

Anti-Corruption Policy and Guideline

Prevention Policy Relating to Anti-Corruption Matters

HARN define establishes and enforces through all the organization an explicit “Anti-Corruption Policy” comprising of definitions, responsibilities, implementations, and measures within Anti-Corruption Measures Handbook. The Board approved on May 10, 2018 which is an ISO 9001:2015 certified document. The Board, executives, employees, subsidiaries, joint ventures, other companies that control and agents (if any), are strictly required to acknowledge and comply with this policy.

Define Anti-Corruption Policy an explicit, all the Board, executives, employees, subsidiaries, joint ventures, and other entities that may have a control over including agents (if any), prohibited or commit or accept any kind of corruption at all means. For direct and indirect benefits to personal and relevant parties neither one is a receiver or a giver or an offer of bribe both monetary and non-monetary to the government or private, and partners that HARN exercise business, it has continuous operations and development as follows:

1. Announced the intention as member Thai Private Sector Collective Action Against Corruption (CAC) since March 21, 2017, with a certified for member CAC on quarte 3/2018 and certified for CAC recertification first time on quarte 3/2018,

and certified for CAC recertification second time on quarte 2/2024. Demonstrate its firm intention in anti-corruption. HARN is committed to good governance, code of conduct in business that are responsible for the community, society, and environment, including all stakeholders in the entire supply chain.

2. Since 2018, has begun enforcing Anti-Corruption Policies as part in Anti-Corruption Measures Handbook. Defining as part of the way of Corporate Governance and Code of Conduct so that may observe the same standards and management approaches.
3. Anti-Corruption Policy forbids HARN’s director, executives and employees to carry out or participate in corrupt practices as well as all forms of bribery offer or acceptance direct and indirect. They must seriously observe the Anti-Corruption Policy, which covers various processes, including donation to charities, human resources administration, supply procurement, and internal control, etc.

Guidelines for Overseeing the Compliance with Anti-Corruption Practices

To be in accordance with the latest anti-corruption policy HARN adopted, provides guidelines for overseeing the compliance, as follows:

1. Assign directors management and staff to assess the compliance with corporate governance policies, code of conduct, risk management policies, anti-corruption measures policies, and personal data protection policies every year.
2. Follow up to regularly review and improve the anti-corruption policy every year in order to ensure that HARN’s operations comply with changes in business, regulations and relevant legal requirements. Presented to the Audit Committee and reported to the Board of Directors.
3. Establish a risk assessment related to anti-corruption, enhance operational mechanisms, prevent fraudulent activities, and improve organizational efficiency. Promote transparent, fair, and accountable business operations to build trust among stakeholders.
4. Assign the Quality System Management Department to inspect and monitor the implementation of anti-corruption policy measures by various departments through internal quality audits and report to the Chief Operating Officer, Chief Financial Officer, and the management review meeting every month by presenting to the Risk Management Committee. It must be reported to Board of Directors on a quarterly basis.
5. If from information from the audit or complaints found by the investigation there is reasonable evidence to believe that there are transactions or actions that may have a significant impact on the financial status and HARN’s performance, including any breach of the law, the code of conduct in business, guidelines for corruption prevention, or questions about financial report or internal control system, the Audit Committee will report to the Board of Directors in order to take corrective action within the period the Audit Committee deems appropriate. An investigation will be conducted without disclosing the whistleblower’s name in order to protect the potential impact on the whistleblowers of the complaint or allegation.

Communication, Training, and Task Highlights

In order to strictly guide the behavior of directors, executives and all employees, including subsidiaries, joint ventures, other companies controlled by the company, including business representatives (if applicable) and other relevant external, require communication and training. The anti-corruption actions are as follows:

1. Communicate the anti-corruption policy and measures, as well as relevant laws and regulations, to the Board of Directors, executives, and employees of HARN, including its subsidiaries, affiliated companies, and other entities under HARN's control. Also, to business partners, stakeholders, and the general public through various communication channels such as email,

website, HARN Intranet, digital signage, and LINE Official. The raise awareness of the impacts, implementation guidelines, and preventive controls against corruption, while emphasizing the consequences of such misconduct.

2. Continuously provide training and knowledge assessments for the Board of Directors, executives, and employees to ensure a thorough understanding of anti-corruption measures and associated penalties through the E-Learning platform, HARN Academy, and is mandatory on an annual basis. Additionally, this topic is included as part of the orientation program for all new employees, who must complete the training before commencing their duties.

Oversight and Monitoring of Performance

To demonstrate commitment to countering corruption, as a listed company, it is the company's responsibility to foster confidence among shareholders and stakeholders, define has oversight and monitoring of performance, as follow:

1. The Board ensures that HARN efficient system for anti-corruption to ensure that executives recognize and values anti-corruption and cultivates it as a corporate culture
2. The Audit Committee supervises internal control, financial reporting, and other procedures concerning anti-corruption measures, including steers conformance, reviews applicable measures and internal control to ensure that the measures are adequate and effective. The reviews risk assessment and provides recommendations to the Board on suggested practices.
3. The Audit Committee annually defines and reviews the Anti-Corruption Policy, provides recommendations and guidelines, monitors, and assesses performance relate. Including support for risk assessments and periodic reviews of anti-corruption measures at the operational level to ensure adequacy and effectiveness, with the results reported to the Board of Directors on a quarterly basis.
4. Top Executives establish annually risk assessment for business processes that may lead to corrupt practices, review the

suitability of processes, measures, and lead by example as well as communicating it to all employees and related parties.

5. Developed Risk & Control Self-Assessment for all units to apply as guidelines for assessing corruption risks in their respective business processes and for defining suitable internal control processes.
6. The Quality Management Division inspect and monitors the use operational on process the Anti-Corruption measures and monthly report on compliance outcomes to the Chief Operating Officer, Chief Financial Officer and the management meeting.
7. Internal Audit reviews items of potential the likelihood of corruption, and corporate efficiency for managing risks arising from corporate corruption and those at the operating level. Also reports to the Audit Committee and top executives when encountering items or actions that could undermine performance outcomes, including corruption.

The Boards review policies suitability and Anti-corruption Measures on March 27, 2024, remains consistent and suitable for changes of the business environment, rules, regulations, and the provision of laws. Details are published on the website: www.harn.co.th

Whistleblowing and Complaint Handling Policy and Procedures

HARN has established a whistleblowing and complaint mechanism that covers the process of receiving complaints, fact-finding investigations, and conclusion. Includes measures to protect whistleblowers, relevant parties, or stakeholders who are affected or at risk of being affected by business operations or the conduct of HARN's directors, executives, and employees, regarding addresses violations of code of conduct in business, breaches of the law, and any actions that may indicate fraud or corruption.

Implementation Measures Whistleblowing

The Board has established measures, scopes, procedures, and channels for whistleblowing and complaints of all for from all stakeholder groups of HARN as follows:

1) Measures and Scope

HARN's employees should not ignore actions in potential conflicts with anti-corruption measures, including any actions that violate or fail to comply with laws, corporate governance policies and principles, code of conduct in business, or HARN's policies, rules, and regulations particularly those that suggest fraud or misconduct for unlawful personal or third-party gain are subject to this framework.

Such actions include corruption, embezzlement, fraud, and other unethical practices. Additionally, this encompasses situations where employees face unfair treatment in the workplace or instances where weaknesses in HARN's internal controls are observed, raising concerns about potential fraud, corruption, or harm to HARN's interests.

2) Channels and Methods of Anti-Corruption Whistleblowing

Must explicitly spell out "confidential" to the Chairman of the Audit Committee which is an Independent Committee, through these channels.

Chairman of the Audit Committee



Harn Engineering Solutions Public Company Limited
559 Soi Soonvijai 4, Rama 9 Road,
Bangkapi, Huaykwang, Bangkok 10310



chairac@harn.co.th



<https://www.harn.co.th/corporate-governance/corruption-report/>

3) Channels for Advice

Employees or others whom has inquiries and seek for advice on anti-corruption policy may contact through these channels.

Chief Financial Officer



Harn Engineering Solutions Public Company Limited
559 Soi Soonvijai 4, Rama 9 Road,
Bangkapi, Huaykwang, Bangkok 10310



02-318-9744 ext. 4004



visit.w@harn.co.th

4) Channels Contact to HARN

Stakeholders can provide feedback, suggestions, complaints, and report any non-compliance with laws, code of conduct, organizational regulations, and other matters unrelated to corruption through the following channels:

Company Secretary



wasukan.b@harn.co.th



(02) 318-9744 ext. 4011

Investor Relations



wirat.s@harn.co.th



(02) 318-9744 ext. 5001

Mail



Harn Engineering Solutions Public Company Limited,
559 Soi Soonvijai 4, Rama 9 Road, Bangkok, Huaykwang, Bangkok 10310

HARN's employees can complain and express opinions through a variety of channels such as through a comment box, LINE Official account, or direct notification via e-mail to the Human Resources Department. All employees are obligated to acknowledge the available complaint channels since their orientation as new employees.

Actions when Receiving Whistleblowing and Confidentiality

1. Once the chairman of the Audit Committee receives a clue, or the company secretary or investor relations or any other channels receive clues and complaints from the stakeholders of HARN, a preliminary consideration will be made regarding the category of which the matter of the complaint received falls into. The cases will be collected to present to the sub-committees related. Except for complaints and anti-corruption whistleblowing directly sent to the chairman of the Audit Committee, the chairman of the Audit Committee will personally open those letters.
2. Employee complaints or suggestions, HARN has a process for dealing with such by considering whether the employee's complaint is a matter that may be an offense and at what level in order to determine the penalties for the action with fairness and accuracy.
3. HARN has established a suitable and fair process for punishing violators of anti-corruption measures. Any violation of this policy, direct or indirect, calls for disciplinary review under HARN's regulations, consisting of fact-finding, investigation, punishment, and appeal. They could also lead to punishment by law. Employees must therefore master and strictly conform to the Anti-Corruption Policy in every step of their work.

The Board of Directors has assigned the Audit Committee, comprising entirely independent directors, to serve as the central body for receiving reports and whistleblower disclosures, monitoring reported cases, protecting and ensuring fairness for complainants and whistleblowers related to internal fraud and corruption. The Audit Committee is also responsible for reporting investigation results and disciplinary actions to the Board of Directors.

The Audit Committee has authorized the Chief Executive Officer or an appropriate designee to establish an investigative committee responsible for collecting, screening, and reviewing complaints or whistleblower reports, assessing the sufficiency of evidence, and conducting investigations to establish the facts within 30 days. If additional evidence is required, the process must be completed within 60 days. A summary report of the investigation findings must be submitted to the Chief Executive Officer, who will present it to the Audit Committee for further action. The Audit Committee will then report the findings and measures taken to the Board on a quarterly basis.

Protection Measures Whistleblowers

In order to protect the rights and confidentiality of whistleblowers or those who cooperate to provide with good intention, HARN will take the following actions:

1. Required that not disclose names, addresses or any other information that can identify the complainant or the whistleblower and keep the information of the complainant and whistleblower confidential in an appropriate and fair manner. Only those responsible for the investigation of complaints will have access to such information.
2. Required that human resources administration process echoes its commitment to anti-corruption measures. Although refusal to take part in corruption may deprive HARN of business opportunities, its policy is not to demote, punish, or harm those that do so.

3. The person receiving information from performing duties related to complaints have a duty to maintain information, complaints, clues and documentary evidence of the complainant and whistleblower confidential. No information is to be disclosed to any other person who does not have a relevant duty unless it is a disclosure in accordance with the duty required by laws. If there is an intentional violation involving the disclosure of confidential information, HARN will impose disciplinary action in accordance with its regulations and/or take legal action as deemed appropriate.

In 2024, HARN received **no** complaints or whistleblower reports regarding fraud or corruption. Additionally, there were **no** violations related to corporate governance, code of conduct in business, or compliance with applicable laws, regulations, and policies. However, it communicates acknowledged to all Board, Executives and Employees to the Good Corporate Governance, Code of Conduct and Anti-Corruption Measures to prevent complaints/whistleblowing of such issues.

Complaint and whistleblowing statistics

	Reporting	Reporting	Closing complaints
1. Code of Conduct	None	-	-
2. Anit-Corruption	None	-	-
3. Conflict of interest	None	-	-
4. Use insider information	None	-	-
5. Compliance	None	-	-
6. Environment, Health and Safety	None	-	-
7. Society, Community	None	-	-