

(English Translation)

Policy on Human Right and Labor Practice of WHA Group

WHA Group is composed of the following four main of business hubs: Logistics, Industrial Development, Utilities and Power and Digital Business. WHA Group recognizes and respects human rights, human dignity, freedom and individual equality. Therefore, WHA Group is declaring this human rights policy to ensure responsible operations, compliance with the law and implementation of international principles on human rights such as the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), including the International Labor Organization's Declaration on Fundamental Principles and Rights at Work as human rights management practice guidelines under the same standard in the entire organization. In addition, this policy's announcement is to participate in the management of potential human rights effects in WHA Group's entire value chain.

Scope

This human rights policy covers all operations of WHA Group, subsidiaries, and joint ventures, including activities of employees, contractors, and business partners.

Practice Guidelines

1. Practice Guidelines on Use of Forced Labor

WHA Group will not use or support the use of any form of forced labor. Furthermore, WHA Group will not demand or accept bond money, identification cards or any personal documents from employees when employees apply for work, or are hired to work, or as a condition for admission to work, unless exempt by law. Furthermore, WHA Group will not use physical punishments or threats of violence or other forms of physical, sexual, psychological or verbal oppression as disciplinary or control measures.

2. Practice Guidelines on Use of Child Labor

WHA Group will not hire or support the hiring of children under 15 years of age. Furthermore, WHA Group will not order or support child labor to perform unhealthy work or be in an environment with potential danger for health, hygiene and safety.

3. Practice Guidelines on Use of Female Labor

WHA Group will not allow female employees to perform work that is hazardous to health or bodies pursuant to the law. In addition, WHA Group will arrange for pregnant employees to work or be in environments that are not hazardous for health and are safe for pregnancy. Moreover, WHA Group will not dismiss, demote or reduce the privileges of female employees due to pregnancy

4. Practice Guidelines on Use of Legal Migrant Workers

WHA Group engages in ethical and responsible business practices, particularly in the hiring of migrant workers by WHA Group and business partners pursuant to the law in terms of employment contracts, migrant workers' work permits, wages and safe working conditions to improve the competitive capacity of business partners and WHA Group for sustainable growth together.

5. Practice Guidelines on Segregation or Discrimination

WHA Group has zero tolerance policy against discrimination or support discrimination in hiring, payment of wages and returns for work, benefits, training and development opportunities, consideration for promotion or positions and duties, termination of employment or retirement. Furthermore, WHA Group will not interfere, obstruct, or perform any actions that would affect the activities, rights or work methods of employees for reasons involving differences in citizenship, religion, language, age, gender, marital status, personal attitude about the issue of gender, disability, membership in labor unions, status as an employee director, support for political parties or other personal concepts.

6. Practice Guidelines in the Area of Freedom of Association and Collective Negotiation

WHA Group will respect the rights of employees and offer freedom to participate or not participate in associations, unions and federations, or to form groups for negotiations. Furthermore, WHA Group will not obstruct the operations of labor unions or labor federations or obstruct the exercising of employees' rights as a labor union member. Furthermore, WHA Group will facilitate and treat that representative equally when compared to other employees.

7. Practice Guidelines for Work Environment, Workers' Quality of Life, Leaves and Paid Annual Leave

WHA Group is determined to have all employees in WHA Group perform work meeting standards while supporting appropriate hiring conditions for employees in addition to providing safe work environments for employees to have good quality of life and be able to work without impact on physical and mental health. WHA Group ensures the employees are entitled for public holidays and all kinds of leaves as per the company's policy, including paid annual leaves. Moreover, WHA Group pays attention to high occupational health and safety standards with dedication to the prevention of work-related accidents, injuries and symptoms of illness under protection and fair treatment based on social norms and pursuant to articles of labor laws on labor protection, labor benefits, labor relations, occupational safety and work environment along with associated regulations with regular reviews, improvements and appropriate modifications.

8. Practice Guidelines for Responsibilities in Providing Care for Workers Related to Sexual and Non-Sexual Threats and/or Harassment

WHA Group prohibits all forms of harassment, including sexual and non-sexual harassments. WHA Group supports working conditions that respect one another and has measures to prevent WHA Group's employees from being sexually and non-sexually threatened and harassed through verbal expressions, gestures, physical contact or by other methods including violence against women. If hired workers are sexually or non-sexually threatened and/or harassed, WHA Group will consider strict disciplinary actions against persons who violated the Company's work regulations.

9. Practice Guidelines for Human Trafficking

WHA Group has high engagement in ethical and responsible business practices by prohibiting all related activities regarding human trafficking. The workers are hired on their own wills, not being threatened, kidnapped, forced by all kinds of means. WHA Group supports good working conditions from hire to retire to all employees as complied by law or beyond to ensure they are well-taken care of.

10. Practice Guidelines for Wage and Remuneration

WHA Group ensures paying fair and competitive living wages, returns for work, and overtime wages to employees at an amount no less than legal requirements on minimum wage. Considering the employees' and their dependents' well-being and quality of life, WHA Group conducts assessment on living wage and remuneration package to ensure that all employees are paid equal or above living wage. WHA Group is committed to equal remuneration for men and women for work of equal value. WHA Group allows employees to learn information on wages and all wages for work in each installment in writing in order to be able to understand all information and components including compensation and benefits due to employees under the law.

11. Practice Guidelines on Working Hours

WHA Group is committed to ensuring that employees do not work longer than prescribed by the Labor Protection Law and relevant laws, including overtime work and holiday work by having clear specifications on normal working hours, starting and ending time of employees' work without exceeding working hours for each type of work specified by the law. In addition, WHA Group requires breaks during work and lunch breaks along with leave rights, vacations and other benefits for employees pursuant to the law.

12. Practice Guidelines on Termination of Employment and Compensation Payments

WHA Group complies with the Labor Protection Law, which prescribes the duties of the employer and employee rights in cases involving termination of employment (individual or mass) based on principles under the International Labor Organization conventions as follows:

- WHA Group will not terminate employment of employees without appropriate cause related to employees' competence or behaviors.
- Employees will be given notice before termination of employment or proper compensation pursuant to labor laws unless employees committed severe crimes.

13. Practice Guidelines for Respecting Customer Rights

WHA Group committed to developing and delivering projects and services that are of high quality, meet accepted standards, environmentally friendly, and fair to customers. Safety for customers, including stakeholders involved, is taken into consideration, and WHA Group are dedicated to creating customer satisfaction and confidence. Furthermore, the Company prioritizes and respects the privacy of customer data, treating all customers equally and fairly in all interactions.

14. Practice Guidelines for Business Partners and Contractors in the Supply Chain

WHA Group supports compliance with principles on human rights with business partners including trading partners and contractors covering no involvement with violations and potential effects on human rights. In order for the business operations of all trading partners and contractors to be

based on respect for human rights, trading partners and contractors must strictly comply with WHA Group's policies and practice guidelines in the area of human rights. WHA Group has the following practice guidelines:

- Operate business based on accuracy, honesty, transparency and ethics.
- Strict compliance with the law and international standards in the area of labor rights including protections for non-forced labor and specification of fair working hours and wages.
- Respect for individual equality and avoidance of discrimination and any actions in hiring to create inequality in the areas of age, ethnicity, nationality, religion, disability, gender and sexual preference.
- Membership in labor unions and political interests.
- WHA Group supports good hiring conditions for employees including maintenance of safe work environments and
- Compliance with the law and associated rules and regulations in the area of the environment to enable business operations of all trading partners and contractors to be able to control and prevent environmental effects caused by business operations.

WHA Group will conduct ongoing audits of its business partners and contractors to evaluate potential human rights impacts. This assessment will employ various methods, including supplier risk assessment forms, unannounced site visits/audits, and the utilization of the Company's channels for whistleblowing or complaints.

15. Practice Guidelines for Communities

WHA Group is aware of the potential impacts that business operations may have on the human rights of local communities. Therefore, WHA Group conducts assessments of environmental, health, and community impacts, with a process to listen to feedback from nearby communities. This allows the communities living close to the Company's facilities to voice any concerns regarding the impacts of business operations, enabling us to address and mitigate those concerns. Additionally, the Company is dedicated to promoting the economic well-being of the local communities, helping them become self-sustainable and fostering their growth. This commitment is demonstrated through various community development projects aimed at improving the living conditions and overall well-being of the communities.

16. Practice Guidelines for Human Rights Due Diligence

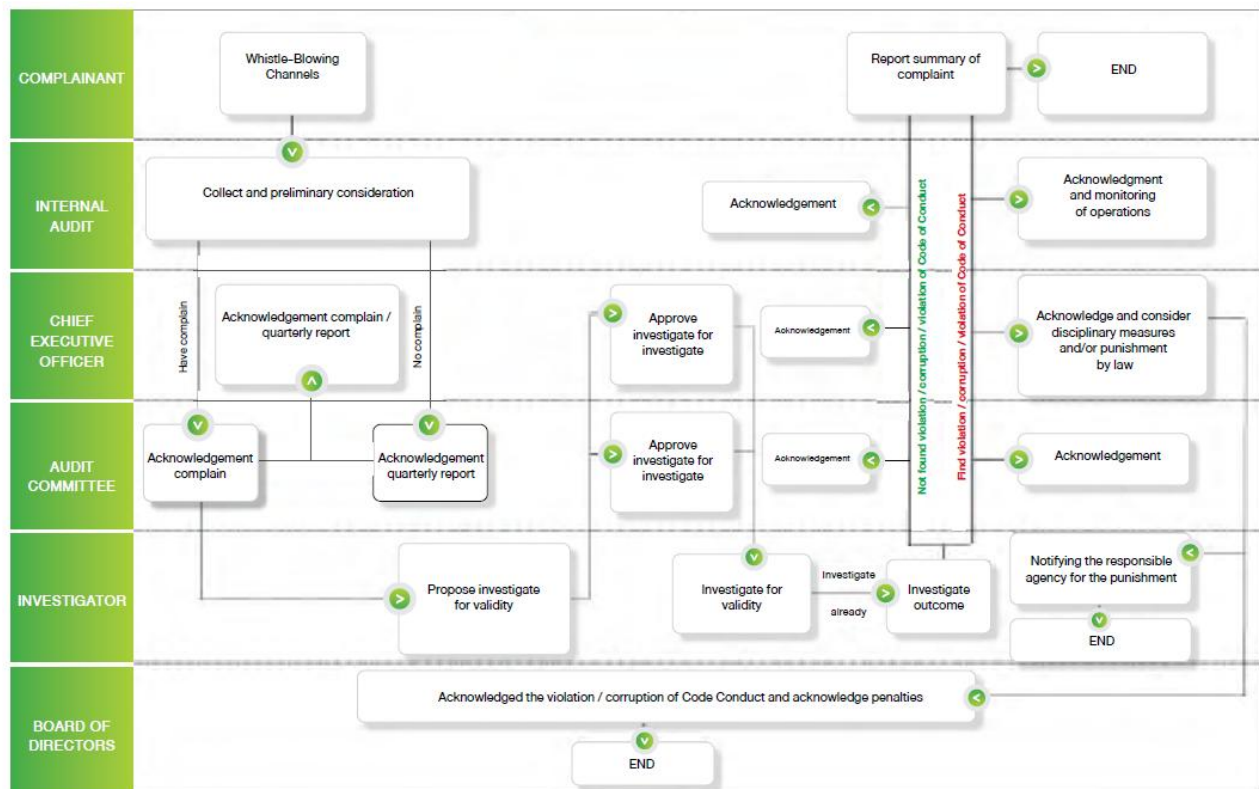
WHA Group will develop an internal system and processes for conducting comprehensive human rights due diligence within the Company and its managed businesses throughout the supply chain. This process aims to identify human rights risks, assess impacts, and establish preventive and mitigating measures, including appropriate remediation processes that are fair and widely accepted. Additionally, the Company will ensure regular checks for human rights violations, monitor compliance with human rights policies, and consistently report and disclose information regarding these practices.

17. Measures of whistleblowing or complaints

17.1. Whistleblowing or complaints escalation process

The below procedure demonstrates the investigation process of human rights abuses or

violations upon receiving the complaints including segregation or discrimination, as well as threats and/or harassment. All employees must give full collaboration for investigations. In case of guilty found for violating human rights, disciplinary action will be seriously taken for misconduct.



17.2. Channels of whistleblowing or complaints process

The Company has the channels for employees and stakeholders report whistleblowing or complaints to the Company as follows:

- The Company's website :
https://www.wha-group.com/th/corporate-governance/corporate-governance?form=whistle_blowing#contact
- Suggestion Box : To Internal Audit Department
- Electronic Mail :
To Group Chief Executive Officer ceo_office@wha-group.com
To the Audit Committee auditcommittee@wha-group.com

WHA Group will continually audit business partners and contractors in order to assess potential effects in the area of human rights using trading partner risk assessment forms, field surveys without advanced notice and reports in WHA Group's complaint channels, etc.

The aforementioned policy on human right and labor practice are an important foundation for employees at all levels to acknowledge and understand on their roles and responsibilities to ensure prevention of human rights violation and conduct good labor practice. Therefore, WHA Group is determined to communicate this policy and the policy's ideals to all employees, trading partners and contractors of WHA Group through the following processes:

- New employee orientation
- Training to all employees related to human rights and labor practices (including discrimination and harassment)
- Communication via the organization's executives
- Communication through the Human Resources Department via WHA Group's intranet and website information channels
- Communication via associated agencies that have business operations with WHA Group's business partners and contractors

This policy has been reviewed and approved by the Board of Directors' Meeting No. 4/2025, on August 8, 2025.

-Somkid Jatusripitak-

(Mr. Somkid Jatusripitak)

Chairman of the Board of Directors

Note: This document is the translation of the official policy for the case of understanding only.