



Measures/Procedures for Compliance with the Whistleblowing Policy

(Whistle Blowing Procedure)

Don Muang Tollway Public Company Limited

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1. Matters Subject to Whistleblowing or Complaints

(1) Acts that violate laws, regulations, work rules, operational procedures, company bylaws or policies, or actions that breach the code of conduct of the Company's directors, executives, and employees as prescribed by the Company.

(2) Acts involving corruption or fraudulent behavior in any form that could affect the interests or reputation of the Company.

(3) Irregularities in financial reports or deficiencies in internal control systems.

If the whistleblowing or complaint is made with the intention of enabling the Company to make improvements, correct deficiencies, prevent corruption, or avert potential problems in the future, such actions shall be deemed to be made in good faith and with honest intent not with the purpose of defamation or malicious accusation.

The whistleblowing and complaint provisions do not grant the whistleblower or complainant the right to participate in the investigation process. However, they are entitled to follow up on the progress or results of the investigation directly. The Company reserves the right to determine whether to disclose the outcome of the investigation to the whistleblower or complainant, taking into account appropriateness and the potential impact on the Company.

The Company shall conduct investigations into all whistleblowing reports or complaints with fairness, transparency, and impartiality, ensuring that no harm is caused to the Company and that the best interests of the Company are maintained at all times.

2. Procedures Upon Receiving a Complaint or Whistleblowing Report

When the Company receives a complaint or whistleblowing report, the following steps shall be taken

(1) Collection of Facts The unit responsible for receiving the complaint shall forward the information to the Chairman of the Corporate Governance Committee for consideration. The Chairman shall then submit the complaint to the highest-ranking supervisor in the relevant line of work directly connected to the issue (i.e., the Managing Director, the Deputy Managing Director of Business and Finance, or the Deputy Managing Director of Operations), as well as to other relevant departments or units as necessary for acknowledgment.

The date on which the Chairman of the Corporate Governance Committee informs the relevant unit shall be regarded as the starting date for the timeframe of further action specified in this procedure (2) Fact-Finding and Preliminary Investigation Upon being informed, the highest-ranking supervisor in the line of work directly related to the complaint shall gather facts, evidence, and all relevant information to determine whether the complaint is credible and whether there is sufficient factual basis to indicate any act in violation of laws, company policies, rules, regulations, or codes of conduct, or any negligence in the performance of duties. Additionally, the responsible supervisor shall collect necessary facts and propose preliminary corrective actions to address the issue promptly and prevent unnecessary delays. If needed, the matter may be referred for discussion and coordination with other relevant departments to ensure appropriate resolution.

(2) Timeframe for Action The line of work directly related to the complaint shall review, address, and resolve the matter within 30 business days from the date on which the Chairman of the Corporate Governance Committee notifies the relevant parties, as specified in item (1) above. Once the issue has been corrected, improved, or otherwise resolved in a beneficial manner, the responsible department must submit a report summarizing the conclusions and corrective actions to the Chairman of the Corporate Governance Committee and the unit that received the complaint, for recordkeeping and communication to all relevant departments to ensure that accurate information is shared across the organization.

If the complaint is complex in nature and cannot be resolved or appropriately addressed within the specified 30-day period, the Chairman of the Corporate Governance Committee shall urgently bring the matter before the Corporate Governance Committee meeting for consideration. Once a resolution is reached in the meeting, the relevant departments shall be informed and must take further action in accordance with the committee's resolution.

(3) Fairness Procedure To ensure fairness to all parties involved, in cases where the complaint or whistleblowing relates to alleged misconduct as defined under items 1.(1)–(3), and where the complaint specifically names an employee of the Company as the subject of the allegation, the following procedures shall apply. In addition to the oversight of the Chairman of the Corporate Governance Committee, an Investigation Committee shall be appointed. The complaint shall be forwarded to either the Human Resources Department or the Internal Audit Department, as appropriate. The date on which the Chairman of the Corporate Governance Committee notifies the relevant department shall be regarded as the commencement date of the investigation process.

The Investigation Committee shall examine the facts, assess the evidence, and provide conclusions and recommendations to the Chairman of the Corporate Governance Committee. The findings and proposed corrective actions shall then be reviewed by management to determine the most suitable preliminary

solutions. Finally, the Chairman of the Corporate Governance Committee and the complaint-receiving unit shall be informed of the investigation results and recommendations, ensuring that all relevant departments receive accurate and complete information for proper acknowledgment and action.

The Human Resources Department and the Quality Management System Department shall act as coordinators with the relevant departments and be responsible for gathering all related information and documentary evidence to facilitate the investigation of the executives or employees who are the subjects of the complaint or are involved in the reported matter. The Investigation Committee shall conduct the inquiry with fairness, impartiality, and integrity, ensuring the protection of all parties concerned, including the whistleblower or complainant, the accused, the complaint recipients, and all individuals involved in the verification and fact-finding process.

(4) Procedure for Disciplinary Action in Accordance with Company Regulations Once the Investigation Committee, appointed by the Managing Director, has completed the fact-finding process and reached a thorough conclusion as outlined in item (3) above, a clear and detailed report shall be submitted to the Corporate Governance Committee and the relevant supervisors for acknowledgment, ensuring that all departments receive accurate and verified information. The final investigation report shall include the findings, proposed corrective or preventive actions, and, where applicable, the recommended disciplinary measures for cases determined to involve violations of the Company's work rules and regulations.

In such cases, the Company shall present the investigation results to the Managing Director or the highest-ranking supervisor in the relevant line of work to consider and impose appropriate disciplinary actions, as deemed necessary by the Investigation Committee. This process ensures proper behavioral correction or disciplinary enforcement in accordance with the severity of the case. In cases where the complaint or identified errors were initially reported by a whistleblower or complainant, the investigation results and any corrective measures shall be communicated in writing to the whistleblower or complainant within 15 days from the date on which the Company has submitted the investigation results to the Managing Director, in accordance with the process specified above.

If, within the same 15-day period, the Company has already implemented the proposed corrective measures or improvements, the Corporate Governance Committee shall ensure that the relevant supervisor in the concerned business unit communicates the investigation outcome and the corrective actions in writing to the whistleblower or complainant. This ensures that all relevant parties are properly informed and that the process remains transparent and accountable.

(5) Annual Review Process The Company shall review and revise the whistleblowing and complaint-handling procedures at least once a year to ensure that they remain consistent with the Company's principles of good corporate governance, code of conduct, and business ethics, as well as comply with current laws, rules, and regulations that may change over time.