

<b>Gunkul Engineering Public Company Limited and GUNKUL Group</b>			
	Whistleblowing and Complaint Handling Policy	Doc. No.	POL-BOD_69-005
		Effective Date	27 FEB 2026
	Approved by the Resolution of the Board of Directors Meeting No. 2/2026 dated 27 February 2026	Issue No.	1.0
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## **1. Introduction**

Gunkul Engineering Public Company Limited (“the Company”) and GUNKUL Group (the “Group”) shall operate its business based on transparency, good governance, ethics and responsibility toward stakeholders, This Whistleblowing Policy has been established to serve as an important framework for promoting an organizational culture that encourages openness in reporting tips and complaints related to corruption, misconduct, or actions that violate the Company’s Code of Business Conduct, including relevant rules, regulations, and applicable laws. The Policy is based on the principles of integrity, fairness, non-discrimination, confidentiality, and the protection of the rights of whistleblowers and information providers. It also serves as a key mechanism to support the Company’s good corporate governance system and to strengthen confidence in the operational processes of the Company and its group of companies in the long term.

## **2. Objectives**

- 2.1 To establish channels, criteria, and procedures for receiving, considering, investigating, and following up on complaints or whistleblowing reports related to misconduct, corruption, human rights violations, discrimination, bullying, harassment of stakeholders, or any actions that violate applicable laws, the Company’s policies, the Code of Business Conduct, rules, and regulations of the Company and its group of companies in a systematic, transparent, and fair manner. This also serves as a channel for receiving feedback and suggestions from stakeholders who have been, or may be, affected by the Company’s business operations.
- 2.2 To provide employees, stakeholders, and external parties with the opportunity to report tips or submit complaints with confidence under the principles of integrity, safety, and non-discrimination.
- 2.3 To provide protection for whistleblowers, information providers, and those involved in the investigation from bullying, retaliation, or unfair treatment, as well as to ensure appropriate confidentiality of related information.
- 2.4 To utilize the complaint-handling process as a mechanism to prevent and mitigate risks related to corruption, misconduct, and issues that may affect the reputation or sustainability of the organization, as well as to support the continuous improvement of corporate governance standards of the Company and its group of companies.

## **3. Definitions**

Any statements or words used in this policy shall have the following meanings

“The Company”	Gunkul Engineering Public Company Limited
“The Group”	Subsidiaries and affiliated companies of Gunkul Engineering Public Co., Ltd.
“Board of Directors”	Directors of Gunkul Engineering Public Company Limited and the Group
“Executives”	Persons holding position from Assistant Vice President level and above of Gunkul Engineering Public Company Limited and the Group
“Personnel”	Directors, executives, employees at all levels, and staff of Gunkul Engineering Public Company Limited and the Group

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“Related person”	Business intermediaries and representatives, consultant, or person who perform work for the Company and the Group
“Stakeholder”	Employees, business partners (suppliers and service providers), employees, customers, competitors, shareholders and investors, government agencies, business partners, and communities.
“complainant”	Directors, executives, employees, stakeholders, or external parties of Gunkul Engineering Public Company Limited and the Group
“Respondent”	Directors, executives, or employees of Gunkul Engineering Public Company Limited
“Complaint Receiving Unit”	The Internal Audit Department of the Company, which is responsible for receiving complaints, recording and conducting preliminary screening, coordinating, and supporting the investigation process under the supervision of the Audit Committee.
“Misconduct”	Any act by directors, executives, or employees of Gunkul Engineering Public Company Limited and the Group which constitutes a violation of the Code of Business Conduct, policies, rules, or regulations of Gunkul Engineering Public Company Limited and the Group.
“Fraud”	Seeking unlawful benefit for oneself or others, such as false financial evidence, use of assets of the Company and the Group for personal benefits, misappropriation, embezzlement, fraud, act of conflict of interest.
“Corruption”	Abuse of power for personal benefit, all forms of bribery, offer of contract or promise, demand or reception of money, asset and other benefits in improper manner from the government officers, public and private agencies. This shall include the business advantage for oneself or allies through the corrupted duty performance by acquiring or maintaining business or any other improper business benefits.
“Bribery”	Incentives, compensation, rewards, or benefits offered, promised, or provided to any individual to induce that person to take an action or make a decision in order to obtain a benefit.
“Human Rights Violations”	Any act or omission by an individual, organization, or entity that results in the restriction, discrimination, harassment, coercion, or harm to a person’s rights, freedoms, equality, or human dignity, whether intentional or unintentional, and whether occurring directly or indirectly. This includes impacts on a person’s physical, psychological, social, or economic well-being, as well as working conditions.

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#### **4. Scope of Implementation**

This Whistleblowing and Complaint Handling Policy applies to personnel of the Company and the Group. The Company also supports and encourages all related parties and stakeholders to adhere to the same practices and standards as those adopted by the Company.

#### **5. Whistleblowing Policy**

##### **5.1 Policy and Principles**

The Company and the Group promote operations based on transparency, ethics, and good corporate governance. The Company has therefore established this Whistleblowing and Complaint Handling Policy as a mechanism for reporting tips or complaints relating to misconduct, fraud, unethical behavior, or human rights violations, including discrimination, harassment, intimidation, threats, bullying of stakeholders, or any actions that may cause damage to the Company and the Group. The implementation of this Policy shall be conducted in accordance with the principles of integrity, fairness, impartiality, confidentiality, and non-discrimination.

##### **5.2 Scope of Complaints**

Personnel, stakeholders, and external parties may submit complaints when they observe or become aware of any information or suspected misconduct that may reasonably give rise to concerns under this Policy. Such complaints may include, but are not limited to, the following:

- 1) Acts involving fraud, corruption, or conflicts of interest related to the Company and the Group, whether directly or indirectly, such as observing personnel offering or accepting bribes from government officials or representatives of private entities.
- 2) Violations of good corporate governance principles, the Code of Business Conduct, the Supplier Code of Conduct, or the policies, rules, or regulations of the Company and the Group.
- 3) Acts constituting human rights violations, discrimination, or harassment against stakeholders on the basis of gender, race, or any other grounds, which may affect the rights and dignity of stakeholders, including vulnerable groups.
- 4) Acts that may cause damage to the reputation, assets, or interests of the organization.
- 5) Improper conduct in the performance of duties by directors, executives, employees, or related persons
- 6) Any other matters that the complainant believes may pose risks or have potential adverse impacts on the organization.

##### **5.3 Complaint Channels**

The Company and the Group have established appropriate and accessible channels for receiving complaints. The Board of Directors has assigned the Audit Committee to consider whistleblowing reports or complaints relating to acts that may give rise to suspicion of fraud, corruption, or violations of good corporate governance principles, the Code of Business Conduct, the Supplier Code of Conduct, or the policies, rules, or regulations of the

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Company and the Group, whether directly or indirectly. The Secretary to the Audit Committee is assigned to act as the coordinator responsible for receiving and conducting preliminary screening of complaints. Such channels shall be clearly established and communicated to stakeholders as follows:

- 1) Submit via Email of the Audit Committee [audit\\_committee@gunkul.com](mailto:audit_committee@gunkul.com)
- 2) Submit via The Company's website [www.gunkul.com](http://www.gunkul.com)  
At "Whistleblowing or Complaint relating to Corruption Channel"
- 3) Submit via Sealed postage to Chairman of the Audit Committee  
Gunkul Engineering Public Company Limited  
548 One City Centre (OCC), 44th Floor, Phloen Chit Road  
Lumphini, Pathum Wan, Bangkok 10330
- 4) Submit via "Whistleblowing and Corruption Complaints Box"  
(Set in the Company and can be opened by the Secretary to The Audit Committee only)

#### **5.4 Details of the Complaint**

To facilitate an effective review and investigation, the complainant shall provide details of the report or complaint, including the following information:

- 1) Information of the complainant, including name, position, or department.
- 2) Information of the respondent, including name, position, or department of the respondent or related persons (if known).
- 3) Facts or circumstances of the complaint.
- 4) Date, time, and location of the incident.
- 5) Supporting evidence or relevant documents (if any).
- 6) Contact information of the complainant for follow-up or to receive the outcome of the complaint (if desired).

The Company accepts anonymous complaints. Such complaints will be considered based on the completeness of the information, facts, and supporting evidence provided. The absence of the complainant's identity shall not automatically result in the rejection of the complaint.

#### **5.5 Protection and Confidentiality Measures**

To build confidence among complainants, the Company and the Group shall provide appropriate and fair protection to complainants, informants, witnesses, and individuals involved in the investigation process. Any form of retaliation is strictly prohibited, including bullying, intimidation, harassment, dismissal, demotion, reduction of benefits, or any other retaliatory actions resulting from the reporting of concerns or cooperation in the investigation. The Company and the Group shall maintain the confidentiality of information, documents, identities, and related details of the complainant and other relevant

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persons as appropriate, and such information shall be used solely for the purpose of the investigation.

At the same time, the respondent shall have the right to provide clarification, present supporting evidence, and receive fair treatment at every stage of the investigation process, in accordance with the principles of impartiality and absence of bias.

In the event that the complainant or informant believes that they have been bullied, retaliated against, or treated unfairly as a result of reporting concerns, they may submit an additional complaint through the complaint channels under this Policy, and the Company shall treat such matters as urgent cases for consideration.

## 5.6 Process on Complaint Reception

The Company and the Group have established procedures for receiving and handling complaints based on the principles of transparency, accountability, and fairness. The procedures specify the responsible parties involved, the process for receiving complaints, the investigation procedures, and the applicable disciplinary actions as follows:

### 1) Group of involved persons

- |                                       |   |
|---------------------------------------|---|
| 1) Complainant                        | Person who is whistleblower or complainant  |
| 2) Complaint Receiver                 | Persons who receive the complaint via channels as specified in 5.3., which include Chairman of the Audit Committee, the Audit Committee, and Secretary to the Audit Committee |
| 3) Coordinator                        | Person who preserves the information regarding the complaint and operational results, which is the Secretary to the Audit Committee   |
| 4) Investigation Committee            | Chief Executive Officer sets up the Investigation Committee to investigate the facts  |
| 5) Audit Committee                    | Audit Committee of Gunkul Engineering Public Company Limited  |
| 6) Chairman of the Board of Directors | Chairman of the Board of Directors of Gunkul Engineering Public Company Limited   |
| 7) Chief Executive Officer            | Chief Executive Officer of Gunkul Engineering Public Company Limited  |
| 8) Human Resource Department          | Discipline controller   |
| 9) Secretary to the Audit Committee   | Secretary to the Audit Committee of Gunkul Engineering Public Company Limited   |
| 10) Company Secretary                 | Company Secretary of Gunkul Engineering Public Company Limited  |

- 2) **Receipt and Registration of Complaints** The complaint receiving unit shall record and register the complaint, verify the completeness of the information, and conduct a preliminary screening within no more than 3 business days from the date the complaint is received. The matter shall then be forwarded to the complaint

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coordinator for consideration and further action in accordance with the established procedures. In this regard, the complaint receiving unit shall assess the level of severity and urgency of the complaint by considering the nature of the alleged conduct, the potential impact on individuals, the organization, or stakeholders, including cases related to human rights violations, harassment, or safety concerns, in order to determine appropriate handling measures and prioritization for further action.

**3) Consideration and Referral for Fact-Finding Investigation** The complaint coordinator shall review the appropriateness of the complaint and refer the matter to the fact-finding committee to conduct consideration and investigation based on relevant evidence and facts in a careful, objective, and impartial manner.

**4) Fact-Finding Investigation** The fact-finding committee shall consider and proceed as follows:

- If the matter is minor or considered insignificant, it shall be referred to the direct supervisor for consideration in accordance with the Company's disciplinary regulations.
- If there is a possibility of fraud, corruption, or conflicts of interest, including violations of the Company's Code of Business Conduct, a detailed investigation shall be conducted and the findings shall be reported to the Audit Committee and the Chief Executive Officer for consideration of appropriate measures.
- In cases involving senior management, the investigation results shall be reported directly to the Audit Committee for consideration.
- If the complaint is found to be unsubstantiated or unrelated to conflicts of interest, the matter shall be recorded in the complaint register and the investigation shall be closed.
- During the investigation process, the Company may implement appropriate interim measures, such as separating the parties involved, changing reporting lines, placing individuals on temporary suspension, or other necessary measures to prevent harassment, interference with witnesses, or further impact. Such measures shall not be considered a prior disciplinary action.

**5) Complaint Resolution, Remedial Actions, and Disciplinary Measures** If the investigation results confirm that the accused party has committed wrongdoing, the Company and its group companies shall take action in accordance with the Company's disciplinary regulations and/or applicable laws, as well as implement appropriate corrective and preventive measures to prevent recurrence.

In cases where such conduct involves human rights violations, discrimination, harassment, intimidation, or the bullying of stakeholders, the Company and its group companies shall report the matter and consider appropriate remedial measures for affected persons in accordance with the principles of fairness and internationally recognized human rights principles, with due regard to human dignity and the voluntary consent of the affected persons. Such remedial measures

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may include an apology, compensation for damages in both monetary and non-monetary forms, restoration of rights, improvement of working conditions, termination or suspension of related actions, as well as damage control and the implementation of preventive measures to prevent recurrence, in order to ensure that the business operations of the Company and its group companies continue to comply with human rights principles and good labor standards.

Where it is determined that a complainant has intentionally provided false information with the intent to harass or cause harm to others, the Company may take disciplinary action and/or pursue legal measures as deemed appropriate.

#### **6) Notification of Results and Reporting**

- The fact-finding committee shall submit the results of its actions regarding the complaint to the complaint coordinator.
- The complaint coordinator shall record the results of the actions taken in the complaint register and inform the complainant of the outcome of the complaint.
- The complaint coordinator shall record the results of the actions taken in the complaint register, notify the complainant of the outcome as appropriate under confidentiality requirements, and report the results together with the follow-up on improvement measures (if any) to the Audit Committee, the Corporate Governance and Sustainable Development Committee, and the Board of Directors on a quarterly basis.

- 7) Implementation Period** The investigation process shall be completed within 30 days from the date the complaint coordinator receives the matter. If the investigation cannot be completed within the specified period due to necessary circumstances, the reasons shall be reported and a request for an extension shall be submitted in writing.

### **6. Communication of the Whistleblowing and Complaint Handling Policy**

To ensure that all personnel within the organization are aware of the Whistleblowing and Complaint Handling Policy, the Company shall undertake the following actions:

- 1) Disseminate the Whistleblowing and Complaint Handling Policy, including related policies and guidelines, through appropriate communication channels to ensure broad accessibility, effectiveness, and transparency.
- 2) Review and update the Whistleblowing and Complaint Handling Policy regularly, at least once a year, or whenever there are changes in relevant laws, regulations, or business contexts, in order to ensure that the policy remains appropriate and aligned with the Company's operational environment.
- 3) Monitor and evaluate the effectiveness of the complaint handling system on a regular basis. Such evaluation may consider factors including the number of complaints received, the time taken to resolve complaints, the types of issues reported, and the improvement measures implemented, in order to support the continuous improvement of the system.

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### Revision Record

Document No.	Issue No. /Revision No.	Date	Revised Part	Reason of Revision	Date of Cancellation
POL-BOD 69-005	1.0	27 FEB 2026	Rewritten	To demonstrate the commitment to respecting and promoting human rights for all stakeholder groups in accordance with the principles of good corporate governance and business ethics.	-