

Peace and Living Public Company Limited

Whistleblower Policy

1. Introduction

Peace and Living Public Company Limited (the “Company”) is committed to conducting business under the principles of good corporate governance and places great importance on transparency and accountability. Therefore, the Company has established the Whistleblower Policy to provide opportunities for executives, employees, and stakeholders to report or provide information regarding irregularities in the Company's business operations through designated channels.

To ensure that reporting or providing information will not cause distress to the whistleblower or informant, a mechanism for their protection is established within this policy.

2. Objectives

- 2.1 To encourage directors, executives, and all employees of the Company and its subsidiaries, as well as various stakeholders, to file complaints and report any misconduct and fraud related to the Company and its subsidiaries.
- 2.2 To establish secure and confidential channels for whistleblowing and reporting misconduct and fraud, enabling anyone to report their concerns with confidence.
- 2.3 To protect employees who have filed complaints, reported misconduct and fraud, or provided any cooperation or assistance to the Company, from being subjected to any unfair treatment.
- 2.4 To deter potential misconduct and fraud within the Company and its subsidiaries, and to help detect and mitigate damages from such acts.
- 2.5 To promote the good corporate image and ethics of the Company, its subsidiaries, and employees.

3. Scope

- 3.1 This Policy applies to directors, executives, and all employees of the Company and its subsidiaries.
- 3.2 This Policy covers misconduct and fraud (whether actual or suspected) that may occur within the Company and its subsidiaries, involving executives, employees, service providers, creditors, customers, business partners, shareholders, directors, and stakeholders who have business relationships with the Company and its subsidiaries.

4. Definitions

- 4.1 "Policy" means the Whistleblower Policy.
- 4.2 "Executives" means persons holding executive-level positions or those with responsibilities in supervising the operations of their respective departments.
- 4.3 "Employees" means employees of the Company and its subsidiaries, including permanent employees, special contract employees, and temporary employees.
- 4.4 "Misconduct" means any act or omission by directors, executives, or employees that violates the Company's Code of Conduct, work rules, regulations, and policies, as well as laws relevant to the Company's business.
- 4.5 "Fraud" means any intentional act to seek undue or unlawful benefits for oneself, family, friends, or any other related persons, directly or indirectly.
- 4.6 "**Whistleblower**" means directors, executives, or employees of the Company and its subsidiaries, including various stakeholders, who report complaints or provide information regarding any misconduct or fraud occurring in the Company or its subsidiaries in good faith.
- 4.7 "**Complaint Receiver**" means supervisors, the Human Resources Department, the Audit Committee, the Chief Executive Officer, or the Company Secretary.

5. Duties and Responsibilities Executives

5.1 Executives

5.1.1 Act as good role models, oversee, and encourage subordinates to comply with the Company's Code of Conduct, rules, regulations, and policies.

5.1.2 Promote and implement adequate and effective risk management and internal control systems to prevent misconduct and fraud within their respective areas of responsibility. This includes understanding the nature of any misconduct and fraud that may occur within their departments and recognizing anomalies indicative of such acts.

5.1.3 Ensure that all employees within their departments acknowledge this Policy.

5.1.4 Create an appropriate environment to instill confidence in whistleblowers to report complaints and provide information on misconduct and fraud.

5.2 Employees

5.2.1 Acknowledge and comply with this Policy.

5.2.2 Promptly notify line supervisors and/or through the channels specified in this Policy if they witness or have reasonable grounds to believe that misconduct or fraud has occurred.

5.2.3 Cooperate with and assist relevant Company units responsible for investigating complaints and reports of misconduct and fraud.

5.3 Human Resources Department

Provide guidance to executives and employees on implementing this Policy, including communicating and organizing necessary training.

5.4 Secretary to the Audit Committee

5.4.1 Notify the whistleblower of the progress and outcome of the complaint/report on misconduct and fraud.

5.4.2 Maintain a registry of received complaints and reports of misconduct and fraud, and prepare a summary report to submit to the Audit Committee at least quarterly.

5.4.3 Monitor the effectiveness of this Policy.

6. Whistleblowing and Reporting of Misconduct and Fraud

6.1 Scope of Whistleblowing or Complaints

6.1.1 Whistleblowers or complainants can report significant matters that may severely negatively impact the Company, including:

- (1) Illegal acts or non-compliance with policies on corporate governance, business code of conduct, and anti-corruption.
- (2) Violations of the Company's rules and regulations.
- (3) Inaccurate financial reporting, defective internal control systems, and falsification of financial documents.
- (4) Acts constituting a conflict of interest.

6.1.2 The Company cannot accept complaints in the following cases:

- (1) Matters on which the Shareholders' Meeting, the Board of Directors, the Executive Committee, or the Chief Executive Officer has reached a final resolution within their authority.
- (2) Matters on which the Audit Committee has reached a final resolution.
- (3) Matters currently under litigation in court, or cases where the court has rendered a judgment or final order.
- (4) Complaints that lack witnesses, clues, evidence, or clear indications of fraud or misconduct sufficient to conduct a factual investigation.
- (5) Matters that the Company's Human Resources Department or other authorized units have already considered or fairly reached a final decision on, without any substantial new evidence.

6.2 Channels for Reporting:

6.2.1 By Mail

Contact: The Audit Committee

Address: Peace and Living Public Company Limited

231/14 Soi Ekkamai 7, Sukhumvit 63 Road, Khlong Tan Nuea Sub-district,
Watthana District, Bangkok 10110

6.2.2 By E-mail

Contact: The Audit Committee

E-mail address: auditcommittee@peaceandliving.co.th

- 6.3 Whistleblowers should provide sufficiently clear details to enable fact-finding investigations, such as individuals involved, nature and details of the incident, date, and information. Additionally, whistleblowers are not required to disclose their identity; however, disclosing their identity will allow the Company to inform them of the operational outcomes or additional details regarding the complaint.

7. Company's Procedures

- 7.1 The Complaint Receiver will verify and gather facts, or may assign a trusted individual or unit to conduct the fact-finding investigation. The investigation must be completed within 45 working days from the date the Complaint Receiver receives the complaint.

- 7.2 The Complaint Receiver or assignee may invite employees to provide information or request the submission of any relevant documents for fact-finding purposes.

- 7.3 If the investigation reveals the claim is true, the Company will proceed as follows:

7.3.1 In cases where the complaint involves violations of laws, rules, regulations, or the Company's Code of Conduct, the Complaint Receiver or assignee will submit a proposal with opinions and appropriate corrective measures to the authorized person in the Company for consideration and action. If the matter is significant, such as impacting the Company's reputation, image, or financial position, conflicting with business policies, or involving senior executives, it shall be proposed to the Audit Committee for consideration.

7.3.2 In cases where the complaint causes damage to any individual, appropriate and fair mitigation measures will be proposed for the injured party.

- 7.4 The Company will notify the progress and outcome of the complaint, misconduct, or fraud consideration to whistleblowers who have disclosed their name, address, phone number, E-mail, or provided contact channels within 15 working days from the date the matter is concluded. However, due to personal data and confidentiality necessities, the Company may not be able to provide detailed information regarding the investigation or disciplinary actions.

8. Registration and Reporting

The Secretary to the Audit Committee is responsible for maintaining a registry of received complaints and reports of misconduct and fraud. They must also prepare a summary report of all misconduct and fraud reports concerning the Company and its subsidiaries—both

resolved and under investigation—to submit to the Audit Committee on a regular basis, at least quarterly.

9. Protection of Whistleblowers, Informants, and Related Parties

- 9.1 The Company will protect whistleblowers and informants to the best of its ability. The Company will not disclose any information that can identify the informant and will keep the information confidential, limiting access strictly to those responsible for investigating the complaint.
- 9.2 The Company will disclose information only as necessary, taking into account the safety and potential harm to the whistleblower, individuals cooperating in the fact-finding process, sources of information, or related parties.
- 9.3 Whistleblowers, informants, and related parties have the right to receive compensation and damage mitigation through appropriate and fair processes.
- 9.4 Complaint Receivers and individuals involved in the fact-finding process have a duty to keep information, complaint details, and all related documentary evidence confidential. They are strictly prohibited from disclosing information to uninvolved third parties, except when necessary for task performance or compliance with the law.
- 9.5 Executives are prohibited from terminating, suspending, taking disciplinary action against, or threatening to take any action against employees for filing a complaint or reporting misconduct or fraud. Anyone who commits such acts will be subject to disciplinary action.

10. Penalties

Any person who intentionally or negligently fails to comply with this Policy, including engaging in malicious behavior, intimidation, disciplinary action, or unfair discrimination due to a complaint against the whistleblower or related parties, shall be considered in breach of discipline. Such person must be liable to compensate for damages to the Company or the affected parties, as well as face liabilities under relevant laws.

11. Policy Review

The Company must review and update this policy as necessary and appropriate, at least once a year.

This Whistleblower Policy is effective from 14 May 2021 onwards.



(Mr. Sumet Techakraisri)

Chairperson of the Board of Directors

This Policy was reviewed by the Board of Directors at Meeting No. 2/2026, held on 26 February 2026, and is effective onwards.