

iii) Approving Authorities (AA)

AA with appropriate limits are documented in the AA of respective departments and companies and regularly reviewed by relevant Management. This would provide clarity and accountability at each respective level for the companies and departments within TA Group.

iv) Audit and Risk Committee (ARC)

Final audit reports are presented and deliberated at the ARC meetings. In addition, key areas of risks which have been discussed during Risk Management Committee (RMC) meetings are recorded and reported to the ARC and be deliberated at the ARC meetings.

R→ RISK ASSESSMENT**i) Risk Management**

Risk Management Department (RMD) has been established for relevant companies within TA Group and reports to respective RMC.

Detailed risk registers, including corruption risk, are maintained and updated in the required timeframe as specified in the respective risk management policy, shall be reviewed and discussed during the respective RMC's meeting.

RMC established for subsidiary companies of TAE reports to TAE's RMC. Both RMC for TAE and TAG report to the ARC which in turn reports to the respective Board of TAE/TAG.

U→ UNDERTAKE CONTROL MEASURES**i) Due Diligence**

Due diligence exercise shall be carried out for appropriate transaction and relevant parties by personnel/department at respective company within TA Group.

For example:

- HRD conducts interview, perform background checks and verify relevant documents on applicants before offering employment.
- TA Investment Management Berhad shall conduct due diligence on the external business partners prior to launching the fund via a formal due diligence assessment form.
- TA Securities Holdings Berhad's Corporate Finance personnel adopts a due diligence review checklist and updated when required, to be in line with latest authority requirements and guidelines, and market/industry information/outlook.

ii) Gifts and Benefits Policy

TA Group has a strict policy on receiving and giving gifts and benefits which are consistent with local custom and culture.

For example:

- Employees/Directors are strictly prohibited from accepting cash, gratuities or concessionary/preferential offers (including shares) from Business Associates or members of the public.