



CP ALL Public Company Limited
Whistleblowing Policy Announcement
Doc. No. HRGC 1517/2018

1. Principle

Due to the Company has focused on good corporate governance principles, it is by conducting business with accuracy, transparency, accountability, and fairness to both internal and external stakeholders as well as improving the work process to be in consistency with the good corporate governance principles and in accordance with the international standards.

In order for the business operation of the Company to be in accordance with the such principle, it is deemed appropriate to have a channel for whistleblowing about behavior or actions that are considered to be a violation of the law, company regulations, business ethics as well as determining the protection of whistleblowing as follows.

2. Objective

2.1 To ensure that the business operations of the Company and the performance of employees at all levels are accurate, transparent, fair, and verifiable by law with the good corporate governance principles, business ethics, regulations, and various regulations of the organization.

2.2 To ensure for whistleblowers and related persons who cooperate with the Company in good faith to receive appropriate and fair protection from being treat badly due to whistleblowing.

2.3 To ensure that the implementation of whistleblowing is effective and in accordance with the international standards.

3. Scope

This announcement applies to CP ALL Plc. and all subsidiaries, except Siam Makro PCL. and its subsidiaries.

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 CP ALL PUBLIC COMPANY LIMITED 313 C.P.Tower,24th Fl., Silom Rd., Silom, Bangrak, Bangkok. 10500 Tel.02-071-9000





4. Definition

"Company"	means CP ALL Plc. and all subsidiaries.
"Subsidiary company"	means a limited company or public limited company which is under the control of the Company in accordance with the Notification of the Securities and Exchange Commission.
"The Board of Directors"	means the Board of Directors of CP ALL Plc.
"Corporate Governance Committee"	means a sub-committee set up by the Board of Directors to supervise the performance of the Board of Directors and the executives in accordance with the policy.
"Audit Committee"	Means a sub-committee established to supervise the preparation of financial reports and disclose accurate and complete information in accordance with the reporting standards and have adequate internal control systems and internal auditing standards so that the elements, qualifications, and duties of the Audit Committee must be as announced by the Capital Market Supervisory Board and the Stock Exchange of Thailand.
"Employee"	means a person whom the Company agrees to hire by receiving wages with no matter what the name is called.
"Whistleblower"	means an employee, a business partner, a business ally, a third party who reports clues to the Company's specified channels.





"Misconduct"	means an act that is intentionally dishonest or violating, not complying with the laws, regulations of the Company, business ethics of the Company including violations of human rights.
"Fraud"	means a deliberate act for seeking undue benefits for oneself or others. Corruption can be divided into 3 categories: corruption, misappropriation, and fraudulent reporting.
"Corruption"	means the use of wrongful authority to act in any way in order to obtain unqualified benefits for both the organization, oneself, and / or others comprehensively with giving and/or accepting bribes, claims or intimidation to take advantage, giving benefits, and conflicts of interest, except in the case of laws, rules, notifications, regulations, local customs, or trade practices.
"Misappropriation"	means the possession of property belonging to another person or partially owned by other person by confiscating properties for oneself from the third party.
"Fraudulent reporting"	means improvement of various reports, whether financial, such as financial statements, financial records, or non-financial reports to conceal misappropriation of property or improper actions or for the benefit of oneself and / or others and result in incorrect reports of the Company.

5. Scope of Whistleblowing

Misconduct behaviors may be complained in accordance with this policy.





No.	Scope of Whistleblowing	Investigator
5.1	Behaviors related to intentional acts to seek unlawful benefits for oneself or others in addition, fraud can be divided into 3 categories: 1. Corruption 2. Misappropriation 3. Fraudulent Reporting	The Office of Internal Audit co-investigate with Human Resources Division
5.2	Behaviors related to transaction process that violate laws, rules, regulations, company regulations, business ethics, and working practices	Human Resources Division
5.3	Behaviors related to human rights violations such as discrimination or harassment, etc.	Human Resources Division

6. Roles and Responsibilities

6.1 Board of Directors

6.1.1 Determine the policy for whistleblowing and / or other related policies.

6.1.2 Consent and approve operating procedures and channels for whistleblowing, including protection measures for whistleblowers and informants.

6.2 Executives

6.2.1 Providing operational procedures and channels for whistleblowing, including protection measures for whistleblowers and informants of information appropriately and presented to the Board for approval.

6.2.2 Arranging to have a structure responsible for whistleblowing and investigating.





6.2.3 Arranging the communication with understanding for employees, business partners, business allies, and outsiders to acknowledge about policies, procedures, and whistleblowing channels.

6.2.4 Arranging for the disclosure of this policy, progress reports, and summary of whistleblowing.

6.3 Recipients

6.3.1 Collecting facts, verifying information and evidences of whistleblowing.

6.3.2 Submitting whistleblowing that has been approved to the investigator.

6.3.3 Preparing a report summarizing the results of the whistleblowing, misconduct and fraud, and then informing the whistleblower and those involved in the matter of the Company.

6.3.4 Recording progress and collecting data.

6.4 Investigators

It is to conduct an investigation of behavioral misconduct as defined in Article 5.

7. Whistleblowing

7.1 Consultation

Before doing the whistleblowing, if it is unclear whether the action is behaved according to the scope of whistleblowing or not, should proceed in seeking advice from the Human Resources Department or the Investigation Office.

7.2 Whistleblowing

Employees, business partners, business allies, and the third parties can do whistleblowing about behaviors according to **Article 5** through the following channels.





No.	Whistleblowing Channels	Contact Channels	Recipients
1	E-mail	E-mail: AuditCommittee@cpall.co.th E-mail: CGcommittee@cpall.co.th E-mail: BOD@cpall.co.th	Audit Committee Corporate Governance Committee Board of Directors
2	Post	Address: The Office of Internal Audit – CP ALL Plc. 119, 16 th Floor Tara Sathorn Building, Soi 5, South Sathorn Road, Thungmahamek, Sathorn, Bangkok 10120	The Office of Internal Audit
3	Information Center	Tel: 02 - 071 - 2770 Tel: 02 - 826 - 7744 Fax: 02 - 071 - 8623	The Office of Internal Audit Call Center Service The Office of Internal Audit
4	Company's Online Media	http://www.cpall.co.th/whistleblowing http://www.facebook.com/CPALL 7 (Inbox)	The Office of Internal Audit Office of Communications and Corporate Image Management
5	"Koh-Rakang" Project	Tel: 02 - 071 - 1717	HR Operations Center

8. The duties and responsibilities of the whistleblowers

Whistleblowers have the following duties.

8.1 In case the whistleblowers revealed themselves

- Inform the name and contact channels.
- Notify the suspect's name (if known).





- Notify date, time, and crime scene.
- Whistleblowing the circumstances that are found or have reasonable grounds to believe that there is a misconduct which in within the scope of considered behaviors according to Article 5.1 - 5.3.
- Cooperate in providing additional information (if requested).

8.2 In case that the whistleblower does not reveal his/her identity

- Notify the name of the suspect (if known.)
- Notify date, time, and crime scene.
- Whistleblowing the circumstances that are found or have reasonable grounds to believe that there is a misconduct which in within the scope of considered behaviors according to Article 5.1 - 5.3 to the recipients.

9. Process

9.1 Collecting facts / processing and screening data

The recipients proceed to collect facts, verify the credibility of the information and evidence, and submit whistleblowing that have been approved to the investigators.

9.2 Investigation process

The investigators conduct a detailed investigation until it is concluded with results of the investigation and reported to the authority for the consideration of penalties (if any).

9.3 Reporting

9.3.1 Recipients summarize the whistleblowing and the results to whistleblowers, complainant, persons who cooperate in investigating complaints, or other persons as necessary and appropriate.





9.3.2 Investigators report complaints, investigation, and punishment (if any) to the management and relevant departments and summarizing the results to the sub-committee.

10. Measures to protect whistleblowers and related persons

10.1 The company will not disclose names of whistleblowers or related persons and details of whistleblowing or related facts by limiting access to information and storing such information as the company's confidential. Only the person who responsible for conducting the investigation of whistleblowing can access to such information unless it is a legal disclosure.

10.2 The company will protect the whistleblowers or related persons from being harassed caused by whistleblowing or rightfully performing such duties.

10.3 The company will not terminate the employment, change the job position, job description, work place, disciplinary action, or do any other act that has an unfair manner to the whistleblowers or related persons who do not intend to give false information or rightfully perform their duties.

10.4 The company will not conduct any punishment or take legal action against the whistleblower or related person in case that such a person gives information in good faith, even after conducting the investigation, it is found that there is no misconduct or violation as reported.

10.5 The company will alleviate the damage with appropriate and fair procedures for such persons who have been damaged from reporting information.

10.6 In the event that such persons, including those who cooperate in the investigation of facts, feel that they may not be safe or may be in trouble, can request the company to set up appropriate protection measures.





11. Penalties

11.1 False whistleblowing

If the result of the investigation reveals that the providing information is untrue and the whistleblower has dishonestly committed in giving false information or doing any other actions that are deliberately causing the company and / or the victim to be damaged, the company will consider punishing the whistleblower as follows.

11.1.1 In the case where the whistleblower is an employee, the company will consider investigations and take action in accordance with work regulations, which have penalties ranging from verbal or written warnings, work suspension, to dismissing from work including considering the implementation of the process of both civil and criminal law.

11.1.2 In the event that the whistleblower is a business partner or business allies, the company will consider terminating the business as well as continuing to follow the process of both civil and criminal law.

11.1.3 In the event that the whistleblower is a third party, the company will continue to follow the process of both civil and criminal law.

11.2 Ignorance in complying with this policy

If any employee deliberately acts with intention, negligence, or ignorance in complying with this policy, including with behaving bully, intimidation, disciplinary action, or discrimination to the whistleblower or any related person due to the report of the whistleblowers or related person, it is considered that person violated the discipline and shall be liable to compensate the damages to the company or the person affected by such acts (if any) as well as be account for civil and criminal liability or further laws.





12. Training

The company provides training on whistleblowing as part of the business ethics and work practices.

13. Policy Review

The Company will review this policy at least once a year.

Effective from December 20th, 2018 onwards

Announced on December 20th, 2018.

