



WHISTLE BLOWER POLICY

EUROASIA TOTAL LOGISTICS PUBLIC COMPANY LIMITED

ISSUE 3

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Preparation and Approval History

Document No.	Editor/Controller	Reviewer	Approver
CP-BOD-008-02	Managing Director	Chief Executive Officer	Board of Directors
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Revision History

Issue	Issue Date	Effective Date	Revision details
1	10 October 2021	9 November 2021	First issue
2	10 June 2022	6 August 2022	Revise company name after conversion to public limited company
3	1 September 2023	12 September 2023	Amend email address of the Chairman of the Audit Committee

Note: To add or cancel any document, proceed according to the acts set out in the Approval and Implementation Authority.



Whistle blower Policy

Euroasia Total Logistics Public Company Limited and its subsidiaries (“Company”) have corporate values that focus on working with integrity and ethics with the belief that running a business under good corporate governance is an important factor that promotes leading the company to sustainable growth. Therefore, to adhere to social responsibility and allow all stakeholders to participate in the good corporate governance process, the company has defined a policy for receiving complaints and provides channels for complaints and whistleblowing from both individuals within the organization and from outsiders affected both directly and indirectly to perform corrections or improvements for the company's business operations correctly, appropriately, transparently, and reliably.

1. Definitions

Company	means	Euroasia Total Logistics PLC. and its subsidiaries.
Director	means	Director of the company.
Executive	means	An executive as defined in the announcement of the Securities and Exchange Commission.
Employee	means	A monthly employee, daily employee, contracted employee with a fixed period of time for which the company agrees to hire for wages.
Misconduct	means	Any action or omission of an action that violates the law, business code of conduct, charter, policies, rules and regulations of the company.
Fraud	means	Any act to seek unlawful gain for oneself or others, which includes theft, embezzlement, corruption and refurbishment of financial statements.
Theft	means	Taking possession of the property belonging to another person, or owned by others, with the desire to possess it for oneself or to sell it or to a third party.



Misappropriation	means	Possession of property belonging to another person or which is also owned by another person and during that possession, fraudulently encroaching upon the property itself or a third party.
Corruption	means	Fraud and corruption in accordance with the anti-corruption policy.
Refurbishment of financial statements	means	Deceiving others by communicating false or concealing facts in the financial statements by recording too much or too little of incomes, including incomplete disclosure of information, refurbishment of employee qualifications or modification of internal and external documents.

2. Duties and Responsibilities

2.1. Executives and Supervisors

- (1) Behaving as a role model as well as overseeing, encouraging employees to comply with the business code of conduct, policies, rules, and regulations of the company.
- (2) Understand the nature of any misconduct and fraud that may occur within the company or its departments and be aware of irregularities that indicate misconduct or corruption.
- (3) Implement to ensure that all employees in the organization are aware of this policy
- (4) Create an appropriate organizational environment to reassure complainants about reporting complaints and leads of misconduct and corruption
- (5) When any misconduct or fraud is found, report it to the departments of Internal Audit and Human Resources.

2.2. Employees

- (1) Acknowledge and comply with this policy
- (2) Notify complaints or clues to supervisors or notify via the channels specified under this policy when seeing or having reason to believe that misconduct or corruption has occurred



- (3) Cooperate and assist the relevant departments of the company to investigate complaints and clues about misconduct and corruption

2.3. Department of Human Resources

Advise the executives and employees on the implementation of this policy, including communicating and organizing training to provide the necessary knowledge.

2.4. Department of Internal Audit

- (1) Notify the progress and results of the consideration on complaints and clues to misconduct and corruption to complainants
- (2) Prepare registration for receiving complaints and clues about misconduct and corruption and a summary report to be sent to the Audit Committee and the Executive Committee on a regular basis at least once a quarter
- (3) Monitor the effectiveness of this policy

3. Scope of Complaints or Whistleblowing

- 3.1. Directors, executives, employees or any person acting on behalf of the company may be complained under this policy if there is misconduct or corruption by third parties and different stakeholder groups.

However, the company cannot receive complaints in the following cases:

- (1) Matters that the meeting of shareholders, the Board of Directors, the Audit Committee, Executive Committee, sub-committees, or Chief Executive Officer has already resolved in accordance with the scope of their powers
- (2) Matters that have been filed as a case in court or the court has judged or has already issued a final order
- (3) An enlightenment card case, complaint or allegation does not specify the true name and address of the complainant or the accuser



- (4) Complaints without witnesses, evidence or clues of corruption or misconduct, which is clear enough to be able to further ascertain the facts
- (5) Matters that the company's Human Resources Department or other competent authorities has considered or made a fair decision and there is no new evidence which is of additional material subjects

3.2. The company encourages whistleblowers to disclose their identity and provide sufficient and clear evidence of wrongdoing. The whistleblower must specify the details of the complaint or whistleblower, together with the name, address, and telephone number the company can contact and send the complaint to channels specified by the company.

4. Persons Can Reporting Complaints or Clues

Any person who knows the complaint or suspects in good faith regardless of whether they are damaged or not, that the director, employee or any person acting on behalf of the company has misconduct or fraud can report complaints or clues by disclosing his/her identity and/or providing sufficiently clear evidence about the alleged offender's misconduct and should provide contact information as a means of communicating with the company.

5. Reporting False Information

In case where there is sufficiently expressive evidence that the whistleblower has the clear behavior that he/she dishonestly notifies or accuses the complainant (for example, disclosing information about the personal complaint or intending to cause disharmony within the company); or it is information that employees do not truly believe to be true (such as rumors); or in case that disclosure is for personal gain, such actions will be considered a disciplinary offense and may be considered a serious offense. The company will arrange an investigation to consider penalties according to the company's regulations or to take further legal action to protect the reputation of the complainant.



6. The Company's Actions

- 6.1. The company will independently and fairly investigate complaints and clues of wrongdoing and corruption to obtain evidence that can be used to confirm or contradict the information received and will take disciplinary action and/or take a legal action against the offender.
- 6.2. The company will notify the complainant about the progress and the result of consideration of complaints of misconduct and fraud by telephone number, e-mail or other means of contact. Occasionally, for reasons of need for personal information and confidentiality, the company may not be able to provide detailed information about an investigation or disciplinary action.
- 6.3. The Department of Internal Audit will prepare a registration of complaints and clues about misconduct and corruption and prepare a summary report of all complaints and clues about misconduct and corruption of the company and its subsidiaries, both which have been considered and are under investigation, for the Corporate Governance and Sustainability Committee, the Audit Committee and the Board of Directors to regularly acknowledge at least once a quarter.

7. Protection of Whistleblowers and Person Cooperating in Anti-Corruption

The company has established a mechanism to protect complainants and those who cooperate with the company in anti-corruption including whistleblowing, information provision, or fraud denial to ensure that such action will not cause the complainant and the cooperating person suffering and damage as follows:

- 7.1. The company will protect the complainants and those who cooperate with the company in anti-corruption from suffering, harm, or unfairness arising from the notification or cooperation in the fight against such corruption.
- 7.2. The company will not demote, punish or adversely affect employees or executives who cooperate in anti-corruption even though such action will cause the company to lose business opportunities.
- 7.3. In the event that the whistleblower or the person who cooperates in anti-corruption finds himself insecure or at risk of damage can request the company to determine the appropriate protection measures.
- 7.4. To protect the rights of complainants or those who cooperate in anti-corruption, the company will conceal the information of the complainant or those who cooperate in anti-corruption and keep complaints or related



information confidential. This is limited to the recognition of those involved in receiving complaints or responsible for investigations. If it is found that such person has misused or disclosed such information improperly, the company will regard it as a violation and a disciplinary offense.

- 7.5. In cases where employees or executives treat other people with unfair methods or cause damage to other people, which results directly from a person having reported complaints or cooperating in anti-corruption, the company will regard it as a violation and a disciplinary offense.

8. Confidentiality

Those involved in receiving complaints or responsible for investigations must keep the received information confidential and not disclose it to any person, unless it is disclosed only as necessary for the performance of work or in compliance with the law.

9. Channels for Reporting Complaints or Clues

The whistleblower can report complaints or clues by specifying clearly that it is a confidential document through the following channels

9.1. By Postal Mail

Contact: Chairman of the Audit Committee

Address: Euroasia Total Logistics Public Company Limited

19,21 Motorway Road, Klongsongtonnoon, Lat Krabang, Bangkok 10520

9.2. By Electronic Mail (E-mail)

Contact: Chairman of the Audit Committee acchairman@etlgps.com

9.3. Telephone: (662) 123 1727

9.4. Channel for reporting complaints and clues via the company's website: www.etl.co.th

9.5. By Whistleblower Box/Complaint Box

9.6. Chairman of the Board of Directors or Chairman of the Audit Committee



9.7. Supervisors whom they trust at all levels (in case it is related to senior executives or directors of the company, notify directly to the Chairman of the Audit Committee)

This Whistle blower Policy was considered and approved at the Board of Directors' meeting No. 6/2023 on September 11, 2023. It shall be effective from September 12, 2023 onwards.

Note: This English translation is for reference purposes only. In the event of any discrepancy between the Thai original Whistle blower Policy and this English translation, the Thai original shall prevail.

Mr. Krishna Boonyachai
Chairman of Board of Directors

Euroasia Total Logistics Public Company Limited