



WHISTLE BLOWING POLICY

INDAH WATER KONSORTIUM SDN BHD
(Co. No: 199101001452 (211763-P))

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1. INTRODUCTION

Indah Water Konsortium Sdn Bhd (IWK) has introduced complaint channels such as the Whistle Blowing Channel for staff or public to facilitate the submission of complaints to IWK to report any violation of the law involving any staff / third party in its commitment in prevention of corruption and crimes.

2. OBJECTIVE

The purpose of this policy is to provide an avenue for all employees of Indah Water Konsortium (IWK) and members of the public to disclose any improper conduct in accordance with the procedures as provided for under this policy and to provide protection for employees and members of the public who report such allegations.

3. SCOPE

This Policy applies and is not limited to:

- i) All permanent IWK employees;
- ii) All temporary employees/trainees attached with IWK;
- iii) Contractor and sub-contractor;
- iv) Debt Collection Agency (DCA);
- v) Consultant;
- vi) Customers;
- vii) Suppliers; and
- viii) Any interested parties and the public

4. DEFINITION

Whistleblower

Any person who makes disclosure of misconduct to the enforcement agency (refer to the definition of “enforcement agency” under Section 2, Act 711) including IWK employees.

IWK Employees

Officers and staff serving at IWK whether through permanent, temporary, trainee, loan, contract or part-time appointments including political appointments.

IWK employees also include board of directors or companies under IWK.

Corruption

Corruption under the Malaysian Anti-Corruption Commission Act 2009 (Act 694) means giving or offering, receiving or soliciting or agree to receiving or soliciting gratification directly or indirectly as an incentive or reward to perform or not to perform a task related with official duties.

Bribery

Bribery refers to the interpretation of 'gratification' under Section 3, Act 694.

Misconduct/ *Kelakuan tidak wajar* (KTW)

Any conduct which, if proven, constitutes a disciplinary action (refer to the interpretation of "disciplinary action" under Section 2, Act 711) or a criminal offence.

Confidential Information

"Confidential Information" includes:

- i. information of identity, residential address, office address or current location of –
 - a. a whistleblower; and
 - b. a person whom the whistleblower has made disclosure of misconduct against;
- ii. information disclosed by a whistleblower; and
- iii. information by which, if disclosed, can cause harm to any parties.

Integrity & Governance Unit Officers

For the implementation purpose of this Policy the authorised officer is an officer from IWK Integrity & Governance Unit (IGU).

5. POLICY STATEMENT

IWK is committed to the highest standard of integrity and accountability in the conduct of its business and operations. It also protects the employees from victimization, harassment or disciplinary action as a result of any disclosure made in good faith.

Recognising the abovementioned commitment, this policy covers situation where an individual (the whistleblower) raises a complaint about a risk, malpractice or wrongdoings that affects others such as customers, suppliers, and other staff or public interest.

6. IMPROPER CONDUCTS

This policy facilitates employees and members of the public to disclose any improper conduct (misconduct or criminal offence) through internal channel. Improper conduct include and not limited to the following:

- i) Corruption;
- ii) Fraud;
- ii) Bribery;
- iii) Misuse of Company's property;
- iv) Conflict of Interest;
- v) Abuse of Power;
- vi) Non-compliance with Procedure;
- vii) Any other general malpractice including Security, Health & Safety risks.

The above list is not exhaustive and includes any acts or omissions, which is proven, will constitute an act of misconduct under the Company's Code of Conduct or any criminal offences under the relevant legislations in force.

7. PROCEDURE IN MAKING A DISCLOSURE

IWK implements this Whistle Blowing Policy in accordance with the Procedures for the Implementation of Core Functions of the Integrity Unit and Governance Government Stakeholder Company (SBK) issued by Bahagian Pengurusan Integriti and Agensi Malaysian Anti-Corruption Commission 2022.

All disclosures must be channeled in accordance with the process as provided under this Whistle Blowing Policy. This is explained in detail in the following:

- i) Appendix 1 Whistle Blowing Process Flow Chart
- ii) Appendix 2 Whistleblower Guide

8. PROTECTION TO WHISTLEBLOWER

A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. An employee who whistleblows internally is protected from victimization, harassment or disciplinary action for disclosing any improper conduct committed or about to be committed within IWK, to the extent reasonably practicable, provided that the disclosure is made in good faith.

Any complaint made as a consequence of information received by the MACC officer, the **information** referred to in the complaint and the **identity of the whistleblower** from whom such information is received shall be a **secret** between the MACC officer and the whistleblower, and **shall not be disclosed** or be ordered or required to be disclosed in any civil, criminal or other proceedings in any court, tribunal or other authority under Section 65, Act 694.

The public are encouraged to come forward as a whistleblower to report any misconduct/ ketidakwajaran (KTW) that occurs in IWK. For that purpose, this Policy is designed to provide awareness and understanding of protection to whistleblowers and facilitate the process of making KTW disclosures to relevant enforcement agencies under the Whistleblower Protection Act 2010 (Act 711).

However, IWK is not an enforcement agency as it does not possess the function to

conduct investigation and enforcement under written law. Thus, the protection of whistleblowers in IWK cannot be made in accordance with the provisions of law under Act 711 but made in accordance with the provisions of this Policy.

9. ANONYMOUS WHISTLEBLOWER

Any anonymous whistleblower will be entertained accordingly. Any employee or member of the public who wishes to report improper conduct is encouraged to disclose his identity to the Company in order for the Company to provide the necessary protection to him/her.

10. INVESTIGATION

IWK reserves the right to investigate into matters disclosed through the prescribed reporting channel. The basis to investigate take into consideration the followings:

- i) Anonymous complaint
- ii) Racial issue
- iii) Religious issue
- iv) General issue that will provoke sensitivity to the employee. E.g., character attack, personal vendetta.

11. NOTIFICATION

Upon completion of the whistleblowing process and procedures, the whistleblower will be accorded the privilege to be notified on the outcome of the procedure.

12. ENQUIRIES AND REPORTING

Any enquiries or reports on violation of this Policy may be submitted through the reporting channels as follows:

Whistle Blowing Channel

- i) Telephone : 03-2780 1295
- ii) Email : whistle@iwk.com.my
- iii) Send the Whistleblower Form to the Head of Integrity & Governance Unit
- iv) Send the Whistleblower Form through <https://www.iwk.com.my> or IWK Mobile App

- v) Attend and meet at :
Integrity & Governance Unit
Indah Water Konsortium Sdn Bhd
No. 1, Jalan Damansara
60000 Kuala Lumpur

13. CONCLUSION

The Whistle Blowing Policy proves that IWK is always committed, transparent and will not compromise with any criminal conduct besides reflecting IWK's transparency to strengthen the delivery of sewerage services in Malaysia.

IGU is allowed to make appropriate guidelines for the good purpose of managing this policy.

WHISTLE BLOWING FLOWCHART

ACTIVITY	RESPONSIBILITY	RECORD
<pre> graph TD Start([START]) --> Step1[1. Whistle blower report] Step1 --> Step2[2. IGU Officer received whistle blowing information] Step2 --> Decision{3. Action required?} Decision -- NO --> Step3a[3a. No further action (NFA) and Case Closed] Decision -- YES --> Step3b[3b. Investigation and due process action] Step3a --> Step4[4. Notify the Whistleblower] Step3b --> Step4 Step4 --> End([CLOSE]) </pre>	<p>Whistle blower</p> <p>IGU Officer</p> <p>Information Evaluation Committee (JMM)</p>	<ol style="list-style-type: none"> 1. The whistle blower makes a disclosure through: <ol style="list-style-type: none"> i) Email to whistle@iwk.com.my; ii) Whistle Blowing Form (Online or Offline); or iii) Phone at 03-27801295 iv) Present. 2. IGU officers register the Whistle blowing record. 3. JMM IGU determines whether there is a basis to investigate and action should be taken: <ol style="list-style-type: none"> 3a. If it is found that there is no basis for investigation, the case is closed. 3b. If it is found that there is a basis for an investigation, the investigation will be carried out by the investigator and followed up with an action to be taken if any. 4. Whistle blower to be informed by the IGU.

WHISTLEBLOWER GUIDE

Please be informed that Indah Water Konsortium Sdn Bhd ("IWK") reserves the right to proceed with investigation on the subject matter of the disclosure. Whistleblower who uses someone else's identity (Name, NRIC, Staff ID, Contact Number, Email Address) will not be entertained and if committed by IWK's staff, will be subjected to disciplinary action.

Reporting anonymously without sufficient information is strongly discouraged due to the difficulty in obtaining evidence to corroborate the alleged improper activities before the investigation commences. Please provide the required information of the improper activities as prescribed in the form below.

GUIDELINE	
Who?	Who did the wrongdoing? Who is involved? Their position/scope of work and which Unit Office or Department do they report to? Who else knows about the improper activities? Who can and would confirm that they occurred? How can we reach this witness?
What?	What wrongdoing occurred? What specifically the suspect do? What is wrong with it? What kinds of documents would provide evidence of the improper activities? Where are the documents located? Who controls them?
Where?	Where did this happened? Kindly provide specific location (Unit/Plant)
When?	When did the improper activity occur? Is it ongoing? How frequently has it occurred?
Why?	What are the suspect(s) motives? For example, how does the suspect benefit from the improper activities? If others benefit from the activities, who are they and how do they benefit?
How?	How did the wrongdoings occur? Was there a lack of controls, circumvention of controls, or collusion with other individuals?

Please enclose completed form in an envelope marked "Confidential" and "to be open by addressee only" and mail to:

**Head Integrity & Governance Unit,
INDAH WATER KONSORTIUM SDN. BHD.
No.1, Jalan Damansara,
60000 Kuala Lumpur**

Or, email this attachment to: whistle@iwk.com.my

WHISTLEBLOWER FORM

Whistleblower's Contact Information			
Date & Time:			
Name:			
IC No./Passport/IWK Employee ID <small> Cut out where it doesn't apply</small>		Gender: L- Male P-Female	
Nationality:		Citizen:	
Date of Birth:		Age:	
Company:		Position/ Occupation:	
Telephone (1):		Telephone (2):	
Email:			
Mailing Address:			
Details of Allegation			
Information of the Accused Person			
Name			
Position			
Unit/Department			
Telephone		Email:	
Witness Information (if any)			
Name (1)			
Unit/Department			
Telephone:		Email:	
Name (2)			
Unit/Department			
Telephone:		Email:	

Complaint

Briefly describe the misconduct/improper activity and how you got to know about it. Please provide as much information by specifying what, who, when, where and how. If there is more than one allegation, number each allegations. You may use as many pages as necessary. Please use the Guideline above to help you describe the improper activity in details.

Evidence/Supporting Document(s)

Please provide evidence or supporting documents to substantiate your disclosure (if any) to facilitate investigation. You may also attach relevant documents.

Declaration (Required)

I hereby declare that all the information given herein are made voluntarily and true to the best of my knowledge. I will ensure that my participation in this matter will be kept confidential. I do understand that Indah Water Konsortium Sdn. Bhd. will use the information and material(s) provided in the course of managing the disclosure/complaint.

Signature

Name

Date & Time

Note: Complaints from Whistleblower who uses someone else's identity (Name, NRIC, Staff ID, Contact Number, Email Address) will not be entertained and if committed by IWK's staff, will be subjected to disciplinary action.

This Field Must Be Filled By The Recipient Of The Information

How Information Is Received (Please Tick Where Applicable):	The Complainant Comes Himself		Whistle Blowing System	
	Integrity Officer		Head of Department	
	Phone Media		Internal/External Audit Report	
	Documents from MACC		Email/Facsimile	
	Poison Pen		Others (please state):	
Report No.:				