# KEY ELEMENTS OF WHISTLEBLOWING POLICY

## 1. Objective

PICG is committed to maintaining high standards of ethical business practices. The Whistleblowing Policy provides a confidential channel for employees and other stakeholders to report suspected unethical, fraudulent or improper activities, while protecting whistleblowers from retaliation or victimisation.

## 2. Scope

The Policy covers unlawful acts, fraud, corruption, misconduct, harassment, collusive practices and other activities that may adversely affect PICG's operations, financial position, reputation or mission. It does not cover routine employee career-related matters, which are addressed through the appropriate supervisory channels.

## 3. Responsibility

The Chairman of the Board Audit Committee has overall responsibility for overseeing the whistleblowing mechanism and related concerns.

## 4. Process of Whistleblowing

PICG has established a dedicated confidential email id accessible to the Chairman of the Board Audit Committee and the Company Secretary. Complaints may also be reported directly to the Chairman of the Board Audit Committee where the concern relates to the Company Secretary or CEO. Anonymous complaints may be considered subject to assessment. All concerns are objectively evaluated and investigated, with results communicated to the whistleblower within six weeks, where applicable.

## 5. Protection of Whistleblowers

PICG maintains strict confidentiality regarding whistleblowing matters and the identity of whistleblowers. The Institute is committed to protecting individuals who raise genuine concerns, and harassment or victimisation of whistleblowers is not tolerated.

## 6. Review & Update

The Whistleblowing Policy is reviewed and updated annually, or earlier where required, to remain aligned with applicable regulatory requirements and best practices.

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