



Announcement No. 7/2026

The Contact Details of Whistle Blower Policy

Tata Steel (Thailand) Public Company Limited Group

According to Whistle Blower Policy item No. 6.7 stated the Contact Details of Whistle Blower to the Chairperson of the Audit Committee and the Ethics Counselor.

The Company would like to inform The Contact Details of Whistle Blower to the Chairperson of the Audit and Risk Review Committee and the Ethics Counselor as follows.

Ms. Anuttara Panpothong, Chairperson of Audit and Risk Review Committee,

88 Soi Sukhaphiban 2 soi 31, Dokmai subdistrict, Prawet District, Bangkok, 10250

E-mail address: anpan@pandora.net

Ms. Somjai Jarukitcharoon, Ethics Counselor,

Tata Steel (Thailand) Public Company Limited,

555 Rasa One (Building B), 20th Floor, Phaholyothin Rd., Chatuchak, Bangkok 10900

E-mail address: somjaij@tatasteelthailand.com

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behavior. Towards this end, any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees, customers, suppliers and other stakeholders in pointing out such violations of the Code cannot be undermined. Please have kind cooperation regarding this policy.

With effect from February 1, 2026.

Dated on February 9, 2026

Tata Steel (Thailand) Public Company Limited

(Anurag Pandey)

President and Chief Executive Officer

TATA STEEL (THAILAND)

บริษัท ทาตา สตีล (ประเทศไทย) จำกัด (มหาชน) Tata Steel (Thailand) Public Company Limited

สำนักงานใหญ่ : 555 อาคารรสา วัน (อาคาร B) ชั้น 20 ถนนพหลโยธิน แขวงจตุจักร เขตจตุจักร กรุงเทพมหานคร 10900 โทรศัพท์ 0-2937-1000 โทรสาร 0-2937-1223 www.tatasteelthailand.com เลขทะเบียน 0107545000136 Headquarters: 555 Rasa One (Building B), 20th Floor, Phaholyothin Road, Chatuchak, Bangkok 10900 Thailand Tel. 662-937-1000 Fax 662-937-1223 www.tatasteelthailand.com

Registered No. 0107545000136

WHISTLEBLOWER POLICY

For Directors, Employees, Customers, Suppliers and Other Stakeholders

Tata Steel (Thailand) Public Company Limited Group

1. Preface

The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity, and ethical behavior.

Towards this end, the Company has adopted the Tata Code of Conduct ("the Code"), which lays down the principles and standards that should govern the actions of the Company and its employees.

Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. The role of the employees, customers, suppliers, and other stakeholders in pointing out such violations of the Code cannot be undermined. There is a provision under the Code encouraging employees, customers, suppliers, and other stakeholders, to raise concerns or make disclosures, which states:

Raising Concerns

We encourage our employees, customers, suppliers, and other stakeholders to raise concerns or make disclosures when they become aware of any actual or potential violation of our Code, policies, or law. We also encourage reporting of any event (actual or potential) of misconduct that is not reflective of our values and principles. Avenues available for raising concerns or queries or reporting cases could include:

- TCoC helpline, the 'confidential reporting' third-party ethical helpline
- Whistleblowing Channel Form at www.Tatasteelthailand.com
- Immediate line manager or the Human Resources department of our company
- Designated ethics officials of our company

We do not tolerate any form of retaliation against anyone reporting legitimate concerns. Anyone involved in targeting such a person will be subject to disciplinary action. If you suspect that you or someone you know has been subjected to retaliation for raising a concern or for reporting a case, we encourage you to promptly contact your line manager, the company's Ethics Counselor, the Human Resources department, the MD/CEO or the office of the group's Chief Ethics Officer.

Accordingly, the Whistleblower Policy and Practices ("the Policy") has been formulated with a view to provide a mechanism for Directors, Employees, Customers, Suppliers, and other stakeholders to approach the Ethics Counselor, Ethics Coordinators, Chairman of the Audit Committee of the Company or the confidential reporting third-party helpline.

2. Definitions

- 2.1 **"Code"** means the Tata Code of Conduct.
- 2.2 **"Audit Committee"** means the Audit and Risk Review Committee constituted by the Board of Directors of the Company in accordance with the regulations of Stock Exchange Thailand and the Office of Securities and Exchange Commission.
- 2.3 **"Apex Business Ethics Committee"** means the Business Ethics Committee constituted by the Company from time to time chaired by the President and CEO and comprised of the Vice President and Ethics Counselor.
- 2.4 **"Business Ethics Sub-Committee"** means the Business Ethics Sub-Committee constituted by the Company from time to time chaired by the vice president or the designated Manager and comprised of the Senior Department Manager, Department Manager, Ethics Counselor, and other assigned employees.
- 2.5 **"Consequence Management Framework"** means the framework approved by the Apex Business Ethics Committee from time to time recommends the appropriate disciplinary action for any actual or potential violation of the Code.
- 2.6 **"Whistleblower Protection Committee"** means a constituted Committee for examining the grievances of whistleblower about the victimization allegedly suffered by him/her.
- 2.7 **"Protected Disclosure"** means any communication in relation to matters concerning the Company that is made in good faith that discloses or demonstrates information that may evidence demand illegal gratification and/or unethical or improper activity.
- 2.8 **"Directors"** means directors on the Board of the Company.
- 2.9 **"Senior Management"** means personnel of the Company at the level of Vice President or above.
- 2.10 **"Employee"** means every employee of the Company (whether working in Thailand or aboard), including the Directors of the Company.
- 2.11 **"Ethics Counselors"** means the employee designated as the Ethics Counselor of the Company.
- 2.12 **"Ethics Coordinators"** means the employee designated as the Ethics Coordinator of the Company.
- 2.13 **"Whistleblower"** means Director, Employee, Customer, Supplier, or other stakeholders making a Protected Disclosure under this Policy.
- 2.14 **"TCoC Helpline"** means a confidential reporting third-party Whistleblower helpline that is independent of the Company.

- 2.15 **"Investigators"** means those persons authorized, appointed, consulted, or approached by the Chairman of the Audit Committee or President and CEO and includes the auditors of the Company and the police.
- 2.16 **"Subject"** means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.

3. Scope

- 3.1 This Policy is an extension of the Tata Code of Conduct. The Whistleblower's role is that of a reporting party with reliable information of genuine concerns. They are neither required nor expected to act as investigators or finders of facts nor would they determine the appropriate corrective or remedial actions that may be warranted in any given case.
- 3.2 Whistleblowers should neither act on their own in conducting any investigation activities nor do they have a right to participate in any investigative activities other than as requested by the Ethics Counselor or President and CEO or Chairman of the Audit Committee or the Investigators.
- 3.3 Protected Disclosure will be appropriately dealt by the Ethics Counselor or President and CEO or Chairman of the Audit Committee, as the case may be.

4. Eligibility

All Directors, Employees, Customers, Suppliers, and other stakeholders of the Company are eligible to make Protected Disclosures under the Policy. The Protected Disclosures may be in relation to matters concerning the Company or any other Tata Company.

5. Disqualifications

- 5.1 While it will be ensured that genuine Whistleblowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.
- 5.2 Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistleblower knowing it to be false or bogus or with a mala fide intention.
- 5.3 Whistleblowers, who make the Protected Disclosure, which has been subsequently found to be mala fide, frivolous, baseless, malicious, or reported otherwise than in good faith, will be disqualified from reporting further Protected Disclosures under this Policy. In respect of such Whistleblowers, the Company/Audit Committee would reserve its right to take/recommend appropriate disciplinary action, which could include reprimand.

6. Procedure

- 6.1 The Whistleblower preferably discloses his/her identity in the cover letter forwarding such Protected Disclosure. Anonymous disclosures are also accepted.
- 6.2 Protected Disclosures should preferably be reported in writing, for example in handwriting or electronically to ensure a clear understanding of the issues raised by the whistleblower.
- 6.3 Protected Disclosures should be factual and not speculative or in the nature of a conclusion and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern and the urgency of a preliminary investigative procedure.
- 6.4 All Protected Disclosures concerning financial/accounting matters should preferably be addressed to the Chairman of the Audit Committee of the Company or via TCoC Helpline for investigation.
- 6.5 In respect of all other Protected Disclosures, those concerning the Ethics Counselor and senior managements should preferably be addressed to the Chairman of the Audit Committee of the Company and those concerning other employees should preferably be addressed to the Ethics Counselor of the Company. All cases can be addressed via TCoC Helpline.
- 6.6 The details for connecting through TCoC Helpline are attached to the Whistleblower Policy.
- 6.7 The contact details of the Chairman of the Audit Committee and of the Ethics Counselor of the Company are as under:

Ms. Anuttara Panpothong, Chairperson of the Audit Committee,

88 Soi Sukhaphiban2 soi 31, Dokmai Subdistrict, Prawet District,rak, Bangkok 10250.

E-mail address: anpan@pandora.net

Miss Somjai Jarukitcharoon, Ethics Counselor,

Tata Steel (Thailand) Public Company Limited,

555 Rasa One (Building B), 20th Floor, Phaholyothin Road, Chatuchak, Bangkok 10900

E-mail: somjaij@tatasteelthailand.com

- 6.8 The Protected Disclosures should be forwarded under a covering letter which shall bear the identity of the whistleblower. The Chairman of the Audit Committee/Ethics Counselor, as the case may shall detach the covering letter and forward only the Protected Disclosure to the Investigators for investigation.
- 6.9 If a protected disclosure is received by any Directors, Managers, Human Resources Department, or Ethics Coordinators of the company other than the Chairman of the Audit Committee or the Ethics Counselor, the same should be directly forwarded to the Company's Ethics Counselor or Chairman of the Audit Committee for further appropriate action. Appropriate care must be taken to keep the identity of the whistleblower confidential.

7. Investigation

- 7.1 All Protected Disclosures reported under this Policy will be thoroughly investigated by the Ethics Counselor. The report of the same will be discussed with the President and CEO before it is up to the Audit Committee with the recommendations. If any member of the Audit Committee has a conflict of interest in any given case, then he/she should rescue himself/herself and the other members of the Audit Committee should deal with the matter at hand.
- 7.2 The Ethics Counselor, President and CEO, or Chairman of the Audit Committee may at its discretion, consider involving any investigators for the purpose of investigation.
- 7.3 The decision to conduct an investigation taken by the Ethics Counselor, President and CEO, or Chairman of the Audit Committee is by itself not an accusation and is to be treated as a neutral fact-finding process. The outcome of the investigation may not necessarily support the conclusion of the Whistleblower that an improper or unethical act was committed.
- 7.4 The Identity of a Subject will be kept confidential to the extent possible, given the legitimate needs of law and investigation.
- 7.5 Subjects will normally be informed of the allegations at the outset of a formal investigation and have opportunities to provide their input during the investigation.
- 7.6 Subjects have a duty to cooperate with the Ethics Counselor, Chairman of the Audit Committee, or any of the Investigators during investigation, to the extent that such cooperation will not compromise self-incrimination protections available under the applicable laws.
- 7.7 Subjects have a right to consult with a person or persons of their choice, other than the Ethics Counselor/Investigators and/or member of the Audit Committee and/or the Whistleblower. Subjects shall be free at any time to engage counsel at their own cost to represent them in the investigation proceedings.
- 7.8 Subjects have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed, or tampered with, and witnesses shall not be influenced, coached, threatened, or intimidated by the Subjects.
- 7.9 Unless there are compelling reasons not to do so, Subjects will be given the opportunity to respond to material findings contained in an investigation report. However, the Subjects may not have access to the investigation report. No allegation of wrongdoing against a Subject shall be considered maintainable unless there is good evidence in support of the allegation.
- 7.10 Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subject should be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.
- 7.11 The Investigation shall be completed normally within 45 days of the receipt of the Protected Disclosure.

8. Protection

- 8.1 No unfair treatment will be meted out to a Whistleblower by virtue of his/her having reported a Protected Disclosure under this Policy. The Company, as a policy, condemns any kind of discrimination, harassment, victimization, or any other unfair practice being adopted against whistleblowers. Complete protection will, therefore, be given to the Whistleblower against any unfair practice like retaliation, threat or intimidation of untimely termination/suspension of their contracts, disciplinary action, transfer, demotion, refusal of promotion, or the like, refusal of issuing RFQ (Request of Quotation) to them, including any direct or indirect use of authority to obstruct the whistleblower's right to continue to perform his/her duties/functions including making further Protected Disclosures. The Company will take steps to minimize difficulties that the Whistleblower may experience as a result of making the Protected Disclosures. Thus, if the Whistleblower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the whistleblower to receive advice about the procedure, etc.
- 8.2 A whistleblower may report any violation of the above clause to the Chairman of the Audit Committee, who shall investigate into the same and recommend suitable action to the management.
- 8.3 The identity of the whistleblower shall be kept confidential to the extent possible and permitted under law. Whistleblowers are cautioned that their identity may become known for reasons outside the control of the Ethics Counselor/Chairman of the Audit Committee. (e.g. during investigations carried out by Investigators).
- 8.4 Any other Employees assisting in the said investigation shall also be protected to the same extent as the Whistleblower.
- 8.5 The Company has constituted the Whistleblower Protection Committee under the Chairmanship of a person from Senior Management and Ethics Counselor as convener as follows:
- | | |
|--|----------|
| 1) Vice President – Finance and Chief Financial Officer | Member |
| 2) Vice President – Business Excellence and Share Services | Member |
| 3) Vice President – SISCO Plant | Member |
| 4) Ethics Counselor | Convener |
- 8.6 In case a Whistleblower feels that he/she has been victimized in employment-related matters because of reporting about the violation of the Code, he/she can submit a 'Grievance' to the Ethics Counselor, giving specific details of the nature of victimization allegedly suffered by him/her. All such grievances will be examined by the aforesaid committee. The Committee will meet at regular intervals and examine the grievances on their merits. The Committee will also conduct the necessary investigation of the concern and recommend appropriate action as the case may be.
- 8.7 While Management is determined to give appropriate protection to the genuine Whistleblower, the employees at the same time are advised to refrain from using this facility for furthering their own personal interest. If proven, such cases may be referred to the Whistleblower Protection Committee for disciplinary action.

9. Investigators

- 9.1 Investigators are required to conduct a process towards fact-finding and analysis. Investigators shall derive their authority and access rights from the Ethics Counselor, President and CEO, or Chairman of the Audit Committee when acting within the course and scope of their investigation.
- 9.2 Technical and other resources may be drawn upon as necessary to augment the effectiveness of the investigation. All investigations shall be independent and unbiased, both in fact and be perceived as such. Investigators have a duty of fairness, objectivity, thoroughness, ethical behavior, and observance of legal and professional standards.
- 9.3 Investigations will be launched only after a preliminary review which establishes that:
 - (a) The alleged act constitutes an improper or unethical activity or conduct, and
 - (b) Either the allegation is supported by information specific enough to be investigated, or matters that do not meet this standard may be worthy of management review, but the investigation itself should not be undertaken as an investigation of an improper or unethical activity.

10. Decision

If an investigation or domestic enquiry leads the Ethics Counselor or Chairman of the Audit Committee to conclude that an improper or unethical act has been committed, the Ethics Counselor or Chairman of the Audit Committee shall recommend to the management of the Company to take such disciplinary or corrective action as deems fit. The Ethics Counselor then compiles and tables all such cases to the Audit Committee. The Audit Committee takes note of the disciplinary or corrective action taken based on the consequences of the Management Framework or the advice of the President and CEO to take suitable action against the concerned Director, Employee, or Supplier.

11. Reporting

The Ethics Counselor shall submit a report to the Audit Committee on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

12. Retention of Documents

All Protected Disclosures in writing or documented along with the results of investigations relating thereto shall be retained by the Company for a minimum of period of seven years.

13. Recognitions and Rewards for Whistleblower

To encourage more and more courageous Whistleblowers in the Tata Steel (Thailand) Group, the genuine Whistleblowers will be rewarded in a private function with the President and CEO.

The List of misconduct/unethical activities includes, but is not limited to, the following:

- Taking or giving bribes
- Taking or giving any facilitation payments i.e. speed money
- Having Concurrent employment with no prior approval
- Misusing/Leaking confidential information
- Misusing Company property of facilities
- Not declaring conflicts of interest
- Causing harassment including sexual harassment
- Giving false declaration for obtaining benefits from the Company, including salary, welfares and benefits-related claims
- Certifying fake or inflated bills/jobs
- Manipulating contracts and/or invoices to obtain undue advantage for oneself or providing any undue advantage to vendors/contractors, thereby causing financial loss to the Company.

The members of the Whistleblower Recognition and Reward Committee will be as follows:

- | | |
|---|----------|
| 1) Vice President - Finance and Chief Financial Officer | Member |
| 2) Vice President - NTS Plant | Member |
| 3) Vice President - Procurement Officer | Member |
| 4) Ethics Counselor | Convener |

The decision of the Whistleblower Recognition and Reward Committee will be final.

14. Amendment

The Company reserves the right to amend or modify this Policy in whole or in part, at any time, without assigning any reason whatsoever.

15. Notification of this policy

The Ethics Counselor shall ensure that an approved copy of this policy and its subsequent amendments, if any, are posted on the Tata Steel (Thailand) website for information of Directors, Employees, Customers, Suppliers, and Other Stakeholders.

This supersedes any earlier Whistleblower Policy and Practices of Tata Steel (Thailand) Public Company Limited Group.

February 1, 2026

The Details for Connection thru TCoC Helpline

Channel 1: Please call the TCoC Helpline Service at
1-800-292-777 (Toll-Free) or 02-677-2800
Call time: 8.30 AM – 5.30 PM
Monday – Friday (Except public holidays)

Channel 2: Email: tell@thailand-ethicsline.com
Subject: TCOC Helpline Services

Channel 3: Post: TCOC Helpline Services
P.O. Box 2712, Bangrak Post Office, Bangkok 10500

Your anonymity is our commitment