



TSH RESOURCES BERHAD
(Company No. 49548-D)

TSH RESOURCES BERHAD GROUP
WHISTLE-BLOWING POLICY

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Document Revision History

Version No	Effective Date/ Review Date	Section Reference	Summary of Changes
1	25.02.2021	All	Original Document
2	22.02.2024	Principles	Report in good faith
		Procedures	• Change of Senior Independent Non-Executive Director of the Company • Cosmetic touch-ups

TSH RESOURCES BERHAD GROUP WHISTLE-BLOWING POLICY

All levels of personnel throughout TSH Resources Berhad and its subsidiaries and related corporations have the responsibility for dealing with fraud risk. The Board and management are collectively responsible for the prevention and detection of fraud.

All stakeholders are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, and in an appropriate way. Stakeholders include employees, third-party suppliers, contractors, agents, consultants, distributors, customers and such other business partners which have business dealings with TSH Resources Berhad (“Company”) Group (“TSH Group”).

This Whistle-Blowing Policy (“Policy”) is designed to:

- (a) support the Company’s values;
- (b) ensure that stakeholders can raise concerns without fear of reprisals; and
- (c) provide a transparent and confidential process for dealing with concerns.

This Policy not only covers possible improprieties in matters of financial reporting, but also:

- (a) fraud;
- (b) corruption, bribery or blackmail;
- (c) criminal offences;
- (d) failure to comply with a legal or regulatory obligation;
- (e) miscarriage of justice;
- (f) endangerment of an individual’s health and safety or environment; and
- (g) concealment of any or a combination of the above.

Principles

The principles underpinning this Policy are as follows:

- (1) All concerns raised will be treated fairly and properly.
- (2) The Company will not tolerate harassment or victimisation of anyone raising a genuine concern.
- (3) Any individual making a disclosure (“Whistle-Blower”) must act in good faith and has reasonable grounds for believing that the information to be reported indicates an impropriety or malpractice. A Whistle-Blower may choose to remain anonymous when reporting possible impropriety or malpractice. However, it will be more difficult to investigate and take action for concerns that are anonymously raised.
- (4) The Company will ensure that the Whistle-Blower is aware of who is handling the matter.

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- (5) The Company will ensure that the Whistle-Blower will not be at risk of suffering reprisal as a result of raising a genuine concern. However, the Company does not extend this assurance to a Whistle-Blower who makes a report which is not in good faith or gives false or misleading information intentionally, negligently or recklessly, and may take disciplinary, legal or other action against that Whistle-Blower.
- (6) Personal grievances should not be pursued by whistle-blowing but should be conveyed through line managers or other appropriate channels.

Procedures

1. If any employee believes reasonably and in good faith that an impropriety or a malpractice exists in work place, the employee should report it immediately to the line manager. However, if the employee is reluctant to do so for any reason, he/she should report the concern to either the:
 - Group Managing Director;
 - Audit Committee Chairman; or
 - Company Secretary.
2. Stakeholders may raise their concern to the Senior Independent Non-Executive Director of the Company via the following channels by submitting in a sealed envelope marked “**Private and Confidential**” and addressed to:

Dato’ Jasmy bin Ismail, Senior Independent Non-Executive Director
TSH Resources Berhad
Level 10, Menara TSH
No. 8, Jalan Semantan
Damansara Heights
50490 Kuala Lumpur
Tel. No. : 012-223 0000
Email : jasmy.ismail@tsh.com.my

3. Regardless of the reporting channel adopted, Whistle-Blower shall make confidential report using the Whistle-Blowing Form appended to this Policy. For reporting via phone, the Whistle-Blower shall subsequently within five (5) business days, submit the completed Whistle-Blowing Form to the attention of the designated personnel to which the reporting was initially lodged in order to facilitate investigation process.
4. Although the concern raised will be regarded as strictly confidential, it may be revealed on a need-to-know basis to facilitate investigation process. The background and history of the concern, giving names, dates, places and the reason for such concern, should be set out in the Whistle-Blowing Form.
5. Whilst the Whistle-Blower is not expected to prove the truth of an allegation, he/she will need to demonstrate that there are sufficient grounds for concern. Insufficient details in the Whistle-Blowing Form may impede the investigation and resolution of the concern raised.
6. Save as required by law, the identity of the Whistle-Blower will not be disclosed without the prior consent of the Whistle-Blower. Where concern cannot be resolved without revealing the identity of the Whistle-Blower, a dialogue will be carried out with the Whistle-Blower as to whether and how the matter can be proceeded.
7. Initial inquiries will be conducted to decide whether an investigation is appropriate and, if so, what form it should take. Some of the concerns may be resolved by agreed action without the need for investigation.

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8. Where appropriate, the matters raised may:
 - be investigated by management, internal audit or through the disciplinary process;
 - be referred to the external auditor; and/or
 - form the subject of an independent inquiry.
9. The outcome of such investigation will be reported to the Board. Appropriate action will be taken to resolve the issue, which may result in disciplinary, legal or other action, including dismissal or referral to the relevant authorities as the Board deems fit. Subject to legal or confidentiality constraints, the Whistle-Blower will be informed of the outcome of the investigation as soon as practicable.

[End]

**TSH RESOURCES BERHAD GROUP
WHISTLE-BLOWING FORM**

To:	
Incident Date:	Incident Time:
Incident Location:	
Name of alleged person/department:	
Description/ circumstances of alleged incident (please use attachment if necessary)	☐ What, Who, When, Where, How, Witness ☐ Please provide evidence to support the claim

Signature : _____

Name : _____

NRIC : _____

Department/ Company : _____

Telephone No. : _____

Date : _____