

Whistleblowing Policy

KCG Corporation Public Company Limited

KCG Corporation Public Company Limited (the "Company") adheres to Corporate Governance and Sustainability Development by supporting and promoting the reporting of complaints and corruption when encountering non-transparent behavior, embezzlement, misconduct, violations of the code of business conduct or supporting or encouraging others to violate the code of business conduct, obstruction of investigations of the violation of the code of business conduct and unfair treatment towards others. This includes communication with customers and stakeholders regarding the quality of products and services, prompt response to customer needs, and any negligent or undesirable behavior toward customers or stakeholders.

1. Principles and Reasons

KCG Corporation Public Company Limited and its subsidiaries ("Company") operate within a corporate governance framework that ensures verifiable transparency and fairness. The Company acknowledges the participation of its employees in actively monitoring and preventing misconduct, violations, and actions that violate the Company's regulations. Therefore, the Company has established this whistleblowing policy.

2. Objectives

To achieve the objectives of corporate governance regarding the reporting of complaints and fraud, the Company established a whistleblowing policy, as follows:

- 2.1 To establish a written policy to ensure that executives, employees, and stakeholders are aware of the policy framework and its commitment to prioritize the reporting of complaints and corruption.
- 2.2 To provide assurance to the Company's executives, employees, and stakeholders that they will be protected and safeguarded in cases of defamation resulting from bad faith complaints.
- 2.3 To promote and support executives and employees at all levels to have a sense of responsibility and recognize the importance of working together within the framework of the whistleblowing policy.
- 2.4 To protect whistleblowers and ensure the protection of the accused parties from bad faith complaints.

3. Whistleblowing Policy

3.1 Definitions

"Director" refers to the company directors.

"Company Employee" refers to executives, employees at all levels, contract employees, and workers

"Regulation" refers to rules, regulations, practices, or guidelines that are known by other names and are enforced.

"Misconduct" refers to various actions specified within the "scope of complaints and fraud reporting" or actions of a similar nature.

"Corruption" shall be defined in accordance with the anti-corruption policy.

"Undesirable behavior" refers to actions that demonstrate a lack of concern or disregard for information, observations, or complaints from customers or stakeholders regarding professional misconduct that must be addressed. This includes aspects pertaining to product and service quality, promptness, accuracy, transparency in service provision, and receptivity to diverse needs.

3.2 Scope of Complaints and Fraud Reporting

3.2.1 Directors, employees, or any individuals acting on behalf of the Company may be subject to complaints under this policy if engaging in actions that violate laws, or the Company's Article of Association. This includes other policies of the Company such as corporate governance and sustainable development policy as well as anti-corruption policy. This includes undesirable behavior such as negligence towards customers and stakeholders as a professional service provider. The misconduct that should be reported includes the following matters:

- Criminal offense or instigation
- Direct and indirect fraud related to the Company
- Any risky actions including corruption, bribery, and threatening
- Failure to comply with legal obligations that significantly impact the Company
- Acts of misconduct or omissions in accounting, reporting, recording, transactions, noncompliance with guidelines and/or financial reporting, or internal control that are contrary to general practices or industry standards.
- Incidents that are threats to the health or safety of any individual
- Incidents that damage the environment
- Actions that involve serious misconduct or violate the code of business code of conduct.
- Actions that may adversely affect the Company's reputation or benefits.
- Non-compliance with regulations, Articles of Association, and other policies of the Company, such as good corporate governance and sustainable development policy.

- Failure to rectify or follow reasonable procedures in matters that could result in unavoidable significant expenses or severe damage to the Company.
- Intentionally concealing or covering up various types of misconduct as mentioned above.
- Actions demonstrating a lack of concern or disregard for information, observations, or complaints from customers or stakeholders that must be addressed as professional misconduct. This includes aspects pertaining to product and service quality, promptness, accuracy, transparency in service provision, and receptivity to diverse needs.

3.2.2 Whistleblowers are encouraged to reveal their identity (specifically for the Whistleblowing Unit) and/or provide sufficient proof of the alleged misconduct. The whistleblowers are entitled to fair and adequate protection.

3.3 Whistleblowers

Directors, executives, employees, customers, stakeholders, or any other individuals who are aware of information or observations regarding complaints or suspicions of misconduct in good faith are able to report any misconduct of directors, executives, employees, or any other individuals acting on behalf of the Company.

The aforementioned individuals can report complaints or fraud through whistleblowing channels. The Company encourages whistleblowers to reveal their identities or provide sufficient, clear evidence of the accused party's misconduct, as well as information for follow-up communication.

3.4 Protection from False Whistleblowing

If the investigation reveals that the provided information was false and that the whistleblower acted dishonestly by providing false information for personal gain, the whistleblower's actions will be considered disciplinary violations and may be considered serious offenses. The Company will conduct an investigation and discipline the whistleblower in accordance with the Articles of Association of the Company.

The Company may protect the reputation of the accused in the following ways:

3.4.1 If the whistleblower reporting bad faith complaints is an employee, an investigation shall be conducted to consider disciplinary actions in accordance with the Company's Articles of Association.

3.4.2 If the whistleblower reporting bad faith complaints is an external individual and has caused damages to the Company, the whistleblower will be prosecuted.

- 3.4.3 If the whistleblower does not reveal their identity (anonymous complaint), the Company will conduct a credibility assessment before proceeding with further investigation processes.

3.5 Whistleblower Protection

The Company established preliminary guidelines to provide protection to whistleblowers who act in good faith as follows:

- 3.5.1 The whistleblower must provide sufficient details and clear evidence that reasonably demonstrates the alleged misconduct, including the nature of the incident, the individuals involved, photographs or videos capturing the incident, the date and time of the incident, and any pertinent witnesses. If they believe that disclosing their identity could cause them harm, the whistleblower has the option to remain anonymous.
- 3.5.2 The information and observations pertaining to complaints will be treated as confidential and will only be disclosed when necessary, taking into account the safety and well-being of the whistleblower.
- 3.5.3 If the whistleblower believes he or she is at risk of harm or is likely to experience distress or damage, he or she may request for protective measures. The Company may proactively implement protective measures, even without a request from the whistleblower, if it deems it necessary to prevent harm or protect the whistleblower.
- 3.5.4 If directors, executives, or employees treat a person unfairly, dishonestly, or inappropriately and cause that person harm solely because they reported a complaint or provided information about misconduct, including filing a lawsuit, testifying, or cooperating with authorities, such actions will be considered disciplinary violations. The Company will impose appropriate penalties. Additionally, if such actions constitute legal violations, they may also be subject to legal repercussions as prescribed by the law.
- 3.5.5 An individual who has suffered harm or damage will receive remedial measures or processes that are appropriate and equitable. Consideration and implementation of these measures will be the responsibility of the Audit Committee and/or the Company's Board of Directors.

3.6 Whistleblowing Investigation

When a complaint is filed through the channels for reporting fraud or complaints, the Audit Committee assigns a working group to conduct an initial investigation. Depending on the nature of the investigation, this committee may consist of internal or external members. The working group shall report the findings and /or progress of the investigation to the Audit Committee as necessary. If the Audit Committee determines that the complaint is valid, an Investigation Committee will be appointed to conduct a thorough investigation. This provides an opportunity for the accused persons to present their arguments and seek resolutions. External experts may be invited to join

the committee. Once the Investigation Committee has reached a conclusion, the Audit Committee will proceed with the following actions.

- 3.6.1 In cases of allegations of misconduct, the Audit Committee will review the situation and present their findings and recommendations to the Board for further consideration.
- 3.6.2 The Audit Committee or the assigned working group will provide updates and the investigation's conclusion to the whistleblower who has provided their name, address, phone number, email address, or any other contact information.
- 3.6.3 In the event that the complaint has significant implications, such as affecting the Company's reputation, image, and financial status, as well as conflicting with business policies, involving high-level executives, or involving personal data and confidentiality, the Audit Committee may immediately notify the Chief Executive Officer for immediate action, or they may present the issue along with their recommendations to the Board for further consideration.
- 3.6.4 In the event that a complaint causes harm to an individual, the Audit Committee shall propose suitable and fair measures to mitigate the damages to the affected person to the Board for approval.
- 3.6.5 The investigation process will begin as quickly as possible, with due consideration to the seriousness of the allegations or complaints. However, it is crucial to conduct the investigation with caution to ensure that it does not have any adverse effects on the quality and details of the investigation.

3.7 Whistleblowing Channels

The whistleblower can report fraud or complaints by clearly indicating that it is a confidential document via the following channels:

Contact: The Audit Committee or Chairman of the Audit Committee

E-mail: whistleblower@kcgcorporation.com

Contact: The Audit Committee or Chairman of the Audit Committee

Address: KCG Corporation Public Company Limited
3059 - 3059/1-3 Sukhumvit Road, Bangchak
Phra Khanong, Bangkok 10260

Tel. +662-741-7888

Website: www.kcgcorporation.com/contact-us/

QR Code:



3.8 Record Keeping and Reports

The secretary of the Audit Committee is responsible for maintaining records of reports and complaints regarding corporate misconduct and preparing summaries of reports on misconduct received. At least once every quarter, the Audit Committee should be updated on the status of all cases that have been investigated or are currently under review. The Audit Committee shall also report to the Board for acknowledgment.

3.9 Whistleblowing Policy Review

The Company will conduct a review of the whistleblowing policy at least once a year.

4. Enforcement

The Whistleblowing Policy shall take effect on the announcement date.

The policy was announced on November 1, 2022.

Dr. Chaiwat Wibulsawat

Chairman of the Board

KCG Corporation Public Company Limited