

Whistleblowing and Complaint Policy

Bangkok Lab & Cosmetic Public Company Limited (“the Company”) is committed to operating business with honesty, integrity, and transparency in line with good corporate governance principles, and fighting corruption in any form. The Company’s directors, executives, and employees are expected to strictly uphold these underlying principles in performance of their duties. Realizing the importance of complaint and whistleblowing, the Company has codified the Whistleblowing and Complaint Policy to provide channels for directors, executives, and employees as well as other groups of stakeholders to express their opinions and make whistleblowing or complaints in good faith when an individual has come across any perceived or suspected violation of laws, the Company’s policies, rules, regulations, Business Ethics and Code of Conduct together with deficiencies in internal control, or financial reporting. Added to this are rights infringement, discrimination, and behaviors that may suggest an act of corruption according to the Anti-corruption Policy.

1 Scope of Whistleblowing and Complaints

Pursuant to this Policy, a whistleblower or complainant can report any wrongdoing or complaint that may have negative and serious consequences on the Company as follows:

1.1 Legal breach or non-compliance with the principles or guidelines of the Company’s Corporate Governance Policy, Code of Conduct, and Anti-corruption Policy

1.2 Violation of the Company’s rules, regulations, and Articles of Association

1.3 Rights infringement and unfair treatment in the workplace

1.4 Inaccurate financial reporting, internal control deficiencies, and financial statement fraud

1.5 Activities that appear to present potential conflicts of interest according to the Conflict of Interest Prevention policy

1.6 Any illegal activities including corrupt conduct relating to an individual’s duties, bribery, and extortion

1.7 Abuse of power for the personal gain or benefit of other related persons

2 Whistleblowing and Complaint Procedures

The Company provides opportunities for stakeholders, both internal and external, to report any wrongdoing or complaint within the scope of whistleblowing and complaint according to the following procedures:

2.1 Give name-surname, address, and phone number of the whistleblower/ complainant and identify the issue and name of the alleged wrongdoer together with submitting sufficient evidence to investigate the facts. The whistleblower/complainant may choose to remain anonymous if the disclosure is likely to cause any repercussions or damage. Nevertheless, the disclosure will enable the Company to report on the progress or mitigate the damage more rapidly. The Company shall keep the information of the whistleblower/complainant and the alleged wrongdoing confidential and protect the rights of the whistleblower/complainant.

2.2 Internal and external stakeholders who come across any wrongdoing or misconduct may make whistleblowing or complaint to any of the following channels as deemed appropriate:

2.2.1 For corruption cases, report directly to the Chairman of the Audit Committee via the channels specified in the Anti-corruption Policy.

2.2.2 For non-corruption cases, report via the following channels:

- Email to Human Resources Manager at complaint@bangkoklab.co.th
- Post to Human Resources Manager at 48/1, Moo 1, Nong Chae Sao Rd., Nam Phu, Mueng Ratchaburi, Ratchaburi 70000
- Website at www.bangkoklab.co.th
- Call Human Resources Manager at 0-32-719900 Ext.225

The Human Resources Manager is responsible for compiling initial information and reporting to the Management to resolve the issue and subsequently acknowledge the Chairman of the Audit Committee.

3 Whistleblowing Procedures

3.1 Upon receiving the whistleblowing information or complaint, the Chairman of the Investigation Committee shall notify the whistleblower or complainant of the receipt of their matters within 7 working days.

3.2 Chairman of the Audit Committee shall entrust the Internal Audit or the responsible unit with gathering the relevant facts to first screen the case. Where there are reasonable grounds to proceed, the Internal Audit and the responsible unit shall remit the case to the Chairman of the Investigation Committee for consideration and guidelines for handling the matter or to initiate an investigation of the facts and proceed with the procedures. The processing time rests with the complexity of the matter, adequacy of the documents and evidence received from the whistleblower or complainant as well as statements of the alleged person, but it shall be within 30 working days.

3.3 Upon completion of the findings, the Fact-finding Committee shall recommend any implementing measures to the Investigation Committee for further instruction and suggested corrective measures as well as consideration of any disciplinary actions. In the event that the investigation cannot be completed within the timeframe, the Chairman of the Investigation Committee shall propose to the Chairman of the Audit Committee the extension of the processing time. Any approval of the time extension, however, shall not exceed 30 working days per incident.

3.4 Management of whistleblowing cases shall be reported to the Board of Directors on a quarterly basis or sooner in case the complaint may cause serious consequences.

4 Protection of Whistleblowers/Complainants

Any individual who makes a whistleblowing disclosure or complaint in good faith shall be protected by the Company in the following ways:

4.1 The Company shall not disclose name-surname, address, or any other information of the whistleblower/complainant or persons who provide cooperation in inspection of the facts which can identify them.

4.2 The Company shall keep all the related information confidential and may disclose as necessary with consideration for the safety and damage to the whistleblower/complainant or persons who provide cooperation in the inspection of facts, and sources of information, or related persons.

4.3 In the event that the whistleblower/complainant and persons providing cooperation in the inspection of facts consider they may be unsafe or may be in trouble or sustain damage,

they may request the Company to determine the appropriate measures to protect them or the Company may determine such protective measures without their request to do so if the Company deems that such matter has a tendency to cause trouble, damage or harm.

4.4 The Company shall protect the whistleblower/complainant from any unfair treatment including change of job position, change of job descriptions, change of workplace, work suspension, threat, work interference, employment termination or any other acts that can be construed as unfair treatment of the whistleblower/complainant or persons who provide cooperation in the inspection of facts.

4.5 The whistleblower/complainant who is affected or sustains damage shall be mitigated through an appropriate, transparent, and fair method or process.

5 False Allegations

Where there is a whistleblowing/complaint or report of a statement which is proved to be deliberately false or made in bad faith to cause damage, disciplinary action shall be taken against the wrongdoer who is the Company's director, executive, or employee in accordance with the Company's Articles of Association. They may also be subject to legal action. In the event of an outsider whose false allegation causes damage to the Company, legal action may be taken against that person.

Related Policy

- Anti-corruption Policy

Review of the Policy

The Whistleblowing and Complaint Policy is reviewed and assessed for completeness and adequacy every year.

This Whistleblowing and Complaint Policy was approved by the Board of Directors' Meeting No. 6/2565 on October 19, 2022 and took effect from November 10, 2022 onwards. Continuous enforcement of the Policy is endorsed upon the conversion of the Company into a public limited company.