

Whistleblowing Policy

1. Purpose

Inoue Rubber (Thailand) Public Company Limited “the Company” always pays attention to good corporate governance by conducting business with propriety and fairness to all stakeholders, and pays attention to transparency and accountability. Therefore, the Company provides the channels for internal and external stakeholders to report or inform any irregularity in the business such as the violation of laws and the regulations, business morality, directors and employees’ code of conduct as well as inaccurate financial report and defective internal control system of the Company. Anyhow, all whistleblowers are required to submit factual information and must not incriminate others without sufficient evidence.

Notice: This channel does not handle reporting about product or service quality. Please contact the marketing division of the Company directly.

2. Definition

“Company”	Inoue Rubber (Thailand) Public Company Limited
“Board”	Board of Directors of Inoue Rubber (Thailand) Public Company Limited
“Audit Committee”	Audit Committee of Inoue Rubber (Thailand) Public Company Limited
“Director”	A director of Inoue Rubber (Thailand) Public Company Limited
“Executive”	An Executive Director level (E.D. level) and a Deputy Executive Director level (D.E.D level) of Inoue Rubber (Thailand) Public Company Limited
“Employee”	An employee, and any contracted employee of Inoue Rubber (Thailand) Public Company Limited
“Whistleblower”	An internal and/or external person who report or inform any Misconduct via the specified whistleblowing channels of the Company
“Report Receiver”	The Chairman and/or the Company Secretary as receiving the report from the specified whistleblowing channels
“Report Handler”	A person or a group of persons, who has an authority to appoint the Investigation Committee to proceed the investigation process, including Board of Directors, Audit Committee. Chairman, President, and/or Executives upon case of accused person
“Judge”	A person or a group of persons, who consider an investigation result and disciplinary action upon case of accused person
“Misconduct”	<p>Any act which is violate or not comply with laws and the regulations, business morality, directors and employees’ code of conduct of the Company can be divided into 2 main following areas:</p> <p>1) “Wrongful Act” means any act committed by a person in an attempt to obtain any undue benefit for himself or herself for another person, which is including:</p>

- Asset Misappropriation, which means to wrongfully appropriate to oneself or to a third party property that is owned or co-owned by another person and is in his or her possession;
 - Corruption, which means to request, accept, or agree to accept, or to give, offer, or agree to give a government official (or agency), private body (or official) property or any other benefit so that they wrongfully exercise their power. These powers include: performing, not performing, expediting, or delaying any act to benefit the Company. This condition applies as provided for by the applicable laws, mores, and norms;
 - Fraudulent financial reporting, which means to deceive a person through the assertion of any falsehood or by the concealment of facts that should be disclosed whereby the wrongdoer obtains property from the deceived (or a third party), or causes the deceived (or a third party) to execute, revoke, or destroy a document of right.
- 2) Any act that violates or does not comply with the law, the regulations, business morality, directors and employees' code of conduct of the Company other than those described in Section 1) above.

3. Whistleblowing Channels

If a whistleblower finds any doubtful act to violate the law, the regulations, business morality, directors and employees' code of conduct of the Company, a whistleblower shall directly report via the following channels;

- 1) Filing your report to the Chairman
- 2) Letter to the Chairman and/or Company Secretary
258 Soi Rangsit - Nakornnayok 49, Prachathipat, Thunyaburi, Pathumthani 12130
- 3) Email: listen@ircthailand.com
- 4) Website: www.ircthailand.com/en/investor/corporate/whistleblowing

4. Procedure to be undertaken by the Company

4.1 Report Investigation

After receiving a case via specified channels, a Report Receiver shall submit the report within 5 business days to a Report Handler depending on whom is an accused person;

4.1.1 Employee

In case that an Employee is an accused person of the Misconduct, the Executive shall be a Report Handler and a Judge by appointing Internal Audit Unit, Human Resource Management Department, and/ or any investigator, who has no conflict of interest on such an issue, to investigate the report.

4.1.2 Executive

In case that an Executive is an accused person of the Misconduct, the Chairman, the President, the Audit Committee shall be a Report Handler by having a discussion to set up the Investigation Committee in order to investigate the report as appropriate and propose the Board of Directors to conclude the case result and penalty.

4.1.3 Director and/or Company

In case that a Director and/or the Company is an accused person of the Misconduct, the Audit Committee and the Board of Directors shall be a Report Handler. The Audit Committee shall have a discussion to set up the Investigation Committee in order to investigate the report as appropriate. Then, the Audit Committee shall propose the Board of Directors to consider the case result and penalty.

4.2 Reporting of the Case Result

4.2.1 A person or a group of persons, who is appointed by the Report Handler, has a duty to summarize a case result and penalty to Report Handler, depending on whom is an accused person as shown in section 4.1.

4.2.2 Report Handler, depending on whom is an accused person as shown in section 4.1, has a duty to inform a case result and penalty to an accused person, a Report Receiver, an investigation coordinator, and other persons as appropriate.

4.2.3 In case of an Employee is an accused person, a Report Handler has to report a case result and penalty to the Chairman and President as well.

4.2.4 In case of a Whistleblower discloses himself/ herself, a Report Receiver has to summarize a case result and penalty to a Whistleblower.

5. Protection of Whistleblowers and Related Persons

The Company considers the privacy and safety of any whistleblower so that a whistleblower shall choose to disclose himself/ herself depending on his/ her consideration. In case of a whistleblower disclose himself/ herself, the Company shall be able to report the investigation progress and clarify the case result after finishing the investigation process.

An identity of a whistleblower and related information shall be kept confidentially by the Company. Under some circumstances, the Company; however, may disclose those information if the disclosure is required by law or the regulations of the Company. In case of the violation, the Company shall undertake disciplinary action up to and/ or legal action against any person found to intentionally disclose confidential information.

In case where a whistleblower or an investigation participant is an employee of the company, the Company is committed to protect that person properly.

This policy shall be effective since 16th May, 2017 onwards.