



PUNCAK NIAGA HOLDINGS BERHAD (416087-U)

INTEGRITY UNIT

**WHISTLEBLOWING POLICY AND
PROCEDURES**

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Prepared By:

A.SAMAD BIN A.HAMID
Integrity Officer
Internal Audit & Integrity Department

Reviewed By:

RAHIMAHTUL AKMAM HASSAN
Manager
Internal Audit & Integrity Department

Endorsed By:

AZLAN SHAH TAN SRI ROZALI
Managing Director
Puncak Niaga Holdings Berhad

WHISTLEBLOWING POLICY AND **PROCEDURES**

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1.0 INTRODUCTION

- 1.1 Puncak Niaga Holdings Berhad ("the Company" or "Puncak Niaga") is committed to uphold the highest standards of transparency, accountability, and integrity in all its operational activities and business dealings.
- 1.2 To uphold this commitment, Puncak Niaga has established a Whistleblowing Policy, as a secure and confidential platform for our employees and any external stakeholders or even members of the public to disclose any form of improper conducts that are covered by this policy without fear of any reprisals or negative consequence (including discrimination, or victimisation) provided the disclosure is made in good faith.

2.0 POLICY

- 2.1 The Company and the Group shall endeavour to undertake the following:-
- 2.1.1 To ensure that all genuine allegations are thoroughly investigated and appropriate action is taken, where necessary.
- 2.1.2 To ensure whistleblower will be protected against adverse employment actions (discharge, demotion, suspension, harassment, or other forms of discrimination) for raising allegations of business misconducts.
- 2.1.3 To ensure If the whistleblower makes an allegation in good faith, which is not confirmed by subsequent investigations, no action will be taken against the said whistleblower.



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2.1.4 To ensure individuals who participate or assist in an investigation will also be protected.

2.1.5 To make every possible effort to protect the anonymity of the whistleblower.

2.2 In making a disclosure, the whistleblower is expected to exercise due care to ensure the accuracy and reliability of the information given. If the 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.

2.3 Exclusion

2.3.1 The whistleblower shall not use the Policy to question any financial or business decisions made by the Company or the Group.

2.3.2 The whistleblower shall not use the Policy 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 other existing policies and procedures.

2.4 Status of disclosure

2.4.1 The whistleblower will be notified of the status of his/her disclosure.

2.4.2 The accused will be told about charges against him/her and will be allowed to answer the accusations.



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2.4.3 To ensure fairness in this process, identity and personal information will only be disclosed to those involved in the investigation only on a "need to know" basis only.

3.0 SCOPE OF THIS POLICY

3.1 The types of improper conduct include, but are not limited, to the following:-

- 3.1.1 A criminal offence.
- 3.1.2 The use of deception to obtain an unjust or illegal financial gain, either for the business unit or personally.
- 3.1.3 Intentional misrepresentations directly or indirectly affecting the Company's and the Group's financial statements.
- 3.1.4 A failure to comply with any legal obligations or with laws or regulations.
- 3.1.5 A miscarriage of justice.
- 3.1.6 Danger to the health and safety of any individual.
- 3.1.7 Damage to the environment.
- 3.1.8 A serious and/or deliberate breach of fundamental internal controls, policies and/or procedures.



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- 3.1.9 Serious non-professional or non-ethical conduct or behaviours such as fraud, corruption, bribery, misappropriation, dishonesty or blackmail.
- 3.1.10 Misuse/abuse of position or information for personal gain.
- 3.1.11 The deliberate concealment of any information in respect of the above.
- 3.1.12 Intentionally directing or advising someone to do all / any of the above offences.

4.0 WHEN DISCLOSURE IS ALLOWED

- 4.1 Disclosure can be made by the whistleblower at any time after obtaining the relevant information or documents.
- 4.2 The whistleblower must come forward with any information either verbally or in documents, and made in good faith and based on reasonable grounds, with the belief that an offence/misconduct is expected to occur, is occurring, or has already occurred.
- 4.3 If the whistleblower has been or is currently involved in any wrongdoings, malpractices, or misconduct for the disclosure to be made by him, the employee must make a voluntary disclosure and confession and the employee will be given due consideration to be protected under this Policy.



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5.0 PROCEDURES

- 5.1 Disclosure shall be raised in writing (email or letter), face-to-face or verbally (phone call) and should include sufficient details of misconduct and if possible, supporting evidence.
- 5.2 The details and information should at least consist of 5W1H concepts:
- 5.2.1 When;
 - 5.2.2 Where;
 - 5.2.3 Who;
 - 5.2.4 What;
 - 5.2.5 Why; and/or
 - 5.2.6 How
- 5.3 Anonymous disclosure will be considered, and investigated (if required), after considering the seriousness and credibility of the allegations and the impact of the allegations if confirmed.
- 5.4 For disclosure that are made pursuant to clause 5.1 above, handling and access to such information shall be handled by the Integrity Officer and the Integrity Officer will write a disclosure made verbally and verified by the whistleblower. Such disclosures may be made at any place deemed practical, suitable, and safe by the Integrity Officer to maintain the confidentiality of the information and the safety of the whistleblower.



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- 5.5 Upon receiving disclosure, the Integrity Officer shall conduct preliminary investigation and deliberation. During the preliminary investigation and deliberation period, the Integrity Officer shall reassess the authenticity, clarity, credibility of information and reliability of evidences. The Integrity Officer shall report and seek direction from the Group Managing Director for further action. If the disclosure is found to be valid, disciplinary or other appropriate Company procedures will be invoked.
- 5.6 The Integrity Officer shall collate and report all incidences of whistleblowing in Puncak Niaga Group to the Audit Committee and Board of Puncak Niaga at the relevant meetings of the Audit Committee and Board of Directors, where applicable.
- 5.7 A disclosure can be made directly to the Chairman of the Audit Committee in any of the following two situations:
- 5.7.1 Whenever the disclosure involves an offense or misconduct by the Integrity Officer/Manager/Executive Director/Managing Director/ Designated Directors; or
- 5.7.2 Whenever the disclosure does not involve an Integrity Officer/Manager/Executive Director/Managing Director/ Designated Directors but the whistleblower believes that the Integrity Officer Manager/Executive Director/Managing Director/ Designated Directors has a personal interest with any person involved with the offense or misconduct in the disclosure.



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- 5.8 In any of the two situations above happen, the Chairman of the Audit Committee can exclude the Integrity Officer from carrying out such disclosure and appoint any temporary officer who is deemed suitable and qualified to handle such disclosures and protect the whistleblower under this Policy.
- 5.9 The Audit Committee of Puncak Niaga has the responsibility of overseeing the Whistle Blowing Policy.
- 5.10 Disclosure under this Whistleblowing Policy can be made to any of the following reporting channels:

Complaint Channel	Chairman of Audit Committee	Integrity Officer
Mailing Address	CHAIRMAN OF AUDIT COMMITTEE Level 10, Wisma Rozali, No. 4 Persiaran Sukan, Seksyen 13, 40100 Shah Alam, Selangor.	INTEGRITY UNIT Level 9, Wisma Rozali, No. 4 Persiaran Sukan, Seksyen 13, 40100 Shah Alam, Selangor.
Telephone	03-55228589 ext 1523	
Email	integrity@puncakniaga.com.my	



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6.0 WHISTLEBLOWER PROTECTION

6.1 Terms of protection to the whistleblower shall include, but are not limited, to the following:-

6.1.1 The whistleblower is willing to be identified by the Integrity Officer or MACC officer.

6.1.2 The whistleblower personally attends and meets with the Integrity Officer or MACC officer either in the office or at any place.

6.1.3 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.

6.1.4 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.



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7.0 REVOCATION OF WHISTLEBLOWER PROTECTION

7.1 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 the Whistleblower Protection Act 2010;

7.1.1 The whistleblower himself has participated in the improper conduct disclosed;

7.1.2 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;

7.1.3 The disclosure of improper conduct is frivolous or vexatious;

7.1.4 The disclosure of improper conduct principally involves questioning the merits of government policy, including policy of a public body;

7.1.5 The disclosure of improper conduct is made solely or substantially with the motive of avoiding dismissal or other disciplinary action; or

7.1.6 The whistleblower, in the course of making the disclosure or providing further information, commits an offence under this Act.

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



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8.0 LIST OF EXHIBITS

8.1 List Audit Committee Members

8.2 List of Directors