

 Jaymart GROUP	Whistleblowing and Complaint Policy	
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Whistleblowing and Complaint Policy

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Preface

Jaymart Group Holdings Public Company Limited and its subsidiaries (collectively referred to as the “Company”) are committed to conducting business based on good corporate governance principles, emphasizing responsibility, transparency, and accountability, while respecting the rights and voices of all internal and external stakeholders. This commitment aims to foster a transparent organizational culture and prevent behaviors that may cause negative impacts, such as disciplinary violations, breaches of business ethics, or corruption.

Accordingly, the Company has established a Whistleblowing and Complaint Policy covering misconduct by directors, executives, employees, and other personnel within the business group. This policy enables stakeholders to report information or incidents that may constitute legal violations, breaches of Company regulations, or non-compliance with corporate governance principles in a safe and secure manner. Whistleblowers may report concerns anonymously if they wish. The Company strictly maintains the confidentiality of all information and implements measures to protect both whistleblowers and information providers from any repercussions or participation in the investigation process.

Moreover, this policy supports the Company’s sustainability efforts by helping prevent and monitor actions that may negatively impact the organization socially, environmentally, and in terms of corporate governance. A safe and reliable whistleblowing system serves as a critical foundation for the Company’s long-term stable and sustainable growth.

Objectives

1. To ensure that the Company’s business operations, as well as the conduct of directors, executives, and employees at all levels, are carried out correctly, transparently, fairly, and in a verifiable manner, in accordance with laws, business ethics, good corporate governance principles, and relevant rules and regulations.
2. To provide a safe and accessible channel for employees and external parties to report whistleblowing information or concerns regarding misconduct, corruption, or inappropriate behavior occurring within the Company.
3. To protect individuals who report or provide information to the Company, ensuring their safety from retaliation, harassment, or discrimination during and after the investigation process, allowing whistleblowers to provide information without fear of any consequences.

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4. To establish clear, fair, and accountable procedures for receiving, reviewing, and investigating complaints or whistleblowing reports.
5. To prevent and reduce the likelihood of misconduct or corruption, as well as to effectively manage risks that may impact the organization.

Scope

This policy applies to Jaymart Group Holdings Public Company Limited and all of its subsidiaries. It covers the guidelines, practices, and processes related to whistleblowing and complaints, whether submitted by internal personnel or external stakeholders, in accordance with the framework established by this policy.

Definitions

“Company” refers to Jaymart Group Holdings Public Company Limited and its subsidiaries.

“Employee” refers to all employees of Jaymart Group Holdings Public Company Limited and its subsidiaries, at all levels.

“Whistleblower” refers to employees, business partners, business allies, or external individuals who report whistleblowing information through channels designated by the Company.

“Breach of Code of Conduct” refers to failure to comply with the guidelines, standards, and business ethics set by the Company, which directors, executives, and employees at all levels are expected to strictly adhere to in the performance of their duties.

“Misconduct” refers to any act or omission by directors, executives, or employees at all levels that constitutes a breach of business ethics, Company work rules, regulations, and policies, or violates laws related to the Company’s business, and/or adversely affects the credibility, reputation, assets, or rights of the Company and its stakeholders.

“Corruption” refers to any act or behavior carried out with fraudulent intent, aimed at obtaining money or other benefits, or any illegal act that causes damage to the Company.

Whistleblowing and Complaint Reporting

The Company provides channels for employees and other stakeholders to report or submit complaints when they observe or become aware of actions that may constitute a breach of business ethics, violations of corporate governance, corruption, or other related matters. These whistleblowing and complaint channels are designed to be secure and to maintain the confidentiality of the whistleblower. The Misconduct Investigation Committee is directly responsible for handling such reports.

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Guidelines for Practice

1. The Company promotes an open and transparent organizational culture, providing opportunities for employees and stakeholders to report concerns or inappropriate behavior that may violate ethics, laws, or Company regulations in good faith.
2. Safe, confidential, and easily accessible whistleblowing channels are provided so that reporters can raise concerns without fear of retaliation or any adverse consequences.
3. Whistleblowers or complainants are protected from harassment, intimidation, discrimination, or any form of punishment, whether direct or indirect.
4. All reports received will be considered and investigated fairly, accurately, and thoroughly, with the right for the accused to provide appropriate explanations.
5. The Company strictly maintains the confidentiality of whistleblowers, except when disclosure is authorized by the individual or required by law.
6. Intentionally providing false information is considered a breach of the Code of Conduct and may result in disciplinary action under Company regulations.

Scope and Conditions for Whistleblowing and Complaint Reporting

1. Whistleblowers or complainants may report misconduct or situations that may constitute an offense as defined by the Company. Reports should include information sufficient to be linked to factual evidence or provide leads that can be further investigated.
2. Whistleblowing must be based on verifiable information and not solely on personal opinions or feelings without proper evidence or reasonable justification. This ensures that the review process is effective, transparent, and reliable.
3. Whistleblowers or complainants include individuals who have been treated unfairly, those directly or indirectly affected by the misconduct, or those who have been threatened or coerced to participate in wrongdoing by any person or group associated with the Company.

Whistleblowing and Complaint Reporting Channels

1. Email : whistleblowing@jaymart.co.th
2. Website : <https://www.jaymart.co.th/th/investor-relations/whistleblowing-and-complaint-form>
3. Mail : Send to the “Audit Committee” at 187, 189 J Mart Building, Ramkhamhaeng Road, Ratchaphruek Sub-district, Saphansung District, Bangkok 10240, Thailand
4. Suggestion Box : JayMart Building, A Building, L Floor, 187, 189 JayMart Building, Ramkhamhaeng Road, Ratchaphruek Sub-district, Saphansung District, Bangkok 10240, Thailand

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Protection of Whistleblowers and Complainants

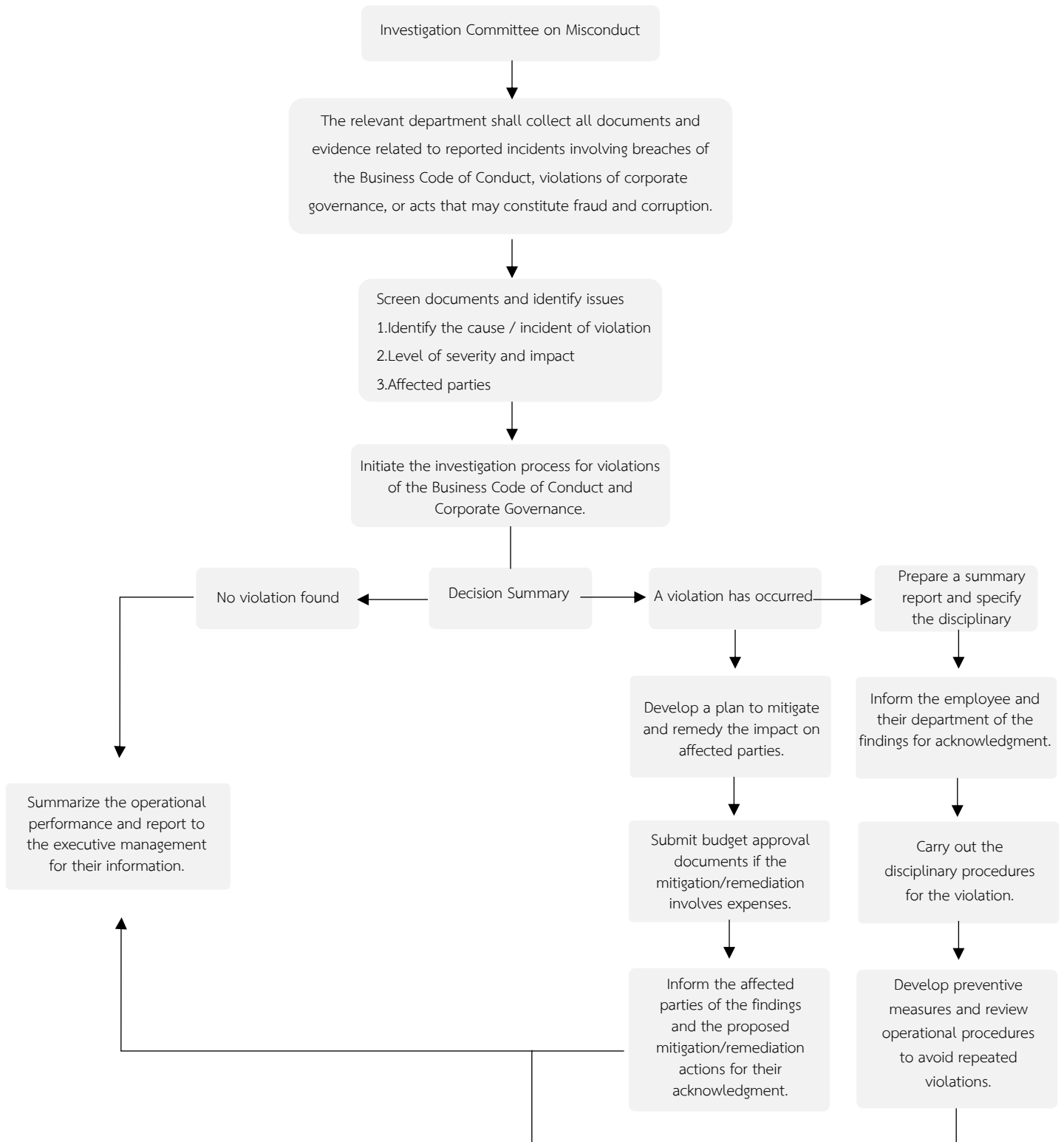
1. To protect the rights of whistleblowers and complainants, the Company will not disclose their names or identities, nor any details of the report or related facts. All information will be kept strictly confidential, prioritizing safety. Only those responsible for conducting the investigation will have access to such information, except where disclosure is required by law.
2. The Company will carefully consider each case and proceed with fact-finding procedures with due care and sensitivity, in order to avoid any negative consequences that may affect the whistleblower. Fair treatment will be given to both the whistleblower and the accused without discrimination.
3. The Company will protect whistleblowers and related parties from harassment, retaliation, or unfair treatment resulting from reporting or performing such duties in good faith.
4. In cases where whistleblowers, complainants, or those cooperating in the investigation believe that their safety may be at risk or they may suffer damage or hardship, they may request the Company to implement appropriate protective measures.

Consideration of Misconduct

1. The Company will promptly conduct an investigation upon receiving a whistleblowing report or identifying behavior that may constitute a breach of the Code of Business Ethics, misconduct, or non-compliance with corporate governance principles. The investigation will be assigned to the Investigation Committee or the relevant authorized persons responsible for fact-finding.
2. All relevant parties are required to provide complete information and submit evidence to ensure the investigation process is comprehensive, transparent, and fair, based on witnesses, evidence, and explanations received.
3. If the investigation results indicate no misconduct, the case will be closed without further action. However, if misconduct is confirmed, the matter will proceed to disciplinary consideration according to the severity of the behavior.
4. Every step of the investigation will be conducted with transparency and fairness, ensuring the accused has the opportunity to provide explanations before a final decision is made. Furthermore, if the investigation reveals weaknesses or gaps in management, the Company will use such findings to improve its management systems, risk controls, and preventive measures to avoid recurrence of similar incidents in the future.

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Process of Misconduct Consideration



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Disciplinary Actions

The Company has established procedures for disciplinary actions against individuals who commit violations, exhibit misconduct, or fail to comply with the Code of Conduct, regulations, policies, or corporate governance principles. The Company will determine disciplinary measures in accordance with the work regulations, taking into account appropriateness, fairness, the severity of the violation, the impact caused, and the intent of the offender.

Disciplinary actions may include verbal warnings, written warnings, suspension without pay, and termination. The Company will select the measures appropriate to the behavior and circumstances without the necessity of following a sequential order.

In cases of serious misconduct, the Company reserves the right to terminate the employee without prior notice and without compensation. Examples include offering or accepting bribes, corruption, unauthorized disclosure of confidential information or the Company's intellectual property, concealing critical information from supervisors, or any actions causing severe damage to the Company's reputation and credibility. If the behavior constitutes a legal offense, the Company will pursue legal action in accordance with the law, in addition to any internal disciplinary measures.

Monitoring, Follow-up, and Review of Operations

The Company requires management to consistently monitor complaints received through various reporting channels to ensure that all complaints are addressed promptly, accurately, and fairly. This includes ensuring that the management follows the procedures for investigating violations or misconduct, particularly the steps for mitigating and remedying the impact on affected parties.

The Company also prepares for the review, improvement, and development of processes to reduce misconduct and prevent recurrence in a manner appropriate to the organizational context.

Furthermore, the Company promotes awareness and knowledge regarding responsibilities in line with best practices in business ethics, corporate governance, and anti-corruption. Directors, executives, and employees are expected to strictly adhere to these standards.

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Policy Review and Update Schedule

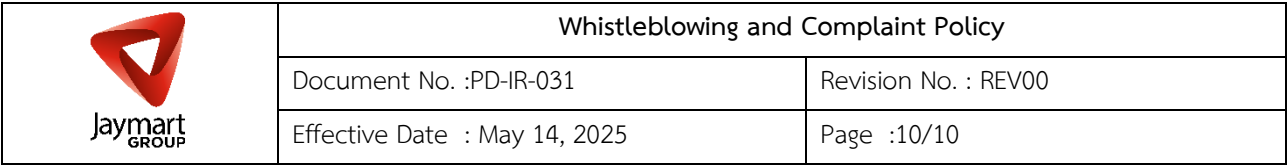
The department responsible for the Whistleblowing and Complaint Policy shall review and update the details of each process on a regular basis, at least once a year, to ensure they remain current and relevant to the situation. The updated policy shall then be submitted to the Company's Board of Directors for approval in accordance with the established procedures.

The policy shall be effective from May 14, 2025 onwards.



The approver of the Whistleblowing and Complaint Policy

Mr. Pisnu Pong-Acha
Chairman of the Board of Directors



Records of Revision

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