

Whistleblowing Policy

Document No : PB-COM-018

Effective Date : 3 March 2025

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ThaiNamthip Corporation Public Company Limited ("TNCC") and its subsidiaries ("**ThaiNamthip Group**") recognize the importance of preventing fraud and misconduct that may arise from operations and interactions with stakeholders, which could impact business decisions and operations of the ThaiNamthip Group. TNCC also encourages personnel within the ThaiNamthip Group not to ignore or overlook violations of laws, regulations, rules, or the various policies and guidelines of the ThaiNamthip Group.

TNCC has established mechanisms for receiving complaints and handling cases where there are reports or indications of violations of laws, regulations, rules, and the corporate governance policy and business conduct guidelines of the ThaiNamthip Group, or behavior that may suggest fraud or corruption by personnel of the ThaiNamthip Group. This includes measures for protecting and ensuring fairness to those who report or provide information about fraud, or who do not comply with laws, regulations, rules, and the Corporate Governance Policy and Business Practices of the ThaiNamthip Group.

The Board of Directors has approved this Whistleblowing Policy to provide clear guidelines and to ensure the efficient handling of complaints regarding fraud and misconduct.

1. Objectives

- 1.1 To ensure that the handling of complaints, whistleblowing, or non-compliance with laws, regulations, rules, and the Corporate Governance Policy and Business Practices of the ThaiNamthip Group are properly structured and effective.
- 1.2 To ensure that personnel of the ThaiNamthip Group and any individuals acting on behalf of the ThaiNamthip Group conduct business with integrity, transparency, fairness, and in a manner that is auditable, in compliance with applicable laws, regulations, rules, and various policies of the ThaiNamthip Group.
- 1.3 To provide a means for individuals who wish to report on the actions of personnel of the ThaiNamthip Group, or any individuals acting on behalf of the ThaiNamthip Group, which are in violation or suspected of being in violation of the aforementioned, to notify the ThaiNamthip Group through the reporting channels provided.
- 1.4 To ensure that whistleblowers and those cooperating with the ThaiNamthip Group in good faith are protected and safeguarded from retaliation, with fair and appropriate measures in place.
- 1.5 To prevent risks and damages that may affect stakeholders due to illegal actions, violations of the Corporate Governance Policy and Business Practices, or improper behavior in the duties of the personnel of the ThaiNamthip Group.

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2. Definitions

- 2.1 “Violation” refers to any act or omission by personnel of the ThaiNamthip Group that contravenes laws, regulations, rules, the Corporate Governance Policy and Business Practices, or any other policies of the ThaiNamthip Group.
- 2.2 “Personnel of the ThaiNamthip Group” refers to directors, executives, and employees of the ThaiNamthip Group.
- 2.3 “ThaiNamthip Group” refers to TNCC and its subsidiaries.
- 2.4 “Subsidiary” refers to subsidiaries as defined in the consolidated financial statements of ThaiNamthip Corporation Limited.
- 2.5 “Whistleblower” refers to personnel of the ThaiNamthip Group, stakeholders, or any individuals who have observed a violation and submitted a whistleblowing report regarding any wrongdoing occurring within the ThaiNamthip Group.

3. Right to File a Whistleblowing Report

- 3.1 Any individual or personnel of the ThaiNamthip Group who observes a violation.
- 3.2 Personnel of the ThaiNamthip Group who have been subject to retaliation, threats, or disciplinary actions, such as salary reduction, suspension, termination, or unfair treatment related to their employment due to their filing of a complaint, providing information, or assisting in the investigation or fact-finding process for the recipient of the complaint. This also includes legal proceedings, testifying, providing statements, or cooperating with the court or governmental authorities.
- 3.3 In cases where there is clear and sufficient evidence that the Whistleblower has acted in bad faith by filing or accusing the respondent without merit, the ThaiNamthip Group must take action to protect the reputation of the respondent, as follows:
 - (1) If the Whistleblower is a personnel of the ThaiNamthip Group, an investigation will be conducted to consider disciplinary action in accordance with the regulations of the ThaiNamthip Group.
 - (2) If the Whistleblower is an external individual and the ThaiNamthip Group has suffered damage, the ThaiNamthip Group may take legal action against the Whistleblower if the act violates the law.

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4. Scope of Whistleblowing

Personnel of the ThaiNamthip Group or any individual acting on behalf of the ThaiNamthip Group may be subject to complaints under these regulations if they engage in misconduct. However, the ThaiNamthip Group may decide not to accept complaints in the following cases:

- 4.1 Matters in which the shareholders' meeting, the Board of Directors, the Audit and Risk Committee, the President, or the Investigation Committee (if any) has already made a final decision within their respective authority.
- 4.2 Matters that are already being litigated in court or where the court has issued a final judgment or order.
- 4.3 Whistleblowers from non-personnel of the ThaiNamthip Group that do not provide the complainant's real name and address.
- 4.4 Whistleblowers that do not provide witnesses, clues, evidence, or clear enough misconduct or fraudulent actions to further investigate the facts.
- 4.5 Matters that the Human Resources Department of the ThaiNamthip Group, or another authorized department, has already fairly considered or decided upon, and where no new material evidence is presented.

5. Channels for Reporting

If you observe any conduct that violates or does not comply with the laws, regulations, rules, including the requirements or policies of ThaiNamthip Group, as well as actions that may indicate corruption or wrongdoing, Whistleblowers can report through this channel or other appropriate channels for reporting and providing information.

- 5.1 By Phone: 1800018247
- 5.2 Through the Website: [EthicsPoint - Swire Coca-Cola](#)

6. Protection for Whistleblowers and those who cooperate in investigating facts

- 6.1 All information is considered confidential and will be disclosed only as necessary, taking into account the safety and potential harm to the whistleblower, those who cooperate in investigating facts, sources of information, or related individuals. To protect the rights of those involved, TNCC will conceal any names or information that could identify the whistleblower and those who cooperate in the investigation, and will keep such information and related documents confidential, limiting access to those responsible for investigating the complaint.

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In cases where the whistleblower is personnel of the ThaiNamthip Group, they are not required to disclose information identifying themselves if they believe that revealing their identity could cause them harm. However, they must provide sufficient factual details or evidence that clearly demonstrate a reasonable belief that any corruption or misconduct has occurred. Nonetheless, if the whistleblower chooses to disclose identifying information, this will enable the recipient of the complaint to report progress, clarify facts, or alleviate harm more conveniently and promptly.

6.2 If the whistleblower believes they may face danger or harm, they may request that the ThaiNamthip Group implement appropriate protective measures, or the group may establish protective measures without the whistleblower's request if it deems the situation likely to cause harm or danger.

6.3 Those who experience harm will receive relief through appropriate and fair processes.

7. Investigation of Reports

7.1 The recipient of the report will conduct the investigation and gather facts or may assign a trusted individual or department to investigate the facts by considering and summarizing preliminary facts, corrective action procedures, disciplinary outcomes, or the results of the report consideration. This process will take approximately thirty to sixty (30 - 60) days (depending on the complexity of the fact-finding).

- (1) If the whistleblower discloses identifying information, they will be informed within seven (7) working days from the date of the conclusion.
- (2) If the whistleblower remains anonymous, a summary of the facts, corrective action procedures, disciplinary outcomes, or the results of the report consideration will be prepared and stored in the report handling file.

7.2 The recipient of the report or the assigned individual may invite any personnel from the ThaiNamthip Group to provide information or request any relevant documents for the fact-finding investigation.

7.3 If it is found to be true upon investigation, the ThaiNamthip Group will proceed as follows:

- (1) In cases where the report involves violations of laws, regulations, rules, or various policies, the matter will be presented along with opinions and proposed guidelines for proper conduct to the authorized persons of TNCC for consideration. In significant cases, such as those impacting the reputation, image, or financial status of the ThaiNamthip Group, or conflicting with the group's business policies, or involving

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senior management, the matter will also be submitted to the Audit and Risk Committee or the Board of Directors for consideration.

- (2) If the report results in harm to any individual, appropriate and fair methods of remedying the harm will be proposed to the affected party.

- 7.4 In cases where the report does not fall within the criteria or is not sufficiently suspicious to warrant an investigation into corruption, and there is no necessity to investigate, the investigator shall document and inform the whistleblower of the decision and reasons why the report will not be investigated.

8. Penalties

- 8.1 If the accused has committed an offense, the offender shall be subject to disciplinary action in accordance with the regulations set by ThaiNamthip Group. If the misconduct also violates the law, the offender may face legal penalties, whether civil, criminal, or under other laws.
- 8.2 Personnel of ThaiNamthip Group who treat others unfairly, discriminate against them inappropriately, or cause harm to others, motivated by the fact that such individuals have reported, provided information, or alerted about any misconduct, shall be considered as committing a disciplinary offense that warrants punishment. Additionally, they may face penalties under the law if their actions constitute a legal violation.

9. Communication

- 9.1 ThaiNamthip Group will ensure the communication and dissemination of the Whistleblowing Policy, including the channels for reporting misconduct or complaints, to all personnel of ThaiNamthip Group through various means. These include orientation sessions for new directors and employees, training or seminars, internal communications within the workplace, and through various electronic systems of ThaiNamthip Group. This aims to ensure that personnel understand the policy and can comply with it.
- 9.2 ThaiNamthip Group will communicate and disseminate the Whistleblowing Policy, including the channels for reporting misconduct or complaints, to the public, joint ventures, and stakeholders through various channels such as the TNCC website, annual information disclosure forms/annual reports (56-1 One Report), and sustainability reports, among others.

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The Whistleblowing Policy has been endorsed by the resolution of the Audit and Risk Committee Meeting No. 2/2025 on 25 February 2025 and has been approved by the resolution of the Board of Directors Meeting No. 2/2025 on 26 February 2025 and take effect on 3 March 2025. In this regard, the Audit and Risk Committee shall review the appropriateness of this Information and Disclosure Policy when deemed necessary or at least once (1) a year, and propose amendments as necessary or appropriate for the consideration and approval of the Board of Directors.