

## Whistle Blowing Policy

Amata VN Public Company Limited, associated companies, subsidiaries and affiliates (the Company) are well aware that providing channels for complaints and listening to opinions helps employees and stakeholders participate in improvement and development of the Company operation. It is also an important mechanism to prevent fraud and corruption effectively. The Company is committed to conducting business honestly, transparently and treating stakeholders fairly, thus creating this policy to allow stakeholders both inside and outside the organization to report or provide information about the Company's business operations that may lead to the risk of unlawful acts, regulations, policies, principles of corporate governance and business ethics of the Company. It is also an important mechanism for surveilling, monitoring and improving operational efficiency to build confidence and trust among stakeholders.

### DEFINITION

**Whistleblowing or Complaints** refers to the disclosure, reporting or provision of information and evidence by a person in good faith concerning illegal, irregular, dangerous, or unethical practices and the Company's Code of Conduct.

**Whistleblower or Complainant** refers to Directors, Executives and Employees of the Company including other stakeholders who disclose information, make complaints or report clues in good faith about misconduct or acts that violate laws, regulations, policies and the Company's Code of Conduct.

**Respondent or Accused** refers to Directors, Executives and Employees of the Company who receive complaints or whistleblowing with evidence pointing out that they committed an offense or behaved that violates laws, regulations, policies and the Company's Code of Conduct.

### GUIDELINES

#### Scope of whistleblowing

Directors, Executives, Employees, partners, alliances and stakeholders ("Complainant" or "Whistleblower") can file a complaint about wrongdoing or acts that violate the law, regulations and business ethics of the Company through the whistleblowing channels specified on various issues as follows:

- (1) Any action that is seeking for benefits that should not be legitimate which includes embezzlement, corruption and bribery.
- (2) Fraudulent behavior or finishing financial statements intentionally to deceiving others by displaying false statements or conceal the true message which should have been told.
- (3) Behavior related to transactions that violate laws, rules and regulations of the Company and business ethics.
- (4) Suspicious activities related to money laundering, accounting, finance, procurement or any misconduct that results in damage to the Company's property and reputation.
- (5) Actions that are in conflict with the Company's interests.
- (6) Behavior related to discrimination violation of human rights, unethical or immoral.

#### **Methods for reporting clues or complaints**

Complainants or whistleblowers wishing to report clues or complain about misconduct as specified in the scope of whistleblowing above with good faith intentions can be done by doing the following:

- (1) Inform the name, address and contact details of the complainant or whistleblower.
- (2) State the name of the offender and details of the offense together with evidence that is sufficient for examination (if any) according to the whistleblowing form attached to this policy.
- (3) Complainants or whistleblowers can choose to remain anonymous and not disclose contact information in case that they may have self-impact. In this regard, the complainant or whistleblower must present reasons and reliable evidence regarding the impact that will occur.

#### **Company whistleblowing channels**

The Company provides independent channels for complaints or whistleblowing which is secure and easily accessible to both internal and external stakeholders. In this regard, complainants or whistleblowers can report clues or file complaints through the following channels:

- Chairman of the Board of Directors  
telephone: (02) 792-0000  
Email: [whistleblowing@amata.com](mailto:whistleblowing@amata.com)  
post office: Chairman of the Board  
Amata VN Public Company Limited  
PO Box 7, Monterey Tower Post Office, Bangkok 10310
  
- Chairman of the Audit Committee  
telephone: (02) 792-0000  
Email: [whistleblowing@amata.com](mailto:whistleblowing@amata.com)  
post office: Chairman of the Audit Committee  
Amata VN Public Company Limited  
PO Box 7, Monterey Tower Post Office, Bangkok 10310
  
- Chairman of the Corporate Governance Committee  
telephone: (02) 792-0000  
Email: [whistleblowing@amata.com](mailto:whistleblowing@amata.com)  
post office: Chairman of the Corporate Governance Committee  
Amata VN Public Company Limited  
PO Box 7, Monterey Tower Post Office, Bangkok 10310
  
- Chief Executive Officer  
telephone: (02) 792-0000  
Email: [whistleblowing@amata.com](mailto:whistleblowing@amata.com)  
post office: Chief Executive Officer  
Amata VN Public Company Limited  
PO Box 7, Monterey Tower Post Office, Bangkok 10310
  
- Company Secretary  
telephone: (02) 792-0000  
Email: [cs@amata.com](mailto:cs@amata.com)  
post office: Company Secretary  
Amata VN Public Company Limited  
PO Box 7, Monterey Tower Post Office, Bangkok 10310

## **Applicable procedures**

The Company has set up specific applicable procedures to be undertaken in the event that any complaint or reports are received, as follows:

- 1) Complaint recipient is required to forward the information received to the coordinator, namely, the Head of the Compliance unit or Head of the Human Resources department to gathering the fact, process and filter information including consider the evidence documents and the severity or damage of the complained matter. In the case where the coordinator considers that complaints have well-grounds, they must be reported to the Audit Committee and proposed to the Corporate Governance Committee for acknowledgement.
- 2) The Audit Committee appoints a fact-finding working group to draw conclusions. In this regard, the fact-finding working group must not have any interest in the complaint.
- 3) In the case of executive level, supervisor level or department level and above including Chief Executive Officer or Director of the company being a respondent. The Board of Directors will appoint an investigation committee to act as appropriate.

### Timeline for undertaking investigation

- 1) Complaint recipients must collect information and submit complaints to the coordinator within 3 working days from the date of complaint receipt.
- 2) The coordinator must consider and report the results within 3 working days and present to the Audit Committee or the Board of Directors for approval to appoint an investigation committee to consider and summarize the complaint within 60 working days from the starts of investigation.
- 3) In the event that the investigation has not yet been completed, the investigation committee request for an extension for its ongoing investigations from the Audit Committee.

### Investigating the facts

- 1) Define investigation guidelines and conduct investigations with transparency, impartially and fairly without interference by anyone.

- 2) Collect evidence, filter the information and review documents to understand the facts. In the event that additional relevant information is required, the written consent of the complainant must be obtained.
- 3) Conduct investigations with objectivity and without prejudice including consider of the interests and reputation of the Accused, Complainant and the Company.

#### Judgement

Execute judgments with fairness, transparency and without prejudice. In this regard, after the decision, the guidelines are required as follows.

- 1) In the case that the complaint is examined and determined to be unfounded, the party or the accused has the right to choose to have the decision disclosed.
- 2) In the case that the complaint has been investigated and determined that the complaint is true. The investigation committee can resolve to punish the complainant and impose punishment as it deems appropriate.

#### Summarizing and reporting results

- 1) The coordinator collects and prepares a report to summarize the results of the complaints that have been settled and/or in the progress of investigating reports to whistleblowers, respondent, the Audit Committee or the Board of Directors and related parties continuously informed.
- 2) The coordinator gathers statistic information by clearly separating the issues of corruption and regularly report all complaint handling results to the Corporate Governance Committee or the Board of Directors or when there is an urgent case that must be reported immediately.
- 3) Disclosure information or results of whistleblowing or complaints to external stakeholders in the annual report or any other report must be approved by senior management or the Board of Directors

#### **Protection measures to protect those who inform or provide clues**

- 1) The Company provides protection and protect whistleblowers or complainants from being intimidated threatened or retaliated by any means unfairly.

- 2) The Company will not disclose the name or any other information that can identify the identity of the whistleblower or complainant including details of clues or facts of the incident to other people who are not involved unless it is a legal disclosure only.
- 3) The Company has guidelines for keeping information related to complaints and personal information to be kept confidential in both during and after the investigation.
- 4) The company will not terminate employment, suspend work, change job position, job description, change workplace or take disciplinary action against employees who inform, complain or report information without intention to provide false information.
- 5) Complainant or whistleblower can choose to remain anonymous in the case that the disclosure may cause damage to themselves. In this regard, the complainant or whistleblower must specify details, facts or evidence that convince and reasonable. However, to disclose the information will allow the Company to report progress or alleviate damage more quickly and conveniently.
- 6) In the event that the complainants feel unsafe or damage may occur, the complainants can request the Company to set up appropriate protection.
- 7) The Company will mitigate damages to whistleblowers, affected persons or accused persons who are later proved innocent through appropriate and fair means.

#### **Protection of the complainant**

The company is fair and responsible to the complainant in which the information about the complainant will be kept confidential and will not be disclosed to anyone ahead of time in both during and after the investigation unless it is a legal disclosure. The investigation committee will give the accused an opportunity to clarify or appeal before making a decision on the complaint.

#### **Giving clues or making false complaints**

Complainants or whistleblowers who knowingly false disclose information with dishonest intentions to report and/or later proved to be an act with malicious intent, intentional damage to the complainant. In the case of employees, they will be subject to disciplinary action according to the Company's work regulations or as the Company deems appropriate. This may include legal action. In the case of outsiders which causes damage to the Company or tarnish its reputation. The Company will consider prosecuting according to the law.

## **Sentencing**

In the case that investigation results found that the accused is actually guilty or whistleblowers deliberately submit false statements. The coordinator shall present the matter together with opinions and determine guidelines for disciplinary action and prosecution according to relevant laws or as the Company deems appropriate and proposed to the authorized person for consideration and further action. In the case that the complainant uses influence or searches for information to seek for the identity of the whistleblower or take any other forms of retaliation. The Company may consider disciplinary action. This may include termination of employment against the respondent.

## **RESPONSIBILITIES**

To ensure that this policy will be implemented throughout the organization and there is a clear oversight. The Company therefore defines the duties and responsibilities of persons or units within the organization as follows:

### Board of Directors

- 1) Arrange whistleblowing policy that is appropriate to the business context and risk factors. It should be reviewed at least once a year or when there is an appropriate case.
- 2) Supervise business operations to comply with laws, rules, regulations, policies and relevant guidelines as well as promoting the implementation of this policy in a concrete manner.
- 3) Approve the operational process, channels for receiving complaints and protection measures for whistleblowers or complainants including disclose the result to the Company's stakeholders on a regular basis.

### The Management

- 1) Provide a process procedures and channels for receiving complaints including protection measures for whistleblowers, complainants, witnesses and information reporters as appropriate and in accordance with the policy regulations and the laws of the country in which the business operates.

- 2) Establish an organizational structure with roles and responsibilities clearly as well as allocate appropriate and sufficient resources.
- 3) Setup an internal control system, internal audit including transparent, efficient and adequate risk management of whistleblowing.
- 4) Communicate policies and measures including processes and channels for whistleblowing and receiving complaints to raise awareness among internal and external stakeholders.
- 5) Follow up, manage and encourage compliance with relevant laws, policies, measures and regulations as well as develop and improve guidelines to be more efficient.
- 6) Consider reporting the performance according to the policy before propose to the Board of Directors.

#### Related persons or entities

- 1) Define procedures related to receiving complaints and complaints management including protection measures for whistleblowers, complainants, witnesses and information reporters.
- 2) Define procedures and controls to prevent all forms of retaliation against whistleblowers or complainants who report potential misconduct including guidelines for appropriate remedies for the affected.
- 3) Define a process for disclosure and reporting of whistleblowing information and complaints management.
- 4) Assess and manage the risks related to complaints effectively.
- 5) Develop and review the internal control system, risk management and the audit process to investigate any policy violations to be efficient and concise including inform and follow up with relevant agencies to make improvements regularly.
- 6) Collect facts, process, filter information, investigate, review and make fair decisions as well as collect reports of complaints, manage and disclose information on complaints in accordance with regulatory requirements.
- 7) Coordinate and integrate cooperation with relevant departments to jointly define measures, management, mechanisms of control and solving problems.

- 8) Continuously communicate and raise awareness about whistleblowing among employees and relevant stakeholders.
- 9) Provide advice on preliminary policies including coordinating or discussing with other departments involved in providing advice accurate, complete and clear.
- 10) Report the results of policy implementation to the Board of Directors, Executives or relevant departments.
- 11) Review the whistleblowing policy to comply with the law, related regulations and guidelines.

#### Employee

- 1) Learn, understand and comply with relevant laws, rules, regulations, policies and standards.
- 2) Report information or complaints through the Company's whistleblowing channels when witness any committing an offense or committing an act that violates this policy.

#### **COMMUNICATION and TRAINING**

The Company arranges for communication of the whistleblowing policy through training, orientation, meetings or activities in various forms that are appropriate for Directors, Executives, Employees, subsidiaries, associated companies, other companies in which the Company has control, business agents and partners including relevant stakeholders to acknowledge as well as assessing the effectiveness and continually improving.

#### **PENALTY**

Whistleblowing Policy consider to be a part of work discipline. Directors, Executives and Employees who fail to comply will be investigated and subject to disciplinary action in accordance with the Company's regulations, charter and related laws. This may include termination of employment. In the event of an investigation, all employees must cooperate fully with internal and external agencies.

In the same time, the company will not demote, penalize or have a negative effect on the Director, Executives and Employees who refuse to act with the intention of violating this policy even if that action will cause the company to lose business opportunities.

It is hereby announced for acknowledgment and general practice.

Announced on 11 September 2023

(Dr. Apichart Chinwanno)

Chairman

### Whistle Blowing Form

Name-surname of the whistleblower	
Department	
Email	
Telephone	
Date of occurrence or receive information	
Location of the event	
Related department	
Associated person's name	
Event details	

**NOTE**

- In the case that the Company considers that the complaint has sufficient grounds, the complainants or whistleblowers will be contacted by the coordinator to inform the progress within the period specified in the whistleblowing policy.
- Those who choose to make complaints anonymously or not disclose the phone number will not be contacted back.
- Those who misrepresent or deliberately cause damage to others' reputation and credibility will be subject to disciplinary action and prosecution.

## DIAGRAM OF WHISTLEBLOWING PROCEDURE

