Whistleblowing and Complaint Handling Policy and Procedures

Policy and Procedures for Whistleblowing Reports

The Company has established this policy and procedures for whistleblowing reports, including measures to protect and ensure fairness for employees, directors, and other persons in reporting information or providing clues relating to corruption, bribery, or non-compliance with laws, regulations, or the Company's rules, so that the Company can investigate, rectify, and improve matters effectively.

Matters that Should Be Reported Events or circumstances indicating that there may be an act or involvement in any of the following matters:

1. Corruption and bribery, such as giving or receiving bribes, involvement in conflicts of interest or improper pursuit of business opportunities, favoritism, giving gifts or other unlawful benefits, abuse of authority, fraud, neglect of duty, or any other form of corruption or bribery.
2. Fraud or misappropriation of assets, such as theft, or using the Company's funds, assets, or facilities without approval or for personal benefit.
3. Fraudulent reporting, such as fraud relating to financial statements, disclosure of information, or performance evaluation.
4. Illegal acts, including inappropriate political involvement or any other act that may cause harm or damage to the Company.
5. Non-compliance with the Company's rules, such as failure to comply with prescribed work standards, unauthorized disclosure of the Company's information through any channel, and acts contrary to the criteria on qualifications and suitability of the Board of Directors under the Fit and Proper Policy for Board of Directors.
6. Workplace misconduct, such as inappropriate workplace conduct, failure to perform work in accordance with professional standards, negligent acts, or acts that pose safety risks to assets, facilities, personnel, and related persons.
7. Acts that constitute intimidation, harassment, or disturbance against directors, executives, employees, or persons related to the Company.
8. Concealment of information relating to any of the above acts or circumstances.

Matters that Should Not Be Reported

1. False information or information without reasonable grounds.
2. Information constituting allegations without basis, or accusations in the nature of defamation or malicious slander.
3. Information without sufficient basis or supporting evidence.

Handling and Sanctions for False Reports

The Company supports whistleblowing reports made in good faith, meaning reports made where the reporter has reasonable grounds to believe in good faith that the information is true. Even if a subsequent investigation does not find any wrongdoing, the whistleblower will continue

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to be protected under this policy. However, such protection shall not apply where it is proven that the whistleblower intentionally reported false information, distorted facts, or acted in bad faith.

Definition of False Reporting

False reporting means intentionally fabricating false facts, distorting facts, concealing material facts, or making a whistleblowing report in bad faith for the purpose of harassing, damaging the reputation of, or causing harm to another person or the Company. Information that cannot subsequently be proven shall not be deemed false reporting if the whistleblower acted in good faith and had reasonable grounds to believe that the information was true at the time of reporting.

1. ***Sanctions for Employees***

If the investigation establishes that a whistleblower who is an employee of the Company intentionally reported false information or acted in bad faith, the Company may consider taking disciplinary action in accordance with its work rules, regulations, and applicable laws, which may include termination of employment without severance pay where the circumstances fall within the scope permitted under labor law and are supported by sufficient evidence.

2. ***Sanctions for External Parties***

If the whistleblower is an external party, business partner, or customer, and it is proven that false information was reported or that the report was made in bad faith, the Company reserves the right to exercise its rights under applicable laws and relevant contracts, which may include contract termination, suspension or termination of business relationships, or any other action the Company deems appropriate, subject to the conditions and procedures prescribed by applicable laws and relevant contracts.

3. ***Legal Proceedings***

Where false reporting causes damage to the Company or any other person, or damages the reputation of the accused person or the Company, the Company or the injured party may consider exercising legal claims or taking legal action against such whistleblower, as appropriate and subject to applicable laws.

Persons Entitled to Make a Complaint

1. Employees and/or persons who witness an act that violates laws, rules, regulations of the Company, or the Company's Code of Conduct.
2. Personnel who are harassed, threatened, disciplined, such as by salary reduction, suspension, dismissal, or unfair discrimination, as a result of making a complaint, providing information, assisting in an investigation or fact-finding process to the complaint recipient, including filing legal proceedings, acting as a witness, giving statements, or providing any cooperation to a court or government authority.
3. If the complainant chooses not to disclose their identity, the complainant must provide sufficient details of facts or evidence to show that there are reasonable grounds to believe that an act violating laws, rules, regulations of the Company, or the Company's Business Code of Conduct has occurred.

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Information Supporting a Whistleblowing Report

1. Nature or type of the irregular act.
2. Relevant documents or evidence.
3. Names of the persons involved.
4. Date, time, and place.
5. Method or circumstances of the act.
6. Persons who may serve as witnesses, if any.

Complaint Recipients

1. A trusted supervisor at any level.
2. The Company Secretary or Internal Audit Department.
3. The Chairman of the Audit Committee or the Chairman of the Board of Directors.

Complaint Channels

A complainant may submit a complaint to any complaint recipient through any of the following channels:

1. Submit the complaint directly, verbally or in writing.
2. By post.
3. By the complaint recipient's e-mail address.
4. Through the Company's website under "Contact Us" > "Submit a Complaint".

All complaints will be kept strictly confidential, and a complainant may submit a complaint through more than one channel without being required to disclose their identity. However, if the complainant discloses their identity, the Company will be able to report the outcome of the matter or request additional details regarding the complaint more effectively.

E-Mail Addresses of Complaint Recipients

1. Mr. Chatchaval Jiaravanon Chairman of the Board of Directors
   E-Mail: chatchaval.jiaravanon@astratreasury.com
2. Mrs. Pornpring Suksantisuwan Chairman of the Audit Committee
   E-Mail: pornpring.suksantisuwan@astratreasury.com
3. Ms. Benjaporn Praisuwan Company Secretary
   E-Mail: comsec@astratreasury.com
4. whistleblowing@astratreasury.com

Company Address

Office of the Company Secretary (please mark as confidential document), Astra Enterprise Public Company Limited, No. 1126/2, 27th Floor, Room No. 2703, Vanit 2 Building, New Petchburi Road, Makkasan Sub-district, Ratchathewi District, Bangkok 10400.

Fact-Finding Investigation Procedures

1. The complaint recipient shall forward the matter to the whistleblowing review working group, which shall be appointed by the Chief Executive Officer from time to time and shall comprise

at least representatives from Internal Audit, Legal, and Human Resources, to conduct an investigation and gather facts.

2. The whistleblowing review working group shall have the authority to invite employees or relevant persons to provide information, or to request the submission of any relevant documents for the purpose of fact-finding.
3. If, after investigation, the complaint is found to have merit, the Company shall proceed as follows:
    - If the complaint concerns the Company's violation of laws, rules, regulations, or the Company's Code of Conduct, the matter, together with recommendations and appropriate corrective actions, shall be submitted to the Company's authorized person for consideration. If the matter is material, such as a matter that may affect the Company's reputation, image, or financial position, conflict with the Company's business policies, or involve senior executives, the matter shall be submitted to the Audit Committee or the Board of Directors for consideration.
    - If the complaint causes damage to any person, the Company shall consider proposing appropriate and fair remedial measures for the injured person.

Protection of Persons Reporting Information or Providing Clues

1. The complainant may choose not to disclose their identity if they consider that disclosure may cause damage to them. However, the complainant must provide sufficient details of facts or evidence to show that there are reasonable grounds to believe that an act violating laws, rules, regulations of the Company, or the Company's Business Code of Conduct has occurred. Nevertheless, if the complainant discloses their identity, it will assist the complaint recipient in conducting the investigation more quickly and effectively.
2. The Company shall treat all relevant information as confidential and shall disclose it only to the extent necessary for investigation, disciplinary proceedings, exercise of legal rights, or compliance with legal obligations, taking into account the safety, rights, and potential damage to the reporter, the source of information, the accused person, and relevant persons. All responsible persons at every stage must keep the information received in strict confidence and must not disclose it to any person who does not have a need to know. Any violation shall be deemed a disciplinary offense and may give rise to legal liability.
3. If the complainant believes that they may not be safe or may suffer hardship or damage, the complainant may request the Company to impose appropriate protection measures, or the Company may impose protection measures without a request from the complainant if the Company considers that the circumstances are likely to cause damage or insecurity.
4. Personnel who treat another person unfairly, discriminate, harass, threaten, demote, reduce wages, suspend, terminate employment, or take any other retaliatory action as a result of that person making a complaint, reporting information, providing clues, cooperating in an investigation, or exercising rights in good faith under this policy shall be deemed to have committed a disciplinary offense and may be subject to legal liability if such act constitutes an offense under the law.
5. Any person who suffers hardship or damage shall be provided with appropriate and fair remedial measures or procedures.

6. Any person who retaliates, threatens, intimidates, harasses, or takes any unfair action against a whistleblower, witness, or person cooperating in an investigation in good faith shall be subject to disciplinary measures or other appropriate measures and may be subject to legal proceedings.

Reporting on Whistleblowing Matters

1. The Company shall regularly report a summary of actions taken in relation to all complaints, including progress of the actions taken, to the Audit Committee.
2. The Company shall disclose the results of whistleblowing matters in the business ethics compliance report in the annual report, such as the number of whistleblowing cases, the number of cases in which actual wrongdoing was found, and the disciplinary approaches or measures taken.

Disciplinary Sanctions

Any person who violates this whistleblowing policy may be subject to disciplinary action in accordance with the Company's work rules, regulations, and applicable laws, and the Company may exercise legal claims or take legal action. This shall include the following cases:

1. Breach of confidentiality, including where a person responsible for an investigation or any person who obtains information under this policy intentionally or with gross negligence discloses information of the whistleblower, accused person, witness, or relevant person to any person who does not have a need to know.
2. Retaliation, intimidation, or harassment, including where any person retaliates, intimidates, harasses, discriminates against, or takes any unfair action against a whistleblower, witness, or person cooperating in an investigation in good faith.
3. Obstruction of investigation, including where any person intentionally destroys, conceals, alters, falsifies, or fails to submit evidence, provides false information, or takes any action that obstructs or interferes with the fact-finding investigation process.

This Whistleblowing and Complaint Handling Policy and Procedures was reviewed and approved by the Board of Directors at Meeting No. 7/2026, and shall become effective from August 13, 2026 onward.

- Mr. Chatchaval Jiaravanon -
Chairman of the Board of Directors
Astra Enterprise Public Company Limited