TSM GLOBAL BERHAD

Whistleblowing Policy

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1. PURPOSE

The Whistleblowing Policy is intended to provide all directors and employees of TSM Global Berhad ("TSM" or "Company") and its subsidiaries ("Group") and members of the public a platform to raise concerns or disclose any actual, suspected or anticipated wrongdoing or malpractice ("Misconduct") that may adversely impact the Company without fear of suffering retribution and to provide a transparent and confidential process for dealing with concerns.

2. TYPES OF MISCONDUCT/WRONGDOINGS

Misconduct is generally described as any conduct by a director or an employee which if proved constitutes a criminal offence or any conduct that constitutes a wrongdoing or malpractice which includes, but not limited to the following:

1. Fraud or criminal offences;
2. Corruption or bribery;
3. Abuse of power;
4. Conflict of interest;
5. Misuse of company information
6. Misappropriation or theft of the funds, supplies or company's assets;
7. Questionable and improper accounting;
8. Improprieties/irregularities.
9. Sexual harassment;
10. Non-compliance with any provision of the Code of Conduct and Ethics, legal or regulatory requirements.

3. CONFIDENTIALITY AND ASSURANCE AGAINST RETALIATION

3.1 A whistleblower is a person who exposes any kind of information or activity that is deemed misconduct within an organization. All disclosures made under this Policy will be dealt with in a confidential manner. Every effort will be made to treat the whistleblower's identity with appropriate regard for 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, unless ordered to do so by a court of law, or by the regulators having jurisdiction over the matter.

3.2 The Company will not tolerate the harassment or victimisation of anyone raising a genuine concern. Any Employee who makes a report of Misconduct in good faith shall not be subject to unfair dismissal, victimisation, demotion, suspension, intimidation or harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions by the Company. Such protection is also accorded even if the investigation later reveals that the whistleblower is mistaken as to the facts and the rules and procedures involved. The Company will ensure that no one will be at risk of suffering some form of retribution as a result of raising a concern, even if he/she is mistaken. The Company does not however extend this assurance to someone that maliciously raises a matter that is known to be untrue.

4. ACTING IN GOOD FAITH

4.1 All disclosures have to be made in good faith with reasonable belief that the information and allegation is true and not made with bad intention and not for personal gain; otherwise, disciplinary action may be taken against an employee whistle-blower.

4.2 The element of good faith shall be deemed to be lacking when:

(a) the person does not have personal knowledge or a factual basis for the report of Misconduct; or

(b) where the person knew or reasonably should have known that the report or any of its contents are false; or

(c) where the report is frivolous or vexatious; or

(d) there are any other circumstances that indicate that the report has been made with malicious intent, ulterior motive or for personal gain.

5. WHISTLE BLOWING PROCEDURE

5.1 If any employee or member of the public believes reasonably and in good faith that unethical behavior, misconduct, malpractice or illegal acts or failure to comply with regulatory requirements that is taking place / has taken place / may take place in the future, he or she should report this immediately to any of the following:-

Contact Person	Contact Details
1) Chairman of the Audit Committee Mr Lim Kheng Chye	Level 17 KYM Tower No. 8 Jalan PJU 7/6 Mutiara Damansara 47800 Petaling Jaya Selangor Email: kclim@tsm-global.com.my
2) Company Secretary Ms Chee Min Er	Email: me.chee@kym.com.my Fax: 03-8703 3300

5.2 Report / Disclosure under this Policy can be made through email or mail using the attached Whistleblowing Form as per Appendix I addressed to the above persons. A copy of the form can also be downloaded from the Company's website.

5.3 Any employee or member of the public who wishes to report improper conduct is required to disclose his identity to the Company in order for the Company to accord the necessary protection to him. Any anonymous disclosure will not be entertained.

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6. ACTION

6.1 Where the Company Secretary receives the complaint/disclosure, the complaint/disclosure shall be forwarded to the Chairman of the Audit Committee.

6.2 Where the Chairman of the Audit Committee receives the complaint/disclosure, it shall be forwarded to the Audit Committee to conduct a preliminary assessment within seven (7) working days from the date the complaint/disclosure is communicated to the Audit Committee to establish whether the complaint/disclosure has merit and can be substantiated.

6.3 The Internal Auditor shall be the named Investigator unless the Audit Committee assigns / appoints another Investigator. The Audit Committee can hire external consultants, at the Company's expense, other than the named investigator if the need arises and as and when it deems appropriate. The Investigator 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 Audit Committee for deliberation.

6.3 The Audit Committee shall report to the Board of Directors on reports and findings that required their attention and approval.

6.4 The Board of Directors shall have the authority to make the final decision in relation to the reports and findings of the investigation, including but not limited to taking the appropriate disciplinary action(s) and/or reporting the matter to the relevant enforcement authority, where appropriate and/or taking appropriate legal action.

7. TIMELINE

7.1 In the event that an investigation is to be conducted, the Investigator shall endeavor to complete such investigation within three (3) months from the date the complaint/disclosure was made. Notwithstanding the above, where an investigation cannot be completed within three (3) months, the Chairman of the Audit Committee may extend the timelines of completion as reasonably required, based on the complexity of each case.

7.2 The whistleblower will be informed of the outcome of any investigation and/or any action taken by the Company in respect of the complaint/disclosure made within seven (7) working days from the date an investigation is completed and/or any action taken by the Company, subject to any extension of time that may be granted by the Chairman of the Audit Committee.

7.3 A response to a written request for the status of the investigation will be provided within seven (7) working days from the date of such written request, subject to any extension of time that may be granted by the Chairman of the Audit Committee. All inquiries concerning the status of the investigation from the person implicated, his attorney or representative, or the whistleblower should be made in writing and directed to the Chairman of the Audit Committee.

8. REVIEW OF POLICY

This policy is overseen by the Audit Committee to ensure that the policy meets the requirements of the relevant legislations in place, and remains effective for the Group. Where necessary, changes to the policy will be made, subject to the approval of TSM's Board of Directors.

This Policy was approved by the Board of Directors of TSM on [date]

APPENDIX 1

WHISTLEBLOWING FORM

If you suspect or have actual knowledge of any serious malpractice, wrongdoing or impropriety that may adversely impact TSM and/or its subsidiaries, please provide the following information :

WHISTLEBLOWING REPORT		
To:		
Incident Date & Time	Date:	Time:
Incident Location		
Name of alleged person/division/department		
Description/Circumstances of alleged incident (Please use additional sheets if necessary)		
1.	What misconduct/improper activity occurred (eg. fraud, theft, conflict of interest, violation of law and briefly describe the misconduct/improper activity)?	
2.	Who committed the misconduct/improper activity?	
3.	When did it happen and when did you notice it?	

4.	How did the subject(s) of this complaint (alleged person/department) carry out the activity?
5.	Is it ongoing ? How frequently has it occurred?
6.	How did you become aware of the alleged improper activity
7.	Please list and/or attach any documents/evidence you are aware of which supports your allegation :
8.	Please provide any additional details of the incident that would be useful to investigators :

Signature : _____

Name of whistleblower : _____

Dept/Div/Co : _____

Telephone No : Office _____ Mobile _____

Email address : _____

Date : _____

:

Notes :

1. Please submit this completed form via email to any of the persons set out in the TSM Whistleblower Policy ("Policy").
2. Please note that you may be called upon to assist in the investigation, if required.
3. As set out in the Policy, TSM treats all the above disclosures in the strictest confidence. The identity of the reporter will be kept confidential so long as it does not hinder or frustrate any investigation.