



Charoen Pokphand Foods Public Company Limited

Whistleblowing and Complaints Policy

1. Objective

Charoen Pokphand Foods Public Company Limited (“the Company”) realizes the importance of providing the whistleblowing and complaint channels for its personnel as well as external parties which have been, or are likely to be, affected by business operations of the Company and/or its subsidiaries, to raise their concerns regarding activities suspected of violating laws or the code of conduct. In addition, these channels serve as a tool to monitor the business operations of the Company and/or its subsidiaries, and as an information source to enhance the security and efficiency of our business management. The Company has therefore established this Whistleblowing and Complaints Policy to provide guidelines for reporting misconducts and complaints, as well as to ensure that the management of complaints is conducted in a clear, truthful, and transparent manner, in accordance with international standards.

2. Scope

2.1 Application

This Policy applies to the Company and its non-listed subsidiaries. For the Company's listed subsidiaries and their subsidiaries, they can deploy this Policy as appropriate to align with their business context and internal management process according to the geosocial background of the country in which they operate.

2.2 The scope of misconducts which are subject to be reported according to this Policy including the following misconducts of the Company, its subsidiaries and personnel:

- 2.2.1 Misconducts related to any activity for unlawful benefit, including fraud, asset misappropriation, corruption and bribery;
- 2.2.2 Misconducts related to embezzlement, fraudulent financial reporting, deliberate deception by giving false information or concealing information that should be disclosed;
- 2.2.3 Misconducts in violation of the laws, regulations or rules applicable to the Company or its subsidiaries, as the case may be;
- 2.2.4 Misconducts in violation of the code of conduct, policies or internal rules of the Company or its subsidiaries;



2.2.5 Misconducts which may cause damage to the Company or its subsidiaries.

3. Terms and Definitions

The Company	Charoen Pokphand Foods Public Company Limited
Subsidiaries	<p>Subsidiary companies in accordance with Securities and Exchange Act and subsidiary companies as included in the financial statements of the Company, but excluding:</p> <p>(a) a subsidiary company whose ordinary shares are listed in any stock exchange;</p> <p>(b) any subsidiary company of a company under (a)</p>
Directors	Directors of Charoen Pokphand Foods Public Company Limited and/or its subsidiaries
Executives	Executives of Charoen Pokphand Foods Public Company Limited and/or its subsidiaries (in accordance with the job hierarchy structure of the Human Resources Department)
Employees	Any employees of Charoen Pokphand Foods Public Company Limited and/or its subsidiaries who receive daily or monthly remuneration, whether employed permanently, temporarily, or under special contracts.
Personnel	Directors, Executives and Employees of Charoen Pokphand Foods Public Company Limited and/or its subsidiaries

4. Roles and Responsibilities

4.1 Board of Directors

To establish policy, govern, encourage, and support

- The personnel or external parties which have been or are likely to be affected by business operations of the Company due to the misconducts committed under 2.2 hereof, not to

overlook or ignore on conduct whistleblowing or filing a complaint when experiencing such misconducts.

- A provision of whistleblowing and complaints channels and proper handling processes.
- A disclosure of this Policy as well as reporting on the progress and result summary regarding whistleblowing and complaint matters.

4.2 Corporate Governance and Sustainable Development Committee / Audit Committee

To ensure that the Policy is reviewed and adjusted to align with the current business environment and legal requirements. To endorse any policy amendments before submitting them to the Board of Directors for approval. Additionally, to provide valuable insights and recommendation to the management on policy implementation.

4.3 Executives

- 4.3.1 To support the establishment of operational processes and whistleblowing and complaint channels including effective and efficient measures to protect whistle-blowers, complainants, and whistleblowing reporters.
- 4.3.2 To arrange for proper communication to the personnel and external parties related to relevant function to be aware of the Policy and its guidelines, processes, and whistleblowing and complaint channels.

4.4 Employees

- 4.4.1 To understand and comply with this Policy.
- 4.4.2 To conduct whistleblowing and/or file a complaint to assigned person when the personnel experience or may reasonably believe that the misconducts under 2.2 have been committed.
- 4.4.3 To fully cooperate in providing information.

4.5 Internal Audit Office

- 4.5.1 To review Whistleblowing and Complaints Policy and procedure to ensure compliance with laws and best practices, aligning with the Company's and/or its subsidiaries' business operations.
- 4.5.2 To effectively communicate and foster employee understanding and compliance with the Policy and Procedure.
- 4.5.3 To work with relevant departments to process and resolve reported whistleblowing and complaints

5. Procedure

5.1 Whistleblowing

- 5.1.1 Personnel, external parties, suppliers and business partners may conduct whistleblowing and file a complaint regarding the misconducts under 2.2 by providing their name and contact details (i.e. telephone number and/or email) at:
 - (A) Audit Committee, www.cpfworldwide.com/contact/committee; or
 - (B) Internal Audit Office, exclusive for whistleblowing and complaint report, by:
 - E-mail (iaoffice@cpf.co.th); or
 - A letter addressed to No. 1,1/1 Soi Yen Chit 2 Intersection 1, floor 4 Srapsamut Building 2, Yen Chit Road, Thung Wat Don Sub-district, Sathon District, Bangkok 10120; or
 - Telephone: 02-2780-8779, 09-7190-5848 or fax: 0-2780-8787
- 5.1.2 Personnel or external parties may find additional information related to the Whistleblowing and Complaints Policy and procedure in the Code of Conduct and this Policy, or by contacting the Internal Audit Office.

5.2 Protection measures for whistle-blower, complainant, and whistleblowing reporter

- 5.2.1 In case the whistle-blower, complainant or whistleblowing reporter is the personnel:
 - 5.2.1.1 The Company and/ or its subsidiaries will protect the whistle- blower, complainant or whistleblowing reporter from reprisals.

5.2.1.2 The whistler- blower, complainant or whistleblowing reporter' s name, information in the whistleblowing report or any relevant information will not be disclosed to any irrelevant parties except as required by law.

5.2.1.3 The whistler- blower, complainant or whistleblowing reporter' s will not be subject to termination, suspension, reassignment of position or job or disciplinary action as long as the whistleblowing report is not deliberately filed with false information.

5.2.2 In case the whistle-blower, or complainant, or whistleblowing reporter is an external party, supplier or business partner:

5.2.2.1 The Company and/ or its subsidiaries will protect the whistle- blower, complainant or whistleblowing reporter from reprisals.

5.2.2.2 The Company and/ or its subsidiaries will not disclose the whistle- blower, complainant or whistleblowing reporter' s name and information in the whistleblowing report or any relevant information to any irrelevant parties except as required by law.

5.3 Investigation process of whistleblowing and complaint, penalty and reporting

5.3.1 Case acceptance regarding whistleblowing/complaint: Internal Audit Office or other assigned function will proceed with the whistleblowing report as follows:

5.3.1.1 To gather factual information and verify information and evidence regarding whistleblowing and complaint.

5.3.1.2 To refer the case to the investigation and disciplinary action process, if the whistleblowing/complaint case is well-found.

5.3.2 Investigation, disciplinary action and reporting: The process will be conducted according to the regulation on disciplinary investigation and action of the Company.

6. Penalty

The personnel of the Company who conduct whistleblowing in good faith will not be subject to any disciplinary action by the Company and/or its subsidiaries. However, any whistleblowing or complaint has been found to deliberately raise false and/or malicious allegations, if being conducted whistleblowing or filed a complaint by the personnel, will be subject to the investigation and procedure according to the human resource management regulation. If whistleblowing which is conducted by an external party, supplier or business partner may cause damage to the Company and/or its subsidiaries, a legal action may be filed.

7. Policy Review

The Internal Audit Office shall review this Policy on annual basis or as appropriate. If the Policy is found to be unsuitable with the nature of business operations of the Company and/or its subsidiaries, the Internal Audit Office shall revise and present the revised policy to the Audit Committee before proposing to the Board of Directors for approval.

This Whistleblowing and Complaints Policy was approved by the Board of Directors on December 12, 2023.