

Notification**PorKor.KorGorGor.MBK014/2025****Re: Whistleblowing or Complaint Policy**

As the MBK GROUP (the “Group”) operates its business under a Good Corporate Governance, therefore, the Group has established a policy for whistleblowing or complaint from the violation of laws, regulations, ethics, code of conduct, improper behavior, and behavior which may indicate corruption of the organizational personnel and all groups of stakeholders. A mechanism in protection of whistleblower, complainer, informant in good faith, and denier of the corruption, as well as confidentiality of whistleblowing or complaint information, has been set to provide an assurance to such corruption whistleblower, complainer, informant, and denier. This policy shall be applied with the Group. Therefore, it was deemed appropriate to terminate the order no. RorBorPor.KorGorGor.MBK002/2023 Re: Whistleblowing or Complaint Policy dated 1st February 2023, and this regulation shall be enforced until otherwise changed. The details of the Order are as follows.

1. Objectives

- 1.1 To promote the Group's directors, executives and employees to properly, transparently, fairly, and verifiably operate the business to be consistent with corporate governance, business ethics, code of conduct of the Group, and anti-corruption.
- 1.2 To promote the Group's directors, executives, employees, and stakeholders, to help scrutinizing the behavior or act of the organizational personnel who violates law, regulation or code of conduct, or has an improper behavior or a wrongful behavior that may indicate corruption, whereas the whistleblower or complainer acts in good faith in order that the Group will improve or take action for integrity, appropriateness, transparency, and justice.
- 1.3 To assure the corruption whistleblower, complainer, or informant, as well as denier that the Group will protect and alleviate trouble from the corruption whistleblowing or complaint, information or denial impact, including notify the result to the whistleblower or complainer in case of honest act.



2. Definition

- 2.1 The Group means MBK Public Company Limited and its subsidiaries / associates with a controlling power
- 2.2 The organizational personnel means The Group's directors, executives and employees including full-time employees, probationary employees, and temporary employees who are agreed to be employed and paid for wage by the Company.
- 2.3 The Audit Committee means The Audit Committee of the MBK Public Company Limited
- 2.4 A whistleblower or complainer means A whistleblower or complainer who is an employee, an executive, or a director of the Group, or a third party who detects or realizes the violation of laws, and the breach of regulations or code of conduct, or the improper behavior or behavior that indicates the corruption of the Group's organizational personnel or any person who acts on behalf of the Group.
- 2.5 A corruption denier means A person who denies the corruption and is the organizational personnel of the Group or a person who acts on behalf of the Group.
- 2.6 A complaint overseer means Internal Audit Department

3. Guidelines of conduct

3.1 Condition and Consideration of Clue or Complaint

- 3.1.1 The information of the clues or complaint details must be fact and have clear and sufficient witness or evidence showing a reasonableness or fact adduction and finding in order to perform further action.
- 3.1.2 The whistleblower or complainer can select not to disclose his/her name, address, and contact telephone number if he/she deems that the said disclosure will cause insecurity or any damage. However, in the case of disclosure, the progress report, or inquiry of additional useful information, or fact clarification for acknowledgement, or alleviation of

damage, can be performed more conveniently and rapidly.

3.1.3 The acquired information shall be considered as confidential and disclosed only to the necessity for security without impact on the informant. The Group should not disclose the whistleblower or the complainer's name if a consent is not given.

3.1.4 The right of the whistleblower or complainer whether being the organizational personnel or third party is protected.

3.1.5 The complaint action period depends on the complexity and sufficiency of the documentary evidence acquired from the whistleblower or complainer.

However, the organizational personnel must cooperate in investigating and finding facts on the event where the complained act about corruption is detected.

3.2 Whistleblower or Complainer or Additional Informant Protection

The Group shall protect the whistleblower, complainer, additional informant, or denier of the corruption are as follows.

3.2.1 The information and identity of the whistleblower, or complainer, and additional informant, or denier of the corruption shall not be disclosed. In the case of disclosure, the information shall be disclosed only to the necessity by taking into account the security and damage of the informant and the related parties.

3.2.2 The position shall not be altered, such as dismissal, suspension from job, change in job, threat or any unfair act toward the whistleblower, complainer, informant or denier of corruption.

3.2.3 Any person who is aware of the complaint or the complaint-related information must keep the information as confidential and not disclose to other person by taking into account the security and damage of the whistleblower and additional informant. In the case of willful violation, the said person shall be disciplinarily punished and/or taken for legal action as the case may be.

3.3 Dishonest Complaints

In the case where the intention of any whistleblower or complainer or informant who is the Group's employees can be proven on his/her false whistleblowing or complaint or information, he/she shall be disciplinarily punished. If he/she is a third party whose action causes damage

to the Group, an appropriate action will be further considered.

3.4 Whistleblowing or Complaint Channels

3.4.1 The Email Channel

- The Audit Committee

E-Mail address : ac@mbkgroup.co.th

- The President

E-Mail address : ceo-mbkgroup@mbkgroup.co.th

- The Senior Executive Vice President of the Internal Audit Division

E-Mail address : ia@mbkgroup.co.th

3.4.2 The Letter to persons Indicated above Channel

MBK Public Company Limited

8th Fl., MBK Center, 444 Phayathai Rd., Wang Mai, Pathum Wan, Bangkok 10330, Thailand

3.5 Related Parties and Duties

3.5.1 A whistleblower or complainer can notify the complaint via various channels, such as the Audit Committee, Chief Executive Officer, and The Senior Executive Vice President of the Internal Audit Division, through the channels provided by the MBK GROUP.

3.5.2 The complaint overseer must prepare the Complaint Controlling Register and take actions are as follows.

3.5.2.1 The corruption-related complaint or the complaint which may indicate corruption shall be delivered to the Internal Audit Department 1 or Internal Audit Department 2 for inspecting and also delivered to the MBK GROUP's Corruption Examination Committee for investigating and finding facts and notifying the complaint to the Chief Executive Officer for acknowledgement.

3.5.2.2 In the case of a complaint from an anonymous person and the additional information is unable to be sufficiently found or other complaints irrelevant to corruption or not indicating corruption the complaint overseer considers with the relevant department to take appropriate action. If the matter is related to the employees rule not related to corruption, the Human Resources Management

Department shall take action pursuant to the prescribed employee rule and notify the action result to the complaint overseer for acknowledgement.

3.5.2.3 The Complaint Controlling Register should contain the following information.

- Name of the whistleblower or complainer unless in case of anonymity.
- Complaint date.
- Name of the complaining person and/or event.
- Other related information.
- Information date to the related party for taking action.

3.5.3 The MBK GROUP's Corruption Examination Committee shall consider the fact and order.

3.5.3.1 If the fact inspection result is detected from Internal Audit Department that it is a matter of corruption, the punishment will be considered by proposing to the top management of each subsidiary or their chief executive officer consider punishment according to the authority and the seriousness of the offense, the Human Resources Management Department shall take punishment action in accordance with the procedure of the Group and notify the result to the Chief Executive Officer and the Audit Committee in order to submit the report to the Company's Board of Directors for their further acknowledgement.

3.5.3.2 If the fact inquiry result is detected that the complained person is innocent or it is an issue due to the misunderstanding, and it is considered and deemed that the complaint should be closed without any punishment, the complaint overseer shall notify the said complaint to the original affiliating superior of the complained person, notify the whistleblower or complainer for acknowledgement, and then report to the Chief Executive Officer.

3.5.3.3 In the case where the fact has not yet been found, or the fact inquiry of the MBK GROUP's Corruption Examination Committee has not yet been completed, the complaint overseer shall conclude the operating progress for acknowledgement of the Chief Executive Officer every 30 (thirty) working days from the date of complaint received.

3.5.4 The complaint overseer and the related parties must neither have interest in the complaint nor be the complained person. If they are related, the complaint receiver according to the whistleblowing channel should discuss with the Chief Executive Officer to consider it as appropriate.

3.5.5 If the Chief Executive Officer or Senior Executive Vice President of Internal Audit Division has interest on the complaint or is the complained person, The complaint overseer or the complaint receiver according to whistleblowing channels shall discuss with the Chairman of the Board or the Audit Committee for considering as appropriate.

3.6 Notification of the Conclusion Result to the Complainer

The complaint overseer shall notify the result to Whistleblower or the Complainer and summarize the result in the Complaint Controlling Register.

3.7 Reporting

The complaint overseer shall make a summary of the Complaint Report and propose a report to the Audit Committee and the Board of Directors at least once a year.

This policy will be effective from 8th January 2025 onwards

By the resolution of the Board of Directors No. 1/2025 on 7th January 2025

Announced on 24th January 2025

(Mr. Banterng Tantivit)

Chairman