

# Anti-Corruption Policy and Guidelines



Sikarin Public Company Limited

*Revised 2nd Revision*

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## Anti-corruption policies and practices

### Introduction

Sikarin Public Company Limited (the “Company”) has conducted its business with fairness, morality, honesty, transparency, under relevant standards and laws with integrity. By adhering to social responsibility and all groups of stakeholders in accordance with the principles of good corporate governance and is committed to combating all forms of corruption and bribery as well as supporting and promoting personnel at all levels in the Company and subsidiaries including people involved in conducting business to carry out compliance with the policy on anti-corruption. This will cover compliance in all relevant departments. operate with transparency and honesty in dealing with transactions with officials or various agencies that may result in inappropriate actions and contrary to good management principles. For the Company to have sustainable growth, the Board of Directors has therefore established an anti-corruption policy to determine responsibilities and guidelines for appropriate actions to combat all forms of corruption.

However, for clarity on operations in matters that are at risk of corruption and is a clear and concrete guideline for operations within the organization. The Board of Directors has therefore established this anti-corruption policy separate from the Company's corporate governance and business ethics manual to show the Company's commitment and intent to oppose all forms of corruption. In addition, so that employees can directly access the policy. The Company aims for everyone in the organization to have an understanding of anti-corruption under the same policy including those involved with the Company, they were informed of the Company's intention to fight corruption.

In 2015, the Company announced its intention to join the Thai private sector's Collective Action Coalition Against Corruption, organized by the Thai Institute of Directors Association, Thai Chamber of Commerce, International Chamber of Commerce, Thai Listed Companies Association, Thai Bankers Association, Thai Capital Market Business Council, Federation of Thai Industries and the Tourism Industry Council of Thailand. In this regard, the Company has adopted policies and practices regarding anti-corruption and various types of corruption of the Company to apply to the business to show the Company's commitment to combating all forms of corruption and to express the position of the Company and employees at all levels of the Company and its subsidiaries. The Company also believes that anti-corruption measures and related policies will help promote values including clearer and more concrete guidelines for working within the organization. For the Company and its subsidiaries to achieve their business objectives in a transparent manner, effective and grow the market sustainably along with businesses that compete fairly.

### 1. Objective

- 1.1. Express point of the Company in opposition of fraud and corruption completely.
- 1.2. To set criteria, measures, and guidelines for the Company, directors, executives, and employees to adhere to in order to avoid violating the anti-corruption guidelines, fraud and corruption.

- 1.3. Set up review and monitoring procedures to ensure compliance with this policy.
- 1.4. Encourage employees to be vigilant and report any sightings of corruption through the designated whistleblowing channels.

## 2. Scope

The anti-fraud and corruption policy applies to directors, executives and employees, officers, agents acting on behalf of the Company and /or its subsidiaries or other companies over which the Company has control and stakeholders involved in the Company's operations, 2 main groups as follows:

1. Inside: Directors, executives and employees of the company and subsidiaries at all levels
2. Outside: Sellers of goods or services, agents, intermediaries, independent contractors, consultants, partners, competitors, creditors, debtors, government agencies, private agencies (hereinafter referred to as “business related persons”)

\*\*\* The Company has a policy not to reduce positions, punish or give negative consequences to employees who refuse to commit fraud and corruption. However, that action will cause the Company to lose business opportunities.

## 3. Definition

corruption	Intentional actions to seek unlawful benefit for oneself or others (e.g. family members, friends, relatives, etc.)
corruption act	Performance or abuse of authority or do anything in order to gain undue benefit both to the organization yourself and/or others such as giving or receiving, presenting, demanding, bribing, whether it be money, things, or property, e.g. political assistance , charitable donations, financial support, gift fees, hospitality fees, convenience fee and includes other expenses or any other benefits with government officials government agency or persons doing business with the Company whether directly or indirectly. To allow such persons to perform or refrain from performing their duties. To obtain or maintain any other inappropriate business benefits. Except in the case of laws, regulations, announcements, regulations, local customs and traditions or trade customs can be done.
misappropriation of assets	Any action that leads to the illegal possession of Company property or cause the Company to lose property or opportunities or benefits with the intent to benefit oneself and others.
Reporting corruption	Various report improvements whether it is a financial report such as a financial statement, financial record or non-financial reports. To conceal misappropriation of assets or inappropriate actions or to benefit oneself and others, which results in financial statements financial records or various reports of the Company is not correct according to reality.

Giving or receiving gifts, entertainment, and other expenses	Giving and receiving gifts, various expenses (that is paid for any items) that have financial value including items used instead of cash and things that can be exchanged for goods or services) souvenirs for various occasions entertainment. Welcoming services according to tradition and culture to maintain good relationships between companies and related agencies without expecting to receive service, compensation or special privileges that are not in line with business ethics.
Giving and receiving support	Money paid or received from customers, partners, associations, foundations, charities or non-profit organizations. The objective is to promote the brand or reputation of the Company, which is beneficial to building trade credibility, helps strengthen business relationships and suit the occasion which may be linked to giving or receiving bribes.
Political assistance	Providing financial support items and/or participation in activities supporting political parties, politicians or people involved in politics whether directly or indirectly on behalf of the Company to obtain special rights or benefits that are not legitimate or commercial business advantage causing the Company to lose political neutrality and/or receive damage from being involved in such activities. However, this does not include employees participating in political activities according to the principles of rights and freedoms.
Donations for charity	Donating money or other items or benefits to any person or juristic person established such as an association, foundation, public organization, temple, hospital, educational institution or organization that benefits society, which has the objective of providing public benefits to society without expecting anything in return, or benefits from organizations that provide support.
Conflict of interest	Conflict between personal interests and public interests of those in authority who must decide to work for the common good. Whether it is a government official, business organization officials, private sector and civil society officials which results in problems in which one cannot perform duties impartially. There is a lack of trust in that person to be able to perform his or her job with integrity. To cover personal activities of employees, activities of family or family members who may affect decisions for the business interests of the Company. Activities of close persons or persons with personal relationships that may affect decision-making in the business interests of the Company.
Facilitation payment	Expenses paid to unofficial government officials. It is a payment which exceeds the legal rate (if any), even though it is a small amount. To persuade those in charge to expedite action or to ensure that any action will be taken according to the duties that such person has a duty to already done, such as applying for a license requesting a certificate and receiving public services etc.

#### 4. Not ignoring corruption

The Company will not ignore any action that may lead to corruption even if the action is beneficial to the Company, this is to ensure that the Company's personnel will not ignore corruption. All Company personnel must understand and comply with the anti-corruption policy, corporate governance policy, business ethics and work practices, guidelines for anti-corruption, related operating process manual and other policies of the Company strictly without exception.

The Company pledges to investigate every case of suspected corruption in a thorough and appropriate manner. Regardless of other external factors (such as job position, length of service in the Company or relationships within the Company of the accused) whereby the Company will conduct an impartial investigation without bias according to the announcement regarding guidelines for corruption / illegal acts that the Company has set forth. In addition, the Company will punish offenders to the maximum extent possible and if the investigation finds that personnel were aware of the corruption case but neglected to report it. The company will consider disciplinary action against those personnel as well.

However, the Company will provide security protection for whistleblowers. As well as providing fairness and protection to Company personnel who refuse to commit acts that are considered corruption or report corruption related to the Company. The Company will not demote, punish, or have negative consequences for Company personnel who deny corruption, especially corruption even though that action will cause the Company to lose business opportunities.

## **5. Anti-Corruption Policy**

The Company's directors, executives, and employees at all levels of Sikarin Public Company Limited have a policy of conducting business with ethics with honesty and transparent under relevant laws and standards and will not do anything related to corruption both directly and indirectly. Executives and employees are prohibited from requesting, performing, or accepting corruption for the benefit of themselves, their families, friends and acquaintances without exception. They also are prohibited from including government agencies and private agencies that the Company operates, have done business with and regularly review and review compliance with the corruption policy to be consistent with changes in the business, rules and regulations of the Company and related laws.

- 5.1. The Company does not accept corruption. It covers all businesses and transactions of all related departments by directors, executives and employees must strictly comply with the anti-corruption policy.
- 5.2. Directors, executives, and employees of the Company do not accept corruption, whether for the benefit of themselves, their families, or friends or acquaintances in any form, direct or indirect. They must strictly comply with anti-corruption measures.
- 5.3. The Company regularly reviews compliance with this anti-corruption policy. As well as reviewing the guidelines practical and operational requirements to comply with business changes, regulations and legal requirements.

- 5.4. The Company has established procedures for following the anti-corruption policy. To comply with this policy, The Company will regularly review the procedures for complying with this anti-corruption policy. As well as reviewing the guidelines practical and operational requirements to comply with business changes, regulations, and Legal requirements
- 5.5. The Company will create and maintain an organizational culture which holds that corruption is unacceptable in transactions with the government sector or private sector.

## 6. Responsibilities

1. Board of Directors: have a role, duties and responsibilities in considering, setting policies, supervising, monitoring, and reviewing to have a system that supports effective anti-corruption efforts including being a leader who shows determination to fight corruption in order to show a standpoint to the Company's personnel, business partners and the public in order for the Company to achieve its objectives in implementing the anti-corruption policy.
2. Sustainability Committee: has duties and responsibilities for overseeing compliance with policies related to anti-corruption as well as setting and approving guidelines regarding anti-corruption, reviewing and reviewing policies including guidelines related to anti-corruption to ensure that such policies and guidelines are implemented completely and appropriately throughout the organization.
3. Audit Committee: have a role and responsibility in considering anti-corruption policies to be appropriate for the business and company environment including reviewing the appropriateness of changing anti-corruption policies. In addition, the Audit Committee is also responsible for reviewing the financial accounting reporting system, internal control system, fraud risk assessment to ensure that various agencies there is efficiency in working. It is legal and has the least risk of corruption.
4. Chairman, Managing Director, Executives and Management: have a role and responsibility in implementing the anti-corruption policy, communicate to employees at all levels and related parties. To have knowledge and understanding of the said policy including reviewing the appropriateness of the policy to be consistent with changes in business, rules, regulations, or legal requirements to report to the Audit Committee.
5. Internal Audit Office: has a role and responsibility in inspecting and reviewing operations to be in accordance with the internal audit plan. This is to ensure that there is an appropriate control system in place and present a report on the audit of the risk assessment regarding corruption to the Audit Committee.
6. The risk management unit: is responsible for providing advice to executives for assessing corruption risks and compile results of corruption risk assessments to prepare documents, organizational corruption risk and present information when there are issues related to the risk of corruption at the corporate level or new issues of corruption risk arising, along with monitoring to ensure that

each line of work has adequate corruption prevention and corruption risk management and to be informed of various events which is a significant risk of corruption.

7. The Human Resources Department: is responsible for providing guidelines and communication channels to raise awareness among the Company's personnel about anti-ethical corruption. including providing training to increase knowledge and abilities of personnel so that they have sufficient potential to prevent corruption in their work.
8. All personnel of the Company are obliged to understand and operate in accordance with the Anti-Corruption Policy and comply with the relevant Company Guidelines. In case of any doubt or violation of the Company's regulations, the Company must report to Audit Committee or through the whistleblowing channels designated by the Company.
9. Directors, Executives and employees at all levels has duties and responsibilities to perform duties in accordance with this anti-corruption policy. In case of doubt or witnessing a violation of the said policy must report to a supervisor or through designated reporting channels as specified by the Company. In cases where issues are found that have a serious impact on the Company's reputation must report urgently to senior executives and the Board of Directors directly (in case of urgent necessity)
10. In this announcement reporting incidents or reporting according to the order of command or superiors adhere to the hierarchy of command according to the Company's organizational structure chart. In the case of directors, inform the chairman of the Board of Directors and in the case of the Chairman of the Board, notify the Board of Directors accordingly.

#### **7. Guidelines for practice anti-corruption**

1. Directors, executives, and employees at all levels, including related persons of the Company must comply with the Anti-Corruption Policy, Corporate Governance Policy, Business Ethics and Corporate Ethics, and the Company's Articles of Association. They must not be involved in corruption, both directly and indirectly, without strict exceptions.
2. Company personnel must not do anything which shows corruption, giving or receiving bribes to stakeholders in their work, both directly and indirectly, to gain illegitimate benefits. The Company stipulates giving or receiving gifts, souvenirs, gifts, or any other benefits must be in accordance with customs and traditions and act in a reasonable and appropriate manner. It must not have unreasonable value or lead to the performance or omission of one's duties. This may lead to corruption.
3. Charitable donations using the Company's money, items or assets must be made in the name of the Company only. The Company must donate to a trusted organization, have a valid certificate that can be verified and must be carried out through steps according to the Company's regulations.
4. Support using money, items, or assets of the Company to support various projects. The name must be specified in the name of the Company only and must have a business purpose, good image of the



Company and must proceed through the steps according to the Company's regulations. However, the disbursement must specify a clear purpose and have evidence that can be verified.

5. Support and encourage personnel at all levels Committed to See the importance and awareness of anti-corruption including establishing internal controls to prevent corruption, giving or receiving bribes in all forms.
6. Spread knowledge and understanding of third parties who have business ties with the Company in matters that must be complied with in accordance with the anti-corruption policy.
7. Company personnel must not do anything that shows that they are not politically neutral. It is prohibited to support or act in favor of any political party both directly and indirectly including not using the Company's resources for operations related to politics that shows not being politically neutral
8. Company personnel must not be neglected or ignored. When actions that are considered, corruption related to the Company, Company personnel must notify their supervisor or responsible person and cooperate in investigating various facts.
9. The Company will be fair and protect personnel or any other person who reports clues or evidence of corruption related to the Company. By using measures to protect complainants or those who cooperate in reporting corruption, the Company will not punish, demote or give negative results to those who report corruption.
10. Those who commit corruption are a violation of the rules, regulations and ethics of the Company. There must be a disciplinary hearing according to the specified company regulations, and if it is an illegal act, there will be legal punishment as well.
11. The Company has prepared a corruption risk assessment including prioritization and determine appropriate measures, including monitoring and inspecting the results of such measures by reviewing risk management measures to ensure they are appropriate to prevent risks to an acceptable level.
12. The Company must organize an internal audit to ensure that the established risk management system helps the Company achieve its goals including inspecting operations within the Company to ensure compliance with requirements and regulations.
13. The Company must ensure that these operational measures are documented in accordance with internal control principles to ensure compliance with Company policies and regulations.
14. The Company appoints Executives as followers: Control employees at all levels and those involved, especially employees under supervision have knowledge and understanding and comply with the anti-corruption policy, strictly against corruption.
15. This anti-corruption policy covers the personnel management process. From recruiting or selecting personnel giving rewards and promotion, training, and performance evaluation.
16. Company personnel must sign to acknowledge the anti-corruption policy to confirm that all employees are aware, understand and are ready to apply the principles in the anti-corruption policy. It is a code of conduct for operating with strictness throughout the organization.

## **8. Creating policies related to anti-corruption**

The Company has a policy, criteria and requirements various work regulations such as corporate governance policy anti-corruption guidelines for anti-corruption, guidelines for donating to charity, guidelines for providing support, regulations related to entertainment fees, cost of gifts and souvenirs, business ethics and work practices, etc., So that the Company's personnel understand the principles of good corporate governance, ethical principles and guidelines and do good work including to create awareness, conscience and values in anti-corruption.

In this regard, various policies, guidelines, and work regulations related matters must be approved by the Board of Directors or a person assigned by the Board of Directors. In addition, each subcommittee must review and improve policies, guidelines, various work regulations related at least every year to ensure that corruption risks are managed. As well as considering changes to comply with regulations and other laws. related

The Company must communicate and establish procedures for communicating policies, guidelines, and various work regulations related to Company personnel and outsiders (Those involved in business and the public) acknowledged by Company personnel at all levels. It is responsible for studying and understanding the content. Also, follow the policies, guidelines, and various work regulations strictly related to such matters

## **9. Guidelines for giving or receive a gift and entertainment**

Receiving gifts and receive gifts: The Company has a policy of "abstaining" from accepting gifts and gifts during every festival ("No Gift Policy") by requiring directors, executives and employees of the Company "abstain" from accepting gifts and gifts from business related persons, outsiders, government agencies or any organization. If unable to refuse to receive or unable to return to the giver. The recipient must report receipt of the gift, present gifts to supervisors, including delivery, gifts to the administrative department to take any action as appropriate.

- 9.1. Don't accept, don't give or demand gifts, souvenirs in the form of cash, checks, bonds, stocks, gold, gems Real estate or similar items with those involved with whom he has contacted and coordinated in both government agencies and private agencies to gain illegitimate benefits.
- 9.2. Don't accept, don't give or claim property Items, gifts, any gifts or other benefits that induce the omission of one's duties.
- 9.3. Don't accept, don't give or demand property, things, gifts, or any kind of present or other benefits to motivate decision making or results in non-compliance with appropriate and equitable procedures.
- 9.4. Do not act as an intermediary in offering money, property, things, or any other benefits to those involved in government agency business or any organization in exchange for special privileges

that should not be granted or cause government officials to refrain from complying rules and regulations and legal practices as specified.

- 9.5. Giving gifts during various festivals such as New Year's Day and expressing congratulations on various occasions. This can be done only as a gift. The gift must be at an appropriate price. According to rules and regulations of the recipient's Company or organization, for example, some government agencies set the price of gifts during festivals not to exceed 1,000 baht, etc. By giving a gift, the gift must be specified in the name of the Company only and specify clear objectives including having verifiable evidence and disbursing money through procedures according to Company's regulations.

The Company gives gifts, hospitality service or other expenses that are not appropriate for the customer may lead to the risk of corruption and is a channel for corruption of directors, executives, or employees of the Company as bribery. In addition, it may be a practice that violates the policies of some customers or business partners and causes the Company to lose business opportunities. The Company must be aware of the importance of building good relationships with business partners to bring which is the continued success of the Company and at the same time to maintain the reputation of the Company which conducts business with honesty and in accordance with the law. The Company has guidelines for dealing with gifts. Hospitality service and other expenses as follows:

1. Directors, executives, and employees of the Company can receive or give gifts, hospitality service or other expenses can be done on various occasions according to customs, traditions or according to commonly practiced social etiquette such as receptions. It must be done with transparency and it's not a secret. Such receiving or giving must not create any advantage through inappropriate actions or is it an explicit or covert exchange to receive assistance or benefits in return or resulting in improper concessions in business agreements affects business decisions and must be in accordance with relevant laws. In giving gifts by the Company must be given in the name of the Company, not in personal name. It may be made as a gift with the Company's logo or attach a business card with the Company's logo that are appropriate to the situation, such as giving gifts during the New Year festival or Songkran, etc., but must not be in the form of cash or cash equivalents such as checks, gift cards, or vouchers, etc., Unless given in the form of sales promotions which has clearly defined criteria and act in the same way as everyone
2. Directors, executives and Company's employees must not accept gifts or compensation of any kind that are unreasonable because of performing normal duties, such as in bidding. Must not accept gifts or hospitality fees from companies participating in the bidding or related companies, etc.
3. Directors, executives and employees must not solicit or accept gifts, hospitality service or other expenses from customers or those involved with the Company's business in any case that will affect the decision to perform duties with bias or embarrassment or conflict of interest.

4. Giving and receiving other benefits, such as entertainment must be assured that the certification. It is not in the nature of spending excessive amounts of money or doing it frequently to cause an obligation to the person who organized the reception whether directly or indirectly.
5. The Company will publicize to Company directors, executives, and employees the guidelines for dealing with gifts, hospitality service and other expenses of the Company through the annual meeting and through other communication systems that the Company has in place including informing customers, partners or people involved in the Company's business. To the policy and guidelines for dealing with gifts, hospitality service and other expenses of the Company through Company introduction documents.

However, if directors, executives and employees do not comply with this policy, they will be subject to disciplinary punishment according to the regulations that the Company has set including legal punishments with justice. The punishment will depend on the facts and circumstances. At the same time, the Company has no policy to demote, punish, or give negative consequences to employees who deny corruption. Even though that action will cause the Company to lose business opportunities.

#### **10. Guidelines for practice regarding financial support**

Sponsorships may be made for business, brand or reputational purposes. To promote business and enhance the company's good image. This may be risky because it is payment for services or benefits that are difficult to measure and track. Therefore, guidelines regarding donations for strictly charity and financial support because it may put the Company at risk of corruption. This is because such activities involve spending money without any tangible rewards and may be used as an excuse or route for corruption. And in order to prevent the granting of financial support from having hidden objects. Therefore, careful action must be taken to ensure that the granting of financial support is transparent and in accordance with applicable laws and the Company's regulations. The Company has guidelines regarding Support funds as follows:

1. Giving or receiving financial assistance or other formats from customers partners and business partners reasonably with the objective of promoting the brand or Company reputation. It is beneficial to building trade trust (goodwill) and helps strengthen business relationships business and suitable for the occasion.
2. Giving or receiving in the form of money or property as support It must be done openly and transparently. It is legal and must not be used as an excuse for bribery.
3. Support may be in the form of money or any other benefit that can be calculated in terms of money, such as accommodation and food, materials and equipment, etc.
4. Providing financial support must have evidence showing that the person requesting the financial support The said financial support has been used to carry out activities according to the project that requested the financial support. For the project objectives to be successful and beneficial to society

5. To receive financial support, a letter of support must be received from the Company and proceed through the steps approved by authorized person of the Company. It must be an activity that truly benefits society. However, reliable evidence must be issued. Specify the purpose and the recipient of the money clearly and can be verified.

#### **11. Guidelines for practice regarding Charitable donation**

Charitable donations can be made as part of activities that give back to society. However, guidelines regarding charitable donations and financial support must be strictly followed as this may put the Company at risk of corruption. This is because such activities involve spending money without any tangible rewards and may be used as an excuse or route for corruption and so that donations for charity do not have hidden objects. Therefore, careful action must be taken to ensure that donations for charity are transparent and in accordance with applicable laws and the Company's regulations. The Company has guidelines regarding charitable donations as follows:

1. Company directors, executives and employees at all levels must be politically neutral and will not act in a way that is selfish or provide political assistance to people involved in politics, politicians, political parties, or any political forces in every area, every region, and every level.
2. Donations must be made with evidence that they are made to support the achievement of charitable or public interest projects in accordance with their objectives.
3. Donations may be in monetary form, such as donations for disaster relief, or donations of goods or other non-monetary benefits, such as donations of school supplies for educational relief.
4. Donations must be made with a memorandum indicating the name of the recipient and the purpose of the donation and attaching supporting documents to be submitted to the supervisor for approval in accordance with the regulations and authority.

#### **12. Guidelines for practice regarding political assistance**

Giving money, things, property or any other benefits to help or support political parties, politicians or people with political responsibilities political activities whether directly or indirectly whether it is a ton of money or not. Non-monetary support will include equipment loans and donations. Providing technology services free of charge including advertisements promoting or supporting political parties and/or encouraging employees to participate in political activities on behalf of the Company. The Company has basic guidelines regarding political assistance as follows:

1. Company directors, executives and employees at all levels must be politically neutral will not act in a way that is selfish or provide political assistance to people involved in politics, politicians, political parties, or any political forces in every area, every region, and every level.
2. Directors, executives, employees, employees of the group of companies have the right to freedom to personally participate in political activities. Under the provisions of the Constitution, laws and related regulations. But must not pretend to be a Company director, executive, or employee or

use any property, equipment, or resources of the company for the benefit of any operation in politics either directly or indirectly

3. If the Company wishes to provide political support to promote the democratic system. Such support must not violate relevant legal principles or be done with the expectation of receiving special returns. In support, a memorandum must be made specifying the name of the support recipient and the purpose. In support and attach all supporting documents to the Board of Directors for consideration and approval.

### **13. Guidelines Facilitation payment**

Facilitation fee refers to an informal payment to government officials, which is only given to ensure that the process is carried out or to encourage faster processing. The process must not rely on discretion in consideration and is a legitimate act as well as a right that a person or juristic person should have according to the law.

The Company does not have a policy of paying facilitation fees in any form, either directly or indirectly, and will not take any action and will not accept any action in exchange for facilitating business operations. If any misconduct is found in accordance with the Prevention and Suppression of Corruption Act B.E. 2561 (2018), Section 128, the Company will take steps in accordance with the applicable laws and the Company's Articles of Association.

### **14. Guidelines for hiring government employees**

The Company does not have a policy to hire government employees, except in cases where necessary, the following shall be observed:

1. In the case of a company hiring government employees must not be hired in return for any benefit or is beneficial to the company and has been selected Employment approval and determination of remuneration as follows
  - 1.1. Hiring government employees to hold the position of employee at managerial level or above must be considered for reasons of necessity by the Chairman of the Board.
  - 1.2. Hiring government employees to hold the position of director and the level of Assistant Chairman of the Board and above must be carefully considered for reasons of importance by the Nomination Committee and Remuneration Committee and propose for approval to the Board of Directors.
2. If it is necessary to hire government employees, the Company must assign various departments related, such as the group law office, office of Corporate Governance and Group Operations, etc., to check clearly that such employment does not violate the law, rules and regulations all related.
3. In the case that the Company's employees serve in government policy work. The Company requires such employees not to do anything in a way that will cause conflicts of interest, such as disclosing Company secrets or lobbying to gain benefits in an illegal way etc.

4. Provide information on hiring government employees and employees of the Company who serve in government policy work in the Company's annual report to achieve transparency.

**15. Measures implemented by relevant companies and individuals**

Company personnel have a duty to report incidents of corruption or potential corruption to those in authority. The duties of the Company's personnel in detail are as follows:

1. The Company will inform and organize public relations with its subsidiaries. Implement anti-corruption measures strictly and understand your duties and responsibilities in managing your own corruption risks and perform duties as specified.
2. Study company policies and regulations or guidelines related to anti-corruption, risk management, corruption, Company ethics, donating money to charity, providing support receiving and/or giving gifts, entertainment and other expenses.
3. Communicate policy, Company regulations and guidelines related to anti-corruption Corruption risk management, Company Code of Ethics, donating money for charity, providing support receiving and/or giving gifts, entertainment and other expenses clearly to business partners.
4. The Company will arrange for the purchasing of products and services with fairness and transparency. The Company will also conduct an evaluation to select sellers, service providers, and contractors in strict accordance with procurement regulations. The Company will notify sellers, service providers, including contractors are aware of this Company's anti-corruption policy and measures.
5. Report an abnormality inappropriate behavior or incidents suspected of being fraudulent, go to the whistleblowing channels specified by the Company.
6. Cooperate by providing information to the fact-finding committee or when requested to assist in investigation process.
7. Directors, executives or employees are prohibited from hiring agents or business intermediaries of any kind with the objective of committing corruption.
8. The Company will cancel purchasing and hiring. If sellers, service providers, and contractors are found to be committing corruption or bribery.
9. Watch out for various risk factors and present risk-related issues to supervisors in a timely manner.
10. General personnel up to the level of the Board of Directors must understand and follow the anti-corruption policy, guidelines, and various regulations related to anti-corruption. As well as this guideline without exception violation or non-compliance with policies, guidelines, and regulations such action may lead to disciplinary action.

**16. Guidelines for contracts between the company and customers or business partners**

The Company has a trade and investment policy under business ethics and good corporate governance policy towards shareholders, stakeholders and society. The Company has no policy to demand or accept offer or provide financial benefits or any other benefits that are dishonest to anyone or any organization. Performing or refraining from performing any act that is unlawful or good ethics to obtain business contracts and benefits. There are guidelines for managing contracts between the Company and its customers or business partners are as follows:

1. Conducting business with honesty and integrity

- The Company must not practice or allow any form of practice, that is corruption, exploitation, or embezzlement and has Monitoring and enforcement procedures to ensure compliance with business ethics.
- The Company must not offer to give gifts, gifts, or pay fees. services, discounts, other privileges or other benefits to employees of partner companies or their employees' families to obtain preferential treatment from partner companies, unless they are done in accordance with local customs and to the extent that they are not contrary to the law.
- The Company shall not offer or give valuables, including bribes, endorsements, or bribes, to government officials involved in transactions related to the Company, including training of directors, executives and employees in accordance with anti-corruption policies and practices. Including prohibiting the payment of bribes for business benefits of partner companies.
- Directors, executives, and employees of the company are prohibited from receiving or demanding anything of value such as gifts, pay money or other benefits from customers or partner companies. There is a channel for informing customers of clues or partner companies. Can report any action that violates these policies and guidelines can be reported to the company.

2. Conflict of interest

The Company shall not be involved in any financial or other relationship with the Company's employees that may or are considered to have a conflict of interest with the Company. Employees of the Company are prohibited from acting as executives, directors, employees, agents, or advisors of partner companies. Unless they have the consent of the appropriate Executives of the Company. The partner company must disclose and resolve all conflicts of interest that have occurred or may arise.

3. Privacy and Intellectual Property

The Company will control the misappropriation or misuse of the Company's intellectual property and confidential information. Including partner companies must not use such assets and information. Unless approved by the Company only. Business partners who have intellectual property or confidential information must establish appropriate protection measures. To prevent disclosure or use Such property



and information without permission. And partner companies must ensure that the legitimate intellectual property of employees and customers and all business partners are protected.

4. Business operations and fair competition

The Company will adhere to business principles, fair advertising and competition, this includes laws and regulations. All and their partner companies must have appropriate methods to protect customer information. It also prohibits partner companies from being involved in the misuse of confidential information, setting prices, bidding or making mutual agreements to reduce Compete in any transactions related to the Company. Aim to ensure that business partners understand and comply with all applicable laws related to fair competition and antitrust.

5. Obligation and responsibility

Companies must live up to the expectations set forth in the Code of Business Conduct. By allocating resources as appropriate and communicating the principles specified in the Code of Conduct for Business to all their trading partners as well.

**17. Communication measures and disclosure of information regarding anti-corruption measures to relevant parties.**

- 1) **Orientation:** for directors, executives, and employees covers communication of anti-corruption policies and anti- corruption guidelines. The orientation is divided into 2 parts:
  - 1) Orientation for new directors: The Company secretary is responsible for communicating the anti-corruption policy and anti-corruption guidelines.
  - 2) Orientation for new executives and employees: The Human Resources Department is responsible for communicating anti-corruption policies. Corruption and anti-corruption guidelines.
- 2) **Data communication** through a meeting of the management team, notification via public relations board, website, annual report or other methods as appropriate. Related to anti-corruption measures for employees, executives, subsidiaries, shareholders, customers, partners, and all groups of stakeholders. And those involved in business Be informed of the steps for communicating anti-corruption measures and various policies. Any other related are as follows:
  - 1) Prepare an annual communication plan for anti-corruption policies and measures in written form. The communication plan must cover communication both inside and outside the organization.
  - 2) Establish communication channels such as Company newsletter (Newsletters), billboards (Poster), brochures (Brochure), organizing training (Training) or workshops (Workshop), etc. To be appropriate for the recipient both inside and outside the organization
  - 3) Post announcements on the employee public relations board regarding news and anti-corruption policies so that employees are aware of various events and act in the correct way.

- 4) Set communication content to cover anti- corruption measures, policy manual and practices guidelines related to the Company's expectations. Regarding operations according to anti- fraud and corruption measures, the Company will not demote or punish personnel. If they deny corruption and penalties personnel do not comply with such measures.
  - 5) Prepare information about anti-corruption measures as a condition of business contracts. Between the Company and the contracting party or customer in order to inform customers from the day we start doing business with each other. If any contracting party discovers such action, it shall notify the other contracting party in writing of such action promptly. and both parties have the right to terminate the business contract. without having to compensate for any damages that may occur
  - 6) What symbols or media are created that show the policy of anti-corruption in things for customers or business partners, such as during various festivals in business opportunities or in promoting sales of the Company
  - 7) Prepare letters or documents to inform all customers and business partners to communicate policies on the matter. Receiving/giving gifts, giveaways, entertaining customers Partner Certification Receiving/giving things compensation, etc. by reviewing and informing trading partners This is done during various festivals or during business occasions.
  - 8) Carry out communications according to the annual approved communication plan.
- 3) **Employee training**\_the Company will organize training to provide knowledge and a correct understanding of the overall picture of corruption, including policies and guidelines. Managing corruption risks of the organization to executives and employees. So that they can be applied in operations of their own business in an accurate, transparent, and verifiable manner by focusing on providing knowledge and understanding of the procedures and procedures for dealing with issues complaints. To create confidence for employees in reporting incidents and clues to corruption, including another knowledge. Additional related matters: Continuously strengthening and stimulating good conscience among executives and employees to maintain themselves within the correct framework and guidelines. With additional training and public relations information through various public relations media. Organizing special activities, etc.
- 4) **Disclosure** Through the annual report ( Form 56-1 One Report), the Company's website, or other methods as appropriate. To ensure that the Company and its subsidiaries have transparent operations. Can be verified to employees, executives, shareholders, customers, partners, all stakeholder groups and related parties as follows:
1. The Company will announce it to all employees. It will be distributed through the Company's intranet , including the preparation of brochures. or announcement for general distribution and preparation of various media that show the anti-corruption policy guidelines so that all parties/departments are generally informed.

2. All directors, executives, and employees of the group of companies will receive training, or be informed about the anti-corruption policy on an ongoing basis. Especially the form of corruption, risks from participating in corruption, including reporting methods in the case of witnessing or suspecting that corruption has occurred. The knowledge training will be part of the orientation for new employees as well. To create knowledge and understanding of policy implementation and penalties in case of policy violations.
3. Publish policy Anti-corruption for shareholders. Outsiders or those interested can know the following channels:
  - Annual information disclosure report, Form 56-1 One Report
  - <http://www.sikarin.com>
4. Prepare documents to inform all customers and business partners to communicate policies regarding receiving/giving gifts, giveaways, and customer entertainment. Giving certification to partners, receiving/giving compensation, etc., during various festivals or business opportunity.
- 5) **Selection and evaluation of company performance**. The Company provides operating procedures for human resource management. In relation to selection Performance evaluation giving rewards as well as promoting employees in a transparent and fair manner.

In this regard, communicating anti-corruption measures and related policies is the responsibility of the anti-corruption working group under the supervision of the Corporate Governance Committee. The communication plan must include training on anti-fraud and corruption policies and measures during orientation for new employees. As well as providing continuous training every year for all company personnel. To provide the company's personnel with understanding and skills in complying with anti-corruption measures, policies, and related practices. Including this risk management manual.

## **18. Report corruption**

1. Every employee, when witnessing an action that is considered corruption related to the Company, must inform his supervisor. Or the responsible person knows and cooperates in investigating various facts if there is any doubt. or questions, please consult with your supervisor or a person designated to be responsible for following up on compliance with the Company's code of conduct through various channels specified.
2. The Company makes a promise to all employees that Employees will be protected from retaliation for honest reports, communications and disclosures.
3. The Company has communicated various information related to anti-corruption measures to inform stakeholders in various groups through the following channels: Training of new employees News public relations board annual report and other appropriate methods.
4. The Company discloses information to various groups of stakeholders and stakeholders through the annual report ( Form 56-1 One Report), the Company's website ( Website) or other methods as appropriate to ensure that the Company is operating in accordance with with transparent anti-

corruption measures and can be checked. The Company will regularly review its anti-fraud and corruption policy to ensure compliance with relevant criteria, laws, and guidelines.

## **19. Channels for complaints and reporting of wrongdoing ( Whistle-Blowing Service)**

The Company provides channels for complaints and whistleblowing. To receive complaints, comments, suggestions from stakeholders who have been or are at risk of being affected by corruption-related actions of the Company's personnel whether directly or indirectly. The committee has assigned the audit committee to consider receiving complaints or clues about corruption. Those who report complaints can report complaints or clues along with their name, address, and telephone number that can be contacted through the following channels:

### 19.1. Reporting clues about wrongdoing

- Through your supervisor / own agency
- Through the network system within the organization (“Intranet”)
- 
- Email:               ir.sikarin@sikarin.com
- Telephone :       0 – 2366 – 9900 ext. 20905
- Fax :                 0 – 2366 – 9907
- By post :           Company Secretary  
Sikarin Public Company Limited  
976 Lasalle Road, Bangna South Subdistrict Bangna District,  
Bangkok 10260

Employees must not be neglectful or negligent. When seeing or knowing that there is work that conflicts with the regulations and orders of the Company or see an action that is considered or is just suspected of being a corruption act related to the Company. Employees must report it through the channels specified by the Company. However, if there is any doubt or unsure about considering it yourself, employees can ask for advice from their supervisors or ask questions from the Corporate Governance Department.

### 19.2. Anonymous whistleblowing

The Company welcomes reports from anonymous whistleblowers. It will respect and protect the identity of whistleblowers. If the whistleblower chooses to report anonymously, they can choose to remain anonymous both while reporting and during the investigative process with the whistleblower including after the matter has reached its conclusion.

However, whistleblowers can identify themselves. If the decision is made to reveal the identity of the whistleblower, the Company will protect the whistleblower and take all steps necessary to ensure that the whistleblower will not be held liable. Anonymous in some cases

anonymous whistleblowing is less reliable and difficult to fully investigate, the Company will take every step to investigate all clues. Including clues from anonymous people.

#### 19.3. Reporting information that is not true

Reporting information honestly and honestly. If it appears that after the investigation no information is found confirming that there has been wrongdoing occurred. The company will not take any wrongdoing with the whistleblower.

However, if it is false information with malicious intent or for personal gain. The Company reserves the right to take action against that person on a case-by-case basis.

#### 19.4. What happens after a report of misconduct is sent out

The Company wants to be transparent, so it has outlined the process for reviewing reports sent through whistleblowing channels. By specifying various steps, what the Company will do when receiving the report until the matter is final is as follows.

1. Receiving the report: When receiving the report (Anonymous or otherwise) the report will be sent to the review committee.
2. Evaluation: If the clue has enough information. The Audit Committee will conduct a preliminary assessment to confirm that the information is true, evaluate the matter, and plan the investigation. It is necessary to have sufficient information. Have a reasonable basis for investigation. Anonymous whistleblowers should provide as much information as possible for the benefit of the investigation. At this stage, the Whistleblower Committee may contact the whistleblower to request additional information through available channels.
3. Investigation: The Audit Committee may assign investigations to internal or external persons. Depending on the risk, urgency, and complexity of the matter, once the investigation is concluded, a report summarizing the results and recommendations will be submitted to the Audit Committee. The Audit Committee may report the complaint to senior management to know or hire outside consultants such as lawyers, accountants, and auditors to conduct the audit.
4. Actions: The Audit Committee will consider taking appropriate action against the perpetrators and send the information to the whistleblowers. The whistleblower will be notified of the investigation results under the protection of personal data and confidentiality.

The conditions and procedures for considering clues and complaints are specified in the announcement of channels for providing information to the Company, which can be accessed by Company personnel in all areas and external personnel. There will be an inspection officer responsible for reporting incidents or clues and must review and improve the process for reporting incidents or clues to be current. As well as coordinating with the Human Resource Department to communicate information about notifications or clues to company personnel or outsiders.

If the Company has additional channels for reporting incidents or clues. The audit department must establish a procedure for reporting clues and procedures for the recipient of information including reviewing

and improving such procedures to always be up to date. In addition, it is scheduled to be arranged provide training to personnel who receive reports of incidents or clues on a regular basis, covering operational procedures. confidentiality Ethical Guidelines and other policies related.

## **20. Measures to protect those who report complaints or provide clues**

The Company will keep the information of those who make complaints or whistleblowers confidential. This information will be limited to those responsible for investigating complaints. In the case, where the person reporting the complaint or clue is a Company personnel will receive appropriate and fair protection from the Company, such as no job demotion, suspension, termination, intimidation, or negative consequences for employees who refuse to commit corruption. However, that action will cause the Company to lose business opportunities. The Company will provide the best protection for the safety of those who report corruption according to the standards set by law. However, you can be sure that Channels for requesting such advice It's a safe channel. Complies with measures to protect and maintain confidentiality. As specified in "Measures against corruption"

Managing Director have a role and duty in exercising discretion and assigning executives who must not be directly or indirectly involved in matters that have been reported to complaints or clues to perform duties on behalf of using discretion to order protection of the safety of those who report complaints or clues, witnesses, and persons who provide information. To protect the safety of such persons.

To disseminate the anti-corruption policy to the Company's personnel. To be thoroughly informed, the Company has published the policy through the Company's communication channels such as the Intranet (communication channel within the Company), the Company website, Annual Disclosure Report 56-1 One Report, including providing communication to new employees to make them aware of the policy.

The Company will review the anti-corruption policy every year to be consistent with business changes. If it is found that there are employees or executives treat other people in unfair ways or causing damage to other people which has a motive from the fact that other people have reported clues/complaints or denied corruption It is considered a breach of discipline.

## **21. Guidelines for process, investigation and punishment**

The Company will take disciplinary action against directors, executives, and employees who violate compliance with the anti- corruption policy fairly. There will be disciplinary punishment up to the point of dismissal from work and/or termination from employment. Failure to be aware of this policy and/or related laws. This cannot be used as an excuse for not following this policy as follows:

### **1. Investigative process**

- 1.1. Upon receiving the clue, the Company assigned it to the Legal Department, Internal Audit Office and other related agencies to be the person who screens and checks the basic facts. The Legal Department, Internal Audit Office and other relevant agencies considered the clues and found that the information was sufficient, had data, and was reliable, so proceeded to coordinate the

work with the Human resources department to propose names of the investigative committee. Let the Chief Operating Officer consider and continue investigating the facts.

- 1.2. During the investigation, the directors, the general manager, the chief operating officer and Audit committee may assign representatives (executives) to report progress periodically to those who can report clues or make complaints.
  - 1.3. If, after investigating the facts, it is found that the information or evidence has reasonable grounds to believe that the person being accused has committed corruption. The Company will give the accused the right to be notified and to prove yourself by looking for additional information or evidence that shows that you are not involved with the alleged dishonest act.
  - 1.4. If the accused person has committed corruption, that corruption is considered a violation of the anti-corruption policy, the corporate governance and business ethics manual of the group of companies. It must be considered for disciplinary punishment according to the regulations that the Company has set and if there is any corruption against the law. Offenders may be punished by law.
  - 1.5. When the investigation is finished. The committee investigates and finds out the facts together with the executives of the agency and the agencies involved. Related parties join in considering measures to correct corruption incidents that have occurred, such as improving or adding policies. Company, improving or adding internal controls, changing work methods, etc. By specifying corrective measures in each case along with a time frame for work. To present to the top executives of the parent agency and related agencies to take corrective action according to the specified measures.
2. Punishment process if policy is not followed
- 2.1. For persons related to the Company and other third parties Failure to comply with the policy may lead to penalties such as termination of the contract. The Company may also take legal action if such policy is violated by any person or organization affecting the interests of the Company.
  - 2.2. Bribery and corruption are serious matters and there are penalties for violations of this policy. For directors, executives and employees at all levels. Failure to comply with this policy may lead to disciplinary action or to the point of termination of employment.
  - 2.3. Those who do anything deliberately or negligently do not follow this regulation, including behavior that is suggestive of bullying. Threatening disciplinary action or discriminating against in an illegal way. As a result of reporting clues/complaints to the whistleblower/complainant or the person involved in the implementation of this regulation. It is considered that that person has committed a violation of discipline. and must be responsible for damages incurred both to the company and those affected by such actions.

## **22. Fraud risk assessment**

The Company realizes that the risk management process is an important component that helps the Company to see risks in various areas. The vehicle is prepared and able to respond to changes in the business environment appropriately, with potential and in a timely manner. It also helps increase opportunities for sustainable business growth. Therefore, the Company has identified and evaluated various factors that may affect the business, financial status, and operating results of the Company including the possibility of fraud and corruption in the processes and work methods, are regularly monitored (at least once a year 1 time) which includes risks from contacting government agencies, including reviewing risk management measures in use and organizing Implement additional risk management measures (if necessary) to keep risks at an appropriate and acceptable level. As well as provide various processes according to necessity and appropriateness consistent with the nature of the Company's business operations. To ensure that the Company has an internal control system to manage corruption.

1. Be a coordinator and give advice on operational processes or other matters related to anti-corruption.
2. Provide advice to executives for assessing corruption risks and collect the results of the risk assessment Corruption. To document the organization's corruption risks.
3. Provide information when there are issues related to corporate fraud risk or there is a risk of corruption new issues arise.
4. Follow up to ensure that each line of work has adequate corruption prevention and corruption risk management and be aware of Various events which is a significant risk of corruption. To achieve efficient and rapid management.

However, the Risk Management unit is only responsible for providing advice and collecting risk information. Identifying and assessing risks, including the provision of measures to reduce or manage risks is the direct duty of each executive organizational division. In addition, the Internal Audit Office is responsible for evaluating the adequacy and effectiveness of control systems internally identified during the risk assessment. If the internal controls identified by the risk owner are insufficient or ineffective. The Internal Audit Office can give opinions and make recommendations to management to provide additional internal control measures to reduce risks to a level acceptable to the organization.

The Company assesses and reviews corruption risks annually. To identify risk increases or changes of the level of risk that exists each year which can change from various factors such as changes in operating processes, using new information technology systems, changing the duties and responsibilities of personnel in the Company or new methods of corruption, etc.

## **23. Internal control**

Internal control is an operating process that is jointly determined by the Board of Directors, executives, and Company personnel at all levels. To have reasonable confidence that the specified methods or operations will help the company achieve its objectives. Therefore, internal control is



considered the Company's primary tool in preventing corruption in the business operational processes of every department. Executives in each department must design appropriate internal controls for the processes under their responsibility to manage and reduce the risk of corruption identified in the assessment of fraud risk to a level acceptable to the organization. As well as communicating, understanding and controlling and monitoring the operation of personnel in the unit to operate according to the established internal control system.

The Company has prepared a written operating procedure or important main operating process for the management of the agency to review and approve to take effect. Taking into account the clear division of duties in determining the duties of personnel in carrying out procedures or operational processes, so that the operation is transparent, independent and can help prevent or detect fraud risks, as well as storing such documents in channels that can be accessed by relevant personnel and communicating to relevant personnel.

In addition, executives in each department should review operating procedures or operating procedures regularly or when there are changes that significantly affect operations. To ensure that the operating procedures or the operating process are consistent with the principles of good internal control.

The Company has designated the Internal Audit Office to evaluate the adequacy, appropriateness, efficiency and effectiveness of the organization's internal controls. Ready to provide suggestions and solutions to improve/develop control internally to be efficient and effective. Able to prevent and detect potential risks, especially corruption risks. The inspection office must discuss the inspection results with the executives of the agency being inspected. To understand and provide ways to improve and develop internal controls that are appropriate and can be practically implemented. Including reporting the results of the audit to the Audit Committee on a quarterly basis. In this regard, the Executives of each department are responsible for using suggestions to improve and develop from the guidelines that the inspection office has provided.

#### **24. Internal audit and control measures**

Every department must prepare written operating procedures or procedures for every process for the Executives of the agency to review and approve it to be effective. By taking into account the clear separation of duties in determining the duties of personnel in carrying out work according to the steps or work processes. To make operations transparent, be independent and can help prevent or detect corruption risks including storing such documents in a channel that relevant personnel can access and communicate to relevant personnel. By requiring the Supervision and Audit Department to prepare an inspection plan at least once a year or when there are changes that significantly affect operations. To ensure that the work procedures or work processes are consistent with the principles of good internal control. The audit plan will be approved by the Audit Committee. The plan will be considered according to the risks that cause corruption. For the Company's operations to be appropriate and efficient, including compliance with relevant laws and government regulations and to reduce the risk of corruption. Therefore, there is an

internal audit system to ensure reasonable confidence that an existing internal control system can help a Company achieve its goals. By specifying procedures for reporting inspection results and reporting on various urgent issues as follows:

1. Review the adequacy of the internal control system as well as efficiency and effectiveness in operations according to anti-corruption policy and various guidelines related to corruption.
2. Assess the internal control of each process to cover the risk of corruption and when detected Irregularity must be assumed whether the incident was due to corruption or not.
3. Gather information from reporting corruption. As well as providing support to the fact-finding investigation committee by giving advice and sharing information in the investigation.
4. The Audit Department must report the results of the audit and any issues found at least once a year to the Audit Committee and inform relevant parties.
5. After reporting the inspection results the results of internal control must be discussed. To find appropriate internal control methods.
6. If it is found that there is an urgent issue. The Audit Department will report it directly to the Audit Committee Chairman immediately.
7. The Audit Committee will be responsible for reporting the audit results to the Board of Directors.

#### **25. Reporting the results of fraud investigations**

When reporting incidents or clues to corruption. The Human Resources Department collects information from whistleblowing and other information any other related to corruption such as number of reports of corruption clues, summary of events and status of operations in cases of corruption in the organization (investigation status Conclusion on punishment decisions and statistical data on corruption in organizations Status of performance according to anti-fraud and corruption measures etc.) to report to the Executive Committee and the Audit committee every year.

If the clues received are serious and need to be resolved in a timely manner. The Human Resources Department must initially report such corruption incidents when they occur to the Executive Committee and Audit Committee for further consideration.

However, the information in the report must be kept confidential. The Human Resources Department must report directly to the designated authority only. It is forbidden to share information in any form with unrelated agencies or individuals.

#### **26. Guidelines for recording and maintaining information**

The Company recognizes the importance of good corporate governance to demonstrate transparency and prevent personal gain from using information within the Company. Therefore, we have created a policy to prevent securities trading using inside information. To follow the principles, act and laws related to the use of inside information in accounting and finance. To be able to comply with standards, principles, including applicable laws regarding reporting of accounting and financial information. All types

of expenses must have supporting documents including the storage of the Company's data must be in accordance with relevant laws and regulations. And it is not allowed to record information that is false, unprincipled, incomplete, incorrect, or manipulated accounts. There must also be no accounts outside the financial statements to support or conceal improper payments.

The Company discloses necessary information to executives, employees, and stakeholders. and those involved correctly and completely timely, transparent, through channels with easy access to information. There is equality and reliability by disclosing necessary information regarding corporate governance in the form of annual information lists (Form 56-1 One Report) and other channels where information can be easily accessed, such as the company's website or other methods as appropriate. To be able to perform their participatory duties efficiently according to the rules of the SEC and SET.

#### **27. Guidelines for managing confident information**

1. Directors, executives and employees must comply with the Company's securities trading policy. Including the practice of trading securities without trading securities in advance for 45 days before the disclosure of quarterly financial statements and 60 days before the disclosure of annual financial statements. And the period of refraining from trading securities ends after the company has disclosed its financial statements to the SET for 24 hours.
2. The Company limits the number of people who have access to confidential information to the minimum necessary only.
3. The Company maintains copies of various documents related to transactions that are confidential information securely and destroy when not needed. By limiting access to information to only designated employees.
4. Cultivating corporate culture through regular communication to make all employees aware of their duty to maintain Company secrets. Do not read confidential documents or discuss confidential matters in public places public.

#### **28. Supervision, monitoring and review**

1. If corruption is discovered from the internal audit process, which is an urgent matter, it is appropriate to have the Internal Audit department notify the top management of the Company or the top executive of the subsidiary company that encountered the problem and the Chairman of the Board knows or proceed according to the internal audit operating manual to provide hierarchical reporting. Until the Company Directors and the Audit Committee know that this is a special and urgent agenda. Then enter the investigation process according to the specified steps.
2. If corruption issues are found through the designated whistleblowing complaint channel and considered to be an urgent matter, that should be acted upon quickly. Those who receive the complaint must quickly bring them into the investigation process. That is, consider screening and

assigning a person or appointing an investigation team to immediately investigate the facts. It is also reported in the relevant meeting as an urgent agenda.

3. In case of corruption issues detected by the Anti-Corruption Working Group, the Chairman of Corporate Governance shall notify the Chief Executive Officer of the Company so that it can be reported in a hierarchical manner to the Company's directors and the Audit Committee as an urgent special agenda. Then enter the investigation process according to the specified steps.
4. The Office of Internal Audit will conduct an audit of the internal control system, activities, and processes various things regularly. To ensure that the established internal control system is effective and consistent in compliance with the anti-corruption policy. The Internal Audit Office will summarize the results of the audit, inform and discuss with relevant persons to find solutions adequate protection appropriate. And report the results of the inspection to the Audit Committee and the Board of Directors for further acknowledgment.
5. Corporate Governance Committee will review the policy annually or when there are changes in business, new business investments or other matters that result in amendments. Including supervising and monitoring the implementation of this anti-corruption policy and continuously giving advice. However, if any improvement is required, it must be made as soon as possible.
6. The Company organizes reviews, inspections, and improvements to various anti-corruption measures and report to the Board of Directors annually. To measure efficiency, effectiveness, improve and develop measures to be consistent with risks that may change according to the context inside and outside the Company.

**Signed form for acknowledgment and compliance**

I have read, acknowledged, understood and adhered to the policy regarding anti-corruption policies and practices and when there is an updated version announced by the company strictly.

I understand that strictly following the policy on anti-corruption. It is part of the conditions of employment, any violation of which will subject me to disciplinary action. This may result in termination of employment.

sign : .....

(.....)

position : .....

date : .....

This policy and practice guideline for anti-corruption is the 2nd revised edition. Effective from 20 January 2024 onwards by the resolution of the Corporate Governance Committee Meeting No. 1/2024 on 19 January 2024.



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Mr. Seni Chittakasem  
Chairman of Corporate Governance Committee