

TSiC Berhad			
Whistleblowing Policy			
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1. INTRODUCTION

TSiC Berhad ("TSiC" or the "Company") and its subsidiary(ies) (collectively referred to as the "Group") is committed to conduct its business and operations with the highest professional standards of integrity. As such, the Board of Directors of TSiC ("Board") has developed this Whistleblowing Policy (the "Policy")

This Policy is designed to facilitate and encourage disclosure of genuine and legitimate concerns about any possible violations and improprieties in matters related to financial reporting, compliances, standard operating procedure and other malpractices to be raised by the Board, all employees and officers of the Group. The policy provides an opportunity for those concerns to be investigated and for appropriate action to be taken to ensure that the matter is resolved effectively and within the Group wherever possible. All directors and employees of the Group shall comply with this Policy.

2. OBJECTIVE OF THE POLICY

This Policy is formulated to enable the reporting of genuine concerns about any actual or possible improprieties at the earliest opportunity so that appropriate actions can be taken to address or mitigate such concerns.

This Policy is designed to:

- promote and maintain high transparency and accountability in the workplace;
- promote good corporate governance practices in the workplace;
- encourage employees and other relevant stakeholders to report perceived unethical or illegal conduct across the Group through a confidential channel without any fear of harassment, intimidation, victimization or reprisals of anyone for raising concerns under this Policy;
- protect a whistleblower from reprisal as consequence of making a disclosure;
- provide a transparent and confidential process for dealing with concerns;
- protect the long-term reputation of the Group;
- support the Group and the Group's values; and
- maintain a healthy working culture and an efficient corporation.

3. SCOPE OF POLICY

This Policy applies to all employees, third parties of the Group, and the general public, who has become aware of or genuinely suspects on a reasonable belief that a person associated with the Group, including a Director, employee, and a third party who has a business relationship with the Group, has engaged, is engaged or is preparing to engage in any improper conduct or wrongdoing. This policy shall exclude any issues, complaints or concerns regarding:

- i) matters pending determination or which have been determined through any tribunal or authority or court, arbitration or similar proceedings; or
- ii) disclosure specifically prohibited by any written law.

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A person who has made a whistle-blowing report (“Complaint”) via this Policy is hereinafter referred to as a “Whistleblower”.

Such improper conduct (“Improper Conduct”) or wrongdoing (“Wrongdoing”) may include, without limitation, the following:

- (a) fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Group;
- (b) fraud or deliberate error in the recording and maintaining of financial records of the Group;
- (c) corruption, bribery and blackmail;
- (d) acceptance of gifts or favor beyond the threshold allowed by the Group;
- (e) misuse or misappropriation of the Group's funds or assets;
- (f) abuse of power;
- (g) action causing injury, loss or damage;
- (h) negligence in carrying out work obligations;
- (i) conflict of interest without disclosure;
- (j) criminal breach of trust;
- (k) illegal or criminal offence;
- (l) actor omission which endangerment of employees' or public health and safety;
- (m) deficiencies in or non-compliance with the Group's internal controls;
- (n) misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Group;
- (o) deviation from full and fair reporting of the Group's financial condition;
- (p) deliberate concealment or knowingly assisting, directing, or advising others to commit any of the above matters or Improper Conduct/Wrongdoing;
- (q) non-compliance with the laws, regulations, regulatory requirement etc. or any act against the Group's interests);
- (r) breach of code of ethics of the Group (including sexual, physical or other abuse of human rights); and
- (s) concealment of any, or a combination, of the above.

Whenever possible, any concerns should be raised and dealt with through the normal reporting lines and procedures in the Group. However, where it is believed that the concern cannot be resolved through normal reporting lines and procedures, or implicates senior levels of management within the Group, or the employee's employment or even safety or security may be jeopardised by raising the concern, then the concern can be raised through the channel provided in this Policy.

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4. **REPORTING IN GOOD FAITH**

The Group expects a Whistleblower to report genuine concerns in good faith and have reasonable grounds when making a Complaint. If the Whistleblower knows as a matter of fact that there are reasonable grounds of suspicion that an Improper Conduct/Wrongdoing is going to take place, such genuine concern is encouraged to be raised at an early stage. In general, a Whistleblower may report a Complaint in writing, electronically, or in person.

This Policy provides assurance that no action shall be taken against the Whistleblower as provided under section 587 of the Companies Act 2016 and section 7 of the Whistleblower Protection Act 2010 respectively. An employee who whistle-blow internally shall be protected against reprisals or retaliation and immunity from disciplinary action from his/her immediate superior or department/division head or any other person exercising power or authority over the whistle-blower in his/her employment, provided that.

- (a) only genuine concerns are reported with a reasonable belief that the information and any allegation in it are substantially true, and the whistleblower does not provide false or misleading information knowingly, negligently or recklessly in the report;
- (b) the Complaint is not made with malicious or ill will, and
- (c) the Complaint is not made for personal gain or agenda.

To assist the Group in the response to or investigation of a Complaint, the Complaint should contain as much specific, factual information as possible to allow for proper assessment of the nature, extent and urgency of the matter that is the subject of the Complaint. including, without limitation and to the extent possible, the following information:

- (a) his/her name, designation, current address and contact numbers;
- (b) basis or reasons for his/her concerns, for instance, its nature, the date, time, and place of its occurrence and the identity of the alleged wrongdoer;
- (c) particulars of witnesses, if any; and
- (d) particulars or the production of documentary evidence, if any.

The Whistleblower may be asked to provide further clarification and information from time to time, for example, if an investigation is conducted.

All information received will be treated with strictest confidentiality.

Should you wish to do so, Whistleblower may use Whistleblower Form as set out in “Appendix A” to provide the details required

The Whistleblower is encouraged to disclose his or her name and contact method to enable contact for obtaining further understanding and information relating to the Complaint where necessary. Anonymous reporting is not prohibited. Nevertheless, the extent to which a Complaint can be investigated may be limited to the information provided

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5. WHISTLE-BLOWING CHANNELS

5.1 For employees to make reports

- (a) Any concern should be reported to the immediate supervisor. However, if it is not possible or appropriate to do so, the concern should then be reported to Managing Director in the Group who is not subject to undue influence or pressure by management. Individuals who may be considered appropriate (“Designated Party”) include:
- Managing director;
 - head of a dedicated department that handles investigations of misconduct or any other related matters.
- (b) Upon receipt of the concern, the Designated Party shall set up an investigating team to conduct investigation on the issue/concern raised.
- (c) Actions mandated shall be carried out accordingly.
- (d) Where the Complaint involves a breach of statutory provisions, an official report should also be made to the relevant regulatory authorities, upon consultation with the Designated Party within the Group.

5.2 For stakeholders to make reports

Stakeholders, who have suspected fraud, misconduct or any integrity concerns, can be submitted and/or made in writing, orally or via electronic mail to the Managing Director, via the following channels:

- (a) by mail in a properly sealed envelope and indicated “Strictly Confidential — To Be Opened by Addressee Only” and addressed to:

BPE SYNERGY ENGINEERING SDN BHD
 No.8, Jalan TBC 9,
 Taman Bukit Cheng,
 75260 Melaka.
 Attn. Managing Director

- (b) by email to: whistleblowing@bpese.com

Upon receipt of a Complaint, the Managing Director will record the Complaint and acknowledge receipt of the Complaint to the Whistleblower.

The Managing Director should deal with the Complaint in accordance to the procedures set out in (b) to (d) under Paragraph 5.1 of this Policy.

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6. CONFIDENTIALITY AND PROTECTION TO WHISTLEBLOWER

This policy provides assurance that the Whistleblower, if an employee of the Group and its subsidiaries, shall be protected against reprisals or 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, provided that:

- (a) only genuine concerns are reported, and the reason is made in good faith with a reasonable belief that the information and any allegation in it are substantially true, and the Whistleblower does not provide false or misleading information knowingly, negligently or recklessly in the report;
- (b) the disclosure is not made with malicious intent or ill will;
- (c) the disclosure is not frivolous or vexatious; and
- (d) the report is not made for personal gain or agenda.

The Designated Party shall maintain the confidentiality of the Complaint and the identity of the Whistleblower to the fullest extent reasonably practicable within the legitimate needs of law and only be revealed to those handling the Complaint, including investigation and deliberation, strictly on a "need-to-know" basis.

The identity of the Whistleblower shall remain confidential unless consent is obtained from the Whistleblower or otherwise required by law. Notwithstanding, the identity of a Whistleblower might become known for reasons outside the control of the Group. The confidentiality of the identity of the Whistleblower is subjected to such limitations.

The identity of other persons subject to, or participating in, any inquiry or investigation relating to a Complaint shall also be maintained in confidence subject to the same limitations.

A Whistleblower who reports a Complaint in good faith shall be protected from any reprisal by the Group or its personnel as a direct consequence of the disclosure. Reprisal includes discharge, termination, demotion, suspension, threatening, harassment, or discrimination or retaliation against any person in relation to the terms and conditions of business relationships such as employment or contract.

The Whistleblower will be protected under the Whistleblower Protection Act 2010 if he or she makes a disclosure in good faith to an enforcement agency.

If a whistleblower reasonably believes that he or she is being subjected to reprisal, including harassment and victimization, as a consequence of whistle-blowing, he or she may consult or report to the Managing Director via email to whistleblowing@bpese.com

7. NOTIFICATION

Upon the completion of the investigation and deliberation of the Complaint, the Whistleblower will be notified of the outcome of the investigation, where reasonably practicable.

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8. CONSEQUENCES OF IMPROPER CONDUCT/WRONGDOING OR WRONGFUL DISCLOSURE

If the Whistleblower has, or is found to have

- (a) committed an Improper Conduct/Wrongdoing;
- (b) taken serious risks which would likely cause an Improper Conduct/Wrongdoing to be committed;
- (c) made a disclosure not in accordance with the requirements of this Policy (for example, dishonest, mischievous or malicious complaints); or
- (d) participated or assisted in any process pursuant to this Policy otherwise than in good faith.

The corrective actions to be taken against whistleblower will be determined by the Managing Director ("MD"), or, if so, delegated by the MD, the senior management, which may include, disciplinary measure, formal warning or reprimand, demotion, suspension or termination of employment or services or other forms of punishment.

9. REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS

The Managing Director will maintain a log of all Complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary at least on an annual basis, taking into consideration the protection of confidentiality, especially of the identifies of Whistleblowers. Copies of Complaints and such log will be maintained in accordance with the Group's document retention policy.

10. REVISION OF THIS POLICY

TSiC reserves its right to revise or modify the Whistleblowing Policy as a whole or in part, at any time without assigning any reason whatsoever, subject to the approval of the Board of Directors. However, no amendment or modification will be binding on employees unless the same is circulated to employees in writing or electronically.

Appendix 1
WHISTLEBLOWER REPORT FORM

Please provide the following details for any suspected serious misconduct or any breach or suspected breach of law or regulation that may adversely impact on the Group and submit directly to any of the Whistleblower Committee Members. Please note that you may be called upon to assist in the investigation. if required.

Note: Please follow the guidelines as laid out in the Whistleblowing Policy and Procedure.

Reporter's Contact information <i>(This Section May Be Left Blank If the Reporter Wants To Be Anonymous)</i>	
Name/ Staff ID	
Designation	
Department	
Contact no.	
E-Mail Address	
Suspect's Information	
Name/ Staff ID	
Designation	
Department	
Contact no,	
E-Mail Address	
Improper Conduct/Wrongdoing	
Description Please Describe the Alleged Improper Conduct/Wrongdoing and attach any evidence:	
Date and Time of Incident	
Location of Incident	
Witness Details	
Name	
Contact Numbers	
E-Mail Address	

Declaration:

I declare that this report is made by me without malicious intent and not carelessly but is made after due and careful consideration and/or inquiry.

 Name:
 Date Reported: