

## **TERMS AND REFERENCE FOR RISK MANAGEMENT COMMITTEE**

### **1. POLICY STATEMENT**

TCS Group Holdings Berhad is committed to upholding values and highest standard of work ethics for all directors, managers and employees in line with good corporate governance and business integrity practices.

TCS Group Holdings Berhad has adopted whistle-blowing policy to provide an avenue for the employees of the Group and members of the public to raise genuine concerns of any wrongdoing or improper conduct involving the Group and its directors or employees.

### **2. OBJECTIVE**

The objective of this policy is to encourage reporting of any suspected fraud, corruption, conduct or inappropriate behavior of the Company. The policy will provide an avenue for all employees of TCS Group Holdings Berhad and all agents, vendors, contractors, suppliers, consultants and customers of TCS Group Holdings Berhad and members of TCS Group Holdings Berhad to raise concerns about any improper conduct without fear of retaliation and to offer protection for the reporter who reports such allegations. This will strengthen the accountability and transparency in the business affairs of the company.

### **3. TYPE OF IMPROPER CONDUCT**

The following shall constitute "Reportable Misconduct" under whistle-blowing policy but not limited to the followings:

1. Fraud; misappropriation of funds or assets
2. Misconduct such as bribery, corruption or blackmail
3. Violation of the Company's code of conduct, procedures or policies
4. Improper or unethical conduct or behavior
5. Conflict of interest
6. Theft or embezzlement of fund or assets
7. Abuse of power or position
8. Breach of confidentiality
9. Criminal breach of trust
10. Failure to comply with any legal obligations or breach of internal control
11. Danger to health and safety of any employee of TCS Group Holdings Berhad or any other individual
12. Sexual harassment

### **4. PROTECTION FOR WHISTLE-BLOWER**

TCS Group Holdings Berhad is committed to ensuring confidentiality in respect of all matters raised under this policy and those who lodge a report in good faith.

**a) Confidentiality**

The confidentiality of identity of the whistle-blower will be ensured and protected, unless otherwise required by law. TCS Group Holdings Berhad assures that all reports will be treated in the strictest of confidence and will be promptly investigated.

**b) Assurance against retaliation and immunity from disciplinary action**

This policy provides assurance that the whistle-blower, if an employee of TCS Group Holdings Berhad, shall be protected against retaliation and immunity from disciplinary action from the whistle-blower's immediate supervisor or department/division head or any other person exercising power or authority over the whistle-blower in his/her employment. However, whistle-blowers making a report in bad faith or based on unfounded allegations or containing trivial and malicious claims maybe subjected to disciplinary actions by the company.

**5. WHISTLE-BLOWING CHANNEL**

The channel of reporting is through the TCS Group Holdings Berhad website at [www.tcsgroup.com.my](http://www.tcsgroup.com.my). The Group shall not entertain any anonymous whistle-blowing. However the Group reserves the right to investigate any anonymous report. The whistle-blower shall disclose his/her personal identity in the form attached.

**6. AMENDMENT OF POLICY**

This policy cannot be amended without approval from the TCS Group Holdings Berhad Board. It will be reviewed from time-to-time to ensure that it remains effective and meets best practice standards and the needs of TCS Group Holdings Berhad.

**END.**