

TCM Corporation Public Company Limited Global Whistleblower Policy

Objectives and Scopes

This policy sets out the guidelines and procedures of TCM Corporation Public Company Limited and its affiliates (the "Company") for handling whistleblower complaint.

The term "Whistleblowing" refers to any internal or external stakeholders reporting serious misconduct in which the Company is known or suspected to be involved.

This policy is intended to encourage employees and stakeholders both internally and externally to take responsibility for investigating and reporting inaccuracies within the organization, as well as to ensure that those who report in good faith receive the Company's protection while the accused is not legally binding. The Company ensures that reports are thoroughly investigated and that the accused is informed of the allegations and has the opportunity to present evidence.

The Company will operate with due regard for the Company's ethics and business results in order to foster a good and appropriate working environment in accordance with social regulations.

This regulation addresses reporting on erroneous or inconsistent financial transactions. This policy applies to all directors, executives, and employees of the company, as well as its affiliates, where each company can determine specific measures to meet the needs of that business.

In this regard, the Company will communicate to create an understanding of the policy and process of consideration among the Company's employees, as well as reporting channels, and will disclose the complaint management policy and the protection of whistleblowers, as well as the results of operations occurring during that year in the annual report under the heading of good corporate governance and on the Company's website.

Furthermore, the procedures outlined in this policy are subject to change in accordance with the Company's regulations and applicable laws.

This policy is not intended for the questioning of financial decisions, and/or the Company's business operations are not meant to be a replacement for existing human resources policies. Personnel issues should continue to be reported to the Human Resources Department using the existing local/overview protocols and policies.

1. Key Definitions

1.1 Whistleblower

The whistleblower, as defined in this policy, is an internal or external stakeholder or witness who reports to an entity identified in the Company's business operations that the Whistleblower believes is offensive. There is an act that violates the regulations, the Company's policies, and applicable laws. Whistleblowers are not responsible for investigating and determining the guilt of the whistleblowing, nor are they responsible for determining the appropriate corrective action.

1.2 Accused

The accused is the person involved in the allegation that the whistleblower has reported.

1.3 Benefit

Benefit refers to any gift, loan, fee, award, favor, contract, service, discharge of any debt, obligation or liability, and/or an offer of employment as set forth in the Company's code of conduct.

2. Reporting Responsibilities

2.1 All employees are responsible for adhering to the Company's code, regulations, and policies, as well as laws pertaining to the Company's operations including failure to report violations or failure to comply with such requirements. This policy applies to reported non-personnel ethical and legal whistleblowing. Personnel-related issues must be reported to the Human Resources Department in accordance with current local/overview protocols and policies.

2.2 Examples of reportable actions are:

- Violation of the country's laws
- Issuing bills for non-operational services/undeliverable goods
- Account misrepresentation and potentially fraudulent financial reporting
- Actions that have the potential to seriously harm the Company's brand and reputation
- Actions that may jeopardize the product's dependability
- Conflict of interest
- Solicits or receipts of benefits from customers or suppliers without the Company's permission
- Providing benefits to customers or suppliers without the Company's permission

2.3 If an employee becomes aware of an act that may be illegal or fraudulent, the employee should immediately notify the Audit Committee Secretary and/or the Chief Executive Officer. The person who reports this action is not responsible for investigating the complaint, determining guilt, or establishing a remedy.

2.4 The Company will not enforce the law until an investigation is completed unless it is determined that the act involves a crime. In such a case, the appropriate legal authorities should be contacted in order to prevent such crimes from occurring.

2.5 The Chief Executive Officer is in charge of investigating reported whistleblowing and coordinating corrective action. Reports of potentially illegal or fraudulent activities are investigated immediately, and appropriate action is taken. Except for the whistleblowing related to the Chief Executive Officer, the Chairman of the Audit Committee is in charge of the investigation.

3. Confidentiality & Protection of Whistleblowers

- 3.1 The Whistleblower Policy is intended to encourage individual employees to report concerns within the Company before seeking redress outside of the Company. The protection of those who report this is divided into two parts: confidentiality and whistleblower protection.
- 3.2 Whistleblowers and those who assist with investigations may choose to remain anonymous if they believe that disclosing their identities would cause insecurity or damage. However, if the identity is revealed, the Company will be able to report progress, clarify facts, or mitigate damage more conveniently and quickly.
- 3.3 The Chief Executive Officer and Chairman of the Audit Committee may disclose information to the Company's Human Resources Director and/or legal advisor depending on the information in the report. E-mail addressed to auditcom@tcm-corporation.com will be automatically forwarded to the Audit Committee Secretary's e-mail addresses, but not to the Company's other e-mail addresses, whether manually or automatically sent.
- 3.4 The Company will not reveal the name, surname, address, photo, or any other information that can be used to identify the person who reported the whistleblower or complaint and who cooperated in the fact-finding process.
- 3.5 Internal whistleblowers' confidentiality will be maintained to the greatest extent possible. Secretary of the Audit Committee and the Chief Executive Officer, any other person who learns of this complaint through appropriate reporting. The whistleblower's information, as well as the details of the whistleblowing or facts, will not be disclosed to any uninvolved person unless it is a legal disclosure.
- 3.6 If the whistleblower or a person who cooperates in the investigation of facts believes that they are unsafe or may cause damage, the whistleblower or the person who cooperates in the investigation may request that the Company determine protection measures, or the Company may impose protection measures without a request if it deems it prone to damage or insecurity.
- 3.7 Those who have been harmed will be compensated in a fair and equitable manner.
- 3.8 The Company will not fire, suspend, or change the nature of the whistleblower's or information reporter's job or impose disciplinary action on anyone who does not intend to provide false information.
- 3.9 Whistleblowers who believe they may face termination, suspension, disciplinary action, or threats of action as a result of their whistleblowing of wrongdoing or corruption must notify the Audit Committee Secretary and/or the Chief Executive Officer immediately.
- 3.10 Any person who terminates employment, suspends it, takes disciplinary action, or threatens to take action against an employee who has made a legitimate whistleblowing will face disciplinary action, which may include the termination of the employment contract.

4. Reporting Process

- 4.1 Reports must be made in writing and sent to the following channels for filing whistleblowing:
- (1) Postal mail:

Secretary of the Audit Committee and/or the Chief Executive Officer
TCM Corporation Public Company Limited
2054 New Phetchaburi Road, Bang Kapi Subdistrict, Huai Khwang District, Bangkok
10310
 - (2) E-mail:

Secretary of the Audit Committee: auditcom@tcm-corporation.com
Chief Executive Officer: piyaporn@tcm-corporation.com
 - (3) Report through the Whistleblower section on the company website, www.tcm-corporation.com
- 4.2 When filing a whistleblowing, the whistleblower should include clear and sufficient details to enable investigation, such as the person involved, the nature and details of the incident, the date, and information. Furthermore, the whistleblower has the option of remaining anonymous; however, if the identity is revealed, the Company will be able to report on the progress and clarify the facts.

5. Procedure for Investigation

- 5.1 Following receipt of the whistleblower's report, the Chief Executive Officer or the Chairman of the Audit Committee will follow the following procedures:
- The whistleblower will receive an electronic letter confirming receipt of the report.
 - The whistleblower will be informed whether or not a preliminary investigation was conducted.
 - The whistleblower will be notified whether or not the whistleblowing will be investigated further. If no further action is taken, the reason will be communicated as well.
- 5.2 If the secretary of the Audit Committee and/or the Chief Executive Officer determined that the whistleblowing is valid, the investigation committee which including the Chairman of the Audit Committee and the head of the business or head of subsidiaries will be set to investigate the issue.
- 5.3 When conducting investigations, precautions should be taken to avoid making false, inaccurate, or unjust allegations.
- 5.4 Interviews with the whistleblower will be conducted as part of the investigation.
- 5.5 During the investigation, the Company will provide the accused with the opportunity to provide relevant evidence and demonstrate a thorough understanding of the details of the whistleblowing.
- 5.6 The accused should not be informed of the allegation until the Company has taken the necessary precautions to prevent evidence destruction.

6. Penalties

- 6.1 If the investigation reveals that the alleged offender did indeed commit an offense, the Company's rules and regulations will be punished, and appropriate legal action will be taken.
- 6.2 If the investigation reveals that the whistleblowing is false and intended to harass or harm the accused and/or Company reputation, the Company will consider penalizing the whistleblower in accordance with the Company's rules and taking appropriate legal action.

This policy is effective from January 1st, 2021 onwards.

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(Miss Piyaporn Phanachet)
Chief Executive Officer
TCM Corporation Public Company Limited