

Anti-Fraud Policy

Anti-Corruption Policy and Guidelines

1. Introduction

Nernturbo Public Limited Company (“the Company”) and subsidiaries are truly committed to adhering to the principles of good corporate governance and complying with the code of conduct in business operations, based on integrity, transparency, and accountability. Furthermore, the Company recognizes the importance of anti-corruption and instills a culture of prevention within the organization, also supports and encourages personnel at all levels of the company to have a consciousness of anti-corruption in all forms. Therefore, the Company requires directors, executives, employees, and any individuals acting on our behalf, as well as stakeholders, to comply with all relevant laws and regulations, and must not demand, engage in, or accept any form of direct or indirect corruption.

2. Objectives

With the commitment to anti-corruption in all forms, the Company has established the written Anti-Corruption Policy and Guidelines. The purpose is to instill awareness among directors, executives, employees, and any individuals acting on behalf of the company, as well as stakeholders the dangers of corruption and the negative impacts on the organization, society, and the nation. This policy aims to foster the right values in anti-corruption and to serve as a standard for conducting business with integrity, honesty, and transparency, thereby increasing the confidence of all company stakeholders.

3. Scope of Application

This Anti-Corruption Policy and Guidelines apply to all directors, executives, employees, and any agents or individuals acting on behalf of the company, as well as stakeholders. This also applies to subsidiaries, group/affiliated companies, or any other companies over which the company has control.

This policy must be strictly followed in all work processes and human resource management, from recruitment and selection to training, performance evaluation, compensation, and promotion.

Furthermore, the Company expects our business partners, stakeholders, and other individuals involved in the Company's business operations—including shareholders, partners, customers, creditors, debtors, consultants, government agencies, government officials, private organizations, or any other individuals related to the Company's business—to support the implementation of this policy and guidelines.

4. Definitions

Vocabulary	Meaning
Company	Ngernturbo Public Limited Company (“the Company”) and subsidiaries
Corrupt (According to the Penal Code, Section 1(1))	Seeking undue gain by lawful means for oneself or others
Corruption	The misuse of authority to obtain undue benefits, including accepting, demanding, soliciting, giving, offering, or promising to give money, property, items, rights, or any other benefit directed or indirected towards state officials, government agencies, private sector entities, partners, directors, executives, and employees, or any third party acting on behalf of the Company or related parties with intention to cause the person to act or refrain from acting in their duty, or to obtain or maintain wrongful business benefits. This is prohibited unless permitted by law, regulations, announcements, rules, customs, traditions, or trade practices.
Bribe	Money, property, items, or any other benefits that are intended to induce any action that is contrary to the law or good ethics.

Vocabulary	Meaning
Giving or Accepting Bribes	Any act in any form that is offering, promising, or giving, including demanding or receiving items or any other benefits, whether directly or indirectly, that result in benefits in various forms in a manner that induces any action contrary to the law or good ethics in order to obtain or retain business benefits, or to retain any other benefits that are unlawful or inappropriate according to business ethics.
Gift	Any item with monetary value (including assets, cash substitutes, or items exchangeable for goods or services). These are received or given by the Company to third parties such as partners, customers, state officials, government agencies, private sector entities, or the general public to build relationships that are acceptable, of appropriate value, and comply with related customs, traditions, and laws.
Receiving or Giving Gifts	The giving or receiving of gifts, souvenirs, or other assets according to local customs or traditions. This includes occasions for expressing congratulations, gratitude, condolences, or expressions of goodwill and good relations.
Hospitality	Activities intended to build good relationships and comply with customs or traditions, sometimes considered an expression of social etiquette. Hospitality may include accommodation, travel fares for visiting establishments or study tours, food and beverage costs, and other expenses directly related to business practice or commercial custom.
Reception Services	Receiving or providing hospitality and assistance to visitors in a friendly and considerate manner, making them feel comfortable and satisfied, in accordance with customs and traditions.

Vocabulary	Meaning
Sponsorship	Provision or receipt of reasonable subsidies, aids, or contributions. The purpose is to support business operations, promote the company's image or reputation which establish benefit in commercial credibility, and strengthen business relationships.
Donation	Giving money, assets, items, or other benefits for the purpose of creating a social or public benefit, without the expectation of receiving a return that could be considered corrupt or a form of corruption.
Political Support	Providing support to political parties in various forms. This includes giving or donating money, items, gifts, hospitality, donations, or other forms assessable monetarily, or indirect assistance like advertising or political activities to gain a business advantage
Facilitation Payments	Small expenses paid informally to government officials, and given only to ensure that government officials will proceed with a process or to expedite it, where the process does not require the discretion of the government official and is a lawful duty of that government official, as well as a right that the legal entity is entitled to by law, such as receiving public services.
Hiring Government Officials or State Employees	The situation where individuals from the public sector work in the private sector, or personnel of the private sector work on the public sector's policy, creating a risk of corruption regarding conflicts of interest. This may lead to state agency officials acting non-neutrally in oversight, or private sector personnel pushing for state policies that benefit their organization.
Government Official or State	A person authorized to perform duties for the state or a state agency e.g., political position holders, civil servants, employees in state

Vocabulary	Meaning
Employee	enterprises or state agencies. This includes directors, sub-committees, employees, and individuals authorized to exercise state administrative power. This definition covers retired employees, family members, or relatives of state employees whose actions affect the granting of benefits
Persons related to business operations	Shareholders, partners, customers, creditors, debtors, consultants, government agencies, state officials, private sector entities, or other persons involved in the Company's business.
Trade Partner	Those with business or commercial relationships with the Company, such as vendors, service providers, contractors, counterparties, and/or service providers, both juristic and natural persons
Related Parties	Spouse, children, parents, siblings, close relatives of directors, executives, employees at all levels, staff, and any person acting on behalf of the Company

5. Roles, Duties, and Responsibilities

The Company defines the roles, duties, and responsibilities for anti-corruption for personnel at each level:

Roles	Duties and Responsibilities
Board of Directors	Oversee the Company's anti-corruption efforts overall. Establish and approve related policies/guidelines. Emphasize and support effective anti-corruption measures. Raise awareness among all levels of personnel and instill it as an organizational culture. Also responsible for implementing the policy.
Audit Committee	Oversee and review internal control processes, accounting systems, financial reporting, internal audit systems, risk management, whistleblowing procedures, inspection, promotion, awareness creation, and other related parts of the Policy/Guidelines. Ensure processes are appropriately defined and fully and effectively implemented.
Executive Committee and Executives	Implement the related policy and guidelines. Establish systems and promote/support the policy to communicate it to employees and all related parties. Review the appropriateness of systems/measures to align with changes in business and relevant laws.
Compliance Department	Prepare, review, and revise the Policy/Guidelines to comply with changes in relevant laws, rules, regulations, and stipulations. Regularly monitor and evaluate compliance. Communicate and promote the Company's anti-corruption role to all internal and external stakeholders or related parties.
Employees at all levels	Strictly implement the Anti-Corruption Policy and Guidelines. Adhere to all relevant announcements, regulations, orders, stipulations, and laws concerning business ethics, corporate governance, and employee ethics

6. Anti-Corruption Policy

The Company is committed to conducting business under good governance principles, prioritizing honesty, integrity, transparency, fairness, and business ethics. The Company places extreme importance on preventing and opposing corruption in all forms and has established this as a key policy in organizational management.

Key Principle

“Directors, executives, and employees are strictly prohibited from engaging in any form of corruption. This includes seeking direct or indirect benefits for themselves, family, friends, and acquaintances. They must not be a recipient, giver, or offerer of bribes (monetary or non-monetary) to individuals, state officials, government agencies, or private sector entities with whom the Company conducts business or interacts. They must strictly comply with this Anti-Corruption Policy and Guidelines.”

Personnel at all levels must strictly adhere to and follow the Policy and Guidelines, sharing the responsibility of creating an organizational culture that rejects all forms of corruption.

Measures and Actions

- 6.1. Personnel at all levels must strictly comply with the Policy and Guidelines, and must not be involved in corruption in any form, directly or indirectly. This includes not demanding, receiving money, items, or other benefits, nor accepting corruption, for the benefit of oneself, family, friends, or acquaintances.
- 6.2. Personnel at all levels must perform duties transparently, not commit any act showing corrupt intent, and must not be involved in corruption in any form, directly or indirectly.
- 6.3. Personnel at all levels are prohibited from giving or receiving bribes or similar benefits to state and private sector officials, directly or indirectly, to induce influence or obtain undue benefits.

- 6.4. Personnel at all levels must exercise caution regarding giving or receiving gifts, hospitality, reception services, and other related expenses, which must comply with the guidelines on giving or receiving gifts.
- 6.5. Charity donations and sponsorship must be made in the Company's name. The purpose must be beneficial to society/the public or promote the Company's good image. Operations must be transparent, not serve as a channel for corruption, and comply with the guidelines on charity donations and support.
- 6.6. The Company maintains political neutrality and has no policy of providing financial support, resources, or other assets, directly or indirectly, to politicians, political parties, or political groups. Personnel at all levels in the Company have political rights and freedoms, but must not engage in activities or use Company resources for political activities that would cause the Company to lose political neutrality or suffer damage.
- 6.7. Personnel at all levels in the Company must avoid conflicts of interest. All actions must be reasonable, based on benefiting the Company, and must not violate relevant laws, rules, regulations, announcements, or stipulations.
- 6.8. The Company has no policy of paying facilitation payments in any form, directly or indirectly, and will not take or accept any action in exchange for facilitating business operations.
- 6.9. The Company has no policy of hiring serving state employees or appointing state officials as Company employees.
- 6.10. Business relationships and procurement with the public or private sector, including contacts with government agencies, state officials, or private entities, must be conducted with transparency, honesty, and compliance with relevant laws.
- 6.11. The Company institutes disbursement regulations defining approval authority and limits. Disbursements must be supported by clear documentation to ensure transparency and prevent inappropriate actions used as a channel for corruption.
- 6.12. When hiring anyone to act on behalf of the Company, relevant personnel must inform that person about anti-corruption business ethics. They must ensure the

terms of employment are transparent, appropriate, legal, and do not constitute or lean toward corruption.

- 6.13. Personnel at all levels must not neglect or ignore signs of corruption involving the Company. It is a duty to report or complain about corruption immediately to allow the Company to take timely preventative action. Personnel must cooperate in fact-finding investigations. If in doubt, they should consult their supervisor or the responsible unit via designated channels, following the Whistle Blowing Policy guidelines.
- 6.14. The Company provides channels for whistleblowing and complaints regarding corruption involving the Company for both internal personnel and external parties. The Company guarantees fairness and protects the rights of those providing information and/or internal personnel who refuse and/or report corruption.
- 6.15. The Company will not demote, penalize, or take any adverse action against personnel who refuse corruption, including those cooperating in whistleblowing, fact-finding, and reporting, even if this causes the Company to lose a business opportunity. This process will be clearly communicated.
- 6.16. The Policy and Guidelines cover human resource management policies and processes, including recruitment, selection, promotion, training, performance evaluation, compensation, and all operational matters.
- 6.17. The Company implements measures to prevent corruption risk across operational control, environment control, financial control, and document retention.
- 6.18. The Company provides training on the Policy and Guidelines to directors, executives, and employees at all levels.

7. Guidelines under the Anti-Corruption Policy

7.1. Guidelines for Giving and Receiving Gifts

7.1.1. Principles for Giving and Receiving Gifts

- 7.1.1.1. Directors, executives, and employees are prohibited from giving and receiving gifts or other benefits from customers, partners, state officials, or any other individuals they have contact with. This includes the spouses, children, stakeholders, or other related parties of such individuals, as it could be considered receiving on their behalf. To set a high standard for business conduct, all directors, executives, and employees of the Company must inform external parties about the policy against giving and receiving gifts and request their continuous cooperation in adhering to it.
- 7.1.1.2. In cases where it is necessary to give or receive a gift or other benefit that cannot be avoided or returned, such as when a customer or partner is unaware of the company's no-gift policy and has already presented a gift, or when an employee is in a situation where they cannot avoid or refuse a gift, or for the sake of maintaining good relationships with an individual or organization according to custom or tradition, the Company's directors, executives, and employees must follow the guidelines set by the Company.
- 7.1.1.3. The giving and receiving of gifts is permissible within the scope of common, socially accepted practices and must not violate the law. It must be done with transparency and must not affect the operations or business decisions related to the Company. Furthermore, it must not be done with the expectation of a benefit or any form of reciprocal return, and must not be solicited or requested by the Company's personnel.

- 7.1.1.4. The giving and receiving of gifts must be appropriate for the context, correct for the situation, and must comply with relevant laws. The process should be standardized to avoid discrimination.
- 7.1.1.5. The giving and receiving of gifts must only be done in the Company's name.
- 7.1.1.6. The value of the gift being given or received **must not exceed 3,000 Baht per person per occasion** and must be reasonable.

Examples of Gifts that can be Given or Received:

- Gifts or baskets during various occasions.
- Trophies or honorary plaques.
- Souvenir products/items for public relations, business advertising, or general sales promotion of small value, such as pens, notebooks, stationery, jackets, T-shirts, calendars, diaries bearing the Company's emblem or logo, etc..
- Products that promote the Company's image, such as Royal Project products, community products, charity or public benefit products, or products supporting sustainable development.

Examples of Gifts that CANNOT be Given or Received:

- Cash or cash equivalents such as gift vouchers, gift cards, checks, gold ornaments, real estate.

7.1.2. Guidelines for Giving Gifts

- 7.1.2.1. The requester must present details to their supervisor or the authorized person according to the Company's approval matrix. The approver must review the details of the gift, its purpose, and consider approval if the gift giving complies with the principles established by the Company.
- 7.1.2.2. Upon approval, the requester must report the gift-giving to the Compliance Department through the designated channel: Google form: **Report of Gift Giving.**

7.1.3. Guidelines for Receiving Gifts

- 7.1.3.1. Directors, executives, and employees are prohibited from giving and receiving gifts or other benefits from customers, partners, state officials, or any other individuals they have contact with. This includes the spouses, children, stakeholders, or other related parties of such individuals, as it could be considered receiving on their behalf. To set a high standard for business conduct, all directors, executives, and employees of the Company must inform external parties about the policy against giving and receiving gifts.
- 7.1.3.2. If directors, executives, or employees of the Company receive a gift, or if it is necessary to receive a gift on customary occasions, the recipient must report to their supervisor by completing the **“Gift Receipt Report Form”**. The completed report must be submitted to the Compliance Department through the designated channel: Google form: **Report of Gift Receipt.**
- 7.1.3.3. If the gift or other benefit received is of unusually high value or exceeds 3,000 Baht, the recipient must follow the procedures in 7.1.3.2 and submit the received gift to the Compliance Department for consideration and appropriate action.
- 7.1.3.4. The recipient is responsible for storing the original Gift Receipt Report Form and related documents in a file. The storage location

must be secure and protected from natural damage. Documents may also be stored as electronic files by scanning them for later viewing on a computer. The retention period is 10 years.

7.2. Guidelines for Hospitality

7.2.1. Principles for Hospitality

- 7.2.1.1. Hospitality is permissible within the scope of common, socially accepted practices and must not violate the law. It must be done with transparency and must not affect the operations or business decisions related to the Company. Furthermore, it must not be done with the expectation of a benefit or any form of reciprocal return, and must not be solicited or requested by Company's personnel.
- 7.2.1.2. Hospitality must be reasonable, appropriate for the context, correct for the situation, and comply with relevant laws, for example, hospitality at the launch of a new product or hospitality to celebrate the Company's 10th anniversary. However, if the Company is currently in a bidding process, hospitality with government officials or related agencies should be avoided
- 7.2.1.3. Hospitality must only be done in the Company's name.
- 7.2.1.4. Hospitality must not be provided at inappropriate venues.
- 7.2.1.5. Hospitality must be expenditures directly related to business conduct, for example, food and beverage or sports activity.
- 7.2.1.6. For hospitality provided to government agencies or officials, the value must **not exceed 3,000 Baht per person per occasion** and must not be for the purpose of inducing the official to commit an unlawful act.

7.2.2. Guidelines for Hospitality

- 7.2.2.1. The requester must present the details of the hospitality for approval from their supervisor or the authorized person according to the Company's approval matrix.
- 7.2.2.2. The approver must review the details and purpose of the hospitality and consider approval if the hospitality complies with the principles established by the Company.

7.3. Guidelines for Sponsorship

7.3.1. Principles for Sponsorship

- 7.3.1.1. When providing financial support, the Company must be confident that it will not be used as an excuse for giving and receiving bribes.
- 7.3.1.2. Directors, Executives, and Employees of the Company must not act as intermediaries to offer money, assets, objects, or any other benefits to individuals involved in the Company's business, including government agencies and officials, to obtain undue benefits or privileges. They must also not induce government officials to act or refrain from acting in violation of established laws, rules, regulations, or legal practices.
- 7.3.1.3. The use of the Company's funds or assets for support must only be done in the name of the Company.
- 7.3.1.4. The provision of financial support or other benefits that can be monetized must be verified as being independent of reciprocal benefits for any individual or department, with the exception of customary public acknowledgments.

7.3.2. Guidelines for Sponsorship

- 7.3.2.1. Financial support must be verifiable to confirm that the recipient has genuinely carried out the activities and acted to achieve the project's objectives with true social responsibility. The project's objectives must be lawful, not against morality or custom, and must not induce unlawful acts. It should also serve to advertise, promote the business, and enhance the Company's image and good reputation.
- 7.3.2.2. The recipient must present the request and seek approval from the Company's authorized person according to the Company's approval matrix. The request must specify the name of the recipient, details, and purpose of the support, along with at least the following supporting documents:
 - 7.3.2.2.1. Letter of intent requesting financial support, specifying the amount of money or assets requested.
 - 7.3.2.2.2. Documents establishing the recipient organization (e.g., company registration certificate).
 - 7.3.2.2.3. Rationale, reasons, goals, and objectives of the project.
 - 7.3.2.2.4. Activity photos (if any).
- 7.3.2.3. Financial support must be only approved by the Company's authorized person according to the Company's approval matrix through disbursement. If approval is not granted, the decision must be informed to the recipient.
- 7.3.2.4. Financial support must be supported by clear evidence of the support provided and align with the Company's related rules and policies, for example, a thank-you letter from the receipt. This is to ensure that the financial support will not be used as a method to avoid giving bribes and for the benefit of the future internal oversight and audit process.

7.4. Guidelines for Donations

7.4.1. Principles for Donations

- 7.4.1.1. Donations must be transparent and lawful. The Company must be ensured that they will not be used as an excuse for giving and receiving bribes.
- 7.4.1.2. Donations must be made to agencies or organizations with a clear, credible, and verifiable status, for example, companies/businesses, foundations, public charities, temples, hospitals, schools, universities, medical facilities, government agencies, or organizations operating for public benefit.
- 7.4.1.3. Donations must have a clear purpose, such as charity or public benefit and must not be made with the expectation of a benefit or any form of reciprocal return, whether directly or indirectly, from the recipient.
- 7.4.1.4. The use of the Company's funds or assets for donations must only be done in the name of the Company.

7.4.2. Guidelines for Donations

- 7.4.2.1. Any organization or agency receiving the request from the recipient must verify the information and documents from the company/business, foundation, or public charity requesting the Company's participation in the donation before presenting it for approval from the Company's authorized person. At least the following documents must be verified:
 - 7.4.2.1.1. Letter requesting the donation, specifying the amount of money and assets requested.
 - 7.4.2.1.2. Business Registration Certificate of the recipient organization.
 - 7.4.2.1.3. Rationale, reasons, goals, and objectives of the project.
 - 7.4.2.1.4. Activity photos (if any).

- 7.4.2.1.5. Verify the quantity of goods and the amount of money requested to ensure they align with the rationale and facts of the donation project, and then present it to the Company's authorized person for approval.
- 7.4.2.2. For donation approval, the organization or agency receiving the request from the recipient must prepare the **“Charitable Donation Approval Request Letter”** (details in the attached documents). This must be presented for approval from the Company's authorized person according to the Company's approval matrix, along with the aforementioned supporting documents. Once approved, the document must be submitted to the Compliance Department through the designated channel: Google form: **Report of Charitable Donation**. If approval is not granted, the decision must be informed to the recipient.
- 7.4.2.3. The organization or agency receiving the request from the recipient must verify to ensure that the donation was used according to the requested objective. This information is for use in future donation decisions. The evidence of the donation received, such as a thank-you letter, a certificate of appreciation (ใบอนุโมทนาบัตร), or a receipt must be provided. This is to ensure the donation was not made for corruption and for the benefit of the internal oversight and audit process.
- 7.4.2.4. If the Company is informed or discovers any irregular items or practices suggesting corruption, the Company will suspend the donation immediately upon becoming aware. If any of the Company's employees is found to be involved and causes damage to the Company, that individual will be held responsible for all resulting damages and will be subject to disciplinary action and severe disciplinary punishment according to the Company's work regulations.

- 7.4.2.5. The organization or agency receiving the request from the recipient is responsible for storing the original Charitable Donation Approval Request Letter and related documents in a file. The storage location must be secure and protected from natural damage. Documents may also be stored as electronic files by scanning them for later viewing on a computer. The retention period is 10 years.

7.5. Guidelines for Political Support

7.5.1. Principles for Political Support

- 7.5.1.1. The Company maintains political neutrality and recognizes the importance of political participation as a socially responsible organization.
- 7.5.1.2. Directors, Executives, and Employees of the Company have political rights and freedoms under the law. However, they must not engage in any action that would cause the Company to lose neutrality or suffer damage from political involvement.
- 7.5.1.3. Directors, Executives, and Employees of the Company are prohibited from approving Company financial transactions that are classified as or could lead to political support.
- 7.5.1.4. Directors, Executives, and Employees of the Company are prohibited from using the Company's assets, equipment, or tools for political activities.
- 7.5.1.5. The Company has no policy to provide financial support, resources, or any other assets, whether directly or indirectly, to any politician, political party, or political group.

7.5.2. Guidelines for Political Support

- 7.5.2.1. Personnel at all levels in the Company have the right to participate in political activities in their own name, outside of working hours. They must not use the Company's name or claim to be an employee of the Company.

7.5.2.2. Personnel at all levels in the Company must not use any Company resources to support political activities for any politician, political party, or political group.

7.5.2.3. Personnel at all levels in the Company should avoid expressing political opinions that lead to internal conflict.

7.6. Guidelines for Facilitation Payments

7.6.1. To ensure the Company is transparent and treats all stakeholders equally, facilitation payments that could lead to corruption are strictly prohibited.

7.6.2. The Company has no policy to pay facilitation payments in any form, whether directly or indirectly. The Company will not engage in or accept any action in exchange for facilitation in business operations. Personnel at all levels must strictly comply with this guideline.

7.7. Guidelines for Hiring Government Officials

7.7.1. Principles for Hiring Government Officials

7.7.1.1. The Company has no policy to hire or appoint government officials or state officials who are still holding positions in the government sector to work for the Company.

7.7.1.2. The hiring of government officials for the positions of Director, Executive, Employee, Contractor, or Consultant must involve clear and transparent processes for selection, approval of employment, and determination of compensation. This is to ensure that the hiring of government officials has clear operational measures.

7.7.2. Guidelines for Hiring Government Officials

- 7.7.2.1. The Company will not hire or appoint government officials or state officials who are still holding positions in the government sector with related responsibilities or those at risk of conflicts of interest.
- 7.7.2.2. Implement a Due Diligence process for individuals the Company recruits to be appointed as Directors, Executives, or Consultants to verify potential conflicts of interest before appointment.
- 7.7.2.3. Increase the transparency of appointments by disclosing the names and backgrounds of individuals who are former government or state officials appointed as Directors, Executives, or Consultants of the Company, along with the reasons for their appointment, in the Company's published documents.
- 7.7.2.4. Establish prohibitions and guidelines to prevent the misuse of power or conflicts of interest, such as revealing confidential information a state agency formerly served, lobbying for undue benefit, or being assigned to contact a state agency formerly served.

7.8. Guidelines for Procurement

7.8.1. Principles and Guidelines for Procurement

- 7.8.1.1. Directors, Executives, or Employees of the Company are prohibited from engaging in any action that constitutes corruption or bribery to influence pricing or collude in pricing with government or private sector entities. This is to prevent gaining an advantage or receiving certain return benefits in the procurement process, contract execution, before pricing, during pricing, or after the procurement contract. It is also to prevent preserving any other inappropriate benefits according to the principles of business ethics, including all forms of corruption that result in an advantage or the receipt of similar return benefits.

- 7.8.1.2. The Company's procurement process must be transparent and fair to all stakeholders, by taking into account the reasonableness of price, quality, and services received, as well as considering the standards that sellers or service providers are expected to meet.
- 7.8.1.3. Any department responsible for procurement must follow the Company's procurement-related policies or operational manuals. Procurement must be carried out by the Company's authorized person.
- 7.8.1.4. Any department responsible for procurement must not conduct business that could bring personal gain by using their position in procurement, whether directly or indirectly. They must not use information obtained from the procurement process for personal benefit or the benefit of others.

7.9. Guidelines for Human Resource Management

7.9.1. Principles and Guidelines for Human Resource Management

- 7.9.1.1. The Company recognizes and emphasizes the application of the Anti-Corruption Policy and Guidelines in the Human Resource Management process. This includes the processes for recruitment, employee selection, performance evaluation, promotion, and compensation.
- 7.9.1.2. The Company has a policy to protect any Company personnel who refuse corruption related to the Company. The Company will not demote, penalize, or take any adverse action against employees who refuse corruption, even if the action results in a loss of business opportunity for the Company.

8. Reporting and Complaining about Corruption

8.1. Matters for Reporting and Complaining about Corruption

The Company does not accept corruption, giving or receiving bribes, or any form of such actions, whether directly or indirectly. The following types of actions may constitute or pose a risk of corruption. Employees who observe such actions are required to report or complain about the corruption to the Company:

- 8.1.1. Actions that violate laws, rules, regulations, or business practices, the Company's code of business conduct, including non-compliance with the Company's governance principles and the Anti-Corruption Policy
- 8.1.2. Actions that violate the Company's rules and regulations.
- 8.1.3. Violation of rights and unfair treatment in the workplace.
- 8.1.4. Incorrect financial reports, flawed internal control systems, and falsification of financial documents.
- 8.1.5. Actions that constitute a conflict of interest according to the policy on preventing conflicts of interest.
- 8.1.6. Corruption related to the Company, whether directly or indirectly, in any form. Examples include observing individuals within the organization giving or receiving bribes from government or private sector officials.
- 8.1.7. Actions that violate the Company's standard operating procedures or affect the Company's internal control system to the extent that it suggests a potential channel for corruption.
- 8.1.8. Actions that cause the Company to lose benefits and affect the Company's reputation.
- 8.1.9. Misuse of authority to seek benefits for oneself or others.

8.2. Methods and Channels for Receiving Reports and Complaints about Corruption

The Company provides channels for receiving reports and complaints about corruption, allowing both internal and external stakeholders to report and complain about corruption through the following methods and channels:

8.2.1. Reporting Methods

8.2.1.1. The reporter or complainant must clearly provide their full name, address, and contact phone number, as well as the name of the wrongdoer and the event of the wrongdoing with credible information and sufficient evidence to allow for further investigation.

8.2.1.2. The reporter or complainant may choose not to disclose their identity if they believe that disclosing their personal information would lead to insecurity or any damage

8.2.2. Channels for Receiving Reports

8.2.2.1. Via the Company's website:

<https://www.turbo.co.th/whistleblower> by filling out the **“Report Form”**.

8.2.2.2. Via electronic mail (E-mail Address): whistleblower@turbo.co.th.

8.2.2.3. Via postal mail in a written letter addressed to:

Head of Internal Audit, Ngernturbo Public Company Limited, 500 Moo 3 Tiwanon Road, Tambon Ban Mai, Pak Kret District, Nonthaburi Province 11120.

9. Measures for Protecting Reporters and Complainants

The Company provides measures for protection and damage relief for reporters and complainants as detailed in the Whistle Blowing Policy:

9.1. The Company will not disclose the full name, address, or any other information that could identify the reporter, complainant, or individual who cooperates in the investigation.

9.2. The Company will keep related information confidential and disclose it only as necessary. Security and potential harm to the reporter, complainant, individual who cooperates in the investigation, source of information, or related persons will be taken into consideration.

- 9.3. If the reporter, complainant, or individual who cooperates in the investigation believes they may be unsafe or suffer distress or damage, they can request the Company to establish appropriate protection measures. The Company may also establish protection measures without a request if it is deemed likely that distress, damage, or insecurity may occur.
- 9.4. The Company will not take any unfair action against the reporter or complainant. This includes not changing their position, changing the nature of their work, changing the workplace, suspending them, threatening them, disrupting their work, terminating their employment, or any other unfair treatment against the reporter, complainant, or individual who cooperates in the investigation.
- 9.5. Individuals who suffer distress or damage will receive damage relief through appropriate, transparent, and fair methods or processes.

10. Training and Communication

- 10.1. Directors, Executives, and Employees of the Company will receive regular training on anti-corruption. This is to ensure they are aware of the importance and the duty to comply with the Anti-Corruption Policy and Guidelines.
- 10.2. The Company provides communication and knowledge about compliance with the Anti-Corruption Policy and Guidelines through channels that Company employees can conveniently and comprehensively access.

11. Monitoring, Evaluation, and Review

- 11.1. The Company requires all levels of supervisors to monitor and ensure that personnel comply with the Anti-Corruption Policy and Guidelines. This is considered part of the Company's personnel discipline that must be understood and followed at every stage of work.
- 11.2. If there is any suspicion that an activity or business transaction may violate or conflict with this policy and guidelines, there is a duty to report the information to the supervisor/responsible executive or related parties through the Company's designated reporting and complaint channels.

- 11.3. The Company requires the Anti-Corruption Policy and Guidelines to be reviewed and evaluated for adequacy and suitability at least once a year , or in case of a significant change. This is to ensure alignment with changing risk circumstances and laws.

12. Penalties

The Company will consider penalizing any Company personnel, including Directors, Executives, Contractors, and Employees at all levels, who fail to comply with the Anti-Corruption Policy and Guidelines or commit any act that violates this policy and guidelines, whether directly or indirectly. This also includes direct supervisors who neglect wrongdoing or are aware of wrongdoing but fail to take corrective action. Such actions are considered a severe violation of the Company's work regulations and will result in the disciplinary punishment set out in the Company's work regulations. Unawareness of this policy and guidelines or related laws cannot be used as an excuse for non-compliance or to avoid punishment.

Furthermore, if damage is incurred by the Company as a result of any act that violates or fails to comply with this policy and guidelines, whether directly or indirectly, the individual must be responsible for compensating the Company or those affected by the act and may face legal penalties.