



Company Whistleblowing Policy

P.S.P. Specialties Public Company Limited

Company Whistleblowing Policy

PSP Specialties Public Company Limited (the “Company”) and its subsidiaries (the “Group”) reinforce the Whistleblowing Policy to protect with fair support employees and stakeholders in reporting any suspicious activity, be it a violation or information or a clue about any corruption, Company Code of Conduct or Compliance Policy violation, including that of any by-laws or legal provision or requirement.

1. Whistleblowers

A whistleblower can be any Group personnel or stakeholder, the latter, be they a shareholder, customer, supplier, competitor, creditor, government agency, community member, or member of society at large, who in good faith or on reasonable grounds reports through a designated Whistleblowing Channel against the accused, be it another Group personnel or representative, for alleged misconduct or wrongdoing in an undertaking as Group personnel, be it any violation, non-compliance, unprofessional conduct, dishonesty, or acting in bad faith or unforthcoming or transparent when should, knowingly or not, per Company Whistleblowing Policy, Company Code of Conduct guidelines and relevant bylaws or legal provision.

2. Whistleblowing Authority

1. Chairman of the Audit and Corporate Governance Committee
2. Member of the Audit and Corporate Governance Committee
3. Head of the Internal Audit
4. Company Secretary

3. Whistleblowing Methods and Channels

The Audit and Corporate Governance Committee is assigned by the Board of Directors under the Whistle Blowing Policy to consider clues and complaints of alleged wrongdoings. Whistleblowers that opt to reveal their identity are required to forthcome personal and professional details, such as the full name, address, and telephone number where they can be reached, and send it to the following Whistleblowing Channels where the whistleblowing agent that receives the complaint or clue can process their case:

- 1) Notify the Chairman of the Audit and Corporate Governance Committee or the Audit and Corporate Governance Committee at: hotline@psp.co.th or, by post to the following address:

Chairman of the Audit and Corporate Governance Committee, the Audit and Corporate Governance Committee

P.S.P. Specialties Public Company Limited

100/149 Moo 1, Wichian Chodok Road, Tha Chin Subdistrict, Mueang District

Samut Sakhon Province 74000

- 2) Notify the Head of the Internal Audit Unit via e-mail at internal.audit@psp.co.th or, by post to the following address:

Head of Internal Audit Unit

P.S.P. Specialties Public Company Limited

100/149 Moo 1, Wichian Chodok Road, Tha Chin Subdistrict, Mueang District

Samut Sakhon Province 74000

- 3) Notify the Company Secretary via email at comsec@psp.co.th or, by post to the following address:

Company Secretary

P.S.P. Specialties Public Company Limited

100/149 Moo 1, Wichian Chodok Road, Tha Chin Subdistrict, Mueang District

Samut Sakhon Province 74000

In the event the Chief Executive Officer or a committee member is the accused, the whistleblowing agent that receives the complaint is to present the complaint directly to the Chairman of Audit and Corporate Governance Committee. In the event the Audit and Corporate Governance Committee is the accused, the whistleblowing agent is to present the complaint to the Chairman of the Board of Directors.

A whistleblower may opt to lodge complaints through more than one channel and expect confidentiality. They are not required to reveal their identity, although doing so would allow them to learn investigation feedback, updates, and results.

4. The Fact-Checking Process

1. The initial whistleblowing agent is to screen, examine, and gather general information before presenting the case to the Audit and Corporate Governance Committee or its assigned whistleblowing investigator to carry out the investigation process in gathering relevant facts and information for the case. Where the Audit and Corporate Governance Committee is the accused, the whistleblower agent receiving the complaint shall present the case to the Chairman of the Board of Directors or their assigned investigator to investigate the case.
2. The investigator is authorized to invite any employee to provide or submit relevant information or documents in their fact-finding process.
3. During the process, the whistleblower agent may periodically inform the case progress to the whistleblower.
4. The investigator has 30 days from the date of receiving the complaint to screen, gather facts, and investigate.
5. Should the fact-finding process reveal to the investigator reasonable grounds to believe wrongdoing was committed, the accused is to be informed of the case against them where they maintain the right to due process in gathering facts to counter-present their case against the alleged wrongdoing and clear their name.
6. Should the counter presentation fail to convince otherwise, the investigator is to submit the case together with their concluded opinions to the Audit and Corporate Governance Committee or the Board of Directors, or both, depending on the case, for further consideration and final decision with the possibility of imposed disciplinary action as deemed appropriate. The final decision is informed to the whistleblower within 30 days from the date the board or the committee decided the case, whichever comes last.

7. Remedies may be proposed to a victim of damage or loss as a result of the case investigation process, as the whistleblowing agent or investigator deems appropriate.

5. Whistleblower Protection

1. The whistleblower can remain anonymous when they believe the disclosure may result in personal injury or harm, granted they can provide sufficient admissible evidence to show that they have reasonable grounds or good faith to believe that misconduct or wrongdoing has allegedly taken place. Identifying themselves, however, allows the initial whistleblowing rep receiving the case to proceed faster.
2. Case-related material, i.e., admitted material according to the whistleblower agent or investigator, is handled as confidential material to be disclosed to the extent necessary for the investigation or legal purposes, or both, only. All involved parties, be it the whistleblowing agent or investigator or any party that acknowledges the case, are prohibited from breaching confidentiality for undue reasons, whereby failure to comply is considered a disciplinary offense. Admitted material includes any testimonial, documentary, or tangible evidence that is introduced and accepted for the case, be it the whistleblower's complaint or clues itself or subsequential supplements thereof, that of witnesses or informants, or any material gathered from the fact-finding process, among others, all of which must be documented with highest-level confidentiality, secured from all irrelevant parties with no business in the line of assigned duty or authorization to access. The disclosure of admitted material, on the other hand, must take into account the potential harm or damage to the whistleblower, the source, and all parties involved in the case, and thus their safety.
3. The Group does not tolerate any action against a whistleblower or corruption denier, even when the whistleblowing case results in a loss of business opportunities for the Group.
4. Whistleblowers that feel or are put in harm's way as a result of their forthcoming may request protection, whereby the Company Group may enact appropriate protective measures under the Whistle Blowing Policy without advance notice if it deems such harm is likely.
5. Unfair treatment to others, be it discrimination, inappropriate manner, or any damaging action as a result of a whistleblowing complaint, including testifying and cooperation in a case, is a disciplinary offense subject to penalty under the Company Code of Conduct and possibly punishable by law if found guilty in court.

6. The victims that suffer harm or damage are compensated with appropriate and fair means.

6. Defame

Group personnel proven to deliberately whistleblowing in bad faith to harass, defame, or misrepresent facts is deemed a Slanderer subject to disciplinary action per Company Code of Conduct guidelines. Legal action may be considered in the event of damage or loss to the Group as a result thereof, be it undertaken by Group personnel or a third party, as deemed appropriate.

This Company Whistleblowing Policy is approved by the Board of Directors and is effective from the 19th of December 2023, onwards.