



WHISTLEBLOWING POLICY AND GUIDELINES



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Whistleblowing Policy and Guidelines

1. Intent

Charoen Pokphand Group recognizes the importance of providing channels for the submission of whistleblowing reports regarding potential fraud or misconduct. Whistleblowers, both internal and external persons, are able to voice suggestions and grievances regarding effects or potential effects to Charoen Pokphand Group's business operations, as well as activities suspected of violating local laws and the Code of Conduct, including behaviors that can be constituted as fraudulent activity by Charoen Pokphand Group's employees. Furthermore, this policy also serves as a tool in monitoring Charoen Pokphand Group's business operations, and as a source of information to be used to improve security and effectiveness of management.

2. Objective

To protect internal and external stakeholders from any possible risk and damage arising from activities that violate local laws or the Code of Conduct, including behaviors of Charoen Pokphand Group's directors, management, staff and associated third-parties. This policy also provides guidelines that follow an integral and transparent process, which complies with international standards.

3. Scope of Reports

- 3.1 Behaviors related to any outright illegal activity, including corruption, misappropriation of assets and bribery.
- 3.2 Behaviors related to fraudulent activity or producing fraudulent financial statements intended to deceive others by showing falsified information or concealing information that should be disclosed.
- 3.3 Behaviors related to maintaining transactions that violate the law, the Code of Conduct, rules and regulations.
- 3.4 Behaviors related to discrimination, harassment, and unethical practices.

4. Roles and Responsibilities

4.1 Board of Directors

- 4.1.1 Ensure that the Whistleblowing Policy and Guidelines ("Policy and Guidelines) are in place.
- 4.1.2 Consider and approve of process and whistleblowing channels, including protective measures for whistleblowers and witnesses.



4.2 Management

- 4.2.1 Establish processes and whistleblowing channels, including appropriate protective measures for whistleblowers and witnesses, and submit them to the Board of Directors for approval.
- 4.2.2 Ensure there is an organizational structure and related functions in place.
- 4.2.3 Ensure the establishment of communication with employees and external parties in understanding the Policy and Guidelines, as well as related channels and processes.
- 4.2.4 Ensure the dissemination of the Policy and Guidelines, in addition to the progress and summary reports of ongoing whistleblowing cases.

4.3 Whistleblower

i.e. Directors, management, staff, suppliers and external parties

- 4.3.1 Disclose their identity when submitting whistleblowing reports
- 4.3.2 Submit whistleblowing reports and/or complaints (“whistleblowing reports”) to Report Recipients related to behaviors outlined in 3. Scope of Reports.
- 4.3.3 Cooperate with any subsequent investigation.
- 4.3.4 Understand and comply with this policy.

4.4 Report Recipients

i.e. Audit Committee; Head of the Compliance department; Head of Compliance Audit; the Sustainability, Good Governance and Corporate Communications Office (SGC Office); Head of the Human Resources department; and Supervisors.

- 4.4.1 Gather facts in order to be able to verify information provided by whistleblowers.
- 4.4.2 Pass on whistleblowing reports to investigators to continue the investigative process.
- 4.4.3 Prepare reports that summarize the findings of misconduct or fraud, as well as any new information or updates, for the whistleblower, the defendant, the Investigative Subcommittee and management.
- 4.4.4 Record and file progress of whistleblowing cases.



4.5 Investigator

- 4.5.1 The Internal Audit department or responsible department/person investigates cases that are related to fraud (as in 3.1 and 3.2).
- 4.5.2 The Human Resources department is responsible for investigating cases related to the violation of rules and regulations (as in 3.3 and 3.4).
- 4.5.3 The Investigative Subcommittee appointed by the business unit or subsidiary handles cases of suspected misconduct that falls under both of the above categories and are particularly complex or involve more departments.
- 4.5.4 The Investigative Subcommittee appointed by the Audit Committee or by the C.P. Group business unit or company handles cases that involve the Head of the Internal Audit Department or Head of department assigned to accept whistleblowing reports.

5. Whistleblowing Mechanisms

5.1 Whistleblowing Advice Line

Charoen Pokphand Group directors, management or staff can read the Code of Conduct or contact the responsible department through advice lines provided by the business unit or C.P. Group company, or contact the Compliance department of the SGC Office for further information on behaviors outlined in (3.) or the whistleblowing policy and process prior to filing a formal report.

5.2 Whistleblowing Channels

Concerned directors, management, staff, external parties and suppliers can submit their whistleblowing reports (related to behaviors outlined in (3.) to the following channels:

- 5.2.1 Designated department or channel set up by the business unit or the respective C.P. Group company, e.g. dedicated email account for whistleblowing reports or by mail using a sealed envelope.
- 5.2.2 Charoen Pokphand Group's main website at www.cpgroupglobal.com/suspicious.

6. Whistleblowing Process

6.1 Information Verification

- The report receiver verifies information once reports are accepted, before passing them on to the investigator.



6.2 Investigative Process

- The investigator, as assigned in 4.3, investigates the reported misconduct.

6.3 Final Report

- The report receiver informs the whistleblower, the defendant and the Investigative Committee about the result.

A template of the entire whistleblowing process can be found in the Appendix.

7. Protective Measures for Whistleblowers and Investigation Participants

7.1 For internal whistleblowers:

7.1.1 Charoen Pokphand Group shall protect any whistleblower from retaliation.

7.1.2 Charoen Pokphand Group shall not disclose the identities of whistleblowers as well as information included in whistleblowing reports and potential evidence from resulting investigations to persons not involved in the whistleblowing process, except if such disclosure is required by law.

7.1.3 Charoen Pokphand Group shall not terminate, suspend, reassign or discipline any whistleblower as long as the report is filed in good faith.

7.2 For external whistleblowers:

7.2.1 Charoen Pokphand Group shall protect any whistleblower from retaliation.

7.2.2 Charoen Pokphand Group shall not disclose the identities of whistleblowers, informants or complainants, as well as information included in whistleblowing reports and potential evidence from resulting investigations to persons not involved in the whistleblowing process, except if such disclosure is required by law.

8. Penalty

Directors, management and staff who filed whistleblowing reports in good faith shall not be punished or penalized. However, directors, management and staff that are found to have deliberately or intentionally filed a whistleblowing report with malicious intent shall be subjected to disciplinary action in accordance with employee rules and regulations. Charoen Pokphand Group may also consider



taking legal action for whistleblowing reports filed by external persons, including those from customers and business partners that are found to be false.

9. Training

Charoen Pokphand Group shall provide additional training related to the Whistleblowing Policy and Guidelines in the Code of Conduct training curriculum for directors, management and staff to understand the whistleblowing process.

10. Related Policies

- 10.1 Anti-Bribery and Anti-Corruption Policy and Guidelines
- 10.2 Anti-Money Laundering Policy and Guidelines
- 10.3 Human Rights and Labor Practices Policy and Guidelines
- 10.4 Conflicts of Interest Policy and Guidelines

11. Review of Policy

The Corporate Governance department, Compliance department of the SGC Office; the Internal Audit department and Human Resources Department or responsible department shall review this policy at least once annually.

Appendix: A sample of the Whistleblowing Process

1. Information Verification

- 1.1 Report Receivers are required to verify allegations present in the formally submitted whistleblowing report.
- 1.2 Report Receivers then pass on the whistleblowing report, along with the verified information, to the investigator.

2. Investigative Process

- 2.1. If the report of misconduct falls under fraud (as in 3.1 and 3.2), the Internal Audit department or responsible department/person handles the investigation.
- 2.2. If the report of misconduct falls under a violation of rules and regulations (as in 3.3 and 3.4), the Human Resources department handles the investigation.
- 2.3. If the report of misconduct is particularly complex or involves more departments, the Investigative Subcommittee appointed by the business unit or the respective C.P. Group company proceeds with the investigation.
- 2.4. If the report of misconduct involves the Head of the Internal Audit Department or the Head of Department assigned to accept whistleblowing



reports, the Investigative Subcommittee appointed by the Audit Committee or by the business unit or the respective C.P. Group company proceeds with the investigation.

- 2.5. Quarterly whistleblower summary report must be generated with full set of all suggestions, grievances, complaints, and etc. received during that quarter and their progress update. This report must be confidentially submitted to the leader of the business unit.

3. Final Report

- 3.1. Report Recipients inform whistleblowers, defendants, the Board of Directors, the Investigative Subcommittee, and management of any advancements in investigations, as well as providing them with the Final Report after concluding investigations.
- 3.2. Public disclosures on whistleblowing can include the following:
 - 1) Number and percentage of countries where the respective C.P. Group company operates with implemented whistleblowing channels and advice lines
 - 2) Number of whistleblowing reports investigated, closed or resulting in disciplinary action
 - 3) Types of behaviors being reported or inquired through whistleblowing channels and advice lines, respectively
 - 4) Remedial actions resulting from reported issues

However, any public disclosure of information related to whistleblowing requires the approval of the Board of Directors.