

Whistleblowing Policy

Tropical Canning (Thailand) Public Company Limited

Contents

Topic	Pang
1. Policy and Principles	1
2. Objective.....	1
3. Scope of Policy.....	2
4. Definitions	2
5. Communication channels	4
6. Investigation of the Wrongdoing and Fraud	4
7. Disciplinary and Legal Actions	5
8. Protection of Whistleblowers	5
9. Policy Implementation and Review	6

1. Policy and Principles

Tropical Canning (Thailand) Public Company Limited (the “Company”) is committed to conducting its business with integrity, honesty, transparency, ethical principles, and responsibility toward its shareholders, employees, customers, business partners, stakeholders, and society as a whole.

The Company places great importance on the prevention and combating of corruption, misconduct, violations of laws, rules, regulations, policies, and the Company’s Code of Conduct in conducting its business. Accordingly, the Company has established channels through which employees, executives, directors, business partners, customers, and other stakeholders may report concerns or file complaints upon becoming aware of, or having reasonable grounds to suspect, any improper or unlawful conduct.

The Company will handle, consider, and investigate all complaints in a fair, transparent, and confidential manner. The Company will also provide appropriate protection to whistleblowers, complainants, and persons providing information in good faith, ensuring that they are not subject to any unfair treatment or adverse consequences as a result of reporting concerns or providing such information.

2. Objectives

In order to enable the Company to effectively implement the aforementioned policies and principles, this Policy has been established with the following key objectives:

2.1 To provide appropriate channels for reporting concerns, whistleblowing, or complaints regarding misconduct or violations.

2.2 To encourage employees and/or stakeholders to participate in the prevention of fraud, corruption, and misconduct.

2.3 To ensure that the process for reviewing and investigating complaints is conducted in a transparent and fair manner.

2.4 To prevent and mitigate the risks of fraud, corruption, and misconduct within the Company.

2.5 To build confidence among stakeholders that complaints will be properly reviewed, considered, and addressed in an appropriate manner.

3. Scope of the Policy

This Policy applies to the Company's directors, executives, and employees. It also provides an opportunity for external parties and stakeholders to report concerns or submit complaints regarding suspected misconduct or violations.

Matters that may be reported include, but are not limited to:

- Fraud or corruption
- Violations of applicable laws, regulations, or the Company's rules and regulations
- Violations of the Company's Code of Conduct or policies
- Abuse or misuse of authority or position
- Soliciting, accepting, offering, providing, or promising to provide inappropriate benefits or advantages
- Falsification or misrepresentation of information
- Acts or conduct that may cause significant damage to the Company
- Any other acts or conduct that may adversely affect the Company's reputation, credibility, or interests

4. Definitions

Unless otherwise expressly stated or defined herein, the words and terms used in this Policy shall have the following meanings:

"Employee" means permanent employees, probationary employees, employees hired for a specified period, and special contract employees in accordance with the Work Rules and Regulations and Conditions of Employment of Tropical Canning (Thailand) Public Company Limited, including employees engaged through employment agencies or contracting companies.

- “Executive”** means a manager or a person holding an executive position at Tropical Canning (Thailand) Public Company Limited, including persons holding positions equivalent to Department Manager or above, as well as persons in accounting or finance functions holding the position of Division Manager or above, or equivalent positions.
- “Director”** means a person appointed as a director of the Board of Directors of Tropical Canning (Thailand) Public Company Limited.
- “Whistleblower”** means a director, executive, employee, stakeholder, or external party who reports information or facts concerning conduct that may constitute misconduct, fraud, corruption, or a violation of any applicable law, rule, regulation, requirement, policy, or the Company’s Code of Conduct.
- “Subject of the Complaint”** means a director, executive, employee, worker, contractor, or any other person associated with Tropical Canning (Thailand) Public Company Limited who is alleged or reported to have committed misconduct, fraud, corruption, or violated any applicable law, rule, regulation, requirement, policy, or the Company’s Code of Conduct.
- “Complaint Receiving Unit”** means the Audit Committee of the Company.
- “Misconduct”** means any act, omission, or failure to act by a Director, Executive, Employee, worker, contractor, or any person associated with the Company that constitutes a violation of any applicable law, rule, regulation, requirement, policy, or the Code of Conduct for Business Operations of Tropical Canning (Thailand) Public Company Limited.
- “Fraud”** means any act or conduct committed with fraudulent intent for the purpose of obtaining money, property, benefits, or any other unlawful advantage, including evasion of obligations, wrongful exploitation or gain, deception, corruption, or any other act that causes or may cause damage to Tropical Canning (Thailand) Public Company Limited.
- “Company”** means Tropical Canning (Thailand) Public Company Limited.

5. Whistleblowing Channels

The Company has established channels through which whistleblowers may submit complaints, concerns, or relevant information, as follows:

5.1 Via the Company's Website

Whistleblowing reports may be submitted through the “**Whistleblowing and Complaints**” section on the Company's website:

https://www.tropical.co.th/corporate_governance.php

5.2 By Mail

Tropical Canning (Thailand) Public Company Limited

1/1 Moo 2, Kanchanavanich Road,

Thung Yai Subdistrict, Hat Yai District,

Songkhla 90110, Thailand

5.3 By Telephone

Tel. 074-273600 ext. 222

5.4 By Email

5.4.1 Chairman of the Audit Committee

TropicalAC@tropical.co.th

5.4.2 Audit Committee (Independent Directors)

Whistleblowing@tropical.co.th

5.4.3 Company Secretary

chayachat.y@tropical.co.th

6. Investigation of Misconduct and Fraud

6.1 The designated unit shall receive the complaint, conduct a preliminary review of the information provided, and assess the credibility of the complaint.

6.2 If the complaint is found to have merit or there are reasonable grounds to believe that it may involve fraud, corruption, or misconduct, the Company shall conduct a

fact-finding investigation by an investigation committee or persons designated by the Company, as appropriate.

6.3 The investigators shall conduct the investigation in an impartial and transparent manner, maintain the confidentiality of the Whistleblower's information to the extent necessary, and avoid any circumstances that may give rise to a conflict of interest.

6.4 Upon completion of the audit, prepare an audit report, together with recommendations or proposed courses of action, for submission to the Audit Committee.

7. Disciplinary Action and Legal Proceedings

If the investigation finds that misconduct has actually occurred, or there are reasonable grounds to believe that misconduct has occurred, the Company shall consider taking appropriate disciplinary action in accordance with the Company's rules and regulations and/or taking legal action, as appropriate.

In the event that a Whistleblower reports information in good faith, even if the investigation does not substantiate the alleged misconduct, the Company shall not take disciplinary action against or retaliate against the Whistleblower.

8. Protection of Whistleblowers and Information Providers

The Company shall maintain the confidentiality of information relating to Whistleblowers, information providers, and persons involved in the complaint, and shall disclose such information only to the extent necessary for the purpose of conducting an investigation or as required by applicable law.

The Company shall not tolerate any form of intimidation, harassment, retaliation, termination of employment, demotion, or any other unfair treatment against a Whistleblower or information provider who acts in good faith.

However, if it is found that a Whistleblower has intentionally provided false information, made a report in bad faith, or there are reasonable grounds to believe that the report was made with the intention of causing damage or harm to any person, the Company

may consider taking appropriate action in accordance with the Company's rules and regulations and applicable laws.

9. Monitoring, Oversight, and Review of the Policy

The Audit Committee of the Company is responsible for monitoring, overseeing, and ensuring compliance with this Policy, as well as reviewing or proposing amendments to the Policy to ensure that it remains up to date and consistent with applicable regulations and laws, as necessary and appropriate, at least once a year.

Issued this 1st day of August, 2026.

Signature: _____

(Mr. Kampol Watcharanimit)

Managing Director