



Reporting and Whistleblower Policy

The Company recognizes the importance of conducting business in accordance with the principles of good corporate governance and is committed to maintaining corporate practices that comply with governance standards for all stakeholders. As a result, the Company has established a Reporting and Whistleblower Policy. This policy serves as a mechanism for receiving complaints and taking action in response to clues or complaints regarding illegal acts, violations of company rules and regulations, the Code of Conduct, or behavior that may indicate corruption among the Company's personnel, as well as any other matters that could cause damage to the Company. The Company has established measures to protect and ensure fairness for those who provide information or clues as follows.:

Objectives

1. To ensure clear guidelines and align with the principles of good corporate governance regarding the receipt of complaints, whistleblowing, corruption, misconduct, and practices contrary to laws, rules, company regulations, and the Code of Conduct.
2. To ensure that the Company's business operations and the performance of its directors, executives, and employees are accurate, transparent, auditable, and in accordance with laws, principles of good corporate governance, the Code of Business Conduct, and the Company's procedures.
3. To ensure the protection of complainants, whistleblowers, and related parties who cooperate with the Company in good faith, including adequate protection against bullying resulting from complaints.
4. To prevent risks and potential damage to stakeholders from illegal actions, violations of the code of business conduct, or inappropriate behavior in the performance of the duties of the Company's directors, executives, and employees.

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Scope

This Reporting and Whistleblower Policy covers the entire Loxley Public Company Limited, as well as any legal entities that are either directly or indirectly owned by Loxley Public Company Limited, hold more than 50% of the voting shares with voting rights in that company or legal entity, or are controlled by the Company.

Definitions

1. Misconduct refers to any act or omission by the Company's personnel that violates the laws, the Company's Articles of Association, the Code of Conduct, the Work Regulations, and the policies, rules, and regulations of the Company.
2. Company personnel refers to the directors, executives, and employees of the Company and its subsidiaries.
3. A subsidiary refers to a legal entity that is either directly or indirectly owned by Loxley Public Company Limited, has more than 50% of the voting shares with voting rights in that company or legal entity, or is controlled by the Company.
4. Complainant refers to the Company's personnel and stakeholders, including third parties who have complained about or reported any wrongdoing committed by the Company (whistleblower).

Scope of Complaint or Clue

In order to provide clear guidelines and ensure consistency with the principles of good corporate governance, the Company has established the following guidelines for whistleblowing and complaints:

1. It is a violation of laws, regulations, the code of business conduct, work regulations, policies, and rules of the Company.
2. It is an abnormality in financial reports or defective internal control systems.
3. It is an act that may cause damage or affect the benefit or reputation of the Company.

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The complainant or the whistleblower must provide sufficiently clear information and evidence regarding the wrongdoing related to the incident or behavior that falls under the scope of the complaint, including documents, supporting evidence, and the contact information of the complainant. In this regard, the complainant may choose whether or not to disclose his/her identity.

The Company cannot accept complaints in the following cases:

1. Issues about which meetings of the shareholders, the board of directors, the subcommittees, the executive committee, the chief executive officer, or the managing director have reached a resolution within their respective powers.
2. Matters that have been litigated in court or have been mediated.
3. Complaints that do not provide witnesses, clues, or evidence, or instances of fraud or misconduct that are not sufficiently clear to warrant further investigation of the facts.
4. Matters that the Human Resources Department of the Company or its subsidiaries or other competent agencies have received for consideration or have made a fair final decision on and there is no new evidence that is additional material.

Complaint or Whistleblowing Channels

Complainants can complain or report clues through the following channels:

1. Mail to:
Audit Committee Secretary
Loxley Public Company Limited
102 Na Ranong Road, Khlong Toei Subdistrict, Khlong Toei District,
Bangkok 10110
2. Electronic Mail: ac@loxley.co.th or whistleblower@loxley.co.th
3. Website: [\(for whistleblowing of corruption\)](https://www.loxley.co.th/th/contact-us?topic_id=1#contact-form)

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Procedures

1. The Secretary of the Audit Committee is responsible for receiving complaints, considering the type and scope of the complaint and the adequacy of the initial information before forwarding it to the relevant parties for further investigation.
2. If there are reasonable grounds to suspect the complaint, the Company will take actions it deems appropriate in accordance with relevant regulations or guidelines to investigate and gather facts while ensuring the principles of confidentiality, securing and protecting honest complainants, and treating them fairly.
3. The Internal Audit Department, the Human Resources Department, the Legal Department, or any other designated responsible agency is responsible for considering the investigation guidelines and has the authority to conduct investigations, inspections, and fact gathering. The Chief Executive Officer or the Managing Director determines the necessity of establishing an investigation committee. In the event that the complainant is a senior executive or a director of the Company, the Chairman of the Board of Directors, or any independent director who is not involved, shall consider the establishment of the committee or conduct an investigation of the facts in accordance with the Company's rules.
4. When the investigation process is complete, the results of the investigation and the actions against the complainant shall be submitted to the Secretary of the Audit Committee to notify the complainant of the results through the appropriate channels, and all relevant reports shall be kept confidential. In respect of the determination of measures and penalties, they are in alignment with the Company's rules, work regulations, practices, guidelines, or relevant laws.
5. The Audit Committee's Secretary submits a report to the Audit Committee for acknowledgment.

The complainant may take the aforementioned actions regarding the channels for receiving complaints and the procedures of the subsidiaries. The subsidiary may, however, determine additional

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channels for receiving complaints as appropriate. It must follow the procedures outlined in this policy, report to the Audit Committee's Secretary, and maintain the report according to the next steps.

Duration

Considering the nature, type, and seriousness of the complaint, the investigation will start as soon as practicable. It will proceed cautiously so as not to affect the details of the investigation and the facts. The determination of the type, scope of the complaint, and the adequacy of the preliminary information will be made within two weeks after receiving the complaint.

Protection of Complainants

The complainant or the informant acting in good faith, as well as the person who cooperates in the investigation, will receive appropriate protection from the Company, such as no change in the position, nature of work, or workplace; threats; dismissal; deprivation of rights; bullying; or any other act of unfair treatment. In order to prevent harm or injustice resulting from the complaint, witnessing, or provision of such information, the supervisor or the head of the department of the person being complained about must use their reasonable discretion to issue a directive protecting the complainant, witnesses, and individuals providing information in the investigation.

In order to safeguard the complainant's security, the company will restrict access to the information to individuals who are in charge of looking into the complaint. Unless the disclosure is in compliance with the duty mandated by law, the person carrying out the relevant tasks is expected to safeguard confidentiality by forbidding the disclosure of information to others who do not have the relevant duties. If there is a deliberate breach of the information to be disclosed, the Company will take disciplinary and/or legal action against the violator, as the case may be.

In addition, if the results of the investigation show that the whistleblower has acted in bad faith by providing false information or committing any other act that intentionally causes damage to the Company or the complainant, the Company will consider that person to have committed a disciplinary

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or unethical act and may hold them liable to compensate the Company or those affected by such acts and may also face legal liability.

Communication

The Reporting and Whistleblower Policy, along with the channels for complaints or whistleblowing, will be communicated and disseminated by the Company to its employees through various means, including orientation for new directors and employees, training sessions and seminars, internal public relations, and various electronic channels. This ensures that the Company's personnel understand and comply with this policy. The Company also communicates and publicizes it to its subsidiaries and stakeholders through public channels, including the Company's website, and annual reports.

Review

The Company will review and update the Reporting and Whistleblower Policy regularly to comply with the principles of good corporate governance and international standards. The policy will be reviewed every three years or when necessary.

This Reporting and Whistleblower Policy comes into effect on 14 November 2025.

Announced on 13 November 2025.

(Dhongchai Lamsam)

Chairman of the Board of Directors

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