Whistleblowing Policy for Reporting Complaints or Suspected Fraud

Safe Reporting Confidentiality No Retaliation

Christiani & Nielsen (Thai) Public Company Limited

The Company provides reporting channels for directors, executives, employees, customers, contractors, stakeholders, and external parties to report complaints or whistleblowing concerns relating to fraud, bribery, misconduct, or any act in violation of the Company's policies. All reports will be handled fairly, with confidentiality maintained, and whistleblowers acting in good faith will be protected.

Matters That May Be Reported

Fraud or Asset Misappropriation

e.g., false claims, document falsification, or misuse of Company assets

Giving or Receiving Bribes

e.g., requesting, offering, or giving benefits to influence a decision

Conflict of Interest

e.g., providing undue benefits to relatives, vendors, or personal businesses

Violation of Company Policies

e.g., violation of the Code of Conduct, procurement rules, or applicable laws

Reporting Channels

Mail

Internal Audit Department, 3rd Floor, 727 La Salle Road, Bangna Tai, Bangna, Bangkok 10260

Tel.

023388161

E-Mail

gridsapo@cn-thai.co.th

Website

www.cn-thai.co.th

Reports should include details of the incident, persons involved, date, time, location, and supporting evidence available.

Process After Receiving a Report

Receive Report

Record the report and assign a case number

Within 1 working day

Screening

Assess reliability and completeness

Within 3 working days

Fact-Finding

Assign an independent and fair investigator

Within 30 working days

Conclusion & Action

Report to authorized persons and define corrective actions

Within 7 working days after completion

Whistleblower Protection

The Company will maintain confidentiality and will not tolerate harassment, intimidation, disciplinary action, or retaliation against whistleblowers acting in good faith.