



**PTT Public Company Limited's Rule on
Complaints and Whistleblowing against Fraud, Malpractice, Misconduct, and
Non-Compliance with Laws or Organizational Regulations B.E. 2564 (2021)**

In order to establish criteria and guidelines regarding Complaints and Whistleblowing against fraud, malpractice, misconduct, and non-compliance with laws or organizational regulations that are clear, transparent, fair, easily accessible, responsible to interested parties, and are in accordance with PTT's Good Corporate Governance Policy and Business Philosophy, by virtue of the executive power under Article 50 of PTT Public Company Limited's Articles of Association, the President and Chief Executive Officer has issued the following rule:

Article 1 This rule shall be referred to as the "PTT Public Company Limited's Rule on Complaints and Whistleblowing against Fraud, Malpractice, Misconduct, and Non-Compliance with Laws or Organizational Regulations B.E. 2564 (2021)" (the "**Rule**").

Article 2 This Rule shall become effective from the date of their announcement.

Article 3 PTT Public Company Limited's Rule on Complaints and Whistleblowing against Fraud, Malpractice, Misconduct, and Non-Compliance with Laws or Organizational Regulations B.E. 2562 (2019) shall be repealed.

**Part I
General Provisions**

Article 4 In this Rule,

"PTT" means PTT Public Company Limited.

"A Company in which PTT holds shares" means any company or juristic person in which PTT Public Company Limited holds shares, whether directly or indirectly, regardless of the amount of registered capital.

"Audit Committee" means the Audit Committee of PTT Public Company Limited.

"Corporate Governance Committee" means the Corporate Governance Committee of PTT Public Company Limited.

"President and Chief Executive Officer" means the President and Chief Executive Officer of PTT Public Company Limited.

"Governance Risk and Compliance Management Committee" means the Governance Risk and Compliance Management Committee of PTT Public Company Limited.

“Fact-Finding Committee” means the Fact-Finding Committee of PTT Public Company Limited.

“Investigation Committee” means the Disciplinary Investigation Committee of PTT Public Company Limited.

“Preliminary Complaint Screening Committee” means the Preliminary Complaint Screening Committee of PTT Public Company Limited which is responsible for preliminary screening of complaints and evidence of fraud, malpractice, misconduct, and non-compliance of laws or organizational regulations.

“Complaint Management Unit” means the Good Governance and Corporate Ethics Department of PTT Public Company Limited which is responsible for handling complaints.

“Employee” means an employee of PTT Public Company Limited or an employee of PTT Public Company Limited who has been assigned to work for a company in which PTT holds shares, as well as probationary employees of PTT Public Company Limited.

“Fraud” means committing an act in order to procure, for himself/herself or another person, any advantage to which he/she is not entitled by law, which includes the following actions:

1. **“Asset Misappropriation”** means possessing property belonging to another person, or of which the other person is a co-owner, and dishonestly converting such property for himself/herself or a third person;
2. **“Embezzlement”** means the act of deceiving a person with the assertion of a falsehood or the concealment of facts which should be revealed, dishonestly, and, by such deception, obtaining property from the person who has been deceived or a third person, or causing the person who has been deceived or a third person to execute, revoke, or destroy any document of right;
3. **“Financial Statement Fraud”** means the alteration of financial records by taking advantage of loopholes in accounting principles and various options for valuation. This includes the disclosure of accounting information to change information in financial statements for a wrongful purpose; and
4. **“Corruption”** means wrongfully demanding, accepting, agreeing to accept or ask, offering, pledging, or promising to give assets or any other benefit to a government official, a government agency, an officer of a private organization, or a private organization, so as to induce the said person or agency to use the authority that they have in committing, not committing, hastening, or delaying carrying out, any act which is an abuse of power, in order to obtain, for himself/herself or another person, benefits to which he/she is not entitled by law, or in order to maintain his/her business, or any benefits which are not appropriate in terms of his/her business, unless it is a case where laws, traditions, or local customs stipulate otherwise;

“Malpractice” means to perform or to refrain from performing any of his/her functions or to perform or to refrain from performing in circumstances which may cause another person to believe that he/she holds a position or has a duty which he/she does

not have, or to use his/her authority or duty in his/her position in order to obtain, for himself/herself or another person, benefits to which he/she is not entitled by law;

“Misconduct” means an act that is not malpractice, and involves performing or not performing any action by relying on the fact that he/she has a duty or holds a position, which is in violation of laws, regulations, rules, cabinet orders, or resolutions, through an intention to control the receipt, storage, or utilization of money, or any asset of PTT Public Company Limited;”

“Laws” means laws, regulations, orders, cabinet resolutions, including any rules, regulations, and announcements made by external agencies; and

“Organizational Regulations” means PTT’s Articles of Association, regulations, rules, orders, guidelines, and announcements of PTT Public Company Limited made for employees to comply with.

“Whistleblower” means an employee or a third party who witnesses fraud, malpractice, misconduct, and non-compliance with laws or organizational regulations and files a complaint through the channels and procedures as stipulated in this Rule.

“Whistleblower Complaint Receiver” means a whistleblowing complaint receiver of PTT Public Company Limited who is responsible for receiving complaints through the channels and procedures as stipulated in this Rule, i.e., a person whose duty is to receive complaints through the Whistleblowing System or PTT e-mail, including the Executive Vice President to the Office of Corporate Audit, Executive Vice President to Corporate Human Resources, Senior Executive Vice President of the Office of General Counsel, Senior Executive Vice President of the Corporate Governance and Regulatory Affairs, Senior Executive Vice President of Organization Management and Sustainability, President and Chief Executive Officer, Chairman of the Audit Committee, Member of the Audit Committee, or Company Director.

“Person who is the Subject of the Complaint” means an employee and/or a person who

(a) is accused by the whistleblower that he/she committed fraud, malpractice, misconduct, and non-compliance with laws or organizational regulations through channel and procedure as being stipulated by this Rule; or

(b) appears to have committed fraud, malpractice, misconduct, and non-compliance with laws or organizational regulations in circumstances which his/her supervisor filed a complaint through channels and procedures as stipulated by this Rule or PTT may use such circumstance as a reason to proceed further according to this Rule that has ground to lead to fact finding and disciplinary investigation which includes an employee and/or a person who is a principal, instigator or supporter to the aforementioned act.

“Complaint” means filing a complaint or whistleblowing with regard to fraud, malpractice, misconduct, or non-compliance with laws, organizational regulations, ethics, or codes of conduct in relation to the Person who is the Subject of the Complaint

Article 5 This Rule shall be administered by the Senior Executive Vice President of the Corporate Governance and Regulatory Affairs who is authorized to issue any orders or determine any criteria, administration guidelines, practical procedure, and operation procedure, in order to comply with the Rule, including considering problems arising from work performance under this Rule.

In the case where the Senior Executive Vice President of the Corporate Governance and Regulatory Affairs has an interest in or has conflict of interest or is a Person who is the Subject of a Complaint, President and Chief Executive Officer or Senior Executive Vice President from another business function, as being appointed by President and Chief Executive Officer, shall administrate the Rule.

Part 2

Relevant Person and Roles and Duties

Article 6 When the Whistleblower Complaint Receiver receives the Complaint through the channels and procedures specified in Article 11, he/she shall pass on the Complaint to the Complaint Management Unit without delay. The Whistleblower Complaint Receiver is prohibited from modifying, altering, or adjusting any statement or details of the Complaint and he/she shall keep the Complaint and the information of the Whistleblower confidentially.

Article 7 In a case where the Whistleblower Complaint Receiver or any person in the Complaint Management Unit, Preliminary Complaint Screening Committee, Fact- Finding Committee, Investigation Committee, or relevant person has an interest in or has conflict of interest, or is a Person who is the Subject of a Complaint, such person shall refrain from performing that work and notify his/her next level supervisor or notify the authorized person to appoint another person to perform such work instead of him/her.

Article 8 The Complaint Management Unit is responsible for providing and presenting information and evidence from the Whistleblower to the Preliminary Complaint Screening Committee and remitting the Complaint to the Fact Finding Committee or the highest level of the executives of the company in which PTT hold shares, or related persons, as the case may be, in order to carry out as per the procedure, collect information of the Complaint, record the progress, adjust the status of the Complaint, inform the Whistleblower about the progress, manage right in using the Whistleblowing System, conclude the result, and report the progress to the executives and relevant committee.

In the case where the executive and/or the employee of the Complaint Management Unit person has an interest or has conflict of interest or is a Person who is the Subject of the Complaint, the President and Chief Executive Officer shall appoint a representative of another department to proceed accordingly.

Article 9 The Preliminary Complaint Screening Committee shall consist of a representative from the Executive Vice President to Corporate Governance's function and representative from the Office of General Counsel and representative from the Office of Corporate Audit and is responsible for the preliminary screening of the Complaint and evidence with respect to Fraud, Malpractice, Misconduct, and Non-Compliance with Laws or

Organizational Regulations, including the preparation of reports and submitting them to the Senior Executive Vice President of the Corporate Governance and Regulatory Affairs for their consideration. In the case where the Executive Vice President to Corporate Governance or the highest level of the executives of the Office of General Counsel or the highest level of executives of the Office of Corporate Audit has an interest or has conflict of interest or is the Person who is the Subject of the Complaint, the President and Chief Executive Officer shall appoint a representative of another department to proceed accordingly.

Part 3

Complaints and Whistleblowing against Fraud, Malpractice, Misconduct, and Non-Compliance with Laws or Organizational Regulations

Article 10 An Employee who suspects or has reasonable grounds to believe in good faith that Fraud, Malpractice, Misconduct, or Non-Compliance with Laws or Organizational Regulations have been committed should inquire or consult with their direct supervisor or file the Complaint as per the stipulated channel in this Rule immediately.

Article 11 The Whistleblower shall file the Complaint through the following channels and procedures:

- 11.1 Whistleblowing System on the website, www.pttplc.com, or PTT Intranet
- 11.2 e-mail to pttvoice@pttplc.com
- 11.3 A letter for the attention of:
 - Executive Vice President to the Office of Corporate Audit
 - Executive Vice President to Corporate Human Resources
 - Senior Executive Vice President of the Office of General Counsel
 - Senior Executive Vice President of the Corporate Governance and Regulatory Affairs
 - Senior Executive Vice President of the Organization Management and Sustainability
 - President and Chief Executive Officer
 - Chairman of the Audit Committee
 - Member of the Audit Committee
 - Company Director.and sending to PTT Public Company Limited (PTT)
No. 555 Vibhavadi Rangsit Road, Chatuchak District, Chatuchak Sub-district, Bangkok 10900, Thailand

Article 12 The language used in the Complaint shall be polite. The Whistleblower can choose to remain anonymous. The Complaint shall provide factual information or evidence which is clear enough to demonstrate the events, circumstances, actions, or evidence related to the Complaint, and shall be sufficient for the responsible unit to conduct further fact-finding. However, PTT encourages the Whistleblowers to disclose their identity as this would increase the reliability of the Complaint and to enable effective communication in providing useful information, including notifying the Whistleblower of the results of the investigation. PTT shall keep all information related to the Whistleblower confidentially.

In the case that the Complaint has been filed verbally and submitted to the Whistleblower's supervisor, the supervisor shall record the Complaint and the Whistleblower shall sign the Complaint if he/she wish to disclose his/her identity. The Complaint shall be filed through the channels and procedures specified in article 11.

The Complaint shall contain at least the following information:

- 12.1 Name-surname, contact details of the Whistleblower, address, phone number, e-mail, if the Whistleblower wishes to disclose his/her identity;
- 12.2 Name-surname of the Person who is the Subject of the Complaint;
- 12.3 Details of facts of the event, circumstances, or description of behavior, or actions which are relevant to the Complaint; and
- 12.4 Details of any witnesses who are aware of the events, evidence, or other information related to the Complaint, together with any evidence attached to the Complaint.

Article 13 PTT will not accept Complaints in relation to the following matters:

- 13.1 Matters that are not related to PTT or companies in which PTT holds shares;
- 13.2 Matters that do not have specified witnesses, facts, or circumstances that are clear enough to enable fact-finding;
- 13.3 Matters that PTT has recently taken into consideration or are in progress; and
- 13.4 Matters that PTT has reached a final decision on, of which there is no further important evidence.

Part 4

Complaints and Whistleblowing against Fraud, Malpractice, Misconduct, and Non-Compliance with Laws or Organizational Regulations Procedures

Article 14 The Whistleblower Complaint Receiver shall pass on the Complaint to the Complaint Management Unit to record the relevant information and to conduct a preliminary screening as follows:

- 14.1 A Complaint falling under the criteria whereby PTT will not accept the Complaint according to Article 13 shall be reported to Senior Executive Vice President of the Corporate Governance and Regulatory Affairs to consider closing the matter.
- 14.2 A Complaint concerning a company in which PTT holds shares shall be reported to Senior Executive Vice President of the Corporate Governance and Regulatory Affairs to consider forwarding the Complaint to the highest level of the Executives of the said company for further proceeding.
- 14.3 A Complaint regarding malpractice and misconduct shall be passed on to the Preliminary Screening Committee for their recommendations and further action as per guideline regarding malpractice and misconduct investigation.

14.4 A Complaint regarding fraud and Non-Compliance with Laws or Organizational Regulations or a disciplinary offence that is not considered as malpractice and misconduct shall be passed on to the Senior Executive Vice President of Organizational Management and Sustainability for their consideration on proceeding further.

14.5 A Complaint related to goods, products, and services or others shall be reported to the relevant division for consideration on proceeding further.

Article 15 The Complaint Management Unit shall record results, follow up on the proceedings of the Complaint, report outcomes to the supervisor and relevant committee, e.g. Governance Risk and Compliance Management Committee, Corporate Governance Committee, at least once a year, and inform the Whistleblower of the status of the Complaint if the Whistleblower has disclosed his/her identity.

Article 16 If the Whistleblower files the Complaint in good faith, even if after fact-finding and disciplinary investigations are conducted and the results reveal that there has been no wrongdoing as claimed, PTT will not punish or prosecute the Whistleblower. However, if there is sufficient evidence that the Whistleblower has filed the Complaint with dishonest intent, PTT shall undertake the following actions:

16.1 if the Whistleblower is an Employee, the case shall be passed on to the Senior Executive Vice President of Organizational Management and Sustainability for consideration and proceeding; or

16.2 if the Whistleblower is a third party and PTT has suffered any damage, PTT may bring a charge against the Whistleblower.

Part 5

Protection of Whistleblowers and Witnesses

Article 17 PTT will not accept any intimidation, extortion, or acts that constitute retaliation against Whistleblowers and/or witnesses who are employees blowing the whistle or providing statements or information related to fraud, malpractice, misconduct, and non-compliance with laws or organizational regulations, in good faith, without malicious intent or intent to cause damage to a Person who is the Subject of the Complaint. PTT will provide appropriate protection to employees in accordance with PTT's Rule on Human Resources Management and other relevant organizational regulations.

Any necessity for altering or revoking the protection of the Whistleblowers or witnesses prior to the consideration and proceeding with respect to the Complaint becomes final must be approved by the President and Chief Executive Officer.

Part 6
Confidentiality

Article 18 Concerning the safety and interests of the Whistleblower, source of information, or related person, any proceeding conducted under this Rule and any complaint-related information must be kept confidentially, and disclosing information to a person not related to the Complaint is prohibited, except if the disclosure is necessary to proceed, e.g. fact-finding, disciplinary investigation, prosecution, being witness, providing statements, or any cooperation with the court or government agency as the law requires.

Transitory Provision

Article 19 Any ongoing case that has not been finalized on the day that this Rule become effective shall follow the previous rule, order, or procedure until it is finalized or until it is able to comply with this Rule.

Article 20 Any existing resolutions, orders, rules, or guidelines that are in use on the day that this Rule became effective shall remain enforceable until there is any further amendment.

Announced on 22 June B.E. 2564 (2021)

(Mr. Auttapol Rerkpiboon)
President & Chief Executive Officer