

Whistleblowing Policy

SCG Ceramics Company Limited is concerned about the importance of the anti-corruption policy and the offence, which occurs from the operation and interaction with stakeholders, may affect corporate's decision and business procedures. Accordingly, the corporate has created the mechanism to receive complaints and take action in case there is an evidence that indicates any actions against the corporate's laws, rules, regulations and code of conduct or any actions that implicate the corruption among personnels. This mechanism also includes the protection measures that protect complainant or witness who gave evidence or information relating to any actions against the corporate's laws, rules, regulations and code of conduct. In order to be the guideline practice, the corporate has revised "The policy of the protection measures that protect complainant who gave evidence or information relating to any actions against the corporate's laws, rules, regulations, code of conduct and anti-corruption policy" that was announced and the corporate will follow the "Whistleblowing Policy" to ensure that the policy has defined good responsibility, practices guidelines and regulations for the best performance.

1. Objectives

- 1.1 To perform the best performance for the report of complaints or any actions against the corporate's laws, rules, regulations and code of conduct, in accordance with the good Corporate Governance principles.
- 1.2 To allow any personnels who act as corporate's delegate to perform their duties fairly, transparently, and impartially. Also, those performances are able to investigate and comply with the corporate governance, code of conduct and other regulations.
- 1.3 To provide different platforms for any complaints who would like to report any personnels who perform any actions against the fore-mentioned statements.
- 1.4 To protect the complainants and any persons who cooperate with corporate willingly and prevent them from being defamed with regard to their fair complaints.
- 1.5 To prevent any risks and damages that may occur to the stakeholders who will be affected by the actions against the corporate's laws or personnel's working performance behavior.

2. Definition

- 2.1 Offence means any actions or exceptional actions of corporate's personnel which are considered the violation of corporate's laws, regulations, code of conducts, work regulations, policies and rules.
- 2.2 Corporate means SCG Ceramics Company Limited and subsidiary companies.
- 2.3 Subsidiary company means subsidiary companies regarding the corporate's financial statements.
- 2.4 Corporate personnel mean the Board of Directors, Executives and employees.
- 2.5 Complainant means any persons or corporate personnels including stakeholders who report any evidence or offences in corporate (Whistle Blower)

3. Person who is entitled to complain

- 3.1 Any persons or personnels who witnessed any actions against corporate's laws, rules, regulations and code of conduct in business procedures.
- 3.2 Personnel who were threatened, defamed, punished by disciplinary action: salary reductions, suspension, discharge, or discrimination since that person had played an important role in investigation process, provide information for the complaint recipients, including prosecution, witnessing, reciprocity or cooperate with the court or government sectors.

3.3 In case there is clear evidence that can prove complainant's bad intention or dishonest accusations, the corporate must carry out the protection for the accused person as follows:

3.3.1 In case the accuser is corporate personnel, that person will be investigated for punishment consideration.

3.3.2 In case the accuser is an outsider and the corporate's reputation was affected, that person will be prosecuted.

4. Scope of complaints or evidence

4.1 The corporate personnel or any persons on behalf of the corporate will be reported regarding this policy in case of any offences.

4.2 However, the corporate will not be responsible for these complaints as follows:

4.2.1 The meeting result from the discussion between the Board of Director, Audit Committee or Managing Director that has already reached the conclusion regarding scope of one's power.

4.2.2 The on-going persecution or the decisive order of the court.

4.2.3 The complaints from a person who is not corporate personnel without name and address.

4.2.4 The complaint without witness or evidence or any distinctive actions or behaviors provided for further investigation.

4.2.5 The complaint that the human resource units and other authorized units have already considered or investigated impartially and decisively, regardless of new significant evidence.

5. Complaint or evidence report platform

5.1 Staff can complain via internal platform. Also, they can choose to reveal or conceal their name via SCG Whistleblowing System in Web intranet of the banner in the first page of corporate website that is accessible for everyone and they are able to choose recipient as follows:

- Trusted Supervisor
- Director of SCG central personnel office
- Director of SCG Audit Office (Internal Auditor)
- SCG Board Secretary (Company Secretary)
- Independent Committee
- Director

Or complain verbally or send written evidence by composing letter or email to the fore-mentioned persons or sending email to the Independent Committee via independent@scgceramics.com

5.2 Outsiders can complain via www.scgceramics.com in "SCG Whistleblowing System" with name exposure and able to choose recipient as follows:

- SCG Secretary office (Company Secretary)
- SCG Audit office (Internal Auditor)
- Independent committee
- Audit committee

6. Complainant Protection

- 6.1 In case the complainants reveal their names, the corporate can report progress, explain the truth for them or mitigate their damages easier and faster.
- 6.2 Corporate-related information is a confidential information and will be reveal as necessary by taking complainant's safety and damages, information source, and related person into account.
- 6.3 In case the complainants feel insecure or suffer, they may ask for the suitable protection or the corporate can strengthen the measure without any requests if the problem tend to get tougher.
- 6.4 The corporate will find the right and fair solution without counteraction, threatening and discrimination for the complainants who report and provide information that indicates corruption, misbehavior or any action against the corporate's laws, rules, regulations, and code of conducts. Also, in case that person play an important role in prosecution, witnessing, reciprocity or cooperate with the court or government sectors. Any actions against those practices will be considered the violation to the laws and must be punished regarding the law.
- 6.5 Those who suffer from the offence will be mitigated under the suitable and fair procedures.

7. Complaint Examination

- 7.1 The recipient will investigate and gather information or appoint trusted person or institute as investigator by considering and summarizing information initially within 30-60 days (depends on the complexity of investigation process). In case the complainants reveal themselves, they will be reported within 7 days after the date of conclusion.
- 7.2 The recipient or the appointed person may ask any company personnel to give information or send related documents for the investigation.
- 7.3 If the accusation is proved to be true, the corporate will proceed as follows:
 - 7.3.1 In case the action is considered the violation of the corporate's laws, rules, regulations, code of conduct, the corporate will propose the complaints with comments and establish the right practices for authorized person to proceed the next procedure. In the event of the significant complaints that affect corporate's image or financial statements, violate the policies, or relating to the high-level executives, that complaints will be proposed directly to the Audit Committee or the Board of Director for consideration.
 - 7.3.2 In case the complaints suffer any individuals, the corporate will find right solution to mitigate damages impartially.

8. Punishment

- 8.1 If the accused person has proved to be guilty, that person will be considered for disciplinary action. Also, in case that action is the violation of law, that person will be punished in compliance with the criminal and civil sentencing or others. Also, the offences will be taken into account under corporate's regulation and the Audit committee or the Board of Director's decisions.
- 8.2. The personnels who impartially treat, discriminate, cause harm to other people since that person has reported or provided evidence for the offences, will be punished under the corporate's law if that personnel is proved to be guilty.

9. Communication

- 9.1 The corporate will provide communication and distribution for the whistleblowing policy, including providing different platform that allow personnels to give information or report. For example, new personnels and executives' orientation, seminar, public relation in workplace and through electronic media in order to create understanding and strengthen the policy.
- 9.2. The corporate will communicate and distribute this policy as well as distributing the complaint platform details right to the public and the stakeholders through different platforms: corporate website and annual report etc.