



Whistleblowing Policy

1. Principle

CP Aextra Public Company Limited subsidiaries recognize the significance of whistleblowing and complaint reporting. Therefore, we have established a Whistleblowing Policy as an instrument to prevent potential damage to the company's assets and reputation. This policy encourages both internal personnel and all stakeholders, both internal and external, to report or file complaints regarding practices that conflict with or are suspected of violating laws, regulations, code of conduct, or rights. Furthermore, this policy ensures that the company conducts business with accuracy, transparency, and fairness towards all stakeholders, both within and outside the organization, in accordance with good corporate governance principles and international standards.

2. Objectives

2.1 To ensure that company personnel and external stakeholders are informed of the whistleblowing policy and complaint procedures when encountering incidents or behaviors that are inappropriate or potentially in violation of laws or company regulations.

2.2 To ensure the efficient and appropriate administration of whistleblowing and complaint management processes in accordance with established procedures.

2.3 To ensure comprehensive protection for whistleblowers and complainants, safeguarding them from any negative repercussions, harassment, intimidation, or unfair retaliatory measures of any nature.

3. Scope

This policy applies to CP Aextra Public Company Limited and its subsidiaries. It will be reviewed at least once a year or as deemed necessary in response to relevant circumstances.

4. Duties and Responsibilities

4.1. Board of Directors

- 4.1.1. Review and approve the whistleblowing or complaint policy.
- 4.1.2. Oversee the Company's operations to ensure compliance with laws, regulations, rules, policies, and related guidelines, and promote the effective implementation of the policy.

4.2. Management

- 4.2.1. Establish rules, guidelines, and measures for the Company's personnel and stakeholders to implement effectively.
- 4.2.2. Provide appropriate channels and processes for whistleblowing or complaint submissions.
- 4.2.3. Establish protective measures for whistleblowers or complainants.
- 4.2.4. Supervise, monitor, manage, and promote compliance with the company's policies, regulations, and practices, while also establishing regular improvement and corrective action guidelines.

4.2.5. Regularly report operational results to the responsible department.

4.3. Responsible Departments or Individuals

4.3.1. Develop procedures and processes to align with the Company's policies and regulations.

4.3.2. Define the scope of whistleblowing or complaints.

4.3.3. Raise awareness through communication and training, and provide ongoing guidance to the Company's personnel.

4.3.4. Manage operations in accordance with Company regulations and whistleblowing or complaint measures.

4.3.5. Report investigation results to the whistleblower, the accused party, and relevant management.

4.3.6. Compile and prepare operational reports for management.

4.3.7. Review whistleblowing or complaint operations to ensure adherence to established processes.

4.3.8. Evaluate the effectiveness of the management processes for whistleblowing or complaints including set guidelines for improvements.

4.4. Employees

4.4.1. Learn, understand, and comply with laws, regulations, policies, guidelines, and Company rules.

4.4.2. Report to supervisors or submit whistleblowing information through designated channels when having knowledge of or witnessing conduct that raises reasonable suspicion, including:

- (1) Fraud and corruption
- (2) Actions that violate laws, regulations, and the Company's code of conduct
- (3) Actions that infringe upon human rights, discrimination, harassment, or unethical behavior

4.4.3. Provide relevant information to support the whistleblowing or complaint process.

5. Training

The Company provides communication and dissemination of the whistleblowing or complaint policy and guidelines through appropriate training sessions, meetings, or various activities for the Company's personnel and external stakeholders, including partners, business allies, and the public throughout the supply chain. Additionally, effectiveness assessments are conducted after each training session.

6. Policy Advice

In cases where personnel have concerns that observed actions may constitute fraud and corruption, violations of laws, regulations, or the Company's code of conduct, or actions that infringe upon human rights, discrimination, harassment, or unethical behavior, Company personnel may seek guidance from their supervisors, responsible departments or personnel, the compliance department, or the legal department before taking any action.

7. Penalties

Company personnel are required to cooperate and provide factual information during the investigation process, whether conducted by internal or external departments. Violations or non-compliance with the Company's policies and Guidelines will be subject to disciplinary action as per the Company's work regulations. If it is proven that the whistleblowing or complaint was made with dishonest intent, provided false information, or was intended to maliciously harm others or the organization, disciplinary actions or legal proceedings will be initiated in accordance with relevant laws.