



Whistle Blowing Policy

Effective from 19 March 2025

Whistle Blowing Policy

Objectives

1. To promote an organizational culture of transparency and adherence to the principles of good corporate governance.
2. To establish open and secure channels for receiving whistleblowing reports or complaints from all stakeholders.
3. To build confidence among personnel that the organization handles complaints fairly and protects whistleblowers or complainants from retaliation.

Definitions

- **Whistleblowing** means providing information to the Company regarding any conduct that is reasonably believed to involve wrongdoing.
- **Whistleblower** means any employee, executive, or stakeholder, whether internal or external to the organization.
- **Whistleblowing and Complaint Committee** consists of:
 - Head of Internal Audit
 - Head of Sustainable Growth Development Unit
 - Head of Legal, Risk Management, Compliance Unit

Scope of Whistleblowing

The Company will not accept cases of whistleblowing or complaints where no witnesses, leads, evidence, or sufficiently clear acts of fraud or misconduct are identified to enable further fact-finding.

Receipt for Whistleblowing

- **Channels for Whistleblowing** Internal and external stakeholders may submit whistleblowing reports or complaints through the following channels:

Post

- Chairman of the Board, or
- Chairman of the Audit Committee, or
- Chief Executive Officer, or
- Head of Internal Audit

Precise Corporation Public Company Limited
1842 Krungthep–Nonthaburi Road, Wong Sawang,
Bang Sue, Bangkok 10800

Email pcc_whistleblowing@precise.co.th

Website www.precise.co.th/whistleblowing-channel

In addition to the whistleblowing and complaint channels mentioned above, employees may also raise questions, concerns, or lodge complaints through the following channels:

- Sustainable Growth Development Unit
- Legal, Risk Management, and Corporate Governance Unit
- A supervisor whom the employee trusts

Whistleblowing reports will be treated as strictly confidential and may be submitted through more than one channel.

- Details Required for Whistleblowing Reports or Complaints are as follows:

1. In Cases Where Whistleblower Reveals Their Identity
 - Provide whistleblower's name and contact details.
 - Provide name of the suspected person(s) (if known).
 - Provide date, time, and place of the incident.
 - Provide information by describing the circumstances observed or the grounds for believing that wrongdoing has occurred and attach any relevant evidence (if any).
 - Cooperate in providing additional information (when requested).
2. In Cases Where Whistleblower Does Not Reveal Their Identity
 - Provide the name of the suspected person(s) (if known).
 - Provide the date, time, and place of the incident.
 - Provide information by describing the circumstances observed or the grounds for believing that wrongdoing has occurred and attach any relevant evidence (if any).

Process Upon Receipt of a Whistleblowing Report

1. Receipt of Report

Upon receiving a whistleblowing report, the recipient shall acknowledge receipt to the whistleblower (in cases where the whistleblower or complainant has identified themselves) and forward the matter to the investigator within 7 days for further fact-finding.

2. Fact-Finding and Investigation

The Whistleblowing Committee shall conduct an initial review of the whistleblowing report or complaint and may, as appropriate in each case, appoint an investigation committee to carry out detailed fact-finding and prepare a summary of the investigation results.

The Whistleblowing Committee shall then report the matter to the authorized person for consideration of disciplinary action against the offender and remedies for any affected parties (if any). The period for fact-finding and investigation shall not exceed 90 days, depending on the complexity of the case.

3. Conclusion and Reporting of Results

The Whistleblowing Committee shall report a summary of the investigation results and any disciplinary action (if any), together with proposed preventive and/or corrective measures, to the highest-level executive of the relevant unit, the Executive Committee, the Audit Committee, and the Board of Directors for acknowledgment.

Whistleblower Protection Measures

The Company has established measures to protect whistleblowers or complainants, as well as those who cooperate in fact-finding, from retaliation, intimidation, or destruction of evidence, under the following principles:

1. The Company will not disclose the names of whistleblowers or complainants, or of those who cooperate in fact-finding, unless such disclosure is required by law.
2. The Company will protect whistleblowers, and those who cooperate in fact-finding, from harassment or unfair treatment.
3. The Company will not take any action that is detrimental to whistleblowers, or to those who cooperate in fact-finding.

4. The Company will appropriately mitigate any damage suffered by whistleblowers, and by those who cooperate in fact-finding.
5. If whistleblowers, or those who cooperate in fact-finding, believe that they may be unsafe, they may request the Company to put in place appropriate protective measures.

Penalties

If, after investigation, the Company finds that the accused has in fact committed wrongdoing, the offender shall be subject to disciplinary action in accordance with Company regulations. If the act also constitutes a violation of law, the offender may be subject to legal penalties, both civil and criminal, and may also be liable under other applicable laws. Disciplinary penalties imposed under Company regulations and/or the decision of the Board of Directors shall be final.

Any Company personnel who treat others unfairly, discriminate against them, or cause them harm because they have filed a complaint or reported suspected wrongdoing shall be deemed to have committed a disciplinary offence and shall be subject to penalties under Company regulations, and may also be subject to legal penalties if such actions are unlawful.