

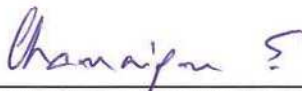


GLOW Group

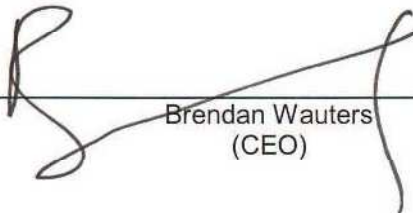
Procedure

Ethics Reporting (“Whistleblowing”) Procedure

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Owner : 
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(Ethics Officer)

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(VP BQM)

Approver : 
Brendan Wauters
(CEO)

Document Control

Change Record:

The following table presents the change record of this document.

Version	Date	Owner	Approver	Change Details
v1.0	17/Jul/2009	Chamaiporn Soonthorntasanapong (Ethics Officer)	Esa Heiskanen (CEO)	<ul style="list-style-type: none"> First released version (no previous document).
v2.0.0	25/Jun/2015	Chamaiporn Soonthorntasanapong (Ethics Officer)	Brendan Wauters (CEO)	<ul style="list-style-type: none"> Renamed from "Ethics Claim Process". Updated with changes in the organization, process and technologies since Jul/2009. Formatted according to the structure of the latest standard document master template. Reviewed by BQM.
v2.0.1	19/Feb/2016	Chamaiporn Soonthorntasanapong (Ethics Officer)	Brendan Wauters (CEO)	<ul style="list-style-type: none"> Corrected spelling mistakes and formatting errors (re-signing not required). Reviewed by BQM.

Reviewers:

In addition to the main reviewers who signed on the Cover Page, the following persons have also reviewed this document.

Name	Position
Eralp Güllep	VP BQM
Sittichai Nantanawijit	BQM Manager
Brendan Wauters	CEO

Approvers:

In addition to the main approvers who signed on the Cover Page, the following persons have also approved this document.

Name	Position
Brendan Wauters	CEO

Distribution:

The following table presents the list of organizational units to which this document (and the new versions of this document) is distributed.

Cost Center	Department	Format
1130	Ethics Office	Signed Original
	All Employees (including Secretaries, Officers, Section Managers, Plant Managers, Department Heads, Division Heads, etc.)	via Glownet

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(1) Executive Summary

(1.1) Introduction

GLOW Group is committed to operating its business ethically in accordance with laws/regulations and ENGIE Group principles and policies.

This procedure describes the process of effectively handling complaints, requests for information and questions from third parties and employees in order to ensure that all relevant questions, complaints and problems are registered, reported, followed-up and solved & closed within due time

(1.2) Ethics Officer

GLOW Group Ethics Officer can be reached at the following address.

Ethics Officer

Ethics Office, GLOW Group
1 Empire Tower, 38th Floor, Park Wing
South Sathorn Road
Yannawa, Sathorn
Bangkok 10120, THAILAND
Tel: 02-670-1500~1 x1402
Fax: 02-670-1548~9
Eml: <EthicsOfficer@glow.co.th>

(2) Governance

(2.1) Objectives

The objectives of this procedure are to:

- Document the rules and standards that shall govern Ethics Reporting (“Whistleblowing”) Process in GLOW Group.
- Ensure that Ethics Reporting (“Whistleblowing”) Process is in compliance with applicable laws/regulations in the countries that GLOW Group operates.
- Ensure that Ethics Reporting (“Whistleblowing”) Process is in compliance with “**Corporate Governance Policy**”, “**Code of Conduct Policy**” and other relevant GLOW Group policies/procedures (where applicable).
- Define the roles and responsibilities of Employees who have a part to play in Ethics Reporting (“Whistleblowing”) Process.
- Describe the methods used to ensure the effective, efficient and quality management of Ethics Reporting (“Whistleblowing”) Process among the various Functional Departments and Power Plants within GLOW Group.
- Ensure that effective internal controls and authorizations are designed and operating throughout Ethics Reporting (“Whistleblowing”) Process.
- Provide step-by-step guidance to Employees for compliance with Ethics Reporting (“Whistleblowing”) Process, so that the actual practices in the real world are in alignment with the process design described this document.
- Ensure that Ethics Reporting (“Whistleblowing”) Process is performed for the purpose of fulfilling business requirements in the best interest of GLOW Group.
- Ensure the protection of GLOW Group’s reputation as a prominent electricity generation company in the jurisdictions that we operate (mostly in SEA).

(2.2) Scope

The scope of this procedure covers the whole of GLOW Group, including both at Head Office and all Plant Sites (without any exclusions), and supersedes & obsoletes “**Ethics Claim Procedure**” [v1.0 - 17/Jul/2009]

(2.3) Business Rules

The following business rules and process policies govern this procedure:

- GLOW Group shall comply with laws/regulations of the jurisdictions in which we operate.
- GLOW Group shall align with ENGIE Group’s ethics compliance strategies.
- Ethics Officer shall be authorized to initiate this procedure after receiving an ethics claim/inquiry.

(2.4) Controls

INCOME internal controls that apply to this procedure are listed below.

No.	INCOME Control Code	Description
[1]	COR4C040-1	Ethics Reporting (“Whistleblowing”) Procedure is established

(3) Roles and Responsibilities

(3.1) Process Compliance

This section defines the key roles and responsibilities of those Players and relevant Stakeholders, as authorized by the company, who have a part to play in this procedure, and are required to comply with performing their responsibilities in the process.

(3.1.1) CEO

- Decide on:
 - ♦ Any investigation following any reported complaint relating to unethical practices or behaviours;
 - ♦ Disciplinary or other measures deemed appropriate action in case of breach of the “**Code of Conduct Policy**”.
- Provide advice to Ethics Officer on ethics issues.

(3.1.2) Ethics Officer

- Be the focal point at GLOW Group for ethics matters.
- Ensure that GLOW Group provides secure and accessible channel/s that third parties and employees are able to utilize for raising ethical concerns and report potential violations in confidence, and without risk of reprisal.
- Analyze and identify issues relating to the “**Code of Conduct Policy**”.
- Report to CEO on ethics issues:
 - ♦ On a case-by-case basis, if there is any major situation arising (based on the Ethics Officer’s judgment);
 - ♦ On a yearly basis, via the Ethics Compliance Letter.

(3.1.3) Relevant Management

- Implement action plans to respond/solve significant ethics cases.

(3.2) Process Governance

Please refer to “**Business Process Ownership Policy**” for the roles and responsibilities from an enterprisewide process governance perspective for the Players and relevant Stakeholders, as authorized by the company, who have a part to play in this procedure document’s preparation and process’s performance in the real world.

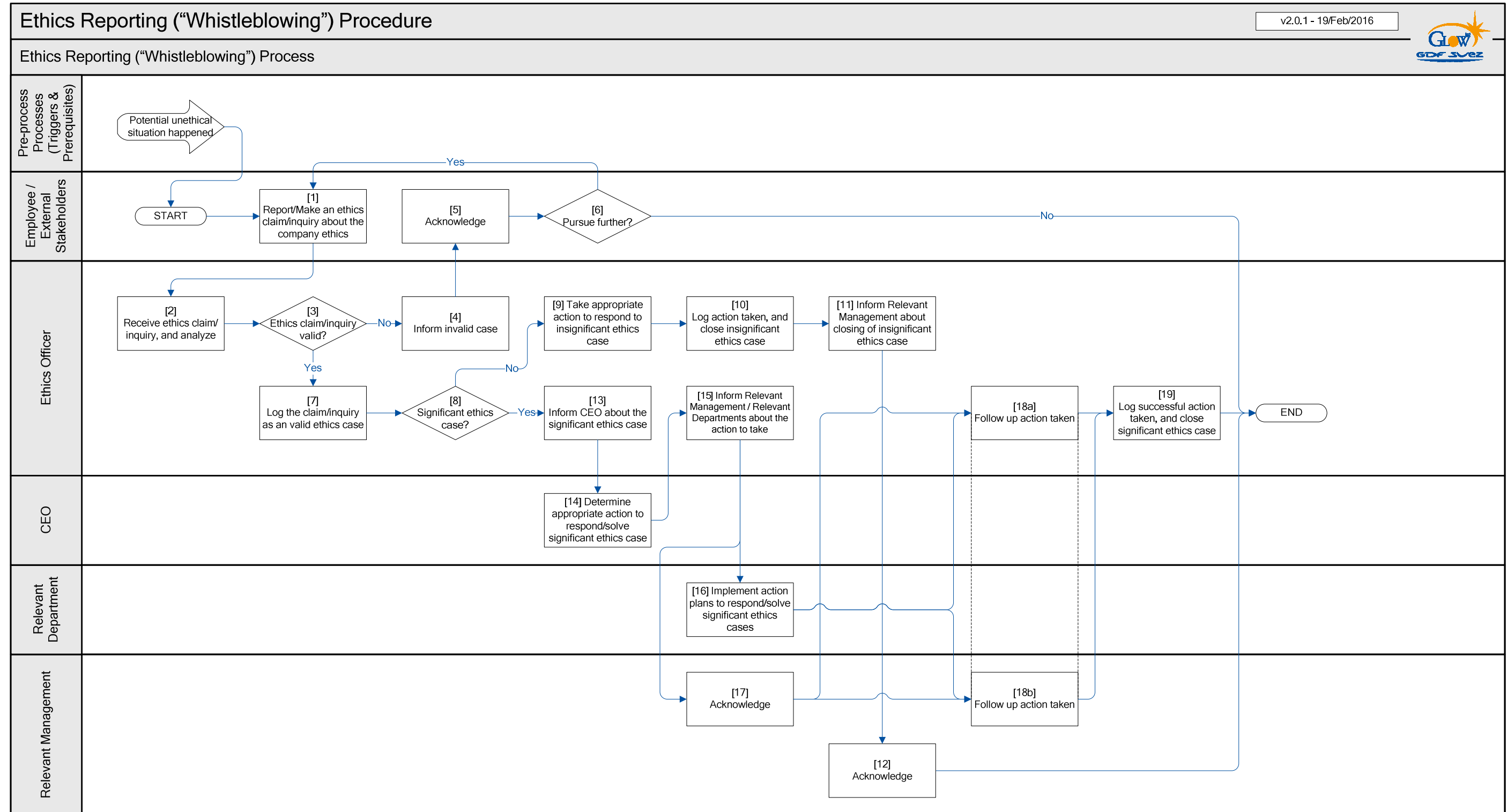
- Process Ownership roles and responsibilities
- Providing briefings and training
- Performing reviews and audits
- Work ethics and professional discipline on compliance, exception documentation, and violations

(4) Process

(4.1) Ethics Reporting (“Whistleblowing”) Process

(4.1.1) Process Workflow

In this section, the process is depicted using a process workflow swimlane diagram.



(4.1.2) Procedure Description

In this section, the above process workflow is detailed in a more explanatory procedure description table format, providing greater depth of information for each box on the swimlane diagram.

Step	Performed by	Activity	Description / Worksteps	Input	Output	INCOME Control Code
	Pre-process Processes (Triggers & Prerequisites)	Potential unethical situation happened				
		START				
[1]	Employee / External Stakeholders	Report/Make an ethics claim/inquiry about the company ethics	<ul style="list-style-type: none"> Complaints, problems, questions, requests for information on ethics, in order to ensure that all relevant ethics registered, reported, followed-up and solved within due time. Ethics Officer may receive information (request for information, question or complaint) from an employee or third party (supplier, customer, shareholder, etc.) via email, phone, letters, email, etc. 			
[2]	Ethics Officer	Receive ethics claim/inquiry about the company ethics, and analyze	<ul style="list-style-type: none"> Ethics Officer analyzes the information, and if relevant, logs the information received in a log book (for a sample, please refer to the “Attachments” section of the “Appendix”). 			
[3]	Ethics Officer	Ethics claim/inquiry valid?	<ul style="list-style-type: none"> Ethics claim/inquiry valid? <ul style="list-style-type: none"> If No, goto Step [4]: Address the request (answer by email or letter, organize a face-to-face meeting to discuss and clarify any matter, etc.). The action taken is also logged. If Yes, goto Step [7]: Inform the CEO immediately. 			
[4]	Ethics Officer	Inform invalid case				
[5]	Employee / External Stakeholders	Acknowledge				

Step	Performed by	Activity	Description / Worksteps	Input	Output	INCOME Control Code
[6]	Employee / External Stakeholders	Pursue further?	<ul style="list-style-type: none"> Pursue further? <ul style="list-style-type: none"> If Yes, goto Step [1] If No, goto Step [END] 			
[7]	Ethics Officer	Log the claim/inquiry as an valid ethics case	<ul style="list-style-type: none"> Log the reported claim/inquiry as a valid ethics claim case in Ethics Claims Logbook. 			
[8]	Ethics Officer	Significant ethics case?	<ul style="list-style-type: none"> Significant ethics case? <ul style="list-style-type: none"> If No, goto Step [9] If Yes, goto Step [13] 			
[9]	Ethics Officer	Take appropriate action to respond to insignificant ethics case				
[10]	Ethics Officer	Log action taken, and close insignificant ethics case				
[11]	Ethics Officer	Inform relevant management about closing of insignificant ethics case				
[12]	Relevant Management	Acknowledge				
[13]	Ethics Officer	Inform CEO about the significant ethics case				
[14]	CEO	Determine the appropriate action to respond/solve significant ethics case	<ul style="list-style-type: none"> The CEO decides on the appropriate action that may include: <ul style="list-style-type: none"> Appoint an officer to investigate the complaint (could be VP IAD, Ethics Officer, or anyone relevant); Consult SVP HRA, VP LNI, BOD; Take disciplinary sanctions, take a legal action, etc. 			
[15]	Ethics Officer	Inform Relevant Management / Relevant Departments about the action to take				

GLOW Group

Procedure

Doc. No.: <TBD>

Ethics Reporting (“Whistleblowing”) Procedure

File Name: Ethics Reporting Procedure (EN) - COR - LNI:CEO - v201 (FINAL) -

19Feb2016 - Chamaiporn.doc

Owner : Chamaiporn Version No. : v2.0.1 (FINAL)

Reviewer : Eralp Version Date : 19/Feb/2016

Approver : Brendan Page No. : 10 of 12

Step	Performed by	Activity	Description / Worksteps	Input	Output	INCOME Control Code
[16]	Relevant Department	Implement the action to respond/solve significant ethics case				
[17]	Relevant Management	Acknowledge				
[18a]	Ethics Officer	Follow up action taken	<ul style="list-style-type: none"> Ensure that committed action plans are implemented on agreed timelines. 			
[18b]	Relevant Management	Follow up action taken				
[19]	Ethics Officer	Log successful action taken, and close significant ethics case				
		END				
	Post-process Processes					



(5) Appendix

(5.1) Appendix 1 — Glossary and Acronyms

This section lists the definitions of terms and acronyms that are applicable within the scope of this procedure. For a full list of enterprisewide definitions and acronyms, please also refer to “**Business Terminology Standard**”.

(5.1.1) Glossary

The following table lists the definitions of key terms used in this document.

Term	Definition
Direct Superior	One level higher person (N+1) to whom an Employee hierarchically reports.
Executive Management Committee	GLOW Group’s top level management committee comprised of the CEO and all 5 Division Heads: <ul style="list-style-type: none"> [1] CEO; [2] CFO; [3] CCO; [4] CPO; [5] CGO [6] CDO; [7] COO
Employee	Any person who is on the payroll of GLOW Group. This includes permanent employees, as well as temporary/contractual employees, and those assigned to GLOW Group by ENGIE Group (e.g., EPC Project Managers), but excludes Contractors.
Players (a.k.a., Stakeholders)	All the various persons in the company who have a part to play in quality performance and operation of the process. They include: <ul style="list-style-type: none"> [1] Author; [2] Owner; [3] Reviewer; [4] Approver; [5] Auditor; [6] Process Operators; [7] Functional Managers, [8] Department Heads; [9] Executive Management

(5.1.2) Acronyms

The following table lists the abbreviations of various acronyms used in this document.

Term	Definition
B8	8 business days
BPO	Business Process Owner
C5	5 calendar days
iaw/POA	in accordance with POA (i.e., according to the approval thresholds as defined in the POA for relevant authorized positions/titles)
ICC	Internal Control Coordinator
INCOME	Internal Control Management and Efficiency (ENGIE Group’s internal control programme)
RTG	Royal Thai Government
T&C	Terms & Conditions

(5.2) Appendix 2 — References

This section lists other documents and reference materials (e.g., standards, policies, procedures, guidelines, etc.) that are referred to in preparing this document, and are utilized during the performance and operation of this procedure.

- (1) Business Process Ownership Policy
- (2) Business Terminology Standard
- (3) Corporate Governance Policy
- (4) Code of Conduct Policy
- (5) Ethics Compliance Management Procedure

(5.3) Appendix 3 — Attachments

This section contains attachment materials (e.g., forms, checklists, templates) that are utilized during the performance and operation of this procedure.

- (1) [none!]