

## Whistleblower Policy

of

Project Planning Service Public Company Limited

No. 1/2025

12 November 2025

**Whistleblower Policy**  
**of**  
**Project Planning Service Public Company Limited**  
**Revised Edition No. 1/2025**

Project Planning Service Public Company Limited (the “Company”) has formally established the “Whistleblower Protection and Fair Treatment Policy” to set forth clear objectives, scope, responsibilities, and guidelines for the protection and fair treatment of employees who report or provide information regarding acts of fraud, legal violations, breaches of company regulations, codes of conduct, or the Company’s ethical standards.

At the Board of Directors’ Meeting No. 4/2025 held on 11 November 2025, the Board reviewed and revised key elements of this policy. The amendments include a consolidated procedure for complaint submission as well as provisions for protecting and ensuring fairness to whistleblowers. The full details of this revised policy are attached hereto.

All parties concerned are hereby required to strictly comply with this policy as it relates to their duties, effective from 12 November 2025 onwards.

Issued on 12 November 2025

Project Planning Service Public Company Limited



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Mr. Prasong Tharachai  
Chairman of the Board

## Whistleblower Policy

### Definitions

1. "The Company" refers to Project Planning Service Public Company Limited.
2. "Employee" refers to all employees of Project Planning Service Public Company Limited, including members of the Board of Directors.
3. "Independent Director" refers to any independent director of the Company.
4. "Audit Committee Member" refers to any member of the Audit Committee of the Company.
5. "Whistleblower" refers to directors, executives, employees, stakeholders, or external parties.
6. "Investigator" refers to the recipient of a complaint and includes any person assigned by the complaint recipient.
7. "Accused Person" refers to directors, executives, or employees of Project Planning Service Public Company Limited who are the subject of a complaint.
8. "Assigned Person" refers to any person or unit, either internal or external to the Company, authorized to act on behalf of the complaint recipient.

### Eligible Complainants

1. Any employee who witnesses any act that violates the law, regulations, company rules, code of conduct, or business ethics of the Company, or who becomes aware of any fraudulent acts related to the Company's business operations.
2. Any employee who is subjected to harassment, threats, disciplinary punishment such as demotion, suspension, dismissal, or unfair treatment related to their employment conditions because of lodging a complaint, providing information, intending to provide information, or assisting in any investigation or fact-finding process. This also includes testifying in court, giving statements, or cooperating with relevant authorized government agencies.

**Complaint Recipients**

1. In cases involving accusations against internal personnel, reports should be submitted to the Governance and Sustainability Committee.  
E-mail: [cgcommittee@pps.co.th](mailto:cgcommittee@pps.co.th)
2. In cases involving accusations against the Board of Directors or the Managing Director, reports shall be submitted to the Audit Committee.  
E-mail: [Whistleblow@pps.co.th](mailto:Whistleblow@pps.co.th)

**Complaint Procedures**

Directors, executives, employees, stakeholders, and members of the public may report or provide information via the specified channels. The following practices should be observed:

1. State clearly the full name and address of the whistleblower or information provider (if desired).
2. In cases where the complaint is made anonymously and no sufficient follow-up information can be obtained, the complaint recipient shall forward the investigation report and related opinions to the Audit Committee for further guidance on appropriate action.
3. Provide a telephone number or email address through which the whistleblower may be contacted.
4. Specify the facts or circumstances that the whistleblower has observed or suspects, indicating that a Company personnel may have committed wrongdoing, fraud, or misconduct.
5. Identify the name and position of the person suspected of wrongdoing, and, if possible, provide sufficient supporting evidence such as witnesses, documents, physical evidence, photographs, or video clips to facilitate an efficient and effective investigation.
6. The reported information must be factual and substantiated, not intended to cause harm or spread false rumors about any individual or department.
7. Anyone who submits false or misleading information that causes harm to others may be subject to liability under the Penal Code.

It is recommended that whistleblowers provide their name, address, and phone number to facilitate updates on the handling of their complaints. Once a complaint proceeds to the investigation stage, the whistleblower is expected to cooperate by providing additional information or evidence as required. The Company will keep all related information confidential and will not disclose it to unauthorized parties. The protection of whistleblowers, sources, and relevant individuals will be prioritized—except where disclosure is legally required.

### **Whistleblowing Channels**

A whistleblower may submit a complaint to any of the designated recipients through the following channels:

1. Verbal complaints: Directly to the Company Secretary.
2. Written complaints: Address to: Governance and Sustainability Committee  
Project Planning Service Public Company Limited  
381/6 Soi Rama IX 58 (Soi 7 Seri 7), Rama IX Road  
Suan Luang Sub-district, Suan Luang District,  
Bangkok 10250, Thailand
3. E-mail : [cgcommittee@pps.co.th](mailto:cgcommittee@pps.co.th) or [Whistleblow@pps.co.th](mailto:Whistleblow@pps.co.th) depending on the type of the alleged offender.
4. Company website: <https://pps.co.th>
5. Anonymous complaints: In the event that the whistleblower chooses to remain anonymous, they must provide sufficient factual details and/or evidence to reasonably indicate that a violation of laws, Company regulations, rules, policies, code of conduct, or business ethics has occurred.

Whistleblowers may choose to use more than one reporting channel and are not required to disclose their identity. However, if the whistleblower provides their identity, the Company will be able to communicate the progress or result of the investigation. All complaints will be treated with strict confidentiality.

**Fact-Finding Procedure**

1. The complaint recipient or assigned person shall investigate and gather facts, or delegate the task to a trusted individual or unit.
2. The complaint recipient or assigned person may invite any relevant employee to provide information or submit related documents for fact-finding purposes.

**Post-Investigation Actions**

If the facts confirm that the allegation is true, the Company shall proceed as follows:

1. If the complaint involves a violation of the law, Company regulations, internal rules, policies, the Code of Conduct, business ethics, or involves fraudulent acts related to the Company's business operations, the complaint recipient shall submit the matter, along with their opinion and a proposed course of action, to the appropriate authorized person for consideration. In serious cases — such as those affecting the Company's reputation, image, or financial status, those contradicting business policy, or those involving senior executives — the matter shall be considered by the Governance and Sustainability Committee, Audit Committee, or Board of Directors, as appropriate.
2. If the complaint has caused harm to any individual, the complaint recipient shall propose appropriate and fair corrective or remedial measures to the affected party.

**Investigation Timeline**

The complaint and fact-finding process will be carried out as promptly as possible, generally within six (6) months, depending on the complexity of each case. The Company will assess the nature and severity of the allegation with due care, ensuring the quality and thoroughness of the investigation are not compromised. A summary of the investigation findings will be communicated to the whistleblower and other relevant parties, as appropriate, within the designated timeframe.

**Protection of Whistleblowers**

1. All complaints and related information, whether or not directly involving the Company, shall be treated as confidential and disclosed only when necessary, with due consideration to the impact, safety, and potential harm to the whistleblower, the source of the information, or any relevant person. All individuals responsible at each stage of the process must strictly safeguard such information with the highest level of confidentiality and must not disclose it to any third party unless required to cooperate with the court or competent state authorities. Any violation of this provision shall be deemed a disciplinary offense.
2. The whistleblower may choose to remain anonymous if disclosure could result in harm. However, the procedures under Clause 4 of the Whistleblowing Process must be followed. Nevertheless, if the whistleblower discloses their identity, it will enable the responsible person to process the matter more efficiently.
3. If the whistleblower believes they may face danger, hardship, or harm, they may request the Company to implement appropriate protective measures. The Company may also initiate such measures without a request if it deems there is a risk of harm or danger.
4. Any employee who treats a whistleblower unfairly, discriminates against them inappropriately, or causes damage due to the whistleblower's act of reporting or providing information regarding fraudulent acts, violations of laws, Company regulations, rules, policies, the Code of Conduct, or ethical standards in business operations—or for participating in legal proceedings, serving as a witness, providing statements, or cooperating with the courts or competent authorities—shall be deemed to have committed a disciplinary offense and shall be subject to penalties. If such conduct also constitutes a legal offense, the offender shall be subject to legal penalties as prescribed by law.
5. Any person who suffers damage or adverse impact from the matter shall be entitled to fair and appropriate remedies through a proper procedure.