



Whistleblowing and Complaint Policy

[Srisawad Corporation Public Company Limited](#) is committed to conducting its business with integrity under the framework of good corporate governance. The Company recognizes the importance of receiving whistleblowing reports and complaints, as well as preventing misconduct and fraud that may arise from operations and interactions with all groups of stakeholders. Therefore, the Company has established this Whistleblowing Policy for the following purposes:

1. To encourage all stakeholder groups to immediately report any clues or suspicions of misconduct, improper practices, violations of laws or relevant regulations, corruption, fraud, or breaches of the Company's business ethics.
2. To ensure that the Company's operations are conducted properly, transparently, and more efficiently in accordance with good corporate governance principles and to prevent risks of potential damage.
3. To emphasize the importance of the whistleblowing process for all stakeholder groups and to protect good-faith whistleblowers by keeping the identity of whistleblowers and the information reported confidential and undisclosed to unrelated parties.

Scope of Whistleblowing or Complaints

Whistleblowers or complainants may report significant matters that could materially and adversely affect the Company, including:

1. Illegal acts or non-compliance with policies regarding good corporate governance, business ethics, and anti-corruption.
2. Violations of the Company's rules and regulations.
3. Inaccurate financial reports, deficiencies in internal control systems, and falsification of financial documents.
4. Conflicts of interest.

Eligible Complainants

1. Employees who witness violations of laws, regulations, rules, codes of conduct, or the Company's business ethics.
2. Employees who are bullied, threatened, disciplined, demoted, suspended, terminated, or unfairly treated as a result of filing complaints, providing information, or assisting in investigations, fact-finding, lawsuits, legal proceedings, acting as witnesses, giving testimony, or cooperating with courts or government authorities.



3. All stakeholder groups who witness wrongdoing or become aware of misconduct or fraud occurring within the Company.

Procedures for Whistleblowing or Submitting Complaints

To ensure equal and fair treatment of all stakeholders in accordance with good corporate governance principles, the Company has established channels for whistleblowing or complaints regarding impacts or risks of impacts caused by the Company's business operations or by directors, executives, employees, or staff in relation to illegal acts, ethical misconduct, suspected corruption, unfair practices, negligence, or lack of due care.

Whistleblowers or complainants should clearly provide their name, address, and contact telephone number, including the name of the alleged wrongdoer and reliable details of the incident, together with evidence or witnesses (if any), through the following channels:

- (1) **By Mail** Chairman of the Board or Chairman of the Audit Committee
Srisawad Corporation Public Company Limited
99/392 Srisawad Building, Soi Chaeng Watthana 10, Intersection 3,
Chaeng Watthana Road, Thung Song Hong Subdistrict, Lak Si District, Bangkok
10210
Telephone: 02-693-5555
Fax: 02-573-1565

- (2) **Through Internal Reporting Channels**

Complainants may report misconduct or fraud through any of the following channels:

- Directly to the Chief Executive Officer and Managing Director
- Directly to the Chairman of the Audit Committee through the Secretary of the Audit Committee
- Through supervisors
- In cases involving senior executives or directors, reports shall be made directly to the Chairman of the Audit Committee

Email: AC@srisawadpower.com

- (3) **Company Website**

[Whistleblowing Channel](#)

- (4) **Suggestion / Comment / Complaint Boxes within the Company**

Procedures Upon Receiving a Whistleblowing Report or Complaint

1. Upon receiving a whistleblowing report or complaint, the Company shall assign the Internal Audit Department or another appropriate unit to gather relevant facts and conduct a preliminary review of the information provided by the whistleblower or complainant. If the matter is found to have merit, the



Internal Audit Department or assigned unit shall submit the matter to the Audit Committee and the Board of Directors for acknowledgment and further instructions, including the appointment of an investigation committee.

2. After the investigation committee has completed its fact-finding process, it shall report the findings, corrective actions, and disciplinary measures to the Audit Committee and the Board of Directors.

Investigation and Disciplinary Actions

If the investigation reveals reasonable evidence that the accused has committed corruption, violated laws, regulations, rules, or the Company's code of conduct, the accused shall have the right to be informed of the allegations and defend themselves by providing additional information or evidence proving their innocence.

If the accused is found guilty of corruption or violations of laws, regulations, rules, or the Company's code of conduct, whether the offender is a director, executive, employee, or staff member, such conduct shall be deemed a violation of the Company's anti-corruption policy, good corporate governance policy, and business ethics manual. Appropriate disciplinary action shall be imposed in accordance with Company regulations. If misconduct also violates the law, the offender shall be subject to both legal penalties and disciplinary action.

Protection Measures for Whistleblowers or Complainants

1. To protect the rights of complainants and informants acting in good faith, the Company shall keep confidential the name, address, and any information that could identify the whistleblower or informant. Such information shall only be accessible to persons responsible for handling the complaint.
2. In cases involving corruption allegations against directors or executives, the Audit Committee shall protect whistleblowers, complainants, witnesses, and persons providing information from hardship, danger, or unfair treatment arising from their reporting or cooperation.
3. The Company shall not take any unfair action against whistleblowers, complainants, or persons cooperating in investigations, including changes in position, job duties, workplace, suspension, threats, interference with work, termination, or any other unfair treatment.
4. Persons responsible for handling complaints must keep all information, complaints, and evidence confidential and must not disclose such information to unrelated persons unless disclosure is required by law.

False Whistleblowing Reports or Complaints

If the Company determines that a whistleblowing report, complaint, testimony, or information was made dishonestly, falsely, and intentionally to cause damage:



- If the offender is an employee, disciplinary action shall be taken in accordance with Company regulations.
- If the offender is an external party and the Company suffers damage as a result, the Company may pursue legal action against such person.

Record Keeping and Reporting

The Internal Audit Department is responsible for maintaining records of complaints, reports of misconduct, and fraud cases, as well as preparing regular summary reports for the Audit Committee on all reported cases, whether already resolved or under investigation.

This Whistleblowing and Complaint Policy has been approved by the Board of Directors and shall be implemented throughout the Company effective immediately.

Mr. Sukont Kanjanahuttakit

Chairman