

Whistleblowing Policy

Alpha Capital Partners Group Company Limited

Alpha Capital Partners Group Company Limited (the '**Company**') and its subsidiaries are committed to conducting its business with transparency, integrity and accountability in accordance with the principles of good corporate governance. It expects all stakeholders to report incidents which could be in breach of such principles to allow necessary correction of the breach. The Company provides channels through which all groups of stakeholders may report any violation of the law, rules and regulations of the Company, the Code of Conduct including any financial misreporting and deficiency in the internal control system of the Company. The report to the Company shall be made based on facts, without any unsubstantiated accusation. The Company also provides protection for whistleblowers who act in good faith.

Objectives

1. To encourage directors, executives, employees, and other stakeholders to raise concerns or report any known or suspected misconduct, including fraudulent or illegal activities and violation of the Company's policies or Code of Conducts;
2. To provide safe and confidential channels for whistleblowers to raise concerns and report misconduct without fear of retaliation;
3. To safeguard whistleblowers against potential retaliation such as unjustified job transfer or relocation, suspension, dismissal, or any other unfair retaliatory actions; and
4. To establish clear and effective whistleblowing procedures to ensure that all concerns and reports of misconduct are addressed with the highest levels of fairness, integrity, and transparency.

Scope of Whistleblowing

All directors, executives, employees and other stakeholders of the Company including the subsidiaries may report any incidents that they witness, become aware of, or that they reasonably believe have violated or breached policies, rules and regulations, the laws, the principles of good corporate governance, the Code of Conducts or other regulations of the Company, causing damage to business and reputation of the Company. Directors, executives, employees of the Company who witness or become aware of any incidents are advised to report to their managers, Human Resource, Compliance, Executives, Audit Committee or to the Company Secretary.

Protection for Whistleblowers, Witnesses and Related Persons

To protect whistleblowers who act in good faith, the Company will keep confidential the information about the whistleblowers and persons giving information, nonetheless, the whistleblowers may choose not to disclose his/her identity. Persons performing duties in relation to the complaints are

required to maintain the confidentiality of the matter. Whistleblowers will have appropriate protections, i.e. there will be no change to the nature of their work, work location, or positions held. There will also not be any threats, termination of employment or such other unfair practices against the whistleblowers until steps are completed in accordance with this policy.

Persons being informed of the complaints or the information thereof will keep such complaints and information confidential and undisclosed to others unless it is required to be disclosed under the law. If there is any intentional disclosure of information, the Company will impose sanctions in accordance with the regulations of the Company and/or commence legal proceedings, as the case may be.

Channels for Whistleblowing

Whistleblowers may report incidents or any relevant leads which shall be specifically marked as being 'confidential' via any of the following channels as they consider appropriate for the circumstances:

1) By Post

Contact Person: Company Secretary

Address: 12th Floor, Capital Tower, All Seasons Place, 87/1 Wireless Road, Lumpini, Pathumwan, Bangkok 10330, Thailand

2) By Email

Contact Person: Company Secretary

Email Address: companysecretary@acpg.co.th

3) By Telephone

Contact: +66 2781 6020

Related Persons

Persons involved in the whistleblowing process include:

1. Whistleblowers, including those who make reports via whistleblowing channels provided by the Company;
2. Whistleblowing Coordinators, including the Company Secretary, who are responsible for the admission of the matters and first point of data collection, including a summary of the results of the procedure and for the reporting of results of the complaint handling and sanctions against the relevant persons to the whistleblowers in the case where identity is disclosed. A list of whistleblowing matters that are reported directly to the responsible work unit shall always be made available to the Company Secretary.
3. Whistleblowing Monitors, including the direct supervisors of the persons against whom the whistleblowing reports are made;

4. Persons in charge of disciplinary matters, including the Human Resources Department;
5. Chief Executive Officer, who is the top-level executive of the Company; and
6. Audit Committee who is responsible to monitor and ensure that this Whistleblowing Policy is duly adopted.

Procedures

1. Admission of complaints and notification of schedules of complaints handling to the whistleblowers
Whistleblowing Coordinators are required to register any complaints received by noting down the name of the whistleblower, date, persons and incidents which are the subject matter of the complaint, including relevant information and the schedule within which the progress of complaint handling will be notified to the whistleblowers. Any incidents that could have a materially adverse impact on the reputation of the Company shall be handled immediately while other cases of complaints may be handled as quickly as possible. Whistleblowing Coordinators shall then forward the complaint to the Whistleblowing Monitor for fact finding and for other steps to be taken in accordance with their powers and duties.

2. Fact finding and procedures

Whistleblowing Monitors or supervisors of the persons who are the subject of complaints shall proceed with fact finding to substantiate the complaints. If it is found that the subject matter of a complaint is true and to has caused damage to the Company, the Whistleblowing Monitor shall advise related persons on the appropriate behaviors or practices. Any acts that amount to a disciplinary breach will be reported to the Human Resources Department for further actions in accordance with the rules and regulations of the Company. Information on fact finding, actions taken or sanctions that are imposed will be forwarded to each level of supervisor up until the Chief Executive Officer for acknowledgement or further actions.

The Company will conduct independent and fair investigations based on relevant evidence and facts that are sufficient to substantiate the allegations reported and will determine appropriate corrective actions in response to complaints.

Punishment

In the event that the alleged wrongdoer is an employee, the Company and its subsidiaries will pursue disciplinary action and/or legal action (in the case of illegal conduct) against such employee. Alternatively, if the alleged wrongdoer is a third party, the Company and its subsidiaries will take legal action against such third party.

No disciplinary or other action will be taken against a whistleblower who makes an allegation in good faith even if such allegation is not substantiated upon investigation.

3. Closure of procedures

If it is found that the subject of the complaint did not commit the breach as alleged in the complaint, the procedure shall be closed. The Whistleblowing Monitor shall propose to the immediate supervisor of the subject of complaint to request for closure of procedures and to submit a copy of the matter to the relevant Whistleblowing Coordinator for acknowledgement.

4. Notification of result and summary of complaint

Whistleblowing Coordinators shall notify the whistleblower of the results and prepare a summary report on the details of actions taken in relation to the complaints for submission to the Audit Committee on a quarterly basis. The same summary report shall also be included in the report on corporate governance of the Company

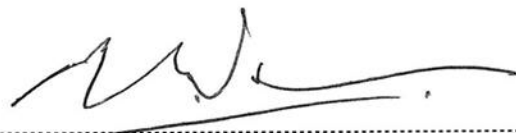
5. Good faith whistleblowing

Any false complaints or reports of information that are found to have been made in bad faith shall subject the relevant whistleblower who are either executives or employees of the Company and its subsidiaries to disciplinary actions in accordance with the rules and regulations of the Company and its subsidiaries. Third parties who have made false complaints or reports of information in bad faith, causing damage to the Company and its subsidiaries, may be subject to legal action.

6. Failure to comply with the policy

Any Whistleblowing Monitors who neglect or fail to comply with this policy shall be subject to disciplinary actions.

The Board of Directors considered and approved this Whistleblowing Policy in the Board of Directors meeting No. 7/2022, which was held on 4 November 2022. The Whistleblowing Policy shall come into force as from 4 November 2022.



(Mr. Christopher Michael Nacson)
Chairman of the Board of Directors
Alpha Capital Partners Group Company Limited