Mega Lifesciences Public Company Limited and Subsidiaries

Whistle Blower Policy

1. Objective

The purpose of this policy is to promote transparency in Governance and ensure fair treatment of all stakeholders in the company.

2. Implementation

Any person who has a concern about the business practices of Mega Lifesciences Limited or its subsidiaries relating to accounting, auditing, Internal control matters or any other matters related to corporate governance may write in person or confidential or anonymous manner to:

Audit Committee

Audit.Committee@megawecare.com/ Whistleblow@megawecare.com

Mega Lifesciences Public Company Limited

384 Soi 6, Pattana 3 Road,

Bangpoo Industrial Estate,

Samutprakarn 10280, Thailand

All reports shall be investigated promptly and handled in a confidential manner. Mega's protection mechanism shall apply in all these dealings.

3. Protection Mechanism

No employee who in good faith reports a matter shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline as found appropriate by the management. The Audit Committee of the Board of Directors shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The matter brought up shall be treated confidential and will be handled in a fair manner.

4. Investigation procedure

Audit Committee Chairman shall appoint responsible Directors/ management of the Company to conduct an investigation of the complaint received and such investigation shall be conducted as per the guidelines of this policy and the Non-Retaliation Policy of the Company.

The investigation shall be completed no later than thirty (30) days from the date of receiving the complaint or whistle blowing and if the investigation team is unable to investigate in the above time frame then the team shall seek approval from Audit Committee in writing (including by email).

The summary and status of whistleblowing incident shall be disclosed in the annual report and the status of the incident shall be reported in the Audit Committee meeting until completion of investigation.

Audit Committee shall also assign the team to communicate the results of investigation and the action plan to the whistle blower.

If the findings of investigation points towards acts which are in contravention of Company's existing policies, then action shall be taken as per the policy or such action to be taken as deemed necessary.