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 reportable concerns include bribery, corruption, facilitation payments, conflicts of interest, gifts and hospitality violations, fraud, financial misconduct, regulatory breaches, violations of the Anti-Corruption Policy or 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 or other person 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. The matter brought up shall be treated confidential and will be handled in a fair manner.

4. Investigation procedure

Audit Committee shall appoint Chief Executive Officer, Chief People Officer/ Human Resources Head, Chief Risk & Compliance Officer or other responsible Directors/ management of the Company to appoint a committee to conduct an investigation of the complaint received and such investigation shall be conducted as per the guidelines of this policy and subject to 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). For each complaint, an Investigation Committee shall be appointed by the Human Resources Head/ Chief People Officer (unless conflicted or if complaint assigned to another employee/ management member) comprising of independent members with no conflict of interest. Findings shall be reported to the Audit Committee. The complaints shall be categorized as High, Medium or Low risk and the definition/ parameters of such categorization.

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, where the whistleblower's identity or a secure anonymous communication channel is available, subject to confidentiality, privacy and legal restrictions.

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. If an investigation substantiates a violation of law or Company policy, proportionate corrective or disciplinary action shall be taken. Such action is without prejudice to any civil, criminal, regulatory or governmental proceedings.