



Whistleblower Policy

Last approved December 2024



This Whistleblower Policy (**policy**) outlines the procedures and protections available to individuals who wish to report suspected wrongdoing within the company (a **whistleblower**). At Flo Energy, we are guided by our company values. These values are the foundation of how we conduct ourselves and interact with each other, our clients, suppliers, shareholders and other stakeholders. We are committed to ensuring corporate compliance and promoting ethical corporate culture. We encourage a culture of openness and accountability.

You are encouraged to read this policy in conjunction with other relevant company policies (i.e. Code of Conduct and the Grievance Policy). The legal team has responsibility for this policy and will review it at least every two years.

1. The 'why'

We have this policy to:

- Encourage you to report suspected wrongdoing without fear of retaliation;
- To help deter wrongdoing;
- Provide a safe and confidential mechanism for disclosure of wrongdoing;
- Ensure that disclosures are investigated promptly and impartially;
- Provide transparency around our framework for receiving, handling and investigating disclosures; and
- Take appropriate action in response to substantiated reports.

If you have knowledge of, or a reasonable good-faith ground to suspect, misconduct or improper state of affairs we encourage you to speak up and we will provide protections and investigate the matter.

2. The 'who' & 'what'

This policy applies to all current and former:

- Board members and employees;
- Contractors, suppliers and their employees;
- An individual who is an associate (as defined in the Act) of the entity; and
- Spouses and relatives of any of the above.

Depending on the applicable law, whistleblowing may include but is not limited to the reporting of certain types of actual or suspected wrongdoing that are in the public interest and affect others such as:

- Fraud, money laundering or misappropriation of funds;
- Illegal conduct such as theft, dealing in or use of illicit drugs, violence or threatened violence and criminal damage to property;
- Offering or accepting a bribe;
- Financial irregularities;
- Failure to comply with, or breach of, legal or regulatory requirements; and
- Engaging in or threatening to engage in detrimental conduct against a person who has made a disclosure, or is believed or suspected to have made, or who is expected to make, a disclosure.

If you are unsure about whether something is covered by this policy, reach out to our legal team (legal@floenergy.sg), or if the concern is related to the legal team, reach out to the People and Culture department (people@floenergy.sg).

3. The 'how'

We encourage you to notify your manager, Regional Head of People & Culture or the General Counsel by phone or email if you become aware of any breach of our policies or legal or regulatory requirements. You can also raise your concern with us via this confidential email address whistleblowing@floenergy.sg. This will enable us to investigate the matter fully. You can also make a disclosure to a prescribed person or body under local laws, such as local regulators, in certain cases.

External reporting may be appropriate if there is an immediate and significant danger to the public interest, reasonable suspicion that the company at large is involved in suspected wrongdoing or there is a real risk of evidence being destroyed or tampered with. Nothing in this policy prevents you from communicating such concerns to a regulator or certain third parties, provided such communications comply with any applicable legal requirements.

If you believe external reporting is appropriate, we encourage you to seek legal advice prior to doing so. In different jurisdictions, there are designated bodies to which these reports must be made.

You can report matters anonymously and/or confidentially at any time. You can remain anonymous throughout the process. If you wish to remain anonymous, you may like to use a pseudonym. However, this may make it difficult for us to properly investigate the matter and therefore we encourage you to share your identity.

4. Investigation and Follow-Up

If you make a disclosure, we will arrange a meeting with you as soon as possible to discuss your concern. We will then investigate the matter as soon as practicable, to determine whether the disclosure qualifies for protection and whether a formal investigation is required. If necessary, Flo will appoint an external investigator to assist in conducting the investigation. All investigations will be conducted in a fair, independent and timely manner and all reasonable efforts will be made to preserve confidentiality during the investigation.

Where possible, we will keep you informed of the process and expected timeframes of the investigation. To the extent permitted by law, we may inform you and/or a person against whom allegations have been made of the findings. We will document the findings in a report and take actions we determine are appropriate.

5. Confidentiality

We are committed to ensuring that any person who makes a disclosure is treated fairly and does not suffer detriment and that confidentiality is preserved in respect of all matters raised under this policy.

- All reports of suspected wrongdoing will be treated with the utmost confidentiality, to the extent permitted by law.
- Whistleblowers will be protected against retaliation, victimisation, or adverse employment consequences where the whistleblower has reasonable grounds for their concern.
- Any individual found to have engaged in retaliation against a whistleblower will be subject to disciplinary action, up to and including termination of employment.

6. Regional Laws and Agencies

Some states/provinces and countries have specific laws in relation to whistleblowing (i.e., the Corporations Act 2001 (Cth) in Australia). If you would like more information please reach out to the legal team.