Policies and Guidelines on Anti-Corruption

Whistleblowing and Complaints

of

CH. Karnchang Public Company Limited

and the Companies in its Group

The Board of Directors of CH. Karnchang Public Company Limited is determined to operate the business with honesty, integrity, fairness by making a commitment to and realizing the significance of the business operations with responsibility for society and stakeholders of all groups in accordance with codes of professional conduct, ethics and morality, corporate governance; strictly complying with rules, regulations of both public and private sectors, including desirable work practices of the Company in all activities which are involved with the business operations; steadfastly denying and fighting against fraud and corruption of all forms, from both public and private sectors, along with consciousness raising to ensure that all of its personnel have at all times adhered to the codes of conduct, the code of ethics and morality in provision of the services. It is then deemed appropriate to formulate the "policy and guidelines on anti-corruption" in writing to provide clear guidelines for practices in the business operations and develop into the sustainable organization, together with prevention of corruption in all business activities of the Company, and to rest assured that business decision-making and operations which may carry risks of fraud and corruption will be circumspectly considered and performed, as follows:

Policy on Anti-Corruption

Definitions under the Policy on Anti-Corruption

"Business operator" means a natural person or legal entity who intends to submit a proposal to a state agency for procurement in accordance with the Public Procurement and Supplies Administration Act B.E. 2560 (2017).

"State agency" means a central administration, regional administration, local administration, state enterprise under the law governing budgetary procedures, public organization, independent organization, constitutional organization, court secretariat, state autonomous university, agency under the command of the parliament or under the supervision of the parliament, state independent agency, and other agencies as prescribed in the ministerial regulations.

"Director" means the Chairman of the Board of Directors, Vice Chairman of the Board of Directors, and directors of a business operator.

"Executive" means a person who has been designated to take responsibility for supervising and performing activities of a business operator.

"Staff" means a permanent staff under an employment contract, a probationary staff, and a staff under a special employment contract.

"Stakeholder" means a person, or a group of persons affected by the business operation, both directly and indirectly, or who has any benefits from the business operation.

"State official" means a government official or a local official holding a position or receiving a permanent salary, a person performing work in a state agency or state enterprise, a local administrator, a deputy local administrator, an assistant local administrator, and a member of a local assembly of a local administrative organization as stipulated by the law, and shall include a member of a board/committee/commission, a member of subcommittee, an employee of a government agency, state agency or state enterprise, and a person or a group of persons required by law to exercise the power or to be empowered to exercise the administrative power as established in the governmental bureaucracy, a state enterprise or other state undertaking, a person holding a political position, a judge of the Constitutional Court, a person holding a position in an independent organization, and the National Anti-Corruption Commission (NACC).

"Corruption" means an abuse of entrusted authority or existing properties to obtain or seek undue benefits for oneself, others, companies, or related persons, or to cause damage to the benefits of others. This shall include the obstruction of fair competition, omission of fulfilling duties, bribery, providing items or other benefits, and conflict of interests between business operators and state agencies, as well as between state officials or business operators themselves. This shall encompass the following actions:

1. Asset misappropriation refers to an act of dishonestly gaining possession of property that belongs to another individual or is owned by another individual, with the intention of subsequently embezzling the property for yourself or a third party.

2. Embezzlement refers to an act of deceiving another individual by presenting a false statement or concealing facts that should have been honestly disclosed, resulting in the acquisition of property or the creation, revocation, or destruction of any document of title by the deceived person or a third party.

3. Corruption refers to an act of soliciting, accepting, or agreeing to accept, giving, requesting, or offering to promise to give property or other benefits to state officials, state agencies, or officials of private agencies, private agencies in order for the individuals or agencies to dishonestly exercise their existing authority to do any act or omit to do any act, expedite or delay any actions, with the intention of acquiring undue benefits, whether for oneself or others, or to maintain business or improper benefits.

"Obstruction of fair competition" means any acts committed by one or more business operators that are to obstruct, impede, or limit an opportunity for fair competition in the submission of proposals to state agencies for procurement. Such act may be committed in collusion, or by giving, requesting, or accepting to give, soliciting, accepting, or agreeing to receive the money, properties, or other benefits, or by using force or threatening to use force, presenting false documents, or implying to commit any other corrupt acts in the submission of proposals, with the purpose of seeking mutual interests in the submission of proposals, or providing benefits for any of the business operators to be eligible for entering into contracts with state agencies, or avoiding fair competition, or gaining an advantage over state agencies that is not in the normal course of business.

"Conflict of interests" means a business operator's exploitation of their position or authority to seek personal, group, or collective interests that adversely affect or damage those involved in the procurement processes of state agencies. This shall also include the use of their existing business relationships or family relationships to further individual, group, or business interests in the procurement processes with state agencies. For instance, having overlapping businesses, or holding shares in similar businesses while those businesses make proposals for the same project, or submitting proposals for projects in which relatives are involved in the procurement processes, and so forth.

“Bribery” means the act of offering, promising, or providing benefits related to valuable items or any other objects, whether directly or indirectly, to secure business or any other undue advantage, such as the provision of gifts or services, cash or cash substitutes, or lending items to facilitate the submission of proposals and work acceptance in collusion, and so forth.

“Any other items or benefits” means money, properties, or any other benefits given to each other as a gesture of hospitality, rewards or incentives, provision of special privileges, as well as defraying expenses for travelling or touring, accommodation, meal, or any other things of similar nature, whether it would be given in the form of card, voucher or any other evidence.

“Property” means money, items, gifts, or other benefits that can be quantified in monetary terms. This includes the provision of special privileges that are not reserved for the general public to receive discounts on goods, receive services or entertainment, and pay for travel or tourism, accommodation, food, or employment, or any other items of a similar nature. This can take the form of a card, voucher, or any other evidence, an advance payment, or refund.

“Company” means CH. Karnchang Public Company Limited.

“Personnel” means directors, executives, employees, and stakeholders of CH. Karnchang Public Company Limited.

“Code of Conduct” means the good practices that business operators have established for those involved in the procurement process with state agencies.

Policy on Anti-Corruption

The Company requires that its directors, executives and staff at all levels, companies in its Group, including employees, representatives, affiliates, or any persons acting for or in the name of the Company, whether they have power to do so, shall perform their duties with honesty, integrity and transparency, and shall refrain from taking any action to seek any benefit for themselves and for connected persons, as well as strictly complying with applicable laws and the policy on anti-corruption, not soliciting or acting or supporting or accepting bribery or corruption in all forms and in all activities which are under their charge, so as to gain benefit for themselves and for related persons, whether directly or indirectly, as well as ensuring that control, charitable donations, business gift giving and support of various activities shall be transparently made without an intent to induce any public or private officer to commit any improper act, including business of all types and all relevant authorities; and also shall support or encourage customers, counterparties, contractors or subcontractors, stakeholders or other related persons who make business deal with the Company to ensure that they have guidelines for practices in the same manner as that of the Company, in order to achieve success in the fight against corruption under the specified policy.

In this regard, the Company requires that corruption risk assessment in the work process, which may give rise to corruption, shall be conducted and implementation of this policy on anti-corruption shall be inspected, all of which are deemed part of the internal audit plan. In this connection, the Audit Committee shall review completeness and adequacy of the process and review the risk assessment in order to ensure adequacy and effectiveness in anti-corruption measures and report on the result of review to the Board of Directors. Moreover, it requires regular review of the practical guidelines and operational requirements to ensure that they are in line with the changes in the business, regulations, rules, and provisions of laws.

General provisions

1. Comply with the policy on anti-corruption and anti-bribery, the code of business ethics, including the rules, regulations and Articles of Association of the Company, without any involvement with fraud and corruption of all kinds, whether direct or indirect;

2. Perform his/her own duties with transparency, which also includes that preparations are at all times made for audit or inspection by the Company or companies in its Group or relevant authorities;

3. Do not act in a way that indicates an intention of fraud or corruption, including offering or accepting any bribe to and from any person who is related to the Company Group through any matter under his/her responsibility, whether directly or indirectly, in order to gain benefits for the organization, themselves or related persons;

4. No directors, executives, staff, together with third parties who are connected with the Company shall give any bribe, namely, not giving, offering or agreeing to give any other properties or benefits or inducing any person to join any acts, directly and indirectly, in exchange for benefit in a bid or bid rigging, to any state agency in order to gain some advantages and benefits in procurement process or fulfillment of a contract, before, during the bid and after execution of a procurement contract, or to protect any other benefits which are undue under the code of business ethics.

5. Do not neglect or ignore any act of suspicious bribery and corruption which is related to the Company and companies in its Group, whereby it is deemed that it is all personnel’s duty to report to their supervisors or responsible persons on such matter and provide cooperation in the investigation of facts;

6. No directors, executives, and staff at all levels receive any gift of value excessive more than usual under the traditional customs which the general people have treated to each other;

7. No directors, executives and staff at all levels enter into any transaction with the Company to gain benefit for themselves and connected persons, except for a transaction at a fair market price and in an ordinary course of business;

8. No directors, executives and staff at all levels who have a conflict of interest shall jointly consider procurement of the Company;

9. Directors, executives and staff at all levels shall have duties and responsibilities to take care of and utilize the Company’s assets for the Company’s utmost benefits, not for their own benefit or any other connected person’s benefit;

10. Unlawful monetary payment or offering of valuable items or services, such as, gift, entertainment, travel, to any state officers, foreign state officers or international organization officials, whether direct or indirect, in order to induce such person to do or omit to do any act, is strictly forbidden, as well as refraining from encouraging or jointly allowing other persons to commit such act.

Duties and responsibilities

1. The Board of Directors

1.1 Consider and approve a policy on anti-corruption and a policy on risk management system assessment, as well as setting out guidelines and supporting arrangements to minimize or control risks which may lead to corruption in all activities of the Company to ensure that staff at all levels of the Company have understood, become aware and realized the significance of this matter at all times.

1.2 Supervise and monitor to ensure the implementation of an efficient anti-corruption support system.

1.3 Foster and encourage an organizational culture that is committed to conducting business with integrity.

1.4 In the event that the Audit Committee reports on any act of corruption which has an effect on the Company, the Board of Directors shall provide advice, suggestions, as well as considering imposing punishments and jointly finding the solutions, to the Executive Board and the President in order to prevent recurrence of such corruption or any incident of similar nature.

2. The Audit Committee

2.1 Review the accounting and financial reporting system, the internal control system, the internal audit system and the risk management system to rest assured that such systems are accurate, transparent, precise, suitable, modern, efficient and in line with international standards;

2.2 Receive notice on whistleblowing/complaints with which personnel in the organization are involved, and inspect facts as notified and submit such matter to the Board of Directors to jointly consider imposing punishment or resolve such problem.

3. The Executive Board and the President

3.1 Formulate and review the policy on anti-corruption on a regular basis to ensure that it properly conforms with changes in the nature of business, rules, regulations or provisions under laws applicable to the business operations for submission of the same to the Audit Committee;

3.2 Communicate with, train, and encourage the Company's staff and related persons to ensure that they have knowledge relating to the policy and the practices in the fight against corruption on a regular basis;

3.3 Investigate and assist in all fact-finding procedures as notified or as assigned by the Audit Committee in case of an occurrence of corruption. In this case, the Executive Board and the President may assign the management team as they deem appropriate to assist in the fact-finding mission.

4. Executives

4.1 Establish rules, regulations, and measures for employee compliance, including disciplinary actions;

4.2 Implement work systems that foster and uphold anti-corruption, and review the suitability of the systems and measures;

4.3 Encourage and communicate this policy to employees and all relevant parties to ensure that they are aware of and comprehend its contents;

4.4 Establish whistleblowing or complaint channels, including whistleblower or complainant protection measures;

4.5 Report on the results of operations to the Board of Directors in charge;

4.6 Review/update a variety of policies.

5. The Internal Audit Unit

5.1 Fulfill the duty to inspect and review performance of work to ensure compliance with the annual internal audit plan as considered and approved by the Audit Committee, whereby a report on internal audit system inspection and risk assessment in relation to corruption as perceived from the inspection shall be immediately submitted to the Audit Committee for acknowledgment when such inspected matter may cause a severe problem if it is not tackled urgently;

5.2 Perform work as assigned by the Audit Committee in regard to investigation of corruption which is involved with the organization other than the annual internal audit plan.

6. Compliance Department

Conduct an annual review, monitoring, and evaluation of compliance with the policy on anti-corruption, and regularly report to the Board of Directors on the results of operations.

7. Employees

Be required to comprehend and comply with the policy on anti-corruption, provided that they are prohibited from engaging in corruption, whether directly or indirectly.

Guidelines for Practices under the Policy on Anti-Corruption

Guidelines for practices relating to a conflict of interest

1. Perform the duties by mainly having regard to the Company's benefits in compliance with laws and ethics, with fairness and transparency;
2. Refrain from involvement with any activity which may give rise to a conflict of interest with the Company, not engaging in any business in competition with or in the same nature as that of the Company;
3. Do not unduly exploit information or any things of which he/she has become aware from his/her duty and responsibility;
4. Avoid performing any other work than the Company's work, which may affect the work in charge;
5. Directors, executives are required to report to the Company on their own interests and/or related persons' interests which are related to the Company's management, as well as report on their holdings of securities in the Company, whether direct or indirect;
6. The Board of Directors and executives shall thoroughly consider a conflict of interest concerning a connected transaction between the Company/subsidiaries/associated companies, with honesty, integrity, justification and independence based on moral principles by having regard to the utmost benefits of the Company, and shall duly comply with the regulations of the Stock Exchange of Thailand and the Office of the Securities and Exchange Commission, as well as monitoring to ensure accurate and complete information disclosure on such matter.

Guidelines for practices relating to securities trading and insider information

1. Prepare, keep or disclose insider information properly and accurately in accordance with provisions of laws by taking into consideration impacts on stakeholders as a whole;
2. Do not unduly exploit insider information relating to business operation and management of which he/she has become aware from his/her own duty to seek benefits for himself/herself or for other persons;
3. Directors and executives should refrain from trading securities of the Company for 21 days prior to disclosure of information concerning annual or quarterly financial reporting until 24 hours after disclosure of the information to the public;
4. Directors, executives and staff shall neither disclose information which has not yet been disclosed to the public nor trade securities of the Company when he/she has become aware of such undisclosed information.

Guidelines for practices in respect of purchase/procurement

1. Purchase/procurement shall be carried out in accordance with the requirements or procedures specified in the regulations on purchase/procurement and in compliance with the authority to operate, which must be fair to relevant parties and transparent in its operations. When making decisions, the justification of the price, quality, and service provided, as well as various standards that goods sellers or service providers should adhere to, such as environmental standards, industrial standards, and so forth, must be taken into account;

2. No purchasers/procurers shall engage in any business which may constitute their own benefits by unduly exploiting their positions or duties in purchase/procurement, whether directly or indirectly;

3. No information of which he/she becomes aware from purchase/procurement shall be exploited to gain benefit for oneself or for other persons;

4. No directors, executives, staff, together with third parties who are connected with the Company shall give any bribe, namely, not giving, offering or agreeing to give any other properties or benefits or inducing any person to join any acts, directly and indirectly, in exchange for benefit in a bid or bid rigging, to any state agency in order to gain some advantages and benefits in procurement process or fulfillment of a contract, before, during the bid and after execution of a procurement contract, or to protect any other benefits which are undue under the code of business ethics. Such corruption takes different forms, including political assistance, charitable donations in favor of the Company's business, financial support with an aim of gaining an advantage for the Company's business, and other expenses which may be a channel which allows related persons to commit fraud or corruption, for instance, gift fee, customer welcoming fee, thereby leading to misuse of the power in a such manner as giving a bribe to a state officer, giving a gift or providing a service, giving cash or an item in lieu of cash, and bid rigging.

Guidelines for practices towards governmental agencies

1. Strict compliance with applicable laws and regulations is required;

2 Execution of transactions with state agencies, contact with officials shall be made properly, straightforwardly, not committing any act which may induce any official to do or omit to do any act;

3. It is permissible to make acquaintances or build good relationships with each other on traditional occasions, festivals or traditional customs, provided that they are within the appropriate scope to do so;

4. Support of activities held by governmental agencies, property donations, may be made only when an accurate and transparent request for approval is made and it is within a reasonable amount of money.

Guidelines for practices in receiving or giving a gift, property, or any other benefits, which may build inducement to make a decision

1. Gift fee means an expense for operating activities of the Company to build good relationships or on some occasions, it is deemed to express social etiquette. The gift fee may be in various forms, such as money, goods, service, voucher, etc. Such expense may be considered a bribe should it be given with an intent to induce a state officer to commit an offence against his/her duty.

2. Do not receive or provide any hospitality, gift/souvenir, and other expenses which are excessive and inappropriate from and to state officers or persons who make business deals with the Company. In this regard, such receiving or providing the same in a manner which is made according to traditional customs, traditions, cultures or social etiquette, is deemed acceptable, but such doing must be justifiable, proper, in line with the policy, regulations and traditional customs on each occasion, provided that evidence of expenditure, record of expenditure as actually paid and receipts or certifying evidence must be kept for subsequent inspection;

3. Do not solicit or give money, property, any other items or benefits from and to any persons related to the business which may lead to influence in making a decision in an unfair manner or with an intent to induce them to do or omit to do any wrongful act or in exchange for undue special privileges.

Guidelines for practices relating to hospitality

1. Hospitality fee means an expense for operating activities of the Company to build good relationships or on some occasions, it is deemed to express social etiquette. Such hospitality fee may include accommodation allowance, travelling allowance for site visiting or sightseeing, meal and beverage allowance. Such expense may be considered a bribe should it be given with an intent to induce a state officer to commit an offence against his/her duty.

2. No hospitality on each occasion which is of excessive value as stipulated by law shall be provided to any state agencies or state officers, and no such expense shall be paid to induce the state officers to commit an offence against his/her duty or make a decision for the benefit of the Company's business, provided that actual expenses shall be recorded and receipts or certifying evidence are also required.

3. Hospitality fee by business etiquette should be reasonable and actual, subject to report to and/or request for approval of the Executive Vice President in each line of command.

4. Reimbursement of hospitality fee shall not include expenses of family members of staff.

Guidelines for practices relating to facilitation fee

1. Facilitation fee means a tiny amount of expense as unofficially paid to a state officer and paid only to rest assured that the state officer will proceed in accordance with the process or speed up the process, provided that such process must not be at the state officer's discretion and it is legitimate for such state officer to do so. Moreover, the Company is legally eligible for the right, for instance, to receive licenses, certificates and public services, etc.

2. The Company does not have a policy to pay for facilitation fee. However, payment for facilitation fee may be made in the event that staff is in a situation where his/her body is threatened or it is believed that his/her own life is in danger, provided that written document for such payment shall be required and shall be submitted to the supervisor for inspection. In this regard, the purpose and nature of such payment shall be accurately recorded.

Guidelines for practices in charitable donations and financial sponsorship

1. The Company supports charitable donations and financial sponsorship for the development of communities and society to improve the quality of life, build an economy for and strengthen the communities and society. The charitable donations and financial sponsorship to charitable organizations or other agencies are subject to process of consideration and approval of the Board of Directors or authorized person(s) of the Company, provided that a memorandum of request specifying name of the donated person/sponsored person and objective of the donation/sponsorship, with which all supporting documents must be also enclosed, shall be prepared for submission to the Company's authorized person(s) for consideration and approval according to the levels of approval authority of the Company. In such case, there are procedures of inspection, monitoring, including evidence or reply letters from the financially donated or sponsored agencies, to ensure that utilization of the money meets the specified objective.

2. Sponsorship is a method of public relations for the Company's business which is different from charitable donations. Such sponsorship may be made in many forms, for instance, provision of support for cultural, art, educational activities, etc.

3. Staff shall be careful to ensure that no charitable donations and sponsorship shall be used as a subterfuge for bribery and charitable donations and sponsorship shall be transparent and in accordance with applicable laws.

Guidelines for practices in terms of political contribution

1. Political contribution means provision of monetary or non-monetary support to political parties, politicians, or political candidates. The non-monetary support shall include lending or contribution of equipment, provision of technology service free of charge, together with work-hour devotion of staff.

2. The Company shall not have any practice in assisting, supporting or representing any political party in various public activities, whether in a financial form or others. Furthermore, no other persons shall be given to understand that the Company has become involved with or aligned with the politics or any political party or any person who has political authority, whether directly or indirectly.

3. In the event that the Company intends to make a political contribution for promotion of the democratic regime of government, such political contribution shall not be contrary to applicable laws nor made in the expectation of preferential treatment in return. To do so, a memorandum of request specifying the name of the contributed person and objective of the contribution, with which all supporting documents shall be also enclosed, is required for submission to the Executive Board for consideration and approval.

4. Directors, executives, staff shall lawfully have political rights and liberties. However, none of them shall do any act which causes the Company to lose its impartiality or sustain damage from political involvement.

5. Directors, executives, staff shall neither do any political activity within the Company nor use any of the Company's resources for such activity.

Guidelines for practices in terms of training and communication

1. The Company has facilitated the communication or public relations of anti-corruption policy and guidelines to its directors, executives, employees, and stakeholders connected with the Company, including external parties.

2. All directors, executives, employees, and stakeholders of the Company shall receive training on the policy on anti-corruption and knowledge related to anti-bribery and corruption on a regular basis or at least once a year or under the anti-corruption training plan established by the Company to raise awareness among them about this Policy, particularly about forms of bribery, risks from involvement in bribery, together with methods of reporting on perceived or suspicious bribery or corruption.

3. Each staff shall be provided with a copy of this policy to rest assured that they have become aware of and understand the Company's policy on anti-bribery and anti-corruption. In addition, this policy, together with all of the updated information, is made available on the Company's website at www.ch-karnchang.co.th. The Company will also keep staff informed of any material change in information.

4. This policy training shall be a part of orientation or shall be provided before each new staff member of the Company will assume his/her position.

Dissemination of anti-corruption policy

The Company has implemented the following measures to ensure that its personnel are aware of the policy on anti-corruption:

1. Publicly announce the policy on anti-corruption at the Company's premises to ensure that all members of the organization are informed.

2. Disseminate the policy on anti-corruption through the Company's channels, including the intranet system, website, and annual registration statement.

3. Conduct a review of the anti-corruption policy and guidelines at least every three years or whenever there is a significant change.

Whistleblowing/complaint channels and whistleblower/complaint protection measures

The Company has provided channels for reporting on perceived acts of violence or fraud and corruption by setting out procedures for consideration, as well as measures to protect and mitigate damage of whistleblowers or complainants in accordance with the policy on whistleblowing and complaints relating to dishonest performance of duties, as formulated by the Company.

Punitive measures

Any person who commits a violation or misconduct under the aforementioned policy and guidelines for practices shall be subject to disciplinary action in accordance with the work rules and regulations specified by the Company and also shall be liable for compensation for damage to the Company or persons who have been affected by such act. In addition, legal punishment may be imposed if such act is illegal.

Policy on whistleblowing and complaints relating to corruption

Based on the corporate governance principles with regard to commitments to stakeholders, the Board of Directors has approved the policy on whistleblowing and complaints relating to dishonest performance of duty for use as a tool to help the Company to perceive complaints about violation of laws, the work rules and regulations, and the code of business ethics of the Company which cause damage to properties and reputation of the Company, from both internal staff and stakeholders of all groups. The Company has supported disclosure of information relating to corruption and bribery. Moreover, staff or persons who are involved with the business can rest assured that they are protected from reprisals as a result of such information reporting made in good faith. The policy and guidelines for practices relating to complaints/whistleblowing shall be then formulated, as follows:

Communication and disclosure of information relating to the policy on whistleblowing/complaints

The management shall communicate with directors, executives, staff or stakeholders of all groups to ensure that they understand the policy on whistleblowing and complaints and procedures for consideration, together with whistleblowing/complaint channels, as well as ensuring that the information relating to the policy on whistleblowing/complaints shall be disclosed via various channels, namely, Annual Report, Annual Registration Statement (Form 56-1), and on the website of the Company.

Whistleblowing/complaints

1. Directors, executives, staff, or stakeholders of all groups can make a whistleblowing/complaint about perceived violation of the code of business ethics of the Company with the Chairman of the Audit Committee or agencies in charge or the personnel department or the supervisors or the President.

2. Making a whistleblowing/complaint requires name-surname and telephone number of the whistleblower/complainant, factual details, witness, evidence, together with documentary evidence (if any). In this regard, the Company will keep information of the whistleblower/complainant confidential if the whistleblower/complainant intends to keep his/her identity anonymous. In such whistleblowing/complaint, facts or evidence which are clearly obvious and sufficient to prove the corruption shall be given in detail.

3. Making whistleblowing/complaints shall be made via the available whistleblowing/complaint channels, as follows:

   3.1 Letter to the President, Human Resource and General Administration

   CH. Karnchang Public Company Limited No. 587, Sutthisarnvinitchai Road, Ratchadaphisek Subdistrict, Dindaeng District, Bangkok 10400.

   3.2 Email to the Executive Vice President: Human Resource and General Administration at ck.whistleblowing@gmail.com.

   3.3 Via complaint box within the Company.

Procedures for consideration under the policy on whistleblowing/complaints

When a whistleblowing/complaint on suspicious dishonest performance of duty from any directors, executives, staff or stakeholders of all groups, is received, it shall be referred to the following procedures for consideration:

1. The person who receives the whistleblowing/complaint shall collect facts relating to corruption, violation, or non-compliance with the ethics;
2. The person who receives the whistleblowing/complaint shall report on facts to the independent directors to perform duty in investigation of facts for consideration of the whistleblowing/complaint until completion within 30 days, by dividing relevant matters into issues in terms of management, development of knowledge, inspection of facts, etc.
3. As for implementing measures, the person who receives the whistleblowing/complaint shall propose the independent directors to conduct an investigation of facts and formulate the implementing measures to tackle such violation of or non-compliance with law.
4. Disciplinary punishment shall be imposed against any persons who violate or fail to comply with the policy on anti-corruption and the work rules and regulations as the Company deems appropriate, and damage sustained by the affected person shall be also mitigated.
5. As for reporting on results, the person who receives the whistleblowing/complaint shall have the duty to notify the whistleblower/complainant of the result if the whistleblower/complainant has disclosed his/her identity. In the case of a significant matter, a report on the result shall be made to the Chairman of the Board of Directors and/or the Board of Directors for acknowledgement.

Whistleblower/complainant protection measures

1. Whistleblowers/complainants or persons who provide cooperation in the inspection of facts alternatively may refrain from disclosing their identity if they deem that disclosure of their identity will result in their safety or damage. On the other hand, in the event that they disclose their identity, the organization will then be able to make a progress report and make clarification on facts to them or mitigate damage more conveniently and rapidly.
2. The Company shall not disclose name-surname, address, photo of the whistleblowers/complainants or persons who provide cooperation in inspection of facts, or any other information which can identify them, except as required by law.

3. The person who receives the whistleblowing/complaint shall keep all related information confidential/have regard to security. The measures to protect staff who make whistleblowing/complaints and/or persons who provide information and/or provide cooperation in the inspection of facts have been formulated. In this case, such staff shall be protected from unfair treatment, for instance, demotion, change of job descriptions, change of workplace, work suspension, threat, work interference, employment termination, resulting from such whistleblowing/complaint.

4. In the event that whistleblowers/complainants and persons providing cooperation in inspection of facts consider that they may be unsafe or may be in trouble or sustain damage, they may request the Company to formulate appropriate measures to protect them or the Company may formulate such protective measures without their request to do so if the Company deems that such matter has a tendency to cause trouble, damage or harm.

5. Proper and fair process shall be taken to mitigate damage for the persons who become in trouble or sustain damage.

The Policy and Guidelines on Anti-Corruption shall come into effect from November 14, 2024 onwards.