

(Translation)

Whistleblowing Policy
B.Grimm Power Public Company Limited and Subsidiaries





B.GRIMM

SINCE 1878

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1. Policy and Principles

B.Grimm Power Public Company Limited and subsidiaries (“B.Grimm Power”) conduct business responsibly, duly and transparently in compliance with the Corporate Governance policy and the Code of Conduct adopted by B.Grimm Power. B.Grimm Power believes that the employees must be treated fairly and expects that its employees shall behave professionally with integrity and strictly comply with B.Grimm Power’s Code of Conduct. B.Grimm Power is committed to protect its employees, operations and assets from any risks from any conduct which is violates the Code of Conduct as well as from possible fraud, which may affect B.Grimm Power’s reputation or shareholders’ equity. In this respect, B.Grimm Power will not tolerate any wrongdoing and fraud and will imposing disciplinary actions on those committing such wrongdoing or fraud.

2. Objective

In order to enable B.Grimm Power to efficiently implement such policy and principles, this Policy is set out for the main objectives as follows;

- 2.1 To establish reporting channels and encourage all employees and third parties to confidently provide the information and report of any wrongdoing or fraud occurred in the Company.
- 2.2 This policy addresses the wrongdoing and fraud (both exposed or suspicious one) concerning employees, suppliers of goods/ services, creditors, customers, trading partners, shareholders, directors and all groups of stakeholders in business relationships with the Company and/or subsidiaries.
- 2.3 To establish transparent and fair practices for investigation of wrongdoing and fraud.
- 2.4 To suppress any wrongdoing and fraud which may arise in the organization, and to facilitate the finding and mitigation of damage from wrongdoing and fraud.

3. Scope of Policy

- 3.1 This policy shall apply to all employees of the Company and subsidiaries
- 3.2 This policy covers the actions under the following circumstances;
 - Dangers to health and safety or the environment
 - Illegal actions violating laws or relating rules and regulations of B.Grimm Power
 - Wrongdoing and fraud (both exposed or suspicious one) concerning employees, suppliers of goods/ services, creditors, customers, trading partners, shareholders, directors and all groups of stakeholders in business relationships with the Company and/or subsidiaries
 - Actions that affect the benefit or reputation of B.Grimm Power
 - Suspicious course of action may cause or increasing risk to B.Grimm Power's internal control
 - Be abused, threatened, transferring position or job description or working place being fired, or targeted for treatment that is unfair
 - Any actions against B.Grimm Power Human Right Policy



4. Definitions

Any statements or words contained in this Policy shall be defined as follows, unless indicated or described otherwise;

“Employee”	refers to the permanent employees, probationary employees and contract staff under the Company’s work rules and regulations and employment conditions
“Executives”	refers to any managers or four executives inferior to the manager and all other positions equivalent to the fourth executive position, including such positions in Accounting and Finance Departments from the level of department managers and above or equivalent
“Directors”	refers to the incumbent member in the Company’s Board of Directors
“Whistleblower”	refers to director, executives, employee, stakeholders or associated third party.
“Accused”	refers to director, executives and employee of B.Grimm Power
"Whistleblowing unit"	refers to B.Grimm Power Internal Audit
“Wrongdoing”	refers to any actions of the employees or executives which violate to B.Grimm Power’s Code of Conduct and work rules and regulations as well as the employment conditions of B.Grimm Power
“Fraud”	refers to any actions or conduct in bad faith for the purpose to acquiring money or benefits or avoiding any obligations or committing any illegal actions and causing the damage to B.Grimm Power
“Subsidiary”	refers to the company with any of the following characteristics: <ul style="list-style-type: none"> (a) Company under control of B.Grimm Power; (b) Company under control of a company under (a); (c) Company under control of the company under (b) of any tier, provided that the ultimate control is vested in a company under (b).

5. Communication Channels

Whistleblower can report a case of wrongdoing or fraud by disclosure name or anonymous name via the following channels as deemed appropriate.

5.1 Telephone

Internal Audit Department Tel. (+66) 2-821-6403

5.2 E-mail

5.2.1 Internal Audit

whistle-blowing@bgrimpower.com

5.2.2 Chairman of the Board

bgrimpowerBOD@bgrimpower.com

5.2.3 Chairman of Corporate Governance and Sustainability Committee

bgrimpowerCG@bgrimpower.com

5.2.4 Audit Committee Chairperson

bgrimpowerAC@bgrimpower.com



5.3 Post Mail

5.3.1 Head of Internal Audit

B.Grimm Power Public Company Limited
 White House Building, 5th floor,
 5 Krungthepkreetha Road, Huamark,
 Bangkok, Bangkok 10240, Thailand

5.3.2 Chairman of the Board or Chairperson of Audit Committee or Chairman of Corporate Governance and Sustainability Committee

B.Grimm Power Public Company Limited
 Dr. Gerhard Link Building, 9th floor (Office of President),
 5 Krungthepkreetha Road, Huamark,
 Bangkok, Bangkok 10240, Thailand

5.4 B.Grimm Power Website

6. Investigation of the Wrongdoing and Fraud

6.1 The Internal Audit Unit shall have the duty and responsibility to initially evaluate and review such information

6.2 Once the review is completed and reveals that such information is valid to substantiate possible wrongdoing or fraud. Whistleblowing unit shall perform and coordinate with relevant parties as following;

6.2.1 Appointment an "Investigation Committee" which shall be composed of Department head of Accused, the representative from Internal Audit and the representative from Legal Department Or a person who is appointed by the Audit Committee

6.2.2 In case the accused is an employee who from the equivalent or above level of "Vice President", the investigation committee shall be considered and appointed by the Audit Committee.

Investigation Committee shall investigate, find the facts and prepare investigation result report.

6.3 Investigation Committee shall report the investigation results to the Audit Committee once case closed or at least once a quarter and report to the Board of Directors once a year by Audit Committee.

7. Disciplinary and Legal Actions

In case of the investigation result found that the accused is found guilty, or the whistleblower intentionally makes a false or bad-faith allegation towards an accused, the whistleblowing unit shall report the investigation result including suggest any disciplinary actions to the Audit Committee in order to assign the supervisor or the relevant authorized person for further process if necessary.



8. Protection of Whistleblowers

To protect the whistleblowers and informants, B.Grimm Power shall be protected such information about the whistleblowers and concerned witnesses, names or private information, treated as confidential and not be disclosed to any unauthorized personnel, unless as required by law.

Those who have access to information concerning wrongdoing or fraud and the investigation must keep such information confidential and shall not disclose such information to any person, unless where such disclosure is necessary to perform duties or comply with the laws

9. Policy Implementation and Review

The Internal Audit Department of B.Grimm Power Public Company Limited shall have the duty and responsibility to monitor the compliance with this Policy and guidelines, and to regularly keep them updated and in line with the applicable requirements and laws as necessary and appropriate at least once a year.

The Board of Directors' Meeting No. 15/2023 held on 13 December 2023 has unanimously approved Whistleblowing Policy.

(Mr.Pakorn Thavisin)
Chairman of the Board of Directors



Appendix: Flow of B.Grimm Power’s Whistleblowing Procedure

