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Announcement
Subject: Whistleblowing Policy
Osotspa Public Company Limited
(Revised Version 3)

To ensure that the operations of Osotspa Public Company Limited (“the Company”) and all its subsidiaries comply with good corporate governance principles and adopt appropriate, effective, and efficient practices, the Board of Directors Meeting No. 2/2026 on February 25, 2026, resolved to approve the revised Whistleblowing Policy (Version 3), as detailed in the attached document.

This policy applies to whistleblowing or complaints from employees, all internal and external stakeholders, and auditors, and shall be effective from February 26, 2026 onward.

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(Mr. Somprasong Boonyachai)
Chairman of the Board of Directors

Whistleblowing Policy
Osotspa Public Company Limited
(Revised Version 3)

(Approved by the Board of Directors Meeting No. 2/2026 on February 25, 2026
and effective from February 26, 2026)

Osotspa Public Company Limited ("the Company") places great importance on whistleblowing and complaints. The Company provides opportunities for employees, all internal and external stakeholders, and auditors to report or raise concerns regarding actions that conflict with or are suspected to violate laws, the Code of Conduct, rights violations, inaccurate financial reporting, suspicious circumstances, or deficiencies in internal control systems. The Company has established reporting channels, procedures, and protection measures for whistleblowers and those cooperating in fact-finding as follows:

For employees and all internal and external stakeholders

1. Scope of complaints

Any director, employee, or individual acting on behalf of the Group may be subject to a complaint under this policy if a violation occurs. The whistleblower may choose to remain anonymous. If the whistleblower discloses their identity, the Company will implement strict confidentiality measures and prevent unauthorized access to information, while storing and processing personal data in compliance with applicable laws, such as the Personal Data Protection Act B.E. 2562 (PDPA).

Protection measures include:

- Restricting access to information to only those with relevant responsibilities who have been trained in confidentiality practices.
- Using security technologies and measures, such as user authentication and access control.
- Disclosing information only when necessary for the investigation process or as required by law.
- Providing status updates or results to the whistleblower when appropriate to ensure transparency and trust.

Hotline Center or the complaint recipient will assess whether the information provided contains sufficient factual details or clear evidence indicating misconduct or fraud, or whether there is a reasonable and good-faith belief that such misconduct or fraud has occurred. The Company will not accept or open a new complaint for consideration if the matter falls under any of the following circumstances:

- 1.1 Complaints that lack of witnesses, evidence, or detailed indications of wrongdoing necessary for investigation
- 1.2 Complaints that HR (or HCOE: Human Capital and Organization Excellence) or another authorized unit have already received for consideration and has already made a final and fair decision on, without any new and essential evidence being presented
- 1.3 Complaints that have been conclusively decided by the Board, Executive Committee, or CEO within their authority
- 1.4 Complaints that are currently in court or subject to a final judicial verdict

2. Reporting Channels

Employees and stakeholders (internal or external) may report via:

2.1 Their immediate supervisor

2.2 Hotline Tel. No: (662) 351-1034

2.3 Company Tel. No: (662) 351-1000 ext. 1034

2.4 Complaint boxes at Osotspa and subsidiaries

2.5 Email: hotline@osotspa.com or via the Company's website: www.osotspa.com

2.6 Postal mail to the Audit Committee or to the Company at:

Osotspa Public Company Limited

348 Ramkhamhaeng Road, Huamak, Bangkok, Bangkok 10240

These channels are also disclosed in the Company's Annual Report and on its website.

3. Process of Handling Whistleblowing or Complaints

3.1 Receipt and Fact-Gathering

Upon receiving a whistleblowing report or complaint, Hotline Center or the complaint recipient through any designated channel shall acknowledge receipt to the whistleblower (if the whistleblower has disclosed their identity), gather all relevant facts, and forward the matter to the Internal Audit within three (3) business days from the date of receipt. According to the reporting structure based on the position level of the person being complained about or accused, as shown in the table below.

Table 1: Reporting structure upon receiving a complaint

Job level of the person being complained about or accused	Recipient of the report			
	CEO	Chairman of the Executive Committee	Chairman of NRCSD ⁽¹⁾	Chairman of the AC ⁽²⁾
Employee or non-top management of the function	✓	-	-	-
Head of Internal Audit	✓	-	-	✓
Chief/Head of Function	✓	✓	✓	-
Chief Executive Officer (CEO)	-	✓	✓	-
Chairman of the Executive Committee or Board members	-	-	✓	-

⁽¹⁾ NRCSD refers to Nomination, Remuneration, Corporate Governance & Sustainable Development Committee.

⁽²⁾ AC refers to the Audit Committee.

3.2 Investigation and response to the person being complained about or accused

Internal Audit (or assigned unit) conducts an investigation and compiles preliminary findings within 5–30 days, depending on complexity. If wrongdoing is substantiated, results are forwarded to an investigation committee. During this process, measures are implemented to halt inappropriate conduct, mitigate harm to affected parties, and protect whistleblowers and cooperating individuals.

4. Conclusion and Reporting

4.1 Feedback to Whistleblower

The complaint recipient or the Internal Audit shall be responsible for notifying the whistleblower of the investigation results, in cases where the whistleblower has disclosed their identity, in order to ensure transparency and build trust.

4.2 Reporting to CEO

Internal Audit must provide a summary of complaints received to the CEO by the 10th of every month.

4.3 Reporting to Audit Committee

Internal Audit is responsible for quarterly updates to the Audit Committee on complaint summaries and any disciplinary actions. Additionally, the committee must be informed immediately of high-risk incidents that may significantly impact the Company, ensuring ongoing and transparent governance.

5. Protection measures for whistleblowers and cooperating individuals

Whistleblowers and cooperating individuals will be protected under the following principles:

- 5.1 They may choose to remain anonymous if disclosure could cause harm or insecurity. However, disclosure allows the Company to provide updates and mitigate harm more effectively.
- 5.2 The Company will not disclose names, addresses, images, or any identifying information unless necessary for legal or investigative purposes (e.g., fact-finding, disciplinary action, litigation, testimony, or cooperation with courts or authorities).
- 5.3 Complaint recipient must keep all related information confidential and disclose only when necessary, taking into consideration the safety and potential harm to the whistleblower or complainant, as well as cooperating individuals in the fact-finding process, including information sources or any involved parties.
- 5.4 If whistleblowers or cooperating individuals feel unsafe or at risk, they may request protective measures, or the Company may implement such measures proactively.
- 5.5 Those harmed will receive fair and appropriate remedies.
- 5.6 If a whistleblower or any individual cooperating in a fact-finding investigation raises concerns or questions in good faith, the Company shall not use such reporting as grounds for any adverse employment action. This includes, but is not limited to, reassignment, demotion, suspension, or reduction of entitled benefits. Retaliation of any kind against whistleblowers or cooperating individuals is strictly prohibited. Any retaliatory behavior toward a good-faith reporter constitutes a violation of the Code of Conduct and may result in disciplinary action in accordance with the Company's personnel regulations.

For Auditors – In Case of Suspicious Circumstances under the Securities and Exchange Act

Under Section 89/25 of the Securities and Exchange Act B.E. 2535, if auditors discover suspicious circumstances involving directors, the managing director, or responsible persons, they must report the facts to the Audit Committee. The Audit Committee shall promptly investigate and report the findings to the SEC (The Securities and Exchange Commission, Thailand) and the auditor within 30 days of receiving the report.

Reporting Channel:

Report the suspicious circumstances by sending a letter to:

Chairman of the Audit Committee or Company

Osotspa Public Company Limited

348 Ramkhamhaeng Road, Huamak, Bangkapi, Bangkok 10240