



Whistleblowing Policy

Win Performance Company Limited 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 standard. 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.

Objective

1. To provide employees and external stakeholders with guidelines for submitting whistleblowing reports or complaints if inappropriate activity or behavior, illegal conduct, or against company regulations is perceived.
2. 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.
3. To protect whistleblowers or complainants from any unfair, negative effects, including harassment or retaliation

Deinition

Company	means	Win Performance Company Limited
The Board of Directors	means	The Board of Director of Win Performance Company Limited
Audit Committee	means	A committee established to supervise the preparation of financial reports 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



Deinition

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 customer, a third party who reports clues to the company's specified channels.
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.

Scope of whistleblowing

A whistleblower can raise concerns about important matters that may have a negative impact on the company, as follows:

1. Practices in conflict with or suspected breach of laws, wrongdoing of rules, regulations, the company's articles of association, and workplace regulations.
2. Practices in conflict with or suspected of non-compliance with good corporate governance policies, business ethics, or the code of conduct for company directors, management, and employees.
3. Fraud, irregularities in the financial reports, the preparation of false financial documents, or suspected acts of corruption or misconduct.
4. Rights being violated or treated unfairly.
5. Any actions seen as a conflict of interest.
6. Any matters that may pose a problem, causing damage to the company, or have a negative impact or adverse effect on the best interests, as well as the overall reputation and image of the company.



Complaints details

Complaints shall be comprised of

1. Name and surname, address, phone or mobile phone number, e-mail address of complainant in order to reporting results, however, the complainant may choose to remain anonymous.
2. Name, surname and address of the person who is accused in the complaint (if available)
3. The date that the complaint is filed
4. The date that the complaint action took place
5. Factual information and description of complained actions which are within the scope mentioned above
6. Documentary evidence relating to the complaints (if any)

The company secretary shall be acting as a case coordinator to register a complaint, giving a general examination as to adequacy of complaint information prior to transfer the case to a relevant party for fact finding.

Guidelines

1. Whistleblowers or complainants who disclosed their identify and provided facts will be protected whether he/she is an employee or an outsider and receive remediation according to the company manual. Whistleblowers or complainant information will be kept extremely confidential.
2. When the investigation takes place, investigators should consider the sufficiency of facts and details given as required in the company manual for handling whistleblowing or complaints. The time required to process each complaint depends on the complexity of the case, document sufficiency, proofs received from the complainant, as well as documents, proofs, and explanations of the person complained against.
3. Investigators must be independent and must not have any conflicts of interest with whistleblowers or complainants as well as with grievances being reported.
4. Employees who are involved in the whistleblowing or complaint process are responsible for keeping the information confidential, except if it is required to be disclosed by law.
5. Whistleblowers or complainants, including connected persons, shall be protected from retaliation or unfair treatment as per the company manual.
6. Whistleblowers or complainants who report in good faith, as well as persons affected by the investigation process will be considered for remediation and alleviation from any damages through appropriate and fair measures.



Protection of complaints or whistleblowers

In order to protect the rights of complainants and whistleblowers acting in good faith the company will conceal names any address or information that can identify the complainant or whistleblowers and keep the information of the complainant and the whistleblower confidential. The information is limited to only those responsible for investigating complaints and who are able to access the information. In the case of a complaint regarding corruption of executives senior management the audit committee will provide protection to the complainant or the whistleblower and the person who provided the information in the investigation. Not to suffer or unrighteousness resulting from complaints, clues, testimony or information those responsible for performing duties relating to the complaint responsible for maintaining data complaints and documents the evidence of the complainant and the informant is confidential. Do not share the information with other people who do not have any responsibilities. Unless it is disclosed as required by law.

False complaint

The complainant shall be aware and understand that all complaints made to the company must be in good faith and honest, and only truthful information be given. In the event that the complainant intends to give false information or to defame the organization or person(s) in the company, the company maintains the rights to enforce any action with the complainant according to the company's procedures or relevant rules and regulations and can proceed to the relevant laws as appropriate.

Whistleblowing channels

Complaints can be submitted via the following channels:

- Mail :** to the "Compliance Department" or "Managing Director" or "Audit Committee" Win Performance Company limited 1768 Thai Summit Tower, 6th Fl., New Phetchaburi Rd., Bangkok, Huaykwang, Bangkok 10310
- Telephone :** 0-2123-6300 Contact Center Unit
- E-mail :** whistleblowing@winperform.com
- Website :** www.winperform.com



Penalty

Employees must fully cooperate in providing reliable and accurate information to both internal and external authorities during the investigation process. Any violation or failure to comply with this policy and guidelines will be subject to disciplinary action in accordance with company regulations. If it is proven that the whistleblowing or complaint is filed with malicious intent, involves false information or with the purpose to cause harm or reputational damage to others or the organization, the person will be subjected to disciplinary or legal action.