

Whistleblowing Policy

KCG Corporation Public Company Limited

The support and encouragement of whistleblowing and complaint mechanisms reflect the Company's commitment to good corporate governance and sustainable growth. This includes instances where there is evidence or suspicion of misconduct, such as lack of transparency, fraud, embezzlement, violation of business ethics, or the promotion or support of others who act contrary to the Code of Business Conduct.

Furthermore, it covers situations where individuals fail to cooperate with, or obstruct, investigations or fact-finding processes related to breaches of the Code of Business Conduct. It also includes instances of unfair treatment of others.

Additionally, the mechanism encompasses communications from customers or stakeholders regarding product and service quality, responsiveness to customer needs, or undesirable conduct or negligence in caring for customers and stakeholders.

1. Principles and Reasons

KCG Corporation Public Company Limited and its subsidiaries ("Company") operate within a corporate governance framework that ensures verifiable transparency and fairness. The Company acknowledges the participation of its employees in actively monitoring and preventing misconduct, violations, and actions that violate the Company's regulations. Therefore, the Company has established this whistleblowing policy.

2. Objectives

To achieve the objectives of corporate governance regarding the reporting of complaints and fraud, the Company established a whistleblowing policy, as follows:

2.1 To establish a written policy to ensure that executives, employees, and stakeholders are aware of the policy framework and its commitment to prioritize the reporting of complaints and corruption.

2.2 To provide assurance to the Company's executives, employees, and stakeholders that they will be protected and safeguarded in cases of defamation resulting from bad faith complaints.

2.3 To promote and support executives and employees at all levels to have a sense of responsibility and recognize the importance of working together within the framework of the whistleblowing policy.

2.4 To protect whistleblowers and ensure the protection of the accused parties from bad faith complaints.

3. Whistleblowing Policy

3.1 Definitions

“**Director**” refers to the company directors.

“**Company Employee**” refers to executives, employees at all levels, contract employees, and workers

Whistleblowing Policy No. 03	Rev.02 According to the resolution of the Company's Board of Directors Meeting No. 9/2025 dated 13 November 2025	Page 1 / 6
---------------------------------	------------------------------------------------------------------------------------------------------------------------	------------

“Regulation” refers to rules, regulations, practices, or guidelines that are known by other names and are enforced.

“Misconduct” refers to various actions specified within the "scope of complaints and fraud **reporting**" or actions of a similar nature.

“Corruption” shall be defined in accordance with the anti-corruption policy.

“Undesirable behavior” refers to actions that demonstrate a lack of concern or disregard for information, observations, or complaints from customers or stakeholders regarding professional misconduct that must be addressed. This includes aspects pertaining to product and service quality, promptness, accuracy, transparency in service provision, and receptivity to diverse needs.

3.2 Scope of Whistleblowing and Complaint Reports

3.2.1 Directors, employees, or any individuals acting on behalf of the Company may be subject to complaints under this policy if they engage in actions that violate or fail to comply with applicable laws, Company regulations, or policies, including but not limited to the Corporate Governance and Sustainable Development Policy, and the Company's Anti-Corruption Policy. Complaints may also pertain to undesirable conduct such as failure to professionally care for customers and stakeholders as expected.

Circumstances that may fall under this policy include, but are not limited to, the following types of misconduct:

- Criminal offenses or incitement to commit such offenses.
- Fraud, whether directly or indirectly involving the Company.
- Risky behavior, including corruption, bribery, and extortion.
- Neglect of legal duties with material impact on the Company.
- Fraudulent or non-compliant conduct or omissions in accounting, reporting, recordkeeping, transactions, practices, financial disclosures, or internal controls.
- Events endangering the health or safety of any individual.
- Activities causing significant environmental damage.
- Serious misconduct or breaches of the Company's Code of Business Conduct.
- Intentional acts causing damage to the Company's reputation, interests, or assets.
- Violations of the Company's rules, regulations, or policies, including the Corporate Governance and Sustainable Development Policy.
- Failure to take reasonable and necessary action in matters that could lead to serious, unavoidable costs or damage to the Company.
- Intentional concealment of any of the above misconduct.
- Negligent or unprofessional handling of information, observations, or complaints from customers or stakeholders, including matters related to product or service quality, responsiveness, accuracy, and transparency in service delivery or other responses.

- 3.2.2 The Company encourages complainants to disclose their identity (to the designated complaint-receiving unit only) and/or provide sufficient and clear evidence of the misconduct in question. Complainants will be protected fairly and appropriately under the Company's whistleblower protection provisions.

3.3 Eligible Persons for Whistleblowing or Filing Complaints

Directors, executives, employees, customers, stakeholders, or any individuals who possess information or observations related to a complaint—or who have a genuine suspicion that a director, employee, or any person acting on behalf of the Company has engaged in misconduct—may report such concerns, regardless of whether they have suffered any personal harm.

These individuals may file a complaint or whistleblowing report through the designated channels. The Company encourages whistleblowers to disclose their identity or provide sufficiently clear evidence of the misconduct, along with contact information for follow-up communication.

3.4 Protection of Individuals Falsely Accused

If there is clear and sufficient evidence indicating that a whistleblower has engaged in misconduct or has disclosed information with the intent of personal gain, such actions will be considered a disciplinary offense and may constitute a serious violation. The Company will conduct an investigation and take appropriate disciplinary action in accordance with its internal regulations. To protect the reputation of falsely accused individuals, the Company may take the following actions:

- 3.4.1 If the dishonest whistleblower is an employee, an investigation shall be conducted and disciplinary action taken as per the Company's work rules.
- 3.4.2 If the dishonest whistleblower is an external party and the Company suffers damages, the Company will consider initiating legal proceedings against the individual.
- 3.4.3 If the whistleblower does not disclose their identity (anonymous whistleblowing), the Company will assess the credibility of the complaint before proceeding with the investigation.

3.5 Protection of Whistleblowers and Related Parties

To ensure the protection of bona fide whistleblowers and complainants, the Company has established the following preliminary guidelines:

- 3.5.1 The complainant must provide detailed facts or sufficient evidence to support a reasonable belief of misconduct, such as descriptions of the incident, persons involved, photos or videos capturing the act, date and time of occurrence, and any other relevant evidence. Whistleblowers may choose to remain anonymous if disclosure could result in harm.

Whistleblowing Policy No. 03	Rev.02 According to the resolution of the Company's Board of Directors Meeting No. 9/2025 dated 13 November 2025	Page 3 / 6
---------------------------------	------------------------------------------------------------------------------------------------------------------------	------------

- 3.5.2 Information and observations related to complaints will be treated as confidential and disclosed only as necessary, with consideration for the safety and impact on the whistleblower.
- 3.5.3 If a whistleblower believes they may be at risk or face difficulties or harm, they may request the Company to implement protective measures. The Company may also proactively implement such measures if it deems there is a likelihood of harm or adverse impact to the whistleblower.
- 3.5.4 If any director, executive, or employee treats stakeholders unfairly, discriminates, acts inappropriately, or causes harm as a result of the stakeholder's whistleblowing, complaint, testimony, or cooperation with courts or government authorities, such actions will be considered a disciplinary offense. In cases where such acts constitute a legal violation, the person responsible may also be subject to legal penalties.
- 3.5.5 Any individuals who suffer harm as a result of whistleblowing or related activities will receive fair and appropriate remediation or resolution, as determined by the Audit Committee and/or the Board of Directors.

3.6 Process for Considering Whistleblowing Reports or Complaints

Upon receipt of a report or complaint via the designated whistleblowing channels, the Audit Committee shall assign a task force—comprising internal or external personnel as appropriate—to conduct a preliminary investigation of the facts. The task force may report the investigation's findings and/or progress to the Audit Committee periodically as deemed appropriate.

If the Audit Committee determines that the complaint has merit or is substantiated, the Audit Committee shall establish an investigation committee to conduct a formal fact-finding investigation. The individual(s) subject to the complaint shall be given the opportunity to respond and present a defense. External experts may also be invited to serve on the investigation committee. Once the investigation committee has reached its conclusions, the Audit Committee shall proceed as follows:

- 3.6.1 In cases involving misconduct, the Audit Committee shall submit the matter, along with its opinion, to the Board of Directors for further consideration.
- 3.6.2 The Audit Committee, or the task force appointed by it, shall provide updates and the outcome of the complaint investigation to the complainant, provided that the complainant has disclosed their name, address, telephone number, email address, or other means of contact.

- 3.6.3 In cases where the complaint is of a serious nature—such as those that may affect the company’s reputation, image, financial standing, contradict corporate policy, or involve senior management—and when necessary to protect personal data and maintain confidentiality, the Audit Committee shall consider initially informing the Chief Executive Officer for prompt action, or may submit the matter along with its opinion to the Board of Directors for further consideration.
- 3.6.4 If the complaint results in damage to any individual, the Audit Committee shall propose appropriate and fair remedial measures for the affected party on a case-by-case basis, subject to the approval of the Board of Directors.
- 3.6.5 The review process will commence as soon as practicable, taking into account the severity and nature of the allegations, complaints, or tips received. All actions undertaken during the review shall be carried out with due care so as not to compromise the quality or integrity of the investigation. The process shall be completed within 30 business days from the date the complaint is received. In cases where an extension is required due to the complexity of the complaint or tip, a request for such extension shall be submitted to the Audit Committee for consideration and approval.

3.7 Whistleblowing and Complaint Reporting Channels

Complainants may report whistleblowing information or complaints by clearly marking the correspondence as “Confidential.” Reports may be submitted through the following channels:

1. Via Email:

To: Audit Committee or Chairman of the Audit Committee
 Email: whistleblower@kcgcorporation.com

2. By Registered Mail:

To: Audit Committee or Chairman of the Audit Committee
 Address: KCG Corporation Public Company Limited
 3059-3059/1-3 Sukhumvit Road, Bangchak Subdistrict,
 Phra Khanong District, Bangkok 10260

3. Via Website: <https://www.kcgcorporation.com/en/contact-us>

QR Code:



3.8 Record-Keeping and Reporting

The Secretary of the Audit Committee shall be responsible for maintaining a register of all whistleblowing and misconduct complaints received. Additionally, the Secretary shall prepare summary reports of all misconduct reports—whether they have been resolved or are under investigation—and present them to the Audit Committee on a regular basis, at least once per quarter. The Audit Committee shall subsequently report such matters to the Board of Directors for acknowledgment.

3.9 Review of the Whistleblowing and Complaint Policy

The Company shall review the Whistleblowing Policy at least once annually.

4. Enforcement

This Whistleblowing Policy shall take effect from the date of its official announcement.

Announced on 13 November 2025.

Signed -*Chaiyawat Wibulswasdi*-

Dr. Chaiyawat Wibulswasdi

Chairman of the Board

KCG Corporation Public Company Limited

Whistleblowing Policy No. 03	Rev.02 According to the resolution of the Company's Board of Directors Meeting No. 9/2025 dated 13 November 2025	Page 6 / 6
---------------------------------	------------------------------------------------------------------------------------------------------------------------	------------