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Policy

Whistleblower Policy

Revision	01
Effective Date	2026-09-01
Process Owner	Governance

Document Revision Control				
<u>Revision</u>	<u>Author</u>	<u>Effective Date</u>	<u>Change Description</u>	<u>Ref. Doc no.</u>
01	apilarp_p	2026-09-01		TH-CSG-CG-PO-01

Approval Record		
<u>Approver</u>	<u>Job title</u>	<u>Date</u>
Sinon Vongkusolkrit	Chief Executive Officer	2026-08-31
Virach Vudhidhanaseth	Head of Corporate Secretary	2026-08-27

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Introduction:

Banpu Public Company Limited is committed to conducting business with integrity, transparency, and accountability under the principles of good corporate governance. To this end, the Company has established this Whistleblower Policy to encourage all stakeholder groups to actively participate in monitoring the Company's operations. This is achieved through clearly defined mechanisms and procedures for submitting complaints upon witnessing or becoming aware of any act that violates applicable laws, regulations, corporate governance policies, or code of conduct. The Company shall maintain strict confidentiality of all information obtained through such complaints and shall implement appropriate protective measures to ensure that individuals who file complaints in good faith are not subject to any hardship or harm.

Objective:

- To provide directors, executives, employees, and all stakeholders with a safe and timely channel to report violations of laws, regulations, corporate governance policies, or code of conduct of the Company.
- To ensure the Company has clear, transparent, and equitable operational mechanisms for responding to and handling complaints, as well as for providing protection to individuals who file complaints in good faith, whereby the identity of the complainant and the subject matter of the complaint shall be kept strictly confidential and shall not be disclosed to any uninvolved parties.
- To mitigate the risk of damages that may arise from acts in violation of applicable laws, regulations, corporate governance policies, or the Company's code of conduct, and to promote transparency, efficiency, and compliance with good corporate governance principles throughout the Company's operations.

Scope:

This policy applies to Banpu Public Company Limited and its subsidiaries operating in Thailand. The principles and guidelines set forth herein may be adapted, as appropriate, by subsidiaries operating in other countries. In cases where overseas subsidiaries do not have a specific mechanism or process for receiving complaints, directors, executives, employees, and stakeholders of such subsidiaries may submit complaints through the channels prescribed in this policy.

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Definitions:

N/A

Policy Statement / Principles:

Scope of Whistleblowing or Complaint Reporting

This policy is established to encourage directors, executives, employees, and all stakeholders to report any actions that violate laws, regulations, corporate governance policies, or the Company's code of conduct. Such actions include, but are not limited to, the following:

- Corruption and bribery
- Fraud, embezzlement, misappropriation of assets, or theft
- Improperly seeking benefits for oneself or others
- Conflicts of interest, or any intentional act that causes harm to or deprives the Company of its benefits
- Any actions that violate the Company's Corporate Governance Policy and Code of Conduct
- Supporting, concealing, or assisting in the concealment of actions that violate laws, regulations, the Company's Corporate Governance Policy and Code of Conduct

Channels for Submitting Complaints

Directors, executives, employees, and external stakeholders may submit complaints through the following channels:

1 By mail, addressed to:

Secretary of the Corporate Governance and Nomination Committee
Company Governance Division, Company Secretary Department
Banpu Public Company Limited
26–28th Floor, Thanapoom Building, 1550 New Phetchaburi Road,
Makkasan, Ratchathewi, Bangkok, 10400, Thailand

2 Company website: www.banpu.com/corporate-governance/whistleblowing

3 Company intranet: mybp.banpu.co.th (available for Company personnel only)

4 By e-mail, addressed to:

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- Chairman of the Corporate Governance and Nomination Committee:
GNCCChairman@banpu.co.th
- Secretary of the Corporate Governance and Nomination Committee:
GNCSecretariat@banpu.co.th

The Company encourages complainants to disclose their identity to facilitate communication with the Company and to enable effective follow-up on the progress of the complaint handling process. All information relating to the identity of the complainant and the reported matter will be kept strictly confidential and will not be disclosed to any unauthorized persons.

However, any complaint that is not submitted through the channels specified in this Policy, or that lacks sufficient supporting evidence to enable further fact-finding, may not be considered for investigation or further action.

Complaint Handling Process

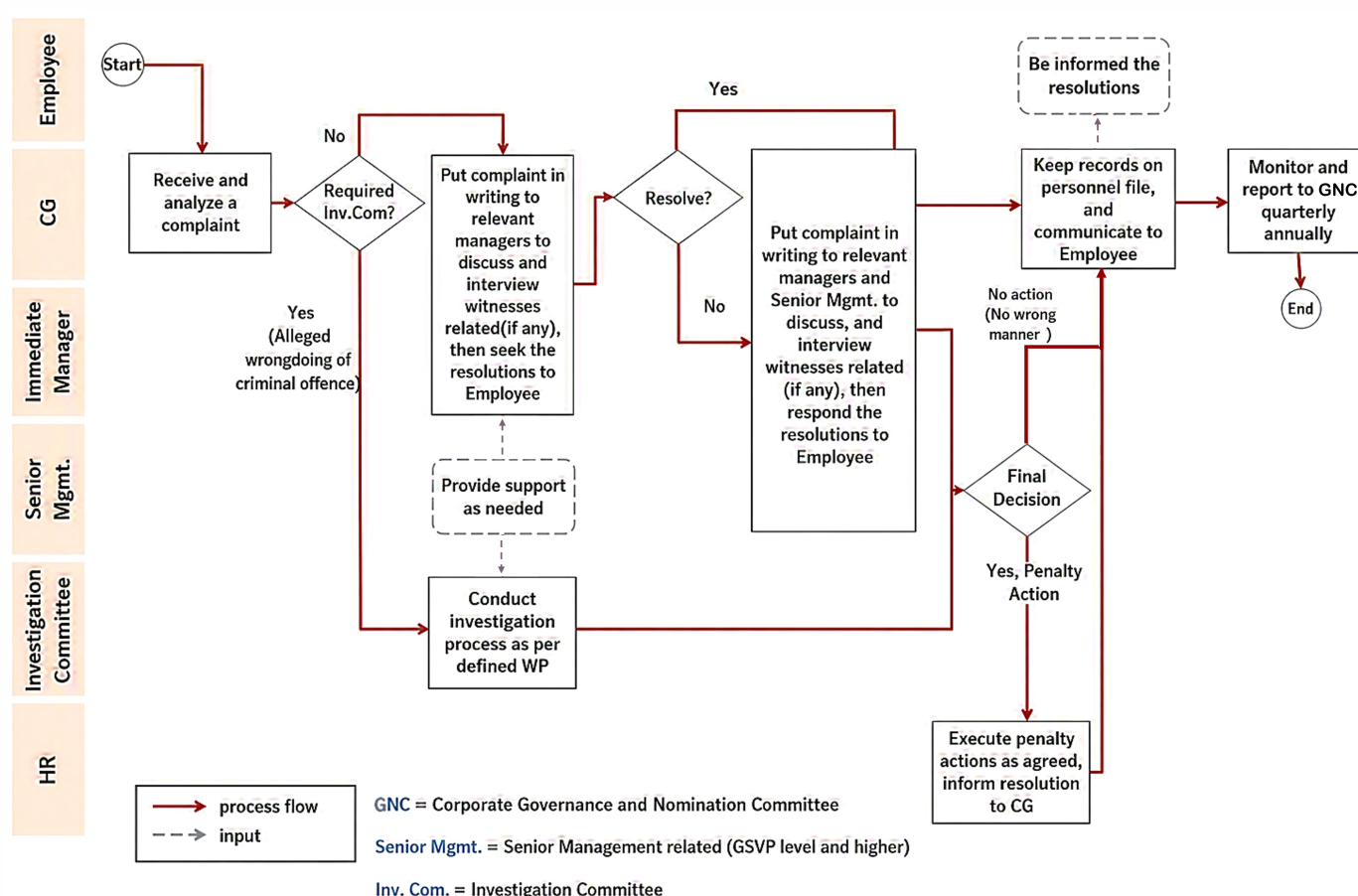
- Upon receipt of a complaint through the designated reporting channels, a preliminary review will be conducted within two weeks to assess, screen, and consider whether the details of the complaint are sufficiently clear and adequate to proceed with further fact-finding. The preliminary review will be carried out as expeditiously as possible, taking into account the nature and severity of the complaint.
- If the complaint is found to have grounds or is supported by sufficient evidence, a full investigation will be initiated to determine whether the alleged misconduct has actually occurred. The format and scope of the investigation will vary depending on the nature of the complaint, and an Investigation Committee* may be appointed, as deemed appropriate and necessary under the circumstances.

**The appointment, roles, responsibilities, and operating procedures of the Investigation Committee shall be in accordance with the Corporate Fraud Management Policy.*

- All investigations will be conducted under strict confidentiality. The complainant may be contacted to provide additional information as required. The duration of the investigation will depend on the complexity of the matter, explanations provided by the accused parties, and the sufficiency of documentary evidence obtained from the complainant and/or relevant parties.
- If the investigation concludes that misconduct has occurred as alleged, the Company's senior management, in collaboration with the Human Resources Department (Banpu People) and relevant departments, will deliberate and determine appropriate disciplinary actions on a case-by-case basis. Where the misconduct constitutes a violation of applicable laws, the offender may also be subject to legal penalties.

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- The Company will inform the complainant of the progress and/or the results of the investigation through appropriate communication channels, as deemed suitable.
- The Company shall prepare regular reports summarizing complaints received through the channels specified in this policy, as well as the progress and/or outcomes of related investigations, and submit them to the Corporate Governance and Nomination Committee on a quarterly basis, and to the Board of Directors at least once a year.



Protection of Whistleblowers

The Company shall not engage in any unfair treatment of complainants, whether through changes in position, job duties, or workplace location, suspension, intimidation, interference with work performance, termination of employment, or any other actions that constitute unfair treatment, as a result of such individuals having:

- Provided information, cooperation, or assistance in any form in connection with the reporting of actions that violate laws, regulations, the Company' s corporate governance policies, or the Company' s code of conduct; or

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- Given statements, submitted evidence, or acted as witnesses for the purpose of fact-finding in cases where there is reasonable suspicion of conduct in violation of applicable laws, regulations, the Company's corporate governance policies, or code of conduct.

Any person who becomes aware of information related to a complaint must protect such information as confidential and must not disclose it to any other persons, taking into consideration the safety and potential impact on the complainants, the source of the information, or relevant parties, except where disclosure is necessary in the course of proceedings conducted in accordance with the Company's regulations or as required by law. Should any person willfully breach this obligation by disclosing such information without authorization, the Company shall impose disciplinary measures and/or pursue legal action, as applicable.

False or Malicious Allegations

Complainants should gather information with due care and ensure the accuracy of all information submitted. If there is clear and sufficient evidence that a complainant has deliberately submitted a complaint containing false or distorted allegations, created rumors or division, made defamatory statements, or acted in bad faith toward the accused:

- Where the complainant is Company personnel, such conduct shall be deemed a violation of the Company's code of conduct and a disciplinary offense. The Company will initiate an investigation and consider imposing disciplinary action in accordance with its internal regulations.
- Where the complainant is an external party, and the false complaint causes damage to the Company, the Company may consider taking legal action against such person as deemed appropriate.

Penalties

Any person who intentionally or negligently fails to comply with this policy, or who engages in harassment, intimidation, disciplinary retaliation, unfair treatment, or improper discrimination against another person as a result of that person having filed a complaint, reported information, or provided whistleblowing disclosures, shall be deemed to have committed a disciplinary offense. Such person shall be held liable for any damages incurred by the Company or affected parties arising from such actions. In addition, where such conduct constitutes a violation of applicable laws, the offender may also be subject to legal penalties.

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Responsibility:

Directors, executives, and employees at all levels are responsible for familiarizing themselves with and strictly complying with this Whistleblower Policy. They must not neglect or disregard their duty to report any observed violations of laws, regulations, corporate governance policies, or the Company' s code of conduct through the reporting channels designated by the Company, and must cooperate by providing relevant information to support fact-finding and investigations conducted by the responsible departments.

References:

N/A