



WHISTLEBLOWER POLICY

POLICY STATEMENT

TAS Offshore Berhad ('TAS') is committed to the highest level of moral values and principles, emphasising on transparency, ethical conduct in the discharge of its duties, ensuring high quality service both within and outside the organisation and being accountable and taking full responsibility in the conduct of its business and operations.

OBJECTIVE OF THE WHISTLE BLOWING POLICY

This policy is intended to provide the avenue for all employees of the Company and members of the public to disclose any unethical or illegal conduct within the Company using proper procedures provided herein and in a confidential manner without compromising the identity and safety of the employee or any member of the public who reports such allegations.

RESPONSIBILITY

The Board of Directors of the Company is responsible to ensure the implementation, review and monitoring of this whistle blowing policy.

SCOPE OF THE WHISTLE BLOWING POLICY

TAS has created a safe environment for any employee or member of the public to report any unethical or illegal conduct and that is through an internal channel. Such unethical or illegal conduct includes any of the following acts:

- a) corruption and bribery
- b) fraud;
- c) acceptance of favor;
- d) criminal offence;
- e) theft, misuse of Company's property or funds;
- f) abuse of power;
- g) conflict of interest;
- h) breach of code of ethics; and
- i) breach of policy including health and safety of the employees and procedures.



APPLICABILITY OF THE WHISTLE BLOWING POLICY

The Company's whistle blowing policy shall apply to all employees of the Company and its Group of Companies and members of public, where relevant.

REPORTING CHANNEL

All reports may be made orally or in writing via a letter or email to the Chairman of the Audit Committee, Mr. Lau Kiing Yiing (email address: davidlau@tasoffshore.com or the Managing Director, Datuk Lau Nai Hoh (email address: launaihoh@tasoffshore.com).

NOTIFICATION OF THE OUTCOME

The whistleblower will be informed of the outcome of the investigation related to the report.

PROTECTION OF WHISTLEBLOWER

The Whistleblower or persons connected to him/her shall be protected from any detrimental action as a direct consequence of the disclosure. The identity and details of the whistleblower shall be protected and kept confidential.