.