Whistleblowing Policies and Procedures ("Whistleblowing Policy")

PUC Berhad ("**PUC**") and its subsidiaries ("**Group**") do not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing by employee in their course of work. This Whistleblowing Policy is intended to provide a framework responsible and secure to facilitate whistleblowing without fear of adverse consequences.

Being part of PUC Group, every employee has the right and responsibility to protect PUC Group from conduct that can threaten the reputation and future growth. The Whistleblowing Policy applies to all employees and outside parties, such as suppliers, customers, contractors, and other stakeholders, may use the procedures set out in this Whistleblowing Policy to raise complaints or concerns regarding;

- Forgery
- Misappropriation of funds and classified documents
- Abuse and misrepresentation of power and authority
- Failure to comply with laws and regulations
- Discrimination on the basis of gender, race, disabilities
- Harassment
- Corruption and bribery
- Theft
- Conflict of Interest
- Insider Trading
- Collusion with Competitors
- Unsafe work practices

The Whistleblowing Policy allows for reporting by employees or outside parties of such matters to the Internal Audit Function of PUC Group, without fear of reprisal, discrimination or adverse consequences, and also permits PUC Group to address such reports by taking appropriate action, including, but not limited to, disciplining or terminating the employment and/or services of those responsible.

The Whistleblowing Policy is meant to protect genuine whistle-blowers from any unfair treatment as a result of their report. Frivolous and bogus complaints will be disregarded. The Whistleblowing Policy is also not a route for taking up personal grievances. These should continue to be taken up directly with the respective head of departments.

Concerns may be raised verbally or in writing. As it is essential for PUC Group to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made should provide as much detail and be as specific as possible. The complaint should include details of the parties involved, dates or period of time, the type of concern, evidence substantiating the complaint, where possible, and contact details, in case further information is required.

PUC Group is committed to ensure that investigations are conducted in confidentiality and reasonable efforts will be made to protect the anonymity of the whistle-blower.

The contact details of the Receiving Officer as follows:

Email: whistleblow@puc.com

All matters reported will be reviewed within a reasonable timeframe, and after due consideration and inquiry, a decision will be taken on whether to proceed with a detailed investigation. Guidance/direction may be sought from PUC Group Chief Executive Officer and other appropriate parties. While all complaints received by the Receiving Officer will be reported to PUC Group Chief Executive Officer,

whistleblowing complaints alleging fraud and breaches of corporate governance will be escalated to the Audit Committee and the Chairman of the Board of PUC Group.

This Whistleblowing Policy has been revised and updated on 1 October 2017.