



## PUNCAK NIAGA HOLDINGS BERHAD'S WHISTLEBLOWER PROTECTION

### 1.0 INTRODUCTION

A whistleblower is a person who on his or her own accord comes forward and shares his/her knowledge on any wrongdoings, malpractices, or misconducts that he/she thinks is happening in Puncak Niaga Holdings Berhad ("the Company" or "Puncak Niaga"), its subsidiaries and affiliates or in a specific department. A whistleblower could be an employee, contractor, or supplier who becomes aware of any illegal activities.

As a responsible corporate citizen, Puncak Niaga Holdings Berhad and the Group are totally committed to upholding the highest standards of transparency, accountability, and integrity in the conduct of our business activities in the best interests of our stakeholders, including our employees.

Puncak Niaga's Whistleblower Protection aims to encourage whistleblowers to come forward with information on any alleged improper conduct and helps to ensure the safety of the whistleblower to make disclosures to the integrity officer or relevant authorities in good faith, by **protecting their identities**, and **providing them with immunity from any punishment from the Company**, and **protection against detrimental action**.

### 2.0 POLICY

2.1 The Company and the Group shall endeavour to undertake the following:-

- 2.1.1 A whistleblower will be protected against adverse employment actions (discharge, demotion, suspension, harassment, withholding of any payment that is due and payable under a contract, refused subsequent contract, or other forms of discrimination) for raising allegations of business misconducts.
- 2.1.2 If a whistleblower who is an employee makes an allegation in good faith, which is not confirmed by subsequent investigations, no action will be taken against the said employee.
- 2.1.3 Witnesses who participate or assist in an investigation will also be protected.
- 2.1.4 The Company will make every possible effort to protect the identity of the whistleblower.
- 2.1.5 In making a disclosure, a whistleblower is expected to exercise due care to ensure the accuracy of the information given. If, however, a whistleblower makes malicious or false and unsubstantiated allegations to the detriment of other individual(s), the Company reserves the right to take disciplinary action against the whistleblower (if he/she is an employee of the Company or the Group).
- 2.1.6 An employee shall not use the whistleblower protection to question any financial or business decisions made by the Company or the Group or to use the whistleblower protection as an avenue to request the Company or the Group to reconsider any other matters which have already been addressed by the Company or the Group under the Company's or the Group's other existing policies and procedures.



### 3.0 TERMS OF PROTECTION

Some terms of protection to the whistleblower include, but are not limited, to the following:-

- (a) The whistleblower is willing to be identified by the Integrity Officer or MACC officer.
- (b) The whistleblower personally attends and meets with the Integrity Officer or MACC officer either in the office or at any place.
- (c) If the disclosure of wrongdoings, malpractices, or misconducts are made by letter/emails/phone calls/short message service, the whistleblower must reveal his/her identity and address of or the manner in which he/she can be contacted.
- (d) If the whistleblower is discharged, demoted, suspended, harassed, or face other forms of discrimination by the Company or the Group, he/she can lodge a report to the Integrity Officer or MACC Officer.

### 4.0 REVOCATION OF WHISTLEBLOWER PROTECTION

Whistleblowers are also reminded that there may be some circumstances wherein their protection would be revoked or excluded. The Whistleblower Protection does not extend to the following disclosures and will be revoked by Puncak Niaga Holdings Berhad pursuant to:

*Section 11(1) of the Whistleblower Protection Act 2010;*

- (a) The whistleblower himself has participated in the improper conduct disclosed;*
- (b) The whistleblower wilfully made in his disclosure of improper conduct a material statement which he knew or believed to be false or did not believe to be true;*
- (c) The disclosure of improper conduct is frivolous or vexatious;*
- (d) The disclosure of improper conduct principally involves questioning the merits of government policy, including policy of a public body;*
- (e) The disclosure of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or*
- (f) The whistleblower, in the course of making the disclosure or providing further information, commits an offence under this Act*

If the Whistleblower Protection has been revoked, the Company shall give written notice to that effect to the whistleblower.

The list of the Designated Officer for Puncak Niaga Holding Berhad's Whistleblower Protection is as per "Appendix I". This Appendix I is subject to amendments from time to time due to changes in the personnel holding the named designation, where applicable.



## APPENDIX I

### DESIGNATED OFFICER FOR PUNCAK NIAGA HOLDING BERHAD'S WHISTLEBLOWER PROTECTION

#### Integrity Officer

Cik Aslina Ahmad Fuad, Integrity Officer, Internal Audit Department

Date: 24 November 2022