



Whistleblowing and Complaint Policy

Reviewed on 13 January 2026

1. Objectives

G-Able Public Company Limited (the “**Company**”) is committed to conducting its business operations with honesty, integrity, transparency, morality, and in accordance with good corporate governance principles, as well as opposing bribery, fraud and corruption in all its forms, and preventing human rights violations. Therefore, the Company has established this Whistleblowing and Complaint Policy to support and provide a channel for directors, executives, employees, and all stakeholders of the Company to report clues or complaints with good faith if there are observations or suspicions of fraudulent, corrupt, or illegal activities, violations of rules, regulations, policies, and business ethics, unequal treatment, or actions lacking caution or careful. This is aimed at assisting in the improvement, rectification, and ensuring correctness, appropriateness, and transparency.

2. Scope of Whistleblowing or Complaints

Directors, executives, employees, and all groups of stakeholders may report clues or file complaints through the channels specified in this policy in cases of suspicion or if they witness actions by the directors, executives, and employees of the Company and its subsidiaries (collectively the “**Company Group**”), or by any individuals acting on behalf of the Company Group that may have a negative impact to the Company Group, as outlined below. This remains applicable regardless of whether the whistleblower or complainant has personally suffered damage from the actions in question.

- 1) Unlawful acts, violations of human rights, whether by engaging in or tolerating any acts or omissions that would constitute a violation of human rights, or non-compliance with the Company's policies, including but not limited to those regarding corporate governance, business ethics, anti-corruption, and human rights.
- 2) Violations of the Company's rules and regulations.
- 3) Fraudulent activities, including embezzlement, corruption, bribery (giving or receiving), fraud, incorrect financial reporting, financial statement manipulation, actions that cause deficiencies or negatively impact internal control systems, creation of false financial documents, destruction of evidence, distortion or concealment of information, and any actions that support fraudulent behavior.
- 4) Actions that involve conflicts of interest, cause harm to the Company Group's interests, or negatively impact the Company Group's reputation.
- 5) Absence of protection or adverse impacts resulting from whistleblowing, filing complaints, providing information, cooperating in fact-finding and investigations, or refusing to engage in fraudulent activities.

The Company does not accept anonymous whistleblowing or complaints that lack the identity of the whistleblower or complainant, fail to identify witnesses, or do not provide clue with sufficient evidence to enable further fact-finding.

3. Filing Channels and Recipients of Whistleblowing and Complaint

To ensure fair and equal treatment to all stakeholders in accordance with good corporate governance principles, the Company has established the following channels and recipients for reporting clues or complaints. Complainants or whistleblowers are required to disclose their identity by providing their full name, address, and contact phone number. Additionally, they must provide the name of the alleged suspect, details of the wrongdoing incident, any supporting evidence (if available).

Channel 1 By postal mail:

Chairman of the Audit Committee (through head of the Internal Audit Department)
G-Able Public Company Limited
No. 127/30 Panjathani Tower, 25th Floor,
Nonsi Road, Chong Nonsi,
Yan Nawa, Bangkok 10120

Channel 2 By email and attention to:

Chairman of the Audit Committee (through head of the Internal Audit Department)
email: whistleblowing@g-able.com

Channel 3 The Company's website at www.g-able.com under Investor Relations >> Sustainability and Corporate Governance >> Whistleblowing Channel (through head of the Internal Audit Department)

In this regard, the abovementioned whistleblowing and complaint channels are secure, allowing whistleblowers or complainants access with confidence when submitting information or filing complaints, free from any risk to the whistleblowers or complainants in the future. The Company, through the Complaint Coordinator (as defined below), will oversee the investigation process to ensure it is conducted following procedures outlined in this policy. All investigations and conclusions of each clue or complaint will be documented in written.

4. Procedures when Receiving Clues or Complaints

- 4.1 Upon receiving a clue or complaint, the Company will assign the Internal Audit Department, unless personnel from the Internal Audit Department are the subjects of the clue or complaint, the Human Resources Department will be designated, (the "**Complaint Coordinator**") to gather facts, assessing the reliability of the relevant evidence, and conducting a preliminary investigation.
- 4.2 If, after the preliminary investigation, it is found that the complaint and information received from the whistleblower or complainant is true, the Internal Audit Department or the Human Resource Department will present the findings to the following persons (the "**Complaint Investigator**") to appoint appropriate persons, including a fact-finding committee, if necessary, to conduct a factual investigation and to determine investigation directions.

- (1) Chief Executive Officer: for cases where the alleged suspect is an employee of the Company Group or any individual acting on behalf of the Company Group.
 - (2) Audit Committee: for cases where the alleged suspect is personnel from the Internal Audit Department.
 - (3) Board of Directors: for cases where the alleged suspect is a director or executive of the Company.
- 4.3 During the investigation process, the alleged suspect has the right to be informed of the accusation and relevant facts, and to prove himself/herself by providing evidence or information to demonstrate the non-involvement in the alleged misconduct. The investigation must be conducted impartially and without bias.
- 4.4 Once the investigation is concluded, the investigator(s) will report the findings to the Complaint Investigator. If the alleged suspect is found to have committed wrongdoing, the corrective actions, preventive measures, disciplinary actions in accordance with the Company's regulations, and legal action if such wrongdoing violates any laws will also be recommended to the Complaint Investigator.

The timeline for processing and investigating each clue and complaint at each stage will follow the Company's specified procedures.

5. Protective Measures for Whistleblowers or Complainants, and Relevant Parties

- 5.1 The Company shall not disclose name, address, or any information that could reveal the identity of whistleblower, complainant, informant, relevant party, and alleged suspect. The Company will keep those information confidential, limiting access to only those responsible for gathering, verifying and investigating the facts related to clue or complaint.
- 5.2 The whistleblower, complainant, informant and relevant party involved in the fact gathering, verification and investigation will be appropriately protected to ensure they are not subject to distress, threats, or unfair treatment from their whistleblowing, complaint, testimony, or provision of information. Such protection includes ensuring that no changes or transfers in job positions, job characteristics, or workplace locations occur; no suspension, threats, work interference, termination, or any other actions constituting unfair treatment are taken against them.
- 5.3 The individuals responsible for handling whistleblowing or complaints must keep information, complaints, and evidence, including identity of whistleblower, complainant, informant, relevant party and alleged suspect, confidential and must not disclose such information to unrelated individuals, except as necessary for the execution of this policy or required by law.

6. Reporting

- 6.1 The Complaint Investigator is responsible for appointing a representative to provide progress updates during the fact-finding investigation and the investigation's final conclusions to the whistleblower, complainant, informant, relevant parties, and the alleged suspect, as necessary and appropriate.
- 6.2 The head of the Internal Audit Department shall report the number of clues or complaints, a summary of incidents, and the status of ongoing actions (if any) to the Audit Committee on a quarterly basis.

7. False Whistleblowing or Complaints

In cases where the Company discovers that a clue, complaint, or any statement or information provided is proven with evidence to have been made with malicious intent, falsehood, or with the intention of causing damage, if the whistleblower or informant is an internal party within the Company Group, such an individual may face disciplinary action according to the Company's regulations, and, if the whistleblower or informant is external party, and their actions cause damage to the Company, the Company will consider legal action against that individual as deemed appropriate.