

**NOVA EMPIRE**

**NOVA EMPIRE PUBLIC COMPANY LIMITED**

**Inquiry of Complaints and Whistleblowing on Offence and Fraud Policy**

**Nova Empire Public Company Limited**

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## **Inquiry of Complaints and Whistleblowing on Offence and Fraud Policy**

### **1. Objective**

- (1) To formulate the procedures and guidelines for standard and efficient inquiry of complaint issues and clues of offence and fraud.
- (2) To determine the obvious, transparent and fair punishment guidelines that are appropriate for the nature of offence and fraud.
- (3) To be the suppression not to cause offence and fraud.

### **2. Scope**

- (1) This Policy is enforced with the executives and employees at all levels of the Company and all companies in the Group.
- (2) This Policy covers the offence and fraud (both appeared or suspected) that are related to the directors, executives, and employees, where the Company or the Group of Companies damage or may be damaged from the said act.

### **3. Definition**

Any statements or words used in this Policy shall have the following meanings unless the said statements are otherwise shown or described.

**"Company"** means Nova Empire Public Company Limited.

**"Companies in the Group"** means the subsidiaries, associated companies, or companies under control power of the Company.

**"Complainant or Whistleblower"** means any person who complains or notifies clues with honest intention about any offence or fraud, where the Company or the Group of Companies damage or may be damaged from the said act.

**"Receiver of Complaint Issue or Clue"** means the person or work unit specified as the complaints or whistleblowing channel according to the Complaints or Whistleblowing of Offence and Fraud Policy.

**"Complained Person"** means the person who is accused or has the apparent circumstance that the offence or fraud as the ground that will bring about investigation and inquiry and is also the principal who is an agent provocateur or an accomplice of offence or fraud.

"**Top Executives**" mean the topmost head of the Executive, and the employee who holds the topmost position in each line, and also the employee who directly reports to the employee who holds the topmost position in that line.

#### **4. Duties and Responsibilities**

- (1) Executives and Superiors have the duty to support and collaborate with the Internal Audit Unit, the Inquiry and Punishment Consideration Committee, and the related work units in inquiry the complaint issues and clues of offence and fraud.
- (2) Employees shall cooperate and assist the Executive or the agencies related to the Company to perform the duty of inquiring the compliant issues and clues of the offence and fraud.
- (3) The Internal Audit Unit has the duty to primarily verify the complaint issues and clues of offence and fraud as determined in this Policy.
- (4) the Inquiry and Punishment Consideration Committee has the duty and responsibility to inquire, investigate, seek for facts and documentary evidence, gather documentary evidence, and take any other necessary actions to recognize the facts or prove the guilt, and consider judging and determining the disciplinary penalty to propose the authorized person to consider and approve the disciplinary punishment with the offending employee.

#### **5. Inquiry and Verification of Facts**

- (1) The receiver of complaint issue or clue shall submit the issue to the Internal Audit Unit within 7 (seven) days from the received date of the complaint issue or clue.
- (2) The Internal Audit Unit shall completely assess and verify the primary received data within 30 (thirty) days (the execution period can be extended to not exceeding 30 (thirty) days and the receiver of complaint issue and clue shall also be notified).
- (3) If verifying and deeming that the offence or fraud may occur.
  - Subject to Clause 6, the Internal Audit Unit under the appointment of the Inquiry and Punishment Committee shall be impartial, and consists of the persons who are unrelated to the said issue, do not have conflict or interest related to the suspected person, and at least consists of Chief Human Resource Officer, and Chief Law Officer, or the person entrusted by such persons to be the Inquiry and Punishment Consideration Committee.
  - The Internal Audit Unit shall notify the complainant or whistleblower that the said issue is in inquiry process.

(4) If verifying and deeming that no offence or fraud occurs,

- The Internal Audit Unit shall notify the receiver of the complaint issue or clue to stop the execution.

## **6. Rules and Standards for Inquiry of Facts**

### **6.1 Appointment of the Inquiry and Punishment Consideration Committee**

- In the case where the suspected person is an employee at inferior level to top executive.  
The Internal Audit Unit has the power to appoint the Inquiry and Punishment Consideration Committee by considering the selection from the managerial level employee who has knowledge and understanding on facts and has no interests or is not close to the said suspected person.
- In the case where the suspected person is a top executive or director.  
The Internal Audit Unit shall report to the Audit Committee. The Audit Committee shall have the power to inquire and consider punishing, where the Internal Audit Unit shall support working, and have the power to hire the external specialist to inquire and discover the facts.
- In the case where the suspected person is an audit committee member.  
The Internal Audit Unit shall report to the Chairman of the Board of Directors. The Chairman of the Board of Directors shall have the power to inquire and consider punishing, where the Internal Audit Unit supports working, and have the power to hire the external specialist to inquire and discover the facts.

### **6.2 Order of Suspension from Work or Transfer of Work during Inquiry**

During the inquiry and verification of facts procedures, the Inquiry and Punishment Consideration Committee may issue an order of suspension from work or transfer of work of the suspected person that he/she commits the offence or fraud according to the Company's Work Regulation. However, the suspected person shall not be caused to understand that he/she is ordered for suspension from work or transfer of work as he/she becomes the suspected person.

### **6.3 Documents and Inspection Searches**

- The Inquiry and Punishment Consideration Committee has the power to request the data from the internal work unit.

- For every access to the business secret documents, approval shall be first requested from the topmost executive.
- Evidence and documents used in the punishment consideration shall contain the original or in the case of loss, the notification of documentary loss shall be carried out and at least have a clear copy.
- The Law Department shall be first consulted before inspection searches of the Company's properties under the possession of various persons.
- The written consent on inspection searches of private documents shall be given by the said person. The Law Department shall attend at the time of inspection searches.
- The related documents or data shall be stored safely and conveniently for usage.

#### **6.4 Inquiry of Facts**

- It is prohibited from threat, intimation or whatever to make the suspected person fear until he/she must confess.
- In inviting the suspected person to provide any statements, there shall be adequate data to be believable that the suspected person commits the offence or fraud.
- The allegation shall be first clarified by referring evidence related to the suspected person for acknowledgement, and the right is granted to the suspected person to fully clarify and declare evidence to affirm his/her innocence.
- The suspected person is entitled to allow the persons trusted by him/her to be with him/her while providing any statements.
- The inquiry of facts that the suspected person is attendant shall be carried out in working hours, and carried out in secret passageway without recognition of unrelated parties in the proportional area, unless the event of necessity and the consent of the suspected person.
- The statement record shall be signed by the deponent and all attendees at that time. The video or audio recording can be carried out. However, the deponent shall be informed for acknowledgement. It shall be recorded if any person disagrees to sign.
- The inquiry of facts shall be completely carried out within 60 (sixty) days from the appointment date. After completion of the inquiry of facts, the report of result summary shall be prepared and the punishment measures (if any) shall be proposed to the Head of the Internal Audit

Unit (the period extension can be requested from the Audit Committee for not exceeding 30 (thirty) days period).

- In the case where the offence or fraud is not detected, the Internal Audit Department shall notify the termination of the issue to complainant or the whistleblower for acknowledgement.
- In the case where the offence or fraud is detected, the disciplinary punishment as specified in Work Regulations shall be considered. In the case where the top executive or the director commits the offence or fraud, the issue shall be proposed to the Audit Committee for considering the action.
- The Internal Audit Unit shall quarterly report the progress of the complaint issues to the Audit Committee. The report shall at least contain the detail of the nature of the offence, damage or impact on the Company, correction and improvement measures, progress and inquiry, and period used for inquiry up to the present, without the necessity to name the suspected person.

#### **7. Disciplinary Punishment and Legal Action**

The disciplinary punishment shall be properly and completely carried out as determined in Work Regulation. The Company reserves its right to take legal proceedings both civil and crime with the offender or the fraudster by considering from the nature of offence and severity of the offence effect.

#### **8. Notification of the Result to the Complainant**

The Internal Audit Unit shall notify the consideration result of complaint issue of offence and fraud to the complainant or whistleblower who has disclosed his/her name, address, telephone number, e-mail or other contact channels.

#### **9. Data Storage and Disclosure after Completion of Inquiry**

The Inquiry and Punishment Consideration Committee and any persons who have any documents or evidence under possession to submit these documents or evidence to the Internal Audit Unit.

The Internal Audit Unit shall store the said documents or evidence to be safe, confidential and convenient for calling for usage. The storage period is at least 10 (ten) years. However, in the

case where the said evidence has expiration date, is decayed or damaged when the time passes by, the storage means in image or video can be used.

It is prohibited from preparing the copy of inquiry result report (either by printing or any other means), and submitting to any other person, unless it is disclosure to the person specified on the page of the report only. If anyone desires to request the inquiry result report or duplicate, he/she shall prepare a written request to the topmost head of the Executive together with the reasonable ground.

## **10. Confidentiality**

Any related data, documentary evidence, reports, inquiry records or documents are considered as confidential and disallowed to disclose unless it is the compliance with the law requirements.

## **11. Related Policies**

The employees have the duty to study and endeavor to grasp this Policy, together with other policies and manuals of the Company as follows.

- (1) Work Regulation of the Company
- (2) Anti-Corruption
- (3) Business Ethics
- (4) Complaints and Whistleblowing of Offence and Fraud Policy

## **12. In Case of Doubts**

In the case of any doubts or queries about this Policy, the queries can be made at the Law Compliance Unit, Company Secretary Office, Internal Audit Unit or Human Resource Unit.

## **13. Policy Review**

The Internal Audit Unit shall review this Policy as necessary and appropriate at least once a year, and propose to the Audit Committee and the Board of Directors for consideration and approval if there are changes.

This Inquiry of Complaints and Whistleblowing on Offence and Fraud Policy is effective from 9 November 2020 onwards.



A handwritten signature in blue ink, consisting of a stylized 'P' followed by a horizontal line and a short vertical stroke.

(Parleerat Panboonhom)

Chairman of the Board of Directors

Nova Empire Public Company Limited