



PERAK CORPORATION BERHAD

WHISTLEBLOWING POLICY

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PERAK CORPORATION BERHAD WHISTLEBLOWING POLICY

1.0 POLICY STATEMENT

Perak Corporation Berhad (“Perak Corp”) and Group are dedicated to upholding the highest standards of integrity, fairness, honesty, decency, respect, openness, and accountability in the execution of their businesses and operations. The organisation endeavours to create and sustain an environment where whistleblowers can act appropriately without the fear of reprisal or retaliation.

2.0 APPLICATION OF THIS POLICY

This policy applies to all individuals working at all levels and grades, encompassing the board of directors, senior management, managers, officers, employees (whether full-time, part-time, contract, or temporary), and stakeholders.

3.0 POLICY OBJECTIVE

The objectives of this policy are to establish a channel for whistleblowers (who may be employees within Perak Corp and Group) to express concerns about any suspected misconduct or intentional acts designed to cause loss to the company. The aim is to encourage individuals to come forward and disclose these concerns in good faith without fear of punishment or unfair treatment.

4.0 SCOPE OF POLICY

Improper conduct that can be reported through the Whistleblowing Channel includes:

1. Bribery/gratification/Corrupt practice
2. Fraud
3. Theft/embezzlement
4. Abuse of position/authority
5. Misuse of company funds and resources
6. Violations of laws and regulations
7. Unauthorised disclosure company's information
8. Misrepresentation of financial statements

5.0 GRIEVANCE

Any issues that fall outside the scope of the policy as described above shall be categorized as grievances. These may include matters related to discipline, demotion, harassment, improper classification, refusal of overtime, and any minor misconduct as stated in the company's Code of Conduct and *Buku Panduan Kerja*, which will be referred to the Human Resources and Administration Department for the next course of action.

6.0 PROTECTION OF THE WHISTLEBLOWER

Perak Corp and Group seeks to address any alleged or attempted acts of an employee who had acted in good faith, is protected against adverse employment actions (termination, demotion, suspension, harassment, or other forms of discrimination) against whistleblowers and to protect whistleblowers. Retaliatory actions against whistleblowers are strictly prohibited, and any employee found engaging in such behaviour will face disciplinary action. However, the company reserves the right to take appropriate disciplinary action at its sole discretion if, upon investigation, the reported allegations are confirmed to be of a malicious nature and lack factual substance.



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7.0 REPORTING RESPONSIBILITY OF EMPLOYEES

All employees are responsible for adhering to various obligations, including legal compliance and the code of ethical business conduct. It is imperative to report any violations or suspected breaches of laws, rules, policies, etc., in alignment with the Whistleblowing Policy. Such suspected non-compliances should be reported to the Integrity & Governance Unit (“**IGU**”) of Perak Corp, who will conduct an investigation into the alleged violations and present its report to the Audit Committee.

8.0 MALICIOUS ALLEGATIONS

Perak Corp and Group recognize that anonymity for whistleblowers who willingly come forward to report a suspicion of misconduct is key to encouraging such reporting. However, to prevent false and malicious reporting and abuse of the reporting channel, all whistleblowers must provide sufficient evidence (such as documents, images, footage, audio, email, text message, etc.) in their report to facilitate further investigation, failing which credible reasoning/argument must be presented to show that misconduct has taken place.

9.0 CONFIDENTIALITY

Every effort will be made to protect the anonymity of both the information and the whistleblowers.

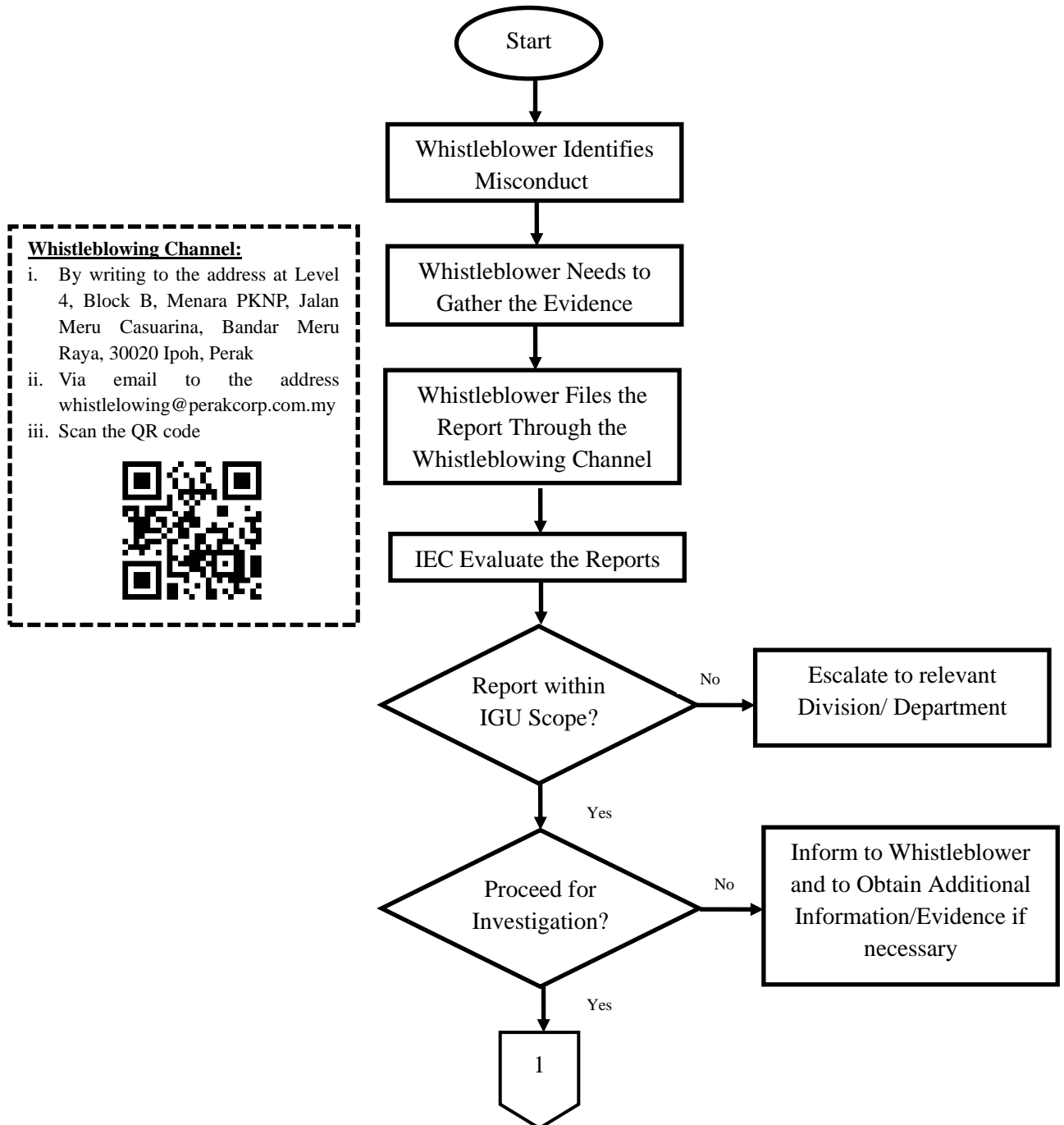
10.0 REPORTING

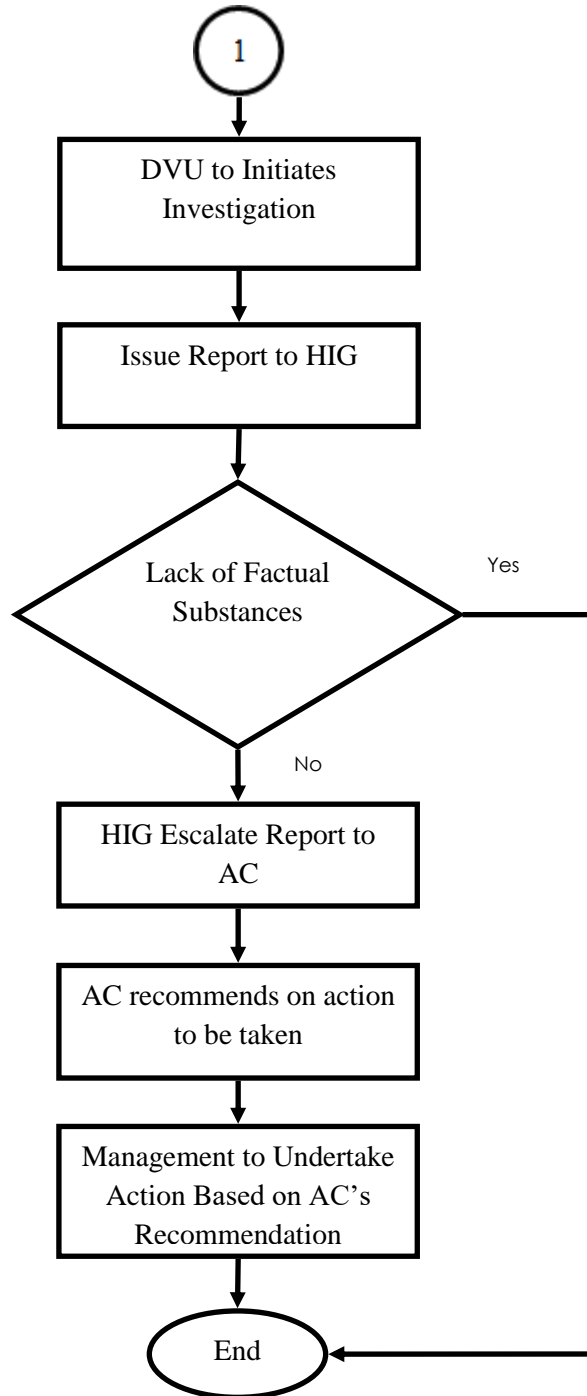
The report of any misconduct must be made as per the procedure depicted in **Appendix 1**. In order to maintain the confidentiality of whistleblowers and the information received via email and Google Forms (via QR Code), access is restricted solely to the IGU of Perak Corp.

This policy may be amended or modified with the approval of the Board of Directors of Perak Corporation Berhad.



Appendix 1 - Procedure to Report





TERMINOLOGY AND ABBREVIATION

- AC - Audit Committee
- CIGO - Chief Integrity & Governance Officer
- DVU - Detection & Verification Unit
- HIG - Head of Integrity & Governance
- IEC - Information Evaluation Committee