

Whistleblowing Policy

Moshi Moshi Retail Corporation Public Company Limited

Whistleblowing Policy

Moshi Moshi Retail Corporation Public Company Limited (“the Company”) has a policy to protect and provide fairness to those who complain or report clues or provide information about corruption or non-compliance with laws, rules, and regulations of the Company and its subsidiaries, guidelines, policy, and Business Code of Conduct of the Company. The Company therefore sets procedures, complaint channels, and measures for the protection of complainants or clue reporters under the Whistleblower Policy as follows:

1. Persons who have the right to make a complaint or notify a clue

- (1) The personnel of the Company and its subsidiaries at all levels and all stakeholders of the Company and its subsidiaries, such as shareholders, customers, competitors, creditors, government sector, communities, society that have seen the personnel of the Company or its subsidiaries conducting fraud related to the Company or its subsidiaries; violating the laws, rules, regulations of the Company and its subsidiaries; practices, policies, or Business of Code of Conduct of the Company; or who have been unjustified as a result of their complaints, information provision, whistleblowing, cooperating, or assisting in the investigation process or gathering facts, testifying, giving words, or cooperating with any court or government agencies.

2. Complaints

- (1) Failure to comply with laws, including the Securities and Exchange Act, rules, articles of association, practices, policies, and business code of conduct of the Company;
- (2) Corruption acts related to the Company and its subsidiaries, either directly or indirectly, such as seeing a person in the organization bribing or accepting bribes from officials of government agencies or private entities;
- (3) Actions that violate the procedures of the Company and its subsidiaries, inaccuracy of financial reports, or defects in the internal control system of the Company or its subsidiaries to the extent that it is suspected that it may be a channel for corruption or cause damage to the Company or its subsidiaries.

3. Complaints Channels

Complainants can make a complaint or report a whistleblower through the following channels. The details of the complaint or whistleblower must be provided with the name, address, and telephone number that can be contacted through the following channels:

- (1) In case the complained is a person holding a position next to the Chief Executive Officer,

Notify the executive committee via the Chief Executive Officer according to the following channels:

1. Email : anticorruption@moshimoshi.co.th
2. By post to: No. 26/18 Moo 10, Ekachai Road, Bang Khun Thian Subdistrict, Chom Thong District, Bangkok 10150
3. Website : www.moshimoshi.co.th

- (2) In case the complained is a person holding the position of Chief Executive Officer or above,

Notify the Audit Committee through the Chairman of the Audit Committee according to the following channels:

1. Email : ac@moshimoshi.co.th
2. By post to: No. : 26/18 Moo 10, Ekachai Road, Bang Khun Thian Subdistrict, Chom Thong District, Bangkok 10150
3. Website : www.moshimoshi.co.th

The complaint is considered the utmost confidential and the complainant can complain or report through more than one channel of whistleblowing and does not need to disclose the complainant's identity, unless the disclosure will make the Company inform the results or further details of the complaint or inform the clues.

4. Procedures for Investigation and Penalties

1. In the process of investigating and gathering facts, the recipient of the complaint will submit the complaint to the following persons who act as investigators and fact collectors ("Investigators") according to the complaint received.

- (1) In case the complained is a person holding a position next to the Chief Executive Officer,

The executive committee and/or the persons or entities designated by the executive committee shall act as an examiner.

- (2) In the case of the complained person holding the position of Chief Executive Officer or above,

The Audit Committee and/or the person or agency designated by the Audit Committee shall act as the examiner.

In this case, the examiner can invite one of the employees to provide information or request any relevant documents to be submitted for fact-finding examination. If the examiner is a person or agency designated by the Audit Committee or the Executive Committee, such person or agency shall report back to the Audit Committee or the Executive Committee (as the case may be).

2. In case there are reasonable grounds to believe that the complained person has committed an offense, the complained person shall be informed of the allegation and shall have the right to prove himself/herself by seeking additional information or evidence demonstrating that he/she is not involved in the offense complained.
3. If the complaint is found to be true, the company will do the following:
 - (1) The offender will be considered disciplinary penalties according to the Company's regulations. If the fraud is illegal, the offender may receive legal penalties.
 - (2) In case the complaint is important, affecting the reputation, image, or financial position of the Company, contradicting the Company's business policy, or involving the senior management, etc., the examiner shall submit the matter and the opinion to the Board of Directors for further consideration.
 - (3) In the event that the complaint caused damage to a person who did not commit the offense, the examiner may propose appropriate and fair relief methods to the victim as he/she deems appropriate.

5. Measures to Protect Informants or Whistleblowers

- (1) The complainant can choose not to disclose themselves if the disclosure may cause damage to himself, but must specify the details of the facts or sufficient clear evidence that there is a reasonable reason to believe that there is a fraud or violation of the law, regulations, articles of association, practices, or business code of conduct of the Company.
- (2) Information related to the complaint or whistleblowing, including the name of the informant or whistleblower is considered confidential and will be disclosed as necessary by taking into account the safety and damage of the informant or whistleblower, including the person involved. The recipient of complains, examiner, and person responsible for all steps shall keep the information received as the highest level of confidentiality and not disclose it to other persons. If violated, it is considered a disciplinary offense.
- (3) The Company will not reduce the position, punish, or take any negative action against the complainant or employee who denies corruption, even if it causes the Company to lose business opportunities.
- (4) Those who suffered damage will be relieved by appropriate and fair means or processes.
- (5) The Audit Committee, Executive Committee, or assigned person may consider increasing the protection measures of complainants, whistleblowers, or those who cooperate in the investigation as appropriate if the matter is likely to damage or insecure to such persons due to the complaint or whistleblowing in accordance with this policy.

- (6) Employees who treat other persons in unfair ways, discriminate against, or cause damage to other persons incentive to complain, report or point out clues about fraud or non-compliance with laws, rules, regulations, guidelines, policies, or business code of conduct of the Company, as well as other persons who prosecute, testify, give words or cooperate with the court or government agency shall be deemed to have committed disciplinary offenses and punished. They may be punished as required by law if it is a legal offense.

The Whistleblowing Policy shall be effective from July 6, 2022, onwards.

(Dr. Woraphat^r Todhanakasem)

Chairman of the Board of Directors

Moshi Moshi Retail Corporation Public Company Limited