

Whistleblowing and Complaint Policy

I.C.C. International Public Company Limited

The Company is committed to conducting business with integrity, transparency, and fairness toward all stakeholders. Accordingly, the Company has established whistleblowing and complaint channels to provide an opportunity for both internal and external stakeholders to raise concerns, submit complaints, or provide information relating to business operations that may give rise to risks from actions contrary to laws, regulations, policies, good corporate governance principles, and the Company's Code of Business Ethics. This mechanism also serves as a key tool in preventing corruption, monitoring and improving operational efficiency, and maintaining the trust and confidence of all stakeholders.

Objectives

1. To ensure that the Company's business operations and the performance of all employees at every level are conducted with correctness, transparency, fairness, and accountability, in accordance with applicable laws, good corporate governance principles, business ethics, and the Company's regulations.
2. To ensure that whistleblowers or complainants, and related parties who cooperate with the Company in good faith, receive appropriate and fair protection and safeguards against any retaliation arising from their reports or complaints.
3. To ensure that the whistleblowing and complaint process is effective and in accordance with international standards.

Scope

This policy covers all activities of the Company, including those occurring directly or indirectly through relationships with suppliers, business partners, customers, and other stakeholders. The Company is committed to ensuring that all parties adhere to this policy consistently.

Definitions

- Report means information regarding violations of laws, fraud, misconduct, or breaches of the Company's policies or code of ethics.
- Whistleblowing or Complaint means the disclosure of information regarding violations of rights, unfair treatment, actions contrary to laws, regulations, policies, the Company's code of ethics, or behavior that may cause damage to the Company, its employees, or stakeholders.
- Whistleblower or Complainant means a director, executive, employee, supplier, customer, or stakeholder who discloses information or complaints in good faith regarding acts or actions that may constitute violations of laws, regulations, policies, and the Company's code of ethics.

- Accused Person means a director, executive, employee, or department against whom a report or complaint has been filed, with clear evidence indicating that the person has committed wrongdoing or engaged in behavior that may constitute a violation of laws, regulations, policies, and the Company's code of ethics.

Scope of Whistleblowing and Complaints

1. Violations of laws or ethical misconduct, such as fraud, malfeasance, or breaches of Company policies.
2. Behavior that may damage the Company's property, reputation, or public image.
3. Violations of rights or unfair treatment of employees and stakeholders.
4. Conflicts of interest involving employees, executives, or stakeholders.
5. Actions that may negatively affect the Company's transparency, ethics, or governance.
6. Products or services that fail to meet the Company's quality standards or specifications.

Guidelines

The Company provides safe, accessible, and systematic whistleblowing and complaint channels. The Company has prepared manuals "PM-CRC-001 Complaint Handling Procedures" and "PM-CRC-002 Corruption Complaint Handling Procedures" to serve as clear and standardized guidelines. All relevant parties should review these manuals before proceeding.

Step 1: Receiving Whistleblowing Reports or Complaints

The Company provides clear whistleblowing and complaint channels for the convenience of whistleblowers and complainants, who may choose to remain anonymous or to identify themselves. Reporters should provide factual information supported by sufficient evidence to enable the Company to conduct appropriate investigations.

Whistleblowing and complaints are divided into two categories:

1. Complaints regarding products and services — Contact channels:
 - Customer Relations Center: Tel. 02-294-4999, 02-491-4999, and 02-293-9000
 - Facebook Page: ICC International PLC
 - E-mail: service@icc.co.th
2. Complaints regarding fraud, corruption, and other violations of the Company's good corporate governance principles — Contact channels:
 - Company Secretary: Tel. 02-295-0688
 - Customer Relations Center: Tel. 02-294-4999, 02-491-4999, and 02-293-9000

- E-mail (Audit Committee): iccauditcommittee@icc.co.th

Step 2: Preliminary Investigation

The recipient of the whistleblowing report or complaint shall conduct a preliminary fact-finding review to assess the accuracy and completeness of the information and evaluate the credibility of the evidence, in order to facilitate an appropriate and fair investigation.

Step 3: Investigation and Consideration

- For product and service complaints: The Customer Relations Center shall review the information and coordinate with relevant departments to analyze the root cause and take corrective action in accordance with PM-CRC-001 Complaint Handling Procedures.
- For fraud and corruption complaints: If the complaint is supported by sufficient evidence, the complaint recipient shall forward the matter to the relevant manager/executive and the Human Resources department for fact-finding. During the investigation, an independent individual or department may be assigned to conduct a systematic, transparent, and fair inquiry. Employees or relevant parties may be invited to provide information, or additional documents may be requested in accordance with PM-CRC-002 Corruption Complaint Handling Procedures.

Step 4: Reporting Results and Action

- For product and service complaints: The relevant department shall resolve the issue and take preventive measures. The entire process must be completed within 15 days from the date the complaint is received. A summary of complaints shall be presented at the Executive Committee meeting at least twice per year.
- For fraud and corruption complaints: Upon completion of the investigation, the complaint recipient shall report the findings to senior management for submission to the Audit Committee and the Board of Directors for consideration of appropriate measures. The entire process must be completed within 120 days from the date the complaint is received.

If the investigation reveals that a violation has occurred, the Company shall:

- Impose disciplinary measures in accordance with applicable regulations or take legal action depending on the severity of the case.
- Propose remedial measures to affected parties.
- Monitor outcomes to prevent recurrence.
- Apply lessons learned to improve operational processes.

Step 5: Notification of Results and Follow-Up

The Company will notify the whistleblower or complainant (where contact is possible) of the outcome of the review, to confirm that the Company has acted transparently and fairly.

Whistleblower and Complainant Protection Measures

- Whistleblowers and complainants may choose to remain anonymous, but must provide sufficient factual details or evidence to reasonably indicate that the accused has been involved in bribery, corruption, or fraud.
- All information relating to whistleblowing reports and complaints shall be kept strictly confidential, with due regard for the safety of the complainant, except where disclosure is required by law.
- The Company will not demote, penalize, or impose any negative consequences on any employee who refuses to participate in corruption, even if such refusal causes the Company to lose a business opportunity.
- The Company protects the rights of whistleblowers and complainants who act in good faith by concealing their names, addresses, or any information that could identify them, and complies with the complainant protection measures set forth in the Code of Ethics for Directors, Executives, and Employees.

Protection of the Accused

The Company treats the accused fairly and responsibly. Information relating to the accused shall be kept strictly confidential and shall not be disclosed to any person, both during and after the conclusion of the investigation, except as required by law. The investigation committee shall provide the accused with an opportunity to explain or appeal before a final decision is made on the complaint.

Roles and Responsibilities

1. The Board of Directors is responsible for overseeing compliance with this policy and regularly reviewing its effectiveness.
2. Management is responsible for translating the policy into practice, establishing work plans and measures, and monitoring performance.
3. All employees are required to comply with this policy.
4. Responsible persons shall consolidate and report to the Audit Committee and the Board of Directors.
5. The Company shall provide regular training and awareness programs for employees.

6. A review shall be conducted annually, at least once per year, or whenever there are changes in relevant laws and regulations, to ensure that the whistleblowing and complaint policy remains appropriate and up to date.

Communication and Dissemination

The Company disseminates the whistleblowing and complaint policy to directors, executives, employees at all levels, suppliers, and stakeholders through the Company's website, as well as the Company's internal website, to promote transparency and accurate understanding, and to support appropriate implementation.

The Company is committed to fostering a culture of transparency and disclosure, recognizing whistleblowing as a key mechanism for preventing ethical and governance risks.

This Whistleblowing and Complaint Policy was approved at the Board of Directors' Meeting No. 12/2025 on 11 March 2026 and shall be effective from 11 March 2026 onwards.

Anuchit Anuchitanukul

Anuchit Anuchitanukul Ph.D.

Chairman of the Board of Directors and
Chairman of the Corporate Governance and
Sustainable Development Committee