



Associate Complaints Regarding Questionable Accounting and Auditing Matters

The TJX Companies, Inc. is committed to compliance with all applicable securities laws and regulations as well as the accounting principles and standards internal accounting controls and audit practices adopted by TJX. Associates of the Company and its operating divisions with accounting, finance, treasury, tax and investor relations responsibility have a special obligation to assure that accounting information and financial reports are complete and accurate. All Associates should report concerns regarding questionable accounting and auditing matters (referred to as "Accounting Matters"). Any Associate of the Company and its operating divisions may submit a good faith complaint regarding Accounting Matters to the management of TJX without fear of dismissal or retaliation of any kind. To that end, the Company's Audit Committee will supervise any Associate concerns relating to Accounting Matters.

In order to provide an environment conducive to the reporting of Associate complaints and concerns, the Audit Committee has established the following procedures for (1) the receipt, retention, and treatment of complaints regarding Accounting Matters and (2) the confidential, anonymous submission by Associates of concerns regarding questionable Accounting Matters.

Receipt of Complaints

Associates should contact the Vice President, Corporate Internal Audit Director to report any suspected violations. Alternatively, TJX has established a helpline in the U.S., in Canada and in Europe to facilitate anonymous reporting. Associates are encouraged to report as much detailed information as possible about the basis for their concerns or complaints. Any such reports will remain confidential to the extent possible, consistent with the need to conduct an adequate investigation.

Investigation of Suspected Violations

Upon receipt of a concern or complaint, the Corporate Internal Audit Director will determine whether it relates to Accounting Matters and will promptly notify the Audit Committee of any such complaint.

The Audit Committee will review any such complaint or concern by such method as it determines advisable and cause an investigation by the General Counsel or other appropriate person when and in such manner as it determines appropriate. Prompt and appropriate corrective action will be taken in all cases where the Audit Committee concludes that such action is warranted.

No Discrimination, Retaliation or Harassment

Neither the Company nor any officer, employee, contractor, subcontractor or agent of the Company will discharge, demote, suspend, threaten, harass, or in any other manner discriminate against any Associate in the terms and conditions of his or her employment because the Associate participates in lawful protected conduct that is designed to expose or assist with investigations regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Record Retention

The General Counsel will retain records of all complaints including their investigation and resolution. Copies of complaints will be maintained in accordance with the Company's document retention policy.