

## **WHISTLEBLOWING POLICY**

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**Neo Corporate Public Company Limited**

## **Whistleblowing Policy**

Neo Corporate Public Company Limited and its subsidiary company (“Companies”) have prescribed the Whistleblowing Policy to provide protection and fairness to the employees who provide information or report their clues relating to corruption or non-compliance with laws, regulations, the Code of Conduct and Business Ethics of the Companies as follows:

### **Persons entitled to make a complaint**

1. Employees and both internal and external stakeholders who witness any wrongdoing or violation of law, regulations of the Companies, or the Code of Conduct and Business Ethics of the Companies.
2. Employees who have been bullied, threatened, subject to disciplinary punishment, such as being demoted on the salary level, being suspended, dismissed, or being discriminated against through unlawful means relating to employment conditions as a result of them reporting clues, submitting complaints, giving or willing to give information, providing assistance in the investigation process, or gathering facts for the complaint recipients, including in the pursuit of lawsuits, litigation, being witness, giving statements, or providing any cooperation to the court or government agencies or every other groups of stakeholders of the Company being shareholders, customers, trade competitors, creditors, government sector, community and society.

### **Complaint recipient**

1. Chairman of the Audit Committee
2. Members of the Audit Committee

### **How to submit a complaint**

Complain to one of the complaint recipients as per below method.

1. By email to the Chairman of the Audit Committee/the Audit Committee at [whistleblower@neo-corporate.com](mailto:whistleblower@neo-corporate.com) or other email address to be further specified.
2. By post to the following address:

Chairman of the Audit Committee/the Audit Committee  
Neo Corporate Public Company Limited  
No. 888 Soi Sukhumvit 54, Phra Khanong Tai Subdistrict,  
Phra Khanong District, Bangkok 10260

In this regard, complaints will be treated in the strictest confidence and the persons submitting a complaint may submit it through more than one channels without revealing their identity, unless the disclosure of identity would enable the Companies to notify the result of their actions or further details on the matters with respect to which the complaint is submitted.

### **Fact investigation process**

1. Upon receipt of a complaint, the compliant recipient must screen, check, and gather facts. The compliant recipient may invite any employee to provide information or request any relevant documents be submitted for fact investigation. In the event that the complaint recipient is the Chairman of the Audit Committee or a member of the Audit Committee, the secretary of the Audit Committee must collect and screen facts and then present them to the Audit Committee so that the Audit Committee can designate a person (if any) to carry out the investigation of facts.
2. After the investigation and found that there is credible information or evidence suggesting that there is a reasonable cause to believe that the complaint is true, the complaint recipient must present the matter together with its opinion to the Audit Committee for consideration and determination of penalty as it considers appropriate. In the event that any complaint causes damage to any person, the complaint recipient may also propose an appropriate and fair method to mitigate the damage for the person suffering damage as it considers appropriate. The complaint recipient or the designated person must take actions to comply with the penalties imposed by the Audit Committee and/or the damage mitigation method prescribed by the complaint recipient.
3. The Companies will carry out its consideration without delay. The period for processing a complaint would depend on the complexity of the matter, the adequacy of documents and evidence obtained from the person making the complaint including documents, evidence, and explanations of the person against whom the complaint is made.
4. The Companies will provide updates and notify the result of its consideration on the complaint or wrongdoing or corruption to the person making the complaint whose name, address, telephone number, email address or contacts were disclosed. However, if there is a necessity in relation to personal data and confidentiality, the Companies may be unable to provide detailed information on the investigation and the disciplinary punishment.

### **Protection of whistleblowers or persons submitting complaints**

1. The person submitting complaint may choose not to reveal himself/herself if he/she considers that it may cause damage to himself/herself, but he/she must clearly identify factual details or evidence that are sufficient to show a reasonable cause to believe that there has been a fraudulent act or violation of laws, the Company's regulations, the Code of Conduct and Business Ethics.
2. The Company will treat the information relating to the complaints as confidential information and will disclose it only as necessary, taking into consideration the safety and damage of the persons submitting the complaints, the sources of information, or the relevant persons. In this regard, all responsible persons at all stages must keep the information that becomes known to them as strictly confidential and must not disclose it to other persons. Failure to do so is considered a disciplinary violation.
3. The Audit Committee may consider prescribing measures to protect persons making complaints as appropriate, if it considers that it is a matter that is likely to cause damage or insecurity to the person submitting complaints as a result of their complaints under this policy.

4. The Companies will not demote, punish or give a negative consequence to the persons making complaints, the person providing information or whistleblowers and the persons providing their cooperation in the investigation, although such actions may cause the Companies to lose business opportunities.
5. Employees who treat other persons in an unfair manner, discriminate in an inappropriate way, or cause damage to such other person with the motive being that such other persons have reported a clue or made a complaint in relation to corruption or non-compliance with the law, the Company's regulations, Code of Conduct and Business Ethics, including that such other persons have pursued a lawsuit or commenced a litigation, been a witness, given statements, or provided any cooperation to the court or government agencies, are considered to commit disciplinary violation and must be subject to penalty. In this regard, they may be subject to legal penalties if it is an offence prescribed by law.
6. Those who have suffered damages will receive relief from damages through appropriate and fair methods or processes.

This Whistleblowing Policy is effective from 31 August 2023 onwards.

(Mr. Virapan Pulges)

Chairman of the Board of Directors  
Neo Corporate Public Company Limited