

PRESTARIANG BERHAD
(922260-K)

RELATED PARTY TRANSACTION
POLICIES & PROCEDURES

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PROCEDURES

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RELATED PARTY TRANSACTION POLICIES AND PROCEDURES

I. SCOPE

This policy applies to all Prestariang Berhad Group's ("PRESTARIANG" or "the Company") employees including part time, temporary and contract employees.

II. PURPOSE

PRESTARIANG is committed to the highest possible standards of ethical, moral and legal business conduct. This policy document sets out the requirements to be applied to all related party transactions entered into by PRESTARIANG to ensure that such transactions are conducted on arm's length basis and in accordance with good governance and with appropriate disclosures.

In line with this commitment and PRESTARIANG's commitment to open communication, this Policy aims to provide an avenue for employees to understand the policies and procedures that need to be adhered to in identifying and treating related party transactions ("RPTs") to ensure compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Listing Requirements") and other applicable laws.

This Policy outlines the framework and the processes for purposes of identifying, monitoring, evaluating, reporting and approving the RPTs and recurrent related party transactions ("RRPTs"). It also serves as a guide to the Audit Committee ("AC") and Board of Directors ("Board") of PRESTARIANG in discharging its role, which is to provide oversight over RPTs and RRPTs within the PRESTARIANG Group.

III. POLICY

The main features of this Policy are:

- to specify the principles to be adopted in relation to the conduct of a RPT between the Company and/or its subsidiaries with a related party or parties;
- to provide guidance in the interpretation and application of those principles;
- to standardize the practices and procedures relating to the conduct of RPTs; and
- to specify the basis of proper disclosure of such RPTs.

IV. DEFINITION OF RELATED PARTY & RELATED PARTY TRANSACTION

The following are some of the main definitions provided by the Listing Requirements:

- (a) Related Party refers to "a director, major shareholder or persons connected with such director or major shareholder" (Reference: Chapters 1 and 10 of the Listing Requirements);
- (b) Related Party Transaction refers to "a transaction entered into by the Company or its subsidiaries, which involves the interest, direct or indirect, of a related party" where the

disclosure requirement is governed by percentage ratio threshold as detailed out in Part VII. The computation of the percentage ratio is provided in Part VIII. (Reference: Chapters 1 and 10 of the Listing Requirements);

- (c) Recurrent Related Party Transaction refers to “a related party transaction which is recurrent, of revenue or trading nature, which is necessary for day to day operations of the Company or its subsidiaries”. (Reference: Chapter 1 and Practice Note 12 of the Listing Requirements);
- (d) Transaction includes:
 - (i) the acquisition, disposal or leasing of assets;
 - (ii) the establishment of joint ventures;
 - (iii) the provision of financial assistance;
 - (iv) the provision or receipt of services; or
 - (v) any business transaction or arrangement entered into,by the Company or its subsidiaries BUT excludes transaction entered into between the Company (or any of its wholly-owned subsidiaries) and its wholly-owned subsidiaries (Reference: Chapter 10 of the Listing Requirements);
- (e) Transaction not regarded as RPT and is exempted from any disclosure requirements is as prescribed in Part VI (2.0) (Reference: Chapter 10 of the Listing Requirements); and
- (f) Transactions which are not regarded as RRPTs and therefore are to be excluded from the Circular to Shareholders are as listed in Part VI (4.0) (Reference: Practice Note 12 of the Listing Requirements).

V. LIST OF RELATED PARTIES

The list of related parties (which is not exhaustive) will be kept by the Corporate Compliance Department and made available on the Company’s internal portal and circulated on periodic basis to the Heads of Department.

In the event that the proposed transaction is to be entered with any of the parties identified as a related party in the list of related parties, the proposed transaction shall be deemed a RPT, provided it fulfills the requirements stated in the Listing Requirements.

The relevant Heads of Department or officer-in-charge of the Company/subsidiaries is required to report such transaction to the Corporate Compliance Department.

Appendix 1 sets out the persons who are included in the definition of related party as per the Listing Requirements (as at 31 January 2018).

VI. DISCLOSURE REQUIREMENTS

1.0 Related Party Transaction (“RPT”)

The disclosure requirements of RPT as prescribed by the Listing Requirements are governed by percentage ratio threshold. The computation of the percentage ratios is provided for in Part VIII of this Policy. The disclosure requirements are as follows:

- PRESTARIANG must make an immediate announcement to the Exchange, of a RPT, where the percentage ratio is **0.25% or more** after the terms of the transaction has been agreed upon provided that the value of the consideration of the transaction is RM500,000 or more and it is not recurrent in nature.
- Additionally,
 - (i) If the percentage ratio for the RPT is **equal to or exceeds 5%**, the Company must:
 - (a) send a circular to the shareholders;
 - (b) obtain shareholder's approval of the transaction in a general meeting; and
 - (c) appoint an independent adviser approved by the Securities Commission (“SC”).
 - (ii) If the percentage ratio for the RPT is **equal to or exceeds 25%**, the Company must in addition to (i) above appoint a main adviser, who is a Principal Adviser approved by the SC.

The Principal Adviser must undertake the following:

- (a) advise the Company whether such transaction is carried out on fair and reasonable terms and conditions and not to the detriment of minority shareholders of the Company;
 - (b) ensure that such transaction complies with the relevant laws, regulations or guidelines, where applicable;
 - (c) ensure full disclosure of all information required to be disclosed in the announcement and circular; and
 - (d) confirm to the Bursa Malaysia Securities Berhad (“**Bursa Securities**”) that it has discharged its responsibility with due care in regard to the transaction, after the transaction has been completed and all the necessary approvals have been obtained.
- A director with interest, direct or indirect, must abstain from deliberation and voting on the relevant resolution in respect of the RPT at the Board meeting. In a general meeting to obtain shareholders’ approval, a director or major shareholder with any interest, direct or indirect, or person connected to them must **not** vote on the resolution approving the transaction.
 - Any vote of shareholders taken at the general meeting on the resolution approving the transaction is **taken on a poll**.

- RPT entered by a subsidiary with another person where the percentage ratio is equal to or exceeds 5%, and the only related party having an interest in such transaction is not a related party to Prestariang Berhad, only immediate announcement is required, subject to the following conditions:
 - (i) Board of directors of Prestariang Berhad approves the transaction before the terms of transaction are agreed upon;
 - (ii) That the transaction is fair and reasonable and is in the best interests of Prestariang Berhad.

When a RPT is involved, the Heads of Department (“HoD”) or officers-in-charge of the subsidiaries are required to be mindful of the value of the contract/transaction. Where the transaction reaches certain threshold of the percentage ratios, PRESTARIANG is required to comply with the obligations under the Listing Requirements as explained above.

The percentage ratios are calculated in accordance with formulas that are provided in the Listing Requirements (refer **Part VII**). The formula to be used would depend on the type of contract/transaction. At times, one transaction may involve calculation of the percentage ratios based on several of the formulas as stated in Part VII. The relevant obligations under the Listing Requirements will be invoked if any one of the threshold is met.

2.0 Transactions not regarded as RPT

Certain specified transactions are **not** normally regarded as RPT under paragraph 10.08(11) of the Listing Requirements. Some of these include:

- (a) The payment of dividend, issue of securities by the Company or its subsidiaries by way of a bonus issue or for cash (subject to paragraph 6.06 of the Listing Requirements), grant of options, issuance of securities arising from the exercise of options under the Share Issuance Scheme, subdivision of shares, consolidation of shares, reduction in the par value of shares or subscription of securities on a pro rata basis;
- (b) A transaction between the Company or its subsidiaries and another person where there are no other interested relationships except for **common directorships** and the directors who have common directorships having shareholdings which is less than 5% other than via the Company. There is no other interest such as commission or other kinds of benefits received from the Company or any of its subsidiaries or the other person in relation to the said transaction;
- (c) An acquisition or disposal by the Company or its subsidiaries from or to a third party of an interest in another corporation, where the related party holds less than 10% in that other corporation other than via the Company;
- (d) The provision or receipt of financial assistance or services upon normal commercial terms and in the ordinary course of business by a licensed institution whose activities are regulated by written law and are subject to supervision by Bank Negara Malaysia or an equivalent foreign regulatory

authority as Bursa Malaysia deems appropriate;

- (e) Director's fees and remuneration, and employment remuneration;
- (f) A transaction between the Company or its subsidiaries, and another person for the provision or receipt of goods and services which are considered exempted transactions where:
 - (i) the goods or services are purchased, sold or rendered based on a non-negotiable fixed price or rate which is published or publicly quoted;
 - (ii) all material terms including the prices or charges are applied consistently to all customers or classes of customers.

(the definition of goods, classes of customers and exempted transactions is as per the Listing Requirements).

- (g) The entry into or renewal of tenancy of properties of not more than three (3) years, the terms of which are supported by an independent valuation;
- (h) A contract that is awarded by or on behalf of the Government or State Government provided an immediate announcement of the same is made to Bursa Malaysia;
- (i) A contract that is awarded by way of public tender;
- (j) A transaction between the Company or any of its subsidiaries and another person which involves the sharing of services or facilities provided by one or more of such parties or other similar arrangements whereby the consideration merely involves reimbursement or sharing of costs in proportion to the utilisation of the services or facilities.

Reference shall be made to the Listing Requirements for a complete list of the exempted transactions.

3.0 Recurrent Related Party Transaction (“RRPT”)

Paragraph 10.09 of the Listing Requirements states that a Company with an issued and paid-up capital of less than RM60 million, must immediately announce a RRPT if:

- (a) the consideration, value of the assets, capital outlay or costs of the RRPT is RM1 million or more; or
- (b) the percentage ratio of the RRPT is 1% or more,

whichever is the lower.

Nevertheless, PRESTARIANG may seek a **mandate** in respect of such RRPTs from the shareholders as long as the following conditions are met:

- (a) the transactions are in the ordinary course of business, on terms not more favourable to the related parties than those generally available to the public;
- (b) the shareholder mandate is subject to annual renewal and disclosure is made

in the annual report in respect of the aggregate value of transactions conducted pursuant to the shareholder mandate during the financial year where the aggregate value is equal to or more than the prescribed threshold;

- (c) the circular to shareholders for the shareholders' mandate includes the information as prescribed by Bursa Securities. The draft circular must be submitted to Bursa Securities together with a checklist showing compliance with such information;
- (d) in a meeting to obtain the shareholder mandate, the interested director, interested major shareholder or interested person connected with a director or major shareholder; and where it involves the interest of an interested person connected with a director or major shareholder, such director or major shareholder and the interested person, must **not** vote on the resolutions approving the transactions. An interested director or interested major shareholder must ensure that persons connected to the interested director or interested major shareholder abstain from voting on the resolutions approving the transactions;
- (e) PRESTARIANG must immediately announce to Bursa Malaysia when the actual value of the RRPT entered into by the PRESTARIANG Group, exceeds the estimated value of the RRPT disclosed in the circular by 10% or more and must include the information as maybe prescribed by Bursa Malaysia in its announcement; and
- (f) where PRESTARIANG has procured a shareholders' mandate, the provisions of Paragraph 10.08 on the RPT shall **not** apply.

The mandate will, if approved by the shareholders at the annual general meeting ("AGM"), be subject to annual renewal and shall continue to be in force until the conclusion of the next AGM of the Company. Thereafter, the said mandate will lapse, unless renewed.

PRESTARIANG is required to disclose the aggregate value of the RRPTs conducted pursuant to the shareholders' mandate in the annual report, where a breakdown of the aggregate value of the RRPTs made during the financial year must be disclosed.

4.0 Transactions not regarded as RPT

Some of the following transactions are **not** regarded as RRPTs and as such the shareholders' mandate does **not** apply:

- (a) the acquisition or disposal of land or land-based property except in the circumstances set out in paragraph 3.3(a) of the Practice Note 12;
- (b) the acquisition or disposal of vessels, air craft and plants;
- (c) the entry into a lease of:
 - (i) a property for a period exceeding three (3) years; or
 - (ii) such other assets,

which involve payments of rental or such consideration on a lump sum basis (i.e. other than on an equal pro-rated monthly or annual installments);

- (d) the provision of financial assistance pursuant to paragraph 8.23 of the Listing Requirements;
- (e) the acquisition or disposal of securities except in the circumstances set out in paragraph 3.3(b) of the Practice Note 12;
- (f) the entry into joint ventures;
- (g) the grant or exercise of an option in relation to matters set out in subparagraph (a), (b), (c) and (e) herein; and
- (h) such other transactions as may be determined by Bursa Securities from time to time.

VII. PERCENTAGE RATIOS

Percentage ratios mean the ratios used to determine the materiality of a RPT and are expressed as a percentage resulting from the calculations as set out in **Appendix 2** (Reference: Chapter 10 of the Listing Requirements).

VIII. REPORTING PROCESS

PRESTARIANG has established a process for all RPTs and RRPTs reporting, given as follows:

1.0 RPT

- (a) Before entering into a commercial contract/agreement/transaction, the HoD must define and identify the RPT elements by filling up a RPT contract requisite form (**template as per Appendix 3**).

The vendors/customers transacting with the Group will also be requested to declare to PRESTARIANG whether it is a RPT to the Group by completing and signing a declaration form provided by the Group Procurement Department (**template as per Appendix 4**) or made available on the Company's internal portal;

- (b) Provision of available details of the proposed commercial contract/agreement/transaction and submission of the RPT Form to the Corporate Compliance Department;
- (c) Obtain verification from Corporate Compliance Department, where necessary;
- (d) All RPTs must be reviewed by CFO;
- (e) The HoD to provide details of proposed transaction to Corporate Compliance Department for the purpose of preparing the relevant Bursa announcements:
 - Draft announcement
 - for contract value of 0.25% or more but less than 5% of the percentage

ratio; or

- for contract value less than 0.25% if voluntary announcement is required (the contract value must be more than RM500,000);

- Notify Corporate Compliance Department if the percentage ratio is 5% or more for preparation of draft circular to obtain PRESTARIANG shareholders' approval;
 - Notify Corporate Compliance Department if the percentage ratio is 25% or more for preparation of draft circular to obtain PRESTARIANG shareholders' approval, appointment of independent and main advisors.
- (f) For RPT which does not require announcement, the CFO shall update the AC during quarterly AC meetings on the transactions.
- (g) For RPT which requires announcement, to seek clearance from PRESTARIANG's AC by way of submission of necessary paper and supporting documents on the proposed transaction to PRESTARIANG's AC for review on whether the terms and conditions of the RPT to be entered into are at arm's length, and on transaction prices and terms not more favourable to the related parties than those generally available to the public, fair and not detrimental to the minority shareholders of PRESTARIANG/subsidiaries;
- (h) Submit the RPTs requiring announcement under (f) above to the PRESTARIANG Board for deliberation and approval on AC's recommendation (PRESTARIANG Board approval is not required for RPTs with contract value less than 0.25% and no announcement will be made to Bursa Malaysia);
- (i) Seek the subsidiary's Board approval, where necessary, on the transaction to be entered into by the subsidiary with the related party;
- (j) Seek the PRESTARIANG shareholders' approval for transaction with percentage ratios of 5% or more;
- (k) Completion and signing of the said letter of award/agreement/contract by PRESTARIANG/subsidiary;
- (l) Immediate announcement by Corporate Compliance Department (where necessary) to Bursa Malaysia;
- (m) Update of RPT Register by Corporate Compliance Department.

The process flow chart for reporting of RPTs is attached as **Appendix 5**.

2.0 RRPT

- (a) processes are the same as RPT reporting procedures above:
- define and identify of RRPT elements;
 - submission of the RPT contract requisition form (**Appendix 3**) to

- Corporate Compliance Department;
- obtain verification from Corporate Compliance Department;
- prepare and review of draft agreement/contract, if required.

(b) For RRPT with percentage ratio less than 1%

- (i) the relevant department/subsidiary is required to record the RRPTs and provide information on RRPTs transacted in the preceding 12 months and the expected RRPTs for the next 12 months (if any) by completing a prescribed form in Appendix 6 provided by Corporate Compliance Department on annual basis;
- (ii) Corporate Compliance Department will consolidate all RRPTs entered by the Group, and if the accumulated and potential RRPTs are likely to breach the relevant percentage ratio of 1%, PRESTARIANG may consider obtaining a shareholders' mandate in respect of the RRPTs at a general meeting;
- (iii) the duly compiled quarterly update on RRPTs of the PRESTARIANG Group will be tabled and reviewed by the AC of PRESTARIANG on quarterly basis;
- (iv) the update on RRPTs of the PRESTARIANG Group for the past 12 months will be compiled for the AC's review annually, after fourth quarter of the year, or when required from time to time basis;
- (v) The CFO will report the RRPT updates to the AC of PRESTARIANG for review on yearly basis or when required. The CFO is to review and report to the AC on whether the RRPTs entered into by the PRESTARIANG Group were entered into at arm's length, and on transaction prices and terms not more favourable to the related parties than those generally available to the public, fair and not detrimental to the minority shareholders of the Company.

(c) For RRPT with percentage ratio of 1% or more but less than 5% (announcement to Bursa Malaysia is required)

- to follow steps stated under Part VIII (1.0) and the subsequent processes are the same as the RPT reporting procedures under step (f) to (m) above:-
 - ✓ all RRPTs must be reviewed by the CFO;
 - ✓ the HoD to furnish Corporate Compliance Department the details for draft announcement;
 - ✓ seek clearance from the AC and seek approval from the Board of PRESTARIANG and the subsidiary (if required);
 - ✓ completion and signing of letter of award/agreement/contract by PRESTARIANG/subsidiary;
 - ✓ immediate announcement by Corporate Compliance Department to Bursa Malaysia where applicable;
 - ✓ update of RRPT Register by Corporate Compliance Department and focal persons.

(d) For RRPT with percentage ratios of 5% or more (announcement to Bursa Malaysia and shareholders' approval are required)

- to follow steps stated under Part IX (2.0(a)) above and the subsequent processes are the same as the RPT reporting procedures under step (f) to (m) above:-
 - ✓ all RRPTs must be reviewed by the CFO;
 - ✓ the HoD to furnish Corporate Compliance Department the details for draft announcement and to notify Corporate Compliance Department for the preparation of draft circular to obtain PRESTARIANG shareholders' approval;
 - ✓ seek clearance from the AC of PRESTARIANG;
 - ✓ seek approval from the Board of PRESTARIANG and the subsidiary (if required);
 - ✓ seek the PRESTARIANG shareholders' approval for transaction with percentage ratios of 5% or more and make immediate announcement to Bursa Malaysia thereafter;
 - ✓ completion and signing of letter of award/agreement/contract by PRESTARIANG/subsidiary;
 - ✓ update of RRPT Register by Corporate Compliance Department and focal persons.

The process flow chart for reporting of RRPTs is attached as **Appendix 7**.

For an update to the AC on quarterly basis, the following steps will be observed:-

- (i) the relevant department/subsidiary is required to record the RPTs/RRPTs and provide information on RPTs/RRPTs transacted in the preceding 12 months and the expected RPTs/RRPTs for the next 12 months (if any) by completing a prescribed form in **Appendix 6** provided by Corporate Compliance Department on a quarterly basis; and
- (ii) the duly compiled quarterly update on RPTs/RRPTs of the PRESTARIANG Group will be tabled and reviewed by the AC of PRESTARIANG on quarterly basis for purpose of monitoring the thresholds prescribed under the Listing Requirements.

IX. ROLES AND RESPONSIBILITIES

The roles and responsibilities of the respective departments/subsidiaries in providing the RPT/RRPT information are as follows:

- a. Corporate Compliance Department
 - i. to provide the list of directors, major shareholders and persons connected with such directors or major shareholders to the Head of Departments/subsidiaries on periodic basis;
 - ii. to update and advise the Head of Departments/subsidiaries of any new items and amendments to the Listing Requirements in relation to RPTs and RRPTs disclosure;
 - iii. to advise and assist the Head of Departments/subsidiaries on compliance with the disclosure requirement of the Listing Requirements with respect to RPTs

- and RRPTs;
- iv. to coordinate on the preparation of circular to shareholders and relevant documents for obtaining the shareholders' mandate on the new RRPTs and/or their subsequent renewals.

b. Heads of Departments (HoD)/Subsidiaries

- i. to identify the nature of each RPT/RRPT and their respective amount based on the non-exhaustive list of related parties provided by Corporate Compliance Department;
- ii. to provide the CFO with information of any RPT/RRPT that requires CFO's review in accordance to Part IX of this policies and procedures;
- iii. to inform the Corporate Compliance Department at least five (5) days in advance of any RPT/RRPT that requires immediate announcement to Bursa Malaysia;
- iv. to prepare the board paper on the RPT/RRPT for presentation to the AC and/or the Board, if required; and
- v. to provide the RPT/RRPT updates on a quarterly basis for review by AC of PRESTARIANG.

X. GENERAL OBLIGATION OF THE TRANSACTING PARTY

The general obligation to act in the best interests of the Company means that the transacting department/subsidiary is required to ensure that the proposed transaction is conducted at arm's length, on transaction prices and terms not more favourable to the related parties than those generally available to the public and on a commercial basis or better.

In submitting a report to the AC for review, the transacting company/subsidiary should disclose the following:

- appropriate documentation or records to justify the transaction;
- the price/value of the transaction;
- rationale for the transaction; and
- any other terms and conditions upon which the transaction was entered into.

The records must be similar to those maintained for transaction with non-related parties. A report on the reasonableness of the terms would be required. At least two (2) other contemporaneous transactions with unrelated third parties for similar products or services and/or quantities will be used as comparison, wherever possible, to determine whether the price and terms offered to or by the related parties are fair and reasonable and comparable to those offered to or by other unrelated third parties for the same or substantially similar type of products or services and/or quantities.

In the event that quotation or comparative pricing from unrelated third parties cannot be obtained, the transaction price will be based on its usual business practice to ensure that the RPT and RRPTs are entered into on an arm's length basis and on terms not more favourable to the Related Parties than those generally available to the public and are not detrimental to PRESTARIANG.

XI. LIMITS OF AUTHORITY (LOA)

The LOA is a key component of internal control system of PRESTARIANG. RPTs and RRPTs are subject to approval procedures and limits as stipulated under the LOA.

The transacting departments/subsidiaries are required to also adhere to the approval requirements under LOA in addition to the RPT or RRPT reporting and approval under this policy prior to entering into any RPT/RRPT.

XII. COMPLIANCE PROGRAMS

It is the responsibility of each Head of Departments/subsidiaries to set up and maintain an effective compliance program to prevent and detect violations of RPT under the Listing Requirements and applicable laws. The compliance program should be tailored to the special circumstances of the business. The compliance program should have the following elements:-

- set standards and procedures that are reasonably capable of reducing the prospect of violations of this policy and applicable laws;
- assign overall responsibility for compliance to specific personnel;
- screen employees and agents, to prevent discretionary authority from being delegated to persons who have demonstrated insensitivity to the requirements of this policy and the laws it covers;
- facilitate the employees with educational and training programs that will enable employees to understand the basic requirements of this policy and applicable laws;
- implement monitoring and auditing systems to detect violations of this policy and applicable laws;
- establish and communicate a procedure for promptly reporting possible violations and concerns that protects against fear of retribution;
- implement appropriate disciplinary mechanisms;
- take remedial action to correct weaknesses and prevent recurrence of failures.

XIII. MAINTENANCE OF RECORDS

The directors and major shareholders will be required to disclose any RPT, on a timely manner the brief details of the transaction and the sums involved, for monitoring and safekeeping by the Corporate Compliance Department. The interested director and major shareholders are informed and briefed on the procedures put in place by the Company in relation to transactions entered or to be entered by it.

Additionally, the transacting department/subsidiary shall ensure proper maintenance and retention of documentation, to allow the RPTs to be scrutinized by regulators or auditors. Such documentation should be readily accessible to regulators and other interested parties.

XIV. RPT REVIEW

All RPTs shall be reviewed by the CFO and the Corporate Compliance Department from time to time to ensure compliance with the Listing Requirements and any applicable laws. The findings shall then be reported to the AC and where necessary to the Board of

PRESTARIANG on quarterly basis.

The transacting department/subsidiary shall, during the terms of an agreement governing a RPT, ensure that such a transaction meets and continues to meet the following criteria:

- It should be in the best interest of the Company as a whole;
- It should represent fair value and be reasonable;
- It should be properly documented;
- It should be appropriately disclosed.

XV. RESOURCES

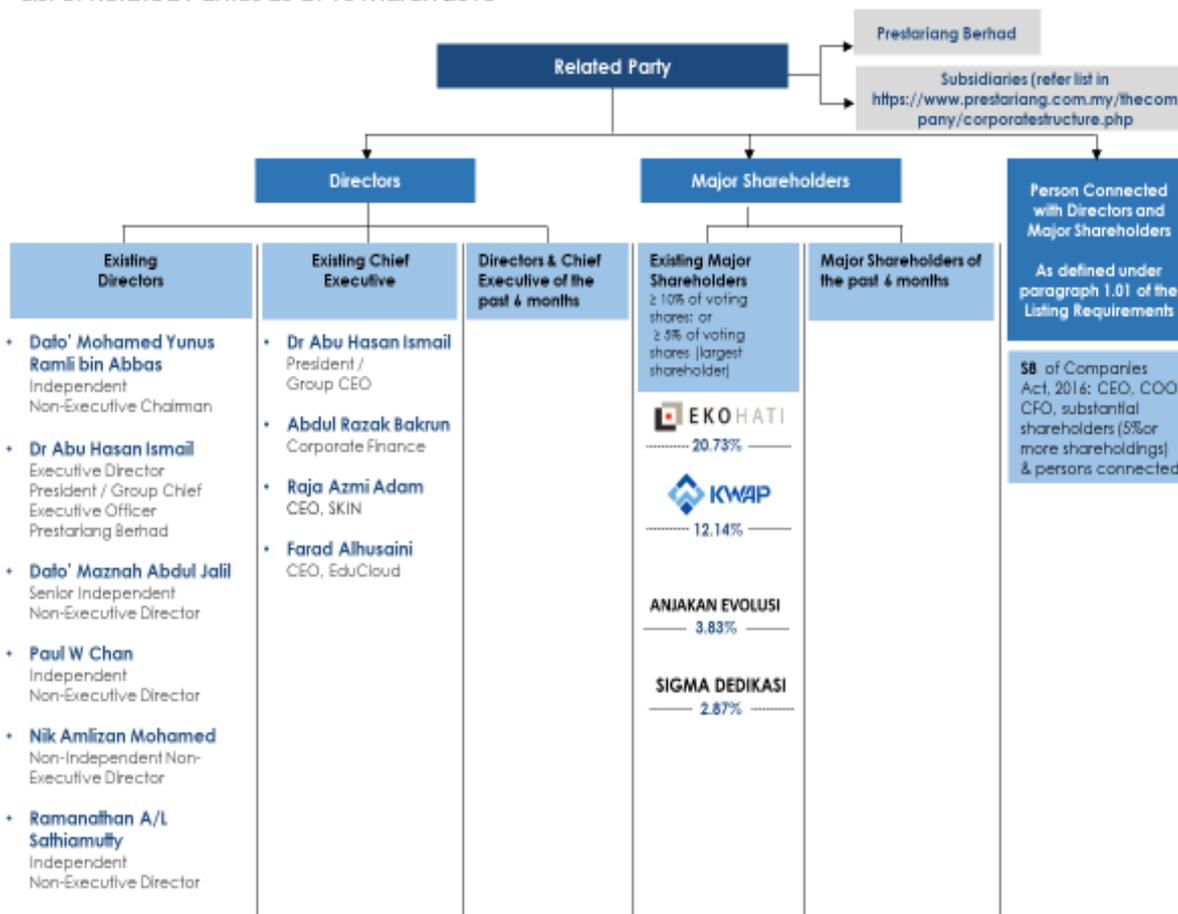
The Company Secretary will provide guidance, education, training and procedures for implementing this policy, including requirements for reporting, monitoring and review.

XVI. MODIFICATIONS

PRESTARIANG reserves the right to modify or amend this policy at any time as it may deem necessary in order to align the policy with Listing Requirements, Companies Act 2016, Malaysian Code on Corporate Governance 2017 and any other applicable laws enforced at the time being.

Appendix 1: List of Related Party

List of Related Parties as at 16 March 2018



Appendix 2: Percentage ratios

1. The Value of the Assets which are subject matter of the transactions
Net Assets of the listed issuer
2. Net Profits of the assets which are subject matter of the transaction
Net Profits attributable to the owners of the listed issuer (before other comprehensive income of loss)
3. The Aggregate Value of the consideration given or received in relation to the transaction
Net Assets of the listed issuer
4. The Equity Share Capital issued by the listed issuer as consideration for an acquisition
Equity Share Capital Previously in Issue (excluding treasury shares)
5. The Aggregate Value of the Consideration given or received in relation to the transaction
Market Value of all the Ordinary Shares of the listed issuer (excluding treasury shares)
6. The Total Assets which are the subject matter of the transaction
Total Assets of the listed issuer
7. a) (In respect of joint ventures, business transactions or arrangements)

The Total Project Cost Attributable to the Listed Issuer
Total Assets of the listed issuer
- b) (In respect of the Joint Venture Corporation is incorporated as result of the joint venture)

The Total Equity Participation of the Listed Issuer in the joint venture corporation (based on the eventual issued capital of the joint venture corporation)
Net Assets of the listed issuer
8. The Aggregate Original Cost of Investment of the subject matter of transaction
Net Assets of the listed issuer

(in the case of a disposal and where the acquisition of the subject matter took place within 5 years)

Appendix 3: RPT Contract Requisition Form

Details of contracts or arrangements or transactions	
(a)	Name(s) of the related party and nature of relationship:
(b)	Nature of contracts/arrangements/transactions:
(c)	Duration of the contracts / arrangements/transactions:
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any:
(e)	Justification for entering into such contracts or arrangements or transactions:
(f)	Date of approval by the AC:
(g)	Amount paid as advances, if any:

Appendix 4: Vendor Declaration form

DECLARATION

Please (✓) whichever is applicable;

1. I / We declare that all the information provided in this RFP Submission is certified true copy.
2. I / We also undertake to not perform any act that may result in the proposed transaction becoming a Related Party Transaction (RPT) within the Bursa Securities listing requirements during the entire duration of the Proposed Transaction and any term thereafter deemed necessary.
3. I / We declare that the proposed transaction is a Related Party Transaction (RPT) and further declare that I / we do all things necessary to ensure my / our participation would not contravene or be prohibited by any law or regulations.
4. I / We declare that it is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our dealings wherever we operate. Failing which, will disqualify us from this participation and any other future application or participation with PRESTARIANG.

Applicant's Signature : _____ Date: _____

Name : _____

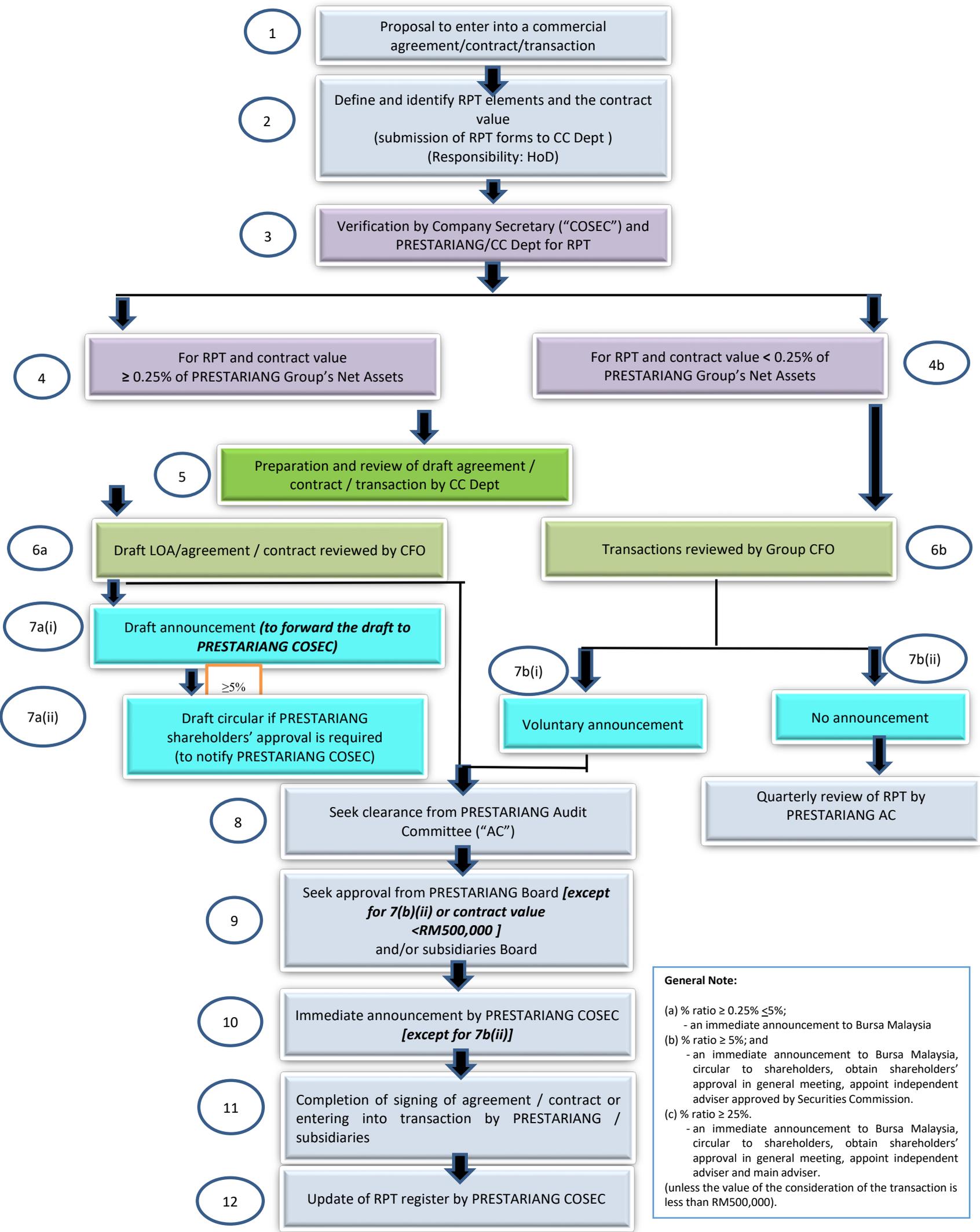
Identity Card No. : _____

Designation : _____

Company Name and Address : _____

Company Stamp :

Appendix 5: Process Flow Chart For Reporting of RPTs



General Note:

- (a) % ratio $\geq 0.25\%$ $\leq 5\%$;
- an immediate announcement to Bursa Malaysia
- (b) % ratio $\geq 5\%$; and
- an immediate announcement to Bursa Malaysia, circular to shareholders, obtain shareholders' approval in general meeting, appoint independent adviser approved by Securities Commission.
- (c) % ratio $\geq 25\%$.
- an immediate announcement to Bursa Malaysia, circular to shareholders, obtain shareholders' approval in general meeting, appoint independent adviser and main adviser.
(unless the value of the consideration of the transaction is less than RM500,000).

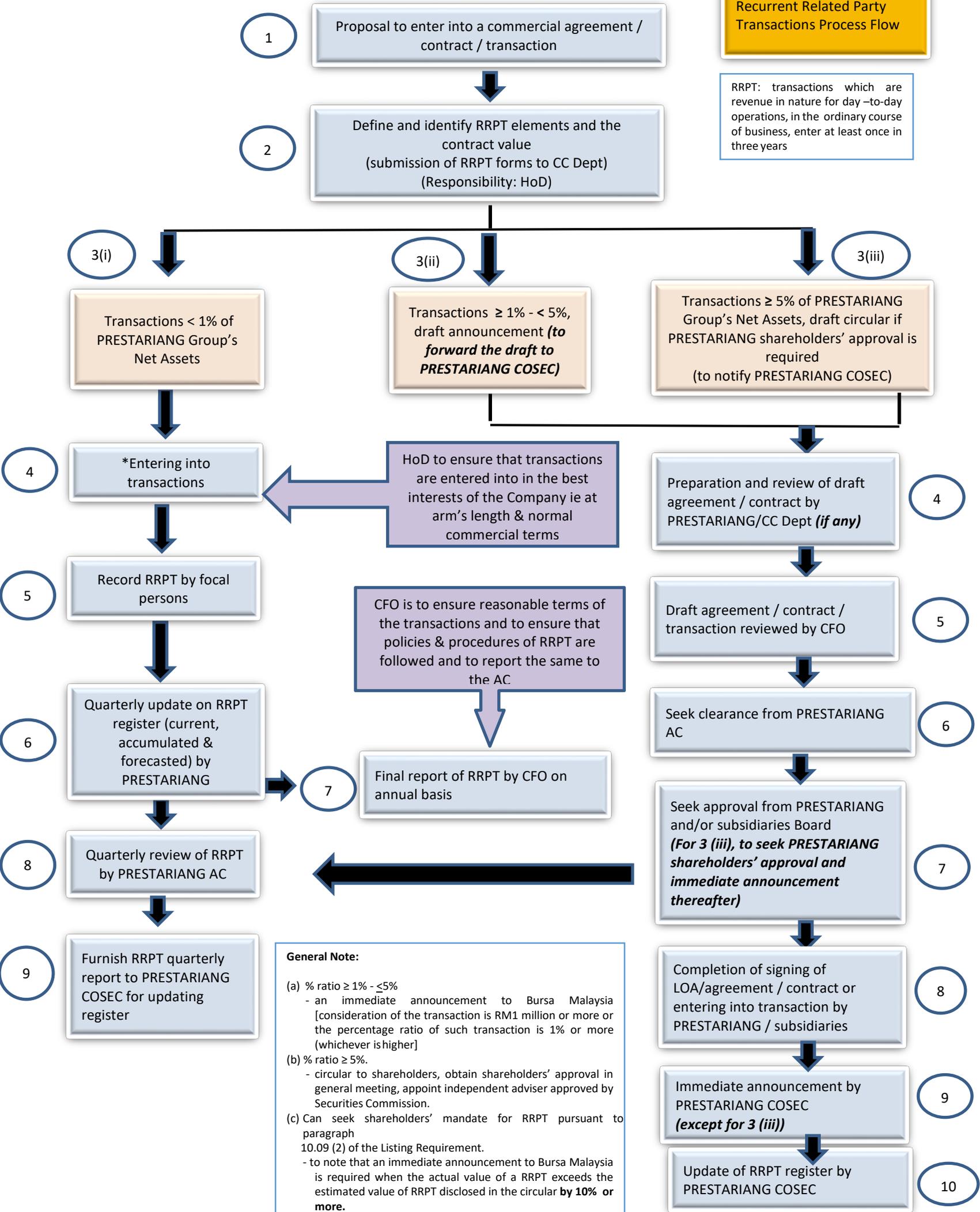
Appendix 6: Information on RRPTs transacted in the preceding 12 months and the expected RRPTs for the next 12 months

Name of Company Involved	Name of Related Party/ Transacting Party	Nature of Transactions	Interested Directors/Major Shareholders/Persons Connected	*Aggregate value from XXXX to XXXX (RM'000)	*Estimated aggregate value from XXXX (date of forthcoming AGM) to the next AGM (RM'000)

Appendix 7: Process Flow Chart For Reporting of RRPTs

Recurrent Related Party Transactions Process Flow

RRPT: transactions which are revenue in nature for day-to-day operations, in the ordinary course of business, enter at least once in three years



General Note:

- (a) % ratio $\geq 1\%$ - $\leq 5\%$
 - an immediate announcement to Bursa Malaysia [consideration of the transaction is RM1 million or more or the percentage ratio of such transaction is 1% or more (whichever is higher)]
- (b) % ratio $\geq 5\%$.
 - circular to shareholders, obtain shareholders' approval in general meeting, appoint independent adviser approved by Securities Commission.
- (c) Can seek shareholders' mandate for RRPT pursuant to paragraph 10.09 (2) of the Listing Requirement.
 - to note that an immediate announcement to Bursa Malaysia is required when the actual value of a RRPT exceeds the estimated value of RRPT disclosed in the circular by **10% or more.**