

WHISTLEBLOWING POLICY

COUNTRY GROUP DEVELOPMENT PUBLIC COMPANY LIMITED

VERSION 01/2026
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TABLE OF CONTENTS

1. INTRODUCTION	3
2. DEFINITIONS	3
3. OBJECTIVES	3
4. SCOPE OF WHISTLEBLOWING	5
5. REPORTING CHANNELS	5
6. CONDITIONS OF WHISTLEBLOWING	4
7. PROCEDURES OF WHISTLEBLOWING	4
8. MEASURES ON WHISTLEBLOWER PROTECTION	5

1. INTRODUCTION

Country Group Development Public Company Limited (“Company”) is committed to integrity and a zero-tolerance stance on corruption, whereby this Whistleblowing Policy has been established to provide a secure channel for reporting misconduct while guaranteeing full protection and confidentiality for all whistleblowers to ensure a transparent and sustainable growth organization.

2. DEFINITIONS

Company	means	Country Group Development Public Company Limited
Board of Directors	means	The Board of Directors of the Company
Directors	means	Directors of the Company
Executives	means	Chief Executive Officer, first 4 executives succeeding Chief Executive Officer and every person holding the position equivalent to the fourth rank, including person holding executive position in Accounting or Finance Department whose rank is not lower than departmental manager, pursuant to the definitions of the SEC Office
Chief Executive Officer	means	Chief Executive Officer of the Company
Employees	means	The Company’s and its subsidiaries’ employees
Whistleblower	means	Individuals or groups of persons who affect or are affected by the operations of the Company and its subsidiaries; or individuals or groups of persons who witness inappropriate behavior that violates the law including the Company’s Business Code of Conduct, Corporate Governance Policy, or policies related to regulatory compliance in accordance with the laws, rules, and regulations of the Company and/or official authorities
SET	means	Stock Exchange of Thailand
SEC Office	means	Office of Securities and Exchange Commission

3. OBJECTIVES

The Whistleblowing Policy is established to reinforce corporate transparency by providing a secure channel for reporting suspected misconduct and ensuring strict compliance across all levels of personnel, while guaranteeing that all concerns are addressed through rigorous and impartial procedures to safeguard the Company’s integrity and the long-term interests of all stakeholders.

4. SCOPE OF WHISTLEBLOWING

- 1) Any individual, whether internal personnel or an external party, who, in good faith, witnesses, suspects, or becomes aware of misconduct committed by the Company’s Directors, Executives, Employees, or any person acting on its behalf, may submit a whistleblowing report to the Company.
- 2) The Company reserves its rights to refrain from consideration of the following cases :
 - 2.1) A case that shareholders' meetings, the Board of Directors, or the Chief Executive Officer has approved a final resolution within the purview of their authorities;
 - 2.2) A case that is currently in trial or those for which a court of law has issued a final judgment or ruling;
 - 2.3) A case that is anonymous in the absence of a verifiable address or contact information for the whistleblower or informant, unless there is sufficient information to verify the facts;
 - 2.4) A case that is filed in the absence of witnesses, clues, evidence or those lacking a sufficiently detailed description of the alleged fraud or misconduct to allow for further investigation; and
 - 2.5) Matters of which the Company's Human Resources Department or other competent departments have taken into consideration or fairly given a final decision on with no new piece of substantial evidence being introduced.

5. REPORTING CHANNELS

The Company provides formal mechanisms for the submission of reports concerning suspected misconduct, fraudulent activity, or any actions that constitute a violation of the Company's policies and procedures including the applicable statutory regulations, whereby, the whistleblower may utilize the following authorized channels to report concerns:

- 1) Email : whistleblowing@cgd.co.th
- 2) Post :
Chairperson of the Board of Directors
Country Group Development Public Company Limited,
898 Ploenchit Tower, 20th Floor, Ploenchit Road,
Lumpini Sub-district, Pathum Wan District, Bangkok, 10330
- 3) Company website : www.cgd.co.th

6. CONDITIONS OF WHISTLEBLOWING

- 1) A whistleblower shall require to provide factual, clear, and detailed information when reporting potential misconduct or unlawful activities. This includes specifying the date, time, location, and details of the incident, as well as identifying the source of information may support in the investigation process.
- 2) The time taken to process each complaint varies depending on factors such as the complexity of the case, the sufficiency of documentation, the evidence provided by the whistleblower, and the information and documentation provided by the subject of the complaint. Each case shall be treated with due diligence to ensure thorough investigation and resolution.
- 3) Individuals who have suffered damage as a result of the reported misconduct or unlawful activities shall be guided through fair and comprehensive support procedures. This may include providing assistance, resources, or guidance to mitigate any harm or repercussions they may have experienced.

7. PROCEDURES OF WHISTLEBLOWING

- 1) The designated whistleblowing recipient shall conduct a formal investigation to verify the validity of the report or appoint authorized individuals or specialized divisions to perform such verification.
- 2) The preliminary investigation is expected to reach a conclusion within 30 to 60 days, depending on the complexity of the matter, and a progress report shall be provided to identified whistleblowers within 7 days of the investigation's finalization.
- 3) The whistleblowing recipient or their authorized designee is empowered to summon any of the Company's personnel to provide testimonial evidence or produce relevant documentation necessary for the investigation.
- 4) Upon the formal substantiation of misconduct, the Company shall initiate the following course of action :
 - 4.1) Personnel found to have committed misconduct shall be subject to disciplinary action in accordance with the Company's regulations. Depending on the severity of the offense, penalties may include formal warnings, suspension without pay, demotion, or immediate termination of employment;
 - 4.2) In case the misconduct involves a breach of state laws or regulations, the Company may pursue applicable legal punishment and cooperate with government agencies for criminal or civil prosecution;
 - 4.3) Findings regarding material cases, specifically those impacting the Company's reputation or financial performance, conflicting with business policy, or involving senior executives—shall be escalated to the authorized person, Audit Committee, or the Board of Directors for final deliberation and sanctioning; and

4.4) Should the misconduct result in harm to any party, the Company shall propose and implement fair and appropriate remedial measures to address the impact on those affected.

8. MEASURES ON WHISTLEBLOWER PROTECTION

- 1) The Company shall be dedicating to safeguarding the information provided by whistleblower or cooperating individual and maintaining strict confidentiality. Access to such information is restricted to responsible officers involved in the relevant matters. However, detailed information regarding the investigation process or any disciplinary actions taken may not be disclosed if deemed private and confidential.
- 2) Whistleblower and cooperating individual are encouraged to disclose their name, address, telephone number(s), or other contact details to facilitate the gathering of additional information, reporting of investigations, factual revelations, or the mitigation of damages in a more efficient and timely manner.
- 3) Should a whistleblower or any cooperating individual feel unsafe or threatened, they have the rights to request appropriate protective measures from the Company. Alternatively, the Company may proactively provide protective measures upon identifying potential harm or danger to ensure the safety and well-being of individuals involved.
- 4) The Company shall strictly prohibit any form of unfair treatment towards employees or outsourced individuals who provide information, cooperation, assistance, or any form of support during investigations aimed at uncovering the truth. All individuals involved shall be entitled to fair and respectful treatment throughout the process.
- 5) The Company commits to ensuring that no employees face demotion, adverse consequences, or penalties for refusing to engage in bribery, even if such refusal may result in the loss of business opportunities for the Company. Upholding integrity and ethical conduct shall be paramount, and employees may report any instances of retaliation or unfair treatment without fear of reprisal.

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-Signature- Chairman of the Board of Directors
(Mr. Vikrom Koombirochana)