



Whistle Blowing Policy

Pinthong Industrial Park Public Company limited

14 November 2025

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1. Principles and Rationale

Pinthong Industrial Park Public Company Limited and its subsidiaries (the “Company”) recognize the importance of preventing fraud, corruption, and misconduct that may arise in the course of operations or in dealings with stakeholders, which may affect the Company’s decision-making and business operations. The Company has therefore established a whistleblowing and complaint-handling process, including procedures for receiving and handling reports concerning violations of laws, rules, regulations, and the Company’s code of conduct, as well as any conduct of the Company’s personnel that may indicate fraud or corruption. In order to ensure that the receipt and consideration of whistleblowing reports or complaints are conducted in an orderly manner, and that the performance of duties by personnel involved in the handling of such reports or complaints, as well as whistleblowers or complainants and the persons subject to complaints, are appropriately protected, thereby ensuring that the whistleblowing and complaint-handling process is effective and efficient. The Company has therefore established measures to protect those involved in the whistleblowing and complaint-handling process who perform their duties with integrity, including the receipt and consideration of such reports or complaints.

This Whistleblowing Policy (the “Policy”) sets out the procedures for handling whistleblowing reports or complaints, including the process for managing such reports or complaints, which is divided into stages in accordance with the fact-finding process, from the channels for receiving whistleblowing reports or complaints, the performance of duties by responsible personnel, to the reporting and summarizing of the outcomes of the handling of such reports or complaints.

2. Objectives

2.1 To ensure that the process for receiving whistleblowing reports or complaints and the fact-finding process are carried out in accordance with the prescribed operating procedures, in compliance with the rules and criteria relating to the receipt of whistleblowing reports or complaints, and that such processes are implemented completely and effectively.

2.2 To ensure that the receipt of whistleblowing reports or complaints and the consideration of outcomes are conducted in accordance with consistent standards.

2.3 To ensure that directors, employees, and any persons acting on behalf of the Company conduct business correctly, transparently, fairly, and in a verifiable manner, in

compliance with applicable laws, good corporate governance principles, business ethics, and the Company's regulations.

2.4 To serve as a framework and guideline for operations that can be communicated to new personnel and used as a basis for evaluating the performance of responsible personnel, as well as to be disclosed or communicated to external parties or service users so that they may understand and make use of the existing processes in order to obtain services that meet their needs.

2.5 To enable management to supervise and monitor the implementation of the whistleblowing or complaint-receiving procedures, including the process for considering such reports or complaints, and to provide recommendations and improvements at every stage.

2.6 To ensure that whistleblowers or complainants, and any persons who cooperate with the Company in good faith, are protected, including being appropriately and fairly safeguarded against retaliation arising from such whistleblowing or complaints.

3. Definitions

“Company”	means	Pinthong Industrial Park Public Company Limited and its subsidiaries.
“Director”	means	a director of the Company.
“Employee”	means	executives, employees, contractual employees, consultants, and staff of the Company.
“Supervisor”	means	an executive-level employee or a managerial-level employee whom an employee trusts to report complaints to in accordance with this Policy.
“Regulations”	means	rules, operating procedures, requirements, or any other rules, however named, which are binding on the operations of the Company.
“Misconduct”	means	any act that violates or fails to comply with applicable laws or the Company's regulations, as well as the Company's corporate governance policy, business ethics, and code of conduct, including any improper conduct in various forms and circumstances as specified in Clause 7.

“Fraud”	means	any act committed in order to obtain unlawful benefits for oneself or others, including acts relating to theft, misappropriation, and corruption, as defined as follows:
“Theft”	means	any act whereby a person dishonestly takes property belonging to another person, or in which another person has a co-ownership interest.
“ Misappropriation”	means	any act whereby a person, being in possession of property belonging to another, or property in which another person has an ownership interest, dishonestly converts such property for his or her own use or for the benefit of a third party.
“Corruption”	means	any act whereby a person demands, accepts, agrees to accept, offers, gives, requests, or agrees to give any property or other benefit to a government official, a government agency, an official of a private entity, or any other person, in order to induce such person or entity to exercise their authority or perform, refrain from performing, expedite, or delay any act in an improper manner, for the benefit of the Company, except where such act is permitted by applicable laws, customs, or accepted practices.

4. Channels for Whistleblowing or Complaints

Whistleblowing reports or complaints may be submitted to any one of the designated recipients through the following channels:

4.1 By letter addressed to:

Company Secretary / Secretary to the Audit Committee

Pinthong Industrial Park Public Company Limited

789 Moo 1, Nongkho–Laem Chabang Road, Nongkham Subdistrict, Sriracha District,
Chonburi 20230

4.2 E-Mail Address: Hotline@pinthongindustrial.com

4.3 Via the online form on the Company’s website:

<https://investor.pinthongindustrial.com/th/governance/whistleblowing-form>

4.4 By telephone: Tel. +66 38 296334 ext. 202

4.5 Through the whistleblowing/complaint drop box within the Company's premises

In the event that a whistleblower or complainant chooses to remain anonymous, sufficient details of facts or evidence must be provided to demonstrate reasonable grounds to believe that there has been a violation of the company's applicable laws, rules, regulations, or its business ethics and code of conduct.

All whistleblowing reports or complaints shall be treated with the strictest confidentiality. Whistleblowers or complainants may submit reports or complaints through more than one channel and are not required to disclose their identity. However, where a whistleblower or complainant discloses his or her identity, the Company will be able to provide updates on the progress of the matter or request additional information relating to the report or complaint.

5. Recipients of Whistleblowing Reports or Complaints

5.1 Any trusted supervisor at any level

5.2 The Company Secretary

5.3 The Secretary to the Audit Committee

5.4 Any member of the Board of Directors

6. Eligible Whistleblowers or Complainants

6.1 Employees and/or any persons who become aware of any act in violation of applicable laws, rules, regulations, the Company's policies, or its business ethics and code of conduct.

6.2 Employees who are subject to harassment, threats, or disciplinary actions, such as salary reduction, suspension, termination of employment, or any unfair treatment relating to employment conditions, as a result of having reported or filed a complaint, provided or intended to provide information, assisted in any investigation or fact-finding process, or supported a whistleblower or complainant, including participation in legal proceedings, acting as a witness, giving statements, or providing cooperation to courts or government authorities.

7. Scope of Whistleblowing or Complaints

7.1 Directors, employees, or any persons acting on behalf of the Company may be subject to complaints under this Policy in the event of any violation of, or failure to comply with, applicable laws, the Company's rules or regulations, including its corporate governance policy, business ethics, and code of conduct. Events that may give rise to the application of this Policy may include various forms of misconduct, including but not limited to the following:

- 1) Any criminal offence or incitement to commit an offence.
- 2) Any conduct involving risk or potential misconduct, including fraud, bribery, and extortion.
- 3) Any failure to comply with legal or regulatory duties or requirements.
- 4) Any act, conduct, or omission relating to accounting, reporting, record-keeping, and practices, and/or financial reporting or internal controls that is irregular or not in accordance with applicable standards or generally accepted practices.
- 5) Any event that poses a risk to the health or safety of any person.
- 6) Any event that causes or may cause damage to the environment.
- 7) Any act constituting serious misconduct.
- 8) Any intentional act causing damage or loss to the Company or depriving the Company of its benefits.
- 9) Any failure to take reasonable steps or follow proper procedures in reporting matters that may result in significant costs or serious damage to the Company which could not reasonably be avoided.
- 10) Any intentional concealment of any of the above misconduct.

7.2 The Company encourages whistleblowers or complainants to disclose their identity (to the whistleblowing or complaint-receiving unit only) and/or to provide sufficiently clear and detailed information or evidence relating to the alleged misconduct. Whistleblowers or complainants shall be protected in accordance with Clause 12.

7.3 Upon receipt of a whistleblowing report or complaint, the recipient shall consider whether the information provided contains sufficiently clear details of facts or supporting

evidence. The recipient shall not accept any whistleblowing report or complaint in the following circumstances:

- 1) Matters that do not provide sufficiently clear witnesses, evidence, or circumstances of fraud or misconduct to enable a fact-finding investigation to be conducted.
- 2) Matters that fall within the scope of the Human Resources function under the Company's rules, orders, or work regulations relating to discipline and disciplinary actions and employee grievances, or matters that have already been duly considered or finally adjudicated by the competent authority, and for which no new material evidence has been presented.

8. False Reporting

Where there is clear and sufficient evidence that a whistleblower or complainant has knowingly made a report or allegation in bad faith (for example, where the report concerns a personal grievance or is intended to create internal conflict within the Company), or where the information provided is not genuinely believed by the whistleblower or complainant to be true (for example, rumors), or where the disclosure is made for personal gain, such conduct shall be deemed a disciplinary offence and may constitute serious misconduct. The Company shall conduct an investigation in order to consider appropriate disciplinary actions in accordance with the Company's rules and regulations. The Company shall also take necessary measures to protect the reputation of the person subject to the report or complaint, as follows:

8.1 Where the whistleblower or complainant is an employee, an investigation shall be conducted to consider disciplinary actions in accordance with the Company's rules, orders, or work regulations.

8.2 Where the whistleblower or complainant is an external party and the Company has suffered damage, the Company may consider taking legal action against such whistleblower or complainant.

9. Fact-Finding Process

9.1 Collection, Assessment, and Preliminary Screening of Information

Upon receipt of a whistleblowing report or complaint, the recipient shall collect relevant facts and assess the credibility of the information and supporting evidence in accordance with Clause 7.3, in order to conduct a preliminary screening of the information and allegations received from the whistleblower or complainant. Where the preliminary assessment indicates that the matter has prima facie merit, the case shall be referred to the Whistleblowing or Complaint Consideration Committee for further investigation.

9.2 Investigation Process

9.2.1 In the case where the person subject to the whistleblowing report or complaint is an employee below the level of Chief Executive Officer.

The recipient of the whistleblowing report or complaint shall report the matter to the Chief Executive Officer. The Chief Executive Officer shall consider appointing a Whistleblowing or Complaint Consideration Committee (comprising representatives from the Human Resources and Administration Department, Internal Audit Department, Legal Department, and/or any other persons assigned, if any) to conduct the investigation and gather facts as expeditiously as practicable. In conducting the investigation, due consideration shall be given to the nature and severity of the allegation or complaint, and the process shall be carried out with due care so as not to adversely affect the quality and completeness of the investigation.

In the case where the person subject to the whistleblowing report or complaint is an employee at or above the level of Chief Executive Officer.

The recipient of the whistleblowing report or complaint shall report the matter to the Audit Committee. The Audit Committee shall consider appointing a Whistleblowing or Complaint Consideration Committee, on a case-by-case basis, to conduct the investigation and gather facts as expeditiously as practicable. In conducting the investigation, due consideration shall be given to the nature and severity of the allegation or complaint, and the process shall be carried out with due care so as not to adversely affect the quality and completeness of the investigation.

In the case where a whistleblowing report or complaint involves a matter that has a material impact on the Company.

In the case where a whistleblowing report or complaint relates to a matter involving a violation by the Company of applicable laws, rules, regulations, or its business ethics and code of conduct, or any matter that may affect the Company's reputation or image, or result in significant damage, the recipient of the whistleblowing report or complaint shall report the matter to the Audit Committee and/or the Board of Directors. The Audit Committee and/or the Board of Directors shall consider appointing a Whistleblowing or Complaint Consideration Committee to conduct the investigation and gather facts as expeditiously as practicable.

9.2.2 The Whistleblowing or Complaint Consideration Committee shall invite employees or relevant persons to provide information or request the submission of documents necessary for the fact-finding investigation. The accused or the person subject to the complaint shall have the right to be informed of the allegations and to defend himself or herself by providing additional information or evidence to the Committee. The investigation shall be conducted in a fair and impartial manner and free from any bias.

9.2.3 Upon completion of the investigation process, the Whistleblowing or Complaint Consideration Committee shall prepare a report summarizing the findings of the investigation. Where the accused or the person subject to the complaint is found to have committed wrongdoing, the Committee shall propose remedial actions, preventive measures, and disciplinary actions in accordance with the Company's rules and regulations, as well as legal actions where such conduct constitutes a violation of law, and shall report the same to the Chief Executive Officer, the Audit Committee, and/or the Board of Directors, as the case may be.

9.2.4 Where the accused or the person subject to the complaint is found not to have committed any wrongdoing, or where the matter arises from a misunderstanding, or where appropriate guidance has been provided to ensure proper conduct or practice and no disciplinary action is required, the Whistleblowing or Complaint

Consideration Committee shall summarize the findings and report to the Chief Executive Officer, the Audit Committee, and/or the Board of Directors, as the case may be.

9.2.5 Where a whistleblowing report or complaint results in damage to any person, the Whistleblowing or Complaint Consideration Committee shall propose appropriate and fair remedial measures to mitigate such damage to the affected person, on a case-by-case basis, in consultation with the Chief Executive Officer, the Audit Committee, and/or the Board of Directors, as the case may be.

10. Reporting of Results

10.1 The Whistleblowing or Complaint Consideration Committee shall prepare a report summarizing the findings of the investigation, including any disciplinary actions (if any) and preventive or remedial measures, and shall report the results to the Chief Executive Officer, the Audit Committee, and/or the Board of Directors, as the case may be.

10.2 The Whistleblowing or Complaint Consideration Committee shall provide a copy of such report to the recipient of the whistleblowing report or complaint, in order to notify the whistleblower or complainant and any relevant parties, as necessary and appropriate.

11. Investigation Period and Actions

The investigation and consideration of whistleblowing reports or complaints shall commence as soon as practicable and shall be completed within 30–60 days from the date of the appointment of the Whistleblowing or Complaint Consideration Committee.

Where the whistleblowing report or complaint involves serious or complex matters, or where it is necessary to verify the adequacy of documents, evidence, and facts provided by the whistleblower or complainant, including information from relevant parties and explanations from the accused, the investigation period may be extended as appropriate.

12. Protection and Confidentiality of Whistleblowers or Complainants

The Company shall provide protection to whistleblowers or complainants by maintaining the confidentiality of their information and safeguarding them against threats, intimidation, or

unfair treatment from any persons who may be affected or disadvantaged by the whistleblowing report or complaint, in accordance with the Personal Data Protection Act, as follows:

12.1 A whistleblower or complainant may choose not to disclose his or her identity if such disclosure may result in harm; provided that sufficient details of facts or evidence are provided to demonstrate reasonable grounds to believe that there has been a violation of applicable laws, rules, regulations, the Company's policies, or its business ethics and code of conduct. Where it is necessary to disclose the identity of the whistleblower or complainant, including the disclosure or exchange of information relating to misconduct within the Company for the purpose of investigation or risk management, the Company shall disclose only such information as is necessary on a need-to-know basis, with due regard to the safety and potential harm to the data subject.

12.2 The Company shall maintain the confidentiality of the identity of the whistleblower or complainant and shall disclose such information only to persons involved in the investigation process on a need-to-know basis, with due consideration to the safety and potential harm to the whistleblower or complainant, the source of information, and any related persons. All persons responsible at each stage shall treat such information with the strictest confidentiality and shall not disclose it to any other person. Any breach shall constitute a disciplinary offence and/or may result in legal action, as the case may be.

12.3 Where a whistleblower or complainant believes that he or she may be exposed to danger or suffer damage, he or she may request the Company to implement appropriate protective measures. The Company may also, where it deems appropriate, implement such protective measures without a request if there is a reasonable likelihood of harm or risk.

12.4 Any employee who treats another person unfairly, discriminates in an inappropriate manner, or causes damage to such person, where such conduct is motivated by the fact that such person has made a whistleblowing report or complaint, provided information, or cooperated in any investigation, including initiating legal proceedings, acting as a witness, giving statements, or cooperating with courts or government authorities, shall be subject to disciplinary action and may also be subject to legal penalties where such conduct constitutes a violation of law.

Any person who has suffered damage shall be entitled to appropriate and fair remedial measures.

12.5 Any person who retaliates against or threatens a whistleblower or complainant shall be subject to appropriate disciplinary action and may also be subject to legal proceedings.

12.6 Any person who becomes aware of a whistleblowing report or complaint or any related information under this Policy shall maintain the confidentiality of such information and shall not disclose it to any other person, having regard to the safety and potential harm to the whistleblower or complainant, the source of information, and any related persons, except where disclosure is necessary for the purposes of this Policy or required by law. Any intentional breach of this provision shall result in disciplinary action and/or legal action against the person concerned, as the case may be.

13. Disciplinary Actions

13.1 Where the results of the investigation indicate that the person subject to the whistleblowing report or complaint has committed wrongdoing, or that the whistleblower or complainant has intentionally made a false report, the Whistleblowing or Complaint Consideration Committee shall report the investigation results, together with its opinions and recommendations on disciplinary actions and any applicable legal measures, to the Chief Executive Officer, the Audit Committee, and/or the Board of Directors, as the case may be, in order for the relevant supervisor or authorized person to consider and take appropriate action.

13.2 Any person who intentionally or negligently fails to comply with this Policy, or engages in retaliation, intimidation, disciplinary action, or unfair treatment against a whistleblower or complainant or any related person as a result of such whistleblowing or complaint, shall be deemed to have committed a disciplinary offence and shall be liable to compensate for any damage caused to the Company or any affected person, and may also be subject to civil, criminal, and/or other liabilities as provided by law.

14. Preventive Measures Against Recurrence

The Chief Executive Officer shall assign the Whistleblowing or Complaint Consideration Committee and/or any other persons designated to be responsible (if any), in coordination with the Internal Audit Department, to establish procedures, operating guidelines, and measures,

including the implementation of adequate internal control systems, to prevent the recurrence of misconduct in the future.

The Company shall ensure that this Policy and related guidelines are effectively communicated and disseminated to internal personnel and external parties in accordance with Clause 15. In addition, the Company shall provide training or further guidance to internal personnel, as appropriate, to enhance understanding and prevent future violations. The Company shall also review and update this Policy at least once a year to ensure its alignment with changing circumstances and the Company's corporate governance standards on a continuous basis.

15. Policy Communication

The Company shall communicate the Whistleblowing Policy, including the channels for whistleblowing or complaints, to relevant parties on a regular basis, as follows:

15.1 Internal Communication: The Company shall communicate this Policy and the whistleblowing or complaint channels to directors, executives, and employees through various channels, such as orientation programs for new directors and employees, training sessions or seminars, internal notice boards, and electronic systems such as email, in order to ensure that the Company's personnel understand and strictly comply with this Policy.

15.2 External Communication: The Company shall communicate this Policy and the whistleblowing channels to external parties through various channels, such as the Company's website, annual report, sustainability report, and other appropriate means.

This Whistleblowing Policy Revision No. 3 shall be effective from 14 November 2025, by the approval of the Board of Directors at its Meeting No. 4/2025.

- Mr. Prasan Tanprasert -

Chairman of the Board of Directors

Pinthong Industrial Park Public Company Limited

Appendix

Whistleblowing and Complaint Submission Form
Pinthong Industrial Park Public Company Limited

Channel of Submission Telephone in Person Letter Newspaper
 Email Internet Anonymous Letter Others.....

Date.....Month.....A.D.....

Name-Surname :..... Occupation:.....

House No.....Moo.....Village.....Road00.....

Subdistrict.....District.....Province.....

Postal Code.....Telephone.....E-Mail.....

Name-Surname of Person Subject to Complaint:.....

Allegation / Complaint (Subject):.....

Details (Including Supporting Evidence):.....

Person Who Can Provide Additional Information (Name-Surname):.....

Organization.....Telephone.....

Contract Address.....

1 Information relating to name, surname, telephone number, e-mail address, and contact details shall be kept confidential, except where disclosure is required by law.

2 The complainant, the person subject to the complaint, and any related persons shall be provided with appropriate protection by the Company, including protection against any unfair treatment such as changes in position, job responsibilities, workplace, suspension, intimidation, interference with work, termination of employment, or any other unfair practices.

3 The submission of false information to the authorities, which causes damage to others, may constitute an offence of making a false statement to a competent official under the Criminal Code.

4 I hereby certify that the information provided in this complaint to Pinthong Industrial Park Public Company Limited is true and accurate in all respects, and I shall be fully responsible for the above statements.