

TAIKO GROUP OF COMPANIES WHISTLEBLOWING POLICY



1.0 Purpose

Taiko Group is committed to maintaining the highest possible standards of ethical, moral, and legal business conduct as well as openness and accountability in all aspects of its operations.

This Whistleblowing policy provides a formal confidential channel for reporting any wrongdoing within the Group so that such matters can be addressed promptly, preventing regulatory action or reputational damage. If you become aware of any misconduct or malpractice (as defined below) by any persons acting for or on behalf of Taiko Group, this policy offers a safe avenue for you to disclose such concerns directly to top management.

2.0 Scope

This policy applies to all forms of improper conducts by our directors, managers, employees, and officers as well as any agent, partner, reseller, distributor, contractor, and other intermediaries acting for or on behalf of Taiko Group.

3.0 Policy

3.1 All employees and members of the public are encouraged to report suspicious activity or raise concerns promptly, without fear or hesitation, if they believe that unethical or improper conduct is taking place that could harm Taiko Group, its employees, shareholders, or the public.

3.2 Parties eligible to lodge a report include:-

- Employees
- Contract employees
- Temporary employees
- Third parties associated with Taiko Group (eg. customers, suppliers, contractors, agents, consultants, advisors)
- Members of the public

- 3.3** Report should be submitted in accordance with the procedures outlined in this policy to help preserve anonymity.
- 3.4** The role of a whistleblower is solely to report concerns, not to investigate or determine corrective action.

4.0 Types of Improper Conduct

Improper Conduct is generally described as any conduct by an employee or representative that if proven, constitutes a criminal offence, wrongdoing, or malpractice. Examples include but are not limited to:-

- Fraud or forgery
- Criminal breach of trust
- Bribery, corruption or blackmail
- Abuse of power
- Conflict of interest
- Theft or insider trading
- Deliberately or accidentally steal, damage or misuse the data stored throughout the organisation
- Misuse of organisation's funds or assets
- Danger to health and safety of employees, the public, or the environment
- Breach of confidentiality
- Sexual assault or harassment including mild annoyance in the workplace
- Breach of the Group's Code of Ethics or Conduct or non-compliance with Group's policies and procedures
- Unfair competition that exploits one's position to gain illegitimate advantage at the expense of others
- Any other conduct which may cause losses to the organisation or otherwise be detrimental to the interests of the shareholders, clients and the public
- Concealment of any or a combination of the above

5.0 Safeguards

Taiko Group assures that all reports received will be treated seriously, investigated promptly and appropriately, and that whistleblowers will be protected against retaliation.

6.0 Anonymity & Confidentiality

Whistleblowers are required to put their names to: -

- Prevent false or malicious reporting and misuse of the reporting channel;
- Enable the independent investigation panel to verify information and seek clarification, if required;
- Facilitate follow-up investigations by auditors or the authorities, if legally required; and
- Allow communication of investigation results to the whistleblower.

Taiko Group gives the assurance that the identity of the whistleblower will remain confidential unless disclosure is required by law or court order.

Where identity disclosure is deemed necessary to be revealed, permission from the whistleblower would be obtained before the information is released. This applies equally to whistleblowers who are not employees.

7.0 Procedures

7.1 Reporting Channels

All whistleblowers are encouraged to make a report by completing the “Whistleblowing Form” as posted on the website, <http://www.taikogroup.net/whistleblowing> and submitting it with any supporting evidence. If the form is inaccessible, report must include at least:

- Names of person(s) involved;
- Nature of allegation;
- Date and location of the incident; and
- Any supporting documents or evidence.

7.2 Investigation

- Upon receiving the report, the Whistleblower Committee will acknowledge receipt.
- The Whistleblower Committee will conduct preliminary review to confirm that the allegation constitutes improper conduct and that sufficient information exists to proceed.
- The Whistleblower Committee will carry out investigation and submit its finding to the Head of the Whistleblower Committee for further action.

8.0 Submission of Report

All disclosures, reports and forms should be submitted via emailing the duly completed “Whistleblowing Form” posted on the website www.taikogroup.net to the designated email (whistleblowing@taikogroup.net) for the attention of the Whistleblowing Committee.

9.0 Monitoring and Review of the Policy

Taiko Group will regularly monitor and review the implementation of this Policy to ensure its continued suitability, adequacy, and effectiveness. Improvements will be made as needed. Internal controls and procedures will be audited periodically to confirm their effectiveness in preventing bribery, corruption and misconduct.

The contents of this policy will be reviewed at least annually by the management and revised as necessary to strengthen its application within the Taiko Group.