

TMRC INVESTIGATION PROCESS (AN EXTRACT FROM THE TMRC INVESTIGATION PROCEDURES MANUAL).

1. PRELIMINARY ASSESSMENT

1.1 Upon receiving an allegation, the compliance department working with Management will conduct a preliminary assessment to determine if the allegation warrants a formal investigation.

1.2 The assessment will include:

- i. Reviewing the details of the allegation.
- ii. Evaluating the credibility of the information provided.
- iii. Considering the potential impact on the company and stakeholders.

2. INVESTIGATION PROCESS

If a formal investigation is warranted, the Chief Executive Officer will instruct an external consultant or appoint an internal committee to initiate the investigation process.

The investigation consultant/appointed committee will follow the following steps to conduct the investigation;

2.1 Planning: Develop an investigation plan that outlines:

- i. The scope of the investigation.
- ii. Key individuals to be interviewed.
- iii. Evidence to be collected.

2.2 Data Collection: Gather relevant information, which may include:

- i. Interviews with witnesses and involved parties.
- ii. Review of documents, emails, and other records.
- iii. Collection of physical evidence, if applicable.

2.3 Analysis: Analyze the evidence collected to determine the validity of the allegations.

2.4 Findings: Prepare a report summarizing the findings of the investigation, including:

- i. A summary of the evidence collected.
- ii. Conclusions drawn from the evidence.
- iii. Recommendations for actions to be taken.

The final report will be submitted to CEO and, if necessary, the Board of Directors.

3. ROLES AND RESPONSIBILITIES

3.1 Compliance Department: Responsible for overseeing the investigation process and ensuring adherence to these procedures by the investigation consultant/appointed committee.

3.2 Investigation Consultant: Designated consultant or internal committee who have been engaged/appointed by the company to conduct the investigation, gathering the evidence and reporting back the investigation findings to Management.

- 3.3 Senior Management:** Responsible for supporting the investigation and ensuring appropriate actions are taken based on the findings.

4. INTERNAL INVESTIGATION STRUCTURE

The internal investigation structure is designed to ensure that investigations are conducted impartially and effectively. The structure includes the following functions:

4.1 Head of Risk and Compliance (HRC):

- i. Supervises the overall compliance program and investigation processes.
- ii. Ensures that investigations align with legal and regulatory requirements.
- iii. Reports to senior management and the board of directors on investigation outcomes.

4.2 Investigation Consultant/Appointed Committee:

- i. Conduct investigations into allegations of misconduct.
- ii. Collect and analyze evidence, interviews, and documentation.
- iii. Prepare investigation reports and make recommendations.

4.3 Legal Department:

- i. Provides legal guidance throughout the investigation process.
- ii. Assists in assessing the legal implications of the findings.
- iii. Supports the organization in any potential legal actions arising from investigations.

4.4 Human Resources (HR):

- i. Works in collaboration with the compliance department to ensure that employee rights are protected during investigations.
- ii. Assists in implementing disciplinary actions if necessary.

5. CONFIDENTIALITY

5.1 All parties involved in the investigation must maintain confidentiality throughout the process. Information should only be shared with those who have a legitimate need to know.

5.2 Confidentiality agreements will be signed with external parties who will be involved in the investigation process.

5.3 Retaliation against individuals who report allegations or participate in investigations is strictly prohibited.

6. DOCUMENTATION AND REPORTING

6.1 The findings of the investigation will be documented in a report that includes:

- i. Details of the allegations.
- ii. Evidence collected.
- iii. Interview summaries.
- iv. Conclusions and recommendations.

The final report will be submitted to CEO and, if necessary, the Board of Directors.