

(Translation from Thai text)

Anti-Bribery and Corruption Policy Implementation Procedures
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1. Guidelines on Political Contributions

Definition of Political Contributions

According to the company's policy, political contributions refer to the provision of financial support, materials, and/or participation in political activities, including encouraging employees to take part in political activities on behalf of the company.

Guidelines for Political Contributions

To clarify the company's stance on political contributions, the following guidelines are established:

- The company operates with political neutrality. It shall not support or show allegiance to any political party.
- The Company does not provide financial or material support to political parties, politicians, or political candidates with the intention of securing business advantages for the company.
- In cases where the company provides financial or material support, or participates in any political activity, the initiating department must obtain prior approval for the necessary budget and/or personnel involved from the Chief Executive Officer.
- Employees have the constitutional right and freedom to engage in political activities. However, they must not claim to represent the company or use any company property, equipment, or tools for political purposes. If participating in political activities, employees must exercise caution to ensure their actions are not interpreted as the company supporting or endorsing any political party.

2. Guidelines on Charitable Donations and Sponsorships

Definition of Charitable Donations and Sponsorships

Charitable donations and sponsorships refer to the provision of money, goods, or other benefits to government entities, customers, business partners, legal entities, or individuals, with the intent of obtaining undue privileges or improper benefits.

To clarify the company's approach regarding charitable donations and sponsorships for various projects, activities, and purposes, the following guidelines are established:

Donations for "Corporate Social Responsibility" (CSR) Projects

The company has developed CSR projects involving community and public relations activities that require funding, personnel, and equipment contributed by the company to support the execution of various initiatives. Accordingly, the following policies apply:

- The President and/or the Human Resources and Administrative Department must submit an annual project plan, including budget, personnel, and materials to be used, to the Chief Executive Officer for approval within January of each year before undertaking any activities.
- If the activity involves cooperation with a government agency, official documentation or a request letter for support from that agency must accompany the request for approval. Such activities must be approved by the Chief Executive Officer prior to any action. In cases where the request exceeds the approved budget, the President and/or the Human Resources and Administrative Department must provide justification for the necessity and obtain explicit consent from the Chief Executive Officer before proceeding.
- The approval process must align with the company's current procurement procedures or any format specified by the relevant departments.
- The President and/or the Human Resources and Administrative Department must provide a written summary of actual budget usage in accordance with the approved plan to the Chief Executive Officer after the year's activities have concluded, ensuring accountability and auditability.

Additional Guidelines on Donations and Sponsorships for Charitable or Other Projects

In cases where the company is requested to make donations and/or provide sponsorships that fall outside the previously mentioned CSR initiatives, such actions must be approved by the Chief Executive Officer. All such transactions must be properly documented in writing and must be verifiable.

3. Guidelines on Receiving or Giving Gifts, Hospitality, and Other Expenses

Definition of Receiving or Giving Gifts, Hospitality, and Other Expenses

Receiving or giving gifts, hospitality, entertainment expenses, and other similar expenditures refers to any monetary or equivalent value spent on items, including cash equivalents or goods/services exchangeable for undue high value, with the intention of obtaining improper privileges or benefits.

To ensure clarity on these matters, the company sets forth the following guidelines:

Guidelines on Receiving Gifts

The company does not have a policy for employees at all levels from soliciting or accepting gifts, materials, or any other valuable items from business partners, individuals, or organizations that may directly or indirectly benefit from business dealings with the company. The company must formally notify its business partners, individuals, or relevant entities in writing of this policy. However, in the reverse scenario, if a business partner, individual, or organization voluntarily offers gifts, materials, or other items of value to the company in accordance with widely accepted customs or traditions, the following conditions must be met:

- The value of the gift, material, or item must not exceed 1,000 Baht per instance.
- The recipient must record the receipt in writing, in a traceable and auditable manner, and report it to the highest-ranking supervisor of their department for acknowledgement. The supervisor must then forward this written record to the Human Resources and Administrative Department every time such an incident occurs.
- The value of gifts, materials, or any other items of equivalent value must not influence the decision-making of any department within the Company that receives them, as such influence may cause harm to the Company's interests and pose a risk of future corruption.

Guidelines on Gifts Giving

The Company has no policy permitting employees at any level to give gifts, materials, or any other items of value or equivalent value to business partners, individuals, or any other entities that may directly or indirectly benefit such parties in conducting business with the Company. Exceptions may be made only in certain cases and in accordance with accepted customs and practices, provided that the following conditions are met:

- Do not offer gifts to government agencies or officials on any occasion if the value exceeds 3,000 baht.
- The giving of gifts must be reported to and/or approved by the head of the respective department for acknowledgment. Thereafter, the department head must forward the record to the Human Resources Department on each occasion.
- The value of gifts, materials, or any other items of equivalent value must not influence the decision-making of any department within the company that receives them, as this may compromise the company's interests and pose a risk of future corruption.

Hospitality Expenses Policy

Consistent with the company's gift policy, employees at all levels are strictly prohibited from soliciting or accepting entertainment and hospitality from business partners, individuals, and organizations which may profit the business partners, individuals, and organizations both directly and indirectly during the business activities with the company. However, in cases where the company—through any of its departments—finds it necessary to provide entertainment or hospitality to business partners, individuals, or any other entities conducting business with the company, such actions may be undertaken only under the following conditions:

- The cost of such entertainment and hospitality must not exceed 1,000 baht per person per occasion, with the calculation including all participating company employees as part of the same event.
- The department responsible for such hospitality must submit a written expense report along with original receipts to the Accounting Department each time. The report must be acknowledged and signed by the department head in order to process the reimbursement based on actual expenses incurred, which must not exceed 1,000 baht per person per occasion.
- Any expenses exceeding 1,000 baht per person per occasion must be approved exclusively by the Chief Executive Officer.
- All such expenses must be reported by the Accounting Department to the Chair of the CAC Working Committee on every occasion.

Policy on Other Expenses

If any department of the company deems it necessary to incur other expenses beyond the two specified cases above, such expenditures must be pre-approved by the Chief Executive Officer and documented in a written, verifiable record.

4. Guidelines and Procedures for Making Facilitation Payments

Definition of facilitation payments

Facilitation payments refer to the provision of cash, goods, or any other items to government officials or private individuals with the intent to expedite or facilitate actions or processes on behalf of the company.

Guideline on Facilitation Payments

The company maintains a strict policy prohibiting the payment of facilitation fees to government officials under any circumstances.

5. Guidelines and Procedures for Hiring Government Officials

Definition of hiring government officials

Hiring government officials refers to the employment of individuals from the public sector into the company, which may pose a corruption risk due to potential conflicts of interest. Such situations can arise when an individual holds or has held responsibilities in both organizations, leading to a lack of impartiality in the regulatory or oversight functions of the government agency involved.

Definition of “Government Official / Public Official”

“Government Official” or “Public Officer” refers to civil servants, employees, contractors, committees, or individuals working for administrative agencies, dispute resolution, or committees and persons legally authorized to issue regulations, orders, or resolutions that may have legal or practical effects on individuals.

Practice Guidelines for the Company

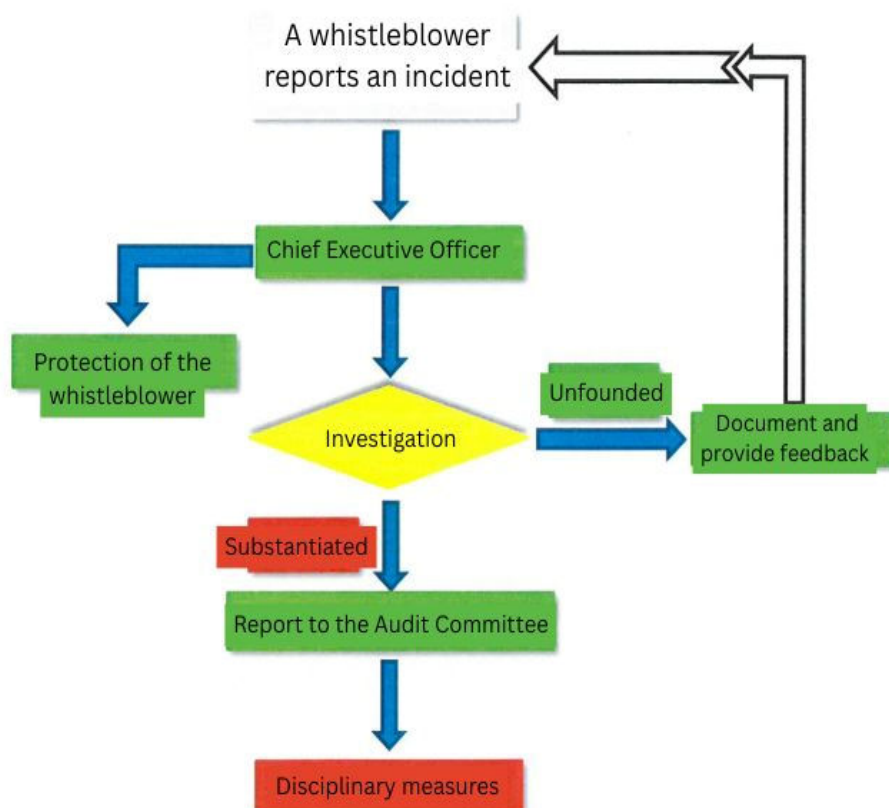
The company shall conduct due diligence when hiring individuals who were formerly employed by government agencies. This includes reviewing any prior agreements or arrangements they had with those agencies to ensure compliance with the company's established rules and conditions.

- Individuals must not currently be, or have recently been, government officials or public employees, unless they have ceased to hold such a position for at least two years prior to being employed by the company.
- All candidates who are former government officials and have been selected for employment are required to disclose relevant information and certify the accuracy of the information provided to the company.

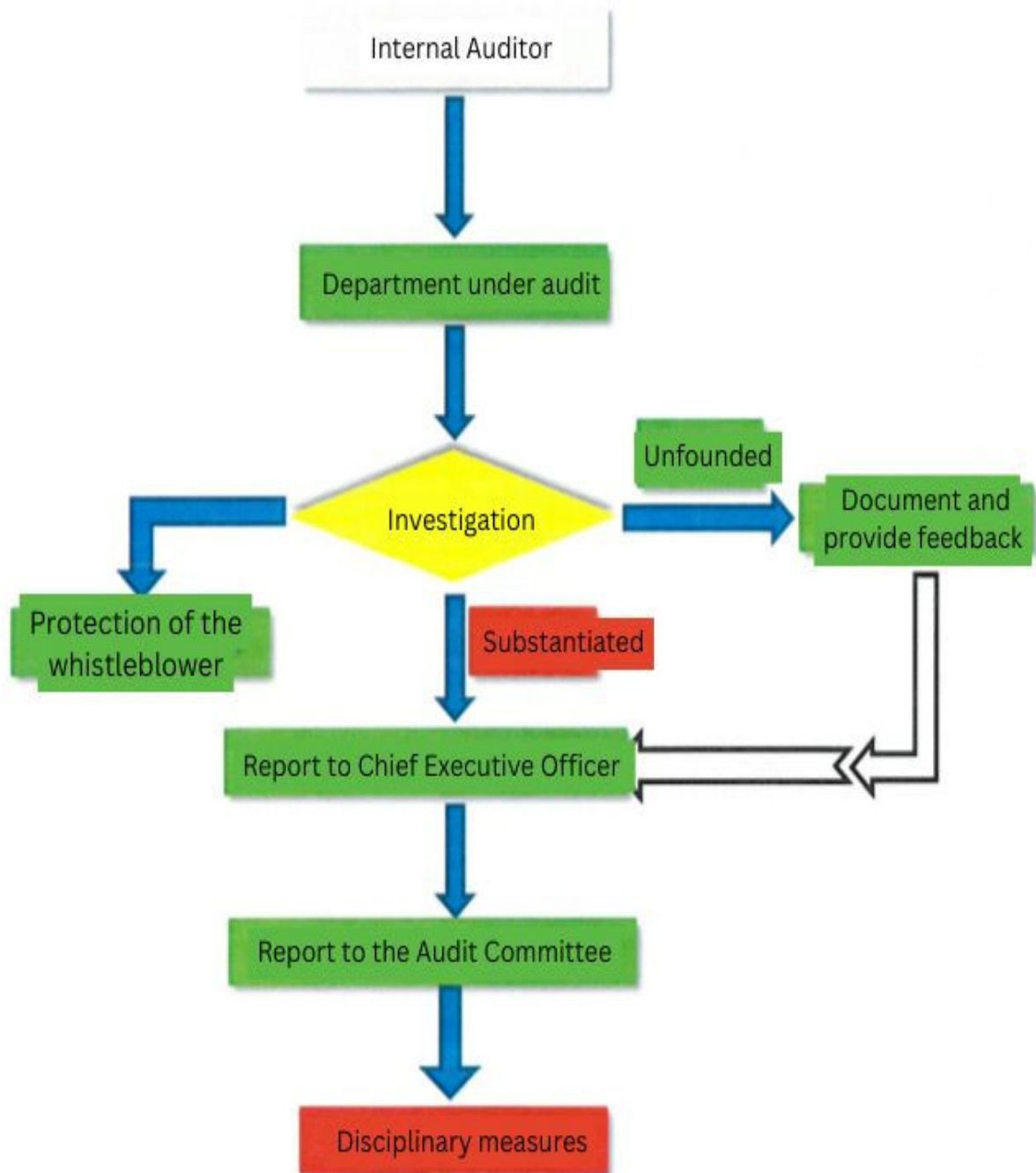
6. Guidelines and Procedures for Investigating Bribery and Corruption

To facilitate ease of implementation, the procedures for combating bribery and corruption are outlined in the following flow chart.

In the event of a report from a whistleblower.



Internal Audit Case



7. Guidelines for Conducting Investigations

Guidelines for Conducting Investigations

- Upon review by the investigation committee, if the complaint is determined to be:
 - a minor or insignificant matter, it shall be forwarded to the employee's immediate supervisor for consideration in accordance with the company's disciplinary regulations;
 - unfounded or involving no conflict of interest affecting the company, it shall be recorded in the complaint register and the investigation shall be terminated.

- If the complaint received is deemed by the working group to have a potential connection to corruption or a conflict of interest involving the company, the working group shall be responsible for conducting the investigation and reporting the findings to the Chief Executive Officer. The CEO will then consider the complaint and proceed in accordance with the company's disciplinary regulations and/or applicable legal penalties.
- If the investigation committee determines that the complaint may involve potential corruption or a conflict of interest affecting the company, the investigation committee shall be responsible for conducting the investigation and reporting its findings to the Chief Executive Officer. The CEO shall then review the matter and proceed in accordance with the company's disciplinary regulations and/or applicable legal sanctions.
- Upon completion of the investigation, the investigation committee shall prepare an investigation report and submit it to the Audit Committee. The report should include the following details:
 - The date, time, and location where the alleged misconduct or corruption is suspected to have occurred.
 - The nature or type of the alleged misconduct or corrupt activity.
 - The quantity and monetary value of any assets or other items suspected to be involved. In cases where assets have been lost or damaged, both the original and current estimated value should be provided.

- A statement indicating whether the misconduct or corruption, or negligence by any individual, has been reported to any relevant authority (e.g., the police); if applicable, include details of the individual(s) involved and a description of the suspected act, omission, or negligence.
- Whether the loss, damage, or misappropriation is covered by insurance.
- Any weaknesses in internal controls or non-compliance with established procedures, along with recommendations for corrective actions.
- A summary of the investigation findings.

8. Protection and Confidentiality Policies

Protocols for Protection and Confidentiality

- The company is committed to safeguarding the rights of complainants and informants who act in good faith. The company shall protect the identity, address, or any information that may lead to the identification of the complainant or informant. Such information shall be treated as strictly confidential and accessible only to those who are directly responsible for handling and investigating the complaint.
- Individuals who receive information in the course of performing duties related to a complaint are obligated to maintain the confidentiality of all information, complaints, and supporting documents provided by the complainant or informant. Disclosure to any unauthorized parties is strictly prohibited, unless such disclosure is required by law or made in accordance with legal obligations.
- In the case of whistleblowing or filing a complaint, the Company shall take measures to protect the whistleblower, complainant, witnesses, and individuals providing information during the fact-finding investigation, ensuring they are not subject to any unfair treatment, retaliation, or adverse consequences arising from their actions in reporting, testifying, or cooperating with the investigation.
- Individuals who demonstrate a strong commitment to anti-corruption measures, including whistleblowers, shall be given special consideration in performance evaluations, compensation, and promotion decisions.

9. Disciplinary Measures

Guidelines for Disciplinary Measures

- In the event that any director, executive, or employee of the Company fails to comply with the procedures outlined in this Anti-Bribery and Corruption Policy, disciplinary measures shall be enforced in accordance with the Company's Work Rules and Regulations, Section 7: Disciplinary Actions and Penalties.

10. Document Retention

Document Retention Guidelines

To ensure effective internal control and the availability of verifiable evidence, the Company shall maintain separate records for documentation related to political contributions, charitable donations and sponsorships, the giving or receiving of gifts, entertainment and hospitality expenses, other expenditures, facilitation payments, and the hiring of government officials. This segregation of records is intended to facilitate ease of review and audit processes.

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