



**PRG**  
HOLDINGS BERHAD

**PRG Group of Companies  
(PRG Holdings Berhad)**

**WHISTLEBLOWING POLICY AND GUIDELINES**

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## **WHISTLEBLOWING POLICY**

PRG Group of Companies (“PRG Holdings Berhad” or the “Group”) is committed to ensuring that every part of its operation is carried out professionally in accordance with relevant laws, rules, regulations, business ethics and conduct, and recognise that all employees and external parties have an important role to play in achieving this goal.

As such, the Board of Directors of PRG Holdings Berhad has formulated this Whistleblowing Policy to protect the values of transparency, integrity, impartiality and accountability in where PRG Holdings Berhad conducts its businesses and affairs.

The Board of Directors of PRG Holdings Berhad believes that employees will usually be the first to know when an improper or illegal act is being or has been committed. Employees and external parties are encouraged to blow the whistle, in good faith, on any such potential violations or concerns according to the procedures established in this Whistleblowing Policy.

PRG Holdings Berhad’s Whistleblowing Policy will:

- Govern the process through which employees and external parties may report potential violations or concerns relating to relevant laws, rules, regulations, business ethics and conduct, including any violations or concerns relating to illegal, immoral, embezzlement and fraudulent activities;
- Establish a mechanism for responding to any reports from employees and external parties regarding such potential violations or concerns;
- Prohibit retaliation against employees and external parties raising such potential violations or concerns; and
- Establish procedures for the retention of records of reports.

Employees and external parties who blow the whistle on wrongdoings will be protected against victimisation or other adverse treatment provided that the whistleblowing is done in good faith. However, any whistleblowing which is not made in good faith and is found to be deliberately falsified with malicious intent will be subjected to Disciplinary Action by PRG Holdings Berhad in accordance with the Human Resource Guidelines and Procedures.

All employees of PRG Holdings Berhad and its subsidiaries must follow this Whistleblowing Policy and cooperate with any review and investigation initiated pursuant to this Whistleblowing Policy.

The Audit and Risk Management Committee (“ARMC”) and Group Executive Vice Chairman of PRG Holdings Berhad shall have the overall responsibility for the implementation of this



Whistleblowing Policy. The administration of this policy and whistleblowing channel ([prg@grccs.com.my](mailto:prg@grccs.com.my)) are carried out by the Chairman of ARMC via an independent party in conjunction with Compliance Officer and Human Resource Department of PRG Holdings Berhad. The ARMC shall exercise the oversight function over the administration of the policy.

## **WHISTLEBLOWING GUIDELINES**

### **1. DEFINITION**

1.1. The word whistleblowing in the context of this Whistleblowing Guidelines:

- (i) “Board” means the Board of Directors of PRG Holdings Berhad.
- (ii) “Group” or “PRG Holdings Berhad” means PRG and its subsidiaries collectively.
- (iii) “External Parties” means parties who have business relationship with the Group, including agents, business associates, consultants, contractors, customers, service providers, suppliers, vendors, and the general public, and each an “External Party”.
- (iv) “Whistleblower” means an employee of the Group or external party who makes a disclosure in good faith of improper conduct or alleged wrongdoings occurring in the Group.
- (v) “Whistleblowing” means the disclosure in good faith by an employee of the Group or external party, to the management or directors, of actual, suspected or anticipated mismanagement, corruption, illegality, or some other wrong doings within the Group.

1.2. For the purpose of this Guideline, the wrongful activities and wrongdoings refers to any potential violations or concerns relating to any laws, rules, regulations, business ethics and conduct, including any violations or concerns relating to illegal, immoral, embezzlement, bribery or corruption and fraudulent activities.

### **2. OBJECTIVE**

2.1. All employees of the Group or external parties are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance, malpractices and unethical business conduct within the Group at the earliest opportunity and in an appropriate way.

- 2.2. The objective of the Whistleblowing Policy is:
- i. To protect the values of transparency, integrity, impartiality and accountability in where PRG Holdings Berhad conducts its business and affairs;
  - ii. To encourage the whistleblower to feel assured in raising genuine concerns and to question and act on those concerns;
  - iii. To provide ways to raise those concerns and get feedback on action taken;  
and
  - iv. To reassure the whistleblower that if they raise concerns in good faith, believing them to be true, they will be protected from possible reprisals or victimization.
- 2.3. Through an effective implementation of this Guideline, PRG Holdings Berhad will enhance its accountability in preserving its integrity and will be able to stand up to public scrutiny. This in turn enhances and builds credibility of our stakeholders.

### **3. APPLICATION**

- 3.1. This Guideline is intended to complement the normal channels of communication and reporting lines within PRG Holdings Berhad.
- 3.2. This Guideline will be applied in PRG Holdings Berhad covering all employees of PRG Holdings Berhad and its subsidiaries, and external parties.
- 3.3. This Guideline will not apply to personal grievances concerning an individual's terms and conditions of employment, or other aspects of the working relationship, complaints of bullying or harassment, or disciplinary matters. Such complaints will be dealt with under existing Human Resource Guidelines and Procedures on grievance, bullying and harassment, discipline and misconduct in PRG Holdings Berhad.

#### **4. WHO COULD BECOME A WHISTLEBLOWER**

4.1. Once the Whistleblowing Policy and Guidelines are fully implemented, any of the following people could become a whistleblower:

- PRG Holdings Berhad and its subsidiaries' employees including employees on contract terms, temporary or short-term employees and employees on secondment; and
- People performing services for PRG Holdings Berhad including contractors, sub-contractors, consultants, agents or any other business associates.

#### **5. WHAT WRONGDOINGS ARE FOR WHISTLEBLOWING**

5.1. A qualified disclosure may be made if it relates to one or more of the following wrongdoings by any employees in the conduct of PRG Holdings Berhad's business or affairs that is being, has been, or is likely to be, committed but not limited, to the following:

- Failure to comply with laws or regulations or Group policies and procedures;
- Criminal offences and miscarriage of justice;
- Corruption, bribery or blackmail;
- Misuse or abuse of PRG Holdings Berhad's funds or assets;
- Gross mismanagement within PRG Holdings Berhad;
- Financial malpractice, impropriety or fraud;
- Falsification or destruction of business or financial records, or misrepresentation or suppression of financial information; or
- Repeated ill treatment of a client / customer / supplier despite a complaint being made;
- Serious breach of PRG Holdings Berhad's Code of Conducts for its employees and directors;

- Actions which endanger the health or safety of employees or the public;
- Failure to comply with the provisions of the Government Laws and Regulations where the wrongdoer, knowingly, disregards or does not comply with such provisions;
- Knowingly directing or advising a person to commit any of the above wrongdoings; and
- Concealment of any or a combination of the above.

The above list is not exhaustive and there will be instances where employees and external parties would need to exercise judgement.

- 5.2. A whistleblower will not be expected to prove the truth of an allegation but he or she should be able to demonstrate that there are sufficient grounds to have a reasonable belief that something is wrong.
- 5.3. If a whistleblower is unsure whether a particular act or omission constitutes a wrongdoing under this Guideline, he or she is still encouraged to contact the Chairman of ARMC via an independent party and / or Compliance Officer of PRG Holdings Berhad for more clarification.

## **6. WHEN TO BLOW THE WHISTLE ON WRONGDOINGS**

- 6.1. A whistleblower should immediately come forward with any information that he or she, in good faith, reasonably believes that suspected incident of improper conduct or malpractice exists within the Group, the employee or external party should report this immediately to the Company's Audit and Risk Management Committee in writing.
- 6.2. However, he or she is not expected to first obtain substantial evidence of proof beyond reasonable doubt when making a disclosure. If he or she knows as a matter of fact that there are serious risks that a wrongdoing is going to take place, such bona fide concerns should be raised immediately i.e. the whistleblower is able to show the reasons for concern.



## 7. PROCEDURES IN HANDLING WHISTLEBLOWING OF WRONGDOINGS

### 7.1. Initial step

- 7.1.1. When a whistleblower is of the opinion that a specific concern falls within the scope of this Guideline and cannot be solved through existing procedures, he or she can choose to make a report in writing and submit it to the Chairman of ARMC via an independent party. (Refer to Appendix A: *Whistleblowing Hotline*). The whistleblower are discourage to act on his own in conducting any investigation.
- 7.1.2. A whistleblower can also directly contact the Group Executive Vice Chairman when he or she has a reasonable belief that there is serious malpractice relating to any of the wrongdoings specified in paragraph 5.1, it would not be properly dealt with by reporting to the Chairman of ARMC via an independent party, the above channels have been followed and the whistleblower still has concerns, or the whistleblower feels the matter is so serious that it cannot be discussed with any other persons.
- 7.1.3. The Whistleblowing Hotline is a confidential telephone service which offers employees and external parties the possibility to report to the Chairman of ARMC via an independent party concerns in confidence without any party in PRG Holdings Berhad knowing about the disclosure initially.
- 7.1.4. A Whistleblowing reporting structure is provided in Appendix B: *Whistleblowing Reporting Structure* and the roles and responsibilities are provided in Appendix C: *Roles and Responsibilities*.
- 7.1.5. The whistleblower is required to disclose his or her particulars including, name, designation, current address and contact numbers. Anonymous complaints would not be entertained and covered by this Guideline.
- 7.1.6. If any employee or external party believes reasonably and is in good faith that suspected incident of improper conduct or malpractice exists within the Group, the employee or external party should report this immediately to the ARMC writing, providing as much details as possible specifying:
- The whistleblower's full name and contact details;
  - The background, date and history of the concerns;
  - Nature of wrongdoing;
  - The reasons for the concerns;
  - Time and place of its occurrence;
  - The identity of the alleged wrongdoer;

- Details of witnesses and all factual corroborating evidence, if any;
- Particulars or production of documentary evidence, if any;

and other details deemed to be useful to facilitate screening and action to be carried out in paragraphs 7.2, 7.3 and 7.4.

*(Refer to Appendix D for other preparations to be made prior to contacting the Independent party).*

- 7.1.7. The whistleblower may be asked to provide further clarifications and information from time to time, for example, if an investigation is conducted. Hence, the whistleblower shall be prepared to be interviewed by the ARMC or such other officer as may be identified.
- 7.1.8. In respect of employee or external parties who reports a suspected violation in good faith and is not engaged in questionable conduct, the Group will attempt to keep its discussions and actions confidential to the greatest extent possible.
- 7.1.9. However, there may be circumstances where the employee may be needed as a witness. Should this be the case, PRG Holdings Berhad will discuss the matter with the employee at the earliest opportunity. In addition, in the course of investigation, the Group may need to share information with others on a “need to know” basis.
- 7.1.10. The whistleblower will be informed of who is handling the matter, how he can make contact with the investigator and whether there is any further assistance required. The whistleblower will receive updates on the progress of the investigation and its outcome, unless this would be detrimental to the whistleblower or the investigation, or unless there are other reasons not to inform the whistleblower (such as the infringement of a duty of confidentiality owed by the Group to another party).

## **7.2. Screening**

- 7.2.1. The Chairman of ARMC via an independent party will screen and assess the whistleblower’s disclosure to determine whether it is related to a wrongdoing as stated in paragraph 5.1 or excluded from the scope of the Whistleblowing Policy and Guidelines, and will prepare general recommendations to the ARMC and the Group Executive Vice Chairman, where deemed necessary.

- 7.2.2. This initial process in 7.2.1 should not take more than one (1) month from the day the Chairman of ARMC via an independent party receives the whistleblower's disclosure. It may be completed immediately if the wrongdoing is capable of causing irreparable harm to PRG Holdings Berhad.
- 7.2.3. If the whistleblower's disclosure involves the Chairman of ARMC, the independent party, Group Executive Vice Chairman, members of the ARMC or Board of Directors, the alleged wrongdoer or any other implicated persons will be excluded from performing the activities of screening, action, investigation and recommendation described in this Guideline.

### **7.3. Preliminary Action**

- 7.3.1. The ARMC, together with the general recommendations made by the Chairman of ARMC and the independent party, will make decisions including but not limited to any of the following:
- Rejection of the whistleblower's disclosure if in the Committee's opinion the complaint is trivial, frivolous or mala fide;
  - Directing investigation by the independent party, investigative unit, if any or any other external party;
  - Suspending the alleged wrongdoer or any other implicated persons from work in accordance with the Human Resource Guidelines and Procedures to facilitate any fact-finding or to avoid any employee's exposure to a threat or harm; and
  - Referral to the police or any other appropriate enforcement authority.
- 7.3.2. All decisions made and reasons of action thereof shall be minuted in the minutes of meetings of the ARMC.
- 7.3.3. Subject to legal constraints, the whistleblower will be notified of the status of his or her whistleblower's disclosure based on the preliminary action taken by the ARMC as far as reasonably practicable.

- 7.3.4. The alleged wrongdoer will also be informed of the allegations and given an opportunity to answer the allegations at the upcoming investigation as stated in Paragraph 7.4 - Investigation, where deemed appropriate by the ARMC.

#### **7.4. Investigation**

- 7.4.1. The appointment of the investigation team will be made by ARMC. The responsibilities of an investigator are:
- (i) investigating a complaint received from the whistleblower;
  - (ii) safeguarding all information received from a whistleblower and secure all records, documents and reports collated during an investigation;
  - (iii) providing feedback to the whistleblower following any investigation with the outcome of the investigation;
  - (iv) providing finding report and recommendation to ARMC; and
- where necessary, external experts may be enlisted to conduct an investigation of the complaint at the expense of the Company.
- 7.4.2. All actions and the conduct of the investigation shall be unbiased and shall not draw conclusions until all the evidence has been collated and reviewed.
- 7.4.3. The unauthorized disclosure of a whistleblower information or the identity of a whistleblower by any employee may constitute misconduct for which, if established, disciplinary measures may be imposed.
- 7.4.4. The whistleblower and the alleged wrongdoer are expected to give his or her full cooperation in any investigation with Chairman of ARMC or such other officer as may be identified or any other process carried out pursuant to this Guideline and/or the Disciplinary Action of the Human Resource Guidelines and Procedures.

- 7.4.5. In the event the whistleblower is implicated or discovered to be or have been involved in any wrongdoing, he or she may also be investigated so as to complete the fact-finding process in accordance with this Guideline and/or the Disciplinary Action of the Human Resource Guidelines and Procedures.
- 7.4.6. If the alleged wrongdoer or any other implicated persons has/have, or is/are found to have:
- committed a wrongdoing; or
  - taken serious risks which would likely cause a wrongdoing to be committed;
- the action to be taken against that alleged wrongdoer or any other implicated persons will be determined based on the Disciplinary Action of the Human Resource Guidelines and Procedures, which may include formal warning or reprimand, demotion, suspension or termination of employment or services with PRG Holdings Berhad.
- 7.4.7. It should be noted that cases relating to suspected criminal activity, including but not limited to fraud, may be referred to the police at any stage of the investigation if deemed necessary by the ARMC.
- 7.4.8. The ARMC will have the final decision on whether to pursue any legal actions against alleged wrongdoer or any other implicated persons.

## **7.5. Reporting of outcome**

- 7.5.1. The investigation team shall submit an update and / or written report to the Chairman of the ARMC within one (1) month, on the progress or result of the investigation and any actions taken in connection therewith.
- 7.5.2. The report shall contain:
- (i) the allegations;
  - (ii) an account of all documents, statements or other exhibits received, and where any evidence has been rejected as being unreliable, the reasons for this opinion being formed;
  - (iii) the conclusions reached and the basis for them;
  - (iv) any recommendations arising from the investigation; and

- (v) steps that need to be taken by the Group to prevent a recurrence in the future.

If the complaint is deemed by to be material or otherwise appropriate for the attention of the Board of Directors, it shall be so brought up at the following Board meeting and minuted.

- 7.5.3. Subject to any legal constraint, the whistleblower and, if applicable, the alleged wrongdoer will be notified in writing of the decision on the investigation (e.g. the wrongdoing occurred or not; the alleged wrongdoer is guilty or not), and the basis thereof.
- 7.5.4. The notification letter should be signed by the Group Executive Vice Chairman of PRG Holdings Berhad.
- 7.5.5. If the whistleblower is unhappy with the outcome of the investigation, the whistleblower may submit another detailed report explaining why this is the case and the whistleblower's concern will be investigated again if there is good reason to do so.
- 7.5.6. The Chairman of ARMC and the independent party will furnish a report to the ARMC stating the number and nature of wrongdoings reported by whistleblower(s), if any, including the follow up action and the unresolved cases of wrongdoings. After a review is made by the ARMC, a summarised result and a follow up measure will be tabled to the Board of Directors for information and action, if required.
- 7.5.7. The ARMC upon receiving complaints shall maintain all complaints received, tracking their receipt, investigation and resolution.
- 7.5.8. All employees, directors and officers must fully co-operate with any investigation initiated under this Policy.
- 7.5.9. All employees, directors, officers and business associates must refrain from any activity that is, or could be perceived to be, victimization or harassment of a whistleblower making a complaint in good faith. Any effort to retaliate against such whistleblower will be reported immediately and appropriate disciplinary action taken.
- 7.5.10. Any attempt to cover up wrongdoing is a disciplinary offence. If the whistleblower is told not to raise or pursue a complaint, even by a person in authority, he should report the matter to the Chairman of ARMC.

- 7.5.11. The Group acknowledges that the act of whistleblowing should not shield a whistleblower from the reasonable consequences flowing from any involvement in improper conduct. The whistleblower's liability for his own conduct is not affected by his disclosure of that conduct. However, in some circumstances, an admission may be a mitigating factor when considering disciplinary or other action.
- 7.5.12. Upon completion of an investigation, all documentation pertaining to the complaint including but not restricted to the investigation report, corrective action taken and evidence shall be maintained by Group Human Resources.

## **7.6. Appeal**

- 7.6.1. Any appeal of wrongdoing will be handled in accordance with the Human Resource Guidelines and Procedures.

## **8. EXTERNAL DISCLOSURE**

- 8.1. PRG Holdings Berhad encourages its employees and external parties to use the whistleblowing internal reporting channel established by PRG Holdings Berhad. If the procedures under this Guideline have been exhausted, or the whistleblower is still not satisfied with the PRG Holdings Berhad's response and reasonably believes that the information disclosed, and any allegation contained in it, are substantially true, he or she is at liberty to take the matter further by raising it with the relevant governmental, regulatory authorities and enforcement agencies in Malaysia or in the country concerned. External disclosure may further be made in case of an important and urgent public interest or required by the law.
- 8.2. Whilst the whistleblower is able to report issues externally, the whistleblower must be aware that there is a difference between reporting internally through independent party or the Group Executive Vice Chairman of PRG Holdings Berhad, and externally. To report internally, the whistleblower must be suspicious that there is malpractice whereas to report externally, the whistleblower must have reasonable belief that malpractice has or is taking place and some evidence to support the report.

A whistleblower who uses the internal reporting channel via the PRG Holdings Berhad whistleblowing channel will be protected by PRG Holdings Berhad as per paragraph 9 - Protection of this policy. On the other hand, PRG Holdings Berhad will not be able to give the same protection as per paragraph 9 -

Protection to the whistleblower who uses external channel of reporting to external authorities since the matter will be outside of PRG Holdings Berhad's control. However, a whistleblower that makes an external complaint in good faith to any of the relevant governmental, regulatory authorities and enforcement agencies in Malaysia or in the country concerned after exhausting PRG Holdings Berhad's procedure will be protected against victimisation or other adverse treatment.

- 8.3. The instrument of external reporting should in reasonable opinion of the whistleblower to be in balance with the relevant matter and there should not be a less potentially damaging option available.
- 8.4. The whistleblower should minimise the possible impact of his or her actions to PRG Holdings Berhad and to the people involved. The external party that the whistleblower considers disclosing information to, should be a party which will be able to effectively organise action against the alleged contravention.

## **9. PROTECTION**

- 9.1. Upon making a disclosure in good faith, based on reasonable grounds and in accordance with the procedures pursuant to this Guideline:
  - (i) The whistleblower's identity will be protected i.e. kept confidential unless otherwise required by law or for purposes of any proceedings by or against PRG Holdings Berhad.
  - (ii) The whistleblower will be protected from harassment or victimisation within PRG Holdings Berhad as a direct consequence of his or her disclosure.
- 9.2. PRG Holdings Berhad will not tolerate punishment or unfair treatment when concerns are raised in good faith. Any employee who reports a contravention or a concern will be given protection and shall in no way be put at a disadvantage as a result of his or her report.
- 9.3. Where it is determined that there is a prima facie case that the whistleblower has suffered adverse treatment, harassment or victimisation as a result of his or her disclosure, a further investigation may take place and disciplinary action may be taken against the perpetrator in accordance with the relevant procedure in this Guideline and/or the Disciplinary Action of the Human Resource Guidelines and Procedures.



- 9.4. If the complaint was made by the whistleblower otherwise than in good faith and based on reasonable grounds, the whistleblower will automatically lose the protections as states in paragraph 9.1. In addition, PRG Holdings Berhad will determine the action to be taken which may include disciplinary measures, formal warning or reprimand, demotion, suspension or termination of employment or services with PRG Holdings Berhad in accordance with Disciplinary Action of the Human Resource Guidelines and Procedures.
- 9.5. The identity of a whistleblower will not be disclosed without his prior consent. Where concerns cannot be resolved without revealing the identity of the whistleblower (i.e. if the evidence is required in court), a dialogue will be carried out with the whistleblower as to whether and how the matter can be proceeded.

## **10. TIME LIMITS AND RETENTION OF RECORDS**

- 10.1. Time limits should be allocated for each stage of the procedure. If the time limits pass without any satisfactory action being taken, the concerns should be raised at the next level.
- 10.2. The Chairman of ARMC via an independent party will retain for a minimum period of **seven (7)** years all records relating to any whistleblower case(s) and its related investigation report, if any.

## **11. CIRCULATION AND REVIEW**

- 11.1. The Whistleblowing Policy and Guidelines will be circulated to all existing and newly recruited employees and newly appointed business associates of PRG Holdings Berhad and its subsidiary.
- 11.2. The Whistleblowing Policy and Guidelines will be reviewed every three (3) years by ARMC or upon the request of Chairman of ARMC PRG Holdings Berhad.
- 11.3. The Whistleblowing Policy and Guidelines whether revised or not upon such review, shall again be circulated to existing employees after the said review.

## **12. PRIVACY**

- 12.1. PRG Holdings Berhad is committed to protect the privacy of the persons involved to the fullest extent possible and in accordance with applicable laws. Any personal data obtained, as part of this Guideline will only be used for the purposes explained in this Guideline and will only be provided to those who have a need to know about these data for these purposes or to comply with the law or an important public interest.

## **APPENDIX A: WHISTLEBLOWING HOTLINE**

The Whistleblowing Hotline is a confidential telephone line to receive and report any wrongdoings to PRG Holdings Berhad's Chairman of ARMC via an independent party as prescribed in paragraph 5.1.

The particular of the independent party is as follows:

**Independent Party** GRC Consulting Services Sdn. Bhd.  
B-05-07, The Vertical Business Suite II,  
Avenue 3, Bangsar South City,  
No. 8, Jalan Kerinchi  
59200, Kuala Lumpur  
Malaysia

**Hotline number** **Fixed telephone:** +603 2242 1825

**Email** prg@grccs.com.my

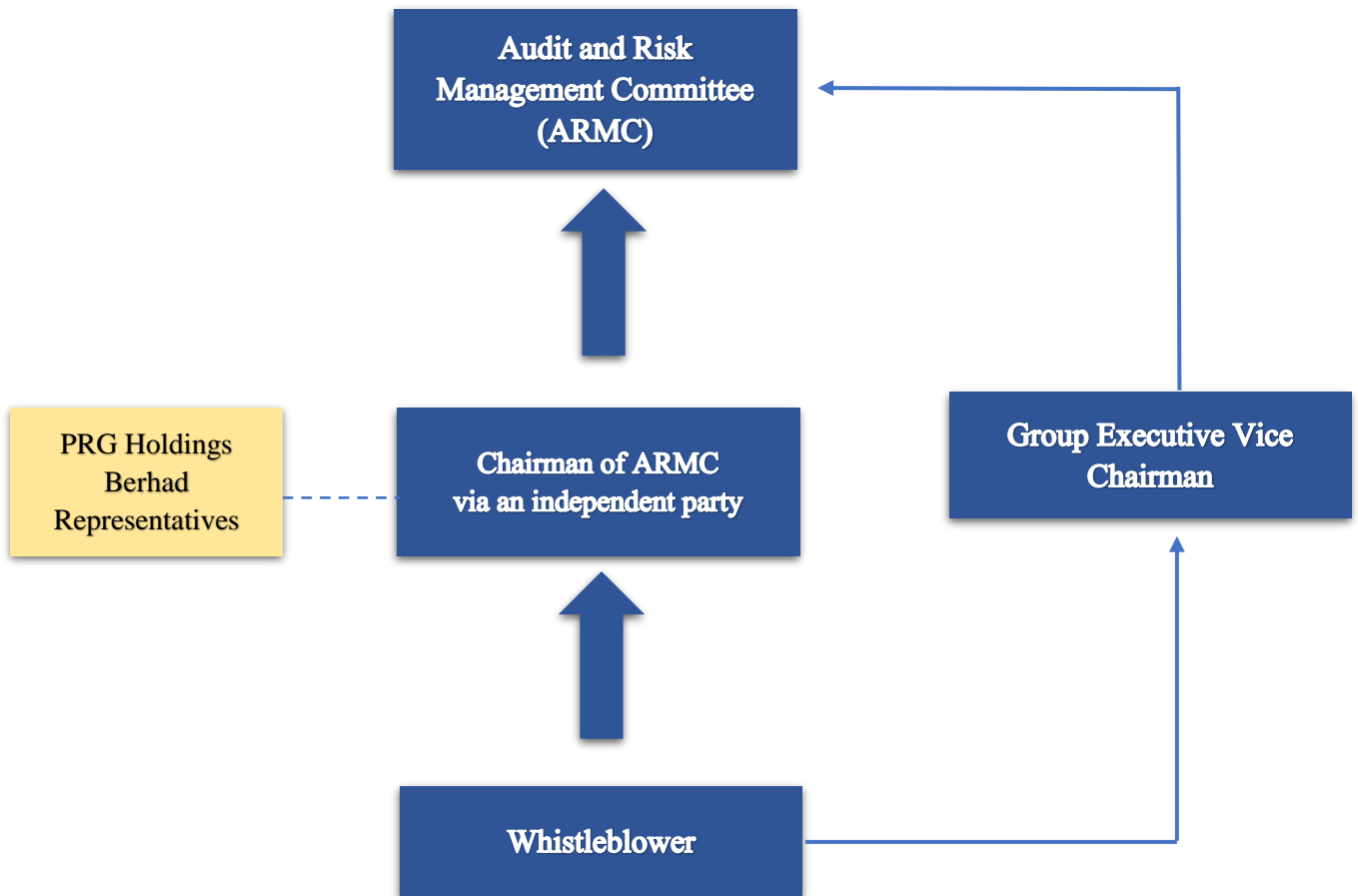
**Offering hours** 9.00 am to 6.00 pm on Mondays to Fridays  
(Excluding public holidays)

### **Preparation required**

**prior to calling the hotline** To accomplish an effective call (as stated in paragraph 7.1 – initial step) you are expected to prepare the following information prior to calling the hotline:

- Nature of the wrongdoing to be reported;
- The date of the wrongdoing took place;
- Time and place of its occurrence;
- The identity of the alleged wrongdoer;
- Particulars of witnesses, if any;
- Particulars or production of documentary evidence, if any; and
- Other details deemed to be useful to facilitate preliminary screening and action to be carried out under paragraph 7.2 and 7.3, if required.

## APPENDIX B: WHISTLEBLOWING REPORTING STRUCTURE



*Note:*

*A Whistleblower should report directly to the Chairman of ARMC via an independent party. However, the Whistleblower could also directly contact the Group Executive Vice Chairman of PRG Holdings Berhad in accordance with paragraph B7.1.2 for matters relating to the Chairman of ARMC and/or independent party.*

## APPENDIX C: ROLES AND RESPONSIBILITIES

Role	Responsibilities
<b>Audit Committee and Risk Management Committee (ARMC)</b>	<ul style="list-style-type: none"> <li>• Review reports and any matters arising there from or in connection there with, and establish whether there is sufficient ground for further action;</li> <li>• Recommend, if need be, procedures to be put in place to manage reports that require immediate or urgent action;</li> <li>• Initiate investigations when required;</li> <li>• Appoint investigation team; and</li> <li>• Review and report to the Board of Directors the results of the investigations and recommendations for corrective or remedial actions, or (case the case may be), administrative or disciplinary actions to be taken.</li> </ul>
<b>Independent party</b>	<ul style="list-style-type: none"> <li>• Furnish a half yearly report to ARMC stating the number and nature of whistleblowing issues received the results thereof, follow up action and the unresolved issues;</li> <li>• Administer, implement and oversee ongoing compliance with this policy;</li> <li>• Assist the ARMC, in administrative and, if directed by the ARMC, to investigative work;</li> <li>• Be accessible to persons who wish to discuss any matter raised in or in connection with a report;</li> <li>• Work with PRG Holdings Berhad representatives and external parties such as government authorities, where required towards ensuring that all efforts are taken to protect the whistleblower(s) and persons who participate (or who intend to participate) in the investigation arising from a report from reprisal;</li> <li>• Ascertain that the relevant PRG Holdings Berhad supervisors promptly execute the corrective and / or remedial actions recommended by the ARMC;</li> <li>• Managing the telephone hotline based on the prescribed hours;</li> </ul>

Role	Responsibilities
	<ul style="list-style-type: none"> <li>• Promptly receive, record (if the disclosure is made orally), a report and any matter arising there from or in connection therewith;</li> <li>• Ensure that documents related to reports are retained in a safe, secure and proper manner; and</li> <li>• Attend, in confidence, to inquiries about this policy and provide informal advice to persons who are considering making a disclosure under this policy.</li> </ul>
PRG Holdings Berhad representatives (Compliance Officer, HR and Legal)	<ul style="list-style-type: none"> <li>• Administer, implement and oversee ongoing compliance with this policy;</li> <li>• Assist the Chairman of ARMC, independent party and ARMC, in administrative and, if directed by the ARMC, to investigative work;</li> <li>• Be accessible to persons who wish to discuss any matter raised in relation to whistleblowing in PRG Holdings Berhad, if any;</li> <li>• Work with the Chairman of ARMC, independent party and external parties such as government authorities, where required towards ensuring that all efforts are taken to protect the whistleblower(s) and persons who participate (or who intend to participate) in the investigation arising from a report from reprisal;</li> <li>• Ensure that documents related to reports i.e. to ARMC are retained in a safe, secure and proper manner; and</li> <li>• Attend, in confidence, to inquiries about this policy and provide informal advice to persons who are considering making a disclosure under this policy.</li> </ul>
<b>Whistleblower</b>	<ul style="list-style-type: none"> <li>• Make a report orally or in writing and submit it to the Chairman of ARMC via an independent party or the Group Executive Vice Chairman of PRG Holdings Berhad (in accordance with paragraph 7.1.2), if necessary;</li> <li>• To assist in the information/evidence gathering stage;</li> <li>• To assist in the investigation/domestic inquiry stage if required; and</li> <li>• To appear as a witness if required.</li> </ul>

**APPENDIX D: WHISTLEBLOWER CHECKLIST**  
**(Prior to contacting the Chairman of ARMC via an independent party)**

**1. Personal information**

- a. Your name:
- b. Your preferred phone number:
- c. Your preferred e-mail address:
- d. Best time for communication with you:
- e. Best way of communication with you:       Phone       E-mail       Physical

**2. Report of wrongdoing in accordance with paragraph 5.1**

- a. What is the wrongdoing or concern you want to report?
- b. Do you have a serious suspicion or are you sure?       Serious suspicion       I am sure
- c. When did it occur?
- d. Where did it occur?
- e. Who are, in your opinion, the persons involved?
- f. What is, in your opinion, the potential damage (financially or otherwise) to the company or other interested parties?
- g. Do you think it will happen again?       No       Yes  
when:

**3. Personal action**

- a. How did you become aware of the situation?
- b. Do you know of any other person(s) who are aware of the situation, not being personally involved?       No       Yes
- c. Do you have any physical evidence, which can be handed over?       No       Yes