



Whistleblower Protection Policy

PRIMO SERVICE SOLUTIONS PUBLIC COMPANY LIMITED

496 Moo 9 Sukhumvit 107 Road, Samrong Nuea,

Muang Samut Prakarn District, Samut Prakarn 10270

T 02 081 0000 E info@primo.co.th

WWW.PRIMO.CO.TH



Policy on Protection and Fair Treatment of Employees Reporting Information or Providing Whistleblowing Reports on Fraud, Non-Compliance with Laws, Company Rules and Regulations, and the Company's Code of Conduct

Primo Service Solutions Public Company Limited (“the Company”) has established a Whistleblower Policy on Fraud, Non-Compliance with Laws, Rules, Company Regulations, and the Code of Conduct of the Company and its subsidiaries as follows:

Scope

This Policy applies to all directors, executives, and employees of the Company and its subsidiaries.

Complainants

1. Employees who discover acts of fraud or violations of laws, rules, regulations of the Company and/or its subsidiaries, or the Company's Code of Conduct.
2. Employees who are treated or discriminated against unfairly as a result of filing complaints, providing information, intending to provide information, assisting in investigation procedures, or gathering facts for the complaint recipient.

Recipients of Complaints

1. Direct supervisors responsible for the matter (manager level or above).
2. Head of the Human Resources Department of the Company.
3. Manager of the Internal Audit Department of the Company.
4. Chairman of the Audit Committee.

Complaint Procedures

1. Complaints may be submitted directly in writing to the designated complaint recipients specified by the Company, or through email, suggestion boxes provided by the Company, or by mail addressed to the Company through the following channels:

- 1) By mail : To the Chairman of the Audit Committee,
Primo Service Solution Public Company Limited,
496 Moo 9, Samrong Nuea Subdistrict, Mueang Samut Prakan District,
Samut Prakan Province 10270
- 2) E-mail: Whistleblower@primo.co.th
- 3) Website : www.primo.co.th

PRIMO SERVICE SOLUTIONS PUBLIC COMPANY LIMITED

496 Moo 9 Sukhumvit 107 Road, Samrong Nuea,
Muang Samut Prakarn District, Samut Prakarn 10270

T 02 081 0000 E info@primo.co.th

WWW.PRIMO.CO.TH

2. Supervisors who receive complaints or reports concerning misconduct or fraud shall promptly notify the Manager of the Company's Internal Audit Department without delay or within 3 business days in order to proceed with the fact-finding process.
3. Complainants are not required to disclose their identity. However, disclosure of identity will enable the Company to notify them of the results of the proceedings or request additional details regarding the complaint. In cases where complainants choose not to disclose their identity, they must provide sufficiently clear facts or evidence demonstrating reasonable grounds to believe that fraud or violations of laws, rules, regulations of the Company or its subsidiaries, or the Company's Code of Business Conduct have occurred.

The Company shall treat all complaints as confidential.

Fact-Finding Procedures for Complaints

1. The complaint recipient shall submit the complaint to the following persons for the purpose of conducting investigations and gathering facts ("**Investigator**") in accordance with the complaint received:
 - (1) In cases where the accused person is an employee below executive level:

The Chief Executive Officer / Managing Director shall appoint a fact-finding committee or assign any person or department deemed appropriate to act as the Investigator.
 - (2) In cases where the accused person is an employee at executive level or above:

The Audit Committee shall appoint a fact-finding committee or assign any person or department deemed appropriate by the Audit Committee to act as the Investigator.

In the event of any doubts or questions, the Investigator may invite any employee or the direct supervisor responsible for the complainant to provide information or request submission of any relevant documents for fact-finding purposes.
2. If the investigation confirms that the complaint is valid, the Company shall proceed as follows:
 - (1) In cases where the complaint concerns fraudulent acts or violations of laws, rules, regulations, or the Company's Code of Business Conduct, the Investigator shall consider submitting the complaint together with opinions to the Audit Committee for further consideration.

The Investigator shall notify the complainant who has disclosed their name, address, telephone number, email address, or other contact details of the progress and results of the consideration of complaints relating to misconduct and fraud. However, due to reasons relating to personal data and confidentiality, the Company may not be able to disclose detailed information regarding the investigation or disciplinary actions.

- (2) In cases where the complaint is considered significant, such as matters affecting the Company's reputation, image, or financial status, matters conflicting with the business policies of the Company or its subsidiaries, or matters involving senior executives, the Investigator shall consider submitting such matter together with opinions to the Audit Committee and the Board of Directors for further consideration.
- (3) In cases where the complaint causes damage to any person, the Investigator shall propose appropriate and fair remedial measures for the affected person on a case-by-case basis and submit such proposals to the Audit Committee and the Board of Directors for further consideration.

Protection of Whistleblowers and Informants

1. Complainants may choose not to disclose their identity if they believe that disclosure may cause harm to themselves. However, they must provide sufficiently clear facts or evidence demonstrating reasonable grounds to believe that fraud, violations of laws, rules, regulations of the Company or its subsidiaries, or violations of the Company's Code of Business Conduct have occurred. Nevertheless, disclosure of identity may enable complaint recipients to proceed more quickly.
2. Information relating to complaints shall be treated as confidential by the Company and its subsidiaries and shall only be disclosed as necessary, taking into consideration the safety and potential damage to the informant or whistleblower, the source of information, or related persons. Persons responsible at every stage must maintain the strictest confidentiality of the information received and shall not disclose such information to other persons. Any violation shall be deemed a disciplinary offense.
3. In cases where complainants believe that they may be unsafe or may suffer hardship or damage, complainants may request the Company or its subsidiaries to implement appropriate protection

measures. The Company or its subsidiaries may also establish protective measures without any request from the complainant if it is deemed likely that damage or safety risks may arise.

4. Any employee who treats another person unfairly, discriminates improperly, or causes damage to another person as a result of such person having filed a complaint, provided information, reported or given whistleblowing information concerning fraud or non-compliance with laws, rules, regulations, or the Company's Code of Business Conduct, including where such person has initiated legal proceedings, acted as a witness, given testimony, or cooperated with courts or government authorities, shall be deemed to have committed a disciplinary offense and shall be subject to disciplinary action. Such person may also be subject to penalties prescribed by law if the act constitutes a legal offense.
5. Persons who suffer hardship or damage shall receive appropriate and fair remedies through suitable methods or procedures, with the Audit Committee acting as the responsible body for consideration.

Record Keeping and Reporting

The Manager of the Company's Internal Audit Department shall be responsible for maintaining a register of complaints and whistleblowing reports relating to misconduct and fraud, as well as preparing summary reports of all reports of misconduct and fraud within the Company, whether already considered or currently under fact-finding investigation, and reporting them regularly to the Audit Committee at least once every half quarter.

This Policy shall be effective from 26 July 2022 onwards.

(Mr. Marote Vananan)

Chairman of the Board

Primo Service Solution Public Company Limited