



## Whistleblowing Policy

### Introduction

Rhombho Property Public Company Limited and its group or affiliated companies (“the Company”) are committed to adhering to ethical standards, laws, and relevant regulations to ensure fair and proper business conduct with all stakeholders. The Company emphasizes transparency and accountability in its operations. To support this commitment, the Company has established the Whistleblowing Policy, providing a channel for employees and all stakeholders to report complaints or whistleblow any misconduct, including fraud, corruption, non-compliance with laws and company regulations, breaches of the code of conduct, unethical business practices, or any behavior that suggests corruption or wrongdoing by individuals within the Company. Additionally, this policy addresses deficiencies in internal control systems.

### Objectives

1. To encourage directors, executives, all employees of the Company, as well as stakeholders, to report complaints or whistleblow any misconduct, corruption, or actions that violate laws, company regulations, or the Company’s code of conduct.
2. To establish a secure and confidential channel for receiving complaints and whistleblowing reports, ensuring that whistleblowers can provide information about their concerns with confidence.
3. To protect complainants or whistleblowers from any form of retaliation, including harassment, threats, changes in job position, job responsibilities, workplace relocation, suspension, dismissal, or any other unfair treatment.
4. To ensure that the handling of feedback, suggestions, concerns, or complaints follows a clear, appropriate, effective, fair, honest, and transparent process.

### Definitions

1. **Misconduct** refers to any act or omission by directors, executives, or employees that violates the Company’s code of conduct, work regulations, policies, or other company rules.
2. **Corruption** refers to any intentional act aimed at unlawfully or improperly obtaining benefits for oneself or others, whether directly or indirectly.
3. **Complainant** refers to a director, executive, employee of the Company, or any stakeholder who, in good faith, submits a complaint upon witnessing any act that violates laws, company regulations, business code of conduct, or any form of corruption within the Company.
4. **Fact Investigator** refers to the individual appointed to investigate the facts related to a complaint. Their role includes gathering evidence of the alleged misconduct, verifying the facts, and reporting the investigation results to the Audit Committee for review and determination of any penalties, if applicable.



## Roles and Responsibilities

### 1. Executives and Supervisors

- 1.1 Set a good example and oversee, as well as encourage subordinates to adhere to the code of ethics, regulations, company policies, and other guidelines.
- 1.2 Promote and establish a sufficient risk management and internal control system to prevent misconduct and corruption within the areas for which they are responsible. This includes understanding the types of misconduct and corruption that may occur within their own departments.
- 1.3 Promote and communicate to ensure that all employees within their department are aware of this policy.
- 1.4 Create an appropriate environment to ensure that whistleblowers feel confident in reporting complaints and whistleblowing misconduct or corruption.the
- 1.5 Immediately report any observed misconduct or corruption through the designated reporting channels.

### 2. Employees

- 2.1 Acknowledge and comply with this policy.
- 2.2 Report complaints in good faith when observing, knowing, or suspecting any misconduct or corruption by directors, executives, employees of the company, or any person acting on behalf of the company, regardless of whether the reporter has been personally harmed.
- 2.3 Cooperate and assist the relevant departments of the company responsible for investigating complaints and whistleblowing reports of misconduct.

### 3. Chief Executive Officer (CEO)

- 3.1 Receive complaints in collaboration with the Chairman of the Audit Committee.
- 3.2 Review complaints and assign the relevant individuals to investigate the facts.
- 3.3 Appoint an investigation committee to handle the complaints as deemed appropriate.
- 3.4 Consider appropriate penalties based on the findings of the investigation.

### 4. Audit Committee

- 4.1 The Chairman of the Audit Committee is responsible for receiving complaints related to the Chief Executive Officer (CEO).
- 4.2 Review the facts and determine the appropriate course of action for handling complaints related to the Chief Executive Officer (CEO).
- 4.3 Acknowledge and monitor the resolution of complaints as reported by the fact-finding investigation committee.
- 4.4 Provide feedback to management as deemed appropriate.



**5. Channels for Receiving Complaints and Whistleblowing Reports of Misconduct and Corruption**

5.1 Send a sealed letter directly to the recipient of the complaint, which could be the Chairman of the Audit Committee or the Chief Executive Officer (CEO).

Dear Chairman of the Audit Committee or Chief Executive Officer (CEO)

Rhombho Property Public Company Limited

444-444/1, Pracha Uthit Road, Huaykwang, Huaykwang District Bangkok 10310

5.2 Notify via email at CG@rhombho.co.th, addressed to the Chairman of the Audit Committee or the Chief Executive Officer (CEO).

The complainant should provide clear and sufficient details or evidence to demonstrate reasonable grounds to believe that there has been a violation of laws, regulations, company policies, or the business ethics of the company. All complaints will be treated with the utmost confidentiality, and the complainant may submit complaints through more than one channel.

After receiving a complaint or whistleblowing report, the company will verify the information and assess the facts based on the nature of the complaint. In cases that are severe and complex, a fact-finding committee will be appointed to reach a conclusion and address the issue appropriately.

**6. Complaint Handling Process**

6.1 The Chairman of the Audit Committee and the Chief Executive Officer (CEO) are responsible for receiving complaints and discussing appropriate actions to address them at least once a week.

6.2 In cases where the complaint concerns the Chief Executive Officer (CEO), the Chairman of the Audit Committee shall present the matter to the Audit Committee for fact-finding investigation and resolution.

6.3 For complaints not related to the Chief Executive Officer (CEO), the CEO shall consider appointing an investigation committee and/or assigning the relevant individuals or departments to conduct a fact-finding investigation.

6.4 In the case of appointing a fact-finding investigation committee, the Chief Executive Officer (CEO) shall be responsible for the appointment. The committee must include at least the Human Resources Department and relevant individuals related to the matter under investigation.

6.5 The fact-finding investigation committee or the assigned individuals/departments shall conduct a fair investigation of the complaint, gather relevant information and evidence, and report the investigation results, proposed actions, and any disciplinary measures (if applicable) to the Chief Executive Officer (CEO).

6.6 The fact-finding investigation committee or the assigned individuals/departments shall monitor the progress of the complaint resolution or whistleblowing investigation and report the outcome to the complainant.



6.7 The fact-finding investigation committee or the assigned individuals/departments shall prepare a report on the resolution of complaints or whistleblowing cases and submit it to the Audit Committee on a quarterly basis.

## **7. Fact Investigation**

7.1 The fact-finding investigation committee or the assigned individuals/departments shall investigate the facts of the complaint or whistleblowing report, along with relevant evidence, and submit the investigation results, proposed actions, and any disciplinary measures (if applicable) to the Chief Executive Officer (CEO) for acknowledgment or further directives.

7.2 In cases where a complaint is made anonymously and lacks sufficient information for further investigation, the fact-finding investigation committee or the assigned individuals/departments shall submit a report to the Chief Executive Officer (CEO) for guidance on appropriate actions. If the CEO determines that the complaint cannot be pursued due to insufficient details, the complaint will be closed. The investigation committee shall then report the closure of the case to the Audit Committee.

7.3 If the fact-finding investigation committee or the assigned individuals/departments conclude that the accused is not guilty or that the issue arose from a misunderstanding—and they have provided appropriate recommendations for proper conduct—the committee may propose to close the case without imposing any penalties. The committee shall submit the case closure request to the Chief Executive Officer (CEO) for approval. Upon approval, the committee must inform the complainant or whistleblower of the investigation results and report the outcome to the Audit Committee.

## **8. Penalties**

The company will conduct an independent and impartial investigation into complaints or whistleblowing reports based on evidence and relevant information that can substantiate or refute the facts presented in the complaints and reports. Appropriate disciplinary actions will be taken against those found guilty. If the offender is a company employee, disciplinary measures will be applied, and/or legal action will be pursued if the act violates the law. If the offender is an external party, the company will proceed with legal action as deemed necessary.

If the company conducts an investigation and finds no wrongdoing as alleged in the complaint, no penalties or punitive actions will be taken against the complainant or whistleblower.

## **9. False Whistleblowing or Complaints**

If the investigation into the complaint or whistleblowing report reveals that the complaint or report was made with malicious intent, deliberate harm, or false information, disciplinary action will be taken against company employees involved. Legal action may also be pursued if the act violates the law. In cases where the complainant or whistleblower acting in bad faith is an external party, the company will consider taking legal action as appropriate.



**10. Measures for Protecting the Rights of Whistleblowers or Complainants**

- 10.1 The company will keep the information and identities of the complainant, whistleblower, and the accused confidential.
- 10.2 The company will disclose information only to the extent necessary, taking into account the safety and potential harm to the reporter, the source of the information, or any individuals involved.
- 10.3 Those who have been harmed will receive appropriate and fair compensation or remediation through a proper process.
- 10.4 In cases where the complainant, whistleblower, or anyone cooperating in the fact-finding process feels they may be at risk or face potential harm, they may request the company to implement appropriate protective measures. The company may also proactively implement protective measures without such a request if it deems there is a likelihood of harm or safety concerns.
- 10.5 The company will not take any unfair actions against the complainant, whistleblower, or anyone cooperating in the fact-finding process, such as changing job positions, duties, work location, suspending them, intimidating, disrupting their work, terminating employment, or any other actions that may be considered unfair treatment.

**11. Review of the Whistleblowing and Complaint Reporting Policy**

The company's policy for receiving complaints and whistleblowing reports must be reviewed and assessed at least once a year to ensure it remains aligned with current circumstances. This review also aims to improve its practical effectiveness moving forward.