

Whistleblowing Policy

Leo Global Logistics Public Company Limited

Whistleblowing Policy

Leo Global Logistics Public Company Limited ("**the Company**") has formulated the whistleblowing policy to protect and ensure fairness to those who report information about fraud or non-compliance with laws, regulations, company regulations, and the Company's code of conduct in business operations, as follows:

Definition

Whistleblowers means any person who files a complaint or provides information/whistleblowing in accordance with this Policy, whether that person is a Company employee, a stakeholder, or an external person related to the Company.

Recipient of Complaint means a person designated by the Company to receive complaints in accordance with this Policy.

Retaliation or Harassment means any action that negatively affects the complainant or collaborator as a result of filing a complaint or providing information in all honesty.

Employee means any of the management team and employees at all levels and positions who performs duties under employment contracts with the Company.

Stakeholder means any of the customers, business partners, suppliers, and persons involved in the Company's business.

Scope of Complaint

1. Fraud, bribery, and corruption, in all forms.
2. Violation of laws, regulations, company policies, or the Company's code of conduct.
3. Actions that constitute human rights violations related to the Company's business operations.
4. Harassment, bullying, harassment, or discrimination in the workplace.
5. Any other actions that may cause damage to the Company, employees, stakeholders, or the public.

Persons Eligible to File Complaints

1. Employees who witness fraudulent acts or violations of laws, regulations, Company policies, or the Company's code of conduct.
2. Employees who are harassed or discriminated against in an unfair manner related to employment conditions as a result of their complaints, providing information, or intending to provide information, assisting in investigations, or gathering facts for the person making the complaint, including litigation, testimony, or any other cooperation to the court or government entities.

3. External stakeholders of the Company, such as customers, business partners, suppliers, or external individuals involved in the Company's business operations, who witness or are affected by actions falling under this policy, can file complaints or report information/provide whistleblowing through the channels specified by the Company.

Recipient of complaints

- Chairman of the Board of Directors and Independent Directors

Complaint Procedures

Complaints can be made to one of the following authorized representatives:

1. Directly, verbally or in writing
2. Via email: whistleblowing@leogloballogistics.com
3. On the Company website: www.leogloballogistics.com, under the Whistleblowing section
4. By letter to the authorized representative, addressed to:
Chairman of the Board of Directors and Independent Directors
Leo Global Logistics Public Company Limited
251-251/1 Soi Pakdee, Rama 3 Road
Bangkorlaem, Bangkok 10120, Thailand
5. If the complainant chooses not to disclose his/her name, that person must provide clear and sufficient factual details or evidence demonstrating reasonable grounds to believe that fraudulent acts or violations of laws, regulations, company regulations, or the Company's code of conduct have occurred.

Complaints will be kept confidential, and complainants may file complaints through more than one channel. Disclosure of the complainant's identity is not required. If the complainant's identity is disclosed to the Company, it will enable the Company to provide updates of the investigation results or further details of the complaint.

Fact-Finding Procedure

1. In conducting the investigation and fact-gathering process, the recipient of the complaint shall submit the complaint to the following individual acting as the fact-finding and investigation officer ("**Investigator**") according to the complaint:
 - 1.1 If the complainant is an employee below the Chief Executive Officer (CEO):
The CEO and/or a person or unit designated by the CEO shall act as the Investigator.

1.2 If the complainant is an employee at the level of Chief Executive Officer or higher:

The Audit Committee and/or a person or unit appointed by the Audit Committee shall act as the Investigator.

In this case, the Investigator can invite any employee to provide information or request the submission of any relevant documents for fact-finding investigation.

1.3 If the complainant is a stakeholder or external individual:

The Audit Committee and/or a person or unit appointed by the Audit Committee shall act as the Investigator, viable to use the criteria in sections 1.1 and 1.2 as guidelines.

Notably, the Company will acknowledge receipt of the complaint or whistleblowing and confirm receipt within 15 business days and proceed with the fact-finding investigation, or the issue may be resolved within a total timeframe of 30-60 days, depending on the severity, impact, and urgency of the complaint. The Company shall notify the complainant or whistleblower of the results of the fact-finding investigation or the progress within 7 days counting from the day of the conclusion of the complaint or whistleblowing, and shall report the results to the Company's Board of Director upon completion of the investigation.

2. If the investigation reveals the complaint to be true, the Company will proceed as follows:

2.1 In cases where the complaint involves fraudulent or illegal acts, violations of regulations, rules, or the

Company's code of conduct in business operations, the Investigator shall consider submitting the complaint, along with the opinions, to the Audit Committee for further consideration.

2.2 In cases where the complaint is of great importance, such as affecting the Company's reputation, image, or financial standing, conflicting with the Company's business policies, or involving senior management, etc., the Investigator shall consider submitting the matter, along with the opinion, to the Board of Directors for further consideration.

2.3 In cases where the complaint causes damage to any individual, the Investigator shall propose appropriate and fair remedies to the affected parties as deemed suitable.

However, if the Company's investigation reveals a "false complaint" and the false complainant can be identified, the Company shall consider the following actions:

- **If the false complainant is a Company executive or employee:** He/She shall face disciplinary action according to Company rules and regulations, or be prosecuted as prescribed by law.
- **If the false complainant is an external individual:** The Company will take action as prescribed by law.

Whistleblowers Protection

The Company prioritizes the protection of complainants/whistleblowers. The Company shall process, investigate, and manage the complaints with fairness. Information regarding complaints and whistleblowers will be kept confidential, taking into consideration the safety and probable impact on the whistleblowers and related parties, according to the following regulations:

1. Whistleblowers may choose to remain anonymous if they believe that disclosure may cause them harm, but they must provide sufficient factual details or evidence to demonstrate reasonable grounds to believe that fraudulent activities or violations of laws, regulations, company regulations, or the Company's code of conduct have occurred. However, choosing to disclose their identity can speed up the process (for the Company's complaint recipient).
2. Information related to the complaint shall be kept confidential and disclosed only as necessary, taking into consideration the safety and probable harm to the whistleblower, source of the information, or related parties. Those responsible at every investigating process must maintain the highest level of confidentiality and not disclose information to others. Failure to do so shall constitute a disciplinary offense.
3. If a whistleblower believes he/she may be at risk of insecurity or harm, that person can request for appropriate protective measures. At the same time, the Company may specify protective measures without a request from the whistleblower if it deems there is a likelihood of harm or insecurity.
4. Employees who treat others unfairly shall be subject to disciplinary action. Any act of discrimination or causing harm to others, motivated by complaints, information, or whistleblowing from others regarding corruption or non-compliance with laws, regulations, rules, or the Company's code of conduct, including lawsuits, testimony, or cooperation from others to the court or government entities, all these shall be considered a disciplinary offense punishable by law. The Company shall take legal action if such actions are found to violate the law.
5. Those who have suffered harm shall receive remedy through appropriate and fair methods or processes.

The Whistleblowing Policy & Practice Guidelines are effective as of 15 May 2026 and shall be subject to review at least once per year, with any revisions submitted to the Board of Directors for approval.

-Signature-

(Mr. Sanee Dangwang)

Chairman of the Board of Directors

Leo Global Logistics Public Company Limited