



# PTG ENERGY GROUP

## **Supporting Document**

**on**

## **Whistleblowing Policy**

### **Records of Revision**

<b>Revised no.</b>	<b>Effective date</b>	<b>Details of revision</b>
09	01/01/2025	Full revision
08	01/01/2024	2023 Annual review
07	01/01/2023	2022 Annual review
06	01/01/2022	2021 Annual review
05	01/01/2021	2020 Annual review
04	01/01/2020	Amend the contact information under "Procedures and Guidelines"
03	01/07/2019	Amend the contact information under "Mechanisms"
02	14/05/2019	Amend the policy's name to "Whistleblowing Policy"
01	29/11/2016	Amend the policy's name to "Whistleblowing Procedures and Mechanisms"
00	25/12/2013	First implementation



# Whistleblowing Policy

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## 1. Purpose

In accordance with the principles of good corporate governance for listed companies on the Stock Exchange of Thailand, which emphasize the roles of stakeholders, information disclosure, and transparency, the company has established a whistleblowing policy. This policy serves as a tool to enable the company to receive complaints regarding violations of laws, regulations, or business ethics that may result in damage to the company's assets. Complaints may come from both internal employees and external parties.

Recognizing the importance of this matter, the company has established the following whistleblowing channels for all stakeholders.

## 2. Scope of Whistleblowing or Complaints

Board members, employees, or any individuals acting on behalf of PTG Energy Group may be subject to complaints under this policy if they engage in activities that violate laws, company regulations, good corporate governance practices, or business ethics. These include three main categories:

### 2.1 Fraudulent Activities

"Fraud" refers to any action taken to unlawfully obtain benefits for oneself or others, including:

1. **Embezzlement:** The wrongful possession of another's property or co-owned property with the intent to unlawfully claim it as personal or third-party property.
2. **Corruption:** Soliciting, receiving, or agreeing to receive, offering, promising, or giving money or benefits to government officials, foreign officials, international organization representatives, state agencies, private sector representatives, or private organizations in order to influence decision-making inappropriately. This excludes cases where such actions are legally permitted under laws, customs, or traditions.
  - o Corruption may take various forms, such as political contributions, charitable donations, sponsorships, gift-giving, hospitality, bribery, hiring government employees, conflicts of interest, and using intermediaries to act on behalf of the company, including facilitation payments not prescribed by law, regardless of the amount involved.
3. **Fraud:** Deception through false statements or concealment of the truth, leading to financial loss or wrongful actions, including the destruction of legal documents.
4. **Financial Misrepresentation:** Providing false or misleading financial information, such as manipulating financial statements or accounting records to present financial reports that do not reflect the true financial status of the company.
5. **Money Laundering:** Transferring, converting, or assisting in transactions involving assets derived from illegal activities to obscure the origins of those assets and to use the company as a channel or tool for concealing or laundering illicit funds.

### 2.2 Violations of Human Resource Policies

This includes any misconduct that breaches PTG Energy Group's human resources policies and regulations.

### 2.3 Other Violations of Laws and Regulations

Any acts that violate PTG Energy Group's rules, apart from those classified as fraud or HR-related misconduct.



# Whistleblowing Policy

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## **Anonymous Reports:**

If a whistleblower does not disclose their identity, the complaint coordinator will assess whether the provided information is sufficient to support the allegation of wrongdoing. Complaints will not be accepted in the following cases:

- Cases that have already been investigated and concluded.
- Cases that are under judicial review or have received a final court ruling.
- Complaints that lack sufficient identifying details such as the whistleblower's name, address, or contact information.
- Product- or service-related complaints, which should be directed to **PT Call Center 1614**.

## **3. Roles and Responsibilities**

### **3.1 Whistleblower Coordinators**

The **Company Secretary** or designated personnel will review complaints and determine the appropriate investigative body. If the designated coordinator has a conflict of interest in the complaint, a neutral representative will be appointed to oversee the matter.

### **3.2 Accused Individuals**

Board members, employees, or representatives of PTG Energy Group who are accused of misconduct as per sections **2.1 to 2.3** fall under the scope of this policy. If an investigation finds that other individuals were involved, either as accomplices, enablers, or by issuing orders, they will also be considered part of the complaint.

### **3.3 Investigators**

Investigations will be handled by the relevant divisions:

- The **Audit Division** for fraud-related cases.
- The **Human Resources Division** for HR misconduct cases.
- For other regulatory violations, the complaint may be investigated by either the **Audit Division, the HR Division, or a designated fact-finding committee**, as appropriate.

## **4. Whistleblowing Channels**

Reports can be submitted through:

- **Company Website:** [www.ptgenergy.co.th](http://www.ptgenergy.co.th)
- **Email:** whistleblower@pt.co.th
- **Postal Mail:**  
**Company Secretary**  
**PTG Energy Public Company Limited**  
90 CW Tower A, 33rd Floor, Ratchadaphisek Road,  
Huai Khwang, Bangkok 10310



# Whistleblowing Policy

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## 5. Complaint Handling Procedures

### 5.1 Investigation Process

#### 5.1.1 Straightforward Cases

If there is clear evidence and the case does not involve multiple departments, the whistleblower coordinator will forward the case to the appropriate investigative team:

1. **The Audit Division** for fraud-related cases.
2. **The HR Division** for HR-related misconduct.
3. **For other legal or regulatory violations**, the appropriate division or a designated committee will be assigned.

#### 5.1.2 Complex Cases

If the complaint involves severe misconduct, a large amount of evidence, or multiple departments, the **CEO** will appoint a **fact-finding committee** consisting of representatives from relevant divisions, including the **Audit Division, Legal Division, and HR Division**. The CEO may also appoint external experts to join the committee. The committee must remain impartial in the investigation.

### 5.2 Investigation Timelines

1. **Complaints must be forwarded** to the appropriate investigators within **3 business days** of receipt.
2. **The fact-finding committee** must be appointed within **3 business days** after the complaint is accepted, except for complaints involving senior executives, which require approval from the **Board Audit Committee** or the **Board of Directors**.
3. **For standard investigations**, findings must be reported within **7 business days** of receiving the complaint.
4. **For complex cases**, the fact-finding committee must conclude its investigation and report its findings within **30 business days** after being appointed.

The designated investigators are responsible for reviewing complaints, monitoring resolution processes, and reporting their findings to the **Company Secretary**, who will then notify the whistleblower (if their identity was disclosed).

## 6. False Reports

If a complaint is found to be intentionally false or made to defame someone, the whistleblower will be subject to **disciplinary action** in accordance with company policies and applicable laws.

## 7. Protection for Whistleblowers

The company will **keep all whistleblower information confidential** and take necessary precautions to prevent retaliation. Employees or external individuals who report misconduct in good faith will be protected from any negative impact on their careers or personal circumstances.