Whistleblowing Policy Announcement

1. Principle

Due to the Company has focused on good corporate governance principles, it is by conducting business with accuracy, transparency, accountability, and fairness to both internal and external stakeholders as well as improving the work process to be in consistency with the good corporate governance principles and in accordance with the international standards.

In order for the business operation of the Company to be in accordance with the such principle, it is deemed appropriate to have a channel for whistleblowing about behavior or actions that are considered to be a violation of the law, company regulations, business ethics as well as determining the protection of whistleblowing as follows.

2. Objective

2.1 To ensure that the business operations of the Company and the performance of employees at all levels are accurate, transparent, fair, and verifiable by law with the good corporate governance principles, business ethics, regulations, and various regulations of the organization.

2.2 To ensure for whistleblowers and related persons who cooperate with the Company in good faith to receive appropriate and fair protection from being treat badly due to whistleblowing.

2.3 To ensure that the implementation of whistleblowing is effective and in accordance with the international standards.

3. Scope

This announcement applies to IT CITY Plc. and all subsidiaries.

4. Definition

"Company"	means IT CITY Plc.
"Subsidiary Company"	means a limited company or public limited company which is under the control of the Company in accordance with the Notification of the Securities and Exchange Commission.
"The Board of Directors"	means the Board of Directors of IT CITY Plc.
"Corporate Governance and Sustainability Committee"	means a sub-committee set up by the Board of Directors to supervise the performance of the Board of Directors and the executives in accordance with the policy.
"Audit Committee"	Means a sub-committee established to supervise the preparation of financial reports and disclose accurate and complete information in accordance with the reporting standards and have adequate internal control systems and internal auditing standards so that the elements, qualifications, and duties of the Audit Committee must be as announced by the Capital Market Supervisory Board and the Stock Exchange of Thailand.
"Employee"	means a person whom the Company agrees to hire by receiving wages with no matter what the name is called.
"Whistleblower"	means an employee, a business partner, a business ally, a third party who reports clues to the Company's specified channels.
"Misconduct"	means an act that is intentionally dishonest or violating, not complying with the laws, regulations of the Company, business ethics of the Company including violations of human rights.

"Fraud"	means a deliberate act for seeking undue benefits for oneself or others. Corruption can be divided into 3 categories: corruption, misappropriation, and fraudulent reporting.
"Corruption"	This refers to the abuse of authority or any act undertaken to obtain undue benefits for the Company, oneself, and/or others. Such acts include, but are not limited to, the giving and/or receiving of bribes, solicitation or coercion for undue benefits, and conflicts of interest, unless such actions are conducted in compliance with applicable laws and the Company's policies in a transparent and verifiable manner.
"Misappropriation"	means an action leading to the possession of another person's assets or more persons to whom the assets were entrusted, either to be held or to be used for wrongful abstraction.
"Fraudulent reporting"	means improvement of various reports, whether financial, such as financial statements, financial records, or nonfinancial reports to conceal misappropriation of property or improper actions or for the benefit of oneself and / or others and result in incorrect reports of the Company.

5. Scope of Whistleblowing

Misconduct behaviors may be complained in accordance with this policy.

No.	Misconduct behaviors	Investigator
1.	Behaviors related to intentional acts to seek unlawful benefits for oneself or other: (1) Corruption (2) Misappropriation (3) Fraudulent Reporting (4) Destroying any evidence or document, attempting to mislead or conceal information as a way of supporting Fraud or Corruption. (5) Any action or event or information that may be viewed as Fraud or Corruption. (6) Effects from Whistleblowing, submitting complaints, providing support during investigation or gathering evidences related to Fraud or Corruption, lawsuits or being a witness, providing testimony or providing any cooperation to the court or government agency. The effects are such as being defamed, demoted, punished, released of duties or discriminated by wrongful methods.	Legal department and/or related agencies
2.	Behaviors related to transaction process that violate laws, rules, regulations, company regulations, business ethics, and working practices	Human Resources Division and/or related agencies
3.	Behaviors related to human rights violations such as discrimination or harassment, etc.	Human Resources Division and/or related agencies

6. Roles and Responsibilities

6.1 Executives

(1) Determine the policy for whistleblowing and / or other related policies.
(2) Providing operational procedures and channels for whistleblowing, including protection measures for whistleblowers.
(3) Arranging to have a structure responsible for whistleblowing and investigating.

(4) Arranging the communication with understanding for employees, business partners, business allies, and outsiders to acknowledge about policies, procedures, and whistleblowing channels.

(5) Arranging for the disclosure of this policy, progress reports, and summary of whistleblowing.

6.2 Recipients

(1) Collecting facts, verifying information and evidences of whistleblowing.

(2) Submitting whistleblowing that has been approved to the investigator.

(3) Preparing a report summarizing the results of the whistleblowing, misconduct and fraud, and then informing the whistleblower and those involved in the matter of the Company as necessary and appropriate.

(4) Recording progress and collecting data.

6.3 Investigators

The Company shall appoint an ad hoc complaint review committee on a case-by-case basis, as appropriate, to consider, investigate, and oversee the handling of reported matters in an independent manner. Such committee shall comprise representatives from relevant functions and/or suitably qualified individuals who have no conflict of interest in the matter.

7. Whistleblowing

7.1 Consultation

Before doing the whistleblowing, if it is unclear whether the action is behaved according to the scope of whistleblowing or not, Whistleblower should proceed in seeking advice from the Human Resources Department or the Internal Audit Department.

7.2 Whistleblowing

Employees, business partners, business allies, and external parties may report any concerns or incidents as specified in Clause 5 through the Company's designated channels. Such channels are accessible to both internal and external parties and are designed to be convenient, secure, and reliable.

(1) Chairman of Audit Committee
IT CITY Public Company Limited
P.O. Box 62 Pratunam Post Office Bangkok 10409
E-mail: chirawan_p@itcity.co.th
Tel. 0 2656 5030 -39

(2) Company Secretary
IT CITY Public Company Limited
P.O. Box 62 Pratunam Post Office Bangkok 10409
E-mail: companysec@itcity.co.th
Tel. 0 2656 5030 -39

(3) Company website
www.itcity.co.th

The Company allows whistleblowers to report information anonymously.

The Company has established secure whistleblowing channels that are accessible and enable whistleblowers to report concerns with confidence. These channels may be used to report information or suspicions regarding fraud and corruption, or to seek guidance on compliance with anti-corruption measures. Whistleblowers will be protected and need not be concerned about potential risks or adverse consequences.

The Company shall investigate all complaints in accordance with established procedures in a fair, transparent, and independent manner. Written records of the investigation will be maintained. The identity of the whistleblower will not be disclosed, and all related information will be kept strictly confidential to protect the whistleblower from any potential impact.

In cases where the whistleblower is an employee of the Company, the Company affirms that no demotion, disciplinary action, or any form of adverse treatment will be imposed on employees who refuse to engage in fraud or corruption, even if such refusal may result in the loss of business opportunities.

The Company periodically reviews and assesses the appropriateness of its whistleblowing channels to ensure that they remain secure, effective, and capable of providing adequate protection to whistleblowers.

8. Whistleblowers

Whistleblowing's Guideline have the following duties.

8.1 In case the whistleblowers revealed themselves

- Inform the name and contact channels.
- Notify the suspect's name (if known).
- Notify date, time, and crime scene.
- Whistleblowing the circumstances that are found or have reasonable grounds to believe that there is a misconduct which in within the scope of considered behaviors according to Article 5
- Cooperate in providing additional information (if requested).

8.2 In case that the whistleblower does not reveal his/her identity

- Notify the name of the suspect (if known.)
- Notify date, time, and crime scene.
- Whistleblowing the circumstances that are found or have reasonable grounds to believe that there is a misconduct which in within the scope of considered behaviors according to Article 5 to the recipients.

9. Process

9.1 Collecting facts / processing and screening data

The designated recipient shall collect relevant facts, verify the credibility of the information and evidence, and forward substantiated whistleblowing reports to the investigator.

The Company will acknowledge receipt of the report within an appropriate timeframe, provided that the whistleblower can be contacted.

9.2 Investigation process

In the case that the complaint contains facts, investigation shall be conducted to gather evidence and witnesses. Then such complaint shall be submitted to the Complaint Committee (consisting of Internal Audit Office, Legal Office, Human Resource Department and/or any other persons assigned to oversee this matter (if any)) within 15 business days from the date on which the complaint or clue is received.

9.3 Reporting

(1) The Complaint Committee shall review facts and evidence and then prepare a report and opinion within 30 business days, which shall be proposed to the Audit Committee for further consideration and reporting to the Board of Directors.

(2) The Company will inform the whistleblower of the outcome of the consideration, as appropriate, provided that the whistleblower can be contacted.

(3) The Internal Audit Office shall prepare a report summarizing statistical data on complaints and clues relating to fraud and corruption and such report shall be kept for not less than 10 years.

This refers to the abuse of authority or any act undertaken to obtain undue benefits for the Company, oneself, and/or others. Such acts include, but are not limited to, the giving and/or receiving of bribes, solicitation or coercion for undue benefits, and conflicts of interest, except where such conduct is permitted under applicable laws, regulations, notifications, rules, local customs, or accepted business practices.

10. Measures to protect whistleblowers and related persons

10.1 The company will not disclose names of whistleblowers or related persons and details of whistleblowing or related facts by limiting access to information and storing such information as the company's confidential. Only the person who responsible for conducting the investigation of whistleblowing can access to such information unless it is a legal disclosure.

10.2 The company will protect whistleblowers/complainants or a person who provides evidence of corruption related to the Company including employees who reject corruption by using protection measures for the complainant or person who cooperates in corruption reporting as specified.

10.3 The company will not terminate the employment, change the job position, job description, work place, disciplinary action, or do any other act that has an unfair manner to the whistleblowers or related persons who do not intend to give false information or rightfully perform their duties.

10.4 The company will not conduct any punishment or take legal action against the whistleblower or related person in case that such a person gives information in good faith, even after conducting the investigation, it is found that there is no misconduct or violation as reported.

10.5 The company will alleviate the damage with appropriate and fair procedures for such persons who have been damaged from reporting information.

10.6 In the event that such persons, including those who cooperate in the investigation of facts, feel that they may not be safe or may be in trouble, can request the company to set up appropriate protection measures.

10.7 If a whistleblower or any related party believes that they have not been treated fairly or have been adversely affected as a result of the report, they may submit a complaint through the Company's designated whistleblowing channels, so that the Company can conduct an investigation and provide additional protection as appropriate.

11. False whistleblowing

If the result of the investigation reveals that the providing information is untrue and the whistleblower has dishonestly committed in giving false information or doing any other actions that are deliberately causing the company and / or the victim to be damaged, the company will consider punishing the whistleblower as follows.

(1) In the case where the whistleblower is an employee, the company will consider investigations and take action in accordance with work regulations, which have penalties ranging from verbal or written warnings, work suspension, to dismissing from work including considering the implementation of the process of both civil and criminal law.

(2) In the event that the whistleblower is a business partner or business allies, the company will consider terminating the business as well as continuing to follow the process of both civil and criminal law

(3) In the event that the whistleblower is a third party, the company will continue to follow the process of both civil and criminal law.

12. Ignorance in complying with this policy

If any employee deliberately acts with intention, negligence, or ignorance in complying with this policy, including with behaving bully, intimidation, disciplinary action, or discrimination to the whistleblower or any related person due to the report of the whistleblowers or related person, it is considered that person violated the discipline and shall be liable to compensate the damages to the company or the person affected by such acts (if any) as well as be account for civil and criminal liability or further laws.

13. Training

The Company provides regular training on whistleblowing and whistleblower protection as part of its anti-fraud and anti-corruption programs. This also includes training on the prevention of conflicts of interest, as well as compliance with applicable laws and business ethics.

Effective from March 26, 2026 onwards

Announced on March 26, 2026.

-Mr. Sophon Intanate-
(Mr. Sophon Intanate)
President
IT CITY Public Company Limited