

Declaration no. 024/2022

WHISTLEBLOWING POLICY
OF
GMO-Z COM SECURITIES (THAILAND) PUBLIC COMPANY LIMITED

GMO-Z com Securities (Thailand) Public Company Limited (The "Company") intends to conduct business honorably in accordance with the good corporate governance and is committed to corporate social responsibility as well as its stakeholder responsibility. Hence, the Company has established the Whistleblowing Policy to encourage and emphasize all stakeholders, whether internal staffs or external people, to report potential cases of corruption, or unethical business conduct, or regulatory breaches. In order to enable to improve, resolve, or rectify it in a proper, appropriate, transparent, and impartial manner. However, to prevent infringement, the whistleblowers' information and the reported matters will be kept confidential.

1. Objectives

- 1.1 To enable all stakeholders to promptly report potential misconduct, suspicious behavior of misconduct that violate laws or relevant regulations, corruption, or dishonesty and unethical business behavior.
- 1.2 To conduct business in a proper, appropriate, transparent, and impartial manner in accordance with the good corporate governance. And to defend against the risk of potential loss.
- 1.3 To emphasize the integrity of the reporting process from all stakeholders and to protect a well-intentioned whistleblower, the whistleblowers' information and the reported matters will be treated confidentially and not disclosed to others.

2. Terms of Definition

- 2.1 "Whistleblowing" means the reporting of information to the company about the likelihood of a misconduct as described in item 1.1.
- 2.2 "Whistleblower" means any director, executive, employee, and all stakeholders whether internal staffs or external people.
- 2.3 "Consignee" means the Audit Committee and the person assigned by the Audit Committee.
- 2.4 "The person assigned by the Audit Committee" shall consist of the secretary of the Audit Committee, the manager of the Internal Audit Group and the head of Compliance Department, as well as others person assigned by the Audit Committee.

3. Reporting Channels

- 3.1 Email: whistleblowing@zcomsec.com
- 3.2 Address or contact to:
Ms. Sasiphak Suwanpibul (Head of Compliance) Tel: +66(0)2-088-8216
Ms. Jittikan Ruangprach (Senior Manager, Internal Audit Group) Tel: +66(0)2-088-8154
GMO-Z com Securities (Thailand) Public Company Limited
No. 9, G Tower, Grand Rama 9, 15th Floor, South Wing,
Rama 9 Road, Huaykwang, Huaykwang,
Bangkok 10310, Thailand

4. Consideration Criteria

- 4.1 The concerns raised should be reported with good intentions, not for self-interest.
- 4.2 The concerns raised in the absence of an identified whistleblower will not be considered or addressed in any way.
- 4.3 The person involved in the investigation of a corruption case must maintain the confidentiality of information and investigation results.

5. Guideline

- 5.1 The whistleblower may raise concerns about misconduct as described in item 1.1, either orally or in writing with signature, and submit it to the person assigned by the Audit Committee via the channels described in item 3.
- 5.2 The consignee must keep all relevant information confidential and not disclose it to others. In the event that such information is leaked, the company shall take disciplinary action.

5.3 The person assigned by the Audit Committee shall determine whether the concerns raised amount to the possibility of misconduct or suspicious behavior of offense described in item 1.1

5.3.1 If the concerns raised do not amount to the likelihood of offense or corruption, and do not require further investigation, the person assigned by the Audit Committee shall report the case to the Audit Committee. If the Audit Committee also agrees that there is no reason for suspicion, the person assigned by the Audit Committee shall inform to the whistleblower of the reason why no investigation was conducted.

5.3.2 If the concerns raised amount to the likelihood of offense or corruption, and require further investigation, the person assigned by the Audit Committee shall report the case to the Audit Committee. The Audit Committee may appoint an Investigating Committee to investigate the facts, advise on corrective action, or impose disciplinary action as deemed appropriate.

5.4 The person assigned by the Audit Committee shall prepare the summary of matters of fact report to be proposed to the Board of Directors in accordance with the Audit Committee's agreement.

5.5 When the investigation is completed, the person assigned by the Audit Committee shall report the investigation to the whistleblower.

5.6 The person assigned by the Audit Committee is responsible for keeping the information raised and all relevant documents confidential.

6. Whistleblower Protection

The company will adequately protect a well-intentioned whistleblower by keeping the whistleblower's information and identity confidential. If the company has to disclose the information, it must only reveal what is necessary, by considering the whistleblower's safety and damages which could be inflicted on the whistleblower.

7. False Reporting

A whistleblower should fully recognize and understand that the whistleblowing must be well-intentioned, not defame the organization or individuals on purpose, and not have a malicious intent or unfairness. If the whistleblower intentionally reports false information, the whistleblower will be disciplined in accordance with the company's procedures or rules, or the relevant laws, as applicable.

8. Policy Review

To ensure that the whistleblowing policy is complied with the relevant laws, effective, and aligned with the company's objectives, the policy will be reviewed and proposed to the Board of Directors and the Audit Committee for acknowledgement at least once a year. If the policy is revised, it must be approved by the Board of Directors.

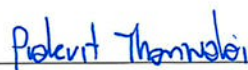
9. Effective Date

The Whistleblowing Policy is effective from 25 March 2022 onwards until further notice.

Revision History

Date	Declaration No.	Status	Details of Revision
28 January 2022	003/2022 (Old)	Cancelled	-
25 March 2022	024/2022	Effective	- Changing Company name

Effective from 25 March 2022 onwards

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Mr. Prakrit Thanwalai
Chief Executive Officer and Authorized Director