

**Whistleblowing Policy**  
**SCG Decor Public Company Limited**

SCG Decor Public Company Limited (“Company”) realizes the importance of preventing corruption or misconduct of operation and contacting with persons having interests which may affect decision and business operation of the Company. Therefore, the Company establishes a mechanism for receiving whistleblowing and procedure in the event that whistleblowing regarding a breach of legal requirement, wrong doing of rules, regulations and code of conduct of the Company or suspected act of corruption including protection measures to bring fairness to whistleblower regarding corruption or non-compliance of laws, rules, regulations and code of conduct.

The meeting of the board of directors No. 200 (4/2022) on December 1, 2022 resolved to approve this Whistleblowing Policy. Later, there was a resolution at the meeting of the board of directors No. 1/2023 on June 9, 2023, to certify the continued use of the policy after the conversion to a public limited company to assure that clear guidance and efficient handling of whistleblowing regarding corruption and misconduct are in place.

**1. Objectives**

- 1.1 The receiving of whistleblowing regarding corruption, misdeed and misconduct of laws, rules, regulations, and Code of Conduct of the Company is processed appropriately, efficiently and complies with Good Corporate Governance Principle.
- 1.2 Employees and any parties acting on behalf of the Company conduct the business lawfully, transparently, fairly and verifiably by following applicable laws, good corporate governance guidance, business ethics and regulations of the Company.
- 1.3 Any person willing to report the Company on misconduct of operation or suspicious of misconduct made by a director, employee or person acting on behalf of the Company can do so via channels provided by the Company.
- 1.4 The informants or whistleblowers or persons assisting the Company honestly are appropriately and fairly protected and prevented from maltreatment caused by raising the whistleblowing.
- 1.5 The concerned persons are prevented from any risk and damage arising from breach of laws, business ethics or acts of a director, executive and employee of the Company.

**2. Definitions**

- 2.1 “Misconduct” means any act of doing or not doing by the personnel which breaches laws, articles of association, code of conduct, working rules, policy and regulations of the Company.
- 2.2 “Company” means SCG Decor Public Company Limited and its subsidiaries.

- 2.3 “Subsidiary” means a subsidiary company included in the consolidated financial statements of the Company.
- 2.4 “Personnel” means director, executive and employee of the Company.
- 2.5 “Whistleblower” means the personnel including any person having interests who reports or raises any misconduct occurred in the Company.

### **3. Persons Having Rights to Raise Whistleblowing**

- 3.1 Any person or the personnel of the Company who witnesses misconduct.
- 3.2 An employee who is maltreated, threatened or disciplinary punished such as reduced salary level, suspended, fired or discriminated by unfair act related to employment conditions caused by his or her raising of whistleblowing, providing information or going to provide information, assisting during investigation process or collecting information to persons receiving whistleblowing including legal prosecution, being witness, giving statements, or any cooperating to court or government agency.
- 3.3 If there is sufficient evidence that the whistleblower has raised the whistleblowing dishonestly, the Company considers it is necessary to protect the reputation of the respondent as follows:
  - 3.3.1 investigating and punishing pursuant to the Company’s regulations if the whistleblower is the personnel of the Company;
  - 3.3.2 considering legal action if the whistleblower is an external party and damage occurs to the Company.

### **4. Scope of Whistleblowing**

- 4.1 The personnel or any person acting on behalf of the Company may be the respondent under this policy if he or she commits a misconduct.
- 4.2 However, the Company will not receive the following cases:
  - 4.2.1 a case that the general meeting of shareholders, the board of directors, the audit and risk committee, management committee or Chief Executive Officer and President has already resolved according to its power of authorities;
  - 4.2.2 a case that has been processed in the court or already judged or ordered by the court;
  - 4.2.3 a case from non-personnel without genuine name and address of the whistleblower;
  - 4.2.4 a case without identified witness, clue, evidence or act of corruption or misconduct as sufficient to further investigate for more fact and finding;
  - 4.2.5 a case that the Human Resource Office of the Company or its subsidiaries or other authorized office has already received, considered or decided fairly and no additional material evidence is newly provided.

## **5. Channels for Filing Information or Raising Whistleblowing**

5.1 Employees can raise whistleblowing via the Company's intranet website, which is accessible to every employee. Whistleblower can direct their whistleblowing, with or without identifying their names, to any of the following:

- Trusted supervisors
- Chief People Officer
- The Internal Audit Director
- The Company Secretary
- Any Director of the Company

The whistleblowing can also be submitted verbally or formally via letters or e-mails to any of the aforementioned parties.

5.2 For external parties, whistleblowing can be lodged on [www.scgpackaging.com](http://www.scgpackaging.com) under the Whistleblowing System. Whistleblowers are required to identify their names and can direct their whistleblowing to any of the following:

- Corporate Secretary Office
- Internal Audit Office
- An Independent Director
- The Audit and Risk Management Committee

Whistleblowing can also be lodged in the form of a formal document submitted to any of the aforementioned parties.

## **6. Whistleblower Protection**

6.1 If the whistleblowers reveal their names, the Company will be able to notify them of progress and mitigate impact with greater ease and convenience.

6.2 The Company considers all relevant information confidential and will reveal only as necessary, taking into consideration the safety and possible consequences to the whistleblowers, information sources, or parties related to the Company

6.3 If the whistleblowers feel that their safety is threatened or that they may be affected, they may request appropriate protection measures from the Company. The Company may prescribe protection measures without such a request if it appears that the whistleblower is likely to be affected or put in danger.

6.4 The Company takes a fair and suitable approach without retaliation, harassment, of discrimination when engaging with the Whistleblower who reports fraud, breaches of state laws or regulations, of

noncompliance with Company's Articles, or the Company's code of conduct, even in the event that they file a lawsuit, testify, give a testimony, or cooperate with a court of a government agency. Failure to comply with this approach is considered a breach of discipline and subject to disciplinary action as well as any applicable legal punishment.

6.5 Those who incur harm will be compensated in a fair and appropriate manner.

## 7. Whistleblowing Investigation

7.1 The whistleblowing recipient is to investigate and verify the validity or assign reliable persons or divisions to verify the validity. The preliminary investigation should reach a conclusion within 30-60 days, depending on its complicity. After the investigation is finalized, progress reports are also made to the Whistleblowers within seven days if their identities are identified.

7.2 The whistleblowing recipient or the assigned person can invite any of the Company's personnel to provide information or send any relevant documents for investigation.

7.3 If the investigation results that the misconduct is committed, the Company will proceed as follows:

7.3.1 If the misconduct regards to breach of laws, rules, regulations or code of conduct, the case is to be proposed with opinion and correct guidance to the Company's authorized person to consider. The case which is considered material such as having impact to reputation or financial performance of the Company, conflict with the business policy of the Company, or related to executives of the Company is to be proposed to the Audit and Risk Committee or the Board of Directors for their consideration.

7.3.2 If the misconduct brings damage to any party, the Company is to propose appropriate and fair remedy measurement to sufferers.

## 8. Punishment

8.1 If the accused person commits the misconduct, he or she is to be considered and punished according to disciplinary punishment of the Company and if said misconduct breaches the laws, he or she will be legally punished according to civil, criminal or other laws. Disciplinary punishment and/or decision of the Audit and Risk Committee or the Board of Directors are considered final.

8.2 The personnel who acts with other person unfairly, with inappropriate method or causing damage to such person as resulted from such person's whistleblowing or reporting information or providing clues regarding misconduct is considered breaking discipline and subject to punishment, provided that the punishment may include those prescribed by laws if said misconduct is breach of laws.

## 9. Communication

9.1 The Company will communicate and disclose this Whistleblowing Policy and whistleblowing channels to the personnel through several media such as new director and employee orientation, training, seminar, publishing in workplace and via electronics system of the Company, etc. to assure the understanding of the personnel and their strict compliance under this policy.

9.2 The Company will communicate and disclose this Whistleblowing Policy and whistleblowing channels to public, subsidiaries, affiliates and stakeholders through several channels such as the Company's website, annual report, Sustainability Report, etc.

This policy shall be effective from June 9, 2023.