



Conflict of Interests Policy

Conflict of Interest Policy

CP Axtra Public Company Limited and Subsidiaries

1. Principle

CP Extra Public Company Limited and subsidiaries are committed to conducting business with transparency in accordance with good corporate governance principles, taking into consideration the company's best interests. Business-related decisions and operations must be free from conflicts of interest or involvement in activities that would benefit oneself or related persons, or conflict with the company's interests in ways that could cause damage to the company, lead to misconduct, or potentially result in corruption.

2. Objectives

To provide directors, management, and employees with guidelines for performing their duties with integrity, transparency, and accountability, thereby safeguarding the company's best interests by refraining from seeking personal gains or benefits for related parties, and avoiding potential conflicts of interest that may arise with the company.

3. Scope

This policy applies to CP Axtra Public Company Limited and its subsidiaries. The policy shall be reviewed at least once annually or when deemed appropriate.

4. Duties and Responsibilities

4.1. Board of Directors

- 4.1.1. Establish a conflict of interest policy to provide directors, executives, and employees with guidelines for performing their duties with honesty, transparency, without seeking personal benefits or benefits for related persons, and avoiding potential conflicts of interest with the company.
- 4.1.2. Oversee and manage potential conflicts of interest that may arise between the company and its subsidiaries with management, the Board of Directors, or shareholders, including the improper use of assets, information, and opportunities of the company and its subsidiaries.
- 4.1.3. Require directors and executives of the company to prepare annual interest disclosure reports, update these reports whenever changes occur, and maintain these reports with the Company Secretary. Additionally, copies of these reports must be submitted to the Chairman of the Board and the Chairman of the Audit Committee.
- 4.1.4. Approve principles regarding trade agreements with general trading conditions, allowing management to conduct transactions between the company and its subsidiaries with directors, managements, or related persons if such transactions contain trade agreements similar to those that a reasonable person would enter into with any counterparty under similar

circumstances, with commercial negotiating power uninfluenced by their position as director, executive, or related person.

- 4.1.5. Establish an information security system, including policies and procedures for maintaining information confidentiality, reliability, and availability, to ensure strict compliance by directors, executives, employees, and all related persons or departments.

4.2. Management

- 4.2.1. Establish appropriate operational guidelines in the company that align with corporate governance policy, code of conduct, conflict of interest policy, and the company's work practices.
- 4.2.2. Establish a structure with designated responsible parties, such as responsible departments or individuals, to oversee and ensure operations are conducted correctly according to established policies.
- 4.2.3. Communicate and supervise compliance with policies and guidelines, as well as seek ways for development and improvement to enhance implementation effectiveness, while ensuring regular and consistent reporting on policy and guideline compliance.

4.3. Company Personnel

- 4.3.1. Strictly and correctly comply with policies and guidelines.
- 4.3.2. Report information or provide whistleblowing tips through the company's designated whistleblowing channels to responsible departments when discovering or becoming aware of conflicts of interest or potential conflicts of interest.

4.4. Responsible Departments

No.	Department	Duties and Responsibilities
1	Responsible Department	Communicate guidance and ensure that personnel comply accurately with policies and practices.
2	Corporate Governance or Compliance Department	Monitor and ensure compliance with established policies and guidelines.
3	Corporate Secretary Department	Collect and maintain conflict of interest reports from directors and management, and report to the Chairman of the Board and the Chairman of the Audit Committee.
4	Internal Audit Department	Collect and maintain reports on related transactions or transactions with potential conflicts of interest to report to the Audit Committee.

5. Training

The Company provides communication and dissemination of the conflict of interest policy and practices through appropriate training sessions, meetings, or various activities to directors, executives, and employees. Effectiveness is assessed after each training session.

6. Penalties

If any Company personnel violate or fail to comply with the Company's policies and Guidelines, they will be subject to disciplinary action as per the Company's work regulations.