



Policy on the Receipt of Complaints and
Whistleblowing Regarding Fraud

TQR Public Company Limited

Policy on Receiving Complaints and Whistleblowing Regarding Fraud or Non-compliance with Laws, Regulations, Company Rules, and the Code of Business Conduct

TQR Public Company Limited (“the Company”) and its subsidiaries have established a policy to receive complaints and whistleblowing reports regarding fraud or non-compliance with laws, regulations, company rules, and the company’s code of business conduct. This policy applies to employees and stakeholders of the Company. The Company ensures protection and fairness for individuals who report such information or provide whistleblowing details regarding fraud or non-compliance with laws, regulations, company rules, and the code of business conduct of the Company and its subsidiaries as follows:

1. In the case of a person who reports information or provides clues about corruption or non-compliance with laws, regulations, company rules, or the company's code of conduct

Complainant

- 1) Employees witnessing fraudulent acts, legal violations, or breaches of company regulations or business ethics.
- 2) Employees subjected to retaliation such as demotion, suspension, or unfair treatment due to their involvement in providing or intending to provide information.

Recipient of Complaints

- 1) Direct supervisors responsible for relevant operations (from Director level upwards).
- 2) The Audit Committee.

2. Complaint Submission Process

Complaints can be submitted through the following channels:

- 1) Complaints can be made directly in writing. The complainant should send the complaint or clues of wrongdoing and corruption through the responsible supervisor (from the director level). However, if in an inappropriate or inconvenient situation, the complainant can report it through the company's internet system, via E-mail, the suggestion box, or send a letter to the audit committee.
- 2) The supervisor who receives a complaint or clue of wrongdoing and corruption shall notify the CEO without delay or within 3 business days to proceed with the fact-finding process.

- 3) In the event that the complainant chooses not to disclose his/her name, he/she must provide sufficient details of the facts or evidence to demonstrate that there is reasonable ground to believe that there has been a corrupt act or a violation of the law, regulations, rules of the Company or its subsidiaries, or the Company's code of conduct.

Complaints and whistleblowing reports will be treated with the utmost confidentiality. Disclosure of the complainant's identity is optional unless it facilitates the resolution process.

Complaint Channels

1. **Internet:** Through the company's website at www.tqr.co.th.
2. **Intranet:** Through the company's internal website.
3. **Email:** Via audit@tqr.co.th.
4. **Postal Mail:** Addressed to the Chairman of the Audit Committee
 - TQR Public Company Limited
 - 46/7 Rungrojthanakul Building, 8th Floor,
 - Ratchadaphisek Road, Huaykwang Sub-district, Huaykwang District, Bangkok 10310
5. **Other Channels:** Any other channels provided by the company, such as the company's suggestion box.

Fact-Checking Procedures

1. Upon receiving a complaint, the recipient must forward it to the appropriate individual or team to act as the investigator ("Investigator"), depending on the case:
 - (1) **If the respondent is an employee below the executive level:**

The Chief Executive Officer (CEO) and/or an individual or unit designated by the CEO will act as the Investigator.
 - (2) **If the respondent is an executive or higher:**

The Audit Committee and/or an individual or unit designated by the Audit Committee will act as the Investigator.
- In case of doubts or questions, the Investigator may summon any relevant employee or direct supervisor of the respondent to provide information or submit any related documents for fact-checking purposes.

2. If the investigation confirms the validity of the complaint, the Company will proceed as follows:

(1) For complaints involving fraud, legal violations, breaches of regulations, company rules, or the code of business conduct:

The Investigator will submit the complaint along with their findings to the Audit Committee for further consideration.

(2) For significant complaints affecting the company's reputation, image, financial status, or policies, or those involving senior executives:

The Investigator will submit the matter, along with their findings, to the Audit Committee and the Board of Directors for further consideration.

(3) The Investigator will provide updates and the investigation results to the complainant if contact details (name, address, phone number, email, or other channels) have been provided. However, due to confidentiality or personal data protection requirements, the Company may not be able to disclose detailed information regarding the investigation or disciplinary actions.

(4) If the complaint has caused harm to any individual, the Investigator will propose appropriate and fair remedies to the affected parties, subject to the framework established by the Board of Directors and/or the Audit Committee.

Protection for Whistleblowers

1. Whistleblowers may choose to remain anonymous if they believe disclosing their identity could cause harm to themselves. However, they must provide sufficient factual details or evidence to indicate probable fraudulent acts or violations of laws, regulations, company rules, or the company's code of business conduct. If whistleblowers choose to disclose their identity, it will enable the complaint recipient to act more promptly. All information related to the complaint is treated as confidential and disclosed only as necessary, considering the safety of the whistleblower and any affected individuals. Those responsible for handling the complaint must maintain the highest level of confidentiality and refrain from disclosing information to others. Any breach of confidentiality will result in disciplinary action.
2. If whistleblowers feel unsafe or anticipate harm, they may request appropriate protective measures from the Company or its subsidiaries. The Company or its subsidiaries may also implement protective measures proactively if there is a likelihood of harm or danger to the whistleblower.

3. Any employee engaging in unfair treatment, discrimination, or actions causing harm to individuals due to their reporting of complaints, whistleblowing, or cooperation with legal or government agencies will be deemed in violation of Company discipline. Such actions are subject to penalties as per the Company's policies and applicable laws.
4. Any harm caused to whistleblowers or others will be addressed appropriately and fairly, based on methods and procedures determined by the Audit Committee.

2. In the case where the person who reports information or provides clues about corruption or non-compliance with laws, regulations, company rules and the company's code of conduct is a stakeholder of the company, such as shareholders, business partners, customers, creditors, or business competitors, reporting by Stakeholders Regarding Fraud or Non-compliance

Complainants

Stakeholders, such as shareholders, partners, customers, creditors, or competitors, who witness fraudulent acts or violations of laws, regulations, company rules, or the company's code of business conduct.

Recipients of Complaints

The Company's Audit Committee.

Complaint Submission Methods

1. Complaints can be submitted directly in writing via email or postal mail to the Audit Committee of the Company.
2. The Audit Committee will promptly review the submitted information and determine appropriate solutions. Meetings may be convened by the Audit Committee to deliberate the matter, depending on the suitability and discretion of the committee.
3. If the complainant chooses to remain anonymous, they must provide sufficient factual details or evidence to indicate probable fraudulent acts or violations of laws, regulations, company rules, or the company's code of business conduct.

All complaints will be treated with the utmost confidentiality. The complainant is not required to disclose their identity unless it facilitates updates or additional information regarding the reported matter.

Complaint Channels

- **Internet:** Through the company's website at www.tqr.co.th.
- **Email:** Via audit@tqr.co.th.
- **Postal Mail:**
To: Chairman of the Audit Committee
Address:
TQR Public Company Limited
46/7 Rungrojthanakul Building, 8th Floor,
Ratchadaphisek Road, Huaykwang Sub-district,
Huaykwang District, Bangkok 10310.
- **Other Channels:** Any additional channels provided by the company (if available).

Fact-Checking Procedures

If the investigation confirms the complaint's validity, the Audit Committee will take the following actions:

1. The Audit Committee will submit the complaint and findings, along with recommendations, to the Board of Directors for further consideration. Updates on the progress and outcomes of the investigation will be provided to complainants who have disclosed their names, addresses, phone numbers, emails, or other contact information. However, confidentiality requirements may sometimes limit the disclosure of detailed information about the investigation or disciplinary measures.
2. For serious matters affecting the company's reputation, image, financial position, or involving senior executives, the Audit Committee will submit the findings and recommendations to the Board of Directors for consideration.
3. In cases where the complaint causes harm to individuals, the Audit Committee will propose appropriate and fair remedies for the affected parties as deemed appropriate within the framework established by the Board of Directors and/or the Audit Committee.

Protection for Whistleblowers

1. Whistleblowers may choose not to disclose their identity if they believe disclosure could cause harm to themselves. However, they must provide sufficient factual details or clear evidence indicating probable fraudulent acts or violations of laws, regulations, company rules, or the company's code of business conduct. Disclosing identity can expedite the investigation process.

2. Information related to complaints submitted to the company or its subsidiaries is considered confidential and will be disclosed only as necessary. The safety of the whistleblower and any other involved parties will be prioritized.
3. If whistleblowers feel unsafe or foresee potential harm, they may request appropriate protective measures from the company or its subsidiaries. The company may also implement such measures proactively if it perceives a risk of harm or danger.
4. Directors, executives, or employees who treat stakeholders unfairly, discriminate inappropriately, or cause harm due to a stakeholder's reporting of complaints, whistleblowing, or cooperation with courts or government agencies will be deemed to have committed a disciplinary violation. Such actions may result in penalties under company policy and applicable laws.
5. Any cooperation with the court or government agencies is considered a disciplinary offense that must be punished. This may be punished as prescribed by law if it is an offense under the law.
6. Any harm caused to individuals will be addressed with appropriate and fair remedies. The Audit Committee and/or the Board of Directors will determine the appropriate course of action.

This policy has been reviewed and will be effective from October 3, 2024.

Note: Approved by the resolution of the Board of Directors' Meeting No. 5/2024 on October 3, 2024.