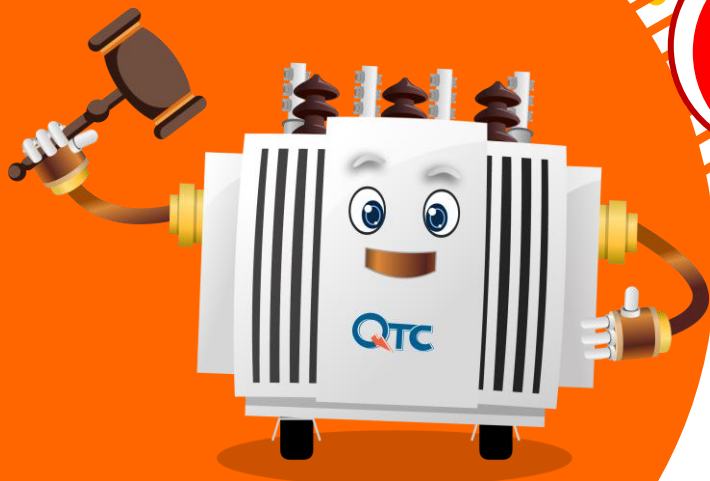


# Guidelines

## Complaints

## Whistleblowing

## Consultation

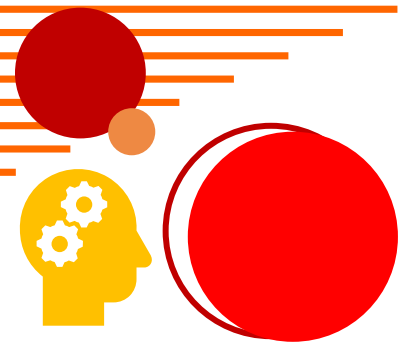


### Principles and Rationale

QTC Energy Public Company Limited has prepared a guidebook on complaints/whistleblowing regarding illegal acts or the Code of Business Ethics or violations of the Anti-Corruption Policy or Behavior that may indicate corruption or misconduct of directors. The company has established a mechanism to protect informants and prioritize the confidentiality of complaints to build confidence in complainants



“Corruption is unacceptable”



## Objectives

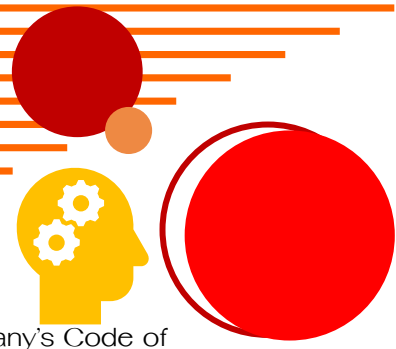
1. To promote executives and employees of the Company and its subsidiaries to conduct business accurately, transparently, and in a verifiable manner, in accordance with the principles of good corporate governance and the Company's Code of Conduct, with the expectation that all persons shall report in good faith any practice that is contrary to, or suspected to be contrary to, such matters to the Company, so that the Company may improve, rectify, or otherwise take action to ensure correctness, appropriateness, transparency, fairness, and compliance with the laws of the Stock Exchange of Thailand, which also provide protection to persons who furnish information in good faith to regulatory authorities; these are principles that the Company has adopted in practice.
2. To ensure that the Company's executives, supervisors, and Human Resources Department properly perform their duties of supervision and guidance, as well as monitor the behavior, conduct, and actions of employees so that they are appropriate and correct, and that any person reporting such matters shall be protected, provided that the report is made in good faith.

## Guidelines

### 1. Scope of Whistleblowing or Complaints

Where there is any doubt or any suspicious conduct is observed that may constitute a violation of good practice principles, including the following matters:

- 1.1. Violation of the anti-fraud and corruption policy and/or the code of conduct under the good corporate governance policy and/or the human rights policy and/or other policies
- 1.2. Violation of the Company's rules, regulations, or work requirements
- 1.3. Unfair treatment in the performance of work
- 1.4. Fraudulent acts within the organization
- 1.5. Human rights violations committed by directors, executives, employees, security personnel, as well as non-employee personnel of the Company and all its subsidiaries, in all circumstances.



## 2. Whistleblowing or Complaint Channels

2.1 In the event of a violation of the anti-corruption policy and/or the Company's Code of Conduct, and/or the discovery of fraud within the organization, employees or other external stakeholders may submit whistleblowing reports through 4 channels as follows:

1. By mail to the Audit Committee, QTC Energy Public Company Limited, No. 2/2, Soi Krungthep Kreetha 8, Yaek 5, Krungthep Kreetha Road, Hua Mak Subdistrict, Bang Kapi District, Bangkok 10240
2. By e-mail : [audit@qtc-energy.com](mailto:audit@qtc-energy.com) (Audit Committee)
3. Through the Company's website [www.qtc-energy.com](http://www.qtc-energy.com)
4. By scanning the QR Code



2.2 In the event of a violation of work rules or regulations, infringement of personal rights, or unfair treatment in the workplace, employees shall proceed in accordance with the Rules, Regulations and Work Discipline (QTC\_HM\_001) Section 7 Complaint Filing and Complaint Consideration

2.3 In cases of human rights violations committed by security personnel of the Company and all its subsidiaries, the affected individual may file a complaint directly, either verbally or in writing, with the Corporate Social Responsibility Department at Tel. +66 38 891411-4 ext. 101. QTC Energy Public Company Limited : 149 Moo 2, Pluak Daeng-Huai Prap Road, Map Yang Phon Subdistrict, Pluak Daeng District, Rayong 21140, Thailand. Alternatively, complaints may be submitted through the channels specified in Clause 2.1.

## 3. Conditions and Consideration of Whistleblowing Reports or Complaints (Case under Clause 2.1)

3.1 The details of the whistleblowing report or complaint must be truthful, clear, and sufficiently detailed to enable fact-finding for further action.

3.2 Information received shall be kept confidential, and the name of the whistleblower or complainant shall not be disclosed to the public without consent.

3.3 Whistleblowers or complainants shall be entitled to protection of their rights, whether they are employees or external persons.

3.4 The response time to the complainant should not exceed 3 business days after receipt of the complaint.

3.5 The time required to process a complaint depends on the complexity of the matter, the sufficiency of the documentary evidence provided by the complainant, as well as the documentary evidence and explanations provided by the respondent, but shall not exceed 30 business days.

3.6 The complaint recipient and persons involved in the fact-finding investigation process must keep all related information confidential and may disclose it only to the extent necessary, taking into account the safety and potential harm to the complainant, persons cooperating in the fact-finding process, the source of the information, or related persons.

#### 4. Related Parties

- 4.1 Complainant/Whistleblower means employees of the Company and its subsidiaries, or external stakeholders.
- 4.2 Complaint Coordinator means the person responsible for coordinating the receipt of complaints, collecting preliminary information, and maintaining the summary results of the proceedings, namely the Internal Auditor.
- 4.3 Investigator means an individual or a panel of persons appointed by the Chairman of the Audit Committee to conduct a fact-finding investigation.
- 4.4 Person responsible for work rules and regulations means the Human Resources Department.
- 4.5 Risk Management Committee
- 4.6 Executive Committee
- 4.7 Audit Committee
- 4.8 Board of Directors

#### 5. Operating Procedures

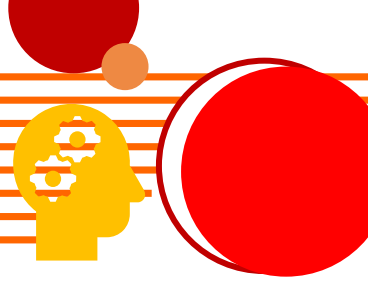
##### 5.1 Complaint Filing

A complainant may file a complaint or report misconduct through the channels specified in Clause 2.1. Where the complainant uses the complaint channel on the Company's website or scans the QR Code, a window will appear for entering supporting information for the complaint as follows:

The screenshot shows a web form for reporting misconduct. The title is "แจ้งเรื่องร้องเรียน/เบาะแสการทุจริต". The form has several input fields: "ชื่อ - สกุล:" (Name - Surname), "เบอร์โทรศัพท์:" (Phone Number), "อีเมล:" (Email), and "เรื่อง:" (Subject). There are also three "เลือกไฟล์" (Select File) buttons, each with "ไม่ได้เลือกไฟล์" (No file selected) below it. Below these are two checkboxes: "ประสงค์ให้แจ้งกลับผลการสืบสวน" (I want to be notified of the investigation results) and "ประสงค์ให้เปิดเผยข้อมูลส่วนบุคคล" (I want to disclose personal information). At the bottom, there is a CAPTCHA verification step with the text "ฉันไม่ใช่โปรแกรมอัตโนมัติ" (I am not an automatic program) and a "SUBMIT" button.

- The complainant shall provide information truthfully and is required to complete the fields marked with \*
- If there are photographs or supporting documents for the complaint, files may be up load ed and attached for consideration.
- The complainant shall confirm the intention to receive a response and consent to the disclosure of information.
- The complainant must verify once again that they are not a Bot by entering the characters displayed.
- Once the complainant confirms "OK" and submits the complaint information, the system will immediately forward such information to the Audit Committee.

In cases of complaints concerning human rights violations committed by the Company's security personnel, once the Corporate Social Responsibility Department receives such complaints, whether verbally or in writing, the complaints shall be processed in accordance with the complaint handling procedure as specified in Clause 5.2.



## 5.2 Receipt of Complaints

5.2.1 When the *Audit Committee* receives a complaint, it shall consider the supporting information and proceed as follows:

- Notify the Complaint Coordinator to prepare a record.
- The Chairman of the Audit Committee has the authority to order a fact-finding investigation by the appointed investigator(s), without the need to refer the matter to the Executive Committee.
- If the complainant requests a response, a reply shall be provided within 3 business days.
- The period for conducting the investigation depends on the complexity of the complaint, but should not exceed 30 days.

### 5.2.2 *Complaint Coordinator*

5.2.2.1 Prepare a detailed record of the complaint information as follows:

- Full name of the complainant, except where no full name is provided.
- Date of complaint
- Full name of the person complained of, or details of the event complained.
- Response schedule.
- Other related information
- Maintain the information as confidential.

5.2.2.2 Coordinate and seek guidance on disciplinary procedures or related regulations from the Human Resources Department.

5.2.2.3 Coordinate with the investigator(s) appointed by the Chairman of the Audit Committee to facilitate coordination among the investigator(s), the Human Resources Department, and the management of the person complained of in accordance with the chain of command.

## 5.3 Collection of Facts and Fact-Finding Investigation

- The investigator shall conduct fact-finding in coordination with the Complaint Coordinator, prepare a factual report, the results of the proceedings, and propose disciplinary measures to the Audit Committee for consideration, direction, and reporting to the Board of Directors.
- In the case of an anonymous complaint where sufficient additional information cannot be obtained, the investigator shall submit the results of the information review and opinions regarding such complaint to the Audit Committee for consideration of an appropriate course of action. If the Audit Committee determines that the complaint cannot be further pursued, the complaint shall be closed.
- If the investigator's fact-finding shows that the person complained of has committed no wrongdoing, or that the matter arose from a misunderstanding, the matter shall be proposed to the Audit Committee for approval to close the case and report the matter to the Board of Directors.



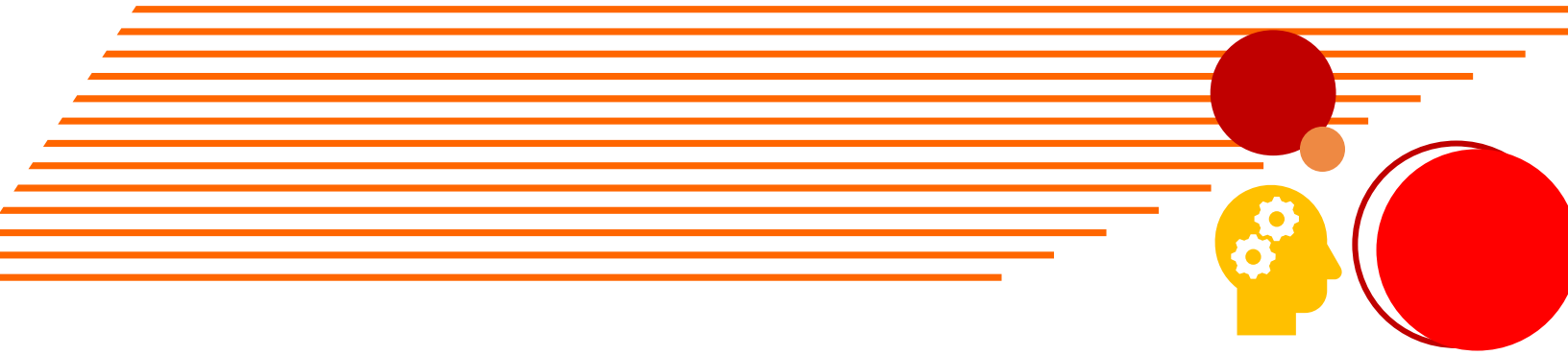
## 5.4 Disciplinary Actions

Where the Audit Committee determines that misconduct has occurred and disciplinary action is required, the following shall apply:

- 5.4.1 In the case of general, non-serious misconduct, action shall be taken in accordance with the Rules, Regulations and Work Discipline (QTC\_HM\_001) Section 6 Work Discipline and Disciplinary Penalties, according to the prescribed level of misconduct.
- 5.4.2 In the case of misconduct involving actions contrary to the Anti-Corruption Policy, the Code of Business Conduct, and the Company's corporate governance policy
- If the person is an employee of the Company or its subsidiary, disciplinary action shall be taken in accordance with the Rules, Regulations and Work Discipline (QTC\_HM\_001) Section 6 Work Discipline and Disciplinary Penalties, with consideration given to severe or gross misconduct, including legal proceedings where applicable.
  - If the person is a director or a senior executive who is also a director, the matter shall be deemed a serious offense, resulting in removal from directorship and legal action in accordance with applicable procedures.

## 5.5 Notification of Results to the Complainant, Data Retention, and Corrective Action

- 5.5.1 The Complaint Coordinator shall notify the complainant of the outcome of the proceedings (if the complainant has requested a response).
- 5.5.2 The Complaint Coordinator shall keep the records of the proceedings related to the complaint confidential, compile whistleblowing statistics, and report them to the Audit Committee and the Board of Directors on a quarterly basis.
- 5.5.3 The management, in line with the chain of command of the person complained of, shall prepare a corrective action plan and preventive measures to avoid recurrence, and report to the Executive Committee and the Audit Committee.
- 5.5.4 The Risk Management Committee shall assess and review the risk arising from the incident and review whether the preventive measures are appropriate, robust, and sufficient for the risk, and shall report to the Audit Committee in accordance with the reporting cycle.



## 6. **Bad-Faith or Improper Complaints**

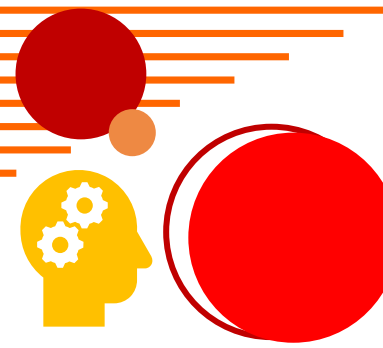
If any whistleblowing report, complaint, statement, or information is proven to have been made in bad faith or submitted through an improper channel, and the person is an employee of the Company, such employee shall be subject to disciplinary action. If the person is an external party whose conduct causes damage to the Company, the Company shall consider taking legal action against such person as permitted by law.

## 7. **Responsibilities of Supervisors in the Chain of Command**

- 7.1 Supervisors in all positions within the chain of command are responsible for providing advice, guidance, and correct practices under the policy to their subordinates in order to prevent non-compliance with the policy.
- 7.2 If the supervisor of the person complained of neglects, ignores, or fails to cooperate in the fact-finding investigation with the investigator, or fails to comply with the policy, the higher-level supervisor shall also be subject to disciplinary consideration.

## 8. **Protection Measures for Whistleblowers or Complainants**

- The Audit Committee shall keep the information and identity of the whistleblower or complainant, and the person complained of, confidential.
- The Audit Committee shall disclose information only to the extent necessary, taking into account the safety and potential harm to the reporting person, the source of the information, or related persons who may be affected. Injured parties shall receive appropriate and fair relief through a suitable process.
- A complainant or a person cooperating in the fact-finding investigation may request the Company to establish appropriate protection measures, or the Company may establish such measures without a request if it considers that there is a likelihood of hardship, damage, or safety concerns.
- The Company shall not take any unfair action against a whistleblower, complainant, or person cooperating in the fact-finding investigation, whether by changing job position, job duties, workplace, suspension, intimidation, interference with work performance, termination of employment, or any other act of an unfair nature.



## 9. Consultation

- All employees shall receive training on the anti-corruption policy and related guidelines, which are designated as mandatory courses for all positions, including orientation for new employees. If further consultation is required regarding compliance with the policy, **employees may seek advice** directly from their supervisors, any executives at department level or above, and/or the Human Resources Department, or any trusted person. The Company **shall not regard this as bypassing the chain of command and no fault shall arise**. Persons providing consultation must give advice in accordance with the policy and the Company's prescribed guidelines.
- External stakeholders may seek consultation regarding complaint or whistleblowing procedures directly from the Audit Committee through the channels specified in Clause 2.1, or from senior executives of the Company whom they know and trust.

### Transparency through Whistleblowing and Complaint Channels

 **Whistleblowing Scope (What to Report)**

**Misconduct Subject to Whistleblowing**  
Acts in violation of applicable laws, rules and regulations, the Code of Business Conduct, the Anti-Corruption Policy, the Human Rights Policy, and other officially announced company policies.

**Who can report?**  
Internal and external stakeholders involved in the Company's business operations.

**Whistleblowing Channels**

-  **The Company's Website**  
Details and supporting evidence of misconduct can be submitted through the system on QTC's official website.
-  **Mail addressed to the Audit Committee.**  
QTC Energy Public Company Limited 2/2 Soi Krungthep Kreetha 8, Intersection 5, Krungthep Kreetha Road, Hua Mak Sub-district, Bang Kapi District, Bangkok 10240, Thailand.
-  **Electronic Mail (E-mail)**  
Contact the Audit Department directly at [audit@qtc-energy.com](mailto:audit@qtc-energy.com).

**Consultation Channels**

-  **Inquiries regarding policies and guidelines**  
Should there be any questions about how the Company's policies are applied, additional clarification may be requested.
-  **Contact via e-mail or telephone.**  
Mail: [sustainability@qtc-energy.com](mailto:sustainability@qtc-energy.com)  
Telephone: 038-891-411-4 หรือ 111