

Complaint-Making and Whistle-Blowing Measure

The Company has provided complaint-making and whistle-blowing communication channels, covering complaint filing, verification, and summary of findings, together with protection of the informants or complainants and any related parties. The purpose is to handle complaints, comments, or suggestions from stakeholders affected or potentially affected by the Company's business conduct or by the conduct of employees of the Company, resulting from law-breaking or violation of the Code of Business Conduct as well as any alleged acts of corruption. The scope of complaint and whistle-blowing are any breaches of as well as acts of noncompliance with the applicable laws or official regulations, and the Principles of Good Corporate Governance together with the Company's Code of Business Conduct and rules and regulations, and alleged acts of corruption—all of which have the primary objective of acquiring personal gains or various benefits for others in an unlawful manner, such as acts of fraudulence or embezzlement.

If any person found any such situations or wrongful acts, they can submit complaints through the available channels of communications for "whistle blowing". As such, the informants can choose whether or not to disclose their identity if they believe that, by doing so, they might be in danger. However, if they choose to disclose their identity the Company will be able to more effectively undertake the investigation and also to report back to the informant about any true facts or the true situation. Upon receiving the complaint/information, the Company will proceed as deemed appropriate or forward the report to the responsible person, through taking into consideration the independence in pursuing the incident based on the facts, issues or complaint received. This is in order to complete the investigation process in a comprehensive, correct and equitable manner for all involved parties with full transparency, as well as to be able to monitor any associated progress so as to be sure that the complaint has been dealt with in an appropriate and fully effective manner.

1. Complaint-Making and Whistle Blowing Channels of Communication

Channel 1: By post

Complaints can be reported to Chairman of the Board of Directors or Chairman of the Audit Committee

Nirvana Daii Public Company Limited
123 Sun Towers Tower A, 11th Floor,
Vibhavadi-Rangsit Road, Chom Phon, Chatuchak,
Bangkok, 10900, Thailand

Channel 2: By email

- Sutthichai.su@nirvanadaii.com

2. Protection of Complainants/Whistle-Blowers

- Complainants/whistle-blowers are to be suitably and fairly protected by the Company, which implies no change in job titles, job nature, workplace, job relief, threats, job harassment, dismissal, or unfair acts.
 - The Company will keep their complaints confidential and not disclose them to unrelated parties unless required to do so by law.
-

- Those parties who receive the relevant report or complaint and confidential information are required to maintain total confidentiality of the incident as well as to not disclose any such facts to others unless specifically required to do so by law. If any relevant information is intentionally disclosed/ leaked to others then the Company will take full disciplinary action in accordance with the Company's rules and regulations, as well as take further legal proceedings as applicable and required.

3. Complaints Handling

Complaints handling that internally impacts to the organization

Those parties who receive the complaint shall be responsible for overseeing, collecting, screening and submitting the complaint to Chief Executive Officer for primary consideration. Then, Chief Executive Officer shall assign the internal audit department and/or supervisory agency overseeing the operations of the Company and/or appoint an investigation committee to verify the accuracy and adequacy of information and facts in order to conduct investigation. Subsequent to the investigation, in case that the facts were found, the assigned agency shall summarize and report to Chief Executive Office for complaints consideration later on.

Complaints handling that externally impacts to the organization and/or stakeholders of the Company

Those parties who receive the complaint shall be responsible for overseeing, collecting, screening, and submitting the complaint to Chief Executive Office for primary consideration. Then Chief Executive Officer shall assign the internal audit department and/or supervisory agency overseeing the operations of the Company and/or appoint an investigation committee to verify the accuracy and adequacy of information and facts in order to conduct investigation. Subsequent to the investigation, in case that the facts were found, the assigned agency shall summarize and report to the Audit Committee and/or the Board of Directors of the Company for complaints consideration later on.