

POWER ROOT BERHAD (733268-U)

WHISTLE-BLOWING POLICY

Objective

Power Root Berhad's Board of Directors wishes to provide all directors, management staff and employees of Power Root Berhad and its subsidiaries ("the Group") with mechanisms for employees and other interested parties to confidentially bring to the attention of the Audit Committee ("AC") any concerns related to matters covered by the Group Code of Conduct, legal issues and accounting or audit matters.

The whistle-blowing policy allows the management to take appropriate preventive and corrective actions inside the company without the negative effects that come with public disclosure, such as loss of Company image or reputation, financial distress and loss of investor confidence. Through this program, employees are encouraged to discreetly disclose concerns about illegal, unethical or improper business conduct within the Company. In this manner, the employees can help the Company to monitor and keep track of such illegal, unethical or improper business conduct within the Company which otherwise may not be easily detected through normal process or transaction.

Scope of the Policy

This policy is designed to facilitate employees to disclose any improper conduct (misconduct or criminal offence) through internal channel. Such misconduct or criminal offences include the following:

- i. Fraud;
- ii. Bribery;
- iii. Abuse of Power;
- iv. Conflict of Interest;
- v. Theft or embezzlement;
- vi. Misuse of Company's Property; and
- vii. Non Compliance with Procedure

The above list is not exhaustive and includes any act or omissions, which if proven, will constitute an act of misconduct under Power Root Berhad's Code of Conduct or any criminal offence under relevant legislations in force. This policy is for the employees to raise the matters in an independent and unbiased manner. Employees are not required to prove the cases but rather to provide sufficient information for the management to take appropriate steps.

Protection to Whistleblower

A whistleblower will be accorded with protection of confidentiality of identity, to the extent reasonably practicable. Whistleblower will also be protected against any adverse and detrimental actions for disclosing any improper conduct committed or about to be committed within the Group, to the extent reasonably practicable, provided that the disclosure is made in good faith. Such protection is accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved.

Any attempt to retaliate, victimize or intimidate against anyone (whistle-blower) making report in good faith is a serious violation of the Code and shall be dealt with serious disciplinary actions and procedures.

Any anonymous disclosure will not be entertained. However, the Group reserves its right to investigate into any anonymous disclosure.

Administration

This Policy is administered by Power Root Berhad's Internal Audit Department and overseen by the AC. Employees and other interested parties are able to report their concerns related to matters covered by the Company's Code of Conduct, legal issues and accounting or audit matters to any of the following contact persons:

AC Chairman

Name: Ong Kheng Swee

Email : whistleblower@powerroot.com.my

Internal Audit Manager

Name: Nicholas Tan

Email : nicholas@powerroot.com.my