



WHISTLEBLOWING POLICY

MR. D.I.Y. HOLDING (THAILAND) CO., LTD. AND ITS SUBSIDIARIES

31 May 2023

Version: 01
Approved by the Board: 31 May 2023

WHISTLEBLOWING POLICY

1. INTRODUCTION

MR. D.I.Y. Holding (Thailand) Co., Ltd. (the “**Company**”) and its subsidiaries (the “**Group**”) are committed to the highest form of integrity and accountability in the course of its business. As such, it aspires to create a culture of openness and responsibility in conducting its business. In line with this view, the Group undertakes to provide an avenue for all the Group’s personnel, third parties and members of the public (the “**Whistleblowers**”) to disclose any real or suspected corrupt incidents or misconduct involving the Group. This Policy provides the necessary guideline to all Whistleblowers in making such disclosure.

Despite its commitment to conduct its business in the highest form of integrity, the Group acknowledges that it is difficult to scrutinise and monitor each of its personnel’s conduct. As such, this initiative will help the Group in monitoring and keeping track of illegal, unethical or improper business conduct within the Group which otherwise may not be easily detected through normal procedures.

2. SCOPE OF POLICY

2.1 This Policy aims to facilitate all Whistleblowers in disclosing any misconduct through a proper channel. Misconduct shall include, but is not limited to the following:

- 2.1.1 Fraud (embezzlement, forgery, theft and misappropriation, etc.);
- 2.1.2 Bribery and corruption;
- 2.1.3 Money laundering;
- 2.1.4 Criminal breach of trust, abuse of power and position;
- 2.1.5 Improprieties and irregularities in accounting and financial reporting;
- 2.1.6 Unauthorised disclosure or use of confidential information of the Group;
- 2.1.7 Sexual harassment;
- 2.1.8 Conflict of interests;
- 2.1.9 Other unethical conduct (for example, miscarriage of justice, deliberate concealment of any malpractices);
- 2.1.10 Non-compliance with laws, regulations, requirements of statutory bodies or public policies; and
- 2.1.11 Non-compliance with the Group’s policies and procedures or breach of internal control.

- 2.2 This policy does not invalidate nor take precedence over any other policies of the Group but rather works in tandem with them.
- 2.3 All whistleblowing reports must be made in good faith with reasonable belief that the information and allegation is true and not frivolous or malicious, or for personal gain.

3. APPLICABILITY OF POLICY

- 3.1 This Policy applies to all Whistleblowers.
- 3.2 All Group's personnel must be alert to situations and actions of either theirs or others', which may lead to a misconduct or breach of any applicable laws or the Group's policies and procedures.
- 3.3 Any Group's personnel who received a whistleblowing complaint/ allegation from a Whistleblower, shall immediately forward such complaint/ allegation to the Internal Audit Department for further action.
- 3.4 No one shall interfere with an ongoing investigation or otherwise attempt to influence the investigation team and the Whistleblower.
- 3.5 All Whistleblowers are encouraged and required to promptly report to the Internal Audit Department if there is a reasonable belief or suspicion that there has been any suspected and/or real violation against any applicable laws or relevant Group's policies and procedures.
- 3.6 The Internal Audit Department bears the responsibility to maintain and preserve all records of each procedural step from the receipt of a complaint/ allegation to the decision being made.
- 3.7 All Whistleblowers are expected to provide their utmost cooperation and assistance during an investigation.

4. WHISTLEBLOWING

- 4.1 A Whistleblower may lodge his or her complaint/ allegation on bribery, corruption or any misconduct by filling up the Whistleblowing Form through the below channels:
 - 4.1.1 An employee's direct supervisor (manager level and above)
 - 4.1.2 The Whistleblowing channel via th.whistleblower@mrdiy.com
 - 4.1.3 The Head of Internal Audit Department via email: th.internalaudit@mrdiy.com
 - 4.1.4 The Chairman of the Audit and Risk Management Committee (an independent director) or other directors via mail or email at the address below:

MR. D.I.Y. Holding (Thailand) Co., Ltd.

777 WHA Tower, 12th Floor, Debaratna Road (Bangna-Trad) KM.7, Bang
Kaeo, Bang Phli, Samutprakarn, Thailand 10540

Email: th.armc@mrdiy.com

- 4.2 After witnessing, suspecting or receiving an allegation of misconduct or fraud, the relevant supervisor must notify the Internal Audit Department of such incident or allegation within seven (7) days in order to investigate it in accordance with the stipulated procedures.
- 4.3 The Whistleblower should complete the Whistleblowing Form, providing the necessary information for the Group to investigate the complaint or allegation.

5. ANONYMOUS COMPLAINT / ALLEGATION

- 5.1 Whistleblowers are encouraged to provide their identities and contact details to facilitate the Group for further clarification and/ or to obtain more information for purposes of investigation into the complaint/ allegation.
- 5.2 If a complaint/ allegation is on anonymous basis, investigation of the complaint/ allegation is limited to the extent of the contents of the complaint/ allegation received by the Group.

6. THE COMPANY'S RESPONSE

- 6.1 Upon receiving the written complaint/ allegation or Whistleblowing Form, the Internal Audit Department shall be responsible for examining the information and facts of any complaints or reports in association with corruption or bribery as soon as possible and set up an investigation team for investigations and further actions. The investigation process will be managed with the highest standard of integrity, accuracy and fairness. A proper investigation would determine the validity of the report received.
- 6.2 If credible information or evidence through the examination of facts shows that the accused person committed an act of corruption or dishonesty, the Group shall give the accused the right to hear the accusations against them and to defend themselves against any such accusations by providing additional information or evidence to demonstrate that they had no involvement in the said act.
- 6.3 If it appears that the accused did in fact engage in an act of corruption or bribery, they shall be penalised in accordance with the Group's disciplinary action or encounter legal action in accordance with relevant laws. Any disciplinary measures taken in accordance with the Group's regulations shall be deemed final. Furthermore, any units or individuals connected to the wrongdoer must review and improve their prevention measures and internal controls to ensure greater effectiveness.

- 6.4 If any of the members of the Internal Audit Department is the subject of the complaint or suspected of being involved in corrupt activities or misconduct, he or she will automatically be abstained from attending the task.
- 6.5 If the complaint involves a critical matter (e.g., reputation, image, financial position, conflict with core business of the Group), the report shall be forwarded by the Internal Audit Department to the Chairman of the Company, who shall refer this to the Board of Directors. The Board of Directors shall then authorise one of the Company's directors to be responsible for the investigation and recommendation to the Board of Directors. The Board of Directors shall have the authority to make the final decision regarding the complaint.
- 6.6 If the complaint involves any director or executive of the Group, the report shall be forwarded by the Internal Audit Department to the Chairman of the Company, who shall refer this to the Board of Directors. The Board of Directors shall then authorise one of the Company's directors to be responsible for the investigation and recommendation to the Board of Directors. The Board of Directors shall have the authority to make the final decision regarding the complaint.
- 6.7 If the complaint involves the chairman of the Board of Directors, the report shall be forwarded by the Internal Audit Department to the Chairman of Audit and Risk Management Committee, who shall refer this to the Board of Directors. The Board of Directors shall then authorise one of the Company's directors to be responsible for the investigation and recommendation to the Board of Directors. The Board of Directors shall have the authority to make the final decision regarding the complaint.
- 6.8 The Group will inform the Whistleblowers who have disclosed their names and contact details of the progress of investigations and their outcomes. However, the Group may not provide details of the investigation process or any disciplinary action taken if these are deemed to be private and confidential.
- 6.9 If the investigation shows that the report or complaint has been submitted in bad faith or with the intention of causing harm to the Group or any individual, or with falsified information, the Group shall proceed as follows:
 - 6.9.1 If the false report is made by an employee of the Group, that employee shall be subject to disciplinary measures in accordance with the Group's regulations and/or legal action; or
 - 6.9.2 If the false report is made by a third party and the report causes harm to the Group, the Group shall consider taking legal action against the said person.
- 6.10 The investigation and decision-making process for each complaint/allegation should be completed within thirty (30) – sixty (60) days after receiving the written complaint/allegation or Whistleblowing Form, depending on its complexity and nature of the accusations, except for the case requiring a resolution of the Board which should be completed within sixty (60) – ninety (90) days.

7. PROTECTION AFFORDED TO WHISTLEBLOWER

- 7.1 All Whistleblowers, provided that the complaint/ allegation was made in good faith and with reasonable belief, will be afforded protection of confidentiality of identity to the extent practicable.
- 7.2 Retaliation of any kind against any Whistleblower who makes a report in good faith and with reasonable belief and/or cooperates with any investigation will not be tolerated. Any Group's personnel engaging in retaliatory conduct may be subjected to disciplinary action which may include termination.
- 7.3 However, the protection shall be revoked if the Whistleblower himself has participated in the misconduct complaint.
- 7.4 The Group undertakes to not discharge, demote, suspend, threaten, harass, discriminate or do anything that would cause other adverse consequences to the Group's personnel who makes a report misconduct or fraud in good faith and with reasonable belief and/or well cooperates with any investigation. Any executive or employee who has done any of the said actions to a Whistleblower will be subject to disciplinary action.
- 7.5 If the Whistleblower is threatened or intimidated in any way, he or she must inform the Head of Internal Audit Department of the incident immediately in order to arrange the necessary protection. The level of protection will depend on the severity and importance of the reported misconduct or fraud.

8. CONFIDENTIAL

Every person involved in receiving a report of misconduct or fraud, or suspicions thereof, must treat all the information obtained, including personal data, as confidential, and only disclose such information to the persons (including any of the Group's personnel who are responsible for) who require it for investigation or have a legitimate need to know.

9. PERSONAL DATA

The Group will process the personal data collected through its whistleblowing channels in accordance with all the laws and regulations related to data privacy protection. This personal data will only be used for the purpose of investigating cases of misconduct or fraud reported by the Whistleblower. More information on how the Group processes personal data can be found in the Privacy Notice for Whistleblowing.

10. SEEKING GUIDANCE

If any executive or employee has a question about this Policy, he or she should contact the Head of Internal Audit Department.

11. PENALTY

If it appears that the accused did in fact violate this Policy, they shall be penalised in accordance with the Group's disciplinary action or encounter legal action in accordance

with relevant laws. Any disciplinary measures taken in accordance with the Group's regulations shall be deemed final. Furthermore, any units or individuals connected to the wrongdoer must review and improve their prevention measures and internal controls to ensure greater effectiveness.

12. REFERENCES

- 12.1 This policy should be read together with the Anti-Corruption Policy and other related policies.
- 12.2 If there is any doubt about the scope of applicable laws or the application of this policy, reference must be made to the Legal Department.

13. REVIEW OF POLICY

This Policy shall be reviewed at least once a year by the Internal Audit Department. If there is any proposed modification required to be made to this Policy, it shall escalate to the Board for consideration.

This Policy shall be effective from 31 May 2023 by approval of the Company's Board of Directors' meeting No. 4/2023.



(Mr. Ong Chu Jin Adrian)

Chairman of the Board of Directors

MR. D.I.Y. Holding (Thailand) Co., Ltd.

Privacy Notice for Whistleblowing

This Privacy Notice was last updated on 31 May 2023.

1. INTRODUCTION

MR. D.I.Y. Holding (Thailand) Co., Ltd. (collectively referred to as “Company”, “we”, “us” or “our”) respects individual privacy, and is committed to protecting Personal Data in accordance with the Personal Data Protection Laws. This Privacy Notice applies to every person who interacts with us as a Whistleblower or related person (referred to as “you” or “your”). Please read this notice carefully, as it explains how we process your Personal Data and informs you about your privacy rights.

2. DEFINITIONS

In this Privacy Notice, the following definitions have the meanings below:

- (1) “**Personal Data**” means any information relating to a natural person, which enables the identification of such person, whether directly or indirectly.
- (2) “**Personal Data Protection Laws**” mean all laws and regulations related to data privacy protection in Thailand, including the Personal Data Protection Act, B.E. 2562 (and any future amendments thereto).
- (3) “**Processing**” means any operation or set of operations which is performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organization, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction.

3. DATA CONTROLLER

The Company is the controller of your Personal Data and is therefore responsible for processing it in accordance with the Personal Data Protection Laws. Should you have any questions about this matter, please contact us via one of the channels below.

E-mail at: dpo@mrdiy.com

Post to:

MR. D.I.Y. Holding (Thailand) Co., Ltd.

777 WHA Tower, 12th Floor, Debaratna Road (Bangna-Trad) KM.7, Bang Kaeo, Bang Phli, Samutprakarn, Thailand 10540.

4. CATEGORIES OF PERSONAL DATA WE PROCESS

If you report concerns through our whistleblowing channels about any act of misconduct or fraud involving us, or suspicions thereof, or provide any information, we will ask you for Personal Data,

in particular information about your identity (such as your name, telephone number, address and email address). If you are worried about being identified as a Whistleblower, you can remain anonymous; however, we may not be able to investigate your concerns effectively without these details.

We do not request or process sensitive Personal Data (such as an individual's racial or ethnic origin, political opinions, trade union membership, religious or philosophical beliefs, cult membership, sexual behaviour, criminal or medical records, disabilities, or genetic & biometric data).

5. THE PURPOSE OF AND LEGAL BASIS FOR PROCESSING YOUR PERSONAL DATA

In order to investigate all reports fairly and impartially, it is necessary for us to process your Personal Data to verify your identity and contact you by post, email or telephone so we can request more information if it is required. The legal basis for processing your Personal Data is that it is in our legitimate interest to prevent or detect any misconduct or fraud within our organization. We will not use your Personal Data for any other purpose than the one stated above, unless we obtain your prior consent.

6. SHARING AND DISCLOSURE OF YOUR PERSONAL DATA

Your Personal Data will be shared among a limited number of persons within our organization to investigate and respond to your concerns. If it is necessary for the investigation, we may engage external advisors to review a particular issue. In this case, we may have to share your Personal Data with them. We will also have to disclose your Personal Data if it is required by the authorities under the relevant law or by a court order.

7. DATA SECURITY

We have put in place appropriate security measures to protect your Personal Data from loss or unauthorized use, access, alteration or disclosure, and review these measures on a regular basis to ensure that they are appropriate. Moreover, access to your Personal Data is limited to authorized persons who have a justified need to know the details. These persons will only process your Personal Data on our instructions and are subject to a duty of confidentiality.

We have also put in place procedures to deal with any suspected Personal Data breach, and will notify you and the relevant regulator if a breach has occurred and we are legally required to do so.

8. DATA RETENTION

We store your Personal Data only as long as it is necessary to process your report, unless we have a legitimate interest to retain it. However, all Personal Data will be deleted from the whistleblowing database not later than five (5) years after a case has been closed, with the exception of information that must be retained in accordance with the relevant laws and regulations.

9. YOUR DATA PROTECTION RIGHTS

You have the following rights under Personal Data Protection Laws:

- (1) Right to withdraw consent: If you have given us consent to process your Personal Data, you have the right to withdraw your consent at any time.
- (2) Right to access: You have the right to access and obtain copies of your Personal Data. In addition, you have the right to know any source through which your Personal Data may have been acquired without your consent.
- (3) Right to data portability: You have the right to request that your Personal Data collected by us be transferred to another data controller, or directly to you, in certain circumstances.
- (4) Right to object: You have the right to object to our processing of your Personal Data, in certain circumstances.
- (5) Right to erasure: You have the right to request that your Personal Data be erased, in certain circumstances.
- (6) Right to restriction: You have the right to request that the processing of your Personal Data be restricted, in certain circumstances.
- (7) Right to rectification: You have the right to request that your Personal Data be rectified if it is inaccurate or incomplete.

If you wish to exercise any of these rights, please contact us by email at: dpo@mrdiy.com. The Company will respond to your request as soon as possible but not later than 30 days after receiving it. Please note that the Company may ask you to verify your identity before responding to a request in order to ensure the security of your Personal Data.

You also have the right to file a complaint with the Personal Data Protection Commission (the related authority) if you believe that your Personal Data has not been processed in compliance with Personal Data Protection Laws.

10. UPDATES TO THIS PRIVACY NOTICE

This Privacy Notice may be revised from time to time. The date at the top of this Privacy Notice will be amended, and the revised version will apply from then. If we make any material changes to this Privacy Notice, you will be notified in accordance with Personal Data Protection Laws.