



HARN ENGINEERING SOLUTIONS PUBLIC COMPANY LIMITED

## ANTI-CORRUPTION MEASURES MANUAL

Approved by the resolution of the Board of Directors' Meeting No. 3/2021 held on 14 May 2021

Effective from 14 May 2021 onwards.

And reviewed by the Board of Directors at Meeting No. 2/2025 held on 24 March 2025



Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL		
Document No.	S-ACC-009	Department	: Accounting
Effective Date	14 May 2021	Version No.	2
		Page	2/30

Table of Contents

Message from the Board of Directors	3
Definitions	4
Anti-Corruption Policy	9
Roles and Responsibilities	10
Anti-Corruption Policy and Practices	
1. Political Contributions	11
2. Donations and Sponsorships	11
3. Giving or Receiving Gifts, Assets, or Other Benefits	11
4. Hospitality and Entertainment	12
5. Bribery and Facilitation Payments	13
6. Employment of Government Officials / State Officers	14
7. Promotional Items or Compensation, Trade Discounts, and Third-Party Commissions	15
8. Procurement	16
9. Trade and Investment	17
10. Financial Reporting	18
11. Receipt of Funds from Customers or Other Parties	18
12. Disbursement of Funds to Creditors or Other Parties	19
13. Borrowing, Lending, and Incurring Obligations	20
14. Conflict of Interest	20
15. Related Party Transactions	21
16. Recording and Retention of Information in Computer Systems	21
17. Human Resource Management	22
18. Communication of the Policy within the Organization and to External Parties	23
19. Complaint and Whistleblowing Measures	23
20. Whistleblower Protection Mechanisms	25
21. Audit and Internal Control Processes	28
22. Monitoring and Follow-up on Implementation of Anti-Corruption Measures	29
23. Review of the Anti-Corruption Policy and Practices	29
24. Flowchart of Complaint/Whistleblowing Procedures	30



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	3/30

### Message from the Board of Directors

In conducting the business of Harn Engineering Solutions Public Company Limited, the Company places importance not only on delivering quality products and services that lead to strong performance, but also on conducting its business with accountability, fairness, integrity, transparency, independence, and responsibility toward society and all groups of stakeholders. This is to build confidence among stakeholders and support sustainable growth. The Company recognizes that corruption is a significant obstacle to achieving these objectives, as well as a major impediment to fair competition and to the economic and social development of the country.

The Board of Directors therefore places importance on corporate governance within a framework of sound ethics, transparency, accountability, and fairness to all parties concerned, and emphasizes strict compliance with applicable anti-corruption laws in all forms. The Company is committed to embedding anti-corruption as an integral part of its organizational culture and core values.

To demonstrate its intention and commitment to combating corruption in all forms, the Company declared its participation in the Thai Private Sector Collective Action Against Corruption (CAC) on 13 March 2017 and was certified as a member on 5 November 2018. The Company has established an Anti-Corruption Policy, together with clearly defined roles, responsibilities, practices, and implementation measures, to serve as a clear guideline for business operations and to advance toward a sustainable organization. The policy has been communicated to the Board of Directors, executives, and employees at all levels, including subsidiaries, associates, other companies under the Company's control, and business partners (if any), for study, understanding, and strict compliance. It is regarded as part of the Company's Work Rules and is also communicated to relevant external parties. In addition, the Company has established monitoring and evaluation mechanisms to regularly assess compliance with the Anti-Corruption Policy and reports the results to the Board of Directors on a quarterly basis.

This shall be effective from 14 May 2021 onwards.

- Sign -

(Mr. PICHET SITHI-AMNUAI)

Chairman of the board of directors.

- Sign -

(Mr. THAMMANOON TRIPETCHR)

Chief executive officer.



**Supporting Document**

Document Title	ANTI-CORRUPTION MEASURES MANUAL		
Document No.	S-ACC-009	Department	: Accounting
Effective Date	14 May 2021	Version No.	2
		Page	4/30

**Definitions**

Corruption	<p>Means any act committed against the Company in the following three forms:</p> <ul style="list-style-type: none"> <li>• <b><u>Asset Misappropriation</u></b> means theft, fraud, misappropriation, or improper use of the Company’s resources; concealment or falsification of evidence; as well as any misuse of information or authority obtained through the performance of duties within the Company, in any improper manner, for the purpose of obtaining personal benefits and/or benefits for related persons.</li> <li>• <b><u>Falsifying Financial Statements</u></b> means the omission of information or the intentional provision of false information in reporting the Company’s financial position.</li> <li>• <b><u>Corruption</u></b> means any act, whether offering, promising, soliciting, demanding, giving, or accepting cash or cash equivalents, property, or any other benefit, including bribery in any form, to or from a government official or any other person in both the public and private sectors, whether directly or indirectly, in order to induce such person to perform or refrain from performing any duty so as to obtain or retain any improper business advantage for the Company, oneself, or related persons, except where permitted by applicable laws, regulations, local customs, or established commercial practices.</li> </ul>
the Company	Means Harn Engineering Solutions Public Company Limited, including its subsidiaries (if any).
Subsidiaries and Associates	Means companies as defined under the Securities and Exchange Act, including relevant notifications or other related orders.
Business Counterparties	Means companies, partnerships, traders, suppliers, vendors, or other parties engaged in or related to the Company’s business, both domestically and internationally.
Board of Directors	Means the Board of Directors of the Company, including all sub-committees thereof.
Executives	Means personnel holding positions from Department Manager level and above.



**Supporting Document**

<b>Document Title</b>	ANTI-CORRUPTION MEASURES MANUAL		
<b>Document No.</b>	S-ACC-009	<b>Department</b>	: Accounting
<b>Effective Date</b>	14 May 2021	<b>Version No.</b>	2
		<b>Page</b>	5/30

**Definitions**

Employees	Means executives, permanent employees, temporary employees, and special contract employees.
Related Persons	Means spouses, children, parents, siblings/close relatives, friends, and dependents of directors, executives, and employees at all levels of the Company.
Stakeholders	Means shareholders, investors, employees, customers, business counterparties and trade creditors, joint venture partners and business allies, government and private sectors, as well as society, communities, and the environment.
Government Agencies	Means ministries, bureaus, departments, or government authorities under any other designation having departmental status; regional and local government administrations; and state enterprises established by Act or Royal Decree. This also includes other state agencies designated as government agencies by Royal Decree.
Private Entities	Means entities or organizations that are not affiliated with, owned by, or in partnership with the government.
Government Officials or Employees	Means political office holders; civil servants; local government officials or employees with permanent positions or salaries; employees or personnel of state enterprises or government agencies; local executives and members of local councils who are not political office holders; local administrative officers under the law on local administration; and shall include directors, sub-committee members, and employees of government departments, state enterprises, or government agencies. It also includes any person or body of persons exercising or entrusted with the exercise of governmental administrative authority under law, whether established within the government service, a state enterprise, or any other state undertaking.
Laws	means laws, Royal Decrees, Acts, or any other regulations enacted in Thailand, including the Organic Act on Anti-Corruption. In cases where the Company conducts business in other countries, this shall also include the laws of those respective countries.



**Supporting Document**

<b>Document Title</b>	ANTI-CORRUPTION MEASURES MANUAL		
<b>Document No.</b>	S-ACC-009	<b>Department</b>	: Accounting
<b>Effective Date</b>	14 May 2021	<b>Version No.</b>	2
		<b>Page</b>	6/30

**Definitions**

Local Customs	means local festivals or important occasions of each locality during which the giving of gifts may be customary.
Accepted Commercial Practices	means occasions for expressing congratulations, appreciation, hospitality, condolences, or assistance in accordance with generally accepted social and business etiquette.
Political Contributions	means financial or other forms of support provided to political activities, such as loans, monetary donations, or other assistance including the provision of goods or services; advertising or promotional support for political parties; the purchase of tickets for fundraising events or donations to political parties; or granting employees leave or appointing them as Company representatives to participate in political campaigns.
Charitable Donations	means money or items provided to foundations, public organizations, temples, hospitals, educational institutions, or social benefit organizations for public purposes, without expecting any return or benefit from the organizations supported by the Company.
Receipt of Donations	means money or items received by the Company from other companies or organizations for the Company's public benefit purposes, without the Company providing or expecting any return or other benefit to the donating company or organization.
Gifts and Contributions	means cash or items of monetary or sentimental value given or received on significant occasions in accordance with customary practices or cultural traditions. This also includes items given or received as a matter of social etiquette or local customs, such as New Year gifts, birthday gifts, congratulatory gifts on appointment to a new position, condolence contributions for funerals or memorial services, or other similar occasions.
Sponsorships	means grants, financial support, or contributions provided or received; goods given or received; or other consideration given or received that can be valued in monetary terms from customers, business counterparties, or business partners, for the purpose of supporting business operations, promoting the brand or reputation of the Company group, and fostering beneficial business relationships.



**Supporting Document**

<b>Document Title</b>	ANTI-CORRUPTION MEASURES MANUAL		
<b>Document No.</b>	S-ACC-009	<b>Department</b>	: Accounting
<b>Effective Date</b>	14 May 2021	<b>Version No.</b>	2
		<b>Page</b>	7/30

**Definitions**

Hospitality and Entertainment	<p>means expenses for meals and beverages, performances, sporting events, or participation in recreational or sporting activities (such as golf) provided to external persons or organizations—such as customers, business counterparties, consultants, or representatives—for the purpose of fostering good relationships, or in accordance with customary or cultural practices.</p> <p>This also includes the giving or receiving of privileges in services, entertainment, or recreation, as well as the provision or receipt of travel expenses, accommodation, meals, or other similar benefits. This definition excludes seminars, knowledge-enhancement activities, public relations and fund promotion activities, relationship-building events provided to customer or partner groups, and any benefits granted in accordance with formally established promotional programs.</p>
Bribery	<p>means offering or accepting any item, gift, reward, or other form of benefit in order to induce a person to make a decision, perform or refrain from performing any act, or to obtain an improper benefit for oneself or to facilitate the achievement of one's objectives in a dishonest, unlawful, or unethical manner in violation of the Company's Code of Conduct.</p>
Facilitation Payments	<p>means small unofficial payments made to government officials to ensure that they perform routine or non-discretionary actions, or to expedite such actions, where the process does not require the official's judgment and constitutes a duty that the official is already obliged to perform. This also includes actions to which a juristic person is legally entitled, such as obtaining permits, certifications, or public services.</p>



## Supporting Document

Document Title ANTI-CORRUPTION MEASURES MANUAL

Document No. S-ACC-009

Department : Accounting

Effective Date 14 May 2021

Version No. 2

Page 8/30

### Definitions

Conflict of Interest

means any situation or act in which a director, executive, employee, or staff member has personal interests to such an extent that it affects, or may affect, the decision-making or performance of duties in their position and thereby impacts the common interest. This includes circumstances where such person makes decisions or performs duties in a manner that benefits themselves or their associates more than the collective interest. Such acts may occur knowingly or unknowingly, intentionally or unintentionally, and may take various forms to the extent that they become common practice without being perceived as wrongdoing, thereby impairing the person's ability to make impartial decisions due to prioritizing personal interests.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	9/30

### Anti-Corruption Policy

Directors, executives, and employees, including subsidiaries, associates, other companies under the Company's control, and business partners (if any), are prohibited from engaging in or accepting any form of corruption, whether for direct or indirect benefit to themselves or related persons. This applies regardless of whether they act as the recipient, giver, or offeror of a bribe, whether monetary or non-monetary, to any government agency, private entity, or business counterparty with whom the Company conducts or seeks to conduct business.

The Company has established practices, measures, roles, and responsible persons, and has implemented regular monitoring and review of compliance with this Anti-Corruption Measures Manual to ensure alignment with changes in the business environment, rules, regulations, and applicable laws.

#### Guidelines

1. Directors, executives, and employees, including subsidiaries, associates, other companies under the Company's control, and business partners (if any), shall comply with the Anti-Corruption Policy and measures, corporate governance principles, and the Code of Conduct, and shall not be involved in any form of corruption, whether directly or indirectly.
2. Directors, executives, and employees shall not ignore or overlook any act suspected to constitute corruption. They must report such matters to their supervisor, the responsible person, the Audit Committee, or through the established reporting channels, and shall cooperate in any fact-finding or investigation process.
3. The Company shall ensure fairness and protection for employees who refuse or report corruption related to the Company's activities, without demotion, disciplinary action, or any adverse consequences.
4. Any person who commits corruption shall be deemed to have violated the Company's Code of Conduct and shall be subject to disciplinary action in accordance with the Company's regulations, and may also be subject to legal penalties if such act constitutes a violation of law.
5. The Company shall communicate the Anti-Corruption Policy and measures, including whistleblowing and complaint channels, both internally and externally through various media, such as notice boards, internal broadcasting, orientation programs for employees and directors, the intranet, the Company's website, and annual disclosure reports (Form 56-1 and 56-2), to promote understanding, implementation, and integration of this policy into the Company's culture.
6. Directors, executives, and employees shall avoid giving or accepting gifts, gratuities, assets, or other benefits, as well as hospitality or entertainment of excessive or inappropriate value in business relationships with the Company or from other parties, in order to prevent corruption risks, ensure fairness to all stakeholders, and maintain effective and appropriate procurement processes.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	10/30

### Roles and Responsibilities

1. The Board of Directors has the duty and responsibility to establish policies and oversee the implementation of effective anti-corruption systems to ensure that management recognizes and prioritizes anti-corruption and embeds it as part of the Company's corporate culture.
2. The Audit Committee has the following duties and responsibilities:
  - 2.1 To consider and provide opinions on the monitoring of compliance with anti-corruption measures, and to review the financial reporting and accounting systems, internal control system, internal audit system, and risk management system related to corruption risks, in order to ensure that the Company's operations are robust, appropriate, up to date, and effective in accordance with generally accepted standards.
  - 2.2 To receive complaints or whistleblowing reports of corruption from both internal and external sources involving directors, executives, or employees of the Company; to investigate the reported facts; and to propose to the Board of Directors appropriate disciplinary actions or remedial measures in accordance with the Anti-Corruption Policy.
3. The Executive Committee has the following duties and responsibilities:
  - 3.1 To ensure that systems are in place and to promote and support the Anti-Corruption Policy, and to communicate it to employees and all relevant parties.
  - 3.2 To review the appropriateness of systems and measures to ensure alignment with changes in the business environment, rules, regulations, and legal requirements.
  - 3.3 To assist the Audit Committee in fact-finding based on reports received or assignments from the Audit Committee relating to corruption investigations, and to assign such tasks to appropriate management teams as necessary.
4. The Risk Management Committee is responsible for assessing corruption risks in the Company's activities and overseeing the establishment of effective preventive and risk-mitigation measures, including monitoring and evaluation.
5. Executives of all departments are responsible for ensuring that their subordinates are aware of and understand this Manual through adequate and regular training.
6. All employees shall perform their duties in compliance with the Anti-Corruption Policy. If there is any doubt or any violation is observed, it must be reported to their supervisor or through the Company's established reporting channels.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	11/30

## Anti-Corruption Policy and Practices

The Company has established policies and practices for various activities that may pose corruption risks. Directors, executives, and employees at all levels shall adhere to and exercise due care in the following matters:

### 1. Political Contributions

The Company maintains a policy of political neutrality. It will not provide support, participate, or engage in any activity that favors any political party, whether directly or indirectly. This includes the use of Company funds or resources for activities that may cause the Company to lose its political neutrality and/or suffer damage from involvement in such activities. However, the Company respects the rights and freedoms of all employees to exercise their political rights as responsible citizens under the law and within the democratic system.

#### Guidelines

- 1.1 No political campaigning or promotion for any political party or politician is allowed within Company premises. Company resources and assets must not be used for such activities.
- 1.2 The Company upholds the democratic system and encourages its personnel to exercise their voting rights in accordance with the Constitution.
- 1.3 Employees may exercise their political rights in their personal capacity, outside working hours, and must not use their Company position or the Company name/brand to persuade others to donate or provide support to any politician or political party.
- 1.4 Supervisors at all levels are prohibited from instructing or influencing employees or subordinates by any means to participate in political activities of any kind. Political expression in the workplace or during working hours that may cause conflict of opinion should be avoided.

### 2. Donations and Sponsorships

Donations and Sponsorships must be conducted in the name of the Company with transparency, in accordance with the Company's regulations and applicable laws, to ensure that such donations or sponsorships are used for public benefit or in line with their intended purposes, and are not used for any improper activities. The practices can be divided into two categories as follows:

#### **2.1 Guidelines for charitable donations and sponsorships**

- 2.1.1 Charitable donations to any organization with objectives for social benefit must be made to reliable organizations and conducted in the name of the Company with transparency. Requests for approval



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	12/30

must follow the Company's prescribed procedures and comply with applicable laws. There must also be follow-up and verification to ensure that the donations are actually used for public benefit and/or in accordance with the intended purposes of the donation, supported by evidence such as receipts, thank-you letters, certificates of appreciation, activity photographs, etc.

2.1.2 Sponsorships provided to any organization or activity must aim to promote the Company's business and/or corporate image, be conducted transparently, follow the Company's prescribed procedures, and comply with applicable laws.

2.1.3 Clear authorization levels and approval hierarchies must be established for donations and sponsorships. Approval evidence must be retained and accounting records maintained by the Accounting Department, with review by management and external independent auditors, to ensure that donations and sponsorships are conducted honestly and transparently.

## 2.2 Guidelines for receiving charitable donations and sponsorships

2.2.1 The receipt of donations or sponsorships must be conducted in the name of the Company with transparency. Approval requests must specify clear objectives and follow the Company's prescribed procedures and applicable laws. There must also be follow-up and verification to ensure that the donations or sponsorship funds are used for public benefit and/or in accordance with their intended purposes.

2.2.2 Authorized persons for receiving donations and sponsorships must be clearly designated with defined monetary limits and approval hierarchies. Approval evidence must be retained and accounting records maintained by the Accounting Department, with review by management and external independent auditors, to ensure that the receipt of donations and sponsorships is conducted honestly and transparently.

## 3. Giving or Receiving Gifts, Assets, or Other Benefits

Giving or receiving gifts, assets, or other benefits may be permitted within reasonable and appropriate value. However, no gifts, assets, or other benefits shall be requested, offered, promised, or accepted in any circumstance that may influence the recipient's decision-making. All such actions must comply with the Company's guidelines on giving or receiving gifts, assets, or other benefits.

### Guidelines – Giving

3.1 Gifts to business partners or other related entities shall be given solely to maintain good relationships and in accordance with local customs or accepted business practices, not on a frequent basis, and without any expectation of improper service, return, or special privilege contrary to the Company's Code of Conduct.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	13/30

- 3.2 Financial assistance in accordance with customary traditions (e.g., religious merit-making, new business openings, funerals, etc.) may be provided.
- 3.3 No gifts, souvenirs, assets, or other benefits shall be given to spouses, children, or related persons of government officials, customers, business partners, or other contacts, as this may be considered indirect acceptance on behalf of such persons.
- 3.4 Company employees should not give gifts to their supervisors, and supervisors must not consent to or knowingly allow their relatives to receive gifts from subordinates under any circumstance.

### Guidelines – Receiving

- 3.5 Employees of the Company and/or their family members shall not solicit or request any gifts, assets, or other benefits from contractors, suppliers, vendors, joint-venture partners, or any parties related to the Company's business under any circumstance.
- 3.6 If a supervisor determines that it is inappropriate to accept any gift, asset, or other benefit, it must be returned to the giver immediately. If it cannot be returned, proceed in accordance with clause 3.9.
- 3.7 Gifts presented to the Company that commemorate significant corporate events (e.g., joint-venture agreement signings, corporate awards, or souvenirs from social contribution activities) may be accepted by employees on behalf of the Company, provided the value does not exceed THB 3,000.
- 3.8 In cases where any asset or other benefit—whether domestic or foreign—with a value exceeding THB 3,000 must be accepted to preserve goodwill or relationships, regardless of whether designated as personal, the recipient must promptly report it to their supervisor.
- 3.9 Gifts, assets, or other benefits under clauses 3.7–3.8, after being reported to the supervisor, shall be handed over to the Human Resources Department for recording in accordance with Company procedures, so that they may be allocated for the Company's collective benefit.
- 3.10 Employees shall not give, receive, or promise to give or receive any benefit or item of value to induce action or inaction, or engage in any conduct of such nature. They must not offer bribes or similar benefits to fellow employees or external parties, particularly government officials. Any gift, asset, or other benefit given to external parties or government officials, domestically or internationally, must comply with applicable laws and local customs.
- 3.11 Departments that interact with business partners, customers, joint-venture partners, or other related parties must communicate this guideline to such parties.

## 4. Hospitality and Entertainment

To foster good relationships between customers, suppliers, or other external parties and employees involved in sales, entertainment and hospitality are considered part of the company's sales policy and may be



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	14/30

carried out accordingly. The objective is to build familiarity, goodwill, and rapport with customers, suppliers, or related external parties. Large-scale hospitality events, frequent or consecutive hosting should be avoided. Entertainment or hospitality must be necessary and appropriate according to normal business customs, and the persons receiving such hospitality or services must not be company employees, except where those employees are required to participate in the hosting activities.

### Guidelines

- 4.1 The venue for entertainment should be appropriately selected.
- 4.2 Prior approval for entertainment: Before employees can host any entertainment, they must obtain advance approval by submitting a request in accordance with the company's procedures and forwarding it to the authorized approver under the company's approval authority matrix. The company will not reimburse entertainment expenses without prior approval, except in urgent and unplanned cases, which must be approved by the Director (relevant function) with a limit not exceeding THB 3,000.
- 4.3 Reimbursement of entertainment expenses: Employees must complete all required details in the entertainment expense request form to obtain approval for actual reimbursement and submit it through the proper supervisory chain for approval. A receipt showing the venue name clearly and the correct company name and address must be attached, together with the entertainment request form and expense claim form, for every reimbursement. One set of documents must be used per each entertainment occasion.
- 4.4 Entertainment is prohibited in the following cases:
  - 4.4.1 Violates applicable laws, regulations, and/or company policies.
  - 4.4.2 Intended to create undue influence over business decisions.
  - 4.4.3 Constitutes bribery.
  - 4.4.4 Supports political activities.
  - 4.4.5 Excessive luxury or unnecessary extravagance.
  - 4.4.6 Damages the company's reputation.
  - 4.4.7 Clearly contradicts laws, customs, traditions, or good cultural practices.

## 5. Bribery and Facilitation Payments

Bribery means money, items, gifts, rewards, or any other form of benefit provided to induce a person to make a decision, perform or refrain from performing any act, or to obtain an improper advantage or facilitate the achievement of one's objectives in a dishonest, unlawful manner, or in violation of the Company's code of conduct.

Facilitation Payment means a small, unofficial payment made to a government official solely to ensure that the official performs a routine process or to expedite an action, where such process does not require the official's



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL		
Document No.	S-ACC-009	Department	: Accounting
Effective Date	14 May 2021	Version No.	2
		Page	15/30

discretion and constitutes a lawful duty of that official, and is a right that the Company is legally entitled to receive, such as obtaining permits, certificates, or public services.

### Guidelines

- 5.1 It is prohibited to give or accept bribes and facilitation payments in any form in the Company's business operations, whether conducted directly by the Company or through third parties, including subsidiaries, associates, other companies under the Company's control, and business representatives (if any). In addition, all dealings with government agencies must be conducted transparently, honestly, and in compliance with applicable laws.
- 5.2 In cases where an employee is compelled to pay a bribe or facilitation payment due to circumstances involving threats to physical safety or a reasonable belief that their life is in danger, after making such payment the employee must prepare written documentation and submit it to their supervisor for review and consideration of any necessary legal action. The purpose and nature of such payment must be accurately recorded.

## 6. Employment of Government Officials / State Officers

Revolving Door refers to the movement of individuals from the public sector to the private sector, or from the private sector into policymaking roles in the public sector. This creates corruption risks due to potential conflicts of interest arising from the individual's roles in both organizations. It may result in public officials performing their regulatory duties without neutrality, or private-sector personnel attempting to influence public policy to benefit their own organization. Therefore, guidelines are established in two cases as follows:

### 6.1 Guidelines for Hiring Government Officials / Public Officials

- 6.1.1 Do not hire or appoint government officials who are still in office, except in the case of state enterprises where the establishing authority permits representatives from government agencies to work within the company.
- 6.1.2 Impose a cooling-off period of 2 years before appointing former government officials who have left office, or individuals who previously worked for regulatory agencies directly related to the company.
- 6.1.3 Conduct background checks on candidates being recruited for appointment as directors, advisors, or executives of the company, to identify any potential conflicts of interest prior to appointment.
- 6.1.4 Prohibit any improper conduct that poses a risk of corruption, abuse of authority, conflicts of interest, or other issues that may damage the company, such as disclosure of confidential information from former government agencies or lobbying for improper benefits.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	16/30

6.1.5 Disclose the names and profiles of individuals who are former government officials appointed as advisors, directors, or executives of the company, including the reasons for their appointment, in the company's public disclosure documents.

### **6.2 Guidelines for Cases Where Company Personnel Take Positions in Government Policy Roles**

- 6.2.1 Disclose information of the Company's directors / advisors / executives / employees who take policy-related roles in government agencies, including the reasons for holding such positions, and publish this information in the Company's disclosures to ensure transparency.
- 6.2.2 Prohibit any improper conduct that may create corruption risks, abuse of authority, conflicts of interest, or other matters that could damage the Company, such as disclosure of confidential government information from a former affiliated agency, lobbying for undue benefits, etc.
- 6.2.3 If a director / advisor / executive / employee of the Company holding a position in a government agency may create a clear conflict of interest (e.g., a Company executive serving in a government cabinet), such person shall be required to consider resigning from the Company position to ensure transparency.

## **7. Promotional Items or Compensation, Trade Discounts, and Third-Party Commissions**

Receiving or giving items or money for the purpose of supporting sales, or arising from accumulated purchase volumes that achieve predefined sales targets, in accordance with normal business practices. Such incentives must not have any improper intent and must not constitute bribery to obtain business agreements. They must also not be received for the personal benefit of any individual, except in cases where the giving and receiving occur strictly between companies and do not violate the Anti-Corruption Policy.

### **Guidelines**

- 7.1 Written criteria, contracts, or commercial agreements must be prepared and approved by authorized personnel in accordance with the delegation of authority.
- 7.2 Payments or receipts of sales promotion incentives or trade discounts must be supported by documents showing the source and amount, with evidence of payment or receipt reviewed and approved by authorized personnel, and clearly identifying the recipient for auditability.
- 7.3 Acceptance of items must comply with the guidelines on receiving gifts, assets, or other benefits.
- 7.4 Payment of commissions to external parties must strictly comply with the Company's policy on external commission payments.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	17/30

## 8. Procurement

Procurement of goods and services is a critical process that enables the Company's business operations to continue. Therefore, procurement activities must be conducted in accordance with established procedures, and carried out in a fair, reasonable, transparent, and auditable manner, free from conflicts of interest. The Company shall treat all suppliers equitably under fair competition to ensure that procurement delivers the greatest benefit to the Company.

### Guidelines

- 8.1 Procurement of goods and services shall consider actual needs, value for money, and the quality of goods and services. The procurement process must strictly comply with established procedures and steps, and be conducted transparently in accordance with delegated authority. Accurate and complete information shall be disclosed to suppliers, providing equal opportunities without bias or discrimination, and promoting fair competition among suppliers.
- 8.2 Relationships with suppliers shall be conducted on an equitable basis. No benefits or assets shall be solicited. Employees must remain neutral and avoid excessive closeness with suppliers that could influence decisions and undermine transparency, fairness, and equality. Feedback, complaints, or suggestions from suppliers should be heard and used to improve operations.
- 8.3 Employees shall not be involved in the procurement of suppliers with whom they have personal relationships (e.g., parents, siblings, spouse, children, children's spouses, etc.), and must comply with the Code of Conduct on conflicts of interest.
- 8.4 Procurement shall not specify product or service requirements in a way that intentionally favors a particular product or service, unless there are sufficient justifications and clear necessity for the Company's best interests.
- 8.5 Confidential information received from bidders or participants in each tender must be kept strictly confidential and not disclosed to others. Procurement-related information or documents shall not be disclosed to suppliers/competitors unless authorized by a competent authority and in accordance with the Code of Conduct on confidentiality and the use of inside information.
- 8.6 Executives with procurement authority must supervise, monitor, and ensure that employees conduct procurement in compliance with procedures and the Code of Business Conduct. They must also exercise judgment in providing guidance and consider employees' opinions.
- 8.7 Inspection and acceptance of goods or services must be carried out carefully and prudently to ensure that the goods or services received conform to the specifications and terms in the procurement contract or agreement, including quantity, quality, and delivery schedule.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL		
Document No.	S-ACC-009	Department	: Accounting
Effective Date	14 May 2021	Version No.	2
		Page	18/30

### 9. Trade and Investment

- 9.1 The Company has trade and investment policies based on its vision, mission, values, and organizational context, adhering to fair competition rules and conducting business in accordance with good corporate governance principles.
- 9.2 Any increase, decrease, or new investment must be approved in accordance with the Company's authorization of authority procedures. All trade and investment activities must comply with the code of conduct regarding fair treatment of stakeholders.
- 9.3 The Company has no policy of requesting, accepting, offering, or providing any financial or other benefits to any person or entity in order to obtain business contracts, privileges, or any action or omission that is unlawful or unethical.

### 10. Financial Reporting

- 10.1 All accounting records must be properly detailed, accurate, and supported by sufficient verifiable evidence. Details of receipts and payments, purchases and sales, asset management, and transaction purposes must be clear. No transaction shall be omitted, unexplained, or falsified, and no accounting records or related documents shall be altered to conceal the true nature of transactions.
- 10.2 There must be a cross-verification process for accounting entries or information in information systems involving more than one department, to ensure checks and balances and prevent improper practices.
- 10.3 The person preparing and the person approving receipt and payment transactions must not be the same individual.
- 10.4 Procedures must be in place for the retention of accounting records and documents so that they are readily available for audit.
- 10.5 Financial statements and operating results must be audited regularly by licensed auditors on a quarterly and annual basis to ensure that financial and accounting information and reports are accurate, reliable, timely, and compliant with legal requirements.

### 11. Receipt of Funds from Customers or Other Parties

The Company has the following procedures for receiving and disbursing funds:



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	19/30

- 11.1 For any receipt of funds from customers, legal entities, or other parties, the Finance Department must be informed in every case of the purpose of the payment and the justification for accepting such amount.
- 11.2 Upon receipt of funds, a receipt must be issued to the payer in all cases, together with supporting documentation sufficient for proper accounting records in accordance with accounting principles.
- 11.3 If the receipt of funds is unlawful or inconsistent with the stated purpose, such funds must be refused and management must be notified to determine preventive and corrective measures. If legal issues are involved, the Company's legal advisor must be consulted for appropriate action.
- 11.4 Payers are requested to make payment by crossed cheque marked "A/C PAYEE" or by bank transfer to the Company. In cases where cash is received, procedures must ensure that all cash is deposited into the Company's bank account.
- 11.5 Funds payable to the Company must not be deposited into any employee's personal account or any account not authorized under the Company's approval authority, and payers must not be permitted to do so.
- 11.6 No financial or other benefits shall be solicited, accepted, offered, or provided to any payer in order to delay the Company's receipt of funds or to cause the Company to suffer loss through delayed, partial, or non-receipt of payment.

## 12. Disbursement of Funds to Creditors or Other Parties

- 12.1 Prior to every payment, the purpose of the disbursement must be analyzed. The transaction must be recorded by the Accounting Department and must be accurate in accordance with accounting principles and applicable laws.
- 12.2 If any incorrect or inappropriate transaction is identified, it must be reported to the supervisor, and preventive and corrective actions must be taken in compliance with accounting principles and relevant laws.
- 12.3 All payments must be authorized in accordance with the Company's relevant regulations and approval procedures.
- 12.4 Every payment must be supported by legally valid payment documentation in compliance with tax laws (Revenue Code).
- 12.5 Creditors or payees must be treated fairly and equally. Payments shall be made in accordance with appropriate business terms without discrimination, bias, or favoritism toward any creditor or payee.
- 12.6 No financial or other benefits shall be solicited, accepted, offered, or provided to any creditor or payee in a manner that could cause the Company to suffer loss through payment, delayed payment, or partial payment.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	20/30

### 13. Borrowing, Lending, and Incurring Obligations

- 13.1 All borrowing, lending, and incurrence of obligations must be approved in accordance with the Company's approval authority procedures (S-QMO-003) in every case and must comply with the framework for related-party transactions or conflicts of interest, which require approval from the Board of Directors.
- 13.2 Any benefits or interest charged between parties should be appropriate and in line with the Finance Department's policies.
- 13.3 The Company has no policy of soliciting, accepting, offering, or providing any financial or other benefits to any person or entity in order to obtain loan agreements, provide loans, or create or extinguish obligations of the Company in a manner that is unlawful or unethical.

### 14. Conflict of Interest

Any action of the Company shall prioritize the Company's best interests and avoid involvement in activities that may give rise to conflicts of interest, including holding shares, positions, financial involvement, or relationships with external parties. Employees must comply with the Company's regulations and prepare a Conflict of Interest Disclosure Report annually and/or whenever a situation arises during the year.

#### Guidelines

- 14.1 Employees must make decisions regarding the Company's business operations in the best interests of the Company.
- 14.2 Any action or decision by employees must be free from the influence of personal interests or those of related persons, whether by blood relation or personal acquaintance, and must apply fair and appropriate pricing as if transacting with external parties. When making or approving decisions that may involve a conflict of interest, employees must report to their supervisor or relevant approver and withdraw from participation in such matters.
- 14.3 Employees must comply with the Company's procedures and standards, devote their full working time and capability to the Company, and must not use working time to conduct unrelated external business.
- 14.4 Employees must not become partners, controlling shareholders, executives, or operators of businesses that compete with or are similar to the Company's business.
- 14.5 Employees must avoid financial involvement and/or relationships with external parties that may cause loss to the Company, create conflicts of interest, or hinder effective job performance.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	21/30

14.6 The duties and positions of directors, executives, and employees must not conflict with the Company's core interests.

14.7 Directors and executives must prepare a Conflict of Interest Disclosure Report annually and/or whenever there is reason to suspect or an occurrence of a conflict of interest during the year.

## 15. Related Party Transactions

The Company adheres to the conduct of related party transactions in accordance with the Securities and Exchange Law, as well as the rules, notifications, orders, or regulations of the Stock Exchange of Thailand and other relevant regulations. Where related party transactions are necessary, the Company shall prioritize the Company's interests and treat such transactions as if conducted with external parties, and the related persons must not participate in the approval process.

### Guidelines

15.1 The Board of Directors must perform duties in compliance with the Securities and Exchange Law and the rules, notifications, orders, or regulations of the Stock Exchange of Thailand, including requirements on disclosure of related party transactions and acquisition or disposal of significant assets of the Company in accordance with accounting standards prescribed by the Federation of Accounting Professions.

15.2 Related party transactions under the notifications of the Stock Exchange of Thailand must strictly comply with the prescribed criteria, procedures, and disclosure requirements.

15.3 Where a related party transaction involving oneself is necessary, it must prioritize the Company's interests and be conducted as if with an external party. All directors and employees involved in such transactions must not take part in the consideration or approval of the transaction.

## 16. Recording and Retention of Information in Computer Systems

The Company is committed to maintaining standards for work systems, computer systems, and communication systems, as these data are fundamental to establishing effective internal controls. The Company will undertake various measures to ensure that system and computer data are safeguarded and remain continuously available for business operations, and that the design and cost of control measures are appropriate to the risks associated with the data, systems, and computer environment.

- Data includes electronic data as well as documents, printed materials, audio/visual information, etc.
- Systems cover information systems and the use of computer systems.
- Computers include computer systems, communication systems, and related computing equipment.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	22/30

### Guidelines

- 16.1 Define responsibilities of users and data custodians for all work systems and computer systems.
- 16.2 Assess risks and establish appropriate risk control systems in response to changing environments.
- 16.3 Establish adequate and appropriate data protection and backup systems for work systems and computer systems to ensure continuous availability.
- 16.4 Implement data security controls to prevent unauthorized access, modification, or misuse of data—whether accidental or intentional—and enable traceability of user activities.

## 17. Human Resource Management

The Company has established human resource management processes covering recruitment, selection, promotion, training, performance evaluation, compensation, and disciplinary measures. Supervisors at all levels are required to communicate and ensure employees understand the anti-corruption policy and measures, and to effectively oversee compliance within their areas of responsibility.

### Guidelines

- 17.1 The Company provides an orientation program for new employees to ensure understanding of anti-corruption practices, Company expectations, and applicable disciplinary actions for non-compliance.
- 17.2 The Company provides continuous training for directors, executives, and employees to ensure a thorough understanding of anti-corruption measures, Company expectations, and the consequences of non-compliance.
- 17.3 The Company maintains HR processes that ensure fairness and protection for employees who refuse or report corruption related to Company activities. Such employees will not be demoted, penalized, or subjected to negative consequences—even if their actions result in lost business opportunities. The Company provides secure whistleblowing channels and protection for reporters, including guidance on compliance with anti-corruption measures.
- 17.4 It is prohibited to request or accept any benefits or compensation, in any form, from job applicants or persons related to recruitment.
- 17.5 All employees must undergo psychological testing by a Company-designated provider—except for positions specifically exempted—or reference checks, to ensure candidates' conduct and attitudes align with the Company's values and practices.
- 17.6 Performance evaluations must be appropriate, transparent, and fair, in accordance with Company procedures.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	23/30

### 18. Communication of the Policy within the Organization and to External Parties

The Company recognizes the importance of disseminating, educating, and ensuring understanding among persons who perform duties related to the Company or may affect the Company, including the public, regarding compliance with this Anti-Corruption Policy.

18.1 The Company communicates information related to the anti-corruption policy and measures through its communication channels, such as the Company website, email, annual disclosure reports (Forms 56-1 and 56-2), brochures, circular letters, intranet, LINE@, etc., as follows:

- Communication to the Board of Directors, Executives, and Employees, e.g., through the intranet system, company announcements, digital signage, LINE@, the Anti-Corruption Measures Manual, etc.
- Communication to subsidiaries, associates, other companies under the Company's control, and business partners (if any), e.g., by distributing the Anti-Corruption Measures Manual and the Corporate Governance and Code of Conduct Manual for communication in alignment with the Company.
- Communication to customers / business partners, e.g., by sending a cover letter with the Anti-Corruption Policy for acknowledgment and incorporating the Anti-Corruption Policy as part of contracts between the Company and customers / partners, or informing them of channels to access such policy.
- Communication to the general public or other stakeholders, e.g., through the Company website and annual disclosure reports (Forms 56-1 and 56-2).

18.2 The Company shall provide orientation and training on the Anti-Corruption Policy to the Board of Directors, all employees, subsidiaries, associates, other companies under the Company's control, and business partners (if any), to ensure their awareness and effective implementation.

18.3 A statement acknowledging acceptance and compliance with the Company's Anti-Corruption Policy, Corporate Governance Manual, and Code of Conduct shall be specified for new executives and employees to sign, confirming their acknowledgment and strict adherence.

### 19. Complaint and Whistleblowing Measures

The Company has established channels for complaints and whistleblowing, covering the processes of receiving complaints, fact-finding investigation, and conclusion of results, as well as providing protection to whistleblowers and related persons or stakeholders who are affected or at risk of being affected by the Company's



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	24/30

business operations or by the duties of the Company's directors, executives, and employees regarding violations of the business code of conduct, legal violations, and any acts that may indicate corruption.

### 19.1 Scope of Complaints and Whistleblowing

- Any act that violates or fails to comply with laws, corporate governance policies/principles, or the Company's code of conduct, including the Company's policies, rules, and regulations.
- Any act that suggests fraud or misconduct for unlawful personal gain or for others, such as corruption, asset misappropriation, fraud, etc.
- Any act that results in unfair treatment of employees in the course of work, or observation of deficiencies in the Company's internal control system that may be suspected as channels for corruption or that may cause loss to the Company.

### 19.2 Persons Eligible to Submit Complaints and Whistleblowing Reports

Employees, related persons, stakeholders, and the general public who have witnessed, become aware of, or are affected by the Company's business operations or by the actions of directors, executives, or employees that fall within the scope of complaints and whistleblowing under Clause 19.1 above.

### 19.3 Request for Advice

Employees or external persons who have questions or require guidance regarding compliance with the Anti-Corruption Policy may consult the Chief Financial Officer through the following channels:

 Tel: +66 2 318 9744 ext. 4004

 Postal mail: Harn Engineering Solutions Public Company Limited – Finance Department 559  
Soi Soonvijai 4, Rama 9 Road, Bangkapi, Huai Khwang, Bangkok 10310, Thailand

 Email: [visit.w@harn.co.th](mailto:visit.w@harn.co.th)

### 19.4 Channels and Procedures for Whistleblowing

Complainants may submit complaints or whistleblowing reports by clearly marking the document as "Confidential" and addressing it to the Chairman of the Audit Committee, who is an independent director, through the following channels:

- By mail: Chairman of the Audit Committee  
Harn Engineering Solutions Public Company Limited  
559 Soi Soonvijai 4, Rama 9 Road, Bangkapi,  
Huai Khwang, Bangkok 10310, Thailand
- Email: [chairac@harn.co.th](mailto:chairac@harn.co.th)
- Website: [www.harn.co.th](http://www.harn.co.th)



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	25/30

### 19.5 Whistleblower Protection Measures

To protect the rights of complainants and whistleblowers acting in good faith, the Company shall implement the following measures:

- Complainants, whistleblowers, and related persons will receive appropriate and fair protection from the Company. Such protection includes no demotion, disciplinary action, or negative consequences to employees; no changes in position, job duties, workplace, suspension, intimidation, harassment, dismissal, or any other unfair treatment.
- The Company will keep all information related to complaints confidential and will not disclose it to unauthorized persons, except where disclosure is required by law.
- Any person who becomes aware of complaint-related information must maintain confidentiality and must not disclose it to others, except where disclosure is required by law. If any person intentionally violates confidentiality by disclosing such information, the Company will impose disciplinary action in accordance with its regulations and/or pursue legal action, as appropriate.

### 19.6 Investigation Procedures

19.6.1 The Chief Financial Officer shall register complaints/whistleblowing reports received from the Chairman of the Audit Committee / Audit Committee, including whistleblowing reports on corruption identified through the Company's internal control systems. However, if the Finance function is the subject of the complaint, the Chairman of the Audit Committee shall report the matter directly to the Chief Executive Officer.

19.6.2 The Chairman of the Audit Committee / Audit Committee shall consider assigning the Chief Executive Officer to order or appoint appropriate persons to investigate and ascertain facts in cases with sufficient grounds, according to confidentiality level or authority, as follows:

- Complaints regarding unfair treatment in work performance or violations of the Company's rules and regulations: assign the Human Resources Department.
- Whistleblowing reports or incidents identified through audits involving employees at any level who may have committed corruption: assign the directly responsible line director, higher-level executives, or external parties such as internal auditors, external auditors, or other appropriate persons.
- Cases involving complaints or whistleblowing against executives or directors: the Chairman of the Audit Committee / Audit Committee shall appoint higher-level executives or external parties such as internal auditors, external auditors, or other appropriate persons.



**Supporting Document**

<b>Document Title</b>	ANTI-CORRUPTION MEASURES MANUAL		
<b>Document No.</b>	S-ACC-009	<b>Department</b>	: Accounting
<b>Effective Date</b>	14 May 2021	<b>Version No.</b>	2
		<b>Page</b>	26/30

19.6.3 The appointed person(s) shall establish an investigation committee of at least three members, including a representative from Human Resources and two directors from the directly responsible line function; additional representatives from Accounting or Finance may be included as appropriate to the case. All members must have no conflict of interest in the complaint or whistleblowing matter.

19.6.4 The investigation committee shall ascertain the facts by collecting information and documentary evidence, interviewing related persons, and, where necessary, requesting relevant departments to provide facts on proper practices for the purpose of conclusion. The investigation shall be completed within 30 days; in complex cases requiring additional evidence or witnesses, completion shall be within 60 days.

19.6.5 If the complaint is anonymous and insufficient information can be obtained, or if the accused is found not at fault or the matter arises from misunderstanding, the committee shall submit a fact-finding report to the Chief Executive Officer or the Chairman of the Audit Committee, as applicable, to seek appropriate further action. If the Chief Executive Officer or the Chairman of the Audit Committee considers that the complaint cannot be pursued, action shall proceed in accordance with Clause 19.5.8.

19.6.6 During the investigation process, the committee shall act fairly and keep information confidential from unrelated persons. Investigation records and evidence, whether documentary or electronic, shall be retained for at least three years or until the expiry of the legal prescription period, to ensure the Company has sufficient evidence if required in court.

19.6.7 The investigation committee shall prepare a summary report of findings together with disciplinary measures in cases of violations of Company rules/regulations or applicable laws, as follows:

- If an employee or executive is at fault: the Chief Executive Officer shall order disciplinary action and/or file a complaint with competent authorities.
- If the Chief Executive Officer or a director is at fault: the Chairman of the Audit Committee shall order disciplinary action and/or file a complaint with competent authorities.
- If the Chairman of the Audit Committee is at fault: the Board of Directors shall order disciplinary action and/or file a complaint with competent authorities.

19.6.8 The Chief Financial Officer shall close the complaint case and notify the complainant/whistleblower of the outcome, including corrective or preventive measures (if any), for improvement of policies, procedures, and related regulations to ensure adequacy and



**Supporting Document**

<b>Document Title</b>	ANTI-CORRUPTION MEASURES MANUAL		
<b>Document No.</b>	S-ACC-009	<b>Department</b>	: Accounting
<b>Effective Date</b>	14 May 2021	<b>Version No.</b>	2
		<b>Page</b>	27/30

currency. A summary report shall also be submitted to the Audit Committee for quarterly reporting to the Board of Directors.

**19.7 Malicious or Bad-Faith Complaints/Whistleblowing**

If a complaint or whistleblowing report is found to have been made in bad faith, or the information reported is false due to intentional distortion of facts or defamation of others:

- In the case of a Company employee, this shall be deemed a violation of the Company's Code of Conduct. Disciplinary action shall be imposed in accordance with the Company's regulations and/or applicable laws.
- In the case of an external party, if such action causes damage to the Company, the Company shall consider taking legal action as appropriate.

**19.8 Disciplinary Actions**

The Company is committed to promoting awareness among the Board of Directors, executives, and employees at all levels to perform duties with transparency, integrity, honesty, and to oppose corruption in all forms, both directly and indirectly. The Company communicates and disseminates this Anti-Corruption Policy and measures to directors, executives, employees at all levels, subsidiaries, associates, business partners (if any), and the public, and promotes knowledge and understanding to ensure strict compliance.

Accordingly, failure to comply with this Policy shall be considered a disciplinary offense under the Company's regulations and shall be subject to disciplinary action. Lack of awareness of this Policy shall not be accepted as an excuse for non-compliance. Where corruption results in a violation of law, the Company reserves the right to take legal action against the offender. Penalties shall be determined based on facts established after completion of the investigation, at the discretion of the authorized decision-maker or by filing a complaint with competent authorities, and shall include disciplinary and legal actions as follows:

Employees and Executives	Directors
1. Disciplinary Actions: Verbal warning, written warning, termination of employment, or dismissal.	Legal action may be pursued in both civil and criminal cases, and complaints may be filed with the Securities and Exchange Commission (SEC).
2. Legal Actions: Civil and/or criminal proceedings.	

**20. Whistleblower Protection Mechanisms**

To protect the rights of complainants and information providers acting in good faith, the Company shall implement the following measures:



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL				
Document No.	S-ACC-009	Department	: Accounting		
Effective Date	14 May 2021	Version No.	2	Page	28/30

- 20.1 Whistleblowers, complainants, and related persons shall receive appropriate and fair protection from the Company. Such protection includes no demotion, disciplinary action, or adverse impact on employees; no change in position, job scope, or workplace; no suspension, intimidation, harassment, dismissal, or any other unfair treatment.
- 20.2 The Company shall keep complaint-related information confidential and shall not disclose it to unrelated parties, except where disclosure is required by law.
- 20.3 Persons who become aware of complaint-related information must maintain its confidentiality and must not disclose it to others, except where disclosure is required by law. Any intentional breach of confidentiality shall result in disciplinary action under Company regulations and/or legal action, as applicable.

## 21. Audit and Internal Control Processes

To ensure effective implementation of the anti-corruption practices, the Company has prepared and maintained a corruption risk register. All departments are required to assess corruption risks arising from operations involving coordination with external parties (e.g., license renewals, procurement), record them in the written risk register form, and specify control and management measures to prevent corruption.

- 21.1 The internal auditor shall review the risk register and corruption prevention measures of all departments and prepare an internal audit plan to examine each department's work processes for compliance with the prescribed control measures. If any non-compliance with the Anti-Corruption Policy is identified, the responsible unit must be notified to improve the control measures.
- 21.2 The Company shall establish procedures to ensure that internal controls over accounting processes and data retention are internally audited to confirm the effectiveness of processes under the anti-corruption measures, and to ensure that financial records are supported by sufficient evidence for audit purposes.
- 21.3 The Chief Financial Officer shall summarize the results of the self-assessment and risk control relating to anti-corruption measures and report them to the Audit Committee on a quarterly basis.
- 21.4 The Company engages an external internal audit firm to review compliance with the internal control system and provide recommendations and corrective guidance to improve or enhance the internal control system so that it can effectively prevent and detect risks, including review of compliance with anti-corruption processes.
- 21.5 The internal auditor may report urgent findings directly to the Chief Executive Officer, the Executive Committee, and the Audit Committee for reporting to the Board of Directors.



## Supporting Document

Document Title	ANTI-CORRUPTION MEASURES MANUAL		
Document No.	S-ACC-009	Department	: Accounting
Effective Date	14 May 2021	Version No.	2
		Page	29/30

### 22. Monitoring and Follow-up on Implementation of Anti-Corruption Measures

To ensure alignment with the latest Anti-Corruption Policy announced by the Company, the Quality Management Department is assigned to audit and monitor the implementation of anti-corruption policy measures across all departments through internal quality audits. The results shall be reported monthly to the Chief Operating Officer, the Chief Financial Officer, and the Management Review Meeting.

### 23. Review of Anti-Corruption Policy and Practices

The Company shall conduct an annual review and reassessment of this Anti-Corruption Measures Manual to ensure consistency with changes in business operations, regulations, rules, and applicable laws.

Diagram illustrating the procedures for complaint handling and whistleblowing, investigation, disciplinary measures, and reporting.

Complaints or whistleblowing



- Postal mail
- Email
- Company website

Recipient

Chairman of the Audit Committee  
Audit Committee Member

Registration

Chairman of the Audit Committee / Audit Committee Member and designated persons

- Consider assigning an appropriate person to conduct the investigation and fact-finding, in accordance with the level of confidentiality or delegated authority.
- The assigned person shall conduct the fact-finding by gathering information and documentary evidence, including interviewing relevant persons or requesting additional information from related functions, in accordance with applicable rules, for the purpose of concluding the matter. The process shall be completed within 30 days, unless an extension is necessary; in such case, additional evidence and witnesses shall be obtained and the process completed within 60 days.
- Conclude the investigation results and determine disciplinary action.
- The Chairman of the Audit Committee / Audit Committee Member or the Chief Executive Officer shall consider and impose the disciplinary action.

Disciplinary action

Disciplinary	Legal
Verbal warning	Warning
Written warning	Fine
Suspension	Imprisonment
Termination	

Reporting

- Close the complaint/whistleblowing case and notify the complainant or whistleblower.
- Summarize corrective or preventive measures (if any).
- Prepare a summary report for submission to the Audit Committee, and report to the Board of Directors on a quarterly basis.