PTT Oil and Retail Business Public Company Limited's Rules on Complaints and Whistleblowing against Fraud and Non-Compliance with Laws or Organizational Regulations B.E. 2569 (2026)

The Company seeks to establish criteria and guidelines regarding complaints and whistleblowing against fraud and non-compliance with laws or organizational regulations that are clear, transparent, fair, auditable, responsible to interested parties, and in line with the Company's good corporate governance principles and business philosophy.

Thus, by virtue of the executive power under Article 5 of PTT Oil and Retail Business Public Company Limited's regulations, the Chief Executive Officer has issued the following rules:

Article 1 These rules shall be referred to as the "PTT Oil and Retail Business Public Company Limited's Rules on Complaints and Whistleblowing against Fraud and Non-Compliance with Laws or Organizational Regulations B.E. 2569 (2026)" (the "Rules").

Article 2 PTT Oil and Retail Business Public Company Limited's Rules on Complaints and Whistleblowing against Fraud and Non-Compliance with Laws or Organizational Regulations B.E. 2567 (2024) shall be repealed.

Article 3 These Rules shall become effective from the date of announcement.

Chapter 1
General Provisions

Article 4 In these Rules,

"Company" means PTT Oil and Retail Business Public Company Limited.

"Chairman of the Board of Directors" means the Chairman of the Board of Directors of PTT Oil and Retail Business Public Company Limited.

"Chairman of the Audit Committee" means the Chairman of the Audit Committee of PTT Oil and Retail Business Public Company Limited.

"Chairman of the Corporate Governance and Sustainability Committee" means the Chairman of the Corporate Governance and Sustainability Committee of PTT Oil and Retail Business Public Company Limited.

"Audit Committee" means the Audit Committee of PTT Oil and Retail Business Public Company Limited.

"Corporate Governance and Sustainability Committee" means the Corporate Governance and Sustainability Committee of PTT Oil and Retail Business Public Company Limited.

"Chief Executive Officer" means the Chief Executive Officer and includes the highest-ranking position of PTT Oil and Retail Business Public Company Limited and a Director or an Executive assigned by the Board of Directors to serve as the Chief Executive Officer.

"Senior Executive Vice President" means the Senior Executive Vice President of PTT Oil and Retail Business Public Company Limited.

"Senior Executive Vice President, Organization Effectiveness" means the Senior Executive Vice President, Organization Effectiveness of PTT Oil and Retail Business Public Company Limited.

"Senior Executive Vice President, Legal and Corporate Governance" means the Senior Executive Vice President Legal and Corporate Governance of PTT Oil and Retail Business Public Company Limited.

"Vice President, Internal Audit Department" means the Vice President, Internal Audit Department of PTT Oil and Retail Business Public Company Limited.

"Vice President, Corporate Legal Department" means the Vice President, Corporate Legal Department of PTT Oil and Retail Business Public Company Limited.

"Vice President, Corporate Governance Department" means the Vice President, Corporate Governance Department of PTT Oil and Retail Business Public Company Limited.

"Corporate Governance Department" means the Corporate Governance Department of PTT Oil and Retail Business Public Company Limited.

"Employee" means an employee of PTT Oil and Retail Business Public Company Limited.

"Whistleblower" means an employee or a third party who is a damaged party or witnesses or has information on fraud or non-compliance with laws or organizational regulations.

"Person who is the Subject of the complaint" means an employee or a person performing work on behalf of the Company for the benefit of the Company who is accused of committing or appears to have

committed fraud or non-compliance with laws or organizational regulations that constitutes grounds for investigation and inquiry, including an employee or a person who is a co-principal, instigator, or supporter to the act.

"Complaint" means the act of filing a complaint or whistleblowing with regard to fraud or non-compliance with laws and organizational regulations concerning Person who is the Subject of the Complaint in accordance with these Rules.

"Complaint screening" means the screening of complaints, which consists of complaint screeners, who are responsible for considering and screening complaints and preliminary evidence related to fraud or non-compliance with laws and organizational regulations.

"Fraud" means any act committed in order to procure, for himself/herself or another person, any advantage benefit to which he/she is not entitled by law, which includes the following actions:

1. Asset Misappropriation, which means possessing property belonging to another person, or of which another person is a co-owner, and dishonestly converting such property for themselves or a third person;

2. Embezzlement, which means the act of deceiving a person with the assertion of a falsehood or the concealment of facts which should be revealed, and, by such deception, dishonestly obtaining property from the person who has been deceived or a third person, or causing the person who has been deceived or a third person to execute, revoke, or destroy any document of right;

3. Financial Statement Fraud, which means the alteration of financial records by taking advantage of loopholes in accounting principles and various options for valuation and disclosure of accounting information in order to change information in financial statements for a wrongful purpose; and

4. Corruption, which means wrongfully demanding, accepting, or agreeing to accept, giving, or offering, pledging, or promising to give assets or any other benefit to a government official, a government agency, an officer of a private organization, or a private organization, so as to induce the said person or agency to use the authority that they have to commit, not commit, hasten, or delay any act which is an abuse of power, in order to obtain, for himself/herself or another person, benefits to which he/she is not entitled by law, or in order to maintain his/her business or any undue business benefits, except cases where laws, traditions, or local customs stipulate otherwise;

Chapter 2

Complaints and Whistleblowing against Fraud and Non-Compliance with Laws or Organizational Regulations

Article 5 An Employee who suspects or has reasonable grounds to believe in good faith that Fraud or Non-compliance with Laws or Organizational Regulations have been committed should inquire or consult with their direct supervisor or file a Complaint via channels stipulated in the Rules immediately.

Article 6 The Whistleblower may file a Complaint through one or several of the following channels and procedures:

6.1 Website: www.pttor.com

6.2 E-mail: pttorvoice@pttor.com

6.3 A letter addressed to:

Vice President, Internal Audit Department; or

Vice President, Corporate Governance Department; or

Senior Executive Vice President, Organization Effectiveness; or

Senior Executive Vice President, Legal and Corporate Governance; or

Chief Executive Officer; or

Chairman of the Corporate Governance and Sustainability Committee; or

Chairman of the Audit Committee; or

Chairman of the Board of Directors

PTT Oil and Retail Business Public Company Limited

555/2 Energy Complex, Building B, 12th Floor, Vibhavadi Rangsit Road,

Chatuchak, Bangkok 10900

Article 7 The language used in the Complaint shall be polite. The Whistleblower can choose to remain anonymous. However, the disclosure of Whistleblower's identity will increase the credibility of the Complaint and facilitate effective communication and the provision of useful information during the investigation and fact-finding process, as well as allow for the notification of the investigation's outcome to the Whistleblower. The Company shall keep all information related to the Whistleblower confidential. The analysis of the complaint will be categorized into two categories as follow.

7.1 In the case of anonymous letter or complaints where the complainant's identity is not disclosed, the company will only consider cases where there is sufficient evidence or a clear environment that demonstrates fraud or non-compliance with laws and organizational regulations. The information provided must

convincingly indicate an act of fraud or non-compliance with laws and organizational regulations, showing that there are reasonable grounds to believe, or the information provide specifies the names of witnesses, in order to invite them for investigation regarding the relevant facts related to the alleged actions. If there is insufficient clear evidence to proceed with the investigation, the company will not consider or pursue the complaint, and the matter will be terminated.

7.2 In the cases of the identified complaint, it is necessary to provide factual information or evidence which is clear enough to demonstrate that a Non-compliance or Fraud has been committed so that the responsible unit can further conduct investigation and inquiry. The Complaint should at least contain the following information.

1) The Whistleblower's first and last name, address, and phone number (if the Whistleblower wishes to disclose their identity);

2) First and last name of Person who is the Subject of the Complaint;

3) Facts or details of the circumstances relevant to the Fraud;

4) Details of any witnesses who are aware of the event, evidence, or other information related to the Complaint, with any evidence (if any) attached.

Article 8 The Company will not accept Complaints in relation to the following matters:

8.1 Matters that the Investigation and Inquiry Committee according to the Company's personnel management regulations has accepted for consideration or reached a final decision on, of which there is no further important evidence;

8.2 Matters in which witnesses or the circumstances of Fraud or Non-compliance with Laws or Organizational Regulations are not sufficiently clearly specified for further fact-finding.

Chapter 3

Procedures for Complaints and Whistleblowing against Fraud and Non-Compliance with Laws or Organizational Regulations

Article 9 Once a Complaint is received through the channels and procedures specified in Article 6, it shall be passed to the Corporate Governance Department in order that it is recorded and the Whistleblower can be updated on the Complaint if the identity of the Whistleblower is disclosed.

Article 10 The Corporate Governance Department is responsible for presenting information and evidence from the Whistleblower to complaint screeners in order that the clarity and adequacy of the preliminary evidence can be considered, as follows:

10.1 In the case that Person who is the Subject of the Complaint holds a position up to the Department Vice President level or equivalent, the complaint screeners, consisting of the Senior Executive Vice President, Organization Effectiveness; the Senior Executive Vice President of Person who is the Subject of the Complaint or a higher position; the Vice President of the Corporate Legal Department; the Vice President of the Internal Audit Department; and the Vice President of the Corporate Governance Department, shall consider the Complaint to establish further guidelines and procedures.

10.2 In the case that Person who is the Subject of the Complaint holds a position from the level of a Senior Executive Vice President or equivalent to President, the Senior Executive Vice President, Legal and Corporate Governance, together with Senior Executive Vice President, Organization Effectiveness, shall screen the Complaint with the Chief Executive Officer or the Chairman of the Board of Directors or the Corporate Governance and Sustainability Committee to establish further guidelines and procedures. In the event that the person who is the subjected of the Complaint holds the position of the Senior Executive Vice President, Legal and Corporate Governance or the Senior Executive Vice President, Organization Effectiveness, such person shall recuse themselves from the complaint screening process. The other Senior Executive Vice President shall consider and review the complaint with the authorized persons specified in this clause to determine the appropriate course of action and proceed accordingly.

10.3 In the case that Person who is the Subject of the Complaint holds the position of the Chief Executive Officer, the Vice President of the Internal Audit Department, shall screen the Complaint with the Chairman of the Board of Directors or the Audit Committee to establish further guidelines and procedures.

Article 11 If the evidence is credible and the Complaint is credible and has grounds, an investigation and inquiry shall be carried out in accordance with PTT Oil and Retail Business Public Company Limited's rules regarding personnel management, laws, organizational rules, or relevant evidentiary documents.

Article 12 Individuals tasked with investigation and inquiry in accordance with Article 11 shall notify the Corporate Governance Department of the deliberation results.

Article 13 The Corporate Governance Department shall record the status of the Complaint and notify the Whistleblower of the deliberation results once it has received the deliberation results if the identity of the Whistleblower is disclosed.

Article 14 The Vice President of the Corporate Governance Department shall track the progress of the investigation and inquiry and report the results to the Chief Executive Officer and the Corporate Governance and Sustainability Committee at least twice a year.

Article 15 The Vice President of the Corporate Governance Department shall submit a summary of Complaints to the Audit Committee at least once a year.

Article 16 If the Whistleblower files the Complaint in good faith, even if after the investigation is conducted and the results reveal that there has been no wrongdoing as claimed, the Company will not punish or prosecute the Whistleblower. However, if there is sufficient evidence that the Whistleblower has filed the Complaint with dishonest intent, the Company shall undertake the following actions:

16.1 If the Whistleblower is an Employee, an investigation shall be conducted to determine disciplinary action according to the Company's rules and regulations on personnel management.

16.2 If the Whistleblower is a third party and the Company has suffered any damage, the Company may consider taking legal action against the Whistleblower.

Chapter 4

Protection of Whistleblowers and Witnesses

Article 17 If the Whistleblower or witness who is an Employee provides tips, statements, or any information related to a fraud in good faith without malicious intent or intent to cause damage to Person who is the Subject of the Complaint, the supervisor at the level of Senior Executive Vice President or higher of the Whistleblower or witness shall provide appropriate protection against changes in the job position, job description, and workplace; intimidation; extortion; disturbance; employment termination; or any other act that constitutes unfair action against such person. Any necessary alteration to or revocation of the protection of the Whistleblowers or witnesses before the deliberation is finalized must be approved by the Chief Executive Officer first.

Article 18 In the case that the Whistleblower or witness who is an employee has concerns regarding their safety, the Whistleblower or witness may request that their supervisor at the level of Senior Executive Vice President or higher establish protection measures as appropriate or the said supervisor may place the Whistleblower or witness under protection as appropriate, with consent from the Whistleblower or witness themselves.

Chapter 5

Confidentiality

Article 19 In any proceeding conducted under these Rules, all Complaint-related information must be kept confidential, and disclosing information to an individual not related to the Complaint is prohibited, with consideration to the safety of and damage to the Whistleblower, sources of information, or related parties, except if the disclosure is necessary for the procedure, such as in fact-finding, disciplinary investigation, prosecution, being witness, providing statements, or any cooperation with the court or a government agency as required by the law.

Announced on October 6, 2026

(Signed)

M.L. Peekthong Thongyai

Chief Executive Officer