

Measures for Reporting and Whistle Blowing (Amendment dated on February 19, 2026)

Scope of Complaint:

1. Directors, Employees, and any other persons are uncomfortable or discovered a violation of following principles:
 - Contravening the company's corporate governances.
 - Contravening the company's rules and regulations.
 - Receiving an unfair treatment.
 - Fraud action by a person in an attempt to obtain any undue benefits for himself/herself or another person, including; Asset misappropriation, Corruption and Fraudulent financial reporting etc.
2. The Company encourages whistle-blowers to disclose their identity and to include as much information and clear evidence concerning with the complaint.
3. The Company will not accept in cases of an anonymous complaint and/or the Case no evidence or reasonable grounds to proceed.

Measurement of protecting the violation's reporters and appellants:

1. The Company shall provide appropriate protection to the persons who report misconduct and other related persons in good faith. For examples, personnel must not be disadvantaged or victimized by any of the following actual or threatened actions: change of job position or workplace; work suspension; dismissal; and any other form of discrimination. Moreover, report-related information shall be kept confidential and shall not be disclosed to unrelated person except the disclosure is required by law.
2. An identity of a whistle-blowers, report-related information, and the conduct of an investigation shall be kept confidential by all participants involved. However, under some circumstances the Company may disclose those information if the disclosure is required or authorized by law. Disciplinary action including legal action may be taken against any person found to have intentionally disclosed confidential information.
3. In the event where there is clear evidence that whistle-blowers make a false report, the Company shall undertake the following actions as applicable to protect the reputation of subject of a report:
 - If the whistle-blower is an Employee, he or she shall be subject to disciplinary action in accordance with the Company's Rules and Regulations under Human Resources Management.
 - If the whistle-blowers is a third party and damage has occurred to the Company as a result of such report, the Company may take legal action against the whistle-blowers.

Reporting and Whistleblowing Channel:

Employees and stakeholders who detect or have reasonable grounds for suspecting Misconduct should report to one of the following channels;

- **Email:** Chairman of Audit Committee
email: chairmanac@ttcl.com

or

Chief Audit Executive
email: cae@ttcl.com

or

Company Secretary
email: companysecretary@ttcl.com
- **Letter:** Chairman of Audit Committee
or

Chief Audit Executive
or

Company Secretary

TTCL Public Company Limited
159/42-44, Sermit Tower 28th-30th Floor,
Sukhumvit 21 (Asoke) Road, North Klongtoey,
Wattana, Bangkok 10110.
Tel. 0-2260-8505 Fax. 0-2260-8525-6

Processing Period

Investigation will be undertaken carefully but quickly as possible in line with the nature and severity of the allegation / complaint without affecting the quality and efficiency of the investigation. Initial stages of investigation will be to seek for a fact, allegations / complaints within 1 month and to find a conclusion as soon as possible.

Procedure after receiving complaint:

1. Complaint Investigation.
 - Complaint regarding misconduct which are the financial and accounting matters shall be investigated by Chief Audit Executive.
 - Complaint regarding misconduct which are against law, company's rules and regulations shall be investigated by the General Manager (HR) of Human Resource and Administration Division.

2. Complaint verification on the line of command.

An Investigator must not possess any conflict of interest with regards to a complaint under investigation.

- In cases where Staff and Section Chief are the Subject of a complaint, Department Manager, Project Manager, Senior Manager and General Manager will appoint an Investigation Committee as appropriate.
- In cases where an Executive employee at the level of Department Manager, Project Manager, Senior Manager and General Manager are the Subject of a complaint, the Board of Management will appoint an Investigation Committee as appropriate.
- In cases where the Board of Management, the President & CEO, or a Company Director is the Subject of a complaint, the Board of Directors will appoint an Investigation Committee as appropriate.
- In cases where the Chief Audit Executive is the Subject of a complaint, the Company Audit Committee will appoint an Investigation Committee as appropriate.
- If a complaint regarding misconduct which are particularly complex or involve with several units, Investigation Committee has to report to Board of Management for acknowledgment.

3. Reporting

The Investigation Committee has a duty to directly report the facts of the matter to the Department Manager, Project Manager, Senior Manager, General Manager and/or Board of Management and/or the Board of Directors and/or the Audit Committee under the line of command with the following framework:

- In case of involving general management to report to Department Manager, Project Manager, Senior Manager or General Manager.
- In case of the effect is quite serious and under the CEO's supervision to report to the Board of Management, President & CEO or Board of Directors.
- In case of involving financial and accounting reports, internal control, internal audit and risk management to report to the Audit Committee.
- In case of involving corporate governance policy and/or the issue affect to Executives, the Audit Committee determined to report to the Board of Directors for consideration and action.

4. Disciplinary action and Notification

- Disciplinary action shall be in line with the Employee's Disciplinary Action Regulations issued by the Company and/or relevant laws.
- Internal Audit or Corporate Secretary as coordinators shall summarise the results of an investigation for distribution as appropriate to the Whistle-blowers, Subject of a complaint, Investigation Participant and any other relevant persons.

-Signed-

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(Mr. Hironobu Iriya)
CEO