



Sammakorn Public Company Limited



Whistle blower

Record of Amendments

No.	Date	Details
1	17 February 2025	Reviewed Edition No. 1/2025
2	4 November 2025	Revised and updated version approved by the Audit Committee (AC) Meeting No. 10/2025: An additional statement has been included under Clause 5: Recipient of Complaints and Reporting Channels: "In this regard, the independent director must assign a person responsible for handling the complaint who has no involvement in the matter. In other words, the person being complained against must not be the one responsible for resolving the issue."
3	24 February 2026	Revised and updated version No. 1/2026, approved by the Board of Directors (BOD) Meeting No. 2/2026: An amendment has been made to the statement under Clause 5: Recipient of Complaints and Reporting Channels, From: "In this regard, the independent director must assign a person responsible for handling the complaint who has no involvement in the matter. In other words, the person being complained against must not be the one responsible for resolving the issue." Changed "In this regard, independent directors must assign a responsible person to handle complaint resolution, who must have no involvement in the matter under complaint and/or any related issues. There should be a central body involved in resolving the issue (as a mediator)."

Sammakorn Public Company Limited

Whistleblowing

1. Principles

Sammakorn Public Company Limited and its subsidiaries are committed to conducting business responsibly, accurately, and transparently in accordance with good corporate governance policies, as well as policies and the Code of Business Conduct, protection policies, and fairness to those who make complaints or whistleblow both internally and externally about fraud, corruption, unfairness, or non-compliance with laws and the Company's rules and regulations. Therefore, the Company has established procedures, complaint channels, and measures to protect complainants or whistleblowers under the Whistleblowing Policy.

2. Persons with the Right to Complain or Whistleblow

Personnel of the Company and its subsidiaries at all levels and all groups of stakeholders of the Company and its subsidiaries, such as shareholders, customers, competitors, creditors, public sector, communities, and society that see the personnel of the Company or its subsidiaries committing fraudulent acts related to the Company or its subsidiaries, in violation of laws, rules, regulations, guidelines, policies, or the Code of Business Conduct of the Company and its subsidiaries, or those who have not received fairness due to their complaints must provide information, give clues, assist in the investigation or gathering facts, witness, give statements, or provide any cooperation to the courts or government agencies.

3. Whistleblowing Objectives

To encourage everyone to participate in helping to monitor the Company's operations and be willing to provide information and to be a channel for whistleblowing when any irregularities or improper operations are found that may cause damage to the Company due to any actions that are contrary to the following matters:

- 3.1 Government laws and regulations, such as violations of municipal ordinances, taxation, labor laws, etc.
- 3.2 Regulations of the Stock Exchange of Thailand, such as disclosure of business information, incomplete information notification, etc.
- 3.3 Professional principles, such as accounting principles, construction principles, engineering principles, etc.

- 3.4 Rules and regulations of the Company, such as operation, exercise of authority, etc.
- 3.5 Other matters that may cause damage to the Company and customers in terms of property and reputation, such as corruption, bribery, omissions of operation, derogatory conduct, actions that may cause a conflict in the organization, actions that may cause insecurity in life and property, use of non-beneficial assets, etc.

4. Receipt of Information Notification

The independent directors will consider all information that has been notified and will contact directly with the informant or whistleblower in a confidential manner. The information provided must be complete and adequate for the independent directors to be able to trace, check, and investigate the facts, with the name, surname, address, or telephone number of the informant or whistleblower.

The informant should provide information or clues that are true and do not slander others. If the information is false, it may cause damage and be an offense according to the Company's work regulations. If a whistleblower or complainant intentionally makes a false statement, the whistleblower or complainant may be subject to liability and prosecution.

5. Recipient of Information and Channels of Complaints

A recipient of the information must be an independent director who is not involved in the operation. Informants can send information to independent directors named below and to the following channels:

5.1 The list of independent directors is as follows:

5.1.1 Mr. Tawatchai Chongdarakul

5.1.2 Mr. Anuthip Krairiksh

5.1.3 Ms. Koonthala Sasasmit

5.2 Letter : 188 Spring Tower, 21st Floor, Phayathai Road, Thung Phayathai
Subdistrict, Ratchathewi District, Bangkok 10400

5.3 Telephone : 02 106 8300

5.4 E-Mail : whistleblower@sammakorn.co.th

5.5 Website : <https://sammakorn.co.th/Whistleblower.pdf>

In this regard, independent directors must assign a responsible person to handle complaint resolution, who must have no involvement in the matter under complaint and/or any related issues. “There should be a central body involved in resolving the issue (as a mediator).”

6. Data Consideration

Once informed, the independent directors will consider and take action as follows:

- 6.1 Assess the importance of information, facts, and reliability.
- 6.2 Bring the information for consideration at the Audit Committee meeting within one month.
- 6.3 Submit information that is deemed to be useful to the organization to the executives directly responsible for correcting or appointing an ad hoc committee to continue the investigation.
- 6.4 Summarize the facts to consider and establish preventive measures and improve the procedure by proposing it to the Board of Directors for approval before the promulgation.

7. Protection of Complainants, Whistleblowers, or Informants

To build confidence for complainants, whistleblowers, and informants, the Company provides appropriate and fair protection for complainants, whistleblowers, and informants. The list of whistleblowers and informants, including whistleblowing and fact-finding reports, must be kept confidential and must not be disclosed to any unrelated person except as required by law.

8. Disciplinary Action and Legal Proceedings

If the results of the investigation show that the complained person is guilty, the Complaining Unit must report the results of the investigation, including the opinion and guidelines for disciplinary action and relevant laws, to the Audit Committee to assign the supervisor or relevant authority for further consideration (as the case may be).

9. Notification of the Results to the Whistleblower or Complainant

Once the consideration and proceedings have been completed, the independent directors or their designee will inform the whistleblower or complainant of the results of deliberations and proceedings.

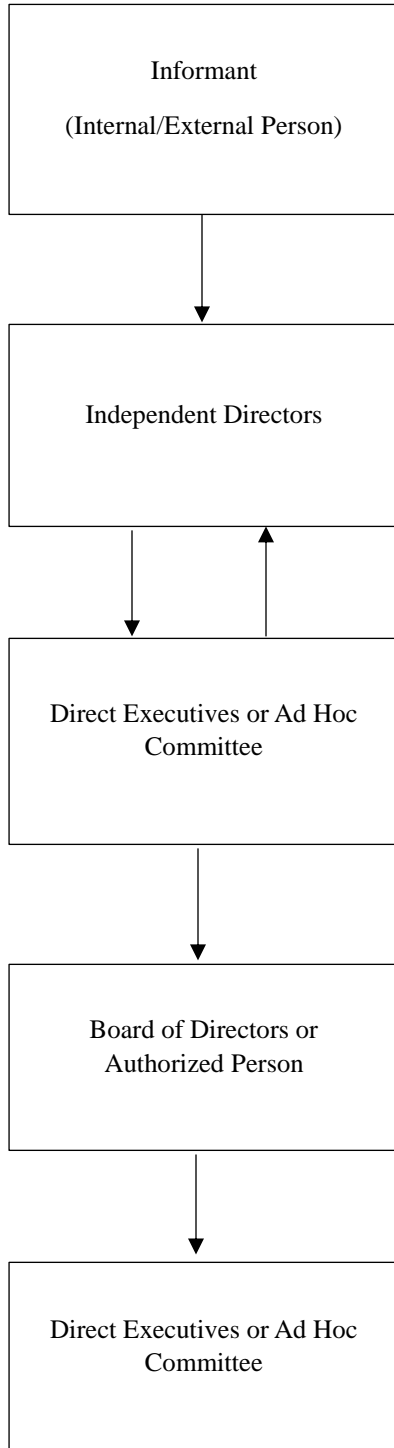
10. Review

The Company requires the review of the Whistleblower Policy at least once a year or when there are changes to investigate and consider as appropriate, including the improvement of systems and procedures to be effective in the Company's business operations.

Note: This whistleblower or complaint report has been reviewed and revised, and was approved in accordance with the resolution of the Board of Directors' Meeting No. 2/2026, held on 24 February 2026. It shall be effective from that date onward.

Procedures and Practices

Responsible Persons



Sequence of Work

