

**NOVA EMPIRE**

**NOVA EMPIRE PUBLIC COMPANY LIMITED**

**Complaints and Whistleblower Policy for Offence and Fraud**

**Nova Empire Public Company Limited**

## Table of Contents

1. Objective .....	3
2. Scope .....	3
3. Definition .....	3
4. Duties and Responsibilities .....	4
4.1 Executive and Superior .....	4
4.2 Employee .....	4
4.3 Company Secretary Office .....	4
5. Complaints and Whistleblowing of Offence and Fraud .....	4
6. The Company's Action .....	6
7. Employee Protection.....	6
8. Confidentiality .....	6
9. Preparation of Registration and Reporting .....	6
10. Related Policies .....	7
11. Case of Doubt.....	7
12. On Duty under the Policy .....	7
13. Policy Review .....	7
Complaints & Whistleblowing of Offence and Fraud Report Form .....	<b>Error! Bookmark not defined.</b>

## **Complaints and Whistleblower Policy for Offence and Fraud**

### **1. Objective**

The Board of Directors establishes the Complaints and Whistleblower Policy for Offence and Fraud ("Policy") to protect the person involved, including the complainant or whistleblower, complained person, and assisting persons in any related procedures. The complaints or whistleblowing channels that are convenient, safe, and have transparent, reliable procedures and processes shall be prescribed to deter offence and fraud that may occur in the Company and the companies in the Group, and are the management tool for detecting the event of fraud or offence, and also mitigate the damage from offence or fraud.

### **2. Scope**

- (1) This Policy applies to all directors, executives, and employees of the Company and the companies in the Group.
- (2) This Policy covers the fraudulent act or offence that the Company is damaged or likely damaged as the case may be.

### **3. Definition**

**"Offence"** means the executive or employee's act or omission of any act as a violation of business ethics, work regulation, rules, and policies of the Company, as well as related laws of the Company's business.

**"Fraud"** means the act by intention to seek undue or unlawful interests for oneself or other persons either directly or indirectly. The following three types can be classified.

- Defalcation or creative financial statements and finance: means deceiving other persons with an assertion of falsehood or concealment of the fact that should be informed to advise. Due to such deception, the property is acquired from the deceived person or the third party or such deception causes the deceived person or the third party's withdrawal or destruction of any title document.
- Misuse of the Company's properties
- Corruption: use of power acquired by duty to seek personal or other person's interests

## **4. Duties and Responsibilities**

### **4.1 Executives and Superiors**

- (1) Behave oneself to be a good model, and scrutinize, oversee, and encourage the subordinate to comply with business ethics, rules, regulations, and policies of the Company.
- (2) Promote and establish an adequate risk management system and internal control, and endeavor to grasp the nature of any offence and fraud that may occur within their work units.
- (3) To ensure that all employees in the work unit are informed of this Policy.
- (4) Create the appropriate environment to build the confidence of the complainant in notifying the complaint issue and clue of the offence and fraud.
- (5) Upon detection that the offence or fraud occurs, the Company Secretary Office shall be notified within 7 (seven) days.

### **4.2 Employees**

- (1) Acknowledge and comply with this Policy.
- (2) Immediately notify the line superior for acknowledgement or according to the channels defined in this Policy upon detection or availability of a reasonable belief that the offence or fraud occurs.
- (3) Cooperate and assist the related work unit that performs the duty of the fact inquiry.

### **4.3 Company Secretary Office**

- (1) Advise the executives and employees to implement this Policy, and communicate and train to provide the necessary knowledge.
- (2) Notify the progress and the consideration result for the complaint issue and clue of the offence and fraud to the complainant for acknowledgement.
- (3) Prepare the Complaints and Whistleblowing of Offence and Fraud Registration and prepare the summary report and submit it to the Audit Committee at least once a quarter.
- (4) Monitor the effectiveness of this Policy.

## **5. Complaints and Whistleblowing of Offence and Fraud**

- (1) The complainant can notify the complaint issue or clue of the offence and fraud through various channels as deemed appropriate as follows.
  - Notify the superior trusted by him/her (at every hierarchy)

- Send an E-mail to the Chairman of the Audit Committee at auditcom@novaempire.co.th
- Send a letter to the Chairman of the Audit Committee at the following address:  
 Nova Empire Public Company Limited  
 80, Bang Na-Trat 30 Alley, Bang Na-Trat Road, Bang Na Sub-district, Bang Na District, Bangkok 10260

- (2) In the case where the superior receives the complaint issue and clue of the offence and fraud, if it is detected that any offence or fraud occurs, the Company Secretary Office shall notify within 7 (seven) days for execution according to the prescribed inquiry procedures.
- (3) The complainant or the whistleblower should fill in the adequate information in the Complaints & Whistleblowing of Offence and Fraud Report Form according to the enclosed document as much as possible so that the said information can be taken to investigate the fact, such as the person involved, nature and detail of the incident, and date and information. In addition, the complainant should disclose his/her name, address, or other contact channels so that the Company can inquire about additional information. However, the complainant can select to disclose or not disclose his/her name.
- (4) According to the executive and employee who notifies the complaint issue and clue of offence or fraud in good faith, even though the Company has inquired and then detected that there was no offence as complained, the Company shall not punish the said executive and employee who notifies the complaint issue and clue of offence or fraud.  
 However, if detecting that the inquiry result is performed with the event of defaming intention or willful act for harmful effect or provision of false information, the Company shall consider disciplinarily punishing the executive and employee according to work regulation. There are penalties from the verbal or written warning, suspension from the job up to dismissal, and consideration of legal proceedings.
- (5) Any action shall not be taken with the complained or accused person in the manner of defamation or discrimination since he/she is complained or accused. However, the order to be off with pay or transfer to perform other duty in the position of not below the existing position shall not be regarded as discrimination, and the action shall also be selected for consideration by taking into account the complained or accused person's reputation and image.

## **6. The Company's Action**

- (1) The Company shall verify the information of complaint issue and clue of the offence and fraud with independence and equity, and consider as confidential to acquire the evidence that can be used to affirm or argue with the received information, and shall disciplinarily punish and/or take legal proceedings with the offender according to the inquiry policy for the complaint issue and clue of the offence and fraud.
- (2) The Company shall inform the progress and consideration result for complaint issues of offence and fraud to the complainant who discloses the name, address, telephone, e-mail, or other contact channels. However, sometimes, with reason and necessity in the matter of personal information and confidentiality, the Company may be unable to provide the information in detail about the inquiry or disciplinary punishment.

## **7. Employee Protection**

- (1) The Company shall protect and disallow threat and harassment against the employee who complains or notifies the clue of offence and fraud, and the person who collaborates or assists in the inquiry with honest intention.
- (2) In the case where the employee is threatened and harassed, he/she shall immediately notify the Head of Law Compliance to protect as appropriate, depending on the degree of severity and importance of complained issues.
- (3) The Company's executives or employees are prohibited from termination of employment, suspension from the job, disciplinary punishment, or threat that they will take action from the employee's complaint or whistleblowing of the offence or fraud. If anyone commits the said act, he/she shall be disciplinarily punished.

## **8. Confidentiality**

The persons involved in accepting complaints and clues of offence or fraud shall store the acquired information as confidential, and not disclose it to any person unless it is the disclosure as necessary for work performance only or it is the compliance with the law requirements.

## **9. Preparation of Registration and Reporting**

The Company Secretary Office has the duty to regularly prepare the registration for complaints and whistleblowing of offence and fraud, and prepare the report of all offence and fraud information notification

summary for the Company and the companies in the Group, whether it has already considered or under consideration and inquiry for the Audit Committee's acknowledgement at least once a quarter.

#### **10. Related Policies**

All executives and employees should read and endeavor to grasp this Policy together with other policies and manuals of the Company as follows.

- (1) Corporate Governance Policy
- (2) Business Ethics
- (3) Anti-Corruption Policy
- (4) Work Regulation of the Company

#### **11. Case of Doubts**

If the executive or employee is in doubt or has any queries about this Policy, he/she can inquire the superior or Head of the Internal Audit Unit.

#### **12. On Duty under the Policy**

Chief Executive Office of Thailand Iron Works Public Company Limited shall be on duty under this Policy and have the power to issue the practices, requirements, notifications, and orders related to the authorization as necessary and appropriate.

#### **13. Policy Review**

- (1) The Company Secretary Office, Internal Audit Department, and Law Unit shall mutually review and update this Policy as necessary and appropriate at least once a year; and
- (2) It is determined to propose the Audit Committee for consideration and consent and propose the opinions to the Board of Directors for consideration and approval of the review and update of this Policy.

The Complaints and Whistleblowing Policy for Offence and Fraud is effective from 9 November 2020 onwards.



(Parleerat Panboonhom)

Chairman of the Board of Directors  
Nova Empire Public Company Limited

**COMPLAINTS & WHISTLEBLOWING OF OFFENCE AND FRAUD REPORT FORM**

Date of report: \_\_\_\_\_

Complainants/Whistleblower's Name-Surname \*(Optional not disclosed) \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_ \_E-mail:\_ \_\_\_\_\_

Name of the company involved \_\_\_\_\_

Date of incident (and/or date offence or fraud was discovered) : \_\_\_\_\_

Please specify full details of your complaints or the type of offence or fraud committed  
or suspected: \_\_\_\_\_

\_\_\_\_\_

Name(s)-Surname(s). and job title(s) of the person(s) or group(s) of persons, and cause  
believed by you to be involved with the incident:

\_\_\_\_\_

Value of money or related assets, expected loss estimate (if any)

\_\_\_\_\_

\_\_\_\_\_

Remark: Please enclose the additional documents (if necessary).