



# **MALAYSIA PETROLEUM RESOURCES CORPORATION ("MPRC")**

## **WHISTLEBLOWING POLICY AND PROCEDURES**

**Version: WB - 2022 – 2**

## **TABLE OF CONTENTS**

1.0	Definitions And Abbreviations .....	1
2.0	Introduction .....	2
3.0	Purpose Of Whistleblowing Policy & Procedures .....	2
4.0	Monitoring And Review.....	3
5.0	Reporting Procedures .....	4
6.0	Protection.....	9
7.0	Confidentiality .....	9
8.0	Administrative Matters .....	10
9.0	Whistleblower Protection Act 2010 ("Act").....	11
10.0	Conclusion .....	11
	<b>Appendix 1 – Whistleblowing Form .....</b>	<b>12</b>
	<b>Appendix 2 - Whistleblowing Procedures For MPRC Group (Process Flow) .....</b>	<b>14</b>

## 1.0 DEFINITIONS AND ABBREVIATIONS

In this Policy, stated below are abbreviations and definitions with following meanings, unless the context otherwise requires a separate representation in the document: -

<b>Terms</b>	<b>Definition</b>
<b>ARC</b>	refers to Audit & Risk Management Committee
<b>Board of Directors or Board</b>	refers to the Board of Directors of MPRC and Group.
<b>CEO</b>	Chief Executive Officer of the Company
<b>Company</b>	refers to MPRC
<b>Company Chairman</b>	refers to the Chairman of MPRC
<b>Confidential Information</b>	any information that is by its nature confidential or sensitive and/or not available to the public and, in this Policy, include: (a) Information about the identity, rank, position, or other personal details of a Whistleblower; or (b) a person against whom a Whistleblower has made a disclosure; or (c) information disclosed by a Whistleblower; or (d) information that, if disclosed, may cause detriment to any person.
<b>COI</b>	Refers to Conflict of Interest
<b>Detrimental Action</b>	refers to any of the following:- <ul style="list-style-type: none"> <li>• intimidation or harassment at workplace;</li> <li>• interference with the lawful employment or livelihood of any person, including discrimination, discharge, demotion, suspension, disadvantage, termination or adverse treatment in relation to a person's employment, career, profession, trade or business or the taking of disciplinary action; and</li> <li>• a threat to take any of the above actions.</li> </ul>
<b>Employees</b>	refers to permanent employees, on contract, temporary or short-term employees, trainees / interns and employees on secondment.
<b>External Parties</b>	an individual or organization other than the Employees, Board of Directors of the Company or Independent Individual
<b>Group</b>	refers to MPRC and its subsidiaries.
<b>HRCS</b>	Human Resources and Corporate Services
<b>IA</b>	Internal Audit.
<b>Improper Conduct</b>	has the same meaning as provided in Chapter 3.2.

<b>Terms</b>	<b>Definition</b>
<b>Independent Individual</b>	an external independent individual who is a member of MPRC Board
<b>Independent Party</b>	an independent third party appointed by the Board to conduct any investigation in respect of any report of Improper Conduct
<b>MACC</b>	Malaysian Anti-Corruption Commission.
<b>Management</b>	Heads of Department, Heads of Division, Senior Management, and the CEO
<b>PDRM</b>	Polis Diraja Malaysia.
<b>Prescribed Officer</b>	Integrity Manager, IM, as defined in Para 4.1
<b>Policy</b>	refers to the Whistleblower Policy and Procedures for MPRC Group
<b>TOR</b>	Terms of Reference
<b>Whistleblower</b>	refers to person(s) who can make a report to the Company of any suspected or actual Improper Misconduct that is likely to happen, is being or has been committed. Refer to Chapter 3.1.
<b>Whistleblowing</b>	the deliberate, voluntary disclosure or reporting of individual or organizational malpractice by a person who has or had privileged access to data, events, or information about an actual, suspected or anticipated Improper Conduct within the organisation or by an organisation that is within its ability to control.

## 2.0 INTRODUCTION

Whistleblowing is a form of Disclosure by a Person, i.e., the whistleblower, who raises serious concerns about risks of wrongful activities or reporting a wrongdoing, including fraud. In compliance with Whistleblowers Protection Act 2010, this Whistleblowing Policy and Procedures ("Policy") aims to:

- (a) ensure employees are able to raise concerns without fear of suffering retribution, and
- (b) provide a transparent and confidential process for dealing with any concerns.

## 3.0 PURPOSE OF WHISTLEBLOWING POLICY & PROCEDURES

3.1 In the context of this Policy, 'Person' includes any person who is employed by any companies in the Malaysia Petroleum Resources Corporation ("MPRC" or the "Company") Group (collectively known as the "MPRC Group" or the "Group"), comprising the

Company and its subsidiary(ies), as well as those described in the "Who Can Disclose" section set out in this Policy.

3.2 MPRC Group is committed to the values of transparency, integrity, impartiality and accountability in the conduct of its business and affairs. It expects wrongdoings such as fraud, corruption, serious financial impropriety and gross mismanagement to be reported, and facilitates this through internal mechanisms.

3.3 For this purpose, the Board of Directors have developed procedures for:

- (a) submissions by MPRC Group employees, on a confidential basis and in good faith, concerning questionable financial, internal control, governance, auditing or operational matters, as this provides additional protection to employees who come forward with information about actual or potential corporate fraud or malpractices involving employees or officers in the MPRC Group;
- (b) the receipt, retention and treatment of complaints received by the MPRC Group regarding financial, internal control, governance, auditing or operational matters, including violations of MPRC Group's adopted policies or breaches of any legislations that affect MPRC Group; and
- (c) other wrongful activities or wrongdoings.

3.4 This Policy provides an alternative avenue for Persons to raise concerns if the usual lines of communication are not available. Nothing in this Policy shall interfere with other established operational policies and processes.

#### **4.0 MONITORING AND REVIEW**

4.1 In general, all disclosures pursuant to this Policy are to be made to the Integrity Manager (IM) who is an officer of MPRC Group designated by the Board of Directors or the Chief Executive Officer ("CEO").

4.2 The IM is responsible for ensuring compliance with this Policy and shall prepare a report which consists of confidential complaints, entailing the following information:

- number of complaints;
- types of complaints;
- nature of process or resolution; and
- whether or not the allegation was founded.

4.3 The Board shall be apprised of disclosure matters which are serious in nature or of grave repercussions.

## **5.0 REPORTING PROCEDURES**

5.1 This Policy is intended to complement the normal channels of communication and reporting lines within the MPRC Group. Persons shall first consult or raise their concerns with their immediate supervisors or heads, the IM or when necessary, the CEO, and if appropriate, to the ARC Chairman, unless there is Conflict of Interest ("COI"), then the matter will be highlighted to the Board Chairman. If matter involves any Board member, then the matter is to be referred to ARC Chairman, vice versa. However, if their complaints or concerns remain unresolved, this Policy provides a facility for such Persons to make formal disclosures to be escalated in accordance with this Policy.

### **5.2 Who Can Disclose**

5.2.1 Any of the following Persons ("whistleblower") can make a disclosure:

- (a) MPRC Group's employees, including employees on contract terms, temporary or short-term employees and employees on secondment, where applicable;
- (b) people performing services for MPRC Group, including contractors and service providers;
- (c) MPRC Group's stakeholders; and
- (d) members of the public who are natural persons, not being incorporated or unincorporated bodies.

### **5.3 What To Disclose**

5.3.1 A disclosure may be made if it relates to one or more of the following wrongdoings by any person in the conduct of MPRC Group's business or affairs:

- (a) acceptance of favour;
- (b) Bribery or fraud;
- (c) criminal offence;
- (d) misappropriation of funds, supplies or other assets;
- (e) gross mismanagement within MPRC Group;
- (f) serious financial irregularity or impropriety within MPRC Group;
- (g) serious breach of MPRC Group's Code of Conduct and Business Ethics;
- (h) profiteering as a result of insider knowledge of company activities;
- (i) disclosing confidential and proprietary information to outside parties;

- (j) an act or omission that is discriminative in nature, resulting in the unfair treatment of any person, in the course of MPRC Group's activities (including discrimination on the basis of race, gender or ethnicity);
- (k) an act of omission which creates a substantial or specific danger to the lives, health, or safety of MPRC Group's employees, the public or the environment;
- (l) failure to comply within the provisions of other laws and regulations where the wrongdoer, knowingly, disregards or does not comply with such provisions;
- (m) knowingly directing or advising a person to commit any of the above wrongdoings;
- (n) any similar or related irregularity; and
- (o) concealment of any of the above.

5.3.2 A wrongdoing may occur in the course of MPRC Group's business or affairs or at any workplace, i.e., any related workplace to MPRC Group's business or affairs, for example, on MPRC Group's premises, at an event organised by MPRC Group, or during a conference attended by MPRC Group's employees in the course of his/ her work.

5.3.3 If a Person is unsure whether a particular act or omission constitutes a wrongdoing under this Policy, the Person is encouraged to seek advice or guidance from the Person's immediate superior or head or, when necessary, the CEO.

#### 5.4 **When to disclose**

5.4.1 A whistleblower shall come forward with any information or document that he or she, in good faith, believes and discloses a wrongdoing, which is likely to happen, is being committed or has been committed.

5.4.2 The whistleblower needs to demonstrate that he/she has reasonable grounds for the concerns. However, the whistleblower is not expected to first obtain substantial evidence of proof beyond reasonable doubt when making a disclosure. If the whistleblower knows as a matter of fact that there are reasonable grounds of suspicion that a wrongdoing is going to take place, such genuine concerns shall be raised at an early stage.

#### 5.5 **How to proceed**

5.5.1 Generally, all disclosures pursuant to this Policy are to be made to the IM in the circumstances specified below:

- (a) A disclosure can be made in writing, orally or via electronic mail("email") by completing the prescribed Whistleblowing Report Form. The sample of

the Form is disclosed as per Appendix 1;

(b) A disclosure shall include at least include the following particulars:

- i. if the whistleblower is an employee of MPRC Group, his/her name, designation, current address and contact number(s);
- ii. if the whistleblower is not an employee of MPRC Group, his/her name, name of employer and designation, current address and contact number;
- iii. basis or reasons for his/her concerns, including as many details of the wrongdoing as reasonably possible, for instance, its nature, the date, time, and place of its occurrence and the identity of the alleged wrongdoer;
- iv. particulars of witnesses, if any; and
- v. particulars or the production of documentary evidence, if any.

(Refer to form in Appendix I)

5.5.2 The whistleblower may be asked to provide further clarification and information from time to time, for example, if an investigation is conducted.

5.5.3 The IM shall screen and assess the disclosure to determine whether it is related to a wrongdoing or excluded from the scope of this Policy and shall prepare general recommendations to the deciding authority. This initial process shall take not more than two (2) weeks from the day the IM receives a disclosure.

5.5.4 The disclosure together with the general recommendations shall be referred by the IM to the ARC Chairman who has the authority to make decisions including, but not limited to, any of the following:

- i. rejection of the disclosure;
- ii. directing the concerns or any part thereof for consideration under other internal procedures or disciplinary procedures, if appropriate and applicable;
- iii. resolution without recourse to an investigation;
- iv. directing investigations of the disclosure and any persons involved or implicated;
- v. suspending the alleged wrongdoer or any other implicated person from work to facilitate any fact-finding or to avoid any employee's exposure to threat or harm;
- vi. designating the IM or any other persons from within or beyond MPRC Group to conduct any investigation or to carry out any other process pursuant to this Policy;



- vii. obtaining any other assistance (for instance, external auditors or legal advice); and
- viii. referral to the police or any other appropriate enforcement authority.

5.5.5 A disclosure can be made directly to the ARC Chairman in either of the following circumstances:

- (a) where the wrongdoing involves the IM; or
- (b) where the wrongdoing does not involve the IM but the whistleblower, in good faith, believes that there may be a cover-up or that the IM may be personally conflicted (for instance, the IM is a close friend of the alleged wrongdoer); or
- (c) where the wrongdoing involves another Senior Management or Director.

5.5.6 The ARC Chairman as the case may be, has the authority to make the final decisions, including, but not limited to, any of those mentioned above. The ARC Chairman/ Board Chairman may designate any persons, other than the IM, from, or external to, MPRC Group to conduct any investigation or to carry out any other process pursuant to this Policy (for instance, any meeting or an internal audit).

5.5.7 In the event where the Board Chairman is seen to be conflicted, disclosure may be made to the Malaysian Anti- Corruption Commission as a final recourse (refer to the MPRC Group's Anti Bribery & Corruption Policy)

## 5.6 **Being informed and having the opportunity to be heard**

5.6.1 The whistleblower shall be informed of the status of his/her disclosure matter as far as reasonably practicable. The whistleblower and the alleged wrongdoer are expected to give his/her full cooperation in any investigation, or any other process carried out pursuant to this Policy.

5.6.2 The alleged wrongdoer may be asked to attend a meeting to discuss the allegations and must take all reasonable steps to attend the meeting. He/she shall be given an opportunity to answer the allegations at the meeting, and his/her own answers shall be recorded in the minutes of the meeting. The meeting may be adjourned for MPRC Group to obtain any advice or proceed with further investigations. A meeting may not necessarily be held within the early stages of an investigation.

5.6.3 In the event the whistleblower is implicated or discovered to be or have been involved in any wrongdoing, he/she may also be investigated so as to complete the fact-finding process. An investigation is not and shall not be treated as a reprisal against the whistleblower. It is to facilitate decision making. The whistleblower may then be asked to attend a meeting to discuss the allegations and must take all reasonable steps to attend that meeting. He/she shall be given an opportunity to answer the allegations at that meeting, and his/her own answers shall be recorded in the minutes of that meeting. That meeting may be adjourned for MPRC Group to obtain further advice or proceed with further investigations.

5.6.4 The whistleblower, and if applicable, the alleged wrongdoer shall be notified in writing of the decision on the wrongdoing (e.g., whether the wrongdoing occurred or not; or whether the alleged wrongdoer is guilty or not), and the basis thereof.

## 5.7 **Handling/ discussion of an investigation**

5.7.1 The investigation team as directed by the IM, or the ARC Chairman shall have unrestricted access to all Company records and information unless specified otherwise in its assignment. This includes the authority to access MPRC Group's assets and premises without the prior knowledge or consent of any individual having custody to those assets and premises, where deemed necessary within the scope of investigation.

5.7.2 No information concerning the status of an investigation shall be given out. The proper response to any inquiry is: *"I am not at liberty to discuss this matter"*.

5.7.3 Under no circumstances shall any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

5.7.4 The reporting individual shall be informed of the following:

- i. not to contact the suspected individual in an effort to determine facts or demand restitution; and
- ii. not to discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the IM or the ARC Chairman .

5.7.5 Should there be anyone obstructing an investigation of a whistleblowing report, he/she is subjected to disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services with MPRC Group or monetary or other forms of punishment.

5.7.6 The IM and any other persons from, or external to, MPRC Group who conducts any investigation or carries out any other process pursuant to this Policy, shall ensure that information and reports (physical and electronic) are only accessible to the investigation team. This includes ensuring all electronically stored information are password protected with access restriction and all hard copies are securely stored in a locked cabinet. All information will be treated as strictly confidential to the extent possible, and only be revealed as required by law or court order.

## 5.8 **Consequences of wrongdoing or wrongful disclosure**

5.8.1 If the Person (i.e., the whistleblower) of MPRC Group has, or is found to have:

- i. committed a wrongdoing;

- ii. taken serious risks which may likely cause a wrongdoing to be committed;
- iii. made a disclosure not in accordance with the requirements of this Policy (for instance, dishonest, mischievous, or malicious complaints); or
- iv. participated or assisted in any process pursuant to this Policy otherwise than in good faith,

5.8.2 the corrective actions to be taken against that Person shall be determined by the ARC Chairman, CEO or their designates, which may include, disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services with MPRC or monetary or other forms of punishment, as indicated in MPRC Group's Employee Handbook and HR Policy & Procedures,

## **6.0 PROTECTION**

6.1 Upon making a disclosure in good faith, based on reasonable grounds and in accordance with the procedure pursuant to this Policy:

- i. the whistleblower shall be protected from reprisal within MPRC Group as a direct consequence of his/her disclosure; and
- ii. the whistleblower's identity shall be protected, i.e. kept confidential unless otherwise required by law or for the purpose of any proceedings by or against any company in the MPRC Group.

6.2 If the Person of MPRC Group, in good faith, believes he/she is being subjected to harassment, victimisation or reprisal as a direct consequence of having made a disclosure under this Policy, he/she may consult the IM or the ARC Chairman where necessary, in confidence. The Company does not permit retaliation of any kind against the whistleblower for complaints submitted hereunder that are made in good faith. Any such reprisal shall in itself be considered a serious breach of this Policy. A reprisal may result in disciplinary action, including a warning or letter of reprimand, demotion, loss of merit increase, loss of bonus, suspension without pay or termination of employment.

6.3 Should a whistleblower be dissatisfied with the progress, he/she may seek further recourse from the IM or the ARC Chairman and/or report the incident to the Malaysian Anti-Corruption Commission.

## **7.0 CONFIDENTIALITY**

7.1 Reasonable steps will be taken to maintain the confidential information, confidentiality of the Whistleblower and report made by the Whistleblower, unless: -

- (a) the Whistleblower expressly agrees to otherwise and provides his/her agreement in writing or

(b) otherwise required by law.

However, there may be circumstances during investigation where it is necessary to disclose the identity of the Whistleblower. If such circumstances exist, the IM involved in investigations shall endeavour to inform the Whistleblower that his/her identity is likely to be disclosed and to obtain his/her consent for the said disclosure.

7.2 The Whistleblower or any person who is involved in the investigation process, shall not disseminate to third parties any information regarding the improper conduct or any part thereof, including the status or outcome of an investigation into it, except: -

(a) to those who are authorised under this Policy

(b) by lodging a report with an enforcement agency in accordance with the Whistleblower Protection Act 2010 or any other prevailing law.

(c) if required by law; and

(d) on a strictly confidential basis to a professionally qualified lawyer for the purpose of obtaining legal advice.

7.3 The Whistleblower shall not: -

(a) contact the suspected individual in relation to the alleged Improper Conduct to determine facts or demand restitution; and

(b) discuss the case, facts, suspicions, or allegations with anyone except with authorised personnel to assist in the investigations.

7.4 Any person who obtains any Confidential Information in the course of any investigation of an allegation of Improper Conduct shall not disclose any part of the Confidential Information or any part thereof.

## **8.0 ADMINISTRATIVE MATTERS**

8.1 This Policy, which accords in spirit with the requirements of the Companies Act, 2016 insofar as whistleblowing is concerned, shall be reviewed, at the Board's discretion, and amended from time to time, as and when necessary, to ensure its relevance and effectiveness in keeping with the MPRC Group's changing business environment, administrative or operational needs as well as changes to legislations. Changes to the Policy, if any, shall only be made with the Board's approval in writing.

8.2 The Policy shall be held in custody of, and filed by, HRCS of MPRC. HRCS is also responsible to ensure that the Policy is disseminated and made accessible to MPRC Group's stakeholders, through the Company's corporate website and/ or other channels as appropriate.

## **9.0 WHISTLEBLOWER PROTECTION ACT 2010 (“ACT”)**

### 9.1 Whistleblower Protection Act 2010 – Application of The Act

9.1.1 In June 2010, the Whistleblower Protection Act 2010 (“the Act”) was passed by Parliament and came into force on 15th December 2010. The Act protects persons making disclosures of improper conduct in the public and private sector from civil and criminal action. In addition, the Act allows for proper investigation to be carried out by an enforcement agency set up by the Federal Government, State Government or local government (“Enforcement Agency”).

9.1.2 If a Whistleblower wishes to make a disclosure or report of improper conduct by any Employee pursuant to the Act, then he/she will have to make the said disclosure of improper conduct to an Enforcement Agency. Any investigations and/or actions taken thereafter would be in accordance with the Act and are independent of the procedures described in this Policy.

9.1.3 Whilst the Company respects the rights of the Whistleblower to directly make reports of improper conduct of an Employee to an Enforcement Agency, the Company advises and urges the Employees to report Improper Conduct of an Employee to the Company first so that the Company can address and remedy any wrongdoings and where applicable, institute the appropriate controls to prevent any serious damage to the Company.

## **10.0 CONCLUSION**

MPRC Group is committed to the highest standard of leadership, integrity, and ethics in the organisation. The implementation of this policy seeks to enhance corporate governance and to foster an environment where integrity and ethical behaviour is maintained and any Improper Conduct in the company may be exposed.

The Policy may also act as an early warning system and may enable the company to remedy any improper conduct before serious damage is caused.

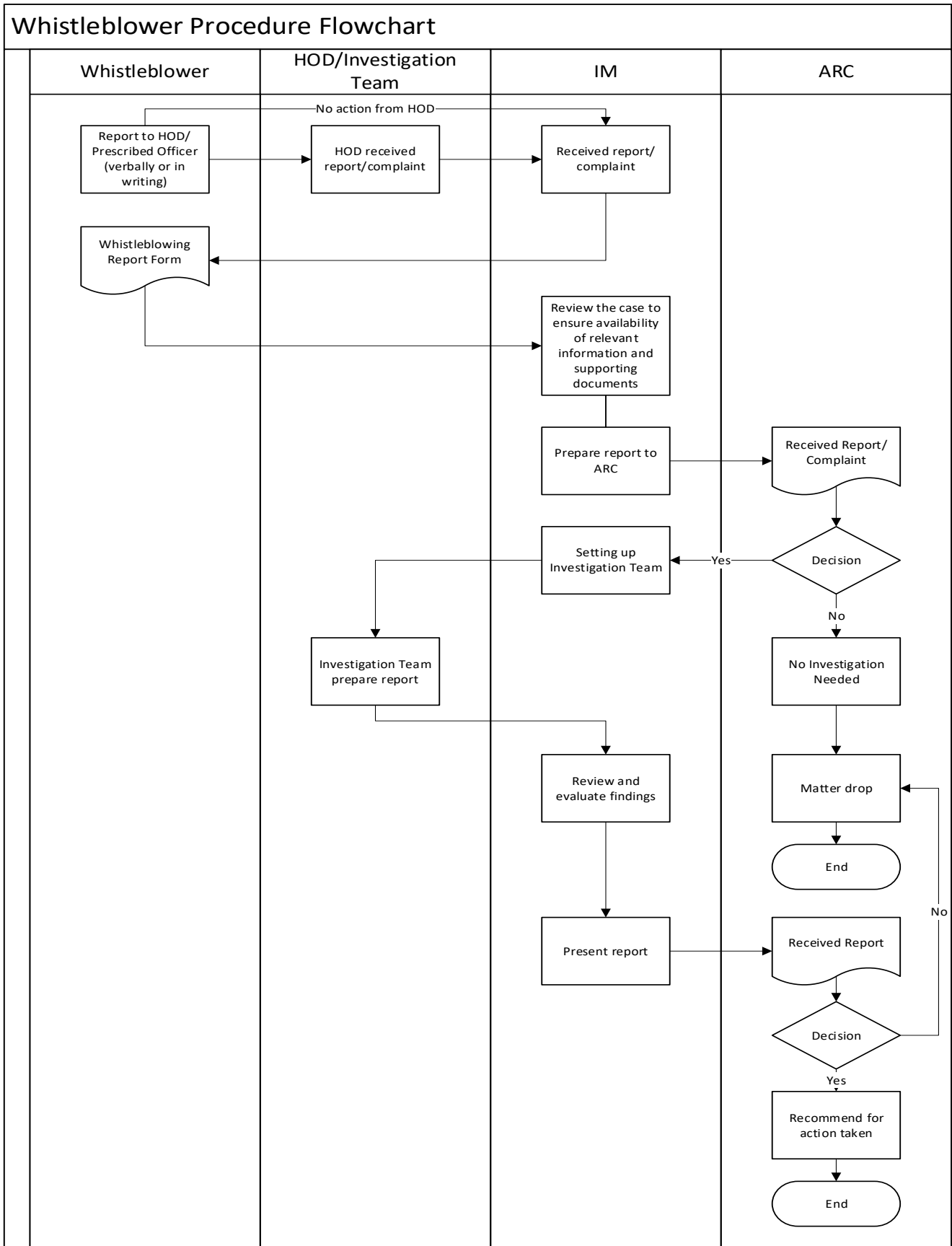
Therefore, Whistleblowers are encouraged to come forward with information on any alleged Improper Conduct as there are safe avenues for them to make disclosures of such alleged Improper Conduct in good faith, by protecting their identities, and protecting them from any post Detrimental Action pursuant to this policy.

**APPENDIX 1 – WHISTLEBLOWING FORM**

<b>Reference No.</b>	
<b>DISCLOSURE OF IMPROPER CONDUCT</b>	
<b>PARTICULARS OF WHISTLEBLOWER</b>	
<i>(You are encouraged to provide your details so that we can contact you for more information if required)</i>	
<b>Name</b>	
<b>Designation / Occupation</b>	
<b>Department / Address</b>	
<b>Contact No.</b> <i>(Office/Mobile)</i>	
<b>PARTICULARS OF THE PERSON(S) INVOLVED</b>	
<b>Name</b>	
<b>Designation</b>	
<b>Department / Address</b>	
<b>Contact No.</b> <i>(Office/Mobile)</i>	
<b>Describe in Detail the Alleged Improper Conduct</b>	
<i>(Date / Time / Place / Particulars)</i>	
<b>Impact As A Result Of the Improper Conduct</b>	
<b>Any Other Information</b>	
<i>(Please attach supporting evidence to substantiate your disclosure and assist in the investigation)</i>	

<b>Reporting To Other Parties</b>			
<b>Have you previously made the disclosure to any other person / department / authority?</b> <i>(Tick whichever is applicable)</i> <b>If Yes, please provide the following particulars:</b>		<b>Yes</b>	<b>No</b>
<b>Report No. / File Ref. No.</b>			
<b>Name of Recipient</b>			
<b>Department / Authority</b>			
<b>Date of Disclosure made</b>			
<b>Status of the Disclosure</b>			
<b>Whistleblower Declaration</b>			
I hereby declare that all the information provided in this Whistleblowing Form are true. I fully understand that by signing this Whistleblowing Form, I am or any person related to or associated with me is entitled for whistleblowing protection as provided under the Whistleblowing Policy & Procedure. I fully understand that in the event that I have made the disclosure in bad faith, the protection accorded to me under the Whistleblowing AB&C will be revoked and that I may be subjected to disciplinary or legal proceedings, as the case may be.			
<b>Whistleblower Signature</b>			
<b>Name</b>		<b>Date</b>	
<b>For Office Use Only</b>			
Comment / Note:			
<b>Designated Manager Signature</b>			
<b>Name</b>		<b>Date</b>	

APPENDIX 2 - WHISTLEBLOWING PROCEDURES FOR MPRC GROUP (PROCESS FLOW)





**Amendments to the P&P (if any)**

The Human Resource & Corporate Services Department is responsible for the maintenance and update of this P&P. All amendments made to this P&P are to be tracked. Relevant information such as the document's version control number, dates of amendment and approval, and section(s) amended are to be recorded in the amendment schedule set out below:

Version No	Date	Removed		Inserted		Date of Approval
		Section	Page(s)	Section	Page (s)	