WHISTLE-BLOWING POLICY

All levels of personnel throughout the TSH Group 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 partner which have business dealings with our Company.

This policy is designed to:

• Support the Company’s values;

• Ensure stakeholders can raise concerns without fear of reprisals; and

• Provide a transparent and confidential process for dealing with concerns.

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

• Fraud;

• Corruption, bribery or blackmail;

• Criminal offences;

• Failure to comply with a legal or regulatory obligation;

• Miscarriage of justice;

• Endangerment of an individual’s health and safety or environment; and

• Concealment of any or a combination of the above.

Principles

The principles underpinning the policy are as follows:

• All concerns raised will be treated fairly and properly;

• The Company will not tolerate harassment or victimisation of anyone raising a genuine concern;

• Any individual making a disclosure (“Whistle Blower”) will retain anonymity unless the individual agrees otherwise;

• The Company will ensure that the Whistle Blower is aware of who is handling the matter;

• The Company will ensure no one will be at risk of suffering some form of reprisal as a result of raising a concern even if the Whistle Blower is mistaken. The Company, however, does not extend this assurance to someone who maliciously raises a matter he/she knows is untrue and disciplinary action may be taken against that Whistle Blower; and
• Personal grievances should not be pursued by whistleblowing but conveyed through line managers or other appropriate channels.

**Procedures**

1. If any employee believes reasonably and in good faith that malpractice exists in the workplace, the employee should report this immediately to the line manager. However, if for any reason the employee is reluctant to do so, then the employee should report the concerns to either the:

   • Group Managing Director;
   • Audit Committee Chairman; or
   • Company Secretary

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:

Selina binti Yeop Junior @ Lope, Senior Independent Non-Executive Director  
TSH Resources Berhad  
Level 10, Menara TSH  
No. 8, Jalan Semantan Damansara Heights  
50490 Kuala Lumpur  
Tel. No.: 012-665 3508  
E-mail: selina.yeop@tsh.com.my

Regardless of the reporting channel adopted, Whistle Blower shall make confidential report using the Whistle-Blowing Form appended in Appendix to this Policy. For reporting via phone, the Whistle Blower shall submit the completed Whistle-Blowing Form subsequently within five (5) business days, addressed to the designated personnel to which the reporting was initially lodged in order to facilitate investigation process.

2. 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 the reason for such concern should be set out in the Whistle-Blowing Form.

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 concerns raised.

3. Save as required by law, the Whistle Blowers’ identities will not be disclosed without prior consent. Where concerns 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.

4. Initial inquiries will be conducted to decide whether an investigation is appropriate and, if so, what form it should take. Some concerns may be resolved by agreed action without the need for investigation.

5. Where appropriate, the matters raised may:

   • be investigated by management, internal audit or through the disciplinary process
   • be referred to the external auditor
   • form the subject of an independent inquiry
6. 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 action, including dismissal or referral to the relevant authorities as the Board deems fit. Subject to legal constraints, the Whistle Blower will be informed of the outcome of the investigation as soon as is practicable.
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