

Whistleblowing Policy

TQM Alpha Public Company Limited

TQM Alpha Public Company Limited (“the Company”) recognizes the importance of preventing misconduct and wrongdoing that may arise from work practices and interactions with stakeholders, which could impact decision-making and business operations. Therefore, the company has established mechanisms for receiving complaints and handling cases involving allegations related to legal violations, regulations, and the Code of Conduct, as well as behaviors that may indicate employee misconduct. These measures also include appropriate safeguards for whistleblowers, in accordance with the company's policy on reporting misconduct and wrongdoing, to provide clear guidelines and ensure the effective handling of complaints regarding misconduct and wrongdoing.

1. Objectives

- 1.1 To ensure that the handling of complaints, reporting misconduct, addressing improper behavior, and violations of company regulations are conducted with an appropriate and effective plan, efficiency, and in accordance with good corporate governance principles.
- 1.2 To ensure that directors, employees, and any individuals acting on behalf of the company conduct business in a lawful, transparent, fair, and auditable manner, consistent with laws, good corporate governance practices, and the company's various regulations.
- 1.3 To allow individuals who wish to report any misconduct or suspected violations of the aforementioned business practices by directors, employees, or any individuals acting on behalf of the company to inform the company through the various reporting channels provided by the company.
- 1.4 To ensure that individuals reporting complaints or raising concerns, as well as those who cooperate with the company in good faith, are protected and safeguarded from any form of retaliation or harassment resulting from their appropriate and fair reporting.

2. Definition

- 2.1 The personnel of the company refers to the board of directors, executives, and employees of the company.
- 2.2 Misconduct refers to any act or omission by the personnel of the company that violates the Code of Conduct, work regulations, policies, and various rules of the company, as well as relevant laws related to the company's business.
- 2.3 Corruption refers to the act or omission in the performance of duties or the exercise of authority in a manner that is inappropriate, violates laws, ethics, regulations, policies, or the Code of Conduct of the company. It involves seeking undue benefits, regardless of the form, such as giving or receiving bribes, making promises, requesting or demanding money, assets, or other benefits that are not appropriate for officials of the government, government agencies, private organizations, or any other individuals related to business. It entails individuals deviating from

their duties to obtain or maintain improper business or other benefits, except in cases where it is allowed by law, regulations, announcements, rules, local customs, or commercial practices.

- 2.4 The complainant, reporter, or whistleblower refers to the personnel of the company, including individuals who have a vested interest, who have reported instances of corruption or any misconduct that has occurred within the company.

3. The scope of complaints or reports

- 3.1 Employees of the company or any individual acting on behalf of the company may be subject to complaints under this policy if they engage in actions that violate or fail to comply with the laws, regulations, company policies, and the code of conduct of the company. This policy may cover various forms of misconduct, including but not limited to the following events:

- 3.1.1 Criminal acts or instigation to commit criminal acts.
- 3.1.2 Any random or risky actions, including corruption, bribery, and intimidation.
- 3.1.3 Failure to perform duties or adhere to legal guidelines or regulatory compliance.
- 3.1.4 The act, behavior, or omission in accounting, reporting, record-keeping, and practices, and/or the financial reporting or internal control that deviates from standards or general practices.
- 3.1.5 When an event occurs that poses a risk to the health or safety of any individual.
- 3.1.6 When an event occurs that causes damage or harm to the environment.
- 3.1.7 An act that constitutes a severe wrongdoing.
- 3.1.8 An intentional act that causes harm or loss to the company.
- 3.1.9 In cases where it is not possible to rectify or proceed with reasonable steps according to logical procedures in reporting an issue that may result in significant expenses or severe damages to the company, which cannot be avoided.
- 3.1.10 The intentional concealment of various types of misconduct mentioned above.

- 3.2. The company encourages complainants to disclose their identities (specifically for the complaint receiving unit) and/or provide sufficient clear evidence related to the misconduct. The complainant or whistleblower must specify the details of the disclosed matter or complaint, including their name, address, and contact telephone number, and submit it through the designated complaint receiving channel as specified by the company.

In cases where the complainant does not disclose their identity, the complaint coordinator, upon receiving the complaint, will assess whether there is sufficient information provided regarding the details of the complaint or clear and adequate evidence. Complaints that do not specify witnesses, evidence, or clearly identifiable instances of misconduct, or complaints that have already been filed and concluded with a final judgment without any new significant witnesses or evidence, will not be accepted for further investigation.

4. Channels for reporting incidents or filing complaints

The company has established the following channels for reporting incidents or filing complaints:

4.1. By mail

Submit to the Chairman of the Board of Directors or the Chairman of the Audit Committee
TQM Alpha Public Company Limited
123 Ladplakao Road, Jorakaebua, Ladprao, Bangkok 10230

4.2. By email

Chairman of the Audit Committee:

Maruts211@gmail.com

Independent Directors/ Member of the Audit Committee:

Rutchaneeporn.po@spu.ac.th

chinapat@siamcitylaw.com

Company Secretary: Supichaya.the@tqm.co.th

4.3. Company's website: www.tqmcorp.co.th

4.4. Internal Suggestion/Feedback/Complaint Box

5. Protection of Complainants or Whistleblowers and Related Persons

- 5.1. In order to protect the rights of complainants and individuals providing information in good faith, the company will keep confidential the names, addresses, or any identifying information of the complainant or informant, and will safeguard the information provided by the complainant or informant as confidential. Access to this information will be restricted to individuals responsible for conducting investigations into the complaint.
- 5.2. In cases where there are complaints regarding corrupt practices by executive management or senior executives, the audit committee will be responsible for protecting the whistleblower or complainant, witnesses, and individuals providing information during the investigation process, in order to prevent any retaliation, harm, or unfair treatment (such as changes in job position, duties, or work location, including suspension, threats, or disruption of work, termination of employment, or any other actions that are unfairly directed towards the individual) as a result of their whistleblowing, complaint, testimony, or provision of information. Additionally, individuals responsible for performing duties related to the complaint will be required to keep the complaint, supporting documents, and evidence provided by the complainant or informant confidential, and are prohibited from disclosing such information to unauthorized individuals, unless required by law.
- 5.3. Furthermore, the company does not have a policy of demoting, penalizing, or imposing negative consequences on employees who refuse to engage in misconduct or corruption, even if such refusal results in the company losing business opportunities.

6. The investigation process and timeframe

- 6.1. Upon receiving a complaint, the audit committee will assign an internal auditor or appoint an investigation committee to be responsible for conducting the factual investigation. They will act as a filtering body to conduct the factual investigation and communicate the investigation results to the complainant or whistleblower periodically.
- 6.2. If, during the investigation, it is found that the information or evidence available provides reasonable grounds to believe that the accused party has committed misconduct or actual corruption, the company will inform the accused party of the allegations and provide them with the opportunity to present additional information or evidence demonstrating that they are not involved in the alleged misconduct.
- 6.3. The investigation will commence as soon as possible, taking into consideration the severity of the allegations/complaints. The investigation will be conducted with caution to ensure that it does not adversely impact the quality and details of the investigation. The preliminary examination will seek to gather a summary of the investigation, and the investigation will be completed within one (1) month from the date of receiving the allegations/complaints.

7. Punishment

- 7.1 If the accused party is found guilty of wrongdoing or committing an act of corporate misconduct, whether they are a board member, executive, or employee, it will be considered a violation of the company's anti-corruption policy, bylaws, and code of conduct. They will be subject to disciplinary action as outlined in the company's regulations. Additionally, if the misconduct constitutes a violation of the law, the individual may face legal consequences, both civil and criminal, according to applicable laws. It should be noted that disciplinary action taken by the company and/or decisions made by the audit committee shall be considered final.
- 7.2 Anyone who intentionally or negligently violates these regulations, fails to comply with them, and engages in behavior that involves harassment, intimidation, disciplinary punishments, or discrimination through unethical means, in response to complaints made against the notifying person, complainant, or individuals associated with the complaint or disclosure under these regulations, shall be considered to have breached disciplinary standards. They will be held responsible for compensating any damages suffered by the company or individuals affected by such actions. Furthermore, they may face legal consequences, including civil and criminal liability, as well as penalties under other relevant laws.

8. Communication

- 8.1 The company ensures communication and dissemination of its policy on whistleblowing, receiving complaints on misconduct and violations, including channels for reporting grievances and complaints, to employees and individuals within the company through various means. These include orientation programs for new directors and employees, annual training sessions and seminars, bulletin board announcements, intranet, emails, and the company's website,

among others. The purpose is to ensure that everyone in the organization understands, agrees with, and sincerely follows the policy and measures mentioned.

- 8.2 The company effectively communicates and promotes its policy regarding whistleblowing, receiving complaints related to misconduct and violations, and provides accessible channels for reporting grievances and complaints to the general public, subsidiaries, associated companies, business partners, and stakeholders. This is achieved through various means such as the company's website, annual reports, and other communication channels. The ultimate goal is to enhance understanding and garner support for upholding social responsibility standards in combating corruption, mirroring the company's commitment to these principles.
