



-Translated Version-

Whistleblowing and Complaint Handling Policy
Ubon Bio Ethanol Public Company Limited and Its Subsidiaries

Ubon Bio Ethanol Public Company Limited and its subsidiaries are committed to conducting business with honesty, integrity, transparency, and in accordance with the principles of good corporate governance, including anti-corruption practices in all forms. In addition, the Company expects its directors, executives, and employees to perform their duties in adherence to such principles.

In support of this commitment, the Company has established this Whistleblowing and Complaint Handling Policy to provide support and channels through which directors, executives, and employees of the Company and its subsidiaries, as well as the Company's stakeholders, may, in good faith, report whistleblowing matters or submit complaints upon discovering (whether actual or suspected) any acts or suspected acts that violate laws, rules, regulations, or the Company's business code of conduct, including any acts that may indicate fraud or corruption. This is intended to support corrective actions and promote accuracy, appropriateness, transparency, and greater efficiency in the Company's business operations.

1. Objectives

The Company has established channels for whistleblowing and complaints regarding unlawful acts, violations of the Company's code of conduct, or behaviors that may indicate fraud or misconduct committed by persons within the organization, whether reported by employees or other stakeholders. This also includes inaccurate financial reporting or deficiencies in internal control systems, as well as mechanisms for the protection of whistleblowers, in order to enable stakeholders to participate more effectively in safeguarding the interests of the Company.

2. Scope of Whistleblowing

- 2.1 Violations of laws, fraud, corruption, breaches of the Company's rules, regulations, policies, or business code of conduct committed by directors, executives, or employees.
- 2.2 Irregularities in financial reports or deficiencies in internal control systems.
- 2.3 Matters that may affect the interests or reputation of the Company.

3. Persons Eligible to Submit Complaints or Whistleblowing Reports

Employees, relevant personnel, or external parties who witness or become aware of any information or suspicious conduct, including persons affected by the Company's business operations or by the actions of the



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Company's directors, executives, or employees that violate or fail to comply with applicable laws, governmental regulations, principles of good corporate governance, business ethics, Company policies, rules, regulations, or any conduct that may indicate fraud or misconduct.

4. Guidelines for Whistleblowing or Complaint Submission

Any person who becomes aware of conduct that violates or fails to comply with laws, governmental regulations, principles of good corporate governance, the Company's Code of Conduct, policies, or regulations, including acts that may indicate fraud or corruption by directors, executives, or employees of the Company, may submit a complaint or whistleblowing report through the designated reporting channels. In the case of employees, if they are uncertain about whether a matter should be reported, they may consult the Internal Audit Office, which is the responsible department, or submit the matter through the whistleblowing and complaint channels.

Complaints concerning fraud or non-compliance with laws and Company regulations should be submitted in polite language. Whistleblowers may choose to remain anonymous. However, in cases where the whistleblower does not disclose their identity, the complaint should contain sufficiently clear facts or evidence demonstrating the alleged misconduct or fraud to enable the responsible department to conduct further investigation. Nevertheless, disclosure of the whistleblower's identity will enhance the credibility of the complaint and facilitate communication, requests for additional information during the investigation, and notification of the investigation results. The Company shall keep the whistleblower's information confidential.

At a minimum, a complaint should include the following details:

- 4.1 Name, surname, address, and telephone number of the whistleblower (if the whistleblower chooses to disclose their identity).
- 4.2 Name and surname of the accused person.
- 4.3 Facts or behavior relating to the alleged fraudulent act.
- 4.4 Witnesses, supporting evidence, and relevant details, together with any supporting documents (if any).

5. Channels for Whistleblowing or Complaint Submission

- 5.1 Email: cac@ubonbioethanol.com
- 5.2 Postal Mail addressed to:
Audit Committee / Internal Audit Office
Ubon Bio Ethanol Public Company Limited
333 Moo 9, Na Di Subdistrict, Na Yia District, Ubon Ratchathani 34160, Thailand
- 5.3 Internal Audit Office Telephone Number: 065-836-8845
- 5.4 Company Website: www.ubonbioethanol.com

6. Procedures Upon Receipt of a Whistleblowing Report or Complaint

- 6.1 Upon receipt of a complaint through the prescribed channels and methods, the Internal Audit Office shall conduct a preliminary review to determine whether the information and evidence provided are sufficiently clear. If the evidence is insufficient or unclear, the whistleblower shall be informed accordingly, provided that the whistleblower has disclosed their identity. If the complaint contains sufficient information, it shall be recorded in the complaint register. If the matter is deemed unrelated to suspected fraud or misconduct, it shall be forwarded to the relevant department for further action.
- 6.2 The Internal Audit Office shall consider forwarding the matter to the appropriate responsible person(s) ("Complaint Investigator(s)") based on their independence and suitability in relation to the subject matter of the complaint, in order to conduct fact-finding investigations and monitor progress to ensure appropriate handling of the complaint, as follows:
- 1) Complaints relating to violations of personnel policies and procedures, non-compliance with laws and governmental regulations, corporate governance principles, the Company's Code of Conduct, or Company rules and regulations shall be forwarded to the Human Resources Manager.
 - 2) Complaints involving acts that may indicate fraud, meaning any act undertaken to unlawfully obtain benefits for oneself or others, such as embezzlement, corruption, or fraud, shall be forwarded to the Head of Internal Audit Office or the Audit Committee.
 - 3) In cases under items (1) and (2) that are complex or involve multiple departments, the matter shall be forwarded to the Chief Executive Officer for the appointment of an Investigation Committee to conduct the investigation.
- 6.3 The Complaint Investigator(s) under items (1), (2), and (3) shall be responsible for conducting fact-finding investigations, gathering evidence, and carrying out investigations within the scope of their authority, or establishing an investigation committee as appropriate.
- 6.4 If violations of laws, Company regulations, or fraudulent acts are identified, disciplinary actions shall be imposed in accordance with the Company's regulations, and/or legal action may be taken if such acts constitute offenses under the law.
- 6.5 Upon conclusion of the investigation, the Complaint Investigator(s) under items (1), (2), and (3) shall summarize the investigation results and notify the whistleblower accordingly (if the whistleblower has disclosed their identity). The results shall also be reported to the Chief

Executive Officer and relevant management in the reporting line. In cases involving suspected fraud, the Audit Committee shall also be informed.

- 6.6 The Complaint Investigator(s) shall provide a copy of the investigation report to the Internal Audit Office for acknowledgment and closure of the complaint record.

The entire process, from receipt of the complaint to notification of the outcome to the whistleblower, should be completed within an appropriate timeframe.

7. False Whistleblowing Reports or Complaints

If the Company determines that a whistleblowing report, complaint, statement, or information has been submitted in bad faith, is false, and intended to cause damage, disciplinary action shall be taken in accordance with the Company's regulations in the case of Company employees, and in the case of external parties, the Company may pursue legal action against the person concerned if the Company suffers damage as a result of such actions.

8. Whistleblower Protection Mechanism

To ensure confidence among whistleblowers, complainants, and persons cooperating in investigations who act in good faith, the Company shall provide protection measures as follows:

- 8.1 The Company shall not disclose the name, address, or any information that may identify the whistleblower, complainant, or person cooperating in the investigation, and shall conduct an investigation to determine whether the allegations are substantiated.
- 8.2 The Company shall keep all related information confidential and disclose it only to the extent necessary, taking into consideration the safety and potential damage to whistleblowers, complainants, persons cooperating in the investigation, sources of information, and related persons.
- 8.3 If whistleblowers, complainants, or persons cooperating in the investigation believe that they may be subject to danger, hardship, or damage, they may request additional protection measures from the Company. The Company may also impose appropriate additional protective measures without such request if it deems there to be a likelihood of hardship, damage, or safety risks.
- 8.4 Persons suffering damage shall receive appropriate and fair remedies through suitable processes.
- 8.5 The Company shall not take any unfair actions against whistleblowers or complainants, including changes in position, job duties, workplace, suspension, intimidation, interference

with work performance, termination of employment, or any other acts constituting unfair treatment toward whistleblowers, complainants, or persons cooperating in the investigation.

To ensure that the Whistleblowing and Complaint Handling Policy remains current, appropriate to changing circumstances, and consistent with applicable laws and regulations, the Company shall review this policy regularly or whenever appropriate changes occur.

Reviewed and announced on 24 February 2026.

-Signed-

(Mr. Palakorn Suwanrath)

Chairman of the Board of Directors

Ubon Bio Ethanol Public Company Limited