



บริษัท น้ำมันพืชไทย จำกัด (มหาชน)

THAI VEGETABLE OIL PUBLIC COMPANY LIMITED

Whistleblowing Policy

Thai Vegetable Oil Public Company Limited (“the Company”) has established a “Whistleblowing Policy” as a channel and process for reporting complaints and providing whistleblowing information. This covers instances of misconduct, fraud, inappropriate behavior, or violations of ethical standards, legal requirements, Code of Conduct, corporate regulations, or other related policies. It also addresses actions that pose harm to physical or mental health, safety, or the environment. The policy applies to all stakeholders, including directors, executives, employees, customers, partners, creditors, shareholders, and the community.

The Company is committed to addressing complaints and whistleblowing information equitably, transparently, and fairly. The identities and information of complainants or whistleblowers will be kept confidential, and complainants will be protected.

Section 1: This policy shall be referred to as the “Whistleblowing Policy”

Section 2: This policy shall take effect from the date of its announcement.

Section 3: The Whistleblowing Policy dated May 23, 2023, is repealed.

Section 4: Scope of Complaints and Whistleblowing:

- 1) Misconduct or actions that violate ethical standards, laws, Code of Conduct, corporate regulations, Corporate Governance Policy, Anti-Corruption Manual, Supplier Code of Conduct, Human Rights Policy, Personal Data Protection Policy, Compliance Policy, or other relevant policies.
- 2) Fraudulent acts, including bribery, corruption, embezzlement, and fraud, aimed at unlawful personal gain.

Section 5: Channels for Submitting Complaints and Whistleblowing Information

Company employees, external parties, or all stakeholders, if they find any inappropriate actions, clues, or behaviors that violate or fail to comply with the law, business ethics, or any company regulations, including actions that indicate corruption, can file complaints and provide clues directly through the following channels:

- 1) To the Audit and Risk Management Committee:

Addressed to: Chairman of the Audit and Risk Management Committee

Mailing Address: Thai Vegetable Oil Public Company Limited

149 Ratchadapisek Road (Thapra-Taksin),

Bukhalow Thonburi Bangkok 10600

Email: acchairman.tvo@gmail.com

- 2) To the Internal Audit Office:

Mailing Address: Internal Audit Office

Thai Vegetable Oil Public Company Limited

149 Ratchadapisek Road (Thapra-Taksin),

Bukhalow Thonburi Bangkok 10600

Phone: 02-4779020

Email: ac@tvothai.com

3) Via Website:

Whistleblowing and complaint submission can be done through the Company's website at <https://www.tvothai.com/en/corporate-governance>.

4) For Human Rights Complaints:

Addressed to: ESG Department

Mailing Address: ESG Department

Thai Vegetable Oil Public Company Limited

149 Ratchadapisek Road (Thapra-Taksin),

Bukhalow Thonburi Bangkok 10600

Phone: 02-4779020

Email: sd@tvothai.com

The Company encourages the complainant to report the information honestly and to identify themselves by specifying the name - surname, contact details and attaching true and clear evidence to be useful for the investigation and notification of the results of the action.

Section 6: Procedures for Handling Complaints:

1) Fact-Finding and Screening:

Persons who receive complaints and clues collect the relevant facts, process and screen the information to determine the appropriate procedures and methods for each matter. They can take action manually or entrust the internal audit office to take action. (For human rights issues, the ESG Department is tasked.) and send a copy of the matter to the Managing Director for acknowledgement.

In the event that after the fact-finding investigation, it is found that the accused is not at fault, or it is a misunderstanding, or the complaint is unfounded, the complaint will be dropped. The person receiving the complaint will submit the matter to the Managing Director for approval to close the case, end the investigation, and inform the complainant of the facts.

In addition, if the complaint involves any person on the fact-finding committee, the accused or involved person will not be able to participate in any investigation or investigation process.

2) Investigation:

In the event that the recipient of the complaint has investigated the facts and found that the complaint has basis in fact, the matter shall be forwarded to the Chief Executive Officer or the Audit and Risk Management Committee (and in the case of human rights complaints, the matter shall be forwarded to the Environmental, Social and Governance Committee (ESG)) for consideration of appointing an investigation committee to conduct an investigation into the facts and consider disciplinary punishment. It may request additional consultation from other relevant departments, such as the legal department or the human resources department, so that the investigation process complies with the law, company regulations and personnel practices.

3) Measures:

The Investigation Committee will propose measures to take action, to stop violations or behavior that is within the limits specified in Section 4, and to alleviate damages to those affected, taking into account the overall suffering and damages, and to consider punishments in accordance with the Company's regulations or may be punished according to the law.

4) Reporting:

The recipient of the complaint has a duty to report the results to the complainant within 7 business days from the date the investigation results are finalized. In the case of an important matter, a report must be made to the Managing Director or Chief Executive Officer, as appropriate, and to the Audit and Risk Management Committee and/or the Board of Directors on a quarterly or annual basis.

Section 7: Protection Measures for Complainants and Whistleblowers

Complainants, whistleblowers, or those who cooperate in investigations and those who deny corruption will be protected according to the following criteria:

- 1) Complainants, whistleblowers, or those who cooperate in fact-finding investigations will be protected appropriately and fairly. The Company will not disclose the name, surname, address, photo, or any other information that can identify the whistleblower.
- 2) The recipient of the complaint and related persons who are aware of the matter or information related to the complaint must keep the information confidential and will disclose only as necessary, taking into account the safety and damage of the complainant, whistleblower, or those who cooperate in fact-finding investigations without having to request it if it is considered that it is likely to cause damage or insecurity. As for information about wrongdoing, the record of testimony, related documents, and evidence will be kept confidential and must not be forwarded to other persons, unless disclosed as required by law.
- 3) Complainants, whistleblowers, those who cooperate in investigations, or those who deny corruption or bribery will be protected from being threatened, intimidated, punished, or otherwise treated unfairly or having any negative effects that affect work duties, even if the wrongdoing causes the Company to lose business opportunities.
- 4) Those who have suffered damage will have their damages alleviated through appropriate and fair processes.

Section 8: Penalties

- 1) Disciplinary action will be taken in accordance with the Company's regulations, practices and the prescribed law. The punishment ranges from verbal or written warnings, suspension to dismissal if it is found that the action is actually a crime as investigated.
- 2) In the case that the whistleblowing was done dishonestly or if it is found that the action was done with malicious intent, intention to harass, violate an individual or organization or for personal gain, the Company may consider taking action against the complainant according to the Company's procedures or relevant laws as appropriate, depending on the case.

Section 9: Prevention of Recurrence

The Company will support and encourage all levels of people to see the importance and have a common sense in preventing wrongdoing, corruption or similar incidents, including providing adequate internal controls to prevent future wrongdoings.

Effective from December 19, 2025.

Announced on December 19, 2025

-Signature-

(Mr. Pachai Chanpitaksa)
Chief Executive Officer