

## Whistleblowing Policy

### Singha Estate Public Company Limited

#### (Extract)

Singha Estate Public Company Limited (the "Company") believes that conducting business with good corporate governance principles is a vital factor in fostering a sense of efficient business operations thereby paving the way for sustainable growth. Therefore, in order to encourage all stakeholders to engage in good corporate governance practices, the Company has established a whistleblowing policy for receiving complaints and arranging for channels of complaints in order for the Company to hold a hearing of opinions, suggestions or complaints from personnel within the organization and from third parties who are affected or at risk of being affected by the Company's business operations or from unlawful or unethical actions, including corrupt behavior of directors, executives or employees of the Company. The policy also employs an important surveillance method that includes resources that can be useful for observing the Company's business operations and imparting valuable information to promote more vigilant and businesslike management.

#### Scope of complaints

Third parties and all groups of stakeholders can inquire, give clues or voice a complaint through the complaint channels as specified in this policy, in case of doubts or sightings of directors, executives and employees of the Company and its subsidiaries ("S Group") or any person acting on behalf of S Group having committed the following acts:

1. **Misconduct** means an act that violates or does not comply with the law, code of conduct, corporate governance policy, anti-bribery and corruption policy, articles of association, regulations of S Group and/or governmental rules and regulations.
2. **Fraud** means any act that is committed to seek unlawful exploitation for oneself and/or others. This includes the following actions:
  - **Embezzlement** means possession of property owned by others by misappropriating or using the property to his own or third parties' advantage.
  - **Corruption** means the use of power conferred in one's duty to seek personal gains or corrupt activities using or relying on positions, duties, powers and influences they have for the benefit of themselves and/or others.
  - **Giving or accepting bribes** means an act of offering, promising, giving or accepting or demanding properties or benefits related to money, or in order to incentivize a person to commit something that is illegal, contrary to good morals or to undermine trust.
  - **Deception or financial statement fraud** means to deceive others by conveying false information or concealing the truth that should have been disclosed, and by such deception, resulting in an acquisition of

property or benefits from a person who is deceived or a third party.

However, the Company shall not take complaints into consideration in the following circumstances:

- (1) Matters of which shareholders' meetings, the Board of Directors, the Executive Committee, or the Chief Executive Officer has approved a final resolution within the purview of their authority.
- (2) Matters that the Audit Committee has passed a final resolution.
- (3) Cases that go to trial in a court of law or on which the court hands down a final judgment or a final ruling.
- (4) Letters, complaints, allegations that are anonymous in the absence of a real address of the whistleblower or the informant.
- (5) Complaints that are filed in the absence of witnesses, with no clues nor evidence nor explicit description of acts of fraud or misconduct that are clear enough to conduct further fact-finding investigation.
- (6) Matters that the Company's Human Capital Department or a human resources department of a subsidiary or other competent departments have taken into consideration or fairly given a final decision on with no new piece of substantial evidence being introduced.

#### Channels for reporting complaints

The whistleblower can report a complaint to report receivers, i.e. the Internal Audit Department, Audit Committee, Chief Executive Officer or Human Capital Department, via the following complaint channels. The Company strongly suggests the whistleblower's identity be disclosed and/or clear and ample evidence of the misconduct of the subject of a report be given, as well as supplying his or her contact information to communicate with the Company.

- Channel 1: by mail

Complaints can be addressed to the Board of Directors or the Audit Committee.

Singha Estate Public Company Limited

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- Channel 2 : by electronic mail

Complaints can be emailed to the Internal Audit Department at [compliance@singhaestate.co.th](mailto:compliance@singhaestate.co.th)

- Channel 3 :

Complaints can be made on the Company's website at [www.singhaestate.co.th](http://www.singhaestate.co.th) >> Investor Relations >> Good Corporate Governance >> Complaint Channels

- Channel 4 : Through internal website (for employees) at S@Net.

#### Protection afforded to whistleblowers and persons concerned

- The whistleblowers and the persons concerned shall be assured of appropriate protection, for instance, there will be no change or transfer of positions, job nature, workplace, nor will it be suspension, intimidation, disruption of job performance, employment termination or any other unfair conduct.
- Information concerning the complaint and the whistleblower' data shall be kept confidential and remain undisclosed, unless otherwise required by law.
- Any person to whom the complaint or information related to the complaint becomes known, must keep such information confidential and not disclose to unrelated persons, taking into account the safety of and potential damage that could be done to the whistleblower, sources of information or the parties concerned, except for cases where it is necessary for the implementation of this policy or as required by law. If a deliberate breach of confidentiality is committed, the Company shall take disciplinary action and/or legal action against the violator, as the case may be.

#### Reporting

1. The case coordinator is responsible for reporting the summary of the complaint to the whistleblower, the report receiver, the subject of a report, the investigation participant or other persons where necessary and appropriate.
2. The case coordinator is responsible for the collection of complaints and reporting back to the Corporate Governance and Sustainable Development Committee on a quarterly basis.

Complaint Investigation Process

