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|---|---------------------------------|------------------------------------|------|
| Whistleblowing Procedure<br>EASY BUY Public Company Limited |                                 | Effective Date :<br>1 October 2025 |      |
| Document Code :   | PD-CG-005E                      | Revision No.                       | 9    |
| Prepared by :   | Corporate Governance Department | Page No :                          | 1/12 |

## 1. Purpose

The purpose of this procedure is to provide guideline to all stakeholders of EASY BUY Public Company Limited ("the Company") in the prevention of corruption and misconduct within the organization. The Company has established channels for whistleblowing related to non-compliance with regulations or inappropriate conduct that may not be detected through regular procedures. This is to ensure that the Company strictly adheres to applicable rules and regulations and to protect whistleblowers from any potential consequences arising from the disclosure of such information.

## 2. Scope

This Procedure applies to Executives, and all employees of the Company.

## 3. Definition

- 3.1 Misuse of Confidential Information means misuse of information involves the use of confidential information and information that employees possess or acquire while performing their duties for an unfair advantage to another person or entity, with the intention of gaining or increasing personal benefits.
- 3.2 Bribery means promise, offering or giving of a benefit that improperly affects the actions or decisions of public officials as a purpose for benefit to the public officials, another person or an entity which includes a political party or government is offered, promised or given a benefit that improperly affects their actions or decisions.
- 3.3 Conflict of Interest means any actions that seek for personal interests and/or partisan interests by transferring the Company's interests to oneself and/or partisan with abuse of power. Conflicts of interest may include such as the following transactions;
- 1) Conducting any other business that affects their performance, duties and working hours in the Company.
  - 2) Participating in any other business which is in competition with the Company regardless of whether they directly or indirectly benefit from that business.
  - 3) Transactions with related party prescribed by SEC (Security Exchange Commission)
  - 4) Contracts with counterparties and/or third-parties where directors, executives or employees of the Company can get personal interests through transactions based on their particular relationship (e.g. family member, friend)
  - 5) Employment of an acquaintance or family member using particular relationship with directors, executives or employees of the Company.
- 3.4 Corruption means misuse of entrusted power for the private gain within agencies, companies or organizations such as bribery made to the government officer to expedite the process illegally.
- 3.5 Discrimination means the unfair or unequal treatment of individuals based on personal taste preferences or differences in origin, race, language, gender, age, physical condition, status of the person, ethics, and religion.
- 3.6 Embezzlement means a person who being in possession of a property belonging to the other person, or of which the other person is a co-owner, dishonestly converts such

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- property to himself or a third person.
- 3.7 Employees means persons who are engaged on the Company's business within the Company's organizations such as full-time staff, contract workers, part-timers and temporary staffs.
- 3.8 Evaluation Committee means working group of the Company which consists members in accordance with the Meeting and Responsibilities of Evaluation Committee Procedure of Personnel Management Department.
- 3.9 Executive means a person who takes a position of Executive Vice-President or above.
- 3.10 Executives in charge means executive of Corporate Governance Department and/or assigned Executives by Chief Executive Officer.
- 3.11 Fraud means an act that whoever, dishonestly deceives a person with the assertion of a falsehood or the concealment of the facts which should be revealed, and, by such deception, obtains a property from the person so deceived or a third person, or causes the person so deceived or a third person to execute, revoke or destroy a document of right.
- 3.12 Investigation Team means a working group which consists of the Head of Internal Audit Department, the Head of Personnel Management Department, the Head of Corporate Governance Department, Staff of Legal Consultant Section or person assigned by Executives in charge, Chief Executive Officer the Evaluation Committee.
- 3.13 Misconduct means any act which is illegal or violates the Company's procedures, including the Corporate Governance Policy and Code of Business Conduct.
- 3.14 Power Harassment means actions or behavior where someone in a position of power or authority abuses their status to others through physical abuse, verbal abuse, mental abuse, and discrimination. This includes forcing to perform impossible or unnecessary tasks assigning tasks that are clearly below one's ability, not assigning any tasks at all, and invasion of privacy.
- 3.15 Sexual Harassment means unwelcome and inappropriate behavior of a sexual nature, such as sexual abuse and sexual nuisance. This includes not only rape, molest or body touch but also advances by sight, speech or gestures.
- 3.16 Stakeholder means those who are related to the Company such as directors, executives, employees, shareholders, customers, creditors, business partners, competitors, social environment, governments in accordance with the definition of the Company's Corporate Governance Policy and the Ethics and Code of Business Conduct.
- 3.17 Supervisor means an employee in higher position within the ordinary reporting process.
- 3.18 Whistleblower means person who report the corruption or misconduct occurring in the Company.
- 3.19 Whistleblowing means a process where stakeholders, employees or other individuals raise a concern about corruption or misconduct within the Company.
- 3.20 Whistleblowing Channel means the Channel that is designed for stakeholders, employees or other individuals to report misconduct free from victimization or repercussions.

#### **4. Reference Document**

- 4.1 Authorization Rules
- 4.2 Code of Business Conduct

|   |                                 |                                    |      |
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4.3 PC-CG-001E Misconduct Prevention Policy

4.4 PC-CG-003E Corporate Governance Policy

4.5 PD-CG-001E Administration of Internal documents Procedure

4.6 PD-CG-002E Declaration and Clearance to Prevent Misconducts Procedure

4.7 PD-CG-001E Working Rules and Procedures

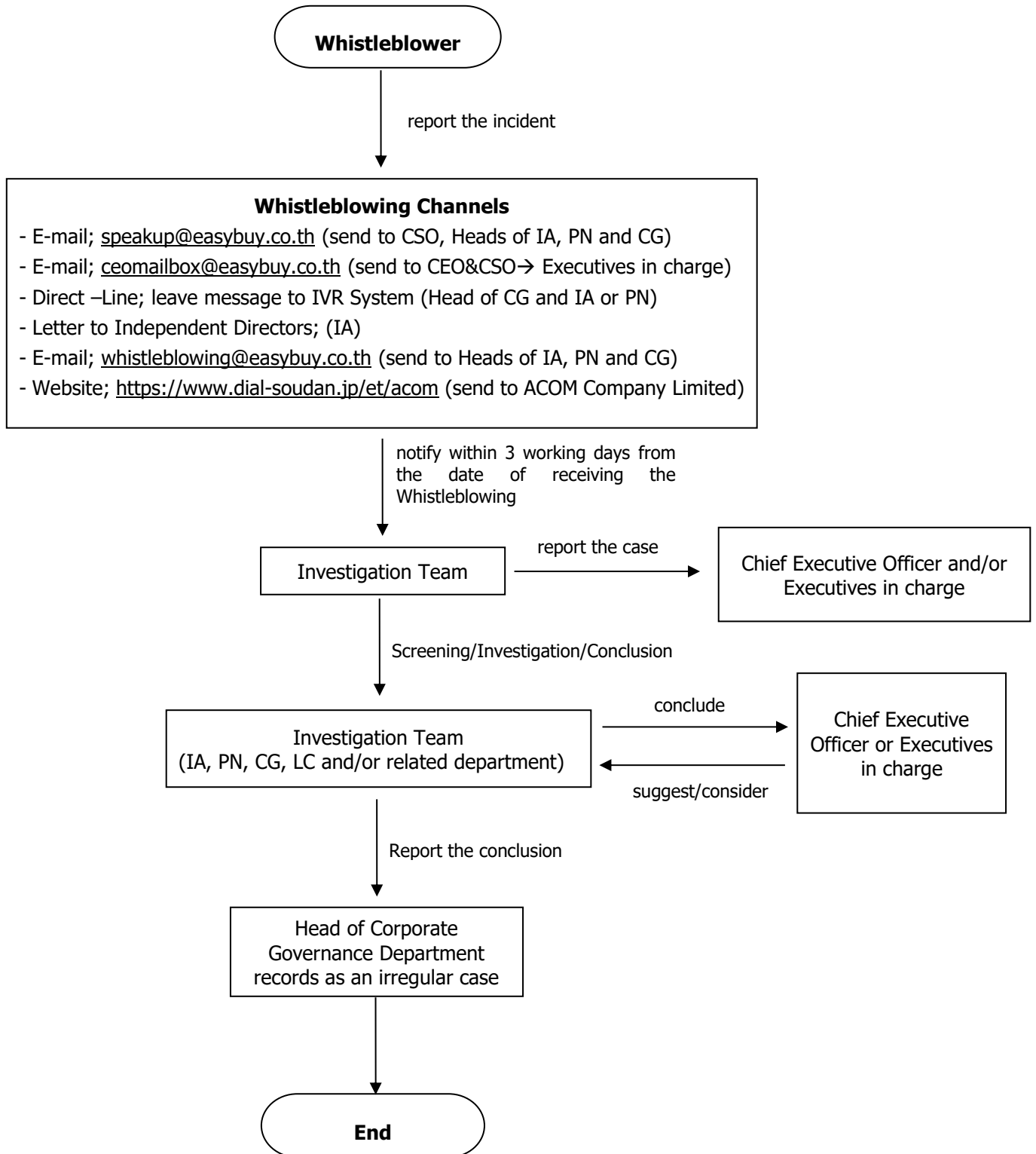
4.8 PD-CG-005E Meeting and Responsibilities of Evaluation Committee Procedure

4.9 Criminal Law

4.10 Labor Law B.E. 2541

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## 5. Workflow



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## 6. Process

This procedure includes the Company's Code of Business Conduct as well as its Corporate Governance Policy. The Company maintains a clear stance of zero tolerance toward misconduct or any behavior that suggests corruption within the organization. The Company is committed to investigating and addressing such issues in full compliance with the law.

To support this approach, the Company has implemented an appropriate internal control system, including both preventive and monitoring measures, as well as mechanisms outlined in the Company's policies and operating manual. These efforts aim to ensure the timely and effective prevention, detection, and resolution of potential issues.

Supervisors at all levels are entrusted with the responsibility to oversee, review, and investigate actions that may constitute any dishonest activities. They are also responsible for providing guidance and raising awareness among their subordinates to prevent any undesirable incidents within their respective units.

Furthermore, the Company places great importance on aiming to build confidence among stakeholders for having safe Whistleblowing by providing channels to prevent those Whistleblowers due to the Whistleblowing

### 6.1 Whistleblowing Channels

1) E-mail: [speakup@easybuy.co.th](mailto:speakup@easybuy.co.th)

The employees can send e-mail to [speakup@easybuy.co.th](mailto:speakup@easybuy.co.th). The message will be automatically sent to Chief Strategy Officer (CSO), the Heads of Internal Audit Department, Personnel Management Department, and Corporate Governance Department.

2) E-mail: [ceomailbox@easybuy.co.th](mailto:ceomailbox@easybuy.co.th)

The employees can send E-mail to [ceomailbox@easybuy.co.th](mailto:ceomailbox@easybuy.co.th). The message will be automatically sent to Chief Executive Officer (CEO) and Chief Strategy Officer (CSO). Thereafter CEO will assign Executives in charge to receive the incident case.

3) Telephone; Direct-Line

Direct-Line is provided for the employees to make a call and leave message to report the incident or for calling back. The Whistleblower can choose of Male or Female listener. The authorized listener will keep password separately to access the leave message and keep reporting log.

4) Letter to "Independent Director"

External Whistleblowers as well as employees can notify or report the incident to "Independent Director" by sending letter to the Headquarters' Address. Head of Internal Audit Department shall receive this letter.

5) E-mail: [whistleblowing@easybuy.co.th](mailto:whistleblowing@easybuy.co.th)

External Whistleblowers can send E-mail to [whistleblowing@easybuy.co.th](mailto:whistleblowing@easybuy.co.th). The message will be automatically sent to Chief Strategy Officer (CSO), Heads of Internal Audit Department, Personnel Management Department, and Corporate Governance Department.

6) Website: <https://www.dial-soudan.jp/et/acom>

The employee can report the incidents of corruption and misconduct through this website on

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the Company's Intranet. The report will be automatically sent to ACOM Company Limited. After ACOM Company Limited receives the report from the employee, it will consider and proceed with the process.

Whistleblowers include the employees can use "Whistleblowing Form" on the Intranet and EASY BUY Website by fill-in detail of misconduct incident and send to the Company through the Whistleblowing Channels.

All reported incidents filled in "Whistleblowing Form" will be controlled and kept by Corporate Governance Department.

## 6.2 Whistleblowing

Whistleblowers can choose whether to disclose their identity or not when Whistleblowing. The Company encourages Whistleblowers to disclose their identity and give clear information and evidence.

In cases of an anonymous report, the Investigation Team will check the clarity of information and the reasonableness of evidence. The following reporting is not accepted;

- 1) reports that do not clearly specify witnesses/evidence or circumstances of corruption or misconduct to investigate a fact-finding;
- 2) reports that the relevant responsible departments have already solved in accordance with the Company's internal rules, policies, procedures and manual, such as Irregular case reports or labor law violations.
- 3) Reports that have already been notified and that do not have any new information and evidence.

## 6.3 Appointment of Investigation Team

- 1) If any members of Investigation Team get involved with misconduct reported by the Whistleblower, Chief Executive Officer shall consider and assign another person to take responsibility for performing and acting in accordance with the accountability of the Investigation Team.
- 2) In the event that any Department Head and/or Executive is reported to be involved with incident by the Whistleblower, the Evaluation Committee may consider and assign a special investigation team to perform the same duties as the Investigation Team.
- 3) In the event that any member of the Investigation Team is unable to participate in the investigation due to unavoidable circumstances, he/she may assign another person ("assigned person") to act on behalf.

Assigned person shall be approved by the remaining members and be notified to the Chief Executive Officer and/or Executives in charge.

- 4) Appointment of assigned person may be done in written form or verbally, and confidentiality, conflict of interest and the balance shall be taken into consideration.

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#### **6.4 Investigation Process**

- 1) Member of the Investigation Team who receive the Whistleblowing must inform the Working Group of the Whistleblowing information via E-mail or by meeting within 3 business days from the date of receiving the Whistleblowing.
- 2) Head of Corporate Governance Department or assigned person will report the case to Executive in charged and/or Chief Executive Officer without delay and organize the meeting by inviting all members of the Investigation Team and/or the heads of the relevant departments to screen, investigate, and evaluate the facts.
- 3) The Investigation Team shall report the facts and conclusions through the investigation to the executive in charge and/or the Chief Executive Officer for consideration and providing instruction to proceed in accordance with the company's relevant regulations, which will conclude the duties of the Investigation Team.
- 4) In the event that any person commits an offence or makes a false report which are violate the Company's working procedures, such person may be penalized in accordance with the Company's relevant regulations or relevant laws.

#### **6.5 Investigation Timeframe**

Investigation shall be completed within 30 business days from the date of receiving the Whistleblowing. However, in the case of having not adequate fact or evidence to make a conclusion, the investigation may be extended.

#### **6.6 Report**

- 1) After end of investigation process, the Investigation Team will report to Head of Corporate Governance Department to record as an irregular case report in the case that the CEO and/or assigned executives have considered and instructed to proceed according to the relevant company regulations.
- 2) After investigation is completed, the Investigation Team will notify the Whistleblower of the termination of the investigation.

#### **6.7 The Security of Information and the Protection of Whistleblowers**

Evaluation Committee, Investigation Team, Executive in charge, or any assigned person shall ensure that information reported or related to the case is kept confidential and must not disclose that confidential information to public. If there is an intentional violation of disclosure of information, that person shall be subjected to the Company's disciplinary action.

Any report made in good faith are protected as confidential under the Company policy. Disclosure of identity of the Whistleblower and stakeholder shall be made only with their prior consent, but not limited to the disclosure submitted to the police or relevant government agencies. The protections under this section are to prevent the Whistleblower from victimization as a result of reporting.

Stakeholders who are involved with the Whistleblowing case including witness shall remain anonymous upon request.

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Supervisors shall discourage employees to make a false reporting with malicious intentions. When such a false reporting is found, the reporter shall be subjected to the Company's disciplinary action or related laws.

### **6.8 Role and Responsibility**

#### 1) Investigation Team

- A) Perform as a center of Whistleblowing Channel
- B) Conduct preliminary screens the incoming report of situations from the Whistleblower by considering the likelihood and impact of the reported situation.
- C) Collect and consider facts and evidences from the Whistleblower, related department head and/or related person.
- D) In some circumstance, the Investigation Team may gather more facts by indirect investigating.
- E) Head of Corporate Governance Department or assigned person takes minutes and propose facts and conclusion to the Chief Executive Officer and/or Executives in charge.

#### 2) Executives in charge

- A) Consider the fact and evidence which are gathered by the Investigation Team.
- B) Consider and provide instructions on the case before the Investigation Team presents the facts, evidence, and conclusions to the Chief Executive Officer for consideration to proceed in accordance with relevant Company regulations.

#### 3) Head of Related Department

- A) Support the Investigation Team by investigating other facts and evidences.
- B) Participate in meeting(s) of the Investigation Team when it is required to submit and inform the facts of misconduct incident that related to the department under their responsibility.

#### 4) Evaluation Committee

- A) Consider and decide on various issues relating to the Company's rules, policies, procedures and manuals.
- B) Assign a special investigation team in case the Department Head and/or the Executive is reported to be involved with the incident by the Whistleblower.

### **7. Document Storage**

None

### **8. Periodic Review of Procedure**

This Procedure was considered and approved according to Authorization Rule. This Procedure shall be reviewed on annual basis. However, it may be reviewed in proper timing if there is any significant revision or abolition.

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## 9. Appendix

### 9.1 Appendix 1

#### Indicators of Corruption and Misconduct

Indicators (danger signal) that could be an indication of the potential existence of corruption and misconduct as the followings:

- 1) Indicators that individuals are suspicious for Corruption and Misconduct
  - A) Unusually high personal debts
  - B) Living beyond one's means
  - C) Excessive gambling habits
  - D) Alcohol / drug problems
  - E) Undue family or peer pressure to succeed
  - F) Feeling of being underpaid
  - G) Feeling of insufficient recognition for job performance
  - H) Close association with suppliers
  - I) Wheeler-dealer attitude
  - J) Desire to "beat the system"
  - K) Criminal record
  - L) Not taking vacations
  - M) Not allowing someone access to area of responsibility
  - N) Undisclosed conflict of interest
- 2) Indicators of potential Corruption and Misconduct within an organization
  - A) Rapid turnover of key employees through resignation or dismissal
  - B) Dishonest and dominant management
  - C) Inadequate training programs
  - D) Complex business structures
  - E) No effective internal audit function
  - F) Continuous problems with regulatory agencies and
  - G) Unusual year-end accounting entries.

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## 9.2 Appendix 2

### Whistleblowing Form

No. WB...../20.....

Written on.....

1. Specify location, date (dd/mm/yy) and time of situation.

Location.....

Date..... Time.....

2. Specify concerned persons that were in the situation.

2.1 Full name of person(s) who committed corruption or misconduct.

1.....

2.....

3.....

2.2 Full name of witness/observer(s).

1..... 2.....

3..... 4.....

5..... 6.....

3. Specify or explain the happening situation.

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4. Specify any concerned documents or evidences that can be used for investigation.

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5. Please specify your personal information (optional) and available telephone number. The Company will keep your information confidential and will disclose it only when necessary.

Full Name.....Employee Code.....

Department.....

Telephone No.....

.....

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## 9. Revision History

This Procedure was established on 4 May 2008.

| Revision No. | Page No. | Description   | Effective Date    |
|--------------|----------|---|-------------------|
| 1            | -        | - Added new channel to Independent Director   | 18 November 2009  |
| 2            | -        | - Revised Whistle Blowing Process<br>- Added new Telephone channel to CPC   | 24 February 2010  |
| 3            | -        | Reorganized structure from CPC to CC and CP   | 1 January 2013    |
| 4            | -        | - Changed department in charge from CC to CO in accordance with the reorganization.   | 1 January 2014    |
| 5            | -        | - Provided the Whistleblowing Channels to stakeholders.<br>- Added definitions of misconduct, stakeholders, superior and whistleblower.<br>- Added definitions of corruption, power harassment and sexual harassment to the dimension of misconduct.<br>- Set up timeframes of investigation procedure.<br>- Revised the Whistleblowing Process   | 25 September 2015 |
| 6            | -        | - To comply with Regulations for Administration of Internal Rules and Regulations<br>- Add "Scope of regulation" into regulation follow new format<br>- Change from "The Sub-Committee of the company which consists of Chief Executive Officer, Chief Financial Officer and Executive Officers..." To "The Sub-Committee of the company which consists members follow the Meeting Regulations and Responsibilities of Evaluation Committee..."<br>- Add Chapter 5 Reference Document<br>- Add receiver of E-mail whistleblowing@easybuy.co.th (Heads of Internal Audit Department, Personnel Management Department and Legal Office) and cut wording "After that, the message will be shared among the Investigation Team"<br>- Add Heads of IA, PN, LG in whistleblowing@easybuy.co.th<br>- Change from "reviewed every three years" to "annually reviewed" | 1 October 2017    |
| 7            | -        | - Add the definitions of "Executives" and "Executives"  | 15 December 2018  |

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| Revision No. | Page No. | Description  | Effective Date |
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|              |          | <p>in charge”</p> <ul style="list-style-type: none"> <li>- Add “corruption and falsifying financial statement” into the definition of Fraud</li> <li>- Add “such as bribery the government officer for accelerate the duration of government operation improperly or conceal the mistake or change the government officer decision which is beneficial to the Company.”</li> <li>- (1) Add “The Company encourages whistleblowers to disclose their identity and to include as much information and clear evidence concerning any misconduct. The Company have the measures to protect the Whistleblowers according to 6.3.” and add the case of anonymous whistleblowers.</li> <li>- (4) Add role of “Executives in charge”</li> <li>- (7) cut wording “Executive office in charge of Whistleblowing regulations”</li> <li>- Change from “Executive Officer in charge” to “Executives in charge”</li> <li>- Cut the channel “P.O. Box “ศูนย์รับแจ้งเหตุทุจริตและประพฤติมิชอบ” (Whistleblowing Center)”</li> <li>- Add Roles and responsibilities of “Executives in charge”</li> </ul> |                |
| 8            | -        | Add the new Whistleblowing channel   | 1 October 2024 |
| 9            | -        | <ul style="list-style-type: none"> <li>- Revise format and component to be consistent with Administration of Internal documents Procedure.</li> <li>- Revise wording from CFO to CSO in 6.1 Whistleblowing Channels to be consistent with the organization chart.</li> </ul>   | 1 October 2025 |