

Part 3: Complaint, Investigation and Punishment

Practice of Whistle Blowing or the complaint of corruption

The company provides channels for whistleblowing any fraud or corruption, including the process of receipt, verification, conclusion and protection of the complainants and relevant persons who have been affected or possibly affected by such a fraud or corruption. The guidelines are formulated as follows: - (Process of Whistle Blowing and Investigation according to annex 6.1 and 6.2)

1. Eligible Whistleblower

A whistleblower can be

- 1.1 A director
- 1.2 Management
- 1.3 An employee
- 1.4 A stakeholder
- 1.5 Any person who witnesses or knows any clue about illegal action or possibly fraudulent and corrupt behavior in a direct or indirect way.

2. Scope of Reporting Whistleblowing or Complaints on Fraud and Corruption

Reports should be made if there is suspicion or observation of dishonest or non-transparent actions, or violations of good practices in the following areas:

- 2.1 Any gaps or opportunities for fraud and corruption within the company's policies, procedures, regulations, laws or governmental requirements
- 2.2 Misuse of authority for personal gain for oneself, family, friends, or associates, such as giving or receiving bribes or benefits from conflicts of interest, deceit, or neglect of company rules to achieve improper benefits
- 2.3 Destruction of documents, distortion, or concealment of information to facilitate fraud and corruption
- 2.4 Any actions, events, or information that might be related to fraud and corruption, or giving/receiving bribes
- 2.5 Impacts from reporting, assisting in investigations, or providing evidence related to fraud and corruption and bribery, including harassment, demotion, penalty, termination, or discrimination
- 2.6 Issues related to:
 - Political contributions
 - Giving or receiving gifts, assets, or other benefits, entertainment and reception
 - Donations and sponsorships
 - Facilitation payments
 - Hiring of government officials

For inquiries, consultations, or guidance on compliance with anti-corruption measures or bribery policies, employees can contact the human resource department, the legal department, or the internal audit department via their respective offices, phone, or email.

3. Reporting Whistleblowing or Filing Complaints

- 3.1 The company specified the process of reporting whistleblowing or filing complaints by requiring whistleblowers to submit their complaints in writing in accordance with Reporting Form in annex 2, either by filling out a form on the company website or by sending a written complaint through the designated reporting channels.
- 3.2 If a whistleblower wishes to remain anonymous, they must clearly state their intention in the written complaint. Protection under the non-disclosure procedure, in accordance with the privacy and confidentiality measures, will be provided, ensuring confidentiality. However, the complaint must include sufficient details or evidence to reasonably indicate the presence of corruption or bribery.
- 3.3 When filing a complaint through the company's website, the whistleblower must complete all required fields to enable the company to report back or provide updates on the status of the complaint.
- 3.4 Complaints submitted via the comment box will be reviewed by the human resource department in conjunction with the legal department every Monday by 12:00 PM. Complaints will be opened and examined collectively.

4. Whistleblowing Channels

Whistleblowers can report complaints or whistleblowing tips about corruption or misconduct through the following company channels:

4.1 Submitting written complaints to:

- 4.1.1 The chairman of the board of directors, a board director, either directly or through the company secretary
- 4.1.2 The chairman of the audit committee, either directly or through the secretary of the audit committee
- 4.1.3 The chief executive officer, either directly or through the secretary of the chief executive officer
- 4.1.4 The assistant manager of the legal department (company secretary) and the assistant general manager (operations)

4.2 Email address to:

- 4.2.1 The chairman of the audit committee via lawan.tha.2499@gmail.com
- 4.2.2 The chief executive officer via Yoshimura@yuasathai.com

- 4.2.3 The assistant manager of the legal department (company secretary) via peerasak@yuasathai.com and the assistant general manager (operations) via nattapat@yuasathai.com
- 4.3 Post to Chairman of the Board or Director or Chairman of Audit Committee or the legal assistant manager or the assistant general manager (Operation)
- Yuasa Battery (Thailand) Public Company Limited
164 Moo 5, Soi Thedsaban 55, Sukhumvit Road,
Tambol Taibanmai, Amphur Muangsamutprakarn,
Samutprakarn 10280
- 4.4 www.yuasathai.com under the section of whistleblowing
- 4.5 A complaint box in front of the Building 1 by joining Human Resources Department and Legal Department to open the box

5. Consideration of Complaints on Fraud or Corruption

To report any clue or complaint, the following details and documents shall be provided: -

- 5.1 First name-surname, position (if any), current address and a copy of ID card of the whistleblower or complainant for the company to report or explain the progress or inquire more information easily and promptly
- 5.2 If the whistleblower or informant believes that revealing their identity might jeopardize their safety or affect themselves or close associates, they are not required to disclose their identity. However, they must provide sufficient details or evidence to show reasonable grounds for believing that corruption or bribery has occurred.
- 5.3 Name and position (if any) of the complainee
- 5.4 Date, month and year of the incident, details of such clue or complaint on fraud or corruption which must be true and clear enough for further investigation
- 5.5 Any witness, evidence or object of corruption
- 5.6 Name of witness (if any)

The company will not accept complaints or whistleblowing on corruption or bribery in the following cases:

- 1) The whistleblowers do not provide their name-surname, position (if any), contact address, a copy of their ID card, and the name or position (if any) of the person being reported, or do not include clear and sufficient details or evidence showing reasonable grounds for believing corruption or bribery has occurred, especially if they choose not to disclose their identity.
- 2) The complaint which was completely inspected and considered under the Company's work regulations and without significant new evidence
- 3) The complaint which the complainee has been terminated from employment for more than one year

- 4) The fraudulent or corrupt action which was taken place over two years, counting until the date of reporting such a clue or complaint

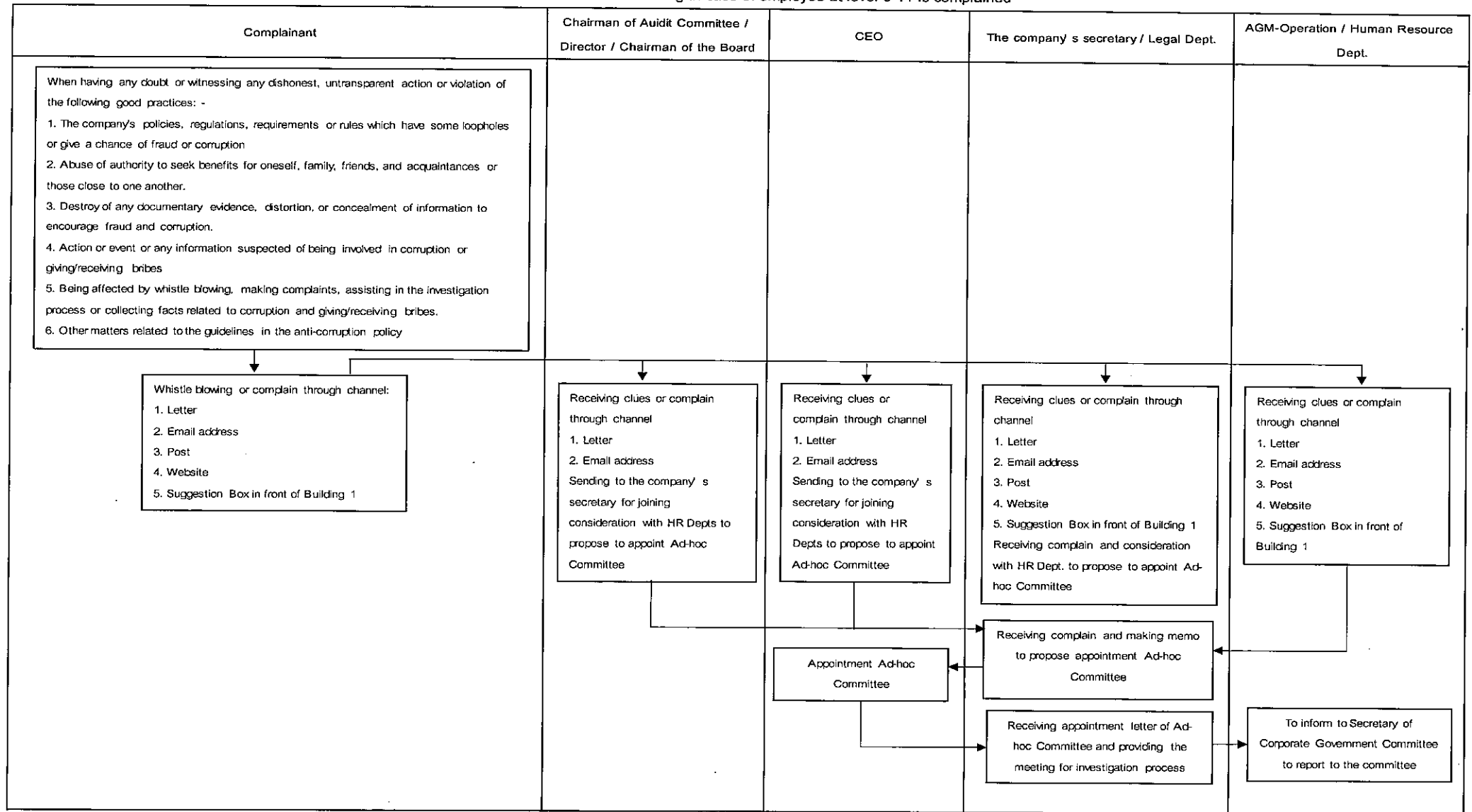
6. Actions Taken after Receiving Complaints

Upon receiving a complaint, the recipient will do the followings:

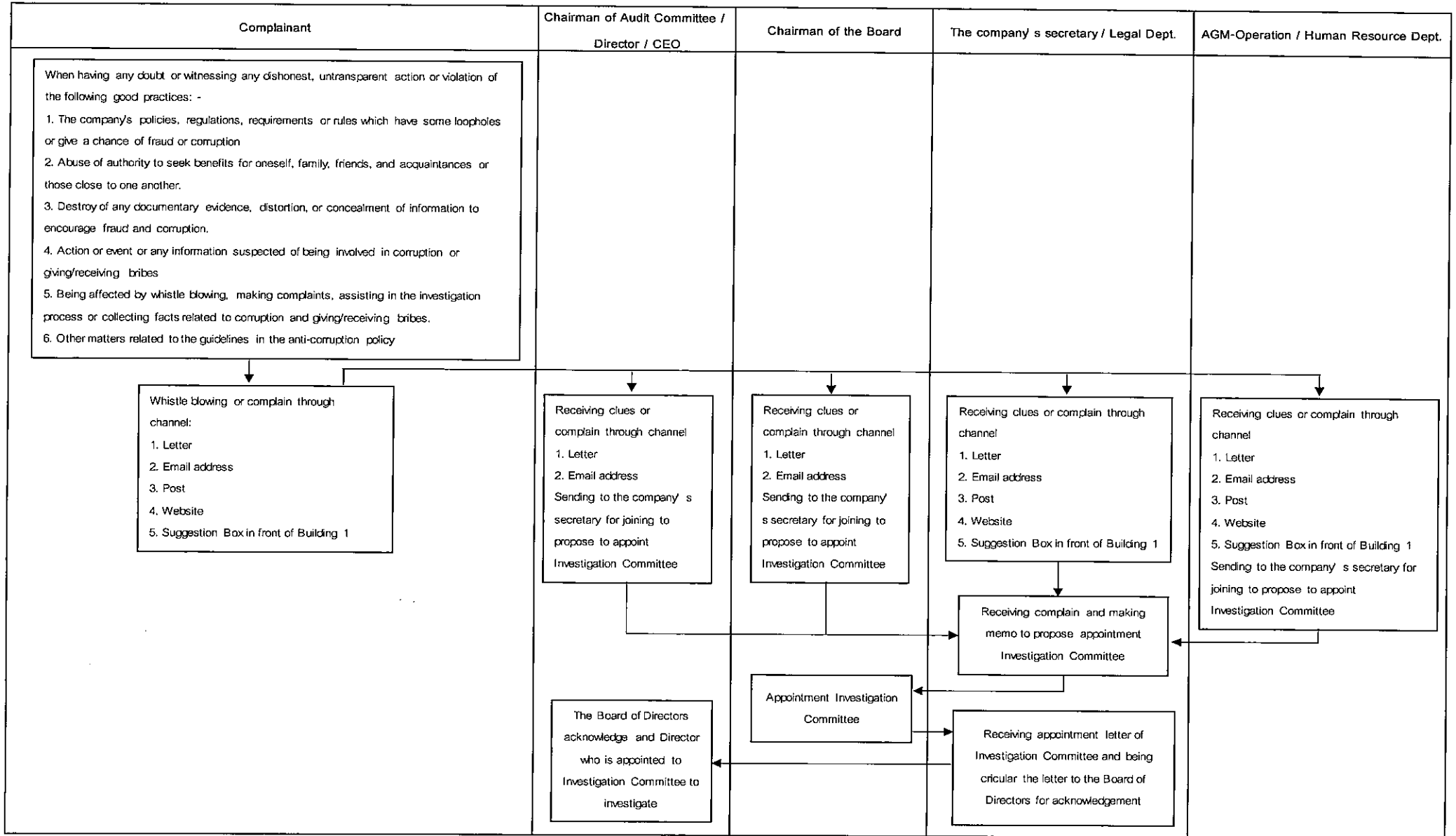
- For complaints about employees at levels 0–11, forward the complaint to the human resource department to review with the legal department before presenting it to the chief executive officer for the appointment of an ad hoc committee.
- For complaints about employees at level 12 and above, as well as company directors, forward the complaint to the company secretary for presentation to the board of directors for the appointment of an investigative committee.

6. Process of Whistle Blowing and Investigation

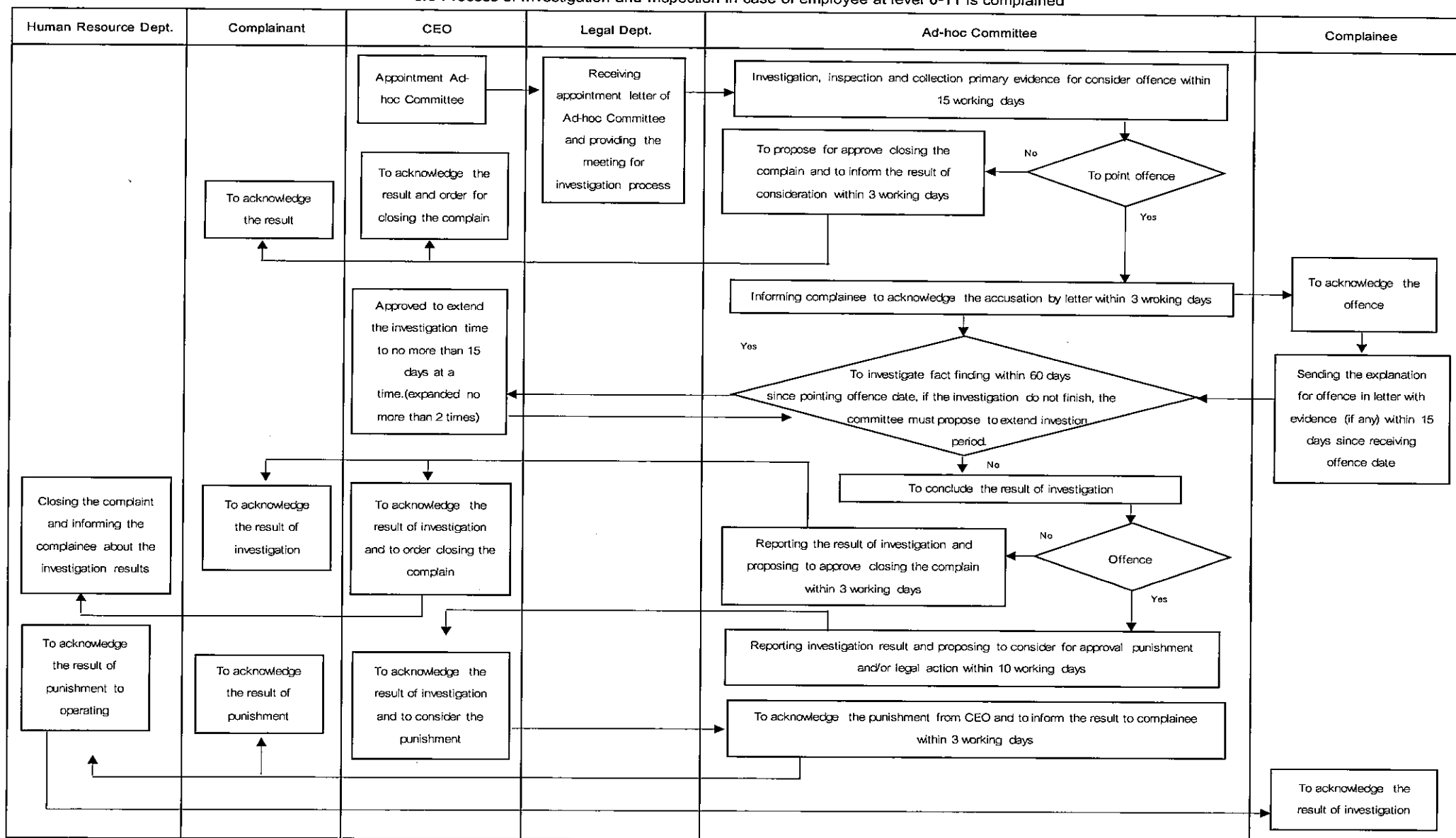
6.1 Process of Whistle Blowing in case of employee at level 0-11 is complained



6.2 Process of Whistle Blowing in case of employee at level 12 upward Director is complained



6.3 Process of Investigation and Inspection in case of employee at level 0-11 is complained



6.4 Process of Investigation and Inspection in case of employee at level 12 upward Director is complained

