

Whistleblowing Policy

PrukSA Holding Public Company Limited and Subsidiaries

(Translation)

Whistleblowing Policy

1. Introduction

Pruksa Holding Public Company Limited (the “Company”) and its subsidiaries are firmly committed to promoting a culture of transparency, accountability, and integrity among directors, executives, and employees at all levels. This commitment encompasses strict adherence to the Company’s policies, rules, and regulations, as well as a proactive stance against all forms of corruption, whether direct or indirect. To encourage the active participation of both internal and external stakeholders in upholding good corporate governance, the Company has established dedicated channels for lodging complaints, whistleblowing, or reporting any actions that contravene applicable laws, internal rules and regulations, the Code of Conduct, or the Corporate Governance Policy.

2. Objective

Whistleblowing Policy (the “Policy”) has been established as a framework to guide the process of receiving complaints and whistleblowing reports, managing such reports, and protecting whistleblowers, complainants, or informants. The purpose is to ensure confidence that such individuals will not suffer any harm or adverse consequences as a result of their reporting.

The Company has adopted this Policy with the following objectives:

- 2.1 To establish appropriate and effective procedures for handling complaints and whistleblowing reports relating to corruption, misconduct, violations or non-compliance with laws, regulations, rules, the Code of Conduct, the Corporate Governance Policy, or any negative impacts arising from the Company’s business operations or those of its personnel, in accordance with good corporate governance principles.
- 2.2 To ensure that directors, executives, and employees acting on behalf of the Company conduct business in a lawful, transparent, fair, and accountable manner, in compliance with relevant laws, corporate governance practices, business ethics, and the Company’s policies and regulations.
- 2.3 To provide channels through which stakeholders can report complaints or concerns regarding the conduct of directors, executives, or employees acting on behalf of the Company that may contravene or be suspected of contravening corporate governance principles or business ethics, so that the Company can take appropriate action.

- 2.4 To ensure that whistleblowers, complainants, and any individuals cooperating with the Company in good faith are afforded adequate and fair protection against retaliation or unfair treatment resulting from their reports or cooperation.

3. Definition

Company	means	Pruksa Holding Public Company Limited and its subsidiaries
Company personnel	means	The Chairman of the Board, directors, executives, and employees at all levels of the Company.
Misconduct	means	Any act or omission by Company personnel that violates the Company’s charters, Code of Conduct, policies, rules, regulations, or any other internal guidelines, as well as any applicable laws relevant to the Company’s business operations.
Corruption	means	Any act or abuse of authority for undue personal or third-party gain, including the giving or receiving of bribes in any form. This includes offering, promising, committing to give, requesting, giving, or receiving money, assets, or any improper benefits to or from government officials, state agencies, private entities, or any responsible parties whether directly or indirectly with the intention to influence actions or omissions, or to improperly secure or retain business advantages.
Complaint and Whistleblowing	means	Any act or abuse of authority for the purpose of obtaining undue benefits for oneself or others, including the giving or receiving of bribes in any form whether by offering, promising, committing to give, soliciting, giving, or receiving money, assets, or any other improper benefits to or from government officials, state agencies, private entities, or any persons in positions of responsibility, whether directly or indirectly, with the intent to induce such persons to act or refrain from acting in the performance of their duties, or to obtain or retain improper business advantages.
Complainant/ Whistleblower	means	Directors, executives, employees, stakeholders, or any individuals, whether internal or external to the Company, who are affected by or have witnessed an act or incident and have submitted a complaint or whistleblowing report through the Company’s designated reporting channels.

4. Scope of the Policy

This Policy is established to encourage stakeholders of the Company to submit complaints, provide whistleblowing reports, or disclose information indicating that they have been adversely affected by the Company's business operations or by actions in violation of applicable laws, policies, regulations, or the Company's Code of Business Ethics. Such misconduct may include, but is not limited to, the following:

- Violations of the Code of Business Ethics and the Business Partner Code of Conduct
- Acts of fraud and corruption
- Embezzlement, misappropriation, theft, or causing damage to Company assets
- Abuse of authority for personal gain or for the benefit of others
- Destruction, distortion, or concealment of evidence or information to facilitate fraud or corrupt practices
- Intentional actions that cause damage or loss to the Company
- Adverse impacts resulting from the Company's business operations or the conduct of Company personnel
- Actions or support of actions that violate laws, regulations, and business ethics, including any concealment or assistance in concealing such misconduct
- Retaliation or adverse consequences resulting from filing a complaint, whistleblowing, providing information, cooperating in investigations, or refusing to participate in corrupt activities such as harassment, demotion, disciplinary action, dismissal, or any harm or loss suffered by the whistleblower

5. Protection of Complainants / Whistleblowers / Informants, and Confidentiality of Information

The Company has established mechanisms to protect individuals who cooperate with the Company in matters related to corruption whether through complaints, whistleblowing, or providing information ensuring that such cooperation does not result in any harm or adverse consequences to those individuals, as outlined below:

- 5.1 The Company shall provide protection to individuals who cooperate by submitting complaints, whistleblowing reports, or providing relevant information, to ensure they do not suffer any hardship, harm, or unfair treatment as a result of their cooperation.
- 5.2 The Company shall not demote, discipline, or impose any adverse consequences on employees or executives who refuse to participate in corrupt practices, even if such refusal may result in a loss of business opportunity for the Company.
- 5.3 In cases where the complainant, whistleblower, or informant believes they are at risk or may suffer harm, they may request the Company to implement appropriate protective measures.

- 5.4 To safeguard the rights of individuals who make complaints, whistleblow, or provide information in good faith, the Company shall keep their identities and any related information strictly confidential. Disclosure shall be limited only to those responsible for the investigation and fact-finding process. Any misuse or unauthorized disclosure of such information shall be considered a breach of Company policy and shall be subject to disciplinary action.

6. Complaints / Whistleblowing Channels

Any individual who witnesses or becomes aware of any suspicious incident that may constitute an act of corruption, misconduct, violation, or non-compliance with applicable laws, rules, regulations, the Code of Conduct, the Corporate Governance Policy, or any conduct resulting in adverse impact from the Company's business operations or the actions of Company personnel including cases of corruption or retaliation due to the refusal to engage in corrupt activities may file a complaint or whistleblowing report. The individual may choose to disclose their identity or remain anonymous. However, it is essential that the report includes factual details or sufficient and clear evidence indicating a reasonable basis to believe that corruption has occurred or that the individual has suffered adverse consequences for refusing to engage in corrupt activities.

Reports may be submitted through any of the following channels:

- Chairman of the Board of Directors, Chairman of the Audit Committee, and Group Chief Executive Officer
- Any trusted supervisor at any level
- Website : www.psh.co.th / www.pruksa.com / www.vimut.com / www.theptarin.com

Section: Whistleblowing Channel

- E-mail : whistleblowing@pruksa.com
- Line Official ID : @pruksacg
- Telephone : 0 2080 1739 ext. 48611 or 08 4875 4784

Note: The Company will investigate all reports based on the credibility and sufficiency of the facts provided. Nonetheless, whistleblowers should be aware that dishonest reporting or anonymous submissions may limit the Company's ability to thoroughly investigate the matter.

7. Investigation and Action Process

7.1 Upon receipt of a complaint or whistleblowing report, the Company will collect and classify the information, conduct a preliminary review, and assess the data before referring the matter to the appropriate parties in accordance with the following guidelines:

- (1) In the case of complaints or reports involving corruption, misconduct, violations, or non-compliance with laws, regulations, internal rules, the Code of Conduct, Corporate Governance Policy, or any matter relating to business impacts caused by the Company or its personnel including corruption or consequences arising from the refusal to engage in corruption the information shall be submitted to the Complaint Review Committee for further consideration and action.
- (2) In the case of complaints related to products or services, the information shall be forwarded to the relevant departments and the Contact Center to be handled through the Customer Service complaint handling system.

The responsible officers or complaint handling team shall compile and summarize the complaints and submit a monthly report to the Complaint Review Committee. Quarterly reports shall also be submitted to the Corporate Governance and Sustainability Committee, the Audit Committee, and/or the Executive Committee as appropriate.

7.2 After the Complaint Review Committee reviews the information under clause 7.1 (1), it shall proceed as follows:

- (1) If the information is deemed insufficient, the Committee may assign a trusted individual or department, or appoint a working team as appropriate, to conduct a preliminary investigation and gather sufficient factual evidence.
- (2) If the information is deemed clear or sufficient, the Committee shall appoint a Fact-Finding Committee to conduct a formal investigation.

7.3 The Fact-Finding Committee shall report and summarize the investigation results along with proposed courses of action to the Disciplinary Committee for disciplinary consideration or other appropriate measures.

7.4 The Disciplinary Committee shall report the outcomes to the Executive Committee, the Corporate Governance and Sustainability Committee, the Risk Oversight Committee, the Audit Committee, and/or the Board of Directors as appropriate.

8. Disciplinary Actions

Any person who intentionally or negligently fails to comply with this regulation including those who engage in acts of retaliation, intimidation, unfair disciplinary actions, or discriminatory treatment against whistleblowers, complainants, informants, or individuals involved in the implementation of this regulation shall be considered to have committed a disciplinary offense and shall be held accountable for any resulting damages incurred by the Company and any affected parties. Furthermore, such individuals may be subject to legal liability under applicable laws.

9. Communication

- 9.1 The Company shall implement communication and dissemination measures for its whistleblowing and complaint-handling policy, including available reporting channels, to ensure that all personnel are aware of and understand the policy. These efforts shall include various methods such as new employee orientation, training or seminars, internal communications, and electronic systems, to promote proper understanding and compliance with the policy.
- 9.2 The Company shall also communicate and publicize the whistleblowing and complaint-handling policy, as well as the available reporting channels, to the public, joint ventures, and stakeholders through various platforms such as the Company's website, annual reports, annual information disclosure forms (Form 56-1), and sustainability reports, among others.

Announced and Enforced on May 13, 2025

-Signed-

(Mr. Roongrote Rangsiyopash)

Chairman of the Board of Directors

Note: The English translation of the Whistleblowing Policy is provided solely for the purpose of facilitating understanding by non-Thai speakers. In the event of any discrepancy or inconsistency, the Thai version shall prevail and be deemed the legally binding text