Policy and Guidelines on Anti-Corruption

Whistleblowing and Complaint Policy

Saha-Union Public Company Limited

and group companies

Revised on 22 November 2018

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Policy and Guidelines on Anti-Corruption and Whistleblowing & Complaint Policy of Saha Union and Its Group Companies from Chairman, Chairman of the Audit Committee, and President

In the conduct of business of Saha Union Public Company Limited and its group companies, the Board of Directors recognizes its responsibilities and is committed to operating the business with integrity, transparency, and accountability toward all stakeholder groups, in accordance with good corporate governance principles and the Code of Business Conduct.

Corruption is an act that creates conflicts of interest and is one of the key obstacles to the economic and social development of the country. The Company and its group companies have adopted an Anti-Corruption Policy, whereby corruption in all forms is neither accepted nor tolerated. The Company will not engage in any act of corruption, whether directly or indirectly, and this applies to all business activities in all countries and all relevant entities, including both public and private sector transactions. All personnel of the Company, including the Board of Directors, executives, and employees, are strictly prohibited from soliciting, engaging in, supporting, or accepting any form of corruption.

The Board of Directors has established the Anti-Corruption Policy, roles and responsibilities, implementation guidelines, and operational requirements for relevant parties in writing. In addition, the Company has implemented an adequate and effective internal control system, internal audit system, and risk management system to prevent corruption in all business activities. These systems ensure that business decisions and operations that may involve corruption risks are carefully considered and carried out under the supervision of the Board of Directors, the Audit Committee, and management. The Company also communicates the policy and guidelines to personnel at all levels, business partners, stakeholders, and the public through various communication channels.

This revised Anti-Corruption Policy and Whistleblowing and Complaint Policy includes enhanced and more comprehensive guidelines and forms an integral part of the Company's Corporate Governance Manual and Code of Business Conduct. The Board of Directors, the Audit Committee, and the Executive Management, as leaders of the Company and its group companies, fully acknowledge and strictly adhere to this policy in order to demonstrate their commitment to combating corruption, strengthen stakeholder confidence, and uphold the Company's ethical standards in business operations on a sustainable basis.

(Ms. Dalad Sapthavichaikul)	(Mrs. Achara Chandrachai)	(Mrs. Chantorntree Darakananda)
Chairman	Chairman of the Audit Committee	President

Anti-Corruption Policy

Definitions under the Anti-Corruption Policy

"Corruption" means the offering, giving, promising, requesting, or receiving of money, property, assets, services, or any other benefit, whether directly or indirectly through a third party, to or from a government official, state enterprise officer, independent organization officer, or private sector person, for the purpose of inducing or rewarding improper performance of duties, non-performance of duties, or abuse of authority or position.

"Fraud" means any act intended to unlawfully obtain money, property, assets, services, or any other benefit, or to cause loss or damage to the Company or any related party, by directors, executives, employees at all levels, or any stakeholders including customers, business partners, or contractual counterparties. Such acts include, but are not limited to, falsification of documents or financial records, misappropriation or misuse of Company assets for personal benefit, embezzlement, deception, concealment, and acts involving conflicts of interest.

Anti-Corruption Policy, Implementation Measures, and Roles and Responsibilities

- The Anti-Corruption Policy, implementation measures, roles and responsibilities, implementation guidelines, and operational requirements for relevant parties shall be established in writing and approved by the Board of Directors.
- The Board of Directors, the Audit Committee, and the President/Managing Director shall demonstrate leadership and a clear commitment to combating corruption, to communicate the Company's anti-corruption stance to employees, business partners, and the public.
- The Board of Directors and the Audit Committee are responsible for overseeing and ensuring compliance with the Anti-Corruption Policy.
- The President/Managing Director shall have the authority and responsibility for the implementation of anti-corruption measures within the organization.
- In relation to activities that present a risk of corruption or bribery, all directors, executives, and employees at all levels of Saha Union Public Company Limited and its group companies shall exercise due care and act in strict compliance with applicable anti-corruption laws of Thailand and other relevant jurisdictions, as well as the Company's Anti-Corruption Policy. All personnel shall strictly adhere to the Anti-Corruption Policy and shall not solicit, engage in, support, or accept any form of bribery or corruption in any business activities under their responsibility, whether involving government officials or private sector entities, whether directly or indirectly. This requirement applies to all business operations in all countries and all relevant entities.
- The Company has established internal control measures, policies, and operational procedures, as well as an internal audit manual, which defines audit objectives, audit scope, audit evidence, and audit methodologies. These systems and procedures appropriately and comprehensively cover all business systems and activities and are designed to ensure robustness and effectiveness in preventing inappropriate conduct by employees and safeguarding compliance with applicable requirements.
- The organizational structure is designed with an appropriate segregation of duties to ensure checks and balances within the organization. Clear and stringent authorization limits are established, including signing authority, expenditure approval authority, and approval limits for the Board of Directors and management at each level.

- Non-budgeted expenses, including entertainment and hospitality, charitable donations, business gifts, and sponsorships, shall be conducted with transparency and without any intention to improperly influence government officials or private sector parties to perform or refrain from performing their duties. All approvals shall be made in accordance with the Company's established authorization limits for expenditure and approval authority at each management level. Full details of each transaction shall be properly documented in the relevant disbursement and payment records.
- The Company supports and encourages its customers, business partners, contractors and subcontractors, stakeholders, business agents, and other relevant business counterparts engaging with the Company and its group companies to adopt practices consistent with the Company's Anti-Corruption Policy. This is intended to foster a collaborative network and strengthen collective efforts in combating corruption and ensuring effective implementation of the Company's anti-corruption commitments and policies.
- The Board of Directors oversees the establishment of an internal control system, an internal audit system, and a risk management system. The Board also ensures that the adequacy of each system is regularly monitored, reviewed, and evaluated to maintain their effectiveness and suitability on an ongoing basis.
- The Audit Committee is responsible for reviewing and providing opinions on the adequacy of the internal control system, internal audit system, and risk management system, as well as financial reporting and other processes related to anti-corruption measures. The Audit Committee shall report on the results of its review and findings to the Board of Directors for acknowledgment or consideration on a quarterly basis.
- The Risk Management Committee, which includes senior executives as members, is responsible for establishing policies and overseeing corruption risk management. The Committee shall identify and analyze key corruption risks relevant to the business and assess such risks in terms of likelihood and impact to develop appropriate risk mitigation measures, action plans, monitoring processes, and internal controls. The Committee shall ensure that appropriate internal controls are designed and implemented and shall report its risk assessments and findings to the Audit Committee for review. It should also provide recommendations to the Board of Directors and management on appropriate measures to reduce or prevent such risks. In addition, the Committee is responsible for communicating relevant guidelines to employees to prevent or mitigate corruption risks across all operational units where such risks may arise.

- The Company maintains transparent and accurate financial reporting mechanisms. Financial internal controls, accounting processes, and information retention systems are subject to rigorous internal review and audit to ensure their adequacy and effectiveness. These controls are designed to ensure that all financial transactions are properly recorded with sufficient supporting documentation for audit purposes, and to confirm the effectiveness of processes under the Company's anti-corruption and anti-bribery measures.
- The Internal Audit Function is responsible for monitoring employees' compliance with the established internal control system, as well as reviewing compliance with applicable laws, the Anti-Corruption Policy, and other Company policies, as part of the internal audit plan. The Internal Audit Function shall ensure that no transactions are unrecorded, inadequately explained, or falsely recorded. Audit findings shall be summarized for discussion and recommendations with the relevant operating personnel. It should also monitor business and control risks to support the development of the internal audit plan. The Internal Audit Function shall report internal audit results, key risk areas, and risk mitigation measures to the Audit Committee. Any audit findings requiring immediate corrective action shall be reported to the President/Managing Director without delay, so that timely corrective instructions can be issued.
- The Human Resources function is responsible for the end-to-end human resource management process, including recruitment, selection, onboarding, training, performance evaluation, compensation, and promotion. These processes shall reflect the Company's commitment to anti-corruption measures. The Human Resources function shall establish communication guidelines to ensure that the Anti-Corruption Policy and related measures are effectively communicated to and understood by employees at all levels of the Company and its group of companies and are properly implemented in practice. Employees shall perform their duties with awareness of corruption risks and shall actively participate in monitoring business activities under their responsibility. They must not ignore any actions that may lead to corruption or bribery, even if such actions may benefit the Company. This is intended to foster ethical awareness among employees and to support the effective implementation of the Company's anti-corruption measures in achieving their intended objectives.
- The Company encourages members of the Board of Directors and executives to participate in training programs and seminars on anti-corruption measures to enhance their understanding and awareness. The Company Secretary is responsible for coordinating and facilitating participation in such training programs and seminars.

- The Company communicates its Anti-Corruption Policy and related measures through various channels to ensure that business agents, business partners, other relevant business counterparts, and stakeholders are duly informed and aware of such policies and practices.
- The Company establishes a Whistleblowing and Complaint Policy, including procedures for review and measures to protect whistleblowers and complainants. The Company also maintains a policy to ensure fairness and protection for employees who refuse to engage in corruption. Employees shall not be demoted, disciplined, or subjected to any adverse consequences for refusing to participate in corrupt practices, even if such refusal may result in the loss of business opportunities. Such policies are communicated throughout the organization to ensure awareness and consistent implementation across all levels.
- The Board of Directors shall review and approve the Anti-Corruption Policy, implementation measures, guidelines, and operational requirements on an annual basis, or whenever there are significant changes. The Company Secretary is assigned to include this matter as an agenda item for consideration in October of each year to ensure alignment with changes in business operations, regulations, and applicable legal requirements.

Guidelines for Implementation of the Anti-Corruption Policy

Conflict of Interest Policy and Guidelines

- Perform their duties in the best interests of the Company, in compliance with applicable laws and ethical standards, and shall act with fairness, transparency, and integrity.
- Avoid any involvement in activities that may give rise to conflicts of interest with the Company. They should not engage in any business or activities that compete with or are similar in nature to those of the Company.
- Not seeking or obtaining any personal benefit from information or any matters acquired through their position, duties, or responsibilities within the Company.
- Avoid engaging in any external work or employment outside the Company that may adversely affect their performance or responsibilities in any respect.
- Directors and executives shall disclose to the Company any interests of their own and/or of related people that may be connected to the management of the Company and/or its subsidiaries. Such disclosure should also include the reporting of shareholdings in the Company and/or its subsidiaries, whether held directly or indirectly.
- The Board of Directors and executives shall carefully consider any conflicts of interest arising from related party transactions between the Company and its subsidiaries and/or associated companies. Such consideration shall be conducted with honesty, integrity, fairness, reasonableness, and independence, in accordance with sound ethical principles and in the best interests of the Company. The Company shall ensure full compliance with the rules and regulations of the Stock Exchange of Thailand (SET) and the Securities and Exchange Commission (SEC). It shall also ensure that such transactions are properly, accurately, and completely disclosed in accordance with applicable requirements.

Securities Trading and Insider Information Policy and Guidelines

- The preparation, retention, and disclosure of inside information shall be conducted appropriately and in compliance with applicable laws and regulatory requirements, with due consideration given to the overall impact on stakeholders.
- Not to use inside information obtained through their duties or responsibilities during business operations for personal gain or to benefit any other person in an improper or unlawful manner.
- Directors and executives should avoid trading the Company's securities during the 14-day period prior to the public disclosure of annual or quarterly financial statements, and until 24 hours after such information has been publicly disclosed.
- Directors, executives, and employees shall not disclose any non-public information to the public or unauthorized persons and shall not trade the Company's securities while in possession of such non-public information.

Procurement Policy and Guidelines

- Procurement shall be conducted in accordance with the principles and procedures set out in the Company's procurement regulations and in alignment with the established delegation of authority. The process shall be fair to all relevant stakeholders. Decision-making should consider reasonableness in terms of price, quality, and services provided, as well as applicable standards that suppliers or service providers are required to meet, such as environmental standards, industrial standards, and other relevant certifications.
- Procurement personnel shall not engage in any business or activities that may result in personal gain derived from their procurement duties or positions, whether directly or indirectly.
- Procurement personnel shall not use any information obtained through procurement or purchasing activities for personal benefit or for the benefit of any other person.
- Not solicit, accept, offer, or give money, assets, property, gifts, or any other benefits to or from any business counterpart that may improperly influence any decision-making process. Such actions include those intended to induce or cause any person to act or refrain from acting improperly, or to obtain any undue advantage or preferential treatment to which the Company is not entitled.

Policy and Guidelines on Giving or Receiving Gifts and Other Benefits that May Improperly Influence Business Decisions

- Personnel shall not accept or provide hospitality, gifts, souvenirs, or any other expenses that are excessive or inappropriate in dealings with government officials or any person conducting business with the Company. Acceptance or provision of such items may be permissible when conducted in accordance with customary business practices or local traditions; however, they must be reasonable, appropriate to the occasion, and compliant with the Company's policies, regulations, and applicable customs in each jurisdiction. All such activities shall be subject to proper approval processes, review, control, and monitoring as follows:
  - The Company's authorized person(s) shall be responsible for reviewing the appropriateness of and approving such activities.
  - Hospitality and gifts shall not be provided if such actions are in violation of the policies of the Company's business partners or may result in the Company losing business opportunities.
  - Supporting documentation of expenditures shall be properly maintained for future verification and audit purposes.
  - Compliance with the policy shall be monitored, controlled, and audited by the Internal Audit Function.
- Not solicit, accept, offer, or give money, property, assets, gifts, or any other benefits to or from any business counterpart that may improperly influence any decision-making process. Such actions include those intended to induce any person to act or refrain from acting improperly, or to obtain any undue advantage, benefit, or preferential treatment to which the Company is not entitled.

Policy and Guidelines on Charitable Donations and Sponsorships

The Company supports charitable donations and sponsorships to organizations for the benefit of society, such as foundations, public benefit organizations, educational institutions, hospitals, and similar entities. All such donations and sponsorships shall be subject to proper approval processes, review, control, and monitoring as follows:

- All donations and sponsorships shall be made transparently in the Company's name only and shall be subject to approval by the Board of Directors or authorized people, in accordance with the approved budget or spending authority limits.
- Supporting evidence or a formal request letter for donation or sponsorship shall be provided.
- The identity and background of the recipient shall be verified prior to approval.

- A control and monitoring system shall be in place to ensure that supporting documents and/or acknowledgment letters from the recipient organization are properly obtained and retained, to ensure that funds are used in accordance with the intended purpose.

Political Activities Policy and Guidelines

- The Company is committed to maintaining political neutrality and shall not help, support, or act as a representative of any political party in public activities, whether in monetary form or any other form, whether directly or indirectly. This includes, but is not limited to, the provision of goods or services, advertising, promotion or support of political parties, purchase of event tickets for fundraising purposes, or donations to organizations closely affiliated with political parties. The Company shall also refrain from any action that may cause others to understand or perceive that the Company is associated with, aligned with, or supportive of any political party or political authority.
- Directors, executives, and employees shall have the right to exercise their political rights and freedoms within the framework of the Constitution. However, the exercise of such rights shall not infringe upon the rights and freedoms of others, violate applicable laws, or result in any action that may compromise the Company's political neutrality or cause reputational or operational damage to the Company.
- Directors, executives, and employees are strictly prohibited from conducting any political activities within the Company premises or from using any Company resources for political purposes.

Policy and Guidelines on Dealings with Government Authorities

- Compliance with all applicable laws, regulations, and internal rules shall be strictly observed.
- In conducting business with government authorities, all interactions with officials shall be based on the Company's Good Corporate Governance Policy, Code of Business Ethics, and Anti-Corruption Policy. All dealings shall be conducted in a lawful, transparent, and straightforward manner, without offering, providing, soliciting, or accepting any form of bribery or corruption, whether directly by the Company or through any third party, for the purpose of inducing or rewarding improper performance of duties, omission of duties, or abuse of authority, in violation of the Company's policies.
- Building relationships or maintaining cordial relations in accordance with customary business occasions, festivals, or traditions may be conducted, provided that such practices remain appropriate and within reasonable boundaries.

- Financial support for government-related activities and donations of assets may be provided only through the Company's established approval process and authorized approval authority. Such transactions shall be subject to proper review, monitoring, and documentation, including written acknowledgment or confirmation from the receiving government agency, to ensure that funds are used for their intended purposes.

Tax Policy and Guidelines

- The Company is committed to conducting business with transparency and accountability, based on good corporate governance principles and responsible corporate citizenship. The Company shall comply with all applicable tax laws, regulations, and requirements related to its business operations, and shall ensure that taxes are duly and correctly paid in accordance with legal obligations, with no involvement in tax evasion.
- The Company shall ensure that both domestic and international operations are governed by appropriate tax control systems and compliant tax practices. All tax filings and payments shall be accurate, complete, and submitted within the timeframes prescribed by applicable laws and regulations in each jurisdiction.
- The Company shall monitor changes in tax measures, regulations, and official announcements to assess potential tax impacts and support appropriate tax planning. The Company shall also consider available tax incentives or exemptions to ensure efficient tax management aligned with its business objectives, while maximizing benefits for the Company and all stakeholders.
- The Company shall assign qualified personnel with appropriate knowledge and expertise in taxation to ensure effective cooperation with tax authorities in both domestic and international jurisdictions. This includes providing accurate and factual responses to inquiries and preparing complete documentation for tax audits in an open, transparent, and constructive manner, in accordance with the Company's Good Corporate Governance Policy, Code of Business Ethics, and Anti-Corruption Policy.

Policy on Communication and Disclosure of the Anti-Corruption Policy

To ensure that all employees at all levels, the Company's stakeholders, and the public are fully informed of the Company's Anti-Corruption Policy and related anti-corruption measures, the Company has established internal and external communication channels for the dissemination and public disclosure of such information as follows:

Internal Communication and Information Disclosure Policy

- The Policy shall be communicated through internal circulars requiring employees to acknowledge and undertake to comply with its provisions.
- The Policy shall be displayed on the Company's and its group companies' noticeboards.
- The Policy shall be disseminated through the Company's email system and official website.
- Anti-corruption training shall be provided to all employees on a regular basis, at least once a year, to ensure that they understand and recognize the importance of preventing bribery and corruption in all forms and across all business activities, and to foster an ethical culture and a culture of integrity throughout the organization.
- The Policy shall be communicated to all group companies. In addition, the Internal Audit Function shall annually assess the effectiveness of the internal control system relating to the Company's anti-corruption measures across the Company and its group companies.

External Communication and Public Disclosure

- The Policy shall be published on the Company's official website.
- The Policy shall be disclosed in the Company's Annual Registration Statement (Form 56-1 One Report) and Annual Report (56-2 Form), as applicable.
- The Company shall regularly communicate the Policy to customers, business partners, and all stakeholders through written notices or email communications.
- The Company shall include appropriate symbols, statements, or other communication materials demonstrating its commitment to the Anti-Corruption Policy in the Notice of the Annual General Meeting of Shareholders.

Whistleblowing and Complaint Channels and Protection Measures for Reporters

The Company has established secure channels for whistleblowing, complaints, and requests for guidance prior to submitting a complaint. These channels are available for reporting any suspected violations, fraud, bribery, or corruption.

The Company has implemented appropriate and fair procedures for the review of reports, as well as measures to protect whistleblowers and mitigate any potential adverse consequences, in accordance with the Whistleblowing and Complaint Policy approved by the Board of Directors.

The Company also discloses the Whistleblowing and Complaint Policy to all stakeholder groups through various communication channels, including the Annual Report, the Annual Registration Statement (Form 56-1 One Report), and the Company's official website, to ensure broad awareness and accessibility.

Disciplinary Actions

- Any employee who violates the Anti-Corruption Policy and its implementation guidelines shall be subject to disciplinary action in accordance with the Company's work rules and disciplinary regulations. Such disciplinary action may include termination of employment and were deemed appropriate by the Company.
- Where the person committing the violation is a director, the Audit Committee and/or the Board of Directors shall determine the appropriate disciplinary measures and/or act in accordance with the applicable rules and regulations of the Stock Exchange of Thailand (SET) and the Securities and Exchange Commission (SEC).
- Any director or employee found to have violated the Anti-Corruption Policy may also be subject to civil, criminal, or other legal penalties, as applicable under relevant laws.

Whistleblowing and Complaint Policy

In accordance with the principles of good corporate governance, particularly with respect to the Company's responsibilities toward its stakeholders, the Board of Directors has approved the Whistleblowing and Complaint Policy as a mechanism for receiving reports of suspected violations of laws, work regulations, the Code of Business Ethics, and other Company policies that may result in financial loss, reputational damage, or other adverse impacts to the Company. The Policy provides secure channels for employees and all stakeholder groups to report such matters and establishes the following whistleblowing and complaint procedures and guidelines:

Communication and Disclosure of the Whistleblowing and Complaint Policy

Management shall communicate the Whistleblowing and Complaint Policy, including the complaint review process and available whistleblowing and complaint channels, to directors, executives, employees, and all stakeholder groups to ensure their awareness and understanding.

The Company shall also disclose the Whistleblowing and Complaint Policy through various communication channels, including the Annual Report, the Annual Registration Statement (Form 56-1 One Report), and the Company's official website, to ensure transparency and accessibility for all stakeholders.

Whistleblowing and Complaints

1. Directors, executives, employees, and all stakeholder groups who become aware of any violation of applicable laws, work regulations, the Code of Business Ethics, the Company's Anti-Corruption Policy and measures, or any other Company policies may report such matters, submit a complaint, or seek guidance prior to making a report to the Chairman of the Audit Committee, the designated Whistleblowing and Complaint Handling Unit, the Human Resources Department, their immediate supervisor, or the President/Managing Director.
2. Where an employee is uncertain as to whether a particular course of action or decision is appropriate, or has any questions regarding compliance with the Company's Anti-Corruption Policy and related measures, the employee shall consult his or her supervisor through the appropriate chain of command or seek guidance directly from the President/Managing Director, in order to obtain appropriate advice and ensure that all actions are carried out in a proper, transparent, and compliant manner.
3. A whistleblowing report or complaint should include the complainant's full name, contact telephone number, details of the relevant facts and circumstances, and any supporting evidence or documentation, where available. Where the complainant chooses to remain anonymous, the report

shall contain sufficiently clear and credible information and/or supporting evidence to reasonably indicate the occurrence of the alleged misconduct or fraudulent act.

4. Whistleblowing reports, complaints, or requests for guidance shall be submitted through the designated reporting channels established by the Company. These channels are designed to ensure the security and confidentiality of all reports, as the Company has implemented confidentiality safeguards and protection measures for all employees, as follows:
   4.1 By post, addressed to the Chairman of the Audit Committee and/or the President/Managing Director, Saha Union Public Company Limited, 1828 Sukhumvit Road, Phra Khanong Tai Subdistrict, Phra Khanong District, Bangkok 10260.
   4.2 The Company's internal whistleblowing/complaint mailbox.
   4.3 The Company's official website.

Confidentiality and Protection Measures for Whistleblowers and Complainants

1. The Company shall protect the identity of whistleblowers and complainants by restricting access to information that may identify them to only those persons responsible for investigating the reported matter or where disclosure is required by applicable law. Such measures are intended to protect whistleblowers and complainants from retaliation, intimidation, harassment, or the destruction of evidence.
2. The Chairman of the Audit Committee, the President, or the Managing Director of a subsidiary (as applicable) shall have the authority to exercise appropriate discretion in implementing measures to protect whistleblowers, complainants, witnesses, and any persons providing information during the investigation, taking into account their safety and any potential adverse consequences.
3. The Company shall provide appropriate protection to whistleblowers and complainants acting in good faith and on reasonable grounds. However, where there is clear and sufficient evidence that a report or complaint has been made maliciously, in bad faith, with false information, or for the purpose of defaming another person, the Company shall take appropriate action as follows:
   3.1 Where the whistleblower or complainant is an employee, the submission of a report or complaint in bad faith shall constitute a disciplinary offence. The matter shall be investigated, and appropriate disciplinary action shall be taken in accordance with the Company's Human Resources policies and disciplinary procedures.

3.2 Where the whistleblower or complainant is an external party and the Company has suffered damage because of a malicious or false report, the Company reserves the right to take appropriate legal action against such person.

Review Process under the Whistleblowing and Complaint Policy and Notification of Action Results

Upon receipt of a whistleblowing report or complaint from a director, executive, employee, or any stakeholder group alleging suspected fraud, misconduct, or other improper conduct, the Company shall undertake the review and investigation process in accordance with the following procedures:

1. The Chairman of the Audit Committee, the President, or the Managing Director of a subsidiary (as applicable) shall determine, at his or her discretion, whether the whistleblowing report or complaint is credible and supported by sufficient grounds to warrant further investigation.
2. Where a report or complaint is considered credible and substantiated, a Fact-Finding Committee member should be appointed. The committee may comprise representatives from management, the Head/Manager of the Internal Audit Function, the Head/Manager of a department independent of the matter under investigation, the relevant business unit of the respondent, and the Head/Manager of the Human Resources Department, as appropriate to the circumstances. Where the report or complaint concerns a director, the President/Managing Director, or an executive, the Audit Committee shall act as the Fact-Finding Committee.
3. The Fact-Finding Committee shall review the relevant facts, collect information, and gather all available evidence necessary for the investigation.
4. A formal investigation shall be conducted, and the review and resolution of the whistleblowing report or complaint shall be completed within a reasonable period, considering the nature and complexity of the matter, and as promptly as practicable.
5. The Company shall determine and impose appropriate disciplinary action against any person found to have violated the Anti-Corruption Policy or the Company's work rules and regulations, as deemed appropriate. The Company shall also consider appropriate remedial measures to mitigate any adverse impact suffered by affected persons.
6. The results of the investigation and the actions taken shall be reported to the Audit Committee and the Board of Directors where the matter has a material impact on the Company.
7. Where the whistleblower or complainant can be contacted, the Company shall notify such person of the outcome of the investigation in writing.