HARN ENGINEERING SOLUTIONS PUBLIC COMPANY LIMITED

WHISTLEBLOWING AND COMPLAINT MEASURES

Approved by the resolution of the Board of Directors at Meeting No. 3/2021 on May 14, 2021.

with effect from 8 October 2024 onwards.

Effective from May 14, 2021 onwards.

WHISTLEBLOWING AND COMPLAINT MEASURES

The Company has established channels for complaints and whistleblowing, covering the processes of receiving complaints, fact-finding investigations, and conclusion of results. This also includes providing protection for whistleblowers and related persons or stakeholders who are affected or at risk of being affected by the Company's business operations or the performance of duties by directors, executives, and employees, including violations of the Code of Conduct, breaches of law, and any actions that may indicate fraud or corruption.

(1) Scope of Complaints and Whistleblowing

- Any actions that violate or fail to comply with laws, policies/corporate governance principles, or the Code of Conduct, including the Company's policies, rules, and regulations.
- Any actions indicating fraud or misconduct for unlawful personal gain or for others, such as corruption, embezzlement, or fraud.
- Any actions that result in unfair treatment of employees in the workplace, or identification of weaknesses in the Company's internal control system that may lead to suspicion of corruption or cause damage to the Company's interests.

(2) Eligible Persons for Complaints and Whistleblowing

Employees, related persons, stakeholders, and the general public who have observed, are aware of, or are affected by the Company's business operations or the performance of duties by directors, executives, or employees, regarding any actions that fall within the scope of complaints and whistleblowing as stated in item (1) above.

(3) Seeking Advice

Employees or the general public who have questions or require guidance regarding compliance with the anti-corruption policy may consult the "Chief Financial Officer" as follows:


Tel: 02-318-9744 ext. 4004


By mail: HARN Engineering Solutions Public Company Limited, "Finance Department"
No. 559, Soi Soonvijai 4, Rama 9 Road, Bangkapi Subdistrict, Huai Khwang District, Bangkok 10310


By email: wisit.w@harn.co.th

(4) Whistleblowing Channels and Procedures

A whistleblower may submit complaints or information by clearly marking the submission as “Confidential” and addressing it to the Chairman of the Audit Committee, who is an independent director, through the following channel:



Chairman of the Audit Committee

Harn Engineering Solutions Public Company Limited

559 Soi Soonvijai 4, Rama 9 Road,

Bangkapi Subdistrict, Huai Khwang District, Bangkok 10310, Thailand



chairac@harn.co.th



www.harn.co.th

(5) Whistleblower Protection Measures

To protect the rights of complainants and whistleblowers acting in good faith, the Company shall implement the following measures:

5.1 Complainants, whistleblowers, and related persons shall receive appropriate and fair protection from the Company. Such protection includes, but is not limited to, no demotion, disciplinary action, negative impact on employment status, transfer of position, change of job responsibilities, relocation of workplace, suspension, intimidation, interference with job performance, termination of employment, or any other unfair treatment.

5.2 The Company shall keep information relating to complaints confidential and shall not disclose it to unauthorized persons, except where disclosure is required by law.

5.3 Any person involved who becomes aware of information relating to a complaint must keep such information strictly confidential and shall not disclose it to others, except where disclosure is required by law. Any intentional violation resulting in unauthorized disclosure of such information shall be subject to disciplinary action in accordance with the Company’s regulations and/or legal action, as applicable.

(6) Investigation Procedures and Disciplinary Actions

6.1 The Chief Financial Officer shall register complaints or whistleblowing reports received from the Chairman of the Audit Committee or the Audit Committee, including reports of fraud or corruption identified through the Company’s internal control system. In cases where the Finance function is the subject of the complaint, the Chairman of the Audit Committee shall report the matter directly to the Chief Executive Officer.

6.2 The Chairman of the Audit Committee or the Audit Committee shall consider assigning the Chief Executive Officer to order or appoint an appropriate person to conduct an investigation and fact-finding process where

6.3 there are reasonable grounds, in accordance with the level of confidentiality or scope of authority, as follows:

- Complaints regarding unfair treatment in work performance or violations of the Company's rules or regulations shall be assigned to the Human Resources Department.
- Whistleblowing reports or findings from audits concerning actions of employees at all levels that may involve fraud or corruption shall be assigned to the responsible line director, higher-level executives, or external parties such as internal auditors, external auditors, or other appropriate persons.
- In cases involving complaints or whistleblowing reports concerning misconduct by executives or directors, the Chairman of the Audit Committee or the Audit Committee shall assign higher-level executives or external parties such as internal auditors, external auditors, or other appropriate persons to conduct the investigation.

6.4 The investigation committee shall conduct fact-finding by gathering information and documentary evidence, including interviewing related persons, and may request relevant departments to provide information regarding appropriate practices for the purpose of concluding the investigation. The investigation shall be completed within 30 days, except in complex cases requiring additional evidence or witnesses, in which case it shall be completed within 60 days.

6.5 If the complaint is submitted anonymously and sufficient additional information cannot be obtained, or if it is found that the accused person has not committed any wrongdoing, or the matter arises from a misunderstanding, the investigation committee shall submit a summary report of the findings to the Chief Executive Officer or the Chairman of the Audit Committee, as the case may be, for further appropriate action. If the Chief Executive Officer or the Chairman of the Audit Committee considers that no further action can be taken in respect of the complaint, the matter shall proceed in accordance with Clause 6.8.

6.6 During the investigation process, the investigation committee shall act fairly and shall not disclose information to unauthorized persons. The committee shall record the investigation process and retain evidence, whether documentary or electronic, for at least three years or until the expiration of the applicable legal prescription period, to ensure that the Company has sufficient evidence if required for legal proceedings.

6.7 The investigation committee shall prepare a summary report of the investigation results, together with proposed disciplinary actions in cases involving violations of the Company's rules, regulations, or applicable laws, as follows:

- In cases where an employee or executive is found to have committed misconduct, the Chief Executive Officer shall consider imposing disciplinary action and/or filing a complaint with the competent legal authorities.
- In cases where the Chief Executive Officer or a director is found to have committed misconduct, the Chairman of the Audit Committee shall consider imposing disciplinary action and/or filing a complaint with the competent legal authorities.

- In cases where the Chairman of the Audit Committee is found to have committed misconduct, the Board of Directors shall consider imposing disciplinary action and/or filing a complaint with the competent legal authorities.

6.8 The Chief Financial Officer shall close the complaint and notify the complainant or whistleblower of the outcome, including any corrective or preventive measures (if any), for the purpose of improving relevant policies, practices, and related regulations to ensure greater effectiveness and currency. A summary report shall also be prepared and submitted to the Audit Committee for quarterly reporting to the Board of Directors.

(7) Complaints or Whistleblowing Made in Bad Faith

If it is found that a complaint or whistleblowing report is made in bad faith, or that the information reported is false due to intentional misrepresentation of facts or defamation of others, such conduct, in the case of an employee of the Company, shall be considered a violation of the Company's Code of Conduct. Disciplinary actions shall be imposed in accordance with the Company's regulations and/or applicable laws. In the case of external persons, if such actions cause damage to the Company, the Company shall consider taking legal action as appropriate.

(8) Disciplinary Actions

The Company is committed to promoting awareness among the Board of Directors, executives, and employees at all levels to perform their duties with transparency, integrity, and honesty, and to oppose all forms of corruption, whether direct or indirect. The Company shall communicate and disseminate this Anti-Corruption Policy and related measures to the Board of Directors, executives, employees at all levels, subsidiaries, associated companies, business partners (if any), and the public, and shall promote the development of knowledge and understanding to ensure strict compliance.

Failure to comply with this Policy shall be considered a disciplinary offense under the Company's regulations and shall be subject to disciplinary action. Lack of awareness of this Policy shall not be accepted as a valid excuse for non-compliance. In cases where corruption results in legal offenses, the Company reserves the right to take legal action against the offender. Disciplinary measures shall be determined based on the facts established upon completion of the investigation and at the discretion of the authorized decision-maker, or by filing a complaint with the competent authorities. Such actions may include disciplinary and legal measures as follows:

Employees and Executives	Directors of the Company
1. Disciplinary actions include verbal warning, written warning, termination of employment, or dismissal.	Legal action in both civil and criminal cases, including filing complaints with the Securities and Exchange Commission (SEC).
2. Legal action in both civil and criminal cases	

Flowchart of the Complaint or Whistleblowing Process, Investigation, Disciplinary Actions, and Reporting of Results

Complaint or Whistleblowing



- Submission by postal mail
- E-mail
- Company website

Recipient

Chairman of the Audit Committee

Audit Committee Members

Registration

Chairman of the Audit Committee / Audit Committee Members and the Assigned Person

- Consider assigning an appropriate person to conduct the investigation and fact-finding process, in accordance with the level of confidentiality or scope of authority.
- The assigned person shall conduct fact-finding by gathering information and documentary evidence, including interviewing related persons, and may request relevant departments to provide information on proper practices for the purpose of concluding the investigation. The process shall be completed within 30 days; in complex cases requiring additional evidence or witnesses, it shall be completed within 60 days.
- Prepare a summary of the investigation findings together with proposed disciplinary actions.
- The Chairman of the Audit Committee / Audit Committee members or the Chief Executive Officer shall consider and determine the disciplinary actions.

Disciplinary Action	
Disciplinary	Legal Action
Verbal warning	Warning
Written warning	Fine
Termination of employment	Imprisonment
Dismissal	

Reporting of Results

Close the complaint and notify the complainant or whistleblower of the outcome,

including any corrective or preventive measures (if any).

Prepare a summary report for submission to the Audit Committee for quarterly reporting to the Board of Directors.

Guidelines for Monitoring and Evaluating Compliance with the Anti-Corruption Policy

The Company requires all directors, executives, and employees to acknowledge and comply with the Company's Corporate Governance Policy and Code of Conduct.

The Company shall promote and enhance knowledge and understanding of these matters among directors, executives, and employees. In addition, executives at all levels are responsible for supervising and ensuring that employees under their supervision understand and strictly comply with the Company's Corporate Governance Policy and Code of Conduct.

The Company shall not engage in any activities that violate applicable laws or are inconsistent with the Company's Corporate Governance Policy and Code of Conduct.

1. If any director, executive, or employee violates the principles or practices specified herein, such person shall be subject to disciplinary action.
2. If there is any conduct reasonably believed to be in violation of laws, rules, regulations, or governmental requirements, the Company shall consider referring the matter to the relevant government authorities for further action.
3. If an employee encounters difficulty in making decisions or performing duties relating to the Corporate Governance Policy or Code of Conduct not specified in this document, the employee should consider the following questions:
    - Does the action violate any law?
    - Does the action cause serious harm to the Company's stakeholders?
    - Does the action adversely affect the Company's reputation?
    - Is the action acceptable and capable of being disclosed to the public?

If any risk is identified in relation to any of the above considerations, the matter may be further discussed with the employee's supervisor to ensure careful decision-making in the subsequent steps.

In this regard, if any employee or external person becomes aware of any violation of laws and/or the Company's Corporate Governance Policy or Code of Conduct, such person may submit a complaint or allegation through the channels specified in the Company's complaint and whistleblowing measures as follows:

✉ To: Chairman of the Audit Committee
Harn Engineering Solutions Public Company Limited
559 Soi Soonvijai 4, Rama 9 Road, Bangkapi Subdistrict, Huai Khwang District, Bangkok 10310, Thailand

chairac@harn.co.th

www.harn.co.th

The Company shall conduct the investigation without disclosing the identity of the whistleblower in order to protect the whistleblower from any potential adverse impact arising from such complaint or allegation.