

**-Translation-**

**AAI – 034 – 2022**

**Policy for Complaint and Whistleblowing**

**(Revised edition B.E. 2566)**

Asian Alliance International Public Company Limited and its subsidiaries (the “Company”) realizes the importance of good corporate governance and business operations with honesty, fairness, transparency, and verifiability. Therefore, it gives an opportunity for stakeholders both inside and outside the organization to report complaints and whistleblowing about actions suspected of being against laws, good corporate governance, rules, regulations, business ethics, financial report, or internal control system of the company. There are channels, processes, and protection of the rights of complainants and whistleblowers as follows:

**Report of Complaint and Whistleblowing**

If employees and stakeholders both internally and externally have questions or witness any suspected actions of a violation of laws, good corporate governance, principles, rules, regulations, policies, business ethics, financial report, and internal control system of the Company or its subsidiaries, they can ask questions or report complaints along with details of evidence to the responsible persons of the Company or other responsible agencies through the following channels:

**If it is related to internal departments of the Company, but not the Managing Director or the chairman of Board of Directors**, they can report the matters to the Complaint Hotline (24 hrs.), or the Company’s secretary, the Internal Audit Unit, the Managing Director, the Audit Committee or the complaints and whistleblowing boxes.

**If it is related to the Managing Director or the chairman of Board of Directors**, they can directly report the matters to the Audit Committee.

**Channels for complaints and whistleblowing**

- 1) Complaint Hotline (24 hrs.) Tel: 095-3720144
- 2) The Company’s secretary, Asian Alliance International Public Company Limited
  - E-mail : AAI-Secretary@asianalliance.co.th
  - Mail to : The Secretary  
Asian Alliance International Public Company Limited  
55/2 Rama 2 Road, Bang Krachao Subdistrict, Mueang District, Samut Sakhon Province 74000
- 3) Internal Audit, Asian Alliance International Public Company Limited
  - E-mail : AAI-IA@asianalliance.co.th
  - Mail to : Internal Audit Unit Manager  
Asian Alliance International Public Company Limited  
55/2 Rama 2 Road, Bang Krachao Subdistrict, Mueang District, Samut Sakhon Province 74000
- 4) Managing Director, Asian Alliance International Public Company Limited
  - E-mail : Aekarat@asianalliance.co.th
  - Mail to : Managing Director  
Asian Alliance International Public Company Limited  
55/2 Rama 2 Road, Bang Krachao Subdistrict, Mueang District, Samut Sakhon Province 74000

5) Audit Committee, Asian Alliance International Public Company Limited

● E-mail : AAI-AC@asianalliance.co.th

● Mail to : Audit Committee

Asian Alliance International Public Company Limited

55/2 Rama 2 Road, Bang Krachao Subdistrict, Mueang District, Samut Sakhon Province 74000

6) Compliant Box

**Measures to protect complainants or whistleblowers**

1. The Company shall not take any actions of unfairness to the complainants or whistleblowers or those who provide information or clues in the investigation of facts, whether by changing job position, nature of work or workplace, suspension of work, intimidation, interference of work, termination of employment, or any other actions, on the grounds that the complainants or whistleblowers cooperate for giving information or whistleblowing in investigating the facts about corruption or non-compliance with the laws or good corporate governance principles, rules, regulations, policies, or the Company's Code of Business Conduct, financial report, and internal control system of the Company or its subsidiaries, including the fact that other persons are filing lawsuits, testifying, or cooperating in any fact scrutiny to the courts or government agencies.
2. It is considered a disciplinary offense that must be punished or may be punished in compliance with the laws if the offense is conducted under the law to employees who treat others in unfair manners or discrimination through inappropriate means or damage other persons who make complaints, give information or whistleblowing about corruption or non-compliance with the laws, rules, regulations, policies, or the Company's Code of Business Conduct, including other persons who sue, witness, provide statements, or cooperate in any investigations of the facts to the courts or government agencies.
3. Complainants or whistleblowers or those who give clues in the investigation of facts or deny corruption shall be protected by the Company, without any cause to demote, dismiss, punish, give negative results, or take any actions of adverse effects to those individuals.
4. The complainants or whistleblowers who provide information or clues in the investigation can choose to remain anonymous if such disclosure shall cause insecurity or any damages. Nonetheless, the non-anonymously may allow the Company to report any progresses or clarify the facts or mitigate the damages more conveniently and quickly.
5. If the complainants or whistleblowers or those who give clues in the investigation of facts are of the opinion that they are at risk of danger or damages, they may request that the Company provide appropriate protection measures, or if the Company believes that the complaints are prone to cause trouble or unsafety, it may impose measures to protect the complainants or whistleblowers or those who cooperate in the investigation of facts, without having to wait for them to make such request.

**Conditions and consideration of whistleblowing and complaints**

The Company considers the complaints or whistleblowing or any clues in the investigation of facts as the most secret. The complainants or whistleblowers can use more than one channel and it is not necessary to disclose their identities. Nevertheless, the non-anonymously may allow the Company to report any progresses or clarify the facts or mitigate the damages more conveniently and quickly. The Company reserves the right to consider the investigation of complaints or whistleblowing or any clues only under the following conditions:

1. Details of complaints or whistleblowing or clues must be clear and sufficient for the investigation of facts and can be proceeded further to verify the truth.
2. The Company shall not disclose the name, surname, address, picture, or any other information that can identify the complainants, informants, or whistleblowers. However, if it is necessary to reveal or disclose such, the Company shall take into account the safety and damages to the complainants or informants or whistleblowers even if those individuals desire to reveal their identities to the Company.
3. The complainants or informants or whistleblowers shall be protected whether being the Company's employees or outsiders.

### Group of people involved

The Company also has the Internal Audit Unit responsible for receiving complaints and whistleblowing from the group of persons involved in the complaints/whistleblowing channel process (complainants or informants or whistleblowers and the recipients of complaints) and taking actions on their own for the complaints/whistleblowing or appointing the scrutiny commission to take actions.

1. The Internal Audit Unit or the scrutiny commission is responsible for collecting facts related to suspected acts for violation of laws, good corporate governance principles, rules, regulations, policies, business ethics, financial report, or internal control system by itself to evaluate and investigate the information, while considering the procedures and appropriate management methods in each matter. This may be done by the Internal Audit Unit itself or by submitting the matters to the scrutiny commission to process and verify the information. The scrutiny commission shall be appointed by the Managing Director, the Executive Committee or the Board of Directors.
2. Disciplinary supervision by Human Resources Department
3. Managing Director as the Company's top executive
4. Executive Committee
5. Audit Committee
6. Board of Directors
7. Scrutiny commission appointed by the Managing Director or the Executive Committee or the Board of Directors

### Steps for action

#### 1. Registration and submission

- 1.1 All channels for receiving complaints and whistleblowing are notified to the Internal Audit Unit to open the cases and collect the information within 24 hours.
- 1.2 The Internal Audit Unit registers a complaint in a confidential file and schedules the date for notifying complaints to those involved as follows:
  - In case of serious impacts on the Company's reputation, take immediate and urgent actions (within 24 hours).
  - In other cases, proceed as soon as possible (not more than 48 hours).
- 1.3 The Internal Audit Unit records the information in a document file (confidential) by specifying such information from the complainants as follows:
  - Complaint's name, except in an unnamed case
  - Date of complaint
  - Name of persons or incidents of complaints
  - Other related information
- 1.4 The Internal Audit Unit considers proposing to the Managing Director to have the Internal Audit Unit take actions on its own or appoint a scrutiny commission to investigate and gather the facts before sending a copy to the Managing Director, except in the following cases:
  - 1.4.1 In case of complaints related to the Managing Director, the Internal Audit Unit shall consider proposing to the Executive Committee or the Board of Directors to set up a scrutiny commission by the approval of the Audit Committee, without sending a copy to the Managing Director.
  - 1.4.2 In case of complaints related to important matters which may impact the Company's reputation and image or financial position or conflict with business policies, or those related to the Managing Director or the chairman of the Board of Directors or the senior management, they are required to be sent to the Audit Committee to arrange a meeting to investigate the facts within 5 working days.

## **2. Scrutiny and authorization**

- 2.1 The Internal Audit Unit or the scrutiny commission investigates the facts and provides recommendations to those involved for proper conducts or behaviors. In case of a required disciplinary action, the consultation on guidelines shall be considered with the Human Resources Department for standards of punishment, while processing the investigation results of facts, opinions, and measures for actions or punishments to the Executive Committee for further considerations.
- 2.2 In case of a complaint from an anonymous person and being unable to sufficiently investigate additional information, the Internal Audit Unit or the scrutiny commission must submit a report on the investigation results and opinions on the complaint to the Executive Committee for appropriate actions and guidelines. If the Executive Committee deems that the complaint cannot be processed further, such complaint must be closed. The Internal Audit Unit shall submit a copy of the report to the Audit Committee and the complaint recipient.
- 2.3 If the Internal Audit Unit or the scrutiny commission investigates the facts and finds that the person being complained is not guilty, or it is a misunderstanding, or the advice is given to such person or related individual to achieve appropriate behaviors or conducts, while it is considered that the case shall be closed without any penalties, the Internal Audit Unit must submit the case to the Executive Committee for approval. Then, the Internal Audit Unit must submit a copy of the report to the Audit Committee, the complaint recipient, and the complainant for acknowledgment.
- 2.4 In case of complaints related to the Company's violation of laws, rules, regulations, or the Code of Business Conduct, including cases in which complaints cause damages to any persons, the Internal Audit Unit or the scrutiny commission shall present such cases with opinions and guidelines to the Executive Committee for further consideration.
- 2.5 In case of complaints related to important matters which shall impact the Company's reputation and image or the financial position, conflict with business policies, or those related to the Managing Director or the chairman of the Board or the senior management, the Internal Audit Unit must propose the matters to be considered by the Audit Committee and propose to the Board of Directors for further actions.

## **3. Notification of results to complainant and improvement**

- 3.1 The Internal Audit Unit promptly acts in accordance with decisions of the Executive Committee or the Board of Directors by coordinating with related parties and the Human Resources Department.
- 3.2 The Internal Audit Unit notifies the results of their actions to the recipient of the complaint and the complainant, while recording the results related to such complaints and presenting them to the Audit Committee on a quarterly basis.
- 3.3 The Internal Audit Unit follows on improvements (if any) and reports to the Executive Committee or the Board of Directors, while notifying the recipient of the complaint, the complainant, and the Audit Committee for acknowledgment.

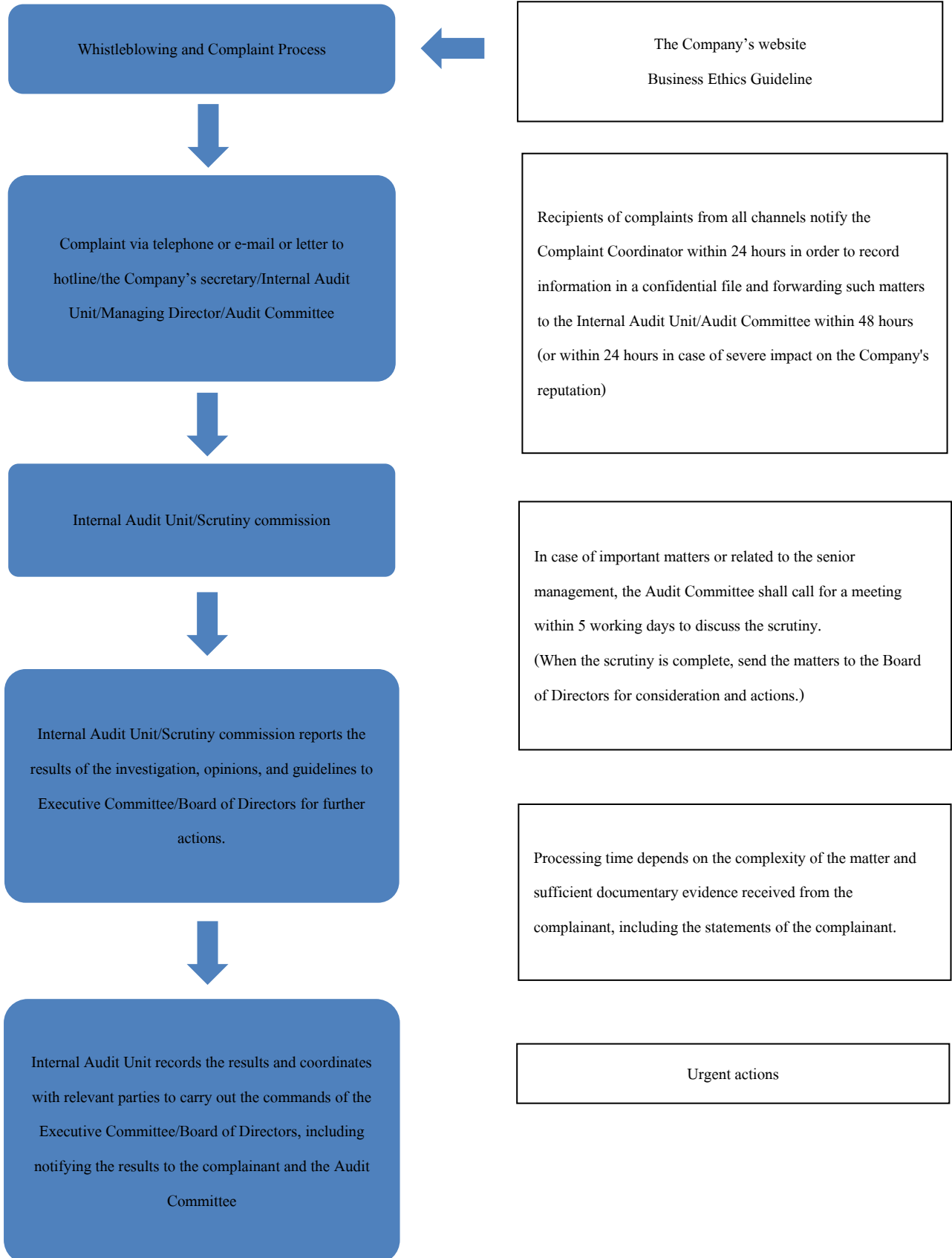
## **4. Dishonest complaints or incorrect channels**

In the reporting of complaints, whistleblowing, giving statements, or providing any information, if it can be proven that the acts are done in a bad faith or a wrong way by an employee or an officer of the Company or its subsidiaries, such person must be subject to a disciplinary action in accordance with the standard rules, regulations, and policies of the Company. If it is a third party and the Company or its subsidiaries are damaged, legal actions must be considered against that person as appropriate.

## **5. Responsibilities of the Internal Audit Unit**

If the Internal Audit Unit neglects or does not comply with this policy, it must also be considered a disciplinary action.

**Summary of the procedure**



This policy was considered and approved in the Board of Directors Meeting No. 5/2023, dated 8 November 2023, which shall come into effect from 8 November 2023 onwards.

**- Mr. Vichai Assarasakorn -**

(Mr. Vichai Assarasakorn)

Chairman of the Board

Asian Alliance International Public Company Limited