

# WHISTLEBLOWER POLICY

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## 1. INTRODUCTION

### 1.1 OBJECTIVE AND PURPOSE

Minor International PCL and its subsidiaries and affiliated entities (together the “**Company**”) are committed to a culture of compliance that is grounded in honesty, trust, and personal accountability. We firmly believe that raising concerns is a positive act that can make a valuable contribution to improving our long-term success as well as enhancing the environment for employees, guests, customers, and other stakeholders.

The purpose of this whistleblower policy (“**Policy**”) is to enable anyone who works on the Company’s behalf and other stakeholders to communicate concerns regarding ethics and wrongdoings within the Company without fear of reprisal or retaliation.

This Policy aims to:

- provide you with an understanding of what can be reported under this Policy;
- demonstrate the importance we place on ensuring a safe and supportive environment where any person can feel confident to report suspected misconduct;
- create a culture that encourages everybody to speak up, where you genuinely suspect or witness, about any wrongdoing in the Company;
- explain the processes for reporting the wrongdoing, including what happens when you make a report; and
- outline how you will be protected if you make a report.

This Policy applies to all Company’s businesses, divisions, and offices, across all jurisdictions where we operate. If local legislation, regulation, or laws provide a higher level of protection than what is included in this Policy, the local legislation will take precedence.

### 1.2 SCOPE AND APPLICABILITY

#### What is Whistleblowing?

Whistleblowing is the process during which you are encouraged to report wrongdoing within the Company through a formal and confidential channel.

#### What Wrongdoing can be reported?

It is important that the Company outlines what behavior can be reported under this Policy. We want to hear from you if you suspect or witness any wrongdoing in the following matters:

- fraud and embezzlement;
- bribery and corruption;

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- breach of law and regulations (national or international);
- violation of the Company’s Code of Conduct and any other policy or procedure;
- gross negligence, gross waste, or mismanagement;
- bullying or harassment;
- conflict of interest;
- unauthorized use of Company’s funds or resources,
- accounting – a violation of any internal accounting controls and auditing matters, including complaints regarding attempted or actual circumvention of internal accounting controls or Company’s accounting policies;
- abuse of authority; and
- retaliation against employees who make reports.

Wrongdoing also includes action or omission resulting in damage or risk of harm to financial performance, human rights, the environment, public health and safety, safe work practices, or the Company's reputation. The wrongdoing or the harm can have happened in the past or is currently happening or could happen in the future

#### Who falls under this Policy?

This Policy applies to all Company stakeholders, including:

- **Team Members** - anyone who works on the Company’s behalf, including permanent or contract employees, trainees, interns, consultants, contractors, executive officers and board members, current and former; and
- **Business Partners** - contractors, consultants, service providers, suppliers, joint venture partners, and any other business partners who accepted the Business Partner Code of Conduct; (together “**Stakeholders**”)

It is the responsibility of all Stakeholders to report concerns about violations of the Team Members Code of Conduct and Business Partner Code of Conduct (together, the “**Code of Conduct**”) or suspected violations of law or regulations that govern Company’s operations.

Failure to report a known or suspected violation of the law, Code of Conduct, or other Company policies is itself a violation of the Code of Conduct. It may result in disciplinary action, including termination of employment or contractual relationship with Business Partner.

## **2. THE WHISTLEBLOWING PROCESS**

### **2.1 HOW TO REPORT A WRONGDOING**

If you would like to make a report, we have established several different channels through which you can raise your concern:

- E-mail: [whistleblower@minor.com](mailto:whistleblower@minor.com)
- Online: [www.minor.com/whistleblowing](http://www.minor.com/whistleblowing)
- Post: Whistleblower Committee  
Minor International Plc.  
88 The Parq Building 12th Fl., Ratchadaphisek Road, Klongtoey, Bangkok 10110

We will ensure that all reports are confidential. It means that any information that could potentially identify you will be held in the strictest confidence.

## **2.2 DO YOU ACCEPT ANONYMOUS REPORTS**

We also accept anonymous reports. We will respect and protect your identity if you choose to make an anonymous report. You can choose to remain anonymous while making a report, interacting with the report recipient during an investigation process, as well as after the case is closed.

At any given time, you can identify yourself. If you decide to disclose your identity, we will work to protect your identity and take all steps necessary to ensure you do not suffer any retaliation. In some cases, anonymous reports are much less credible and more difficult to investigate fully, but we will take all the steps to investigate all reports, including anonymous reports.

## **2.3 WHAT IF THE REPORT IS UNTRUE**

Sharing a good-faith concern about the Code honestly, even if it turns out to be unfounded – is never an excuse for any retaliation. If a whistleblowing report was made in good faith, but the wrongdoing was not confirmed by the investigation, no action will be taken against the whistleblower.

As much as we encourage honest reporting, we do not tolerate false reports. If a report was made with malicious intent or for personal gain, the Company reserves the right to take action against that particular individual.

## **2.4 WHAT HAPPENS AFTER YOU SUBMIT A REPORT**

We want to be transparent and outline the investigation process of a report submitted through our whistleblowing channels. Below, we have provided the different steps the Company will go through once a report is received until the case is closed.

1. Receipt of the Report. When a report (anonymous or otherwise) is received, it will be forwarded to the Whistleblower Committee.
2. Evaluation. If the report has enough information, the Whistleblower Committee will perform an initial assessment to confirm that the report is a valid report, evaluate the case and adopt an investigation plan. For a report to be fully investigated, it must contain sufficient information to form a reasonable basis for investigation. A whistleblower reporting anonymously should provide as much information as possible not to compromise the ability to investigate the report fully. At this stage, the Whistleblower Committee may reach out to you for additional information through available channels.
3. Investigation. The Whistleblower Committee will assign the investigation to the internal or external party, depending on the risk, urgency, and case complexity. Once the investigation is concluded, a report outlining the findings and recommendations will be adopted by Whistleblower Committee. The Whistleblower Committee may also bring such a complaint to the attention of Executive Management, or hire outside advisors such as lawyers, accountants, and auditors to conduct the investigation.

4. Action. The Whistleblower Committee will determine appropriate actions against the wrongdoer(s) and send the update to you. You will be informed of the outcome of the investigation, subject to data privacy and confidentiality obligations.

## **2.5 WHAT HAPPENS AFTER A REPORT OF WRONGDOING IS SENT**

As part of our investigative process, we will send updates to you. These updates can include confirmation of the receipt of a report, request for additional information, confirmation that the Company has begun the investigation, and the outcome of the investigation and action that were taken. Our commitment is that you will be updated while the investigation is ongoing. We will strive to provide as much feedback on the investigation as possible.

## **3. GOVERNANCE**

### **3.1 WHISTLEBLOWER COMMITTEE**

The Whistleblower Committee is responsible for administering this Policy in an independent, objective, and consistent manner. The Committee comprises a group of senior executives who are responsible and accountable for the implementation and effectiveness of the whistleblowing program.

### **3.2 PROTECTION OF WHISTLEBLOWER**

The Company takes full responsibility for the protection of the whistleblowers and should take all reasonable to protect the identity of whistleblower, which will be known only to the Whistleblower Committee, unless the issue requires investigation by law enforcement or a consent provided by the whistleblower.

The Whistleblower Committee is also responsible for approving measure to protect a whistleblower from retaliation and has the authority to:

- Offer you leave of absence while a matter is investigated;
- Relocate you to a different department, business unit, or location; and
- Monitor that whistleblowers are not penalized through their tenure with the Company.

We forbid to penalize any person who in good faith reports an instance or allegation of wrongdoing in accordance with this Policy. This includes any reprimand, reprisal, change in work duties, change in employment amenities, change in reporting requirements, damage to career prospects or reputation, threats to do any of these, or deliberate omissions that damage the person.

### **3.3 CHANGES TO THE WHISTLEBLOWING POLICY**

From time to time, this Policy may be changed to keep up with our values, best practices, improvements, as well as legislation and regulations. Any changes to this Policy shall be approved by the Whistleblower Committee and communicated to all Stakeholders.