



Tarkus Interiors Pte Ltd

ITOKI GROUP

	Risk Management Compliance, Implementation of Whistleblowing Policy
Name	
Rule Number	TAR - I - H - 01
Department in charge	Human Resource Dept
Enforcement	July 8, 2020

Whistleblowing Policy & Procedure

1. POLICY PURPOSE

1.1. Tarkus Interiors Pte Ltd do not tolerate any malpractice, impropriety, statutory non-compliance or wrongdoing by staff in the course of their work. This Policy is intended to provide a framework to promote responsible and secure whistle blowing without fear of adverse consequences.

1.2. The Policy aims to create a work environment where Employees, vendors, service providers, customers and other stakeholders are able to raise concerns on misconduct, irregularities or malpractices, without fear of harassment and/or victimization and with an assurance that their concerns will be taken seriously and investigated, and the outcome duly communicated.

1.3. It is intended to encourage staff and other relevant stakeholders to report unethical or illegal conduct. Policy objectives include:-

1.3.1. Encourage timely reporting of alleged malpractices/misconduct;

1.3.2. Provide a confidential channel for escalation of concerns without fear of reprisal;

1.3.3. Ensure consistent and timely response to reported improprieties and awareness by whistle blowers of their options/rights;

- 1.3.4. Ensure appropriate oversight by the Board of Directors;
- 1.3.5. Serve as a means of preventing and deterring misconduct that may be contemplated;
- 1.3.6. Protect the rights of Tarkus Interiors Pte Ltd ; and
- 1.3.7. Promote a culture of openness, accountability and integrity.

2. APPLICATION

2.1. This Policy applies to:

- 2.1.1. Tarkus Interiors Pte Ltd under the Management control;
- 2.1.2. All Employees including but not limited to the following: office staff, site staff, directors, part-time workers, trainees, interns, or any other person associated with us (collectively referred to as “Employees” in this Policy); and
- 2.1.3. Third Party Representatives (as defined in Paragraph 3.3 below); and
- 2.1.4. External Parties (as defined in Paragraph 3.1 below).

2.2. The Policy allows for reporting by Employees or External Parties of such matters to Human Resource Department of tarkus Interiors Pte Ltd , without fear of reprisal, discrimination or adverse consequences, and also permits Tarkus Interiors Pte Ltd to address such reports by taking appropriate action, including, but not limited to, disciplining or terminating the employment and/or services of those responsible.

2.3. Reportable incidents for whistle blowing include:

- 2.3.1. All forms of financial or non-financial malpractices or impropriety such as fraud, corruption, bribery or theft.
- 2.3.2. Harassment and abuse and misrepresentation of power and authority;
- 2.3.3. Failure to comply with laws and regulations;
- 2.3.4. Actions detrimental to health and safety or the environment;
- 2.3.5. Discrimination on the basis of gender, race, disabilities;
- 2.3.6. Serious conflict of interest without disclosure;
- 2.3.7. Breach of Tarkus Interiors Pte Ltd ‘s policies or Itoki’s Code of Conduct; and
- 2.3.8. Concealing information about any of the above malpractice or misconduct.

3. DEFINITION

3.1. “External Parties” refer broadly to, but not limited to, members of the public or those who are impacted by business activities of Tarkus Interiors Pte Ltd.

3.2. “Receiving Officer” refers to the Human Resource Dept of Tarkus Interiors Pte Ltd who is responsible for the investigation, handling and escalation of reportable concerns.

3.3. “Third Party Representative” refers to any outside party acting on behalf of Tarkus Interiors Pte Ltd. Third Party Representatives consist of but may not be limited to the following: agents, consultants, distributors, business partners, contractors, agents, agency staff, joint-venture partners and certain vendors but shall not include brokers. For example, vendors that do not represent Tarkus Interiors Pte Ltd in dealing with Customers and Government Officials and which only supply goods to Tarkus Interiors Pte Ltd are not considered being Third Party Representatives. Similarly, brokers hired by Customers to assist with selecting vendors are not considered to be “Third Party Representatives”.

3.4. “Whistle Blowing” refers to a voluntary disclosure of individual or organisational malpractice by a person who has privileged access to data, events, or information about an actual, suspected, or anticipated wrongdoing or malpractice within or by SPH that is within its ability to control. There are two categories of whistle blowers namely:-

3.4.1. “Internal Whistle Blowers” refers to Employees who are expected to report incidents of misconduct involving peer, supervisor/superior or top management staff to relevant reporting point.

3.4.2. “External Whistle Blowers” refers to customers, suppliers, service providers and other members of the public who report wrong doings of Employees to the Head of Human Resource/ Chief Executive Officer.

4. GUIDANCE

Reporting Mechanisms

4.1. Tarkus Interiors Pte Ltd encourages Employees and External Parties to put their names to their allegations whenever possible. Concerns or irregularities expressed anonymously are more difficult to act upon effectively but they will be considered, taking into account the following:

4.1.1. Seriousness of issues raised;

4.1.2. Significance and credibility of concerns;

4.1.3. Likelihood of confirming the allegation from attributable sources and information provided.

4.2. All valid concerns or irregularities raised will be acknowledged and treated with confidence throughout the process.

4.3. Concerns may be raised verbally or in writing. As it is essential for Tarkus Interiors Pte Ltd to have all critical information in order to be able to effectively evaluate and investigate a complaint, the report made should provide as much detail and be as specific as possible. The Receiving Officer is the Head, Human Resource Dept.

The contact details of the Receiving Officer are as follows:

Address: 46 Defu Lane 9 Singapore

Hotline: 62856142

Email: nancy@tarkus.com.sg/ evelynchia@tarkus.com.sg

5. SAFEGUARDS

Tarkus Interiors Pte Ltd prohibits discrimination, retaliation or harassment of any kind against a whistle blower who submits a complaint or report in good faith. If a whistle blower believes that he or she is being subjected to discrimination, retaliation or harassment for having made a report under this Policy, he or she should immediately report those facts to the CEO. Reporting should be done promptly to facilitate investigation and the taking of appropriate action.

At the appropriate time, the party making the report/complaint may need to come forward as a witness. If an Employee or External Party makes an allegation in good faith but it is not confirmed by the investigation, no action will be taken against him or her. If, however, an Employee has made an allegation frivolously, maliciously or for personal gain, disciplinary action may be taken against him or her. Likewise, if investigations reveal that the External Party making the complaint had done so maliciously or for personal gain, appropriate action, including reporting the matter to the police, may be taken.

6. COMPLAINTS HANDLING

6.1 All information disclosed during the course of investigation will remain confidential, except as necessary or appropriate to conduct the investigation and to take any remedial action, in accordance with any applicable laws and regulations.

6.2 Tarkus Interiors Pte Ltd reserves the right to refer any concerns or complaints to appropriate external regulatory authorities. Depending on the nature of the complaint, the subject of the complaint may be informed of the allegations against him or her and be provided with an opportunity to reply to such allegations. Employees who fail to cooperate in an investigation, or deliberately provide false information during an investigation, shall be subject to strict disciplinary action up to, and including, immediate dismissal.

6.3 If, at the conclusion of an investigation, Tarkus Interiors Pte Ltd determines that a violation has occurred or the allegations are substantiated, appropriate disciplinary action in accordance with the Tarkus Employment Handbook will be taken. Non-anonymous whistle blowers will be informed that action has been taken at the conclusion of the investigation, without divulging confidential information.

7. ADMINISTRATION – COMMUNICATIONS, TRAINING AND POLICY REVIEW

Communications and Training

7.1. Principles and procedures of the Whistle Blowing Policy shall be communicated to all relevant stakeholders at the outset and as appropriate thereafter.

7.2. Employees should read, understand and comply with this policy. All Employees are responsible to ensure the highest standards of ethics, honesty, openness and accountability in line with Tarkus Interiors Pte Ltd commitment to enhance good governance, transparency and safeguard the integrity of Tarkus Interiors Pte Ltd.

7.3. All relevant Employees shall be trained on the principles of this Policy periodically.

8. Policy Review

8.1 The Whistle Blowing Policy shall be reviewed regularly, where Tarkus Interiors Pte Ltd may modify this Policy to maintain compliance with applicable laws and regulations or accommodate organisational changes. This review should be carried out by Head, Human Resource Dept.

8.2 Tarkus Internal Audit should review management compliance with this policy and procedure and recommend improvements or updates as necessary towards its continued effectiveness.

9 . POLICY DISTRIBUTION

Tarkus Board

All Employees in Tarkus Interiors Pte Ltd