

WHISTLEBLOWING AND COMPLAINT POLICY

Plan B Media Public Company Limited (“the Company”) places great importance on safeguarding confidential information belonging to the Company and its clients, as such information may materially affect business operations, competitive positioning, and legal compliance. Accordingly, the Company has established this Whistleblowing and Complaint Policy to serve as a guiding principle for directors, executives, and employees at all levels.

1. Objective

In line with the Company’s anti-corruption policy, this Whistleblowing and Complaint Policy has been established to ensure that individuals participating in anti-corruption efforts are confident that the Company provides transparent, secure, and fair channels and procedures for whistleblowing and lodging complaints, with appropriate protection for whistleblowers and complainants.

2. Scope of whistleblowing and complaints

Where there is suspicion, belief, or reasonable cause—made in good faith—that any dishonest, non-transparent, or improper act has occurred, or that good governance practices have been violated, whistleblowing or complaints may be made regarding the following matters:

2.1. The Company’s policies, rules, regulations, requirements, or procedures

2.2. Corporate governance principles, the Code of Conduct, and ethical standards

Laws or regulatory requirements of the relevant authorities

3. Eligible whistleblowers and complaints

All personnel at all levels of the Company, as well as external parties or any persons who become aware of matters within the scope specified in Section 2, are entitled to submit whistleblowing reports or complaints to the Company.

4. Protection measures

4.1. The Company shall keep confidential the identities and details of whistleblowers, complainants, and persons accused. It shall disclose such information only to individuals directly involved in the investigation or to a limited group of relevant persons. Any disclosure shall be carefully considered with due regard to the safety of the whistleblower or complainant, potential damage, sources of information, and affected parties.

4.2. The Company shall appoint an investigation committee to review whistleblowing reports and complaints thoroughly, prudently, and fairly toward all parties concerned.

4.3. If a whistleblower, complainant, or person cooperating with fact-finding believes that they may be at risk or may suffer harm, they may request the Human Resources Department or the investigation committee to determine appropriate protective measures.

5. Appointment of the investigation and fact-finding committee

The Company assigns the Chief Executive Officer to consider and appoint an inquiry and fact-finding committee to gather evidence, conduct investigations, and perform all necessary actions to establish the facts relating to whistleblowing reports or complaints, as well as to propose appropriate remedial measures. The investigation process must be conducted transparently and impartially.

The investigation and fact-finding committee shall consist of representatives from three functions, as follows:

5.1. Human Resources Department

5.2. 5.2. The department to which the accused person belongs

5.3. 5.3. Other independent departments or units, such as Internal Audit, Accounting, or Legal

6. Whistleblowing and complaint channels

The company provides the following channels for whistleblowing and complaints:

6.1. Suggestion and complaints boxes

6.2. Direct reporting to:

6.2.1. Any trusted supervisor at any level

6.2.2. Human Resources Manager

6.2.3. Company Secretary

6.2.4. Audit Committee member

6.2.5. Board of Directors member

6.2.6. Email: companysecretary@planbmedia.co.th

6.2.7. Telephone: 02-530-8053 (Company Secretary Department)

6.2.8. Postal mail: Plan B Media Public Company Limited 1700 Plan B Tower, Phetchaburi New Road Makkasan, Ratchathewi, Bangkok

(Addressed directly to the Human Resources. Manager or the designated recipient)

Unless otherwise specified by the Company, the Human Resources Manager shall be responsible for coordinating the receipt and submission of reports, monitoring the progress of investigations, and consolidating all whistleblowing and complaint matters.

7. Procedures

7.1. In the case of employee grievances, procedures shall be carried out in accordance with the Company's work rules relating to grievance handling.

7.2. In the case of whistleblowing or complaints within the scope specified in Section 2, the Company Secretary shall proceed as follows:

7.2.1. Cases with no material substance or minimal damage: The complaint shall be forwarded to the Chief Executive Officer for consideration and instruction to the Human Resources Department to conduct fact-finding and prepare a summary report with opinions or recommendations for the Chief Executive Officer's decision. The outcome shall be reported to the Company Secretary for record-keeping.

7.2.2. Cases involving material substance or significant damage: The matter shall be reported immediately to the Chief Executive Officer for consideration and instruction to appoint an investigation and fact-finding committee to proceed accordingly, with a copy provided to the Audit Committee.

7.3. Investigation outcomes

7.3.1. If the accused is found not guilty, if the matter arose from a misunderstanding, or if guidance has been provided and no disciplinary action is required, the investigation committee shall report the conclusion to the Chief Executive Officer, with copies to the Company Secretary and the Audit Committee.

7.3.2. If the accused is found guilty and disciplinary action and/or legal proceedings are imposed (if applicable), the investigation committee shall submit its opinions and recommendations to the Chief Executive Officer for approval. Upon conclusion, the investigation results shall be reported to the Company Secretary and the Audit Committee.

7.3.3. If the complaint is anonymous and insufficient information is available for further investigation, the matter shall be reported to the Chief Executive Officer for consideration.

7.4. Notification of results and corrective actions

The investigation committee shall inform the complainant of the investigation outcome and submit corrective and preventive measures to the Chief Executive Officer for consideration.

8. Malicious or bad-faith complaints

Any whistleblowing, complaint, statement, or information provided that is proven to be made in bad faith, with malicious intent, harassment, false accusation, or distortion of facts shall result in disciplinary action in accordance with the Company's work rules and regulations if committed by an employee. If committed by an external party, or if such actions cause damage to the Company, the Company reserves the right to take legal action as appropriate.