

**Regulation****No. 003****Re: Whistleblowing or Complaint Policy**

As the MBK GROUP (the “Group”) operates its business under a Good Corporate Governance, therefore, the Group has established a policy for whistleblowing or complaint from the violation of laws, regulations, ethics, code of conduct, improper behavior, and behavior which may indicate corruption of the organizational personnel and all groups of stakeholders. A mechanism in protection of whistleblower, complainer, informant in good faith, and denier of the corruption, as well as confidentiality of whistleblowing or complaint information, has been set to provide an assurance to such corruption whistleblower, complainer, informant, and denier. This policy shall be applied with the Group. Therefore, it has considered and deemed appropriate for cancellation the BOD Order No. 010/2564 Re: Whistleblowing or Complaint Policy dated 7<sup>th</sup> April 2021, and this regulation shall be enforced until otherwise changed. The details of the Order are as follows.

**1. Objectives**

- 1.1 To promote the Group’s directors, executives and employees to properly, transparently, fairly, and verifiably operate the business to be consistent with the Corporate Governance, business ethics, code of conduct of the Group, and anti-corruption.
- 1.2 To promote the Group’s directors, executives, employees, and stakeholders, to help scrutinizing the behavior or act of the organizational personnel who violates law, regulation or ethics, or has an improper behavior or a wrongful behavior that may indicate corruption, whereas the whistleblower or complainer acts in good faith in order that the Group will improve or take action for integrity, appropriateness, transparency, and justice.
- 1.3 To assure the corruption whistleblower, complainer, or informant, as well as denier that the Group will protect and alleviate trouble from the corruption whistleblowing or complaint, information or denial impact, including notify the result to the whistleblower or complainer in case of honest act.



## 2. Definition

- 2.1 The Group means MBK Public Company Limited and its subsidiaries / associates with a controlling power
- 2.2 The organizational personnel means The Group's employees including full-time employees, probationary employees, and temporary employees who are agreed to be employed and paid for wage by the Company.
- 2.3 The Audit Committee means The Audit Committee of the Group
- 2.4 The Corruption Examination means The Corruption Examination Committee of the Group Committee
- 2.5 The Corruption Examination means The Corruption Examination Working Group of the Group Working Group
- 2.6 A whistleblower or complainer means a whistleblower or complainer who is an employee, an executive, or a director of the Group, or a third party who detects or realizes the violation of laws, and the breach of regulations or ethics, or the improper behavior or behavior that indicates the corruption of the Group's organizational personnel or any person who acts on behalf of the Group.
- 2.7 A corruption denier means a person who denies the corruption and is the organizational personnel of the Group or a person who acts on behalf of the Group.
- 2.8 A complaint receiver means a person who receives a complaint from various whistleblowing or complaint channels.
- 2.9 A complaint overseer means Vice President of the Human Resource Management Department who performs the duty in receiving the complaint, notifying the information, and concluding the action results.

### 3. Scope

Upon detection or doubt or reasonable ground to believe that the Group's organizational personnel or any person who acts on behalf of the Group violates law, regulation, or ethics and code of conduct, or has an improper behavior or a wrongful behavior that may indicate corruption, and is affected from the corruption denial with both of financial and non-financial effect, as well as in case of the operating unfairness.

### 4. Rules or code of conduct

#### 4.1 Condition and Consideration of Clue or Complaint

4.1.1 The information of the clues or complaint details must be fact, and have clear and sufficient witness or evidence showing a reasonableness or fact adduction and finding in order to perform further action.

4.1.2 The whistleblower or complainer can select not to disclose his/her name, address, and contact telephone number if he/she deems that the said disclosure will cause insecurity or any damage. However, in the case of disclosure, the progress report, or inquiry of additional useful information, or fact clarification for acknowledgement, or alleviation of damage, can be performed more conveniently and rapidly.

4.1.3 The acquired information shall be considered as confidential and disclosed only to the necessity for security without impact on the informant. The Group shall not disclose the whistleblower or complainer's name if a consent is not given.

4.1.4 The right of the whistleblower or complainer whether being the organizational personnel or third party is protected.

4.1.5 The complaint action period depends on the complexity and sufficiency of the documentary evidence acquired from the whistleblower or complainer.

However, the organizational personnel must cooperate in investigating and finding facts on the event where the complained act about corruption is detected.

#### 4.2 Whistleblower or Complainer or Additional Informant Protection

The Group shall protect the whistleblower, complainer, additional informant, or denier of the corruption as follows.

4.2.1 The information and identity of the whistleblower, or complainer, and additional informant, or denier of the corruption shall not be disclosed. In the case of disclosure, the

information shall be disclosed only to the necessity by taking into account the security and damage of the informant and the related parties.

4.2.2 The position shall not be altered, such as dismissal, suspension from job, change in job, threat or any unfair act toward the whistleblower, complainer, informant or denier of corruption.

4.2.3 Any person who is aware of the complaint or the complaint-related information must keep the information as confidential, and not disclose to other person by taking into account the security and damage of the whistleblower and additional informant. In the case of willful violation, the said person shall be disciplinarily punished and/or taken for legal action as the case may be.

#### 4.3 Dishonest Complaints

In the case where the intention of any whistleblower or complainer or informant who is the Group's employees can be proven on his/her false whistleblowing or complaint or information, he/she shall be disciplinarily punished. If he/she is a third party whose act causes damage to the Group, an appropriate action will be further considered.

#### 4.4 Whistleblowing or Complaint Channels

##### 4.4.1 The Email Channel

- Audit Committee

E-Mail address : ac@mbkgroup.co.th

- The President

E-Mail address : asksuvait@mbkgroup.co.th

- The Senior Executive Vice President of the Internal Audit Division

E-Mail address : ia@mbkgroup.co.th

##### 4.4.2 The Letter to persons Indicated above Channel

MBK Public Company Limited

8<sup>th</sup> Fl., MBK Center, 444 Phayathai Rd., Wang Mai, Pathum Wan, Bangkok 10330, Thailand

#### 4.5 Related Parties and Duties

4.5.1 A whistleblower or complainer can notify the complaint via various channels, such as the Audit Committee, Chief Executive Officer, and The Senior Executive Vice President of the Internal Audit Division, through the channels provided by the MBK GROUP.

4.5.2 The complaint receiver must notify the complaint to the complaint overseer within 7 (seven) working days from the received date of the complaint.

4.5.3 The complaint overseer must prepare the Complaint Controlling Register, and forward the issue to the related work units for taking action.

4.5.3.1 The corruption-related complaint or the complaint which may indicate corruption shall be delivered to the Internal Audit Department 1 and Internal Audit Department 2 for inspecting, and also delivered to the Corruption Examination Committee or the Corruption Examination Working Group for investigating and finding fact, and notifying the complaint to the Chief Executive Officer for acknowledgement.

4.5.3.2 Other complaint irrelevant to corruption or not indicating corruption shall be delivered to the Human Resources Management Department for taking action pursuant to the prescribed rule and notifying the action result to the Chief Executive Officer for acknowledgement.

4.5.3.3 The Complaint Controlling Register should contain the following information.

- Name of the whistleblower or complainer unless in case of anonymity.
- Complaint date.
- Name of the complaining person and/or event.
- Other related information.
- Information date to the related party for taking action.

4.5.4 The Corruption Examination Committee or the Corruption Examination Working Group shall consider the fact and order.

4.5.4.1 If the fact inspection result is detected that it is a corruption issue, the Human Resources Management Department shall take punishment action in accordance with the procedure of the Group and notify the result to the Chief Executive Officer and the Audit Committee in order to submit the report to the Company's Board of Directors for their further acknowledgement.

4.5.4.2 In the case of a complaint from an anonymous person, and the additional information is unable to be sufficiently found, the Corruption Examination Committee or the Corruption Examination Working Group has an opinion to close the said complaint, the complaint overseer shall deliver the said inquiry result

report to the Chief Executive Officer and the original affiliating superior of the complained person for acknowledgement.

4.5.4.3 If the fact inquiry result is detected that the complained person is innocent or it is an issue due to the misunderstanding, and it is considered and deemed that the complaint should be closed without any punishment, the overseer shall notify the said complaint to the original affiliating superior of the complained person, notify the whistleblower or complainer for acknowledgement, and then report to the Chief Executive Officer.

4.5.5 In the case where the fact has not yet been found, or the fact inquiry of the Corruption Examination Committee or the Corruption Examination Working Group has not yet been completed, the complaint overseer shall conclude the operating progress for acknowledgement of the Chief Executive Officer every 30 (thirty) working days from the received date of complaint.

4.5.6 The complaint overseer and the related parties must neither have interest on the complaint nor be the complained person. If they are related, the complaint receiver should discuss with the Chief Executive Officer for considering as appropriate.

4.5.7 If the Chief Executive Officer or Senior Executive Vice President of Internal Audit Division has interest on the complaint or is the complained person, the complaint receiver shall discuss with the Chairman of the Board or the Audit Committee for considering as appropriate.

#### 4.6 Notification of the Conclusion Result to the Complainer

The complaint overseer shall notify the result to the whistleblower or the complainer for acknowledgement within 7 (seven) working days from the received date of the conclusion from the fact inquiry, and summarize the result in the Complaint Controlling Register.

### 5. Exception to code of conduct

- No -

## 6. Penalty clause

The person who performs any act by intention or negligence, breaches this policy, and has a behavior indicating bully, threat, disciplinary punishment or discrimination by a wrongful means as the result of whistleblowing and complaint against the whistleblower, complainer or related party of the action pursuant to this policy, it shall be deemed that the said person breaches the discipline and must be responsible for damage occurred both with the Group and the affected person from such act.

Effective from 15<sup>th</sup> October 2021 onwards.

(Mr. Banterng Tantivit)

Chairman