



TCS GROUP HOLDINGS BERHAD
(Registration No. 201901004613 (1313940-W))
(Incorporated in Malaysia)

WHISTLEBLOWING POLICY

1. POLICY STATEMENT

TCS Group Holdings Berhad is committed to upholding values and the 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 a whistleblowing 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

A person or entity making a protected disclosure is commonly referred to as a “Whistleblower”. The objective of this policy is to encourage the reporting of any suspected fraud, corruption, misconduct or inappropriate behavior within 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 whistleblower who reports such allegations. This will strengthen accountability and transparency in the business affairs of the company.

3. TYPE OF IMPROPER CONDUCT

The following shall constitute “Reportable Misconduct” under whistleblowing policy but not limited to the followings:

- a) Fraud; misappropriation of funds or assets
- b) Misconduct such as bribery, corruption or blackmail
- c) Violation of the Company’s code of conduct, procedures or policies
- d) Improper or unethical conduct or behavior
- e) Conflict of interest
- f) Theft or embezzlement of fund or assets

- g) Abuse of power or position
- h) Breach of confidentiality
- i) Criminal breach of trust
- j) Failure to comply with any legal obligations or breach of internal control
- k) Danger to health and safety of any employee of TCS Group Holdings Berhad or any other individual
- l) Sexual harassment

4. PROTECTION FOR WHISTLEBLOWER

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 Group gives the assurance that it will not reveal the identity of the whistleblower to any third party not involved in the investigation or prosecution of the matter. The only exception to this assurance relates to an overriding legal obligation to breach confidentiality. The Group is obligated to reveal confidential information relating to a whistleblowing report, if ordered to do so by a court of 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 whistleblower, if an employee of TCS Group Holdings Berhad, shall be protected against retaliation and immunity from disciplinary action from the whistleblower's immediate supervisor or department/division head or any other person exercising power or authority over the whistleblower in his/her employment. However, whistleblowers making a report in bad faith or based on unfounded allegations or containing trivial and malicious claims may be subjected to disciplinary actions by the company.

5. WHISTLEBLOWING PROCEDURES

5.1 WHISTLEBLOWING CHANNEL

Official channels for reporting of raising concerns are available to both internal and external interested parties.

Managers, officers and employees in supervisory roles, as well as external parties, are encouraged to report to the appointed representative(s) stated below on any allegations of suspected improper activities or employment-related concerns.

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Improper activities disclosures, including those relating to financial reporting, unethical or illegal conduct, may be reported directly to:

CHAIRMAN OF AUDIT COMMITTEE

Address : No. 1 & 3, Bangunan TCS, Jalan SP 1/1, Bandar Saujana Putra, 42610 Jenjarom, Selangor Darul Ehsan

E-mail : guanhoe88@gmail.com

Employment-related concerns can be reported to:

MANAGING DIRECTOR

Address : No. 1 & 3, Bangunan TCS, Jalan SP 1/1, Bandar Saujana Putra, 42610 Jenjarom, Selangor Darul Ehsan

E-mail : cstee@tcsconstruction.com.my

Disclosures can be verbal or in writing and forwarded in a sealed envelope to the abovementioned contact person(s) labelling with a legend such as “To be opened by the Chairman of Audit Committee or Managing Director only”.

Handling of a reported allegation

The action taken by the Group in response to a report of Concern under this policy will depend on the nature of the concern. The Chairman of Audit Committee or Managing Director shall receive information on each report of Concern and follow-up information on actions taken.

5.2 INVESTIGATOR

The Internal Auditor shall be the named Investigator unless the Chairman of Audit Committee assigns/appoints another Investigator. Investigators must be impartial and independent of all parties concerned. The Investigator is required to report all Concerns raised, the status of all pending and on-going investigations, and any action taken or to be taken as a result of the investigations, to the Chairman of Audit Committee.

5.3 INQUIRIES

Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take. Some concerns may be resolved without the need for investigation. If an investigation leads to the Investigator to conclude that a crime has probably been committed, the results of the investigation shall be reported to the police or other appropriate law enforcement agency. If an investigation leads the Investigator to conclude that the suspect has engaged in conduct that may be a violation of the Group’s Code of Ethics or Conduct, the results of the investigation shall be reported to the Managing Director in accordance with the applicable procedures for company conduct and the administration of discipline. Any charges of misconduct brought as a result of an investigation under this policy shall comply with established disciplinary procedures.

6. AMENDMENT OF POLICY

This policy cannot be amended without approval from the Board of TCS Group Holdings Berhad. 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.

Revised and approved for adoption on 28 February 2024.