



Policy on Receiving Complaints and Whistleblowing Reports Regarding
Fraud or Non-Compliance with Laws, Rules, Company Regulations, and
the Company's Code of Business Ethics

TQR Public Company Limited



Policy on Receiving Complaints and Whistleblowing Reports Regarding Fraud or Non-Compliance with Laws, Rules, Articles of Associations, and Code of Conduct of the Company

TQR Public Company Limited (the “Company”) and its subsidiaries have established a policy for receiving complaints and whistleblowing reports regarding fraud or non-compliance with laws, rules, Articles of Association, and Code of Conduct of the Company from employees and the Company’s stakeholders. The Company shall provide protection and ensure fairness to individuals who submit complaints or provide information or clues regarding fraud or non-compliance with laws, rules, Articles of Association, and the Code of Conduct of the Company and its subsidiaries, as follows:

1. In the Case of Individuals Who Submit Complaints or Provide Whistleblowing Information Regarding Fraud or Non-Compliance with Laws, Rules, Company Regulations, or Code of Conduct of the Company

Complainants

- 1) Employees who witness acts of fraud or violations of laws, rules, Articles of Association, or the Code of Conduct of the Company.
- 2) Employees who are harassed, threatened, or subject to disciplinary actions, such as salary reduction, suspension, termination of employment, or unfair discrimination related to employment conditions, as a result of having submitted a complaint, provided information, or intending to provide information, assisted in investigation procedures, or supported the fact-finding process to the complaint recipient, including filing lawsuits, serving as witnesses, giving testimony, or cooperating in any manner with courts or government authorities.

Complaint Recipients

- 1) Direct supervisors responsible for the matter (from the Director level upwards).
- 2) The Audit Committee.

Complaint Submission Methods

- 1) Complaints may be submitted directly in writing. Complainants should submit complaints or whistleblowing information regarding wrongdoing or fraud through their direct supervisors responsible for the matter (from the Director level upwards). However, if the situation is inappropriate or inconvenient, complainants may submit complaints through the Company’s internet system, via email, the suggestion box, or by sending a letter to the Audit Committee.

- 2) Supervisors who receive complaints or whistleblowing information regarding wrongdoing or fraud must immediately notify the Chief Executive Officer, or within three (3) business days, in order to proceed with the fact-finding and investigation process.
- 3) In cases where the complainant chooses not to disclose their identity, sufficient factual details or clear evidence must be provided to demonstrate reasonable grounds to believe that fraud has occurred or that there has been a violation of laws, rules, Articles of Association of the Company or subsidiary, or the Company's Code of Conduct.

In this regard, all complaints shall be treated as strictly confidential. Individuals involved in receiving complaints or whistleblowing information regarding wrongdoing or fraud, as well as complainants, are not required to disclose the complainant's identity, unless such disclosure would enable the Company to inform the complainant of the results of the actions taken or to request additional details regarding the complaint.

Complaint Submission Channels

- Internet channel via the Company's website: www.tqr.co.th
- Intranet system via the Company's website
- E-mail: audit@tqr.co.th
- By post to: Chairman of the Audit Committee
TQR Public Company Limited
46/7 Rungrojthanakul Building, (Building A) 8th floor,
Ratchadapisek Road, Huaykwang,
Bangkok 10310 Thailand
- Other channels provided by the Company, such as the Company's suggestion box

Fact-Finding and Investigation Procedures

1. In conducting investigations and collecting facts, the complaint recipient shall submit the complaint to the following persons to perform the investigation and fact-finding duties ("Investigator"), in accordance with the complaint received:
 - 1) In the case where the accused person is an employee at a level below executive management:
The Chief Executive Officer and/or any person or unit assigned by the Chief Executive Officer shall act as the Investigator.
 - 2) In the case where the accused person is an employee at the executive level or above:

The Audit Committee and/or any person or unit assigned by the Audit Committee shall act as the Investigator. In the event of any doubts or questions, the Investigator may invite any employee or the direct supervisor responsible for the accused person to provide information or request the submission of any relevant documents for the purpose of fact-finding.

2. If the investigation determines that the complaint is valid, the Company shall proceed as follows:
 - 1) In cases where the complaint relates to acts of fraud or violations of laws, rules, regulations, or the Company's Code of Business Ethics, the Investigator shall consider submitting the complaint together with their opinion to the Audit Committee for further consideration.
 - 2) In cases where the complaint is a significant matter, such as matters affecting the Company's reputation, image, or financial status, conflicts with the Company's or its subsidiaries' business policies, or involves senior management, etc., the Investigator shall consider submitting the matter together with their opinion to the Audit Committee and the Board of Directors for further consideration.
 - 3) The Investigator shall inform the complainant who has disclosed their name, address, telephone number, email address, or other contact details of the progress and outcome of the consideration of the complaint relating to wrongdoing or fraud. However, in certain cases, due to the necessity of protecting personal data and maintaining confidentiality, the Company may not be able to disclose detailed information regarding the investigation or disciplinary actions.
 - 4) In cases where the complaint results in damage to any person, the Investigator shall propose appropriate and fair remedial measures for the injured party as deemed appropriate, within the framework prescribed by the Board of Directors and/or the Audit Committee.

Protection of Whistleblowers and Informants

1. Complainants may choose not to disclose their identity if they believe that disclosure may cause harm to themselves; however, they must provide sufficient factual details or clear evidence to demonstrate reasonable grounds to believe that acts of fraud or violations of laws, rules, Articles of Association of the Company or subsidiary, or the Company's Code of Conduct have occurred. Nevertheless, disclosure of identity will enable the complaint recipient to proceed more expeditiously. Information relating to complaints of the Company and its subsidiaries shall be

treated as confidential and shall be disclosed only to the extent necessary, taking into account the safety and potential harm to the source of information or persons involved. All persons responsible at every stage must maintain the confidentiality of the information received at the highest level and shall not disclose such information to any other person; any breach of this obligation shall be deemed a disciplinary offense.

2. In cases where the complainant believes that they may be exposed to safety risks or may suffer hardship or damage, the complainant may request the Company or its subsidiaries to establish appropriate protective measures. The Company or its subsidiaries may also establish such protective measures without a request from the complainant if it is deemed that there is a likelihood of harm or safety risks.
 3. Any employee who treats another person unfairly, engages in inappropriate discrimination, or causes damage to another person, motivated by the fact that such person has submitted a complaint, reported information, or provided whistleblowing clues regarding fraud or non-compliance with laws, rules, Articles of Association, or Code of Conduct of the Company, including filing lawsuits, serving as a witness, giving testimony, or cooperating in any manner with courts or government authorities, shall be deemed to have committed a disciplinary offense and shall be subject to disciplinary action. Such employee may also be subject to penalties prescribed by law if the act constitutes a legal offense.
 4. Any person who suffers hardship or damage shall be entitled to appropriate and fair remedial measures, to be considered by the Audit Committee.
2. **In the Case Where Individuals Who Submit Complaints or Provide Whistleblowing Information Regarding Fraud or Non-Compliance with Laws, Rules, Articles of Association, and Code of Conduct of the Company Are Stakeholders of the Company such as Shareholders, Business Partners, Customers, Creditors, or Competitors**

Complainants

Stakeholders who witness acts of fraud or violations of laws, rules, Articles of Association of the Company and/or subsidiary, or Code of Conduct of the Company.

Complaint Recipients

The Company's Audit Committee

Complaint Submission Methods

1. Complaints may be submitted directly in writing via email or by sending a letter to the Company's Audit Committee.
2. The Audit Committee shall promptly investigate the information and determine appropriate corrective actions. The Audit Committee shall convene a meeting to consider such matters, as deemed appropriate at its discretion.
3. In cases where the complainant chooses not to disclose their identity, sufficient factual details or clear evidence must be provided to demonstrate reasonable grounds to believe that acts of fraud or violations of laws, rules, Articles of Association of the Company or subsidiary, or the Company's Code of Conduct have occurred.

In this regard, all complaints shall be treated as strictly confidential. Individuals involved in receiving complaints or whistleblowing information regarding wrongdoing or fraud, as well as complainants, are not required to disclose the complainant's identity, unless such disclosure would enable the Company to inform the complainant of the results of the actions taken or to provide additional details regarding the complaint.

Complaint Submission Channels

- Internet channel via the Company's website: www.tqr.co.th
- E-mail: audit@tqr.co.th
- By post to: Chairman of the Audit Committee
TQR Public Company Limited
46/7 Rungrojthanakul Building, (Building A) 8th floor,
Ratchadapisek Road, Huaykwang,
Bangkok 10310 Thailand
- Other channels provided by the Company (if any)

Fact-Finding and Investigation Procedures

If the investigation determines that the complaint is valid, the Audit Committee shall proceed as follows:

1. In cases where the complaint relates to acts of fraud or violations of laws, rules, Articles of Association, or Code of Conduct of the Company, the Audit Committee shall consider submitting the complaint together with its opinion to the Board of Directors for further consideration. In this regard, the Audit Committee shall inform the complainant who has disclosed their name, address, telephone number, email address, or other contact details of

the progress and outcome of the consideration of the complaint relating to wrongdoing or fraud. However, in certain cases, due to the necessity of protecting personal data and maintaining confidentiality, the Company may not be able to disclose detailed information regarding the investigation.

2. In cases where the complaint is a significant matter, such as matters affecting the Company's reputation, image, or financial status, conflicts with the business policies of the Company or its subsidiaries, or involves senior management, etc., the Audit Committee shall consider submitting the matter together with its opinion to the Board of Directors for further consideration.
3. In cases where the complaint results in damage to any person, the Audit Committee shall propose appropriate and fair remedial measures for the injured party, as deemed appropriate, within the framework prescribed by the Board of Directors and/or the Audit Committee.

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2. Information relating to complaints of the Company and its subsidiaries shall be treated as confidential and shall be disclosed only to the extent necessary, taking into account the safety and potential harm to the source of information or persons involved.
3. In cases where the complainant believes that they may be exposed to safety risks or may suffer hardship or damage, the complainant may request the Company or its subsidiaries to establish appropriate protective measures. The Company or its subsidiaries may also establish such protective measures without a request from the complainant if it is deemed that there is a likelihood of harm or safety risks.
4. Any director, executive, or employee of the Company or its subsidiaries who treats a stakeholder of the Company unfairly, engages in inappropriate discrimination, or causes damage to such person, motivated by the fact that such person has submitted a complaint, reported information, or provided whistleblowing clues regarding fraud or non-compliance with laws, rules, Articles of Association, or the Company's Code of Conduct, including filing lawsuits, serving as a witness, giving testimony, or cooperating in any manner with courts or government

authorities, shall be deemed to have committed a disciplinary offense and shall be subject to disciplinary action. Such person may also be subject to penalties prescribed by law if the act constitutes a legal offense.

5. Any person who suffers hardship or damage shall be entitled to appropriate and fair remedial measures, to be considered by the Audit Committee and/or the Board of Directors.

The Company has established key performance indicators related to complaints, such as the number of complaints received, completion of complaint handling, and measures to prevent recurrence, which shall be reported to the Audit Committee and summarized in the annual report. This policy is linked to the Company's "Anti-Corruption Policy" to ensure that the processes for receiving complaints, conducting investigations, and preventing corruption are carried out in a continuous and organization-wide manner.

This policy is reviewed and will be effective from November 10, 2025 onwards.

Note: Approved by the resolution of the Board of Directors' Meeting No. 7/2025 on November 10, 2025.