



PCCS GROUP BERHAD

Registration No. 199301026191 (280929-K)
(Incorporated in Malaysia)

POLICY ON RELATED PARTY TRANSACTIONS (“RPT”) 关联交易政策

PURPOSE 宗旨

The following are the objectives of RPT Policy

以下是关联交易政策的目标

- To help the employees to understand the policies and procedures that need to be adhered to in identifying and treating RPT.
帮助员工识别和处理关联交易时了解需要遵守的政策和程序
- To ensure that all RPT in the course of business are made at an arm’s length and at a normal commercial term which are not more favourable to the related party than those available to the public and these terms are not detrimental to the other shareholders of the company who are not part of the transactions.
确保业务过程中的所有关联方交易 (“RPT”) 均在公平交易和正常商业条款下进行, 对关联方而言不比公众可获得的更有利, 并且这些条款不对不参与交易的公司其他股东不利
- To ensure compliance with the Main Market Listing Requirements (“Main LR”) of Bursa Malaysia Securities Berhad (“Bursa Malaysia Securities”) and other applicable laws.
确保遵守马来西亚证券交易所 (“Bursa Malaysia Securities”) 的主要市场上市要求 (“Main LR”) 和其他适用法律

POLICY 政策

PCCS Group Berhad (“PCCS” or “the Company”) recognizes that the RPT can present potential or actual conflicts of interest and may raise questions about whether such transactions are consistent with the Company’s and its stockholders’ best interests.

PCCS Group Berhad (“PCCS” or “the Company”) 认可关联交易可能存在潜在或实际的利益冲突, 并可能引发有关此类交易是否符合公司及其股东的最佳利益的问题



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It is the policy of the Company not to enter into any RPT unless:
本公司的政策是不进行任何关联交易，除非：

- The Audit Committee and Risk Management Working Group review and approve or rectify such transactions in accordance with the guidelines;
审计与风险管理委员会按照准则对此类交易进行审查、批准或更正；
- The disclosure requirements for RPT.
要求披露关联交易

SCOPE AND DEFINITION 范围和定义

This policy applies to all PCCS's employees including part time, temporary and contract employees.

本政策适用于 PCCS 的所有员工，包括兼职、临时和合同员工。

For the purpose of this policy, the following definitions apply:

本政策的宗旨，以下定义适用于：

- “Director” has the meaning given in section 2(1) of the Capital Markets and Service Act (“CMSA”) 2007 and includes any person who is or was within the preceding 6 months of the date on which the terms of the transaction were agreed upon:
“董事”根据 Capital Markets and Service Act (CMSA) 2007 第 2(1) 条款中释出的含义，包括同意交易条款达成之日起的前 6 个月内的任何人：
 - i) a director of PCCS, its subsidiary or holding company; or
PCCS 的董事，其子公司或控股公司；或
 - ii) a chief executive of PCCS, its subsidiary or holding company
PCCS 的首席执行官，其子公司或控股公司
- “Major Shareholder” means a person who has an interest or interests in one or more voting shares in PCCS and the number or aggregate number of those shares is:
“主要股东”是指在 PCCS 拥有权益的人或有一或以上表决权股份的权益人，并且这些股份的数量或总数为：
 - i) 10% or more of the total number of voting shares in the corporation; or
有公司表决权股份总数的 10% 或以上；或
 - ii) 5% or more of the total number of voting shares in the corporation where such person is the largest shareholder of the corporation.
该人为公司最大股东拥有表决权股份总数的 5% 或以上



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- “Person Connected” in relation to any person (referred to as “**said Person**”) means such person who falls under any one of the following categories:
“关联人”指任何关联人（称为“该人”）是指属于以下任何一类别的人：
 - i) a family member of the said Person;
该人的家庭成员；
 - ii) a trustee of a trust (other than a trustee for a share scheme for employees or pension scheme) under which the said Person, or a family member of the said Person, is the sole beneficiary;
该人或该人的家庭成员的唯一受益人的信托受托人（雇员股份计划或退休金计划的受托人除外）；
 - iii) a partner of the said Person;
该人的合伙人
 - iv) a person, or where the person is a body corporate, the body corporate or its directors, who is/are accustomed or under an obligation, whether formal or informal, to act in accordance with the directions, instructions or wishes of the said Person;
个人，或者如果该人是法人团体，则该法人团体或其董事习惯于或有义务，无论是正式的还是非正式的，按照该人方针、指示或意愿行事；
 - v) a person, or where the person is a body corporate, the body corporate or its directors, in accordance with whose directions, instructions or wishes the said Person is accustomed or is under an obligation, whether formal or informal, to act;
个人，或者如果该人是法人团体，则该法人团体或其董事，根据其方针、指示或意愿，该人习惯于或有义务，无论是正式的还是非正式的，行事；
 - vi) a body corporate in which the said Person, or persons connected with the said Person are entitled to exercise, or control the exercise of, not less than 20% of the votes attached to voting shares in the body corporate; or
法人团体，该人或与该人有关联的人有权在该法人团体中行使或控制行使不少于该法人团体有表决权股份所附投票权的 20%；或
 - vii) a body corporate which is a related corporation of the said Person.
法人团体是该人的关联公司
- RPT means a transaction entered into by the listed corporation or its subsidiaries which involves the interest, direct or indirect, of a related party pursuant to Chapter 10 of the Main LR.
“关联交易”（“RPT”）是指上市公司或其子公司根据主要市场上市规定第 10 章进行的涉及关联方直接或间接利益的交易。
- This definition is solely for the purposes of Sub-Paragraph 10.08(11)(g) of Main LR –
此定义仅用于主要市场上市规定的子分段 10.08 (11)(g) –



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- i) "goods" excludes securities;
“货物”不包括证券;
 - ii) "classes of customers" excludes such class by reason solely or otherwise that the customers are related parties of the listed issuer or its subsidiaries;
“客户类别”仅以客户的上市法团或其附属公司的关联方，不包括其它类别;
 - iii) "Exempted Transactions" means the following:
“豁免交易”是指：
 - aa) provision or usage of public utility services such as water, electricity, telecommunications, broadcasting services, postal or courier services, insurance, unit trusts, stockbroking services, public transport, education, medical services, provision or usage of tolled highways, hotel facilities and recreational services, provision or consumption of fuel on retail or food and beverage at eateries, provision or purchase of goods at retail outlets such as supermarkets, hypermarkets or departmental stores; and
提供或使用公用事业服务，例如水、电、电信、广播服务、邮政或快递服务、保险、单位信托、股票经纪服务、公共交通、教育、医疗服务、收费公路的提供或使用、酒店设施和娱乐服务、在零售店提供或消耗燃料或在餐馆提供食品和饮料、在超市、大型超市或百货公司等零售店提供或购买商品；和
 - ab) such other types of transactions that may be prescribed by the Exchange from time to time;
交易所会不时规定其他类型的交易
- Below definition is only applicable for Sub-Paragraph 10.08(11)(q) of Main LR.
以下定义仅适用于主要市场上市规定的子分段 10.8 (11) (q)
 - i) “Disposal” includes a disposal by a listed issuer or any of its subsidiaries of an interest in an investee corporation on a pro-rata basis or arising from an acceptance of a take-over offer, except that sub-Paragraph 10.08(q)(ii) below will not be applicable in such instances.
“出售”包括上市法团或其任何附属公司按比例出售投资公司的利益或因接受收购建议而作出的出售, 惟以下子分段第10.08(q) (ii) 不适用于此类情况



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Main LR 上市要求

Paragraph 10.08 of Main LR 主要市场上市规定的分段 10.08

1. Where any one of the percentage ratios of a RPT is 0.25% or more, PCCS must announce the RPT to the Exchange as soon as possible after terms of the transaction have been agreed, unless –
任何一项关联交易的百分比率达到或超过 0.25%，PCCS 必须在交易条款达成一致后尽快向交易所公布该关联交易，除非-
 - a) the value of the consideration of the transaction is less than RM500,000; or
交易的价值低于 RM500,000；或
 - b) it is a Recurrent RPT.
是经常性关联交易

PCCS must include the information set out in Appendices 10A and 10C in the announcement.

PCCS 必须在公告中包含附录 10A 和 10C 中列出的信息

2. Subject to the provisions of sub-paragraph (9) and (10) below, where any one of the percentage ratios of a RPT is 5% or more, in addition to sub-paragraph (1), PCCS must –
根据以下第(9)及(10)子分段的规定，如任何一项关联交易的百分比率达到 5% 或以上，此外,第(1)子分段，PCCS 必须——
 - a) send a circular which includes the information set out in Appendix 10B and Appendix 10D to the shareholders. The draft circular must be submitted to the Exchange together with a checklist showing compliance with Appendices 10B and 10D;
向股东发送包含附录 10B 和附录 10D 列出的信息通告。通告草稿必须符合附录 10B 和 10D 和清单一起提交给交易所；
 - b) obtain its shareholder approval of the transaction in general meeting; and
在股东大会上获得股东对交易的批准；



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- c) appoint an independent adviser who is permitted to carry on the regulated activity of advising on corporate finance under the CMSA, before the terms of the transaction are agreed upon.
在交易条款达成一致之前，任命一名独立顾问，该顾问获准根据 CMSA 进行公司融资方面的受监管活动。
3. The independent adviser must, in relation to the transaction –
独立顾问在交易中必须—
- a) Comment as to –
评论—
- i) whether the transaction is fair and reasonable so far as the shareholders are concerned; and
对股东而言，交易是否公平合理；和
- ii) Whether the transaction is to the detriment of minority shareholders,
交易是否损害少数股东利益，
- and such opinion must set out the reasons for, the key assumptions made and the factors taken into consideration in forming that opinion;
该意见必须列明理由、做出的主要假设以及形成该意见时所考虑的因素；
- b) advise minority shareholders on whether they should vote in favour of the transaction; and
建议小股东是否应投票赞成该交易；和
- c) take all reasonable steps to satisfy itself that it has a reasonable basis to make the comments and advice in subparagraphs (a) and (b) above.
采取一切合理措施，确信其有合理的依据提出上述(a)和(b)项中的意见和建议
4. Subject to sub-paragraph (9) below, for a RPT other than a Recurrent RPT, where any one of the percentage ratios is 25% or more, in addition to sub-paragraph (2) above, PCCS must, before the terms of the transaction are agreed upon, appoint a main adviser, who is a Recognised Principal Adviser. The Recognised Principal Adviser must –
在符合以下第 (9) 子分段的情况下，对于经常性关联交易以外的关联交易，其中任何一项百分比比例为 25% 或以上,此外，上述第 (2) 子分段，PCCS 必须在交易条款达成一致之前，任命一名主要顾问，他是首席顾问。首席顾问必须-



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- a) advise PCCS whether such transaction is carried out on fair and reasonable terms and conditions, and not to the detriment of minority shareholders of PCCS;
告知 PCCS 此类交易是否按照公平合理的条款和条件进行，并且不会损害 PCCS 的少数股东；
 - b) ensure that such transaction complies with the relevant laws, regulations or guidelines, where applicable;
确保此类交易符合相关法律、法规或指南（如适用）；
 - c) ensure full disclosure of all information required to be disclosed in the announcement and circular; and
确保充分披露所有需要在公告和通告中披露的信息；和
 - d) confirm to the Exchange after the transaction has been completed and all the necessary approvals have been obtained, that it has discharged its responsibility with due care in regard to the transaction.
在交易完成并获得所需批准后，向交易所确认其已对交易谨慎地履行了其职责。
5. The Exchange has the discretion not to allow an independent adviser to continue to act or be appointed as an independent adviser if, in its opinion, the adviser is deemed not to be independent.
如果交易所认为独立顾问被视为不独立，交易所可酌情不让独立顾问继续担任或获委任为独立顾问。
6. A director with any interest, direct or indirect, (“**interested director**”) must abstain from board deliberation and voting on the relevant resolution in respect of the RPT.
拥有任何直接或间接利益的董事（“利益董事”）必须在董事会对关联交易的相关决议案中放弃审议和投票。
7. In a meeting to obtain shareholder approval –
在获得股东批准的会议上
- a) a related party with any interest, direct or indirect (“**interested related party**”), must not vote on the resolution in respect of the RPT;
具有任何直接或间接利益的关联方（“利益关联方”）不得对关联交易的决议投票；
 - b) an interested related party who is –
利益关联方——



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- i) in the case of a corporation, a director or major shareholder;
对公司而言，该董事或主要股东；
- ii) in the case of a business trust, a trustee-manager, a director or major shareholder of the trustee-manager or major unit holder of the business trust;
对商业信托而言，该商业信托的受托经理人、受托经理人或主要单位持有人的董事或主要股东；
- iii) in the case of a closed-end fund, a director or major shareholder of the closed-end fund, the Managers or a director or major shareholder of the Managers; or
对封闭式基金而言，封闭式基金的董事或主要股东、经理人或经理人的董事或主要股东；
- iv) in the case of a REIT, a management company, a trustee, a director or major shareholder of the management company or major unit holder of the REIT;
对房地产投资信托基金而言，管理公司、受托人、管理公司的董事或主要股东或房地产投资信托基金的主要单位持有人；

must ensure that persons connected with it abstain from voting on the resolution in respect of the RPT; and

必须确保与其有关联的人士对有关关联交易的决议案禁止表决；和

- c) where the interested related party is a person connected with –
如果利害关系人是与以下相关的人 -
 - i) in the case of a corporation, a director or major shareholder;
对公司而言，该董事或主要股东
 - ii) in the case of a business trust, a trustee-manager, a director or major shareholder of the trustee-manager or major unit holder of the business trust;
对商业信托而言，该商业信托的受托经理人、受托经理人或主要单位持有人的董事或主要股东；
 - iii) in the case of a closed-end fund, a director or major shareholder of the closed-end fund, the Managers or a director or major shareholder of the Managers;
or
对封闭式基金而言，封闭式基金的董事或主要股东、经理人或经理人的董事或主要股东；
 - iv) in the case of a REIT, a management company, a trustee, a director or major shareholder of the management company or major unit holder of the REIT,
对房地产投资信托基金而言，管理公司、受托人、管理公司的董事或主要股东或房地产投资信托基金的主要单位持有人，



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such persons stated in subparagraphs (i), (ii), (iii) or (iv) above, as the case may be, must not vote on the resolution in respect of the RPT.

上述第 (i)、(ii)、(iii) 或 (iv) 所述的人士（视属何情况而定）不得对有关关联交易的决议案投票。

8. An interested director in a RPT, must inform the relevant board of directors approving the transaction, the details of the nature and extent of his interest, including all matters in relation to the proposed transaction that he is aware or should reasonably be aware of, which is not in the best interest of PCCS or its subsidiary, as the case may be.
在关联交易中存在利益相关的董事，根据第 8 规则所述，他们必须告知批准交易的相关董事会，其利益的性质和范围的详细信息，包括与拟议的所有事项有关的，他知道或理应知道对不符合 PCCS 或其子公司的最佳利益的交易（视情况而定）
9. Where any one of the percentage ratios of RPT entered into between a subsidiary of PCCS and another person, is 5% or more and there are no other interested relationships except for a related party having an interest in the transaction who is –
PCCS 的子公司与另一方之间的关联交易的任何一项百分比为 5% 或以上除了在交易中拥有权益的关联方不存在其他利益关系 谁是 -
- a) a director or major shareholder of such subsidiary or the holding company of such subsidiary (other than PCCS or a holding company of PCCS) (“said director” or “said major shareholder”); or
该子公司或该子公司的控股公司（PCCS 或 PCCS 的控股公司除外）的董事或主要股东（“该董事”或“该主要股东”）； 或
- b) a person connected with the said director or said major shareholder,
与上述董事或上述主要股东有关联的人，

PCCS is exempted from –

PCCS 获豁免 –

- i) issuing a circular to shareholders;
向股东发出通告；
- ii) obtaining shareholder approval of the transaction in general meeting; and
在股东大会上获得股东对交易的批准； 和
- iii) appointing a main adviser and independent adviser, as the case may be;
任命一名主要顾问和独立顾问，视情况而定；



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Provided that the board of directors of PCCS –
前提是 PCCS 的董事会——

- aa) approves the transaction before the terms of transaction are agreed upon; and
在交易条款达成一致之前批准交易； 和
 - ab) ensures that the transaction is fair and reasonable to PCCS and is in the best interests of PCCS.
确保交易对 PCCS 公平合理， 并符合 PCCS 的最佳利益。
10. Sub-paragraph (2), (3), (4) and (9) do not apply to a RPT where the value of the consideration of the transaction is less than RM500,000.
子分段 (2)、(3)、(4) 和 (9) 不适用于交易价值低于 500,000 令吉的关联交易。
11. The following transactions that are not normally regarded as RPT:
以下交易通常不被视为关联交易：
- a) the issue of securities by PCCS for cash (subject to paragraph 6.06), the issue of securities by way of bonus issue, the grant of options and the issue of securities arising from the exercise of options under a Share Issuance Scheme (subject to compliance with Chapter 6), subscription of securities on a pro rata basis, subdivision of shares, consolidation of shares or payment of dividend;
PCCS 发行证券换取现金（根据第 6.06 段）、通过红股发行证券、授予期权以及根据股份发行计划行使期权而发行证券（根据第 6.06 段） 遵守第 6 章）、按比例认购证券、分割股份、合并股份或支付股息；
 - b) a transaction between PCCS or any of its subsidiaries and another person, where there are no other interested relationships except for common directorships provided that the directors who have common directorships have –
PCCS 或其任何子公司与另一人之间的交易， 除共同董事职务外， 没有其他利益关系， 但拥有共同董事职务的董事具有 -
 - i) shareholdings in the other person which is less than 5% other than via PCCS;
and
通过 PCCS 以外的其他人持有少于 5% 的股权；



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- ii) no other interest such as commission or other kinds of benefit received from PCCS or any of its subsidiaries or the other person in relation to the said transaction;
没有从 PCCS 或其任何子公司或其他人收到与上述交易有关的其他利益，例如佣金或其他类型的利益；
- c) an acquisition or disposal by PCCS or any of 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 PCCS;
PCCS 或其任何子公司从或向第三方收购或出售另一家公司的权益，而该关联方通过 PCCS 以外的方式在该另一家公司中持有少于 10% 的股份；
- d) the provision or receipt of financial assistance or services, upon normal commercial terms and in the ordinary course of business, from a corporation whose activities are regulated by any written law relating to banking, finance corporations or insurance and are subject to supervision by Bank Negara Malaysia or an equivalent foreign regulatory authority as the Exchange deems appropriate;
在正常商业条件下和在正常业务过程中，从一家公司提供或接受财务援助或服务，该公司的活动受任何与银行、金融公司或保险有关的法规监管，并受马来西亚国家银行监督或交易所认为适当的同等外国监管机构；
- e) directors' fees and remuneration, and employment remuneration;
董事的费用和报酬，以及雇佣报酬；
- f) a transaction between PCCS or any of its subsidiaries and another person for the provision or receipt of goods or services which are Exempted Transactions where-
PCCS 或其任何子公司与另一人之间就提供或接收商品或服务的交易，该交易属于豁免交易，其中：
 - 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; and
商品或服务是根据公布或公开报价的不可协商的固定价格或费率购买、出售或提供的；和
 - ii) all material terms including the prices or charges are applied consistently to all customers or classes of customers;
包括价格或费用在内的所有重要条款始终适用于所有客户或客户类别；
- g) the entry into or renewal of tenancy of properties of not more than 3 years, the terms of which are supported by an independent valuation;
签订或续租不超过 3 年的物业，其条款是需独立估值支持；



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- h) a contract that is awarded by or on behalf of the Government of Malaysia or a State Government to PCCS or its subsidiary provided that PCCS immediately announces the contract to the Exchange and includes the information set out in Appendices 10A and 10C in the announcement;
由马来西亚政府或州政府或代表马来西亚政府或州政府授予 PCCS 或其子公司的合同，前提是 PCCS 需立即向交易所宣布该合同，并在公告中包含附录 10A 和 10C 中列出的信息；
- i) a contract that is awarded by way of a public tender –
通过公开招标授予的合同——
- i) in relation to the listed awarder or its subsidiaries provided that PCCS immediately announces to the Exchange the terms of the awarded contract, the value of at least the 3 closest bids or if not applicable, such lesser number of bids received, and an explanation of the basis for selecting the winning bid;
and
就上市授予方或其附属公司而言，前提是 PCCS 立即向交易所公布中标合同的条款、至少 3 个最接近的投标的价值，或者如果不适用，因收到的投标数量较少，以及解释 中标的依据； 和
- ii) in relation to the successful listed bidder or its subsidiaries provided that –
就中标人或其附属公司而言，前提是——
- aa) the awarder is listed or is a subsidiary of PCCS;
授予方是 PCCS 的上市公司或子公司；
- ab) majority of the directors and members of the audit committees of PCCS (whether as the bidder or the awarder or the holding companies of the bidder or awarder subsidiaries) are different; and
PCCS 的大部分董事和审计委员会成员（无论是作为投标人或授予人，还是作为投标人或授予人子公司的控股公司）是不同的；
和
- ac) the listed bidder immediately announces the contract to the Exchange and includes the information set out in Appendices 10A and 10C in the announcement;
上市投标人立即向交易所公告合同，并在公告包含附录 10A 和 10C 中列出的信息；



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- j) a transaction between PCCS 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;

PCCS 或其任何子公司与另一人之间的交易，该交易涉及共享其中一方或多方提供的服务或设施或其他类似安排，其中对价仅涉及按比例偿还或分摊成本 服务或设施；

- k) a transaction between PCCS or any of its subsidiaries and another person where there are no other interested relationships except for the related party having shareholdings in the other person which is less than 10% other than via PCCS;

PCCS 或其任何子公司与其他人之间不存在其他利益关系的交易，但除了通过 PCCS 以外的其他人持股低于 10% 的关联方；

- l) a transaction between PCCS or any of its subsidiaries and another person where there are no other interested relationships except for –

PCCS 或其任何子公司与其他人之间的交易，除以下情况外不存在其他利益关系 -

- i) common major shareholders; or
普通大股东；或

- ii) a person connected with a major shareholder being a major shareholder of the other person,
与大股东有关联的人是另一人的大股东，

provided that the following conditions are satisfied:

只要满足以下条件：

- aa) the major shareholder and/or the person connected with the major shareholder is/are not the largest shareholder of PCCS;

大股东和/或与大股东有关联的人是/不是PCCS的第一大股东；

- ab) the major shareholder and/or the person connected with the major shareholder is/are not a party to the said transaction, initiator, agent or involved in any other manner in the said transaction;

大股东和/或与大股东有关联的人是/不是该交易的当事人、发起人、代理人或以其他方式参与该交易；



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- ac) the major shareholder does not have any representative in an executive capacity on the board of directors of PCCS or any of its subsidiaries; and
大股东在 PCCS 或其任何子公司的董事会中没有任何具有执行能力的代表; 和
- ad) the major shareholder is –
大股东是——
- A. a statutory institution who is managing funds belonging to the general public;
管理公众资金的法定机构;
 - B. a closed end fund, unit trust or investment fund (but excluding an investment holding corporation); or
封闭式基金、单位信托或投资基金（但不包括投资控股公司）;
 - C. an insurance corporation whose activities are regulated by any written law relating to insurance and are subject to supervision by Bank Negara Malaysia or an equivalent foreign regulatory authority as the Exchange deems appropriate, and the said insurance corporation is managing its insurance fund (together with its own shareholders' funds or otherwise). For the purposes of this sub-paragraph, "**insurance fund**" has the meaning given in section 2 of the Financial Services Act 2013;
一家保险公司，其活动受任何与保险有关的成文法规管，并受马来西亚中央银行或交易所认为适当的同等外国监管机构的监督，并且该保险公司管理其保险基金（连同其自己的股东资金或其他）。本子分段而言，“**保险基金**”是第 2 节 Financial Services Act 2013 中给出的含义;
- m) a transaction between PCCS and another person where there are no other interested relationships except for a related party who is a director or major shareholder of a subsidiary of PCCS or person connected with such director or major shareholder having an interest in the transaction;
PCCS 与除作为 PCCS 子公司的董事或主要股东的关联方或与该董事或主要股东在交易中有利害关系的人以外的其他人之间不存在其他利益关系的交易;



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- n) a transaction between a subsidiary of PCCS (“**transacting subsidiary**”) and another person where there are no other interested relationships except for a related party who is a director or major shareholder of a subsidiary of PCCS (other than the transacting subsidiary or holding companies of the transacting subsidiary) or a person connected with such director or major shareholder having an interest in the transaction;
PCCS 的子公司 (“**交易子公司**”) 与除了作为 PCCS 子公司 (交易的子公司或控股公司除外) 的董事或主要股东的关联方之外不存在其他利益关系的其他人之间的交易，交易附属公司的公司或与该董事或主要股东在交易中有利益关系的人士；
- o) subscription to or acquisition by PCCS or its subsidiaries not listed on any stock exchange, of debt securities and/or redeemable preference shares issued or guaranteed by the Government of Malaysia, Bank Negara Malaysia, a State Government or an equivalent foreign regulatory authority as the Exchange deems appropriate; or
PCCS 或其未在任何证券交易所上市的子公司认购或收购由马来西亚政府、马来西亚中央银行、州政府或同等外国监管机构发行或担保的债务证券和/或可赎回优先股需交易所认为合适； 或
- p) a disposal by PCCS or any of its subsidiaries of an interest in an investee corporation where a related party is also a major shareholder or person connected with a major shareholder of the investee corporation (other than via PCCS), provided that –
由 PCCS 或其任何附属公司为投资公司的权益出售，其中关联方也是被投资公司的主要股东或与被投资公司的主要股东有关联的人 (通过 PCCS 除外)，但前提是—
- i) the related party, person connected with the related party or both, are not a party, initiator or agent to the said disposal; and
关联方、关联方的关联人或两者均不是上述处置的一方、发起人或代理人； 和
 - ii) the disposal is effected on the Exchange where the counterparty's identity is unknown to PCCS or its subsidiaries (as the case may be) at the time of the disposal.
在交易对手方的身份不为 PCCS 或其附属公司 (视情况而定) 而在交易时进行的交易中进行。



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Paragraph 10.09 of Main LR 主要市场上市规定的分段 10.09

1. Notwithstanding paragraph 10.08(1)(b) above, PCCS must immediately announce a Recurrent RPT as follows:
尽管有上述第 10.08(1)(b) 分段的规定，PCCS 必须立即公布如下经常性关联交易：
 - a) if PCCS holds a share capital of RM60 million and above –
如果 PCCS 持有 6,000 万令吉及以上的股本 –
 - i) the consideration, value of the assets, capital outlay or costs of the Recurrent RPT is RM1 million or more; or
经常性关联交易的对价、资产价值、资本支出或成本为 100 万令吉或以上；
 - ii) the percentage ratio of such RPT is 1% or more, whichever is the higher; or
该经常性关联交易的百分比为 1%或以上，以较高者为准；
 - b) if PCCS holds a share capital below RM60 million –
如果 PCCS 持有的股本低于 6000 万令吉 –
 - i) the consideration, value of the assets, capital outlay or costs of the Recurrent RPT is RM1 million or more; or
经常性关联交易的代价、资产价值、资本支出或成本为 100 万令吉或以上；
 - ii) the percentage ratio of such Recurrent RPT is 1% or more, whichever is the lower.
该经常性关联交易的百分比率为 1%或以上，以较低者为准。
2. PCCS may seek a mandate from its shareholders for Recurrent RPT subject to the following:
PCCS 可对经常性关联方交易向其股东寻求授权，但须遵守以下规定：
 - a) the transactions are in the ordinary course of business and are on terms not more favourable to the related party than those generally available to the public;
交易是在正常的业务过程中进行的，其条款对关联方而言并不比公众普遍可获得的条款更有利；



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- b) the shareholder mandate is subject to annual renewal and disclosure is made in the annual report 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 threshold prescribed under sub-paragraph (1) above;
股东授权须每年更新，并且在年度报告中披露根据股东授权在财政年度内进行的交易总值等于或高于子条款规定的阈值 上述（1）子分段；
- c) PCCS's circular to shareholders for the shareholder mandate includes the information as may be prescribed by the Exchange. The draft circular must be submitted to the Exchange for perusal together with a checklist showing compliance with such information;
PCCS 对股东授权向股东发出的通告包括交易所规定的信息。通告草稿必须符合该等资料的清单一并呈交联交所审阅；
- d) in a meeting to obtain a shareholder mandate, the relevant related party must comply with the requirements set out in Paragraph 10.08(7) above; and
在获得股东授权的会议中，相关关联方必须遵守上述《上市规则》第 10.08(7) 分段规定的要求； 和
- e) PCCS immediately announce to the Exchange when the actual value of a Recurrent RPT entered into by the listed corporation, exceeds the estimated value of the Recurrent RPT disclosed in the circular by 10% or more and must include the information as may be prescribed by the Exchange in its announcement.
当上市法团订立的经常性关联交易的实际价值超过 10%或以上在通告中披露的经常性关联交易的估计价值时，PCCS 立即向交易所公布，并且必须在公告中包含本交易所可能规定的信息。
3. Where PCCS has obtained a shareholder mandate pursuant to sub-paragraph (2) above, the provisions of paragraph 10.08 will not apply. This means, during the period of validity of the Mandate, the disclosure obligation as set out in paragraph 10.09(1), as well as the obligation to procure shareholder approval as set out under paragraph 10.08 will not apply to the Recurrent RPT which are comprised in the Mandate.
如果 PCCS 已根据上述第 (2) 分段获得股东授权，第 10.08 分段的规定将不适用。这意味着，在授权有效期内，《上市规则》第 10.09(1) 分段规定的披露义务以及《上市规则》第 10.08 分段规定的获得股东批准的义务将不适用于经常性关联交易，包含在授权中。



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IDENTIFICATION PROCESS 识别过程

- a) Finance Department shall ensure proper documentation for all the RPT. There should be proper segregation of process for preparation of documents, verification and approval.
财务部应确保为所有关联交易提供适当的文件记录。准备文件、验证和批准的过程应该有适当的分离。
- b) The Finance Department, overseen by the Corporate Controller or Internal Auditor, to compile a listing of related parties, nature of RPT, estimated value of annual transactions and control(s) put in place, subject to update from time to time.
财务部在首席财务官和内部审计的监督下编制关联方名单、关联方交易的性质、年度交易的估计价值和实施的控制，可能会不时更新。
- c) All Directors and major shareholders are required to declare and disclose any transaction in which they are deemed to have interest and give their undertakings that all business transactions entered between themselves and/or persons connected with them and the group of companies are negotiated and agreed at arm's length basis based on normal commercial terms and are not to the detriment of the minority shareholders and favourable to the related party/parties.
所有董事和主要股东都必须申报和披露他们被认为有利害关系的任何交易，并承诺他们和/或与他们有关联的人与公司集团之间进行的所有商业交易都是经过谈判和同意的，根据正常商业条款按公平原则进行，不损害少数股东，对关联方有利。
- d) The Company shall disclose the nature of the related party relationship as well as information about the transactions and outstanding balances necessary for an understanding of the potential effect of the relationship on the financial statements. Such disclosure includes settlement of liabilities on behalf of the entity or by the entity on behalf of another party.
公司应披露关联方关系的性质以及有关交易和未偿余额的信息，以了解该关系对财务报表的潜在影响。此类披露包括代表实体或实体代表另一方清偿债务。



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REPORTING PROCESS 报告过程

The Board of Directors shall ensure that there are adequate procedures established by the Group to ensure that RPT are undertaken at an arm's length basis and on the Group's normal commercial terms, consistent with the Group's usual business practices and policies, on transaction prices and terms not more favourable to the related parties than those generally available to the public and are not detrimental to the minority shareholders. The procedures are as follows:-

董事会应确保本集团制定了充分的程序，以确保关联交易 RPT 是在公平的基础上按照本集团的正常商业条款进行的，符合本集团通常的商业惯例和政策，交易价格 以及对关联方而言不比公众普遍可获得的条款更有利的条款，并且不损害中小股东的利益。程序如下：： -

- a) A list of Related Parties will be circulated to the Board and management of the Company. All Related Parties of PCCS and its subsidiaries are responsible for providing written notice to the Audit Committee and Risk Management Working Group of any potential RPT involving him/her or Person Connected to him/her, including any additional information about the transaction that the Audit Committee and Risk Management Working Group may reasonably request;
关联方名单将分发给公司董事会和管理层。 PCCS及其子公司的所有关联方有责任向审计和风险管理委员会提供任何涉及他/她或与他/她有关联的人的潜在关联交易的书面通知，包括有关交易的任何附加信息，审计和风险管理委员会可以合理地要求；
- b) The Audit Committee and Risk Management Working Group will determine whether the transaction does, in fact, constitute a RPT, if the following criteria is fulfilled:
如果满足以下条件，审计和风险管理委员会将确定该交易实际上是否构成关联交易：
 - i) The percentage ratios of a RPT is 0.25% or more, and;
关联交易比例为 0.25% 以上；
 - ii) The value of the consideration of the transaction is more than RM500,000.
交易对价的价值超过 RM500,000。
- c) The Company may require engaging professional or third-party opinion on the matter as required.
公司可能会根据需要要求就此事征求专业或第三方意见。



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- d) The RPT will be reviewed by the Audit Committee and Risk Management Working Group from time to time to ensure compliance with the Listing Requirements and applicable laws, as stipulated in Paragraph 10.08, Appendix 10A and 10C of the Main LR and where practical and/or feasible, at least two (2) other contemporaneous transactions with unrelated third parties for similar products/services and/or quantities will be used as comparison for determining the price and terms offered to/by the Related Parties are fair and reasonable as compared with those offered to/by unrelated third parties. In the event that quotation or comparative pricing from unrelated third parties cannot be obtained, the transaction price will be determined based on those offered to/by other unrelated parties for substantially similar types of transactions to ensure that the Recurrent RPTs are not detrimental to the PCCS Group.

审计和风险管理委员会将不时审查关联方交易，以确保符合主板上市规定附录 10A 和 10C 第 10.08 段、附录 10A 和 10C 规定的上市规定和适用法律，并且在可行和/或可行的情况下，至少两 (2) 次与不相关的第三方就类似产品/服务和/或数量进行的其他同期交易将用作确定提供给/由其提供的价格和条款的比较与向/由无关第三方提供的相关方相比，相关方是公平合理的。如果无法获得非关联第三方的报价或比较定价，交易价格将根据其他非关联方就实质相似类型的交易提供的价格确定，以确保经常性 RPT 不会损害 PCCS 集团。

- e) Submit the RPT announcement to the Audit Committee and Risk Management Working Group for consideration prior to entering into such transactions;
在进行此类交易前，将 RPT 公告提交审计与风险管理委员会审议；
- f) When it is approved, submit the announcement to Bursa Malaysia Securities.
获得批准后，将公告提交给大马交易所。
- g) Update and maintain the RPT Listing/Document.
更新和保留关联方交易清单/文件。
- h) The annual internal audit plan shall incorporate a review of all RPT entered into pursuant to the proposed shareholders' mandate to ensure that the relevant approvals have been obtained and the review procedures in respect of such transactions are adhered to;
年度内部审计计划应包括对根据拟议股东授权进行的所有关联交易的审查，以确保已获得相关批准并遵守有关此类交易的审查程序；
- i) Risk Management Working Group will do the review and report to Audit Committee on major changes or findings as and when required;
风险管理委员会将在必要时进行审查并向审计委员会报告重大改变或发现；



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- j) All RRPT shall be disclosed in the Annual Report of the Company and a breakdown of the transactions pursuant to the proposed shareholders' mandate during the financial year and for subsequent financial year in the following manner:
所有 RRPT 均应在公司年度报告中披露，并根据提议的股东授权在本财政年度和随后的财政年度以下列方式披露交易明细：
- i) Aggregate value
总价值
 - ii) Nature / type
性质/类型
 - iii) Names of the related party/parties involved
关联方名称
 - iv) Relationship of the related party/parties with PCCS
关联方与 PCCS 的关系

This Policy on RPT was approved and adopted by the Board on 30th May 2022.
本关联交易政策已于 30 日 05 月 2022 年 获董事会批准通过

Note: If there is any inconsistency between English version and Chinese version, the English version shall be the prevailing version.

注：中英文版本如有不一致，以英文版本为准。