



Whistleblowing Policy

SCG PACKAGING PUBLIC COMPANY LIMITED

SCG Packaging Public Company Limited (“Company”) realizes the importance of preventing corruption or misconduct of operation and contacting with persons having interests which may affect decision and business operation of the Company. Therefore, the Company establishes a mechanism for receiving whistleblowing and procedure in the event that whistleblowing regarding a breach of legal requirement, wrong doing of rules, regulations and code of conduct of the Company or suspected act of corruption including protection measures to bring fairness to whistleblower regarding corruption or non-compliance of laws, rules, regulations and code of conduct. The Meeting of the Board of Directors no. 211 (7/2019) resolved to approve the Whistleblowing Policy to implement clear guidance. The Meeting of the Board of Directors no. 239 (7/2022) has then reviewed the previously issued Whistleblower Policy to ensure that the Company has in place a policy that defines responsibilities, guidelines, and appropriate operational requirements to assure that efficient handling of whistleblowing regarding corruption and misconduct are in place.

1. Objectives

- 1.1 The receiving of whistleblowing regarding corruption, misdeed and misconduct of applicable laws, regulations, articles of association, and code of conduct is processed appropriately, efficiently and complies with good corporate governance principle.
- 1.2 The Company’s personnel and any parties acting on behalf of the Company conduct the business lawfully, transparently, fairly and verifiably by following applicable laws, regulations, articles of association, and code of conduct, as well as good corporate governance guidance.
- 1.3 Any person willing to report the Company on misconduct of operation or suspicious of misconduct made by the Company’s personnel and any parties acting on behalf of the Company can do so via channels provided by the Company.
- 1.4 The informants or whistleblowers or persons assisting the Company honestly are appropriately and fairly protected and prevented from maltreatment caused by raising the whistleblowing.
- 1.5 The concerned persons are prevented from any risk and damage arising from breach of laws, code of conduct, or acts of the Company’s personnel and any parties acting on behalf of the Company.

2. Definitions

- 2.1 “**Misconduct**” means any act of doing or not doing by the personnel or persons acting on behalf of the Company which breaches laws, articles of association, code of conduct, working rules, policy and regulations of the Company.

- 2.2 “**Personnel**” means director, executive and employee of the Company and its subsidiaries.
- 2.3 “**Subsidiary**” means a subsidiary company included in the consolidated financial statements of the Company.
- 2.4 “**Whistleblower**” means any person or the personnel who reports or raises any misconduct occurred in the Company.

3. Persons Having Rights to Raise Whistleblowing

- 3.1 Any person or the personnel of the Company who witnesses misconduct.
- 3.2 Personnel of the Company who is maltreated, threatened or disciplinary punished such as reduced salary level, suspended, fired or discriminated by unfair act related to employment conditions caused by his or her raising of whistleblowing, providing information or going to provide information, assisting during investigation process or collecting information to persons receiving whistleblowing including legal prosecution, being witness, giving statements, or any cooperating to court or government agency.
- 3.3 If there is sufficient evidence that the whistleblower has raised the whistleblowing dishonestly, the Company considers it is necessary to protect the reputation of the respondent as follows:
 - 3.3.1 investigating and punishing pursuant to the Company’s regulations if the whistleblower is the personnel of the Company;
 - 3.3.2 considering legal action if the whistleblower is an external party and damage occurs to the Company.

4. Scope of Whistleblowing

- 4.1 The personnel or any person acting on behalf of the Company may be the respondent under this policy if he or she commits a misconduct.
- 4.2 However, the Company will not receive the following cases:
 - 4.2.1 a case that the general meeting of shareholders, board of directors, audit committee, management committee or Chief Executive Officer has already resolved according to its power of authorities;
 - 4.2.2 a case that has been processed in the court or already judged or ordered by the court;
 - 4.2.3 a case from non-personnel without genuine name and address of the whistleblower;
 - 4.2.4 a case without identified witness, clue, evidence or act of corruption or misconduct as sufficient to further investigate for more fact and finding;
 - 4.2.5 a case that the Human Resource Office of the Company or its subsidiaries or other authorized office has already received, considered or decided fairly and no additional material evidence is newly provided.

5. Channels for Filing Information or Raising Whistleblowing

- 5.1 Employees can raise whistleblowing via the Whistleblowing System on the Company’s intranet portal, which is accessible to every employee. Whistleblowers can direct their whistleblowing, with or without identifying their names, to any of the following:

- Trusted supervisors
- The Director of the Corporate Human Resources Office
- The Director of Internal Audit Office
- The Company Secretary
- The Secretary to the Board of Directors
- Any Director of the Company

The whistleblowing can also be submitted verbally or formally via letters or e-mails to any of the aforementioned parties.

5.2 For external parties, whistleblowing can be lodged on www.scgpackaging.com under the Whistleblowing System. Whistleblowers are required to identify their names and can direct their whistleblowing to any of the following:

- Corporate Secretary Office
- Internal Audit Office
- An Independent Director
- Audit Committee

Whistleblowing can also be lodged in the form of a formal document submitted to any of the aforementioned parties.

6. Whistleblower Protection

- 6.1 Whistleblowers who are personnel of the Company may choose to hide their identities if they feel that they might be adversely affected. However, valid details or evidences must be provided to prove that the reported corruption or misconduct is not fraudulent. However, if the whistleblowers reveal their names, the Company will be able to notify them of progress and mitigate impact with greater ease and convenience.
- 6.2 The Company considers all relevant information confidential and will reveal only as necessary, taking into consideration the safety and possible consequences to the whistleblowers, information sources, or parties related to the Company.
- 6.3 If the whistleblowers feel that their safety is threatened or that they may be affected, they may request appropriate protection measures from the Company. The Company may prescribe protection measures without such a request if it appears that the whistleblower is likely to be affected or put in danger.
- 6.4 The Company takes a fair and suitable approach without retaliation, harassment, of discrimination when engaging with the whistleblowers who reports fraud, breaches of state laws or regulations, of non-compliance with the Company's Articles of Association and Code of Conduct, even in the event that they file a lawsuit, testify, give a testimony, or cooperate with a court of a government agency. Failure to comply with this approach is considered a breach of discipline and subject to disciplinary action as well as any applicable legal punishment.
- 6.5 Those affected will receive compensation through an appropriate and fair process.

7. Whistleblowing Investigation

- 7.1 The whistleblowing recipient is to investigate and verify the validity or assign reliable persons or divisions to verify the validity. The preliminary investigation should reach a conclusion within 30-60 days, depending on its complicity. After the investigation is finalized, progress reports are also made to the whistleblowers within seven days if their identities are identified.
- 7.2 The whistleblowing recipient or the assigned person can invite any personnel to provide information or send any relevant documents for investigation.
- 7.3 If the investigation results that the misconduct is committed, the Company will proceed as follows:
 - 7.3.1 If the misconduct regards to breach of laws, rules, regulations, articles of association, or code of conduct of the Company, the case is to be proposed with opinion and correct guidance to the Company's authorized person to consider. The case which is considered material such as having impact to reputation or financial performance of the Company, conflict with the business policy of the Company, or related to executives of the Company is to be proposed to the Audit Committee or the Board of Directors for their consideration.
 - 7.3.2 If the misconduct brings damage to any party, the Company is to propose appropriate and fair remedy measurement to sufferers.

8. Punishment

- 8.1 If the accused person commits the misconduct, he or she is to be considered and punished according to disciplinary punishment of the Company and if said misconduct breaches the laws, he or she will be legally punished according to civil, criminal or other laws. Disciplinary punishment and/or decision of the Audit Committee or the Board of Directors are considered final.
- 8.2 The personnel who acts with other person unfairly, with inappropriate method or causing damage to such person as resulted from such person's whistleblowing or reporting information or providing clues regarding misconduct is considered breaking discipline and subject to punishment, provided that the punishment may include those prescribed by laws if said misconduct is breach of laws.

9. Communication

- 9.1 The Company will communicate and disclose this Whistleblowing Policy and whistleblowing channels to the personnel through several media such as new personnel orientation, training, seminar, publishing in workplace and via electronics system of the Company, etc. to assure the understanding of the personnel and their strict compliance under this policy.

9.2 The Company will communicate and disclose this Whistleblowing Policy and whistleblowing channels to public, subsidiaries, affiliates and stakeholders through several channels such as the Company's website, annual reports, annual registration statements, and sustainability reports etc.

This Whistleblowing Policy has been revised according to the resolution of the Board of Directors Meeting on October 25, 2022, and shall be effective from October 25, 2022.

Announced on October 25, 2022.

-Signed by-

(Mr. Prasarn Trairatvorakul)

Chairman of the Board of Directors