

Whistleblower Policy
Nova Empire Public Company Limited

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Whistleblower policy

1. Objectives

The board of directors determine the whistleblower policy (“Policy”) to protect all related persons including whistleblowers, informants, persons being complained, any persons providing aid in any session. The provided complaint or whistleblowing channels are convenient, safe and contain transparent and reliable processes to suppress any misconduct and fraud that may happen in the Company and consortium and to be an instrument of management in detecting any corrupted acts or misconduct and minimizing damages from such misconduct or corruption.

2. Scope

- (1) This policy applies with the directors, executives and all employees of the Company and the consortium.
- (2) This policy covers any corrupted acts or misconduct that the Company is or will be damaged as the case may be.

3. Definition

“**Misconduct**” means any action or omission of an executive or employee that violates the code of ethics, work regulations, rules and policies of the Company as well as laws related to the Company’s business.

“**Fraud**” means any intentional act to obtain unlawful benefits for him/herself or others, directly or indirectly, which can be divided into 3 types as follows

* A fraud or financial statement manipulation means deception with others by falsifying message or concealing facts that should have been informed and by such deception, he/she obtains properties from the deceived or third party, or renders the deceived or the third party to withdraw or destroy any right documents.

* Improper use of the Company’s property

* Corruption: Exercising power by duty to seek personal or others’ benefits.

4. Duty and responsibility

4.1 Executive and supervisors

- (1) Behave as a good model and supervise, monitor and promote subordinates to comply with the code of ethics, regulations, rules and policies of the Company.
- (2) Promote and provide sufficient risk management and internal control system and try to understand characters of misconduct and any fraud that may happen in their sectors.
- (3) Ensure that every employee in the sector acknowledges this policy

- (4) Create suitable environment to ensure the whistleblowers about complaining and giving clue of misconduct and corruption.
- (5) When detecting any misconduct or corruption, inform the Company secretary within 7 days.

4.2 Employee

- (1) Acknowledge and comply with this policy
- (2) Inform the related supervisor or via a channel specified in this policy immediately when detecting or having a cause to believe that a misconduct or fraud occurs.
- (3) Cooperate with and assist related sectors that investigate facts

4.3 Company secretary

- (1) Give advice to executive and employees about this policy implementation and communicate and provide a necessary training
- (2) Inform progress and consideration result regarding whistleblowing to the informants
- (3) Provide the registration of whistleblowing and make a report submitted to the audit committee for at least once a quarter.
- (4) Follow up efficiency of this policy

5. Whistleblowing

- (1) The informants can make a complaint or give a clue about misconduct and fraud through different channels as they see fit as follows
 - * Inform a reliable supervisor (at all levels)
 - * Send an email to the audit committee chairman (Auditcom@novaempire.co.th)
 - * Send a letter to the audit committee chairman to following address

Nova Empire Public Company Limited

80 Soi Bangna - Trad 30, Bangna - Trad Road, Bangna Tai Sub-district, Bangna District, Bangkok 10260
- (2) In case a supervisor accepts a complaint and clue about misconduct or fraud and if finding that the misconduct or fraud happens, inform the Company secretary within 7 days to conduct the investigation as specified.
- (3) The informants or whistleblowers should fill out a whistleblowing form according to the attachment sufficiently as much as they can for fact investigation such as relate persons, manners and details of an incident, date and information. Furthermore, the whistleblowers should reveal their name, address or other contact information for the Company to ask additional information. However, the whistleblowers may or may not disclose their names.

- (4) For executives and employees that make a complaint and whistleblowing with integrity, despite the Company finding that it is not a misconduct as complained after investigation, the Company will not take any disciplinary action with such whistleblowing executives and employees.
- (5) However, if the investigation result shows that it is intentional slandering or causing danger or falsifying statements, the Company will consider taking the disciplinary action according to the work regulation with penalty from verbal or written warning up to dismissal as well as legal proceedings.
- (6) A complained or accused person will not be taken actions in the manner of slandering or discrimination from him/ her being slandered. However, suspension without pay or transfer to another position not lower than the existing one is not regarded as discrimination, and he/ she may be subject to any action by recognizing reputation and image of the complained or accused person.

6. Company's operation

- (1) The Company will investigate the complaint and clue of misconduct and fraud independently and fairly in a confidential manner to obtain evidence to confirm or refute the received information. It will consider taking a disciplinary action and/or legal proceedings in accordance with the whistleblower policy.
- (2) The Company will inform progress and result of considering the complaint about misconduct and fraud to the whistleblower disclosing name, address, telephone number, email or other contact channels. However, sometimes there may be necessity about personal information and confidentiality and the Company cannot give information about the investigation or disciplinary action.

7. Employee protection

- (1) The Company will protect, and do not tolerate any intimidation or threatening with an employee who gives whistleblowing about any misconduct or fraud as well as any persons honestly cooperating or giving aid with the investigation.
- (2) In case of an employee being threatened or intimidated, inform the chief supervising law compliance immediately to provide protection as he/ she sees fit depending on severity and importance of the complaint.
- (3) The executives or employees of the Company shall not dismiss, suspend work, take disciplinary action, or threaten to take any actions with a whistleblowing employee. Offender will be taken disciplinary action.

8. Confidentiality

Any related persons accepting a whistleblowing case shall keep obtained information confidential and shall not disclose any person unless it is necessary for work performance only or compliance with applicable laws.

9. Registration and reporting

The Company secretary has duty to provide a whistleblowing register and a report of summary of all whistleblowing cases of the Company and consortium, that were or are being investigated to the audit committee for at least once a quarter.

10. Related policy

Every executive and employee should read and try to understand this policy together with other policies and manuals of the Company as follows

- (1) Corporate Governance Policy
- (2) Code of Ethics
- (3) Anti-Corruption Policy
- (4) Word regulations of the Company

11. In case of doubts

If any executive or employee has a doubt or any question regarding this policy, please ask the supervisor or leader of the internal audit department

12. Acting by policy

The chief executive officer of Thailand Ion Works Public Company Limited will be an acting person according to this policy and have authority to issue regulations, requirements, notices and instructions about authorization as he/ she sees fit and necessary.

13. Policy review

- (1) The Company's secretariat, the internal audit department and legal department will cooperate in reviewing and improving this policy as they see necessary and fit for at least once a year and
- (2) It will be presented to the audit committee to consider giving approval and opinions to be presented to the board of directors for approving this policy review and improvement.

The whistleblower policy shall be effective from 09 November 2020 onwards.

-Signature-
(Parleerat Panboonhom)
Chairperson of the Board
Nova Empire Public Company Limited

Complaint and Misconduct and Fraud Report Form

Date of report

Whistleblower's name (optional).....

Address:.....

Telephone..... Email.....

Name of Company involved.....

Date of incident (and/or date misconduct or fraud was discovered).....

Please provide full details of the type of misconduct or fraud committed or suspected:

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.....

Name(s) and job title(s) of person(s) believed to be involved and the basis for your belief

.....

Where money or other valuable assets are involved, estimate the suspected loss (if any)

.....
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Remark: Please provide additional documents (if applicable)