(*Translation*)

Announcement
No. LIT 022/2025

Whistle Blowing Policy (Revision No.1)

(Note: This document is an English translation of the original Thai version. In the event of any discrepancy or conflict between the English translation and the Thai original, the Thai version shall prevail in all respects.)

Endorsed by	LIT – Corporate Governance Committee, November 7, 2025
Approved by	LIT – Board of Directors, November 10, 2025
Effective Date	November 18, 2025
Next Review Date	November 18, 2026

Revision History

Effective Date	Significant Changes
October 18, 2024	Whistleblowing Policy - Endorsed by the Corporate Governance Committee on September 16, 2024. - Approved by the Board of Directors on October 7, 2024.
November 18, 2025	Review of Whistleblowing Channels

Whistleblowing Policy
(Revision No. 1)

Lease IT Public Company Limited and its subsidiaries have established this Whistleblowing Policy to demonstrate its commitment to transparency, integrity, fairness, and social responsibility, in accordance with the principles of Good Corporate Governance. The directors, executives, employees, and business associates of the Company are required to perform their duties with the highest ethical standards and business conduct. The Company prioritizes the prevention and suppression of all forms of corruption, whether direct or indirect, and whether occurring within or outside the organization. The Company maintains a zero-tolerance policy towards any violation of the Company's ethics and code of conduct. Should any director, executive, employee, and/or business associate be found in non-compliance with the Company's rules, regulations, ethics, or code of conduct, including bribery, corruption, or misconduct, such actions may be reported through the channels designated under this policy. Whistleblowers or informants will be strictly protected under the Company's Whistleblower Protection and Confidentiality Measures. The Company guarantees that all investigative processes will be conducted with transparency, fairness, and full accountability.

Scope

This Whistleblowing Policy (Revised Edition No. 1) shall apply to all directors, executives, and employees of the Company and its subsidiaries, who are required to strictly adhere to and comply with its provisions.

Guidelines

1. **Whistleblowing and Grievance Channels**

If any director, executive, employee, or member of the general public and external parties encounters a director, executive, employee, or business associate engaging in misconduct or behavior suggestive of bribery, corruption, or any form of malpractice, they may provide information or report such activities through the following channels:

- **Email**: To the Chairman of the Board of Directors or the Chairman of the Audit Committee at fraud@leaseit.co.th
- **Postal Mail**: To the Chairman of the Board of Directors or the Chairman of the Audit Committee
  Address: Lease IT Public Company Limited, 1023 MS Siam Tower, 29th Floor, Rama 3 Rd., Chongnonsi, Yannawa, Bangkok 10120
- **Company Website: https://www.leaseit.co.th** under the topic "Whistleblowing, Complaint, and Feedback"

2. **Whistleblowing or Complaint Procedure**

   Whistleblowers or informants must proceed as follows:

   2.1 Clearly state the name and address of the whistleblower or informant.

   2.2 Provide a telephone number or e-mail address through which the whistleblower can be contacted.

   2.3 Specify the facts or circumstances observed or suspected that a director, executive, employee, and/or business associate of the Company has committed wrongdoing, or exhibited behavior implying bribery, corruption, or misconduct.

2.4 Specify the name of the director, executive, employee, and their job title (if known), or the name of the business associate suspected of wrongdoing, along with sufficient supporting evidence such as witnesses, documentary evidence, physical evidence, photographs, or video clips (if any) to ensure a swift and efficient investigation.

2.5 The reported information must be truthful and well-founded, not intended to create a trend or cause defamatory news to the Company and/or its subsidiaries, or to any director, executive, employee, and/or business associate. Anyone who reports false information that causes damage to others may be subject to liability under the Penal Code.

In addition to the aforementioned criteria, the Audit Committee retains its legitimate discretion to determine, on a case-by-case basis, whether to accept a reported matter for investigation.

3. Whistleblowers Protections

The Company has established measures to protect and maintain the confidentiality of whistleblowers. To create confidence that reporting clues or providing information It will not cause the whistleblower to suffer and suffer damage as follows.

3.1 In the case where the whistleblower specifies name, address, and telephone number. When the company receives the matter, it is considered a company secret. Then send a copy with the whistleblower's name sealed to the Investigative Committee to conduct a secret investigation to determine the truthfulness of the whistleblower's truth.

3.2 The Company and its subsidiaries provide protection to those who cooperate in reporting clues or providing information. or deny corruption related to the company and its subsidiaries so that no distress, danger or unfairness arises from reporting such information.

3.3 In the case that the whistleblower is an employee of the Company and its subsidiaries, there will not be any consequences such as demotion, punishment, transfer, or negative consequences for the employees of the Company who report the wrongdoing. or deny corruption even though such actions will result in the Company and its subsidiaries losing business opportunities.

3.4 In the case where it is found that directors, executives, and employees treat other people in an unfair manner. or cause damage to another person with the motive that that other person has reported the wrongdoing or refused to give a bribe. Corruption and misconduct are considered disciplinary offense.

3.5 The whistleblower and those involved in the fact-finding process must conduct an inspection and investigation according to regulations. Guidelines set by the company and must keep the personal information of the whistleblower secret. If anyone violates this and reveals such personal information without permission. That person will be subject to disciplinary action or take legal action.

4. Fact-finding Investigation

4.1 Upon receiving a whistleblowing report, the Internal Audit Department is responsible for maintaining a control register of complaints. This register must include, at a minimum, the reporting channel and the date and time of receipt. Furthermore, the Head of Internal Audit shall notify the whistleblower of the report's receipt status within 24 hours of the recipient receiving the misconduct report.

4.2 The Internal Audit Department shall present the details of the whistleblowing report and any supporting documents (if any) to the Audit Committee. The Audit Committee will then instruct the Internal Audit Department to conduct a preliminary fact-finding investigation and report back for consideration. If the Audit Committee determines that the report has merit, it will appoint a "Fact-Finding Committee" to proceed with further action. If the report is found to be without merit, the Audit Committee will order the case to be closed.

4.3 The investigation into misconduct and corruption must be conducted with fairness, impartiality, and without any bias to establish the facts or prove whether the accused has committed the offense. Furthermore, the interests and reputation of the accused must be protected throughout the process.

4.4 The Fact-Finding Committee is responsible for investigating the facts, as well as evaluating and verifying the initial information in coordination with relevant departments. To facilitate this, the Fact-Finding Committee is authorized to examine all relevant documents and corporate data, and to conduct inquiries with any individuals who can provide necessary information.

4.5 In the event that a director of the Company is the accused party, the Board of Directors shall appoint a Fact-Finding Committee consisting entirely of Independent Directors to conduct an investigation into such actions without delay.

4.6 In the event that an Independent Director is the accused party, the Board of Directors shall appoint a Fact-Finding Committee consisting of other Independent Directors. The Independent Director who is under investigation shall be strictly prohibited from serving on the said Fact-Finding Committee.

4.7 If the investigation reveals credible information or evidence suggesting that the accused has engaged in bribery, corruption, or misconduct, the Company shall grant the accused the right to be informed of the allegations. Furthermore, the accused shall be given the right to prove their innocence by providing additional information or evidence to demonstrate that they were not involved in the alleged bribery, corruption, or misconduct.

4.8 Upon completion of the investigation, if it is established that the whistleblower's report is substantiated and the accused has indeed engaged in bribery, corruption, or misconduct, such actions shall be deemed a violation of the Anti-Corruption Policy. The Fact-Finding Committee is required to report these findings to the Audit Committee for further consideration.

5. Investigation Timeline

The fact-finding investigation must be completed within 30 days, but shall not exceed 45 days from the date the whistleblowing report or complaint is received. However, the period may be extended as necessary, for no more than 30 days per extension. The reasons for such an extension must be presented to the Chairman of the Audit Committee for consideration and approval.

6. Sanctions and Disciplinary Actions

6.1 If the investigation confirms that the accused, whether a director, executive, or employee, has indeed engaged in bribery, corruption, or misconduct, such actions shall be deemed a violation of the Company's Anti-Corruption Policy and Guidelines. Disciplinary proceedings shall be initiated in accordance with the Company's work rules and regulations, and the accused shall be subject to disciplinary action as prescribed by the Company.

6.2 In the event it is proven that an authorized director or a member of the Board of Directors has violated or failed to comply with this policy, or has indeed engaged in corruption, appropriate sanctions shall be proposed based on the evidence, facts, and surrounding circumstances of each case. The results of the investigation and the proposed penalties shall be reported to the Board of Directors for acknowledgement and further action.

6.3 Should the violation or failure to comply with this policy constitute an illegal act, the offender shall also be subject to penalties as prescribed by law.

6.4 The Company's decision regarding disciplinary actions shall be considered final.

6.5 The Company shall not demote, penalize, or take any adverse action against directors, executives, or employees of the Company and its subsidiaries for refusing to engage in corruption, even if such refusal results in a loss of business opportunities for the Company.

7. Reporting Back to the Whistleblower

The Head of Internal Audit shall notify the whistleblower of the investigation results, in accordance with the resolution of the Audit Committee, within 7 working days from the date the investigation summary report is received, or as otherwise appropriate on a case-by-case basis.

8. Remedial Measures

Upon completion of the investigation, the Fact-Finding Committee, senior management, relevant departments, and the Risk Management Working Group shall collectively determine remedial measures following the identified corruption or any incidents that may lead to corruption. This includes improving or amending policies, internal control systems, and operational processes, as well as initiating civil or criminal litigation and expanding the investigation to other potentially related areas. An Action Plan with a specific timeline must be established for each case and submitted to the Chief Executive Officer (CEO) for consideration and appropriate action.

9. Communication

The Company shall disseminate its Whistleblowing measures and policy to all directors, executives, employees, and/or business associates. The Company ensures that these stakeholders can easily access information regarding the whistleblowing procedures through appropriate channels.

10. Seeking Guidance

In the event that personnel are in doubt as to whether an observed action may involve fraud, corruption, a violation of the law, company regulations, or business ethics including acts that violate human rights, discrimination, harassment, or unethical conduct, they may seek guidance from their supervisor or the Internal Audit Department before taking any further action.

11. Penalties for Violation or Non-Compliance

11.1 Any individual who whether intentionally or through negligence ignores, neglects, or fails to comply with this policy, or engages in any form of retaliation, intimidation, threats, or unfair discrimination against a whistleblower, an informant, or any person involved in the implementation of this policy, shall be deemed to have committed a disciplinary offense. Such individual shall be held liable for any damages caused to both the organization and the affected parties, and shall further be subject to civil, criminal, or other legal liabilities as prescribed by law.

11.2 In the event that the whistleblower or informant provides information proven to be false, with the intent to distort facts or defame others, the Company shall pursue legal action against such individual.

This Whistleblowing Policy (Revision No. 1) was approved by the Board of Directors at Meeting No. 9/2025 on November 10, 2025, and shall be effective from the date of announcement onwards.

Announced on November 18, 2025
Police General Jate Mongkolhutthi
Chairman of the Board
Lease IT Public Company Limited