



**Anti-Corruption Policy**

**Eastern Polymer Group Public Company Limited**

## Content

<b>Subject</b>	<b>Page</b>
1. Objectives	1
2. Definition of Terms	2
3. Duties and Responsibilities	4
4. Policies and Guidelines	7
5. Operations Terms	8
5.1 Human Resource Management	8
5.2 The Operations Reflecting the Commitment to Anti-Corruption	8
5.3 Political Contributions	9
5.4 Charitable Contributions	9
5.5 Sponsorships	10
5.6 Gifts, Hospitality, and Expenses	10
5.7 Intermediary Agent	11
5.8 Facilitation Payments	11
5.9 Conflicts of Interests	12
6. Practical Steps to Support the Anti-Corruption Policy	12
7. Dissemination of Anti-Corruption Policy	16
8. Risk Assessment	17
9. Whistleblowing	17
10. Whistleblower Protection	19
11. Investigation and Penalty Procedures	20
12. Monitoring and Review	21

## **Anti-Corruption Policy**

Eastern Polymer Group Public Company Limited, "the **Company**" or "EPG", operates the business as an investment in other companies or Holding Company. The Company currently invests in the polymers and plastics processing business with the innovation making the difference i.e.,

1. Manufacturing and Distribution of Rubber insulation
2. Manufacturing and Distribution of Automotive Parts and Accessories
3. Manufacturing and Distribution of Plastic Packaging
4. Other Supporting Business
5. Research and Development Business
6. Joint Venture Companies

The Company is committed to conducting business with integrity, transparency, morality, and ethics for all groups of stakeholders in conformity with the Statement of Corporate Governance Principles and Code of Conduct, as well as is responsible for societies and environments.

With the strong commitment towards anti-corruption of all forms, the Company, therefore, has established the anti-corruption policy by defining responsibilities, guidelines and appropriate operational requirements to refrain from corruption in all businesses of the Company including to carefully consider and practice for the businesses that might be risky. The details are as follows:

### **1. Objectives**

- 1.1 To establish the Anti-Corruption practices and guidelines for directors, executives and employees at all levels.
- 1.2 To be used as a communication tool and understanding of the practices and guidelines to control the corruption risk for employees at all levels.
- 1.3 To prevent and control the risk of corruption, including business impact on reputation and penalties under various legal provisions.
- 1.4 To communicate with all stakeholders acknowledging the Company's Anti-corruption policy and cooperate against corruption.

## 2. Definition of Terms

2.1 **"Company"** means Eastern Polymer Group Public Company Limited or "EPG"

2.2 **"Subsidiary"** means any company or juristic person in which the Company holds more than 50 percent of the registered capital or the total number of voting shares of that company or juristic person, regardless of whether that company or juristic person is registered under the laws of Thailand or any other laws.

2.3 **"Fraud"** means exploitation that is unlawful for oneself or others, or the use of power obtained or the abuse of existing property for the benefit of themselves, their families, other people or other undesirable benefits which causes damage to the interests of others, such as bribery, conflicts of interest, embezzlement, money laundering, concealing the facts, obstruction of justice, etc. Types of Fraud are as follows:

- **Asset Misappropriation** is the possession of property belonging to others or which are owned by others in order to conceal that property to become one's own or third parties with dishonesty.
- **Falsifying Financial Statements** means adjusting accounting numbers by taking advantage of the accounting loopholes and other options in measuring and disclosing accounting data in order to change the information in the financial statements from what should be to what they want to be in the financial report.
- The definition of **Corruption** has been specified according to item 2.4.

2.4 **"Corruption"** means:

- Bribe giving irrespective of any forms whatever by making an offer, a covenant, promise to give or demanding or receiving things, whether in the form of money, properties, or any other benefits which are inappropriate, including facilities, gifts, cash, and cash equivalents.
- The use of power acquired by duty or the existing positions to the government officials, government organizations, private sector, or those with a duty, whether directly or indirectly in order to persuade such persons to act or omit to perform their duties so that leads to the following results:
  - The Company's business can be acquired or maintained
  - Self-interest and/or someone else
  - To acquire or maintain any other benefits inappropriately to the business

Except in the case provided by law, regulation, notification, rules, local custom or trade tradition that such practices are permissible, which is not considered corruption. Giving or accepting any gifts, property, or any other benefits must comply with **the policy of giving and receiving gifts, properties, contributions, and any other benefits.**

- 2.5 **"Bribery"** means property or any other benefits given to a person in order to persuade such persons to act or omit to perform their duties, whether that is legitimate or illegitimate, or do as the desires.
- 2.6 **"Any other benefits"** means something of value, such as discounting, entertainment, services, training, or other things of the same nature.
- 2.7 **"Gratitude"** means generosity, resulting from kindness is fundamental. It is given things as a reward in order to establish a good relation, that might hope to benefit from the authority of the recipient in the future, which will cause unfairness to others.
- 2.8 **"Conflict of interest"** means a conflict between personal interests and the common interests of those with power and duty to make decisions for the public, such as government officials, officers of private organizations, and civil society representatives. Resulting in problems, they are unable to perform their duties neutrally and there is no trust whether he/she will be able to perform the duties with morality and ethics.
- 2.9 **"Facilitation Payment"** means a small fee paid to government officials, government organizations, or private sector informally to ensure that they will carry out the process quickly, in which the process does not require the discretion of government officials. As well as, it is the fundamental rights of juristic persons, such as requesting a license, certificate, public services, etc.
- 2.10 **"Sponsorships"** means money reasonably paid to or received from customers, trade partners, associations, foundations, charities or non-profit organizations to promote the business or the reputation of the Company, which is beneficial to establishing trade credibility as well as helping to tighten business relations and being appropriate to the occasion provided. Whereby it might be linked to the giving or receiving of a bribe.
- 2.11 **"Gift and Hospitality"** means any other expenses that are paid for items of value, including the cash substitutes and things that can be exchanged for products or services.

- 2.12 **"Charitable Contribution"** means the donation in the form of money or items or any other benefits to any person or juristic person, such as associations, foundations, public organizations, temples, hospitals, educational institutions or non-profit organizations that benefit society to make public benefits to society without expecting compensation or profit from any organizations where supporting.
- 2.13 **"Political Contribution"** means providing the financial support, things, and/or participating in supporting activities of political parties, politicians or related parties, whether directly or indirectly on behalf of the Company in order to obtain special privilege or unlawful benefits or business advantages that cause the Company to lose political neutrality and/or damage from being involved in the said activities. However, this does not include the employees participating in political activities under liberty and rights.
- 2.14 **"Action Against Corruption"** following this anti-corruption policy shall be used as a comprehensive guideline for all types of fraud according to the definition in item 2.3 mentioned above. The subsidiaries having measures or policies against corruption are their own. Such policies can be used as a guideline.

### **3. Duties and Responsibilities**

#### **3.1 Board of Directors**

Approve the Anti-Corruption Policy and supervises the systematic implementation of the policies throughout the organization. Sufficient resources are allocated to effectively support Anti-corruption practices. Create an understanding and awareness of the corruption problems. Instill anti-corruption to become the organizational culture and resolve the problem affecting the Company, including reviewing the policy as necessary to be in line with the business changes, regulations, and related laws.

#### **3.2 Executive Committee**

Supervise and follow up for the Company and its subsidiaries to have implemented the anti-corruption policy or apply as appropriate. Supporting and communicating to encourage employees at all levels are knowledgeable and implement the policy, guidelines, and measures that are established, as well as providing suggestions for reviewing the policy. The subsidiaries having measures or policies against corruption are their own. Such policies can be used as a guideline.

### 3.3 **Audit Committee**

Review the business operations of the Company under the anti-corruption measures, Financial report, Internal control system, Internal Audit, and Risk Management System to ensure that the operations of various departments are effective and comply with related law and regulations, including receiving reports and complaints related any corruption action, then consider and inform the Board of Directors to proceed with the investigation process.

### 3.4 **Internal Audit**

Regularly perform audits of internal control systems, activities, and other processes to ensure that the established system is effective under the anti-corruption policy. The internal audit department shall summarize the results and discuss with the relevant parties to find sufficient and appropriate solutions and report the results to the Audit Committee and the Board of Directors.

### 3.5 **Anti-Corruption Committee**

The Anti-Corruption Committee consists of:

- Chief Executive Officer is the Chairman of the Anti-Corruption Committee
- Deputy Chief Executive Officer Insulation Business
- Deputy Chief Executive Officer Automotive Parts and Accessories Business
- Deputy Chief Executive Officer Plastic Packaging Business
- Deputy Chief Executive Officer of Financial and Accounting
- Internal Audit Supervisor

Responsibilities and duties are detailed as follows:

3.5.1 Establish the policies and supervise the systematic implementation of the Anti-corruption policies throughout the organization. Sufficient resources are allocated to effectively support the action against corruption.

3.5.2 Arrange for the corruption risk assessment, including reviewing the policy as necessary to be in line with the business changes, regulations, and related laws.

3.5.3 Provide training on the Anti-corruption policies and other relevant document information to create understanding and awareness of the corruption problems as well as instill anti-corruption to become the organizational culture and resolve the problem affecting the Company.

- 3.5.4 Publicize both inside and outside the Company to ensure that they are acknowledged the Anti-corruption policy.
- 3.5.5 Being the consultant to give advice and jointly resolve the corruption problems affecting the Company and its subsidiaries.
- 3.5.6 Clarify and answer any questions on issues relating to the Anti-corruption policies and other related details.
- 3.5.7 The Anti-Corruption Committee can prescribe and assign personnel or teams to perform their duties as appropriate.
- 3.5.8 The subsidiary having the Anti-corruption committee, measures or policies against corruption belonging to itself can use the committee, measures, and policies in the operation.

### 3.6 **The Management Team**

Establish the process supporting the Anti-corruption policy, provide knowledge and advice to create understanding for the employees, including being the role model of honesty, ethics, and compliance with the Code of Conduct as well as continuously implements the policy to prevent corruption. Moreover, encourage employees to aware of the Anti-corruption in all forms, perform their duties honestly, and refrain from the fraud.

### 3.7 **Employees**

Perform duties under the Company's policy, regulations, and various commands related to the prevention and suppression of corruption. Involve creating the corporate culture to be deprived of giving or receiving bribes and corruption. Behave to comply with the principles of morality and ethics as well as being a good employee of the Company. In case of doubt or coming across any acts violating the Anti-corruption policy must report to the supervisor or through various complaints channels as set out without being neglected as well as have to support and cooperate in strict compliance with the policy.



#### **4. Policies and Guidelines**

- 4.1 This policy is intended to show that the Company is committed to establishing a Zero Tolerance organization concerning not tolerating all forms of corruption. Has a correct conscience adhering to morality, ethics, and sufficiency, as well as inspecting and surveillance in order to create a transparent organization with credibility and be recognized for honesty, justice.
- 4.2 The Company's directors, executives, management, and employees at all levels must comply with the Anti-Corruption Policy and Working Ethical Code to be refraining from getting involved with any corrupt practices, whether directly or indirectly.
- 4.3 The employees at all levels must not fail nor neglect to respond when coming across any acts in a manner likely to be in line with a corrupt practice relating to the Company by notifying their respective supervisor or responsible person accordingly and providing co-operation in checking the facts. Should there be any doubts or inquiries, consultations shall be made with the supervisor or a person designated to be responsible for performing duty in monitoring controls over the compliance with the Company's Business Ethical Code or the Anti-Corruption Policy.
- 4.4 The Company will provide the assurance that employees giving information or denying on a corrupt practice will fairly be treated and protected by using the protective measure and communicate to the complainant.
- 4.5 Whoever commits an act of corruption, shall be considered to be a commission of an offense in violation of the Company's Business Ethical Code and shall be subject to disciplinary action for punishment under the Company's prescribed Regulation and in accordance with the law if such action should violate the law. The matter will be forwarded to the government officials as well as providing relevant information.
- 4.6 The Company places the importance on the disseminating knowledge and understanding of personnel in the organization, including other related persons affecting the Company in matters that must be complied with the Anti-Corruption Policy.

- 4.7 The Company is committed to creating and maintaining the corporate culture regarding not accepting all forms of corruption, whether behaving with any persons or transactions with government or private sectors.
- 4.8 Policy formulation Anti-Corruption and various measures that the Company has established in compliance with the international laws and regulations.
- 4.9 The Company designated the senior management or the assignee of the Company and its subsidiary reported the audit results in accordance with the Anti-Corruption measures to the audit committee, the Board of Directors following with the agenda set up.
- 4.10 The senior management or the assignee of the Company can urgently report corruption issues that are found to the Board of Directors or the Audit Committee.
- 4.11 All stakeholders can urgently report corruption issues found in each complaint channel as specified by the Company.

## 5. Operations Terms

- 5.1 **Human Resource Management** The Company provides process on human resources focally aiming on anti-corruption by compellingly requiring it to initiate actions beginning from the nominations or selections of personnel, performance evaluations, training, promotions, rewards as well as punishment, by using the code of business conduct and labor requirements, which is performed with transparency, honesty, justice, and no discrimination. The Company designates supervisors at all levels to communicate and create understanding with employees to ensure that the practice is implemented effectively.
- 5.2 **The Operations Reflecting the Commitment to Anti-Corruption** from various processes and stakeholders, employ the guidelines as set out in the Code of Business Conduct, including regulations related operation manual as well as other established guidelines, such as measures to control corruption, etc.

- 5.3 **Political Contributions** The Company has a neutral policy, which will not support or act as a direct or indirect political alliance, including using the Company resources in the political activities, which will cause the Company to lose political neutrality and/or be damaged from being involved in such activities. However, the Company respects the personal rights to exercise the political activities of employees as a good citizen according to the law and under democracy with the following guidelines.
- 5.3.1 The Company places the importance to the political neutrality, does not support and participate with any political parties or politicians.
  - 5.3.2 The Company shall not provide its resources to support political contributions to any political parties and politicians, whether directly or indirectly to obtain the business advantages.
  - 5.3.3 The Company shall not participate in the campaign or advertise for the political parties or any politicians in the area of the Company including not using its resources and assets in that regard.
  - 5.3.4 The Company adheres to democracy and encourage the Company's personnel to exercise voting rights under the constitution.
  - 5.3.5 The Company's personnel can exercise their political rights on behalf of the individual by not using the position in the Company or the Company's name to persuade others to pay subsidies or providing support to politicians or any political parties. Personnel must be aware of any actions that may cause misunderstanding whether the Company provides support to any political parties and must not bother with the work or causing conflicts of interest.
- 5.4 **Charitable Contributions** The Company has a clear policy for donation, which must be performed on behalf of the Company with transparency under the Company regulations and the law. Charitable donations can be made through financial assistance, things or others, such as education and devoting time to participate in activities. Therefore, to ensure that the donation has no hidden purpose and operating with transparency, the guidelines have established as follows:

- 5.4.1 Charitable donations to any organizations for the benefit of society must be the reliable organization and proceed on behalf of the Company with transparency through procedures following the Company regulations and the law as well as must be able to prove that there are activities under the said charitable project and generate true benefits to society.
- 5.4.2 The Company has prescribed the authority to proceed regarding the donations, by clearly determining the hierarchy of approval under the manual of approval. The approval and verifiable records will be kept to ensure that the donations and sponsorships are conducted with honesty and transparency.
- 5.5 **Sponsorships** Grant-in-aid is considered a public relations method for business purposes, image, and reputation of the Company, in which there is a risk to imply bribery or advantage. Therefore, it must be proven that the beneficiary has actually carried out the project activities and support the project accomplished, causing real benefits to society or in accordance with the objectives of the Corporate Social Responsibility (CSR), with the following guidelines:
- 5.5.1 Sponsorship must be done under the Company's regulations and the Gift Policy as well as any other benefits.
- 5.5.2 Sponsorship to any organizations or activities must be for business promotion and create a good company image. Must have the name and/or Company logo in public relations or certificate of honor. Conduct with transparency without involvement with benefits for the individual or organization.
- 5.6 **Gifts, Hospitality, and Expenses** Giving or receiving gifts, properties or any other benefits, are acceptable within the reasonable value and should refrain from demanding things or any other benefits that may influence the recipient's decision. This shall be under the gift policy and other benefits, with the following guidelines.
- 5.6.1 The Company's employees and/or their families should refrain from demanding things or any other benefits from the contractors, traders, sellers, joint venture partners or those involved with the business of the Company.

- 5.6.2 The Company's employees should refrain from giving or receiving things or any other benefits in order to motivate or refrain from the practices. Must not give bribes or other similar benefits to the employees themselves or outsiders, especially government officials. Giving gifts, assets or other benefits to the third parties, both in Thailand and abroad must ensure that giving is not against the law and local customs.
- 5.6.3 Giving and receiving things have to implement in accordance with the Gift Policy.
- 5.6.4 The code of business conduct and the Anti-Corruption Policy of the Company must be informed to the business partners, customers, joint venture, or those involved with the business of the Company. If any personnel or supervisor intentionally neglects or does not comply with this guideline. It is considered that such a person omits the Company's regulations and may be punished according to the Company's human resource management policies and procedures.
- 5.7 **Intermediary Agent** The Company does not have the policy to use or be an intermediary to offer money, assets, things, or any other benefits to those involved with the business, government agencies, private sector, or any other organizations for special privileges or omission of compliance with rules, regulations, or laws.
- 5.8 **Facilitation payments** The Company does not make facilitation payments of any kind to government officials or government agencies, the private sector due to it is considered bribery and an illegal expense. The facilitation payments can be made if the employee is in the situation that threatens or believes that one's own life is in danger. If paying the said amount, must prepare written documents and submit to the supervisor for review. However, the purpose and nature of the payment must be recorded correctly.

5.9 **Conflicts of Interests** Any actions must hold the benefit of the Company as a priority and avoid getting involved in activities that may cause conflicts of interest. The employees shall not be allowed to perform special privileges in exploitation to oneself, family, friends, close friends, and acquaintances, as well as embezzle the interests of the Company. If there is a conflict of interest, must report the supervisor or participants in the approval and withdraw from participation in that program. Must not disclose any confidential information of the Company, which will cause the business damage to outsiders or the public.

## 6. **Practical Steps to Support the Anti-Corruption Policy**

### 6.1 **Procurement**

The procurement of goods and services is an important process that helps the business exist. The Company, therefore, sets the selection criteria and procedures for the procurement process, providing fair, transparent, and verifiable without conflict of interest and treating suppliers equally with fair competition in order to maximize the Company benefits.

#### **Guidelines**

- The procurement of goods and services needs to consider its value, quality, and service, which the steps must strictly follow the procurement procedures under the operational authority, including disclosing the accurate and complete information to all partners, giving equal opportunities without prejudice or discrimination, as well as promote fair competition between business partners, along with a good procurement planning.
- Relations with trade partners should be equitable and neutral. Refrain from demanding things or any other benefits. Do not use personal intimacy such as parents, siblings, spouses, son and daughter, spouses of son and daughter in consideration of procurement, which may lead to a lack of transparency, fairness, and equality. Must comply with the conflict of interest code and should listen to opinions, along with complaints or suggestions from business partners to improve and solve problems occurring in operations. Anyhow, the partners who don't receive a fair selection or being discriminated against can submit complaints via communication channels in accordance with the Company regulations.

- Must not procure specific products or services or try to select features intentionally inclined towards that product or service, unless there is sufficient reason and necessary for the best interest of the Company.
- Keep confidential the information received from the bidder, must not disclose to others, including information or documents relating to procurement to business partners/competitors unless approved by the authoritarian to be following the policy on the use of internal information as specified in the Good Corporate Governance Policy.
- Do not take advantage of business partners, which may affect product quality or causing inefficient service, as well as influencing the business of the Company both property and reputation.
- The inspection of goods or services must be carried out prudently to ensure that the goods or services received are correct under the terms of the contract or agreements regarding procurement such as quantity, quality and delivery period, etc.

## **6.2 Respect for human rights**

The Company adheres to the universal human rights principles as a common practice taking into account human dignity rights, liberty, and equality. Must not act and support human rights violations and prevent the Company's operation to get involved in human rights abuses.

### **Guidelines**

- Adhere to the universal human rights principles both nationally and internationally, including the requirements of labor laws in each country where the business is undertaken. Provide a safe working environment and hygienic according to international standards. Treat all personnel equally, not discriminating against due to their origin, gender, age, color, ethnicity, nationality, religion, belief, political opinion, disability or any other status that is not related to the operation, along with respecting the rights and personal freedom and keep the personal information confidentially.
- Monitor and prevent the Company's business operations from getting involved in human rights abuses, including joining and accepting the universal human rights principles that benefit the world society.

- Provide knowledge and understanding regarding the universal human rights principles to the personnel to implement as a part of operations, as well as do not support the business and/or activities that violate human rights.

### **6.3 Compliance with relevant laws, regulations, and rules, and Respecting cultures**

**and customs** The personnel must, therefore study, understand, respect and not violating the law as well as to be equitable to all parties. Must not do anything, which is against the cultures and traditions, along with reporting complaints and clues when seeing violations or non-compliance with the laws.

#### **Guidelines**

- The Company places the importance of respecting and implementing relevant laws, rules, and regulations in all areas of the countries in which the business is operated. Anyhow, the employees must be aware of and understand the duties and responsibilities in complying.
- The employees must respect the laws and perform their duties under the rules, orders, announcements, policies, and regulations of the Company, along with the rules and regulations of related countries that are enforced with the Company.
- Review the consistency of relevant laws and regulations to ensure that the practice is followed regularly, including legal compliance regulations of the country in which the business is invested, as well as respecting the customs, traditions, and good culture of the locality.

### **6.4 Confidentiality and Insider Information**

Internal information protection is extremely important to the Company's success as well as for the job security of all employees. Therefore, the internal control system has been employed to ensure that providing information to third parties shall not damage the business and the reputation of the Company. The employees must keep insider information confidential and not use it for personal gain. Even if the status has been terminated or the duties have ended. In this regard, proceed according to the good corporate governance policy.



## **6.5 Marketing Communication**

Marketing communication is an important part of creating good corporate values in society. Introducing the Company's innovation to the public must be true and does not distort, nor incomplete as well as taking into account the fairness to all relevant parties and stakeholders.

### **Guidelines**

- Marketing communication must be realistic and taking into account fairness to all stakeholders.
- The Company should refrain from providing distorted or incomplete information and false or misleading advertisements.
- The Company should refrain from advertising or providing news to the mass media that distorts the truth or is out of culture, causing damage to the competitors, whether directly or indirectly.

## **6.6 Information and Communications Technology**

The Company provides information and communication technology using to conduct the business, which the employees must use it correctly and effectively under the legal requirements as well as Information and Communications Technology Policy as prescribed for the best interest of the Company and prevent the impact to all stakeholders.

### **Guidelines**

- The employees must use the copyrighted computer program.
- The employees must keep their passwords confidential. Don't allow others to access the passwords. Refrain from any actions, for instance, using the internet causing damage to the computer system. Besides, the employees are responsible for securing information technology systems under the international standards set by the Company.
- The employees must not use computers for any purpose in bullying, attacking, spying, or accessing others' information dishonestly, as well as violating or disturbing other people's work, creating false evidence, and information theft.

- The employees must carefully use the email and internet provided for the Company's business. Do not cause damage to the reputation and use the Company's name in the public electronic media.
- The employees who violate the code of conduct by using information and communication technology shall be punishable by the Company regulations and/or the laws as appropriate.

## **6.7 Financial Accounting and Reporting**

Accounting and financial operations are based on the factual data preparation and reporting must be accurate, reliable, and timely so that the executives and directors or relevant parties acknowledged. Also, agencies involved in the receipts and payments in various departments must comply with the accounting rules set forth by the Company or according to international standards by having the explicit guideline to practice as follows:

### **Guidelines**

- The report is verifiable and there is the complete document or evidence that has been audited according to the credible process according to the accounting profession within the specified period.
- Comply with both the national and international laws by adhering to the principles of honesty, transparency, and not violating the accounting professional code of ethics.

## **7. Dissemination of Anti-Corruption Policy**

To ensure that the Company's employees and all stakeholders acknowledged the Anti-Corruption Policy thoroughly. Therefore the practices are prescribed as follows:

- 7.1 Disseminate the Anti-Corruption Policy through the Company communication channels such as public relations boards, internal emails, website, annual registration statements (Form 56-1), and annual reports (Form 56-2) of Eastern Polymer Group Public Company Limited.
- 7.2 Provide the Anti-Corruption Policy training in orientation for new employees.
- 7.3 Regularly review the Anti-Corruption Policy at least once a year.
- 7.4 Establish public relations regarding the Anti-Corruption Policy to agent, business intermediary, supplier, service provider, contractor of the Company acknowledge from the beginning of engaging the business and later as appropriate.

## **8. Risk Assessment**

- 8.1 Establish the risk assessment methods for relevant activities both public and private by considering the chance of occurrence and the effect to set the control measures and minimize the risks.
- 8.2 Determine measures being used as the control practice to prevent corruption in various business processes aside from other measures set up due to the risk assessment.
- 8.3 Require the regular review of corruption risk assessment at least once a year, including reviewing existing control measures to be appropriate to reduce the risk level.

## **9. Whistleblowing**

The Company provides the channel to report any clue or complains about corruption, including opinions or suggestions from any stakeholders who might be affected by the Company's business operations or from the directors' duties, executives, and employees of the Company, concerning illegal actions or the ethical code, along with behaviors that may imply corruption. It covers the process of receiving complaints, investigation, the summary of results, protection of the complainants and informants by implementing the measures as follows:

### **9.1 Scope of Complaints**

- 9.1.1 Any action is against the laws or refrains from Good Corporate Governance Policy, the code of business conduct, and the Company's regulations.
- 9.1.2 Any action is causing a loss of benefits and affecting the reputation of the Company.
- 9.1.3 Various forms of fraud involving the Company both directly and indirectly with the government officials or private entities, such as bribes or other benefits.
- 9.1.4 Illegal action causing fraud, such as embezzlement, corruption or creative accounting in order to improperly seek benefits for oneself or others.

## 9.2 **The person who can file a complaint or report clues**

- 9.2.1 The employees and all stakeholders of the Company both governmental and private sectors who have found clues and affected by the business operation due to violation of the law, Good Corporate Governance Policy, the code of business conduct, and the Company's regulations.
- 9.2.2 The employees and all stakeholders of the Company both public and private sectors who have found clues or affected by the actions imply all types of corruption.
- 9.2.3 The Company encourages those who make complaints or giving clues to reveal one's identity as well as providing sufficient clear evidence. The Company sets up the measures to protect the complainants, whistleblowers, including related persons.

## 9.3 **Whistleblowing Procedures**

- 9.3.1 Whoever comes across any acts of directors, executives, and employees of the Company violating the Anti-corruption policy, can report the clues through the whistle-blowing channels as specified.
- 9.3.2 After receiving the complaint, the matter shall be forwarded to related persons or the working committee to enter the process according to the investigation procedures and penalties, as well as follow up the progress to ensure that the complaint is appropriately handled.
- 9.3.3 If the employees become unsure whether or not an action is considered an offense. Should consult the supervisor directly or inquire to the Anti-Corruption committee when coming across the fraudulent actions.
- 9.3.4 If proving that the complaint is false due to intending to misrepresent facts or accuse, causing damage to others. In case, the complainant is an employee of the Company, he/she shall be considered as a violation of the code business ethics and must be punished under the Company regulations and/or by the relevant laws. If the complainant is an outsider, the Company shall consider the penalties in various forms such as business termination, not support, or legal proceedings, etc.

## 9.4 Whistleblowing Channels

### 9.4.1 Letter to the Chief Executive Officer

Eastern Polymer Group Public Company Limited

770 Moo 6, Thepharak Subdistrict, Mueang Samut Prakan District, Samut Prakan 10270

By addressing the envelope, seal, or specifying the message represent **"Confidential Documents"**.

### 9.4.2 Letter to the Chairman of the Audit Committee / Audit Committee

Eastern Polymer Group Public Company Limited

770 Moo 6, Thepharak Subdistrict, Mueang Samut Prakan District, Samut Prakan 10270

By addressing the envelope, seal, or specifying the message represent **"Confidential Documents"**.

### 9.4.3 Email to the CEO ceo@epg.co.th

### 9.4.4 Email to Chairman of the Audit Committee Chaiwat@prospectconsult.co.th or Audit Committee Members thanas.san@gmail.com

### 9.4.5 Report a complaint through the Company's website or file a complaint form online or submit as a complaint application form.

### 9.4.6 Complaint box within the organization by addressing the envelope to the CEO or Chairman of the Audit Committee or the Audit Committee Members, seal or specify the text showing "Confidential Document" to ensure that the opener delivers the complaint letter to the addressee.

## 10. Whistleblower Protection

10.1 To protect the rights of the complainants, informants, and whistleblowers, the Company shall conceal names, addresses, or any information and keep it confidential, which is limited to those who are responsible for investigating complaints, can access such information.

10.2 In the case of complaints against those in the position of Managing Director or higher, the complainant is required to submit the complaint directly to the Audit Committee. The Audit Committee shall protect the whistleblowers or complainants, witnesses, and the person who provided the information in the investigation not to suffer any harm or unrighteousness.

- 10.3 The complaint recipient or related parties are responsible to keep the information, documents, evidence of complaints confidential. Must not disclose information to unrelated parties, except as required by law.
- 10.4 The Company prohibits any action to the complainant informing clues such as changing positions, job characteristics, workplace, suspension, intimidation, disrupting operations, termination of employment, and unfair discrimination. As a result of complaints about the violation of the laws, good corporate governance, code of business ethics, policies, rules and regulations set forth by the Company, including any acts that fall into all types of fraud.
- 10.5 The Company does not have penalties or unfair treatment of complainants or whistleblowers, regardless of whether the investigation results indicate that the respondent has committed an offense.

## **11. Investigation Procedures and Penalties**

- 11.1 Complaints of violation of the laws, good corporate governance, code of business ethics, policies, rules and regulations set forth by the Company, including any actions that fall within the scope of every type of corruption, the Chief Executive Officer and/or the Audit Committee, the complaint recipient, shall consider, screen the person or appoint the investigation committee to conduct an investigation or forward to the Chairman of the Anti-Corruption Committee to participate in the specific assignment.
- 11.2 If the investigation finds evidence or have reasonable grounds to conclude that the accused is actually guilty. The accused is allowed to prove himself, find information or evidence to show that he has not committed the offense as alleged.
- 11.3 The case of the investigation concluded that the accused is actually guilty. The accused shall be considered disciplinary action according to the Company's regulations. If such actions are also considered illegal, such as violating the Organic Act on Anti-Corruption, shall be punished under the provisions of relevant laws.

- 11.4 The processing time from receiving a complaint to the conclusion and investigation result should be within 45 working days. The investigation results will be sent to the Chief Executive Officer or the Chairman of the Audit Committee to assign investigating. However, if the process cannot be completed within 45 days, the investigator must explain the reason and notify the Chief Executive Officer or the Chairman of the Audit Committee to inform relevant parties.
- 11.5 The Company will inform the progress and the results of the investigation to the complainants through the channels provided by the complainant, i.e., name, address, and telephone number, email. In case identity does not provide, the Company will communicate in other channels (if able to do so).
- 11.6 Complaints and investigation results due to corruption shall be collected at the Anti-Corruption Committee, which the Chairman of the Anti-Corruption Committee is responsible for conducting, as well as using to review the risk assessment and control measures to be more effective.

This penalty covers all employees from the level of directors, executives, and all employees without discrimination.

## **12. Monitoring and Review**

- 12.1 If corruption is found from the internal audit process which is an urgent agenda, the internal audit department has to notify the top management of the Company or of its subsidiaries that encountered the problem, including the Chairman of the Anti-Corruption Committee to be informed or proceed according to the internal audit manual to have a hierarchical report then go through the investigative process according to the specified steps.
- 12.2 If corruption is found through the complaint channels and considering that it is an urgent agenda. It must be immediately brought into the investigation process, which is to consider and to assign a person or appointed an investigation team to conduct the investigation immediately as well as reporting as the urgent matter in relevant meetings.
- 12.3 In case, the corruption is detected by the Anti-Corruption Committee, the Chairman of the Anti-Corruption Committee has to notify the top management of the Company as an urgent agenda, then go through the investigative process according to the specified steps.

- 12.4 The internal audit department shall regularly oversee the internal control system, activities, and several processes to ensure that the established internal control system is effective under the Anti-Corruption Policy. In this regard, the internal audit department shall summarize the audit results and discuss it with the relevant parties to find the appropriate solutions as well as report to the Audit Committee and the Board of Directors for further acknowledgment.
- 12.5 The Anti-Corruption Committee shall review this policy annually or when there are business changes, investments in new business or other related matters that result in amendments, including supervising and monitoring the implementation of the policy and providing various recommendations continuously. Nevertheless, if there needs to be any improvements, it must be done as soon as possible.
-