

## Whistleblowing Policy

### AEON Thana Sinsap (Thailand) Public Company Limited

The Company provides channels and encourages employees, including the stakeholders, to report any suspicious matters or behavior relating to misconduct as soon as possible, or when the employees and stakeholders witness or suspect that an action conflicts with this policy, or could lead to an offense in the future.

The Company shall investigate without disclosing the whistleblower's identity to prevent any potential adverse impact on the whistleblower. The Company shall proceed with the investigation process in accordance with the regulations prescribed by the Company and record the investigation in writing. The whistleblower's identity shall be kept confidential and shall be accessible by concerned personnel only.

#### **Whistleblower Protection**

- The Company encourages and is open to employees to report actual offenses under this policy, even if it was found later that such a report is based on a misunderstanding. The Company has no policy to demote, punish or cause negative effects on employees who refuse to commit corruption, even if such action will cause the Company to lose a business opportunity.
- The Company promises that no employee shall be adversely affected by the denial of participation in corruption, including well-intentioned reporting of suspicious behavior of bribery, or other fraud that occurs or may occur in the future.
- If an employee is subject to unfavorable treatment, such as dismissal, disciplinary action, bullying, contract termination, or other inappropriate treatments due to whistleblowing. If any employee is treated in such manners, he/she must report such treatment immediately to the supervisor, senior management of the department /or supervisor in the line of work.
- The Company guarantees protection against retaliation or discrimination against whistleblowers acting in good faith.
- All reports will be handled with utmost confidentiality to safeguard the whistleblower's identity and ensure their security.
- All reported cases will be thoroughly investigated by an appointed team to ensure impartiality and fairness, and appropriate actions will be taken in line with company policies and legal requirements.

## Whistleblowing Policy and Whistleblower Protection

AEON Thana Sinsap (Thailand) Public Company Limited has established a whistleblowing system as a channel for receiving reports or complaints regarding misconduct, non-compliance with internal policies, rules and regulations, or the AEON Code of Conduct, including any inappropriate or unethical behavior within the organization. The objective is to enable early detection of issues, allow for appropriate remedial actions, and prevent future occurrences. Examples of reportable misconduct include:

- Non-compliance with internal policies or regulations
- Collusion with conflicting businesses
- Breach of trust or ethics
- Violation of the AEON Code of Conduct
- Breach of working rules and regulations
- Power harassment or sexual harassment
- Insider trading

## Whistleblowing Channels

Reports can be submitted to the following designated contacts: the Managing Director, the Director in charge of Legal, the Director or representative responsible for Corporate Governance, the person in charge of compliance, or an independent legal counsel.

Internal Whistleblower: All employees may report via the internal whistleblowing channel.

External Whistleblower:

1) Send a letter to: Whistleblowing Helpdesk Team

AEON Thana Sinsap (Thailand) Public Company Limited

388 Exchange Tower, 26th Floor, Sukhumvit Rd., Khwaeng Klongtoey, Khet Klongtoey, Bangkok 10110

2) Email: report\_aeonglobal@yglpc.com

The Company is committed to conducting its business with honesty, transparency, and integrity. In support of this commitment, the whistleblowing system is open to all stakeholders who may report any concerns relating to suspected misconduct, fraud, corruption, or violations of laws, regulations, or internal company policies. Investigation and Confidentiality.

Upon receiving a whistleblowing report or complaint, the Company will proceed with a formal investigation process in accordance with its internal procedures. All reports are documented and reviewed systematically.

The Company places utmost importance on maintaining the confidentiality of whistleblowers. The identity of the whistleblower or complainant will not be disclosed unless consent is given, or disclosure is required by law. All information received will be securely stored, and access will be restricted only to those directly involved in the investigation process. This ensures that whistleblowers are protected from retaliation or any adverse consequences arising from their good-faith reporting.