

Whistleblowing Policy on Misconduct, Fraud, and Corruption

NR Instant Produce Public Company Limited and its subsidiaries (the “Company”) recognize the importance of conducting business with responsibility, integrity, transparency, and accountability in accordance with the principles of good corporate governance. This reflects the Company’s intention and commitment to combat all forms of illegal acts, violations of regulations, rules, codes of conduct, and business ethics, including corruption and bribery. The Company has established a mechanism for receiving complaints and handling reports of misconduct, complaints, fraud, and corruption involving its personnel. This mechanism also includes measures to protect and ensure fairness to whistleblowers or complainants, as specified in this Whistleblowing, Fraud, and Corruption Policy (“This Policy”), with details as follows:

1. Objectives

- 1.1 To promote transparency, fairness, and accountability in the Company’s business operations by all personnel and any individuals acting on behalf of the Company, in alignment with applicable laws, good corporate governance principles, rules, regulations, policies, and related practices of the Company.
- 1.2 To prevent risks and minimize potential damages to the Company that may arise from unlawful acts, unethical conduct, or improper behavior in the performance of duties by the Company’s personnel.
- 1.3 To provide a clear channel for individuals wishing to report or file complaints regarding the conduct of the Company’s personnel, including business partners, alliances, and external parties acting under the Company’s control or on its behalf, as well as external stakeholders, where such conduct may contravene, or is suspected to contravene, the law, ethics, or principles of good corporate governance. This includes providing details on the procedures for submitting complaints, investigation, and handling of such matters in a fair, transparent, and appropriate manner.
- 1.4 To serve as a guideline for the fair and appropriate handling of complaints or whistleblowing cases, and to ensure protection for whistleblowers and those who cooperate with the Company in good faith, protecting them from retaliation as a result of their honest disclosures. The policy also aims to safeguard the rights of the accused or those involved in an investigation who have not yet been found guilty, from being treated unfairly during the process.

2. Definitions

Company	refers to NR Instant Produce Public Company Limited, its subsidiaries, joint ventures, and affiliated companies registered in Thailand and abroad, which are under the direct control of NR Instant Produce Public Company Limited.
Executives	refers to the Chief Executive Officer, Chief-level Executives, Division Directors, and General Managers.
Company Personnel	refers to directors, executives, and employees at all levels of NR Instant Produce Public Company Limited, its subsidiaries, joint ventures, and affiliated companies registered both in Thailand and abroad, which are under the control of NR Instant Produce Public Company Limited.

Misconduct	refers to any act or omission by Company personnel that violates the law, regulations, the Company's rules, code of conduct, business ethics, work rules, or the Company's policies.
Fraud	refers to the act of unlawfully and unjustly seeking personal or third-party gain, or prioritizing personal interests over the public or company interests. Examples include embezzlement of company assets, document forgery, misconduct or malfeasance in office, and submitting false claims for reimbursement.
Corruption	refers to all forms of bribery, including offering, promising, or giving money, assets, or any other benefit to government officials, state agencies, private entities, or any person in a position of responsibility, whether directly or indirectly, in order to induce them to act or refrain from acting in a way that results in obtaining or retaining improper business benefits. Exceptions are only allowed where such actions are legally permitted by applicable laws, regulations, announcements, or rules.
Bribery	refers to the giving or receiving of gifts, facilitation payments in the form of money, goods, or other benefits.

3. Scope and Application

3.1 Application

This Policy covers the reporting of whistleblowing or complaints regarding misconduct, fraud, corruption, or inappropriate practices that may violate laws, ethics, or principles of good corporate governance occurring within the Company, whether such matters are evident or only suspected. The scope includes all levels of personnel, from executives to all employees of the Company, as well as business partners, alliances, and external parties under the Company's control or assigned to operate on behalf of the Company, and other external stakeholders.

All reports can be submitted through the same designated channels, and the Company shall provide protection in accordance with this Policy.

3.2 Scope of Complaints and Whistleblowing

This Policy covers complaints or whistleblowing related to misconduct, fraud, corruption, violations of Company policies, codes of conduct, or laws relevant to the Company, including behaviors that may adversely affect the Company's corporate governance. However, this Policy does not cover general service-related complaints, personal disputes, or human resource management matters for which there are already designated channels or procedures in place. Examples of such exclusions include:

- 1) General complaints about products and services, such as product or service quality issues, delays in service delivery, difficulty in communication, or impolite behavior during service. (These should be reported via customer service channels.)
- 2) Personal disputes between employees not related to fraud or ethical misconduct, such as personal disagreements, conflicts unrelated to work duties, or interpersonal dissatisfaction that does not involve disciplinary violations or damage to the Company.
- 3) Complaints regarding welfare, compensation, or general human resource administration, which are already handled through existing HR processes or designated channels.
- 4) Allegations or information that are unfounded, made with malicious intent, or submitted in bad faith.
- 5) Complaints related to legal proceedings that are currently under court consideration or have already received a final court ruling or order.

The Company reserves the right to determine whether a complaint falls within the scope of this Policy and may refer such matters to the relevant department or responsible party for further appropriate action.

4. Duties and Responsibilities

4.1 Board of Directors

- 4.1.1 Establish policies on reporting misconduct, fraud, and corruption, and/or other relevant policies.
- 4.1.2 Ensure the implementation of procedures for fact-finding investigations, whistleblowing channels, and protection measures for whistleblowers and related parties.

4.2 Complaint Recipients

- 4.2.1 In cases where the subject of the complaint is a Director, the Chief Executive Officer, or other C-Level Executives, the Company shall assign the Audit Committee to act as the complaint recipient.
- 4.2.2 In cases where the subject of the complaint is a Company employee, including business partners, suppliers, and external persons under the Company's control or assigned to act on behalf of the Company, as well as external stakeholders, the Company shall assign Group Compliance & Internal Process to be the complaint recipient.
- 4.2.3 In cases where the subject of the complaint is a member of the Audit Committee, the Company shall assign the Company Secretary to be the complaint recipient. The Company Secretary shall compile the complaint(s) and present them to the Board of Directors' meeting for further consideration

4.3 Executives

- 4.3.1 Establish guidelines, operational procedures, and complaint reporting channels, including appropriate and fair protection measures for complainants and involved parties.
- 4.3.2 Ensure communication and understanding of the policy, operational procedures, complaint reporting channels, and disciplinary actions among employees and stakeholders.

4.4 Group Compliance & Internal process

- 4.4.1 Screen and review information before submitting it to the designated complaint recipient for consideration.
- 4.4.2 Coordinate and communicate progress or results of the fact-finding investigation to the complainant, the designated complaint recipient, the subject of the complaint, or the fact-finding committee.
- 4.4.3 Provide support and cooperation to relevant company units responsible for conducting fact-finding investigations.
- 4.4.4 Prepare summaries of fact-finding investigation results and maintain records of all complaints received by the company.

4.5 Employees

- 4.5.1 Must immediately report to their direct supervisor or file a complaint through the designated channels outlined in this policy if they witness or have reasonable grounds to believe that any act of fraud or corruption related to the company or its personnel has occurred.
- 4.5.2 Provide support and cooperation to the relevant company units responsible for conducting fact-finding investigations.

5. Complaint Channels

The Company designates the recipients of complaints related to fraud or corruption as follows: 1) Chairman of the Audit Committee 2) of Group Compliance & Internal Process 3) Company Secretary. The Company provides secure and accessible channels for submitting complaints, ensuring that complainants are protected from any potential risks or retaliation. The channels are as follows:

5.1 Electronic Mail

- To Chairman of the Audit Committee: auditcommittee@nrinstant.com
- To Group Compliance & Internal Process: compliance_internalprocess@nrinstant.com
- To Company Secretary: NRF.comsec@nrinstant.com

- 5.2 Company Website Complaints can be submitted through the Company's Whistleblowing System under the section titled "Whistleblowing Form"
- <https://www.nrinstant.com/th/corporate-governance/anti-corruption/whistleblowing>
- This is an open complaint system where the complainant's identity is disclosed. Complaints submitted via this channel will be sent to the Chairman of the Audit Committee, Group Compliance & Internal Process and Company Secretary.
- 5.3 Postal Mail Sealed letters can be sent to the Company Secretary at the following address:
- NR Instant Produce Public Company Limited
- 518/5 Maneeya Center Building, 6th floor, Ploen Chit Road, Lumpini, Pathumwan, Bangkok 10330, Thailand
- 5.4 Complaint Box Sealed letters addressed to the Chairman of the Audit Committee or Group Compliance & Internal Process can be placed in the complaint boxes installed at three locations within the headquarters of NR Instant Produce Public Company Limited as follows:
- In front of the cafeteria
 - In front of the Boiler Control Zone
 - At the entrance to the restroom of Production Department 6
- (The complaint boxes are opened by Group Compliance & Internal Process.)

6. Information About the Complainant

To enable the Company to efficiently and promptly request additional information, communicate, and notify the complainant of the complaint's outcome, the complainant is encouraged to provide the following information:

- 1) Complainant's information, such as full name, position, and contact details.
- 2) Information about the subject of the complaint, such as full name and position.
- 3) Date of submitting the complaint.
- 4) Details of the complaint, including the date, time, location, and description of the incident.
- 5) Supporting evidence for the complaint (if any).

In cases where the complainant wishes to remain anonymous, the complaint should include sufficient details or evidence for the Company to consider and investigate. The Company may proceed with fact-finding investigations based on complaints received when there is reasonable belief that the complaint has merit.

7. Procedures After Receiving a Complaint

7.1 Complaint Registration

Upon receipt of a complaint, the complaint recipient shall forward the complaint to the Group Compliance & Internal Process team for registration. Subsequent actions will refer to the complaint by its registration number to protect the identity of the complainant.

7.2 Preliminary Information Screening

The Group Compliance & Internal Process team will conduct a preliminary review to determine whether there is sufficient evidence and clarity or reasonable grounds related to the complaint, regardless of whether the complainant's identity is disclosed. The team shall prepare a summary and submit it to the Audit Committee or the Chief Executive Officer for consideration of the following course of action.

☒ The complaint is not accepted because it is considered to lack sufficient evidence, lacks clarity, or lacks grounds to proceed with further investigation.

☒ Recommend proceeding with an investigation by the fact-finding committee.

7.3 Fact-Finding Investigation

7.3.1 In cases of complaints against company personnel

7.3.1.1 The Chief Executive Officer shall consider the recommendations from the Group Compliance & Internal Process team and appoint a fact-finding committee.

7.3.1.2 The Group Compliance & Internal Process team shall notify the complainant of the receipt of the complaint and provide the complaint registration number for tracking progress.

7.3.1.3 The fact-finding committee shall conduct the investigation, summarize the findings, and make recommendations regarding corrective measures, prevention of recurrence, and disciplinary actions. The investigation must be completed within one month from the date of receipt of the complaint but may be extended by no more than one month at a time.

7.3.1.4 The fact-finding committee shall report the investigation results, corrective measures, prevention actions, and disciplinary recommendations to the Chief Executive Officer for appropriate follow-up actions.

7.3.2 In cases of complaints against Directors, the Chief Executive Officer, C-Level executives, as well as business partners, suppliers, external persons under the Company's control or assigned to act on behalf of the Company, and external stakeholders

7.3.2.1 The Audit Committee shall consider the recommendations from the Group Compliance & Internal Process team and appoint a fact-finding committee.

7.3.2.2 The Group Compliance & Internal Process team shall notify the complainant of the receipt of the complaint and provide the complaint registration number for tracking progress.

7.3.2.3 The fact-finding committee shall conduct the investigation, summarize the findings, and make recommendations regarding corrective measures, prevention of recurrence, and disciplinary actions. The investigation must be completed within one month from the date of receipt of the complaint but may be extended by no more than one month at a time.

7.3.2.4 The fact-finding committee shall report the investigation results, corrective measures, prevention actions, and disciplinary recommendations to the Audit Committee for acknowledgment and further action.

7.4 Reporting Investigation Results to the Complainant

The Group Compliance & Internal Process team shall promptly inform the complainant of the investigation results. If the fact-finding investigation is not completed within the specified time frame, the Group Compliance & Internal Process team shall provide progress updates to the complainant.

7.5 Reporting Investigation Results to the Company's Board of Directors

The complaint recipient, either the Audit Committee or the Group Compliance & Internal Process team, shall report the investigation results to the Company's Board of Directors for their acknowledgment.

Note: In cases where the subject of the complaint holds a position under or is supervised by the Group Compliance & Internal Process team, the Company Secretary shall perform the reporting duties instead.

The flowchart of the complaint handling process can be found in Appendix 1.

8. Appointment of the Fact-Finding Committee

8.1 The Audit Committee or the Chief Executive Officer shall appoint the fact-finding committee to collect evidence, summon persons knowledgeable about the complaint to provide statements, investigate, summarize, and make recommendations on corrective measures, impact mitigation, preventive measures, and disciplinary actions. The committee must conduct the process carefully and fairly for all parties involved.

8.2 In cases of complaints against company personnel, the fact-finding committee shall consist of at least three members or as deemed appropriate by the appointing authority, including:

- 1) Chairperson of the fact-finding committee, who must be senior to the subject of the complaint
- 2) Group HR or an authorized representative from the Human Resources department
- 3) Group Compliance & Internal Process or an authorized representative from Group Compliance & Internal Process or the Legal department
- 4) Other persons deemed appropriate by the Chairperson of the fact-finding committee

If the immediate supervisor of the subject of the complaint is involved, that supervisor shall not be part of the fact-finding committee but must cooperate with the investigation as requested.

- 8.3 In cases of complaints against Directors, the Chief Executive Officer, C-Level executives, as well as business partners, suppliers, external persons under the Company's control or assigned to act on behalf of the Company, and external stakeholders, the fact-finding committee shall consist of at least three company directors, with Group Compliance & Internal Process acting as the committee secretary.

9. Protection of Complainants, Accused Persons, and Related Parties

- 9.1 The Company shall keep all received information confidential and disclose it only as necessary. Access to information about complainants, complaint reports, accused persons, and investigation results shall be limited strictly to relevant parties, except when disclosure is required by law.

The Company places the highest priority on protecting the safety and preventing harm to complainants, information sources, and related individuals in all cases.

- 9.2 The Company shall act appropriately and fairly, and shall not retaliate against, harass, or discriminate against complainants, whistleblowers, or informants regarding corruption, misconduct, or violations of laws, regulations, rules, or the Company's code of conduct. This protection also extends to persons who file lawsuits, serve as witnesses, provide testimony, or cooperate with courts or government agencies. Violations of this policy shall be deemed disciplinary offenses and may result in disciplinary actions by the Company as well as penalties under relevant laws.

- 9.3 *The Company has established measures to protect complainants and informants during the fact-finding investigation to prevent adverse effects on their work or any hardship or unfair treatment arising from their complaint or disclosure.*

Even if the investigation subsequently finds no wrongdoing as alleged, complainants and related persons shall not be punished, demoted, or negatively affected due to their actions. Persons who maliciously harass complainants or disclose complainants' information with dishonest intent shall be subject to disciplinary penalties or legal action.

- 9.4 The Company shall protect accused persons who have not yet been proven guilty. The fact-finding process shall be conducted fairly, giving the accused persons the opportunity to clarify facts before any decision is made on the complaint. The accused shall also be informed of the investigation results.

- 9.5 Those who suffer damage or hardship shall be provided with appropriate and fair remediation.

10. Duties and Responsibilities of Complaint Recipients

- 10.1 Complaint recipients must keep all information confidential and shall not disclose it to any person unless necessary for work purposes or required by law.

- 10.2 Investigation reports shall not be disclosed to any person to avoid damaging the reputation of the accused if they are later found innocent, and to prevent legal risks to the Company.

- 10.3 If questioned by external parties or stakeholders, the response shall be: "I am not in a position to discuss or disclose this matter."

11. Disciplinary Consideration

- 11.1 If the investigation finds that the accused person has indeed committed the wrongdoing and it involves violation of laws, regulations, company rules, or the company's code of conduct, the fact-finding committee shall prepare a report including recommendations on the proper course of action, appropriate and fair measures to mitigate damage to the affected parties, as well as recommendations on disciplinary actions according to the company's regulations, to be submitted to the Chief Executive Officer for consideration.

In cases where the complaint is significant — such as affecting the company's reputation, image, or financial status, violating the company's business policies, or involving senior executives — the matter shall be submitted to the Chairman of the Audit Committee for consideration.

Disciplinary decisions shall be made according to the authority of the Chairman of the Audit Committee or the Chief Executive Officer. If the conduct constitutes a legal offense, the wrongdoer may also be held legally liable under civil, criminal, or other applicable laws.

The disciplinary action according to the company's regulations and/or decisions of the Chairman of the Audit Committee or the Chief Executive Officer shall be final.

- 11.2 Complainants who intentionally provide false information will not be protected under these measures and will be subject to disciplinary action or legal prosecution.

12. Communication and Training on Whistleblowing Channels

The company will continuously provide training and promote awareness among employees and stakeholders regarding whistleblowing channels and protection measures for whistleblowers.

13. Policy Review

The company shall review this policy regularly, at least once a year.

This policy has been approved by the company's Board of Directors on August 14, 2025. This supersedes and cancels the previous announcement regarding the policy on complaint handling for wrongdoing, fraud, and corruption. This new policy shall come into effect as of August 15, 2025.

Announced on August 14, 2025



(Dr. Dhas Udomdhammabhakdi)

Chairman of the Board

Flowchart of the Complaint Handling Process

