Whistleblowing Policy

Primo Service Solutions Public Company Limited
(the "Company")

(Approved by the Company's Board of Directors at Meeting No. 4/2569 on 11 August 2569)

Whistleblowing Policy
Primo Service Solutions Public Company Limited (the "Company")

1. Objective

Primo Service Solutions Public Company Limited ("the Company") and its subsidiaries conduct its business within a framework of good corporate governance, transparency, and accountability. The Company has therefore established this whistleblowing policy to comply with good corporate governance principles, with the following main objectives:

1.1 To ensure that the receipt of complaints, the reporting of fraud or corruption, misconduct, and non-compliance with the Company's regulations is handled in an appropriate, effective manner and in accordance with good corporate governance principles.

1.2 To ensure that directors, employees, and any person acting on behalf of the Company conduct business correctly, transparently, fairly, and in a manner that is accountable, and consistent with the law, good corporate governance, business ethics, and the Company's regulations.

1.3 To enable any person who wishes to report the conduct of a director, employee, or any person acting on behalf of the Company, which violates or is suspected of violating the foregoing matters, to notify the Company through the various channels provided by the Company.

1.4 To ensure that whistleblowers or complainants, and any person cooperating with the Company in good faith, receive appropriate and fair protection, including protection from retaliation arising from such a complaint.

2. Definitions

"The Company" *means* Primo Service Solutions Public Company Limited and its subsidiaries

"Director" *means* a director of the Company.

"Employee" *means* an executive, employee, contract employee, and worker of the Company.

"Regulation" *means* a regulation, operating procedure, requirement, or rule however named, which is in force.

"Misconduct" *means* an act that violates or fails to comply with the law, the Company's regulations, or the Company's good corporate governance policy and business code of conduct, and includes improper conduct in the forms and circumstances set out in Section 3.1.

"Fraud" *means* any act intended to unlawfully seek benefit for oneself or another, which includes the following acts:

- **"Theft"** means taking property belonging to another person, or in which another person holds an interest, with the intent to possess such property for oneself, or to sell it, or to give it to a third party.
- **"Embezzlement"** means possessing property belonging to another person, or in which another person holds an interest, and, while in such possession, misappropriating that property for oneself or a third party.

- **"Corruption"** has the same meaning as "Corruption" under the Company's Anti-Corruption Policy and Procedure.

This shall also include, but not be limited to, the receiving of improper gifts, souvenirs, entertainment, or other benefits, improper procurement and contracting, and any act that gives rise to a conflict of interest.

3. Scope of Complaints or Whistleblowing Reports

3.1 A director, employee, or any person acting on behalf of the Company may be the subject of a complaint under this Policy if that person commits an act that violates or fails to comply with the law or the Company's regulations, including the Company's good corporate governance policy and its Anti-Corruption Policy and Procedure. Circumstances that may give rise to the use of the mechanisms under this Policy may cover various forms of misconduct, including but not limited to the following:

• The commission of a criminal offense, or incitement to commit an offense.

• Fraud connected with the organization, whether directly or indirectly.

• Any high-risk act, including fraud, bribery, and extortion.

• Failure to perform a legal duty which materially affects the Company.

• Any act or omission relating to accounting, reports, records, and practices, and/or financial reporting or internal controls that is suspicious or inconsistent with generally accepted standards or practices.

• Any event that endangers the health or safety of any person.

• Any event that causes damage to the environment.

• Any act that constitutes a serious offense or a violation of the Company's business code of conduct.

• Any act intended to cause damage, loss of reputation, or loss of benefit to the Company.

• Any matter that cannot reasonably be corrected or addressed through reasonable steps, and which may unavoidably cause expense or serious damage to the Company.

• The intentional concealment of any of the above types of wrongdoing.

3.2 The Company encourages whistleblowers to disclose their identity (to the complaint-receiving unit only) and/or to provide sufficiently clear supporting information or evidence regarding the misconduct, in which case the whistleblower shall receive protection under Section 6.

3.3 Where a whistleblower does not disclose their identity, the complaint coordinator, upon receiving the complaint, shall consider whether the supporting information sets out sufficiently clear facts or evidence. The complaint will not be accepted in the following cases:

(1) A matter that does not identify witnesses, evidence, or circumstances of the alleged act or misconduct with sufficient clarity to enable a factual investigation to be conducted.

(2) A matter that has already been accepted for consideration by the Audit Committee or an authorized unit, or that has already been finally and fairly determined, and for which there is no new material evidence.

4. Persons Who May Submit a Complaint or Whistleblowing Report

Any person who becomes aware of, or has a good-faith suspicion, whether or not that person has personally suffered damage, that a director, employee, or any person acting on behalf of the Company has engaged in misconduct, may submit a complaint or whistleblowing report through the channels specified in Section 9. The Company encourages whistleblowers to disclose their identity and/or to provide sufficiently clear information or evidence regarding the misconduct of the party complained against, and should provide contact information as a channel for communication with the Company.

5. Reporting of False Information

Where there is clear and sufficient evidence that a whistleblower has, in bad faith, reported or accused the party complained against (for example, disclosing information relating to a personal grievance, or with intent to cause division within the Company), or where the disclosure of information is made for personal benefit, such an act shall constitute a disciplinary offense and may be considered a serious offense. The Company shall conduct an investigation to determine appropriate disciplinary action under the Company's regulations. In order to protect the reputation of the party complained against, the Company shall proceed as follows:

5.1 Where the whistleblower is an employee, an investigation shall be conducted to determine disciplinary action under the Company's work rules and regulations.

5.2 Where the whistleblower is an external person and the Company has suffered damage, the Company may also consider taking legal action against the whistleblower.

6. Protection of Whistleblowers and Related Persons

6.1 A whistleblower may choose not to disclose their identity if they consider that disclosure may cause them harm, provided that sufficiently clear facts or evidence are provided to show reasonable grounds to believe that fraud, or a violation of law or the Company's regulations, has occurred. However, choosing to disclose one's identity will enable the recipient of the complaint to act more promptly.

6.2 Information relating to a complaint shall be treated by the Company as confidential and shall be disclosed only to the extent necessary, having regard to the safety and potential harm to the reporter, the source of the information, or other related persons.

6.3 Where a whistleblower believes they may be at risk of harm or may suffer damage, the whistleblower may request that the Company put in place appropriate protective measures, or the Company may put such measures in place without a request, if it considers that the matter is likely to result in damage or a lack of safety.

6.4 A director, executive, or employee of the Company who treats a stakeholder of the Company unfairly, discriminates against such person in an inappropriate manner, or causes damage to such person, where motivated by that person having made a complaint, reported information, or provided a whistleblowing report concerning fraud or non-compliance with the law or the Company's regulations, including where that person has brought legal proceedings, testified, given a statement, or cooperated with a court or government agency, shall be deemed to have committed a disciplinary offense subject to penalty, and may also be subject to penalties prescribed by law where the act constitutes an offense under the law.

6.5 A person who suffers damage shall be provided with appropriate and fair remedies, as determined by the Audit Committee and/or the Board of Directors.

7. Internal Procedures

7.1 Receipt of Complaints or Whistleblowing Reports

Upon receipt of a complaint or whistleblowing report of fraud, the Internal Audit function shall acknowledge receipt to the complainant or whistleblower (where the complainant or whistleblower has disclosed their identity). Where the complaint or report relates to an individual's personal conduct, the Internal Audit function shall forward the matter to the Human Resources function within 3 working days of becoming aware of it. Where the complaint or report relates to the management of the Human Resources function, the Internal Audit function shall handle the matter itself.

7.2 Fact-Finding and Verification, and Disciplinary Action Against Offenders

The Internal Audit function is responsible for gathering facts and conducting a preliminary fact-finding review, and shall notify the supervisor of the party complained against or reported. The supervisor must not be involved in the matters that are the subject of the complaint, and shall promptly conduct a fact-finding investigation, which may include the appointment of a disciplinary investigation committee. Where the matter falls within the scope of corruption, the Company shall proceed in accordance with the criteria and procedures for disciplinary investigation, including determining disciplinary action in accordance with the procedures and penalty levels prescribed under the chapter on discipline and disciplinary penalties.

Where the preliminary facts indicate that the matter falls within the scope of fraud, the Human Resources function shall prepare a letter appointing a disciplinary investigation committee, to be signed and approved by the Chief Executive Officer/President. The investigation committee shall comprise the most senior supervisor of the unit to which the person under investigation belongs, together with representatives of the Internal Audit function, the Legal function, and the Human Resources function. The investigation committee shall be responsible for examining, gathering and recording factual evidence, and summoning or inviting relevant persons to provide information. The investigation must be completed promptly, and in any event within 30 days from the date of appointment of the investigation committee. Where necessary, and the investigation cannot be completed within 30 days, the chairman of the investigation committee may submit a written request for an extension of not more than a further 30 days, explaining the reasons for such necessity to the Chief Executive Officer/President.

7.3 Summary and Reporting of Results

The supervisor shall summarize the facts, the outcome of the process, and their opinion, and submit these to the Human Resources function, which shall in turn report the outcome to the complainant or whistleblower (where the complainant or whistleblower has disclosed their identity).

Where an investigation committee has been appointed, it shall prepare a summary report of the investigation findings (including the issues of wrongdoing identified, a recommendation on disciplinary action under the Company's regulations, any legal action to be taken (if any), and recommended measures to prevent recurrence), and submit the report to the Chief Executive Officer/President (or the person designated under the Company's approval authority) for consideration and approval.

The Internal Audit function shall compile and summarize all whistleblowing reports and complaints received, together with the results of fact-finding investigations and conclusions from investigations, and present these to the Audit Committee and the Board of Directors on a quarterly basis.

8. Process for Considering Complaints or Whistleblowing Reports

Upon receipt of a complaint through the channels specified in Section 9, if the Audit Committee's review finds the complaint to be substantiated, the Chief Executive Officer and/or the Audit Committee shall proceed as follows:

8.1 Where the complaint relates to fraud, or a violation of law, rules, regulations, or the Company's business code of conduct, the Audit Committee shall consider the complaint, together with its opinion, and submit it to the Board of Directors for further consideration.

The Audit Committee shall notify the whistleblower of the progress and outcome of the consideration of the complaint of wrongdoing or fraud, where the whistleblower has disclosed their name, address, telephone number, email address, or other contact details. However, due to considerations of personal data protection and confidentiality, the Company may not always be able to provide detailed information regarding the investigation.

8.2 Where the complaint is of a significant nature, such as a matter affecting the Company's reputation, image, or financial position, conflicting with the Company's business policy, or involving senior management, the Audit Committee shall consider the matter, together with its opinion, and submit it to the Board of Directors for further consideration.

8.3 Where the complaint results in damage to any person, the Audit Committee shall propose appropriate and fair remedial measures for the affected person, as it deems appropriate on a case-by-case basis, to the Board of Directors.

9. Channels for Submitting Complaints or Whistleblowing Reports

A whistleblower may submit a complaint or whistleblowing report, clearly marked as confidential, through the following channels:

9.1 By Post

Contact: Chairman of the Audit Committee

Address: Primo Service Solutions Public Company Limited

496 Moo 9, Samrong Nuea Subdistrict, Mueang Samut Prakan District,

Samut Prakan Province 10270

9.2 By Email

Contact: Chairman of the Audit Committee

Email: Whistleblower@primo.co.th

9.3 Via the Company's Website

Website: https://primo.co.th

The Company discloses these whistleblowing and complaint channels in its annual report and on its website.

10. Recordkeeping and Reporting

The Secretary to the Audit Committee is responsible for maintaining a register of complaints and whistleblowing reports of wrongdoing and fraud, and for preparing a summary report of all reports of wrongdoing and fraud received by the Company, whether already considered or still under investigation, for the Audit Committee's information on a regular basis, at least once every quarter. The Audit Committee shall in turn report such matters to the Board of Directors for its information.

This policy shall be effective from 11 August 2569 onwards.

(Mrs. Suphin Mechuchep)
Chief Executive Officer
Primo Service Solutions Public Company Limited

(Mr. Marote Vananan)
Chairman of the Board of Directors
Primo Service Solutions Public Company Limited