

## Whistleblower Policy

Nawarat Patanakarn Public Company Limited and its subsidiaries (the “Company”) significantly adhere to good corporate governance, transparency, honesty, and ethical conduct, as well as strict compliance with relevant laws and regulations. Consequently, the Company’s Board of Directors has established this Whistleblower Policy to protect and ensure fairness towards Employees who report or provide information regarding misconduct or fraud affecting the Company.

### 1. Objectives

- 1.1. To encourage the Board of Directors, sub-committees, executives, Employees, and stakeholders to report any misconduct or fraudulent acts relating to the Company.
- 1.2. To establish a secure and confidential channel for reporting misconduct or fraud, enabling individuals to report concerns with confidence.
- 1.3. To provide protection for Complaints or Whistleblowers of misconduct or corruption, including offering any necessary cooperation or assistance to ensure that they are not subjected to harassment, intimidation, changes of job position, job scope, or working location, dismissals, interference with business transactions, unfair treatment, or any other negative impacts. The names of Complainants or Whistleblowers and the information they disclose shall be kept strictly confidential.

### 2. Definitions

- 2.1 Company refers to Nawarat Patanakarn Public Company Limited and its subsidiaries.
- 2.2 Employee(s) refers to all personnel of Nawarat Patanakarn Public Company Limited and its subsidiaries.
- 2.3 Complainant(s) or Whistleblower(s) refers to a person who discloses information regarding misconduct, fraud, or ethical violations they have witnessed.
- 2.4 Accused Person(s) refers to a person who is the subject of a complaint or implicated in the reported matter.

### 3. Eligible Whistleblowers

Directors, sub-committees, executives, Employees, stakeholders, and any other individuals who witness unethical conduct, fraudulent, or corruption acts related to the Company's business operations.

### 4. Recipients of Complaints

- 4.1 Trusted supervisors at any level.
- 4.2 General Manager of the Internal Audit Department.
- 4.3 Vice President of General Administration.
- 4.4 Chairman of the Audit Committee.

### 5. Reporting Channels and Methods

- 5.1 A Complainant or Whistleblower may choose to remain anonymous if disclosing their identity may cause them harm. However, they must provide sufficient factual details or evidence to reasonably provide to indicate that unethical conduct in business operations, wrongdoing, or fraud/corruption has occurred. Disclosure of identity, however, may enable the recipient of the complaint to carry out the investigation more efficiently.
- 5.2 All information provided will be kept confidential and only disclosed when necessary, with consideration for the safety and privacy of the Whistleblower. Anyone responsible for handling such information must maintain strict confidentiality. Any violations shall be considered a disciplinary offense.
- 5.3 Reporting methods include:

- 5.3.1 Verbal or written complaints.
- 5.3.2 Email attention to: General Manager of Internal Audit Department at [n\\_warawut@nawarat.co.th](mailto:n_warawut@nawarat.co.th) or General Manager of Human Resources Department at [s\\_nuttapong@nawarat.co.th](mailto:s_nuttapong@nawarat.co.th)

5.3.3 Submit a written complaint in the Company's designated suggestion/complaint box.

5.3.4 Write a Letter to:

**Chairman of the Audit Committee**

Nawarat Patanakarn Public Company Limited  
2/3 Moo 14, Bangna Tower A, 18<sup>th</sup>–19<sup>th</sup> Floor,  
Bangna-Trad Road, Bangkaew Sub-district,  
Bangphli District, Samutprakarn 10540, Thailand

5.4 Anonymous complaints must include sufficient factual details or evidence to reasonably support a suspicion of unethical conduct or corruption.

All complaints will be treated with the highest level of confidentiality. Anonymous reports are permitted and can be submitted through multiple channels. However, disclosing identity enables the Company to provide investigation updates or request further information if needed.

## 6. Investigation Procedures

### 1. Cases Identified by Departments/Factories/Subsidiaries:

1.1 Upon receiving an allegation that any person has engaged in fraud, unethical behavior, or corruption arises, the immediate supervisor must conduct a fact-finding investigation and submit a written report with their opinion to a higher-level supervisor for review and to reach a conclusion, which will then be presented to the appropriate authority for a final determination.

If an appropriate conclusion cannot be reached, the supervisor shall establish an investigation committee for further investigation. A report with the committee's opinion will be submitted to senior management for further evaluation. In all investigations, the Human Resources Department must be notified to coordinate and ensure that the investigation is conducted properly and in accordance with their authority.

**Note:** A copy of the investigation conclusion must be submitted to the Internal Audit Department for recordkeeping and summarizing overall cases to the Audit Committee annually.

2. Complaints received at Headquarter:

- 2.1 The Internal Audit Department or Code of Conduct Committee shall pre-screen and investigate the facts.
- 2.2 If preliminary investigation finds that the information or evidence reasonably indicates that the accused has engaged in fraud or corruption, the Internal Audit Department or the Ethics Committee shall submit the matter to the Deputy Managing Director of General Administration for approval to appoint an investigation committee to establish the facts. The committee shall consist of an appropriate number of members, including one representative from the Human Resources Department and the Internal Audit Department acting as secretary.
- 2.3 The investigation committee shall afford the Accused Person the right to be informed of the allegations and to defend themselves by providing additional information or evidence demonstrating that they were not involved in the alleged fraudulent or corrupt conduct. The committee shall also provide periodic updates of the investigation results to the Complainant or Whistleblower, as appropriate.
- 2.4 The investigation committee shall prepare a summary report of the findings and submit it to the Vice President of General Administration for disciplinary consideration in accordance with the Company's regulations.

**Note:** During the investigation, if the Company considers that the situation may cause damage to its reputation or business operations, or obstruct the investigation, the Company may suspend the Accused Person as necessary, for a period not exceeding seven (7) days at a time, with 50% of their salary paid during the suspension. Upon completion of the investigation, if it is found that the Accused Person is not at fault, the Company shall pay the remaining 50% of the salary from the date of suspension. However, if it is determined that the Accused Person is indeed at fault, the Accused Person shall be subject to disciplinary action in accordance with the determination.

## 7. Disciplinary Actions

1. If the Accused Person is found to have engaged in such fraudulent or corrupt conduct, whether they are a director, executive, or Employee, it shall be considered a violation of the Company's Anti-Corruption Policy and Code of Conduct Policy and will face disciplinary actions accordingly. In addition, if fraudulent or corrupt conduct constitutes a violation of the law, the Accused Person shall also be subject to legal penalties.
2. Disciplinary actions include:
  - 2.1 Verbal warning
  - 2.2 Written warning
  - 2.3 Suspension without pay
  - 2.4 Dismissal without severance pay

Disciplinary action for violations of the Company's Anti-Corruption Policy and Code of Conduct need not follow the sequence listed above. The Company shall determine the appropriate disciplinary measure on a case-by-case basis, taking into account the nature of the misconduct, the consequences of the act, the actual or potential damage caused, and any ongoing impact.

A supervisor who treats an Employee unfairly or inappropriately, or causes harm to an Employee, motivated by the Employee's reporting of a complaint, whistleblowing regarding fraud, corruption, or unethical business conduct, or by the Employee filing a lawsuit or providing assistance to a court or government agency, shall be deemed to have committed a disciplinary offense and shall be subject to disciplinary action. In addition, if such conduct constitutes a violation of the law, the supervisor shall also be subject to legal penalties.

## 8. Protection for Complainants or Whistleblowers and Accused Persons

### 8.1 Protection for Complainants or Whistleblowers

8.1.1 The Company will protect Complainants or Whistleblowers and participants in good faith investigations from threats or retaliation.

8.1.2 Complainants or Whistleblowers with commercial relationships with the Company will also be protected, even if their report results in a loss of business opportunities.

8.1.3 In cases where the Complainants or Whistleblowers believe that they may be at risk or may suffer harm, the Complainants or Whistleblowers may request the Company to implement appropriate protection measures. The Company may also implement such protection measures on its own initiative without a request from the complainant, if it deems that there is a potential risk of harm or danger.

8.1.4 Complainants or Whistleblowers have the right to be informed if their complaint is not pursued further.

## 8.2 Protection for Accused Persons

8.2.1 Accused Persons will not be subject to demotion, punishment, or negative treatment while the investigation is ongoing.

8.2.2 However, if the Company deems it appropriate, the Accused Persons may be temporarily transferred to the headquarters until the investigation into the complaint or whistleblowing matter is completed, in order to ensure transparency in the investigative process.

## 8.3 Relief for Affected Individuals

Anyone suffering harm will receive appropriate and fair remedies.

**9.** If it is determined that a complaint or whistleblowing regarding unethical business conduct, fraud, or corruption was made with malicious intent against the Accused Persons, the Company shall consider taking appropriate disciplinary action against the Complainant or Whistleblower.

This policy is the 1<sup>st</sup> revision and was approved by the Company's Board of Directors at its Meeting No. 8/2568 on August 14, 2025.

It shall be effective from September 1, 2025, onwards.

**Mr. Prasertphand Pipatanakul**

**Chairman**