

## Whistleblowing Policy

### 1. Principles and Rationale

The Company places importance on good corporate governance and encourages both internal and external stakeholders to participate in governance processes in order to foster a transparent, accountable, and auditable organizational culture. Therefore, the Company has established the “Whistleblowing Policy” to provide a channel for employees and all stakeholder groups to report or raise concerns regarding actions that may violate laws, regulations, rules, or the Company’s Code of Conduct.

### 2. Definitions

Company refers to Ornsirin Holding Public Company Limited, including its subsidiaries, associates, other entities under its control, and business representatives.

Misconduct refers to any act or omission by directors, executives, or employees that violates laws, regulations, rules, the Code of Conduct, or any Company policies.

Complaint or Whistleblowing refers to the provision of information to the Company regarding actions reasonably believed to constitute misconduct.

Complainant or Whistleblower refers to directors, executives, employees, and all stakeholder groups who are affected by or have observed any act or incident that may violate laws, regulations, rules, the Code of Conduct, or Company policies, and who submit a complaint or report through the Company’s designated channels.

### 3. Scope of Whistleblowing

Complainants or whistleblowers may report misconduct or submit complaints on significant matters that may negatively impact the Company, including the following:

3.1 Illegal acts or non-compliance with policies related to corporate governance, the Code of Conduct, and the Anti-Corruption Policy

3.2 Violations of the Company’s rules and regulations

3.3 Inaccurate financial reporting, deficiencies in internal controls, or falsification of financial documents

3.4 Conflicts of interest

### 4. Whistleblowing and Complaint Channels

If any incident or behavior that may constitute corruption, misconduct, violation of laws, regulations, rules, the Company’s Code of Conduct, or Company policies is observed, including cases where individuals are affected by the Company’s business operations or inappropriate conduct of directors, executives, or employees, such matters can be reported to the Company. Whistleblowers may choose to disclose their identity or remain anonymous.

The whistleblower is required to provide complete and clear details, including the subject of the complaint or report, the name or position of the accused person, description of the misconduct, date and time of the incident, as well as the name, address, and contact number of the whistleblower (if disclosure is intended), to enable the Company to follow up and conduct a thorough investigation. Reports can be submitted through any of the following channels:

- 1) Email: whistleblower@ornsirin.co.th
- 2) Company website: www.ornsirin.co.th under the “Contact Us” section
- 3) Sealed mail addressed to one of the designated recipients:  
Company Secretary or Assistant Company Secretary  
Ornsirin Holding Public Company Limited  
79 Moo 8, San Pu Loei Subdistrict  
Doi Saket District, Chiang Mai 50200

4) Whistleblowing and complaint box located at the Company’s head office (accessible only by the Company Secretary or Assistant Company Secretary)

## 5. Complaint Handling and Investigation Process

The Company has established a clear process for receiving complaints and conducting fact-finding investigations as follows:

### 5.1 Relevant Parties

- 1) Complainant/Whistleblower: The individual who submits the complaint or report
- 2) Recipients of Complaints: Company Secretary and Assistant Company Secretary
- 3) Complaint Coordinator: Responsible for recording and summarizing complaint outcomes

(Company Secretary)

4) Fact-Finding Committee: Appointed by the Chairman of the Audit Committee to investigate complaints, except in cases involving directors or executives, where the Audit Committee will directly oversee the investigation and resolution

### 5.2 Submission of Complaints

- 1) The complaint recipient shall forward the complaint to the complaint coordinator within 3 business days from the date of receipt
- 2) The complaint coordinator shall forward the complaint to the fact-finding committee for further consideration and investigation

### 5.3 Fact-Finding Investigation

- 1) If the fact-finding committee determines that:

- The matter is minor or does not materially impact the Company, it will be forwarded to the direct supervisor of the employee for disciplinary action in accordance with Company regulations
- The matter does not constitute wrongdoing or conflict of interest, it will be recorded in the complaint register and the investigation process will be terminated, with no penalties imposed on the complainant or whistleblower

2) If the fact-finding committee finds reasonable grounds to suspect corruption, conflict of interest, or illegal conduct, it will conduct a detailed investigation and report the findings to the Audit Committee for further action in accordance with Company disciplinary procedures and/or applicable laws

3) In cases involving directors or executives, the Audit Committee will be responsible for conducting the investigation and handling the matter appropriately

#### 5.4 Orders and Disciplinary Actions

1) If the investigation confirms misconduct, the Company will impose disciplinary actions in accordance with Company regulations and/or applicable laws

2) If the complaint is found to be false or made in bad faith and the complainant is an employee, disciplinary action will be taken in accordance with Company regulations

The investigation process must be completed within 30 days from the date the complaint is received by the complaint coordinator. If the investigation cannot be completed within this timeframe, the fact-finding committee must promptly inform the complaint coordinator of the reason for the delay

#### 5.5 Notification of Results

1) The fact-finding committee shall submit the investigation results to the complaint coordinator

2) The complaint coordinator shall record the results in the complaint register and notify the complainant or whistleblower within 3 business days from the date the investigation is concluded, while strictly maintaining confidentiality

3) The complaint coordinator shall compile and report the results, including follow-up on corrective actions (if any), to the Audit Committee and the Board of Directors for acknowledgment

### 6. Disciplinary Actions

Any person who intentionally, negligently, or fails to comply with this policy, including engaging in retaliation, intimidation, disciplinary action, or unfair treatment against a complainant, whistleblower, or any individual involved in a complaint, shall be deemed to have committed a disciplinary offense. The Company will impose penalties in accordance with its disciplinary regulations. Such persons shall also be liable for compensation for any damages incurred by the Company or affected parties, and may be subject to civil and criminal liabilities or other applicable legal actions.

In cases where a complaint is made without factual basis or with malicious intent to defame or harm others, including individuals who support such actions during the investigation process, such conduct shall also be considered a disciplinary offense. The Company will impose penalties in accordance with its disciplinary regulations, and such individuals shall be responsible for compensating any damages caused, as well as being subject to civil and criminal liabilities or other applicable legal actions.

Furthermore, if any director, executive, or employee violates, neglects, circumvents, or intentionally fails to comply with the Anti-Corruption Policy, such actions shall be considered a disciplinary offense. The Company will take disciplinary action in accordance with its regulations, and if such actions constitute a legal offense, the Company will proceed in accordance with applicable laws.

### 7. Protection Measures for Complainants, Whistleblowers, and Individuals Cooperating in Investigations

7.1 Complainants, whistleblowers, or individuals cooperating in fact-finding investigations may choose to remain anonymous if disclosure may result in safety risks or potential harm. However, disclosure of identity may enable the Company to communicate progress, clarify facts, and mitigate impacts more effectively and efficiently.

7.2 The Company shall keep all personally identifiable information of complainants, whistleblowers, and individuals cooperating in investigations strictly confidential. Names, addresses, contact details, photographs, or any information that may identify such individuals will not be disclosed unless required by law or with prior written consent.

7.3 Where disclosure of information is necessary for investigation purposes, the Company will limit such disclosure strictly to what is necessary, taking into consideration the safety and potential impact on the individuals concerned.

7.4 If complainants, whistleblowers, or individuals cooperating in investigations believe that they may face safety risks or adverse consequences, they may request appropriate protection measures from the Company. The Company may also provide such protection proactively if there is reasonable cause to believe that such risks may arise.

7.5 Individuals who suffer damages shall be provided with appropriate and fair remediation measures.

7.6 The Company shall not engage in any form of discrimination, retaliation, harassment, or unfair treatment against complainants, whistleblowers, or individuals cooperating in investigations. This includes, but is not limited to, changes in job position, job responsibilities, workplace location, suspension, threats, harassment, interference with work performance, termination, or any other actions deemed unfair.

#### **8. Review of the Whistleblowing Policy**

The Company shall review and update the Whistleblowing Policy at least annually to ensure its relevance and appropriateness in response to prevailing circumstances, as well as to enhance its effectiveness in practice.

Effective from 1 December 2025 onwards.