



Whistleblowing or Complaint Policy

Reviewed on 17 January 2024

1. Objectives

G-Able Public Company Limited (the “Company”) is committed to conducting its business operations with honesty, integrity, transparency, morality, and in accordance with good corporate governance, as well as opposing corruption in all its forms. Therefore, the Company has established this Whistleblowing and Complaint Policy to support and provide a channel for directors, executives, employees, and all stakeholders of the Company to report clues or complaints with good faith if there are observations or suspicions of fraudulent, corrupt, or illegal activities, violations of rules, regulations, policies, and business ethics, unequal treatment, or actions lacking caution or careful. This is aimed at assisting in the improvement, rectification, and ensuring correctness, appropriateness, and transparency. In this respect, the information of the whistleblower and the reported issues will be treated confidentially.

2. Scope of Whistleblowing or Complaints

The complainant or whistleblower may report a clue or complaint, which could have negative impact to the Company, as follows:

- 1) Unlawful acts or non-compliance with the policies regarding corporate governance, business ethics, and anti-corruption.
- 2) Violations of the Company’s rules and regulations.
- 3) Incorrect financial reporting, deficiencies in internal control systems, and the creation of false financial documents.
- 4) Actions that involve conflicts of interest.

3. Whistleblowing and Complaint-filing Procedures

In order to ensure fair treatment to all stakeholders and promote fairness in accordance with good corporate governance principles, the Company has provided channels for reporting clues or complaints that indicate stakeholders have been affected or are at risk of being adversely affected by the Company’s business operations or the actions of directors, executives, employees, or staffs of the Company regarding illegal or unethical conduct, including behaviors that may imply corruption, unequal treatment, or actions that lack prudence and oversight.

The complainant or whistleblower must clearly state their name, address, and contact telephone number, as well as provide clear information about the name of the alleged wrongdoer and the details of the wrongdoing, along with any supporting evidence if available. Complaints can be submitted through the following channels:

Channel 1 By postal mail:
Chairman of the Audit Committee
G-Able Public Company Limited
No. 127/30 Panjathani Tower, 25th Floor,
Nonsi Road, Chong Nonsi,
Yanawa, Bangkok 10120

Channel 2 By email and attention to:
Chairman of the Audit Committee
email: whistleblowing@g-able.com

Channel 3 The Company's website at www.g-able.com

In this regard, the whistleblowing channels are secure and provide whistleblowers with confidence when submitting information or complaints, free from any risk to the whistleblower in the future. The Company will conduct investigations following procedures and record the inquiries as written documentation, without disclosing the whistleblower's identity. Additionally, the Company will handle the collection of complaint information confidentially to protect the whistleblower from potential repercussions.

4. Process when Receiving Clues or Complaints

4.1 Upon receiving a whistleblowing or complaint, the Company will assign the Internal Audit Department or other appropriate unit to collect relevant facts for consideration and scrutinization. If, after the investigation, it is found that there is truth in the allegations, the Internal Audit Department or the assigned unit will present the findings to the Audit Committee and the Board of Directors for consideration and determination of the direction. Additionally, a fact-finding committee may be appointed (if necessary) to further assess the relevant issues.

4.2 After the fact-finding committee has examined the verified facts, it will provide recommendations and propose courses of action to the Audit Committee and the Board of Directors for consideration and determination of corrective actions, as well as the penalties.

5. Investigation and Penalties

If, after the investigation, it is found that the information or evidence is reasonably credible that the accused party has committed acts of corruption, violated laws, regulations, rules, or the business ethics of the Company, the accused party will be informed of the allegations and given the opportunity to present additional information or evidence to demonstrate their innocence.

If the accused party is found to have engaged in corrupt acts, violated laws, regulations, rules, or the business ethics of the Company, whether they are directors, executives, employees, or staffs of the Company, it will be considered a violation of the Company's anti-corruption policy, corporate governance policy, or code of conduct and business ethics. They will be subject to disciplinary action as specified by the Company's regulations. If the actions constitute a legal offense, the offender will face both legal consequences and disciplinary actions as per the Company's regulations.

6. Protection Measures for Whistleblowers or Complainants

To safeguard the rights of whistleblowers or complainants, as well as individuals providing information in good faith, the Company has a policy of non-disclosure of names, addresses, or any information that could identify the whistleblower, complainant, or information provider. The Company will keep the received information confidential, limiting access to only those responsible for investigating the complaint.

In cases where the complaint involves corruption by directors or executives, the Audit Committee will ensure the protection of whistleblowers or complainants, witnesses, and individuals providing information during the investigation. These individuals will be protected from harassment, threats, unfair treatment, or any form of retaliation resulting from whistleblowing, complaining, acting as witnesses, or providing information.

The Company will not take any unfair actions to whistleblowers or complainants, including changing positions, job characteristics, workplace locations, termination, harassment, or any other actions that are unfairly prejudicial to the whistleblower or complainant or those cooperating in the investigation.

The individuals responsible for handling complaints must keep information, complaints, and evidence of whistleblowers or complainants, including information providers, confidential and must not disclose such information to unrelated individuals, except as required by law.

7. False Whistleblowing or Complaints

If the Company discovers that a whistleblowing or complaint, or any information with evidence, is intentionally false, made with malicious intent, and aimed at causing harm, the Company will take appropriate actions. In the case where an employee of the Company is the informant, the employee may face disciplinary actions according to the Company's regulations. However, if an external individual is the informant, and their actions cause harm to the Company, the Company will consider legal action against that individual.