



EGCO Engineering & Service Company Limited

Whistleblowing Guideline



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1. Definition

“The company or ESCO” means EGCO Engineering & Service Company Limited.

“EGCO Group” means Electricity Generating Public Company Limited, including EGCO Engineering & Service Company Limited, subsidiaries, joint ventures, and associates.

“Joint Ventures” means entities that ESCO invest and gain the joint control depending on contractual rights and obligations with partner(s) aside from legal structure of the joint arrangement. Investment in joint ventures is solely accounted for equity method for consolidated financial statement.

“Associates” means entities on which ESCO has a significant influence but has no rights for controlling power or has a joint control over investment. Investment in the associates is solely accounted for equity method for consolidated financial statement.

“Personnel” means directors, , executives, and employees acting as EGCO’s Group Personnel.

2. Whistleblowing Handling Process

2.1 Registration of Complaint

After the report is received, the complaint receivers shall deliver it to the Human Resources Section Manager for registration. The registration number shall be used to refer to the whistleblower and complaint in order to protect the whistleblower and related parties.

2.2 Preliminary Review

The Head of the Anti-Corruption Working Group shall preliminarily review the complaint, whether its whistleblower's identity was specified or not (anonymous whistleblower) and proceed with the following steps:

2.2.1 Complaint against ESCO's Personnel

The Head of the Anti-Corruption Working Group shall propose the complaint with the following suggestion to the Managing Director, Chairman of the Board of Directors (depending on circumstances).

2.2.1.1 The complaint should be dismissed on the grounds that

- (1) The complaint is not clear or well-grounded, or the evidence is not sufficient for investigation. The whistleblower may, however, refile the complaint in case there is additional evidence.
- (2) The matter is already under consideration of the board of directors or the authorized person prescribed in the Table of Authority, or has reached a final decision and there is no additional substantial evidence. This also includes matters that are in legal proceeding or have received a court's final judgement.

2.2.1.2 The complaint should be further investigated by the designated investigation committee, following the investigation process defined in article 2.3.1 – 2.3.2.

2.2.2 Complaint against other stakeholders (business partners or third parties relevant to ESCO's business operation)

The Head of the Anti-Corruption Working Group shall transfer the complaint to the relevant division to proceed as defined in article 2.3.3.

2.3 Investigation

2.3.1 Complaint against general Personnel

- (1) The Head of the Anti-Corruption Working Group shall propose the complaint with its suggestion to the Managing Director to consider appointing the investigation committee based on the complaint. Then, the Head of the Anti-Corruption Working Group shall report the complaint receiver for acknowledgement.
- (2) The Human Resources Section Manager shall inform the whistleblower regarding the reception of the complaint and the registration number for progress update. In case that the complaint is dismissed, the Human Resources Section Manager shall contact and inform the whistleblower of the reason as such.
- (3) The investigation committee shall investigate, conclude, and provide suggestions regarding corrective and preventive measures as well as disciplinary actions that the Personnel who commit misconduct shall be subjected to. This process shall be completed within 1 month after receiving the complaint or within the extended period, which can be requested for 1 month/time.
- (4) The investigation committee shall propose the result of investigation, corrective and preventive measures, and disciplinary actions to the Managing Director for consideration, and report the Human Resources Section Manager and inform the whistleblower for acknowledgement.

2.3.2 Complaint against Managing Director or direct subordinates of the Managing Director.

- (1) The Head of the Anti-Corruption Working Group shall propose the complaint with its suggestion to the Chairman of the Board of Directors to consider appointing the investigation committee based on the complaint.
- (2) The Head of the Anti-Corruption Working Group shall inform the whistleblower regarding the reception of the complaint and the registration number for

progress update. In case that the complaint is dismissed, the Head of the Anti-Corruption Working Group shall contact and inform the whistleblower of the reason as such.

- (3) The investigation committee shall investigate, conclude, and provide suggestions regarding corrective and preventive measures as well as disciplinary actions that the Personnel who commit misconduct shall be subjected to. This process shall be completed within 1 month after receiving the report or within the extended period, which can be requested for 1 month/time.
- (4) The investigation committee shall propose the result of investigation, corrective and preventive measures, and disciplinary actions to the Chairman of the Board of Directors for consideration, and report the complaint receiver and the Head of the Anti-Corruption Working Group for acknowledgement.

2.3.3 Complaint against other stakeholders (business partners or third parties relevant to ESCO's business operation)

- (1) The relevant division shall preliminarily review the complaint and consider whether it should be dismissed or further investigated (following article 2.2.1.1 if needed). Then, the relevant division shall propose the complaint with its suggestion to the President to consider appointing the investigation division based on the complaint, and report the complaint receiver for acknowledgement.
- (2) The investigation division shall inform the whistleblower regarding the reception of the complaint and the registration number for progress update. In case that the complaint is dismissed, the investigation division shall contact and inform the whistleblower of the reason as such.
- (3) The investigation division shall investigate, conclude, and provide suggestions regarding corrective and preventive measures as well as proceedings against the guilty stakeholder. This process shall be completed within 1 month after

receiving the report or within the extended period, which can be requested for 1 month/time.

- (4) The investigation division shall propose the result of investigation, corrective and preventive measures, and proceedings against the stakeholder to the Managing Director for consideration, and report the complaint receiver and the Head of Anti-Corruption Working Group for acknowledgement.

2.4 Informing the Whistleblower of the Investigation Result

The Head of the Anti-Corruption Working Group shall inform the whistleblower of the investigation result and the corrective measure as soon as applicable. However, if the investigation cannot be completed within specified period, shall inform the whistleblower when there are any updates.

2.5 Reporting to the Board of Directors

The Head of the Anti-Corruption Working Group shall gather information and propose to the Managing Director to report to the Chairman of the Board of Directors.

In the case that an assigned Personnel in the whistleblowing handling process has a conflict of interest with any complaints, such Personnel shall refrain from participating and inform the person with an authority to appoint the investigation committee/division in order to assign a substitution. Also, in case that the alleged is the Head of the Anti-Corruption Working Group or direct subordinates, the Managing Director shall appoint an executive or a manager to perform duties after the complaint reception instead of the Head of the Anti-Corruption Working Group.

3. Appointment of the Investigation Committee or Investigation Division

The Managing Director or the Chairman of the Board of Directors are authorized to appoint the investigation committee or division who would carefully and impartially gather all evidence and witness, interrogate the persons with knowledge or understanding of the issue, investigate, conclude, provide suggestions regarding corrective and preventive measures as well as disciplinary

actions or proceedings against the guilty person, and execute other arrangements as deemed necessary and proper.

The investigation committee should comprise at least 3 Personnel, or shall be at the discretion of the authorized person, as follows:

- (1) Chairman of the investigation committee whose position should be 1 level higher than the alleged.
- (2) Corporate Management Division Manager or designated representative from Human Resources Section.
- (3) Designated representatives who have legal knowledge or knowledge related to the complaint.
- (4) Others as deemed appropriate by the Chairman of the investigation committee

The immediate supervisor or project manager supervising the alleged shall not participate in the investigation committee unless requested for testimony.

4. Protection of Whistleblower, the Alleged and Related Parties

ESCO shall provide suitable and fair protection to the whistleblower, the alleged and related parties who cooperate with the investigation.

- (1) ESCO shall keep the information concerning the complaint and investigation confidential and not disclose to other persons unrelated to the complaint if not required by this guideline or laws. Personnel who intentionally disclose the information shall be subjected to a disciplinary action or legal proceeding.
- (2) ESCO shall protect the Personnel who file the complaint or cooperate with the investigation from any retaliation, i.e., change of job or work location, demotion, suspension, harassment in the workplace, dismissal, as well as any other unfair acts. The Personnel prompting such retaliation shall be subjected to a disciplinary action.
- (3) ESCO shall protect the alleged who is not yet proven guilty by providing a fair trial. The alleged shall be given opportunity to testify and informed of the investigation result. Also, the alleged reserves the right to appeal against the disciplinary action as stipulated in the Company's Regulation on Human Resources Management.

5. Penalties

If the alleged Personnel of ESCO is found guilty, the investigation committee shall consider proper disciplinary actions against the convicted Personnel, as well as their principal, instigator and supporter, following the Company's Regulation on Human Resources Management. Then, the investigation committee shall propose to the Managing Director, the Chairman of the Board of Directors to consider such disciplinary action together with the authorized person prescribed in the Table of Authority.

If the alleged stakeholder who is related to ESCO's business operation is found guilty, the investigation division shall consider proper and applicable proceedings under the Company's extent against such convicted stakeholder, and propose to the Managing Director for consideration.

If the whistleblower has a bad intention and makes a false allegation, they will not be protected under the above principles and shall be subjected to a disciplinary action or legal proceeding.

I, hereby, declare that this guideline must be strictly adhered to.

This guideline shall be effective on November 9, 2022.

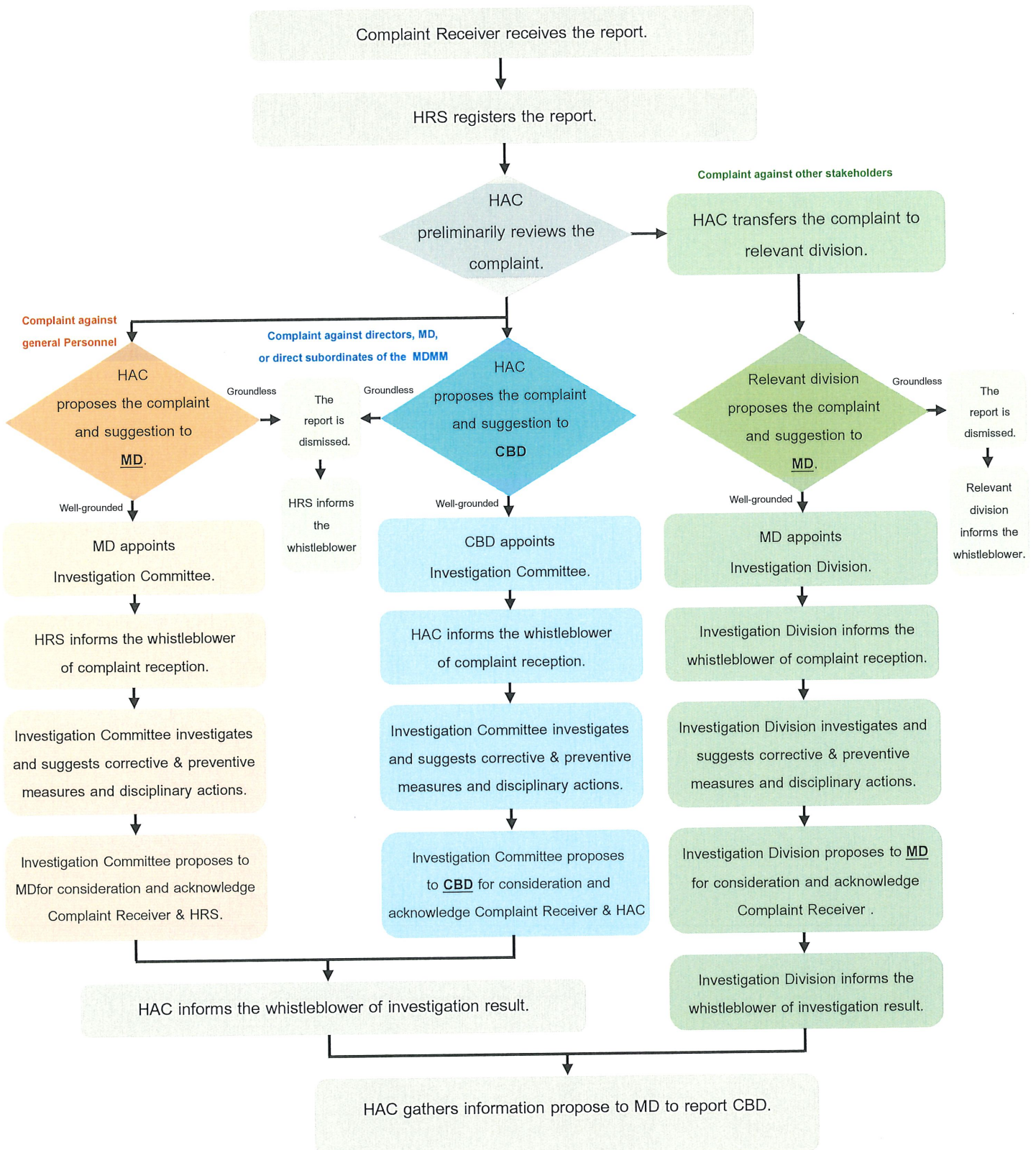
Announced on November 9, 2022.

A handwritten signature in blue ink, appearing to be 'Intouch', written over a horizontal blue line.

(Mr. Intouch Prakobvanichkul)

Managing Director

Whistleblowing Handling Process



Remark:

HAC means the Head of Anti-Corruption Working Group
 MD means the Managing Director
 CBD means the Chairman of the Board of Directors
 HRS means the Human Resources Section Manager