

Anti – Corruption Policy

Of

Project Planning Service Public Company Limited.

No. 1/2025

November 12, 2025

PROPERTY
CONSTRUCTION
INNOVATION

“คุณค่าคุ้มค่าว แก่การไว้วางใจ”

Address 381/6 Soi Rama IX 58 (Soi 7 Seree 7), Rama IX Road, Suanluang, Bangkok 10250
381/6 ซอยพระรามเก้า 58 (ซอย 7 เซรี 7) ถนนพระรามเก้า แขวง/เขตสุานลัง กรุงเทพฯ 10250
Tel 02 718 2785-9 Fax 02 300 5545-6 E-mail pps@pps.co.th Website www.pps.co.th

Anti-Corruption Policy

Of

Project Planning Service Public Company Limited

No. 1/2025

Project Planning Service Public Company Limited ("the Company") has established a written "Anti-Corruption Policy" to provide clear guidelines for conducting business and to develop towards a sustainable organization. The Company is committed to ensuring that the Board of Directors, senior management, and all employees are responsible for strictly implementing the anti-corruption policy. Furthermore, this policy aims to create and maintain an organizational culture that firmly believes that corruption in both the public and private sectors is wrong and unacceptable.

Anti-Corruption Policy

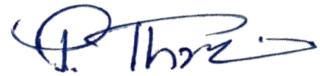
Operate with transparency, prioritize governance, and combat corruption.

Project Planning Service Public Company Limited recognizes that corruption is a significant issue and is fully committed to combating it. The Company has established a review process for its practices and has outlined penalties for violations of this Anti-Corruption Policy. Additionally, the Company will continually review its practices to ensure alignment with changes in business operations, regulations, corporate policies, and applicable laws.

Project Planning Service Public Company Limited has established guidelines for implementing the Anti-Corruption Policy, as attached to this Anti-Corruption Policy document.

Announced on November 12, 2025.

Effective from November 12, 2025.



Signature.....

(Mr. Prasong Tharachai)

Chairman of the Board

PROPERTY
CONSTRUCTION
INNOVATION

คุณค่าคุ้มค่า แก่การไว้วางใจ

Address 381/6 Soi Rama IX 58 (Soi 7 Seree 7), Rama IX Road, Suanluang, Bangkok 10250
381/6 ซอยพระรามเก้า 58 (ซอย 7 เลข 7) ถนนพระรามเก้า แขวง/เขตสุขุมวิท กรุงเทพฯ 10250

Tel 02 718 2785-9 Fax 02 300 5545-6 E-mail pps@pps.co.th Website www.pps.co.th

Table of Contents

	page
1. Introduction	1
2. Objectives.....	1
3. Scope	1
4. Definitions.....	2
5. Responsibilities	3
6. Risk Assessment	5
7. Policy.....	6
8. Internal and External Communication and Training.....	11
9. Implementation Guidelines	12
10. Internal Controls	16
11. Record Keeping and Data Retention	17
12. Complaint Handling Process and Review Procedure for Complaints	18
13. Penalties	19
14. Monitoring and Review	19

Appendix

- Letter of Clarification on the Receipt of Gifts
- Example Letter of Clarification on the Receipt of Gifts
- Complaint Reception and Investigation Procedures

1. Introduction

Project Planning Service Public Company Limited (hereinafter referred to as "the Company") recognizes the importance of conducting business with ethics and transparency. The Company is committed to social responsibility and to all stakeholders in accordance with principles of good corporate governance, professional ethics, ethical regulations, and the code of conduct for directors, executives, and employees, as well as policies and guidelines regarding various stakeholder groups.

To ensure that the Company's business operations are firmly based on the principle of combating corruption, the Company has established policies outlining responsibilities, appropriate operational requirements, practices, and recommendations in writing within its Business Ethics Standards and the Code of Conduct for Directors, Executives, and Employees. Additionally, the Company has developed an Anti-Corruption Policy (hereinafter referred to as "this Policy") as a guideline to prevent corruption in its business activities. This Policy also aids in decision-making regarding business actions that carry risks of corruption, ensuring careful consideration and execution. Furthermore, it serves as a clear framework for conducting business and developing towards a sustainable organization.

2. Objectives

- 2.1 The company is committed to eradicating corruption completely from its operations.
- 2.2 Establish measures and procedures to prevent the Company and its employees from violating anti-corruption laws, including the prohibition of all forms of bribery.
- 2.3 Establish review and monitoring procedures to ensure compliance with this Policy.
- 2.4 Encourage all employees at all levels and external parties to be vigilant and report any observed incidents of corruption through secure communication channels.

3. Scope

This Policy applies to the Board of Directors, executives, and all employees of the Company. It also encompasses subsidiaries and affiliated companies of Project Planning Service Public Company Limited. Furthermore, the Company expects that representatives, business intermediaries, and third parties involved in business activities or acting on behalf of the Company will also adhere to this Policy.

4. Definitions

- 4.1 Company personnel refers to the Board of Directors, executives, and employees at all levels of the Company and its subsidiaries.
- 4.2 Corruption refers to the misuse of power or position acquired for personal gain, including benefits to oneself, family, friends, acquaintances, or any improper advantage. This includes actions such as giving gifts or services, bribery, and incentives, in any form, whether offered, promised, demanded, or contracted. It encompasses extortion, concealment of facts, or acceptance of money, property, or other inappropriate benefits from government officials, state agencies, private organizations, or relevant authorities, directly or indirectly, to induce them to act or refrain from performing their duties. Such actions aim to obtain or maintain business or to secure business recommendations for the Company, or any other improper business benefits, unless permitted by law, regulations, announcements, local customs, or trade practices.
- 4.3 Bribery refers to the offering, giving, or receiving of property, rewards, or any other items that provide an advantage to oneself or others with the intention of influencing or persuading them to act or refrain from acting in a manner that is dishonest, illegal, or in violation of the Company's ethics.
- 4.4 Giving or receiving gifts refers to the act of offering or receiving gifts, items, services, or other properties presented on various special occasions.
- 4.5 Hospitality refers to expenses incurred for entertaining in various business contexts, such as providing food and beverages, attending sporting events, recreational activities, and other expenditures directly related to business practices or customary trade practices.
- 4.6 Political contributions refer to the provision of property, money, items, venues, or any other benefits to support, assist, or facilitate any benefits for political parties, politicians, or individuals involved in political affairs, as well as political activities, whether directly or indirectly.
- 4.7 Donations refer to the giving of money, products, items, services, or used goods to individuals or legal entities requesting donations or support, with the objective of benefiting the public, society, charitable causes, or promoting the business and positive image of the Company.

- 4.8 Support refers to the expenditure of money given to or received from customers, partners, or other related individuals for business purposes, branding, or the reputation of the Company, aimed at building credibility and strengthening business relationships.
- 4.9 Conflict of Interest refers to the situation where a director, executive, or employee of the Company is required to produce outcomes or benefits in alignment with the Company's objectives, but instead acts to benefit themselves, their associates, or other related individuals, resulting in the Company not receiving benefits, whether directly or indirectly. This may arise from dealings with business associates of the Company or from utilizing opportunities or information obtained through their employment for personal gain, engaging in competing businesses, or undertaking other work outside of the Company that impacts their duties.
- 4.10 Facilitation Payment refers to small expenses paid to government officials informally, intended solely to ensure that the officials proceed with processes or expedite actions that do not require the discretion of the officials and fall within their official duties. This includes rights that the entity is already entitled to under the law, such as applying for permits, requesting certificates, and receiving public services.
- 4.11 Government Officials/Public Servants refer to individuals holding political positions, civil servants, employees, or individuals performing other duties within government agencies who have a regular position or salary. This also includes individuals or groups who exercise authority or are delegated to use state power in any legal action, whether established within the civil service, state enterprises, or other state activities.

5. Responsibilities

- 5.1 The Board of Directors is responsible for establishing and overseeing a system that supports effective anti-corruption measures. This ensures that all individuals within the company understand and comply with this policy. The Board will provide guidance on this policy to ensure that management and all employees recognize the importance of combating corruption and foster it as a core value within the company's culture.

- 5.2 The Executive Committee is responsible for establishing a system that promotes and supports the anti-corruption policy. This includes effectively communicating the policy to employees and stakeholders to ensure its implementation. Additionally, the committee is tasked with regularly reviewing the policy to ensure its relevance and alignment with changing circumstances, such as business conditions, regulations, and legal requirements.
- 5.3 The Corporate Governance and Sustainability Committee is responsible for reviewing and updating the business ethics guidelines. This includes approving the Anti-Corruption Policy and handling complaints or whistleblower reports. The committee will investigate allegations of corruption involving employees within the organization and summarize the findings for presentation to the Board of Directors.
- 5.4 The Audit Committee, composed of independent directors with no conflicts of interest with the company, is responsible for overseeing and reviewing the internal control systems. This includes monitoring risks and preventing fraud and corruption, reviewing the financial reporting and accounting systems, and evaluating the internal audit processes that the company identifies as high-risk for corruption. The committee ensures that risk management practices align with the Anti-Corruption Policy and international standards, maintaining robustness, appropriateness, modernity, and effectiveness. Additionally, the committee handles complaints and whistleblower reports related to allegations against directors or the managing director and summarizes the investigation findings for presentation to the Board of Directors.
- 5.5 The Risk Management Committee is tasked with the following scope of authority, duties, and responsibilities:
 - 5.5.1 Conduct assessments, studies, analyses, and evaluations of the company's corruption risk factors.
 - 5.5.2 Study approaches to mitigate risks and develop measures to prevent or combat potential fraud occurring in the operations of the company, its subsidiaries, and affiliated groups under its control that may be exposed to corruption risks.
 - 5.5.3 Control, prevent, monitor, and evaluate the risks associated with corruption that arise after implementing the company's policies and measures to prevent or combat fraud. This includes addressing potential fraud in various forms by

holding meetings to report results and assess risks every three months. Additionally, assign responsibility for controlling, preventing, and monitoring fraud risks under the oversight of management, and review the existing risk management measures to ensure they are appropriate for maintaining risks at an acceptable level.

5.6 Internal Audit, The company has engaged an external firm that is recognized for its compliance with international standards and transparency to perform internal control system audits. This function operates independently from management. The internal audit team is responsible for evaluating and monitoring compliance, reporting findings to the Audit Committee. Regular assessments and reviews are scheduled quarterly (every three months), focusing on various internal control systems that are at risk of fraud or corruption, particularly in accounting, finance, procurement, and human resources. The auditors prepare reports detailing their findings and recommendations, which are presented to the Audit Committee for consideration. This process aims to identify solutions or actions to appropriately mitigate risks to the company while ensuring that all operations are conducted in accordance with policies, practices, regulations, and laws.

5.7 Employees must strictly adhere to the provisions of this policy. If any violations or breaches of this policy are observed, they must be reported to a supervisor or through the designated reporting channels outlined in the policy.

6. Risk Assessment

The assessment of corruption-related risks is a fundamental aspect of anti-corruption measures. All executives and employees must recognize the extent of corruption risks associated with the company's business activities, business conditions, and local practices, as well as the potential channels through which such corruption may occur.

The Board of Directors recognizes the importance of this issue and has therefore resolved to establish a Risk Management Committee. This committee will assess risks related to business operations, management, finance, and corruption.

7. Policy

7.1 Anti-Corruption Policy

The company operates under the policy of "Transparent Operations, Commitment to Governance, and Anti-Corruption," which is a core value that the company has consistently upheld. The Anti-Corruption Policy is an integral part of our business operations and is the responsibility of the Board of Directors, executives, managers, and employees to ensure compliance with laws and ethical standards. This policy is binding in the execution of duties and in relationships with customers, business partners, subsidiaries, affiliated companies with controlling interests, and all third parties and stakeholders involved in business activities. The aim is to implement this policy collectively and to ensure that all parties understand anti-corruption efforts under a unified framework. The company does not tolerate any corrupt behavior within the organization, including processes that are susceptible to corruption, whether directly or indirectly. The company has conducted risk assessments and established guidelines for personnel at all levels.

7.2 Policy on the Giving/Receiving of Gifts and Entertainment

The company recognizes that fostering good relationships with business partners is essential for the ongoing success of the organization. Employees and external individuals must adhere to the guidelines and procedures established by the company regarding the giving and receiving of gifts, entertainment, and other expenses.

7.3 Policy on Human Resource Operations and Training

7.3.1 The company has established procedures for human resource operations, which include recruitment, background checks, hiring, orientation, training for staff development, performance evaluations, investigations, employee discipline, etc. These procedures are outlined in the Human Resource Operating Guidelines and the Employee Handbook. Furthermore, the company has clear operational requirements and practices, including a prohibition against soliciting or accepting benefits or compensation in any form from applicants or parties involved in the application process, both during the job application period and the probationary evaluation period, in order to facilitate the hiring of employees.

7.3.2 The company is committed to adhering to standards, principles, and applicable laws regarding the reporting of accounting and financial information. All types of expenses must be supported by documentation, and the storage and maintenance of the company's data must comply with relevant laws and regulations. The company does not permit the recording of false, misleading, incomplete, incorrect information, or the manipulation of accounts, and there must be no off-balance-sheet accounts used to support or conceal inappropriate payments.

7.3.3 The company has established a regular internal audit process conducted annually (every three months) by an external auditing firm hired as the internal auditor. The internal auditor operates independently from management and reports directly to the Audit Committee. This committee is responsible for reviewing and ensuring that business operations are conducted within appropriate boundaries and in compliance with the company's policies, as well as applicable laws and regulations. The Audit Committee will monitor and verify that employees adhere to the policies and related procedures in accordance with this policy and other specified requirements. Additionally, there will be an audit conducted by external auditors as mandated by the Securities and Exchange Commission, the Department of Business Development, and the Revenue Department.

7.3.4 The company mandates that the Board of Directors is responsible for monitoring and reviewing the policy and its guidelines implemented regularly on an annual basis. All parties involved, according to their respective responsibilities in overseeing compliance with this policy, must report any concerns regarding activities or business transactions that may violate this policy or any applicable laws and regulations. Such information should be reported to the Managing Director or the relevant Audit Committee through the designated whistleblowing or complaint channels.

7.3.5 The company requires that all employees receive regular training on anti-corruption measures (at least once a year) to understand this policy and its implementation. This training aims to reduce the risk of involvement in corruption, raise awareness of penalties, and provide guidance on how to

report any observed or suspected corruption. The training will also be part of the orientation for all new employees upon joining the company.

7.4 Whistleblowing and Complaint Reporting Policy and Protection for Whistleblowers

7.4.1 The company encourages all employees to conduct business ethically, transparently, fairly, and in a manner that is accountable, in accordance with good corporate governance and the ethical business standards outlined in the company's Code of Conduct for directors, executives, and employees. The company expects all employees to report in good faith any practices that conflict with or raise concerns regarding these principles so that corrective actions can be taken to ensure accuracy, appropriateness, transparency, and fairness. Furthermore, the Securities and Exchange Commission mandates protection for individuals who provide information in good faith to regulatory authorities, a principle that the company believes should also be applied within its framework.

7.4.2 The company has established secure communication channels for employees or stakeholders to report any misconduct or complaints, ensuring that whistleblowers will be protected and face no risks afterward. The company is responsible for overseeing and providing guidance, as well as monitoring behaviors to properly follow up on all reported misconduct or complaints.

7.4.3 The company has a policy to ensure fairness and protection for employees who refuse or report corruption related to the company. This includes measures to protect whistleblowers or those who cooperate in reporting corruption, as well as a policy for maintaining the confidentiality of information regarding whistleblowing, as outlined in this policy. Furthermore, there will be no actions taken to demote, penalize, or impose negative consequences on employees who refuse to engage in corruption, even if such actions may result in a loss of business opportunities for the company. The company has also established operational processes for each department to serve as guidelines, defining roles, responsibilities, and a traceable monitoring process.

7.5 Policy on Political Assistance.

The company conducts its business with political neutrality and does not engage with or favor any political party or individual in a position of political power. Therefore, the company has no policy for providing political assistance and does not support any political party financially, with assets, or through any other benefits. There are practices in place to ensure that the company's funds or resources are not used, either directly or indirectly, to support any political parties or politicians.

7.6 Policy on the Giving/Receiving of Donations or Support.

The giving or receiving of donations, support, fundraising, products, or services for charitable purposes or any other activities must be conducted transparently, be accountable, comply with the law, and have no hidden interests.

7.7 Policy on Conflicts of Interest.

The Board of Directors is focused on ensuring that the company operates under good corporate governance policies while overseeing management's adherence to these policies and the business direction in both the short and long term. This includes establishing processes for monitoring and governance to ensure that the company's operations are conducted transparently and sustainably. Additionally, an annual report on conflicts of interest is prepared to create added value for the organization toward sustainability.

The Board of Directors is committed to ensuring that the company operates under good corporate governance policies while overseeing management's compliance with these policies and the business direction in both the short and long term. This includes establishing processes for monitoring and governance to ensure that the company's operations are conducted transparently and sustainably. Additionally, an annual report on conflicts of interest is prepared to create added value for the organization towards sustainability.

The Board of Directors has delineated the powers and defined the roles and responsibilities of the Chairman and the Managing Director, ensuring that these duties are clearly separated to prevent any individual from having unchecked authority. The Managing Director is responsible for managing the company in accordance with the policies, strategic objectives, laws, and regulations as delegated by the Board of Directors.

7.8 Policy on Hiring Government Officials/State Employees

The company has established a policy for hiring government officials/state employees to hold positions as directors, executives, employees, contractors, or consultants within the company. This process must include selection procedures, approval for hiring, compensation determination, and controls to ensure that hiring state employees does not serve as a quid pro quo for obtaining any benefits. Favoring the company in this manner undermines the integrity and credibility of our operations. Therefore, the following control measures have been established as operational guidelines:

- 1) The selection, approval for hiring, and determination of compensation for hiring government officials/state employees for positions at the director and managerial levels must be justified and considered by the Chief Executive Officer (CEO) and the Managing Director (MD) prior to the hiring of the state employee in question.
- 2) The selection, approval for hiring, and determination of compensation for hiring government officials/state employees for positions as directors and executive roles at the level of Chief Executive Officer (CEO) and above must be carefully evaluated for their significance by the Nomination and Compensation Committee and submitted for approval to the Board of Directors.
- 3) The company will not hire government officials/state employees if such hiring provides any benefits to the company or entails any reciprocal advantages.
- 4) Information regarding the hiring of government officials/state employees shall be disclosed on the company's website to ensure transparency.
- 5) Human resources staff must be informed of the procedures for hiring government officials/state employees. If government officials/state employees or local politicians are to be employed, prior approval must be obtained before proceeding, along with the disclosure of information according to the aforementioned approval and reporting procedures.

In order to enhance transparency in appointments, the company will disclose the names and backgrounds of individuals who have previously served as government officials and have been appointed as advisors/directors/executives of the company, along with the reasons for their appointment. This information will be made available on the company's website to prevent conflicts of interest.

8. Internal and external communication and internal training.

8.1 The Company has communicated this policy to customers and trading partners.

Subsidiaries and Controlling Subsidiaries All persons or juristic persons involved in the business and stakeholders shall understand and know that the Company has anti-corruption measures in place and strictly comply with the anti-corruption policy as well as Thai laws related to corruption. Reject any offer/bribery in any form, including against those involved in or involved in corruption. In addition, the detailed procedure guidelines have been communicated to all employees at all levels. The announcement was made through the closing of the Company's public relations announcement and the monthly meeting of the management. In organizing training for old and new employees. The controlling group of companies and third parties related to the business. The Company will notify the Company through the Public Relations Board, Brochure, distributed to third parties, websites, emails, annual reports, or other means as appropriate, such as publishing guidelines, questions, or suggestions on anti-corruption measures.

Communication to external parties The Company has given priority to contacting if there is any doubt about anti-corruption measures. The Company will send a notice and advice back to the inquirer about the anti-corruption measures

8.2 The Company has provided employees with continuous training on anti-corruption. In order to be aware and understand various forms of corruption, as well as the risks of participating in giving/receiving bribes, as well as the penalties for not complying with the measures set by the Company in this policy, employees are required to study the requirements on ethics and the Code of Conduct Manual for Directors. Executives and employees of the Company and the Group's policies Good Corporate Governance Policy Policies and guidelines for various groups of stakeholders, including related regulations and operating manuals of the Company, as well as any other guidelines that the Company will establish in the future.

8.3 The Company discloses information about anti-corruption measures to employees, executives, shareholders, customers, business partners, All stakeholder groups and related parties through the Annual Report, the Company's website or other appropriate methods to ensure that the Company has transparent and auditable operations.

9 Guidelines for Implementation

The Company has established this policy as a fundamental part of its business operations. It is the primary duty and responsibility of the Board of Directors, executives, employees, subsidiaries, joint ventures, and affiliated companies to strictly comply with anti-corruption measures.

9.1 General Implementation Guidelines

9.1.1 The Board of Directors, executives, and employees are strictly prohibited from soliciting, engaging in, or accepting any form of corruption, including giving or receiving bribes. They must not be involved in corruption, either directly or indirectly, for personal gain or for the benefit of their family, friends, or acquaintances.

9.1.2 All employees at every level of the Company, when engaging in procurement activities, must follow the procedures outlined in the Company's regulations. These procedures should ensure transparency and be subject to verification, in order to mitigate the risk of corruption or fraudulent activities.

9.1.3 Employees of the Company must not ignore or neglect any actions that may involve corruption related to the Company. They are required to report such actions to their supervisor or the designated responsible person and cooperate in the investigation of the facts. If there are any doubts or inquiries, employees should consult with their supervisor or the person assigned to oversee the enforcement of the company's code of ethics, using the designated communication channels.

9.1.4 For general procurement, the purchase of assets/office supplies, as well as any service contracts, must be presented for approval to the appropriate supervisor in the relevant department. The purpose of the

procurement should be clearly stated in the approval process, in line with the authority levels of the company group. For high-value procurements, price comparisons from other vendors/service providers should be conducted, ensuring transparency and fairness to all parties. Additionally, bribery—whether giving or receiving—is strictly prohibited in business operations or any form of procurement with partners, contractors, government agencies/public servants, or any entity doing business with the company. All procurement must be conducted with transparency, be verifiable, comply with legal standards, and free from any hidden interests.

9.2 Guidelines for Giving/Receiving Gifts and Hospitality

- 9.2.1 The action must not be intended to induce or seek any improper business advantage or benefits that are not rightfully due under business practices or that are contrary to the law, including acting as a sponsor or arranging such actions.
- 9.2.2 Gifts given or received on behalf of the company must not be in the form of cash or cash equivalents (e.g., gift cards or vouchers).
- 9.2.3 Giving or receiving gifts valued at no more than 5,000 Baht is acceptable during festive occasions such as New Year, Chinese New Year, or the company's anniversary, which is considered a normal business practice.
- 9.2.4 In cases where it is impossible to decline and a gift with a value exceeding 5,000 Baht must be accepted, the recipient must fill out the gift acceptance clarification form (Attachment 1) and submit the gift to the Human Resources and Organizational Development Department to be used for company event activities or donated to charity as appropriate.
- 9.2.5 Employees are prohibited from accepting assistance, gifts, hospitality, or services from government agencies, private sectors, or potential business partners or those with an interest in the company's business. Such actions may lead to corruption or bribery, unless the assistance is academic in nature to help employees gather information, develop skills, or enhance

expertise essential for evaluating decisions to enter into a contract with such businesses.

9.3 Guidelines for Expressing Congratulations

Expressions of congratulations, well wishes, and hospitality, as per customary traditions, should be considered on a case-by-case basis by employees. It is advised to use methods such as greeting cards instead of giving physical gifts to ensure that the gestures remain appropriate and aligned with company policies.

9.4 Guidelines for Political Support

The Board of Directors, executives, and employees have the responsibility to strictly comply with the law and follow the guidelines outlined below:

- 9.4.1 Exercise personal political rights in accordance with the law, such as voting rights, as outlined in the Constitution.
- 9.4.2 Do not use company assets to support political activities of political parties, political groups, or any politician to gain improper advantages or enter into joint contracts for such purposes. If requested, report to the supervisor.
- 9.4.3 Avoid expressing political opinions within the company that could lead to conflicts or division within the organization.

9.5 Guidelines for Giving/Receiving Donations and Support

- 9.5.1 Giving/receiving donations and support must be for charitable activities or in line with common business practices, ensuring transparency, verifiability, and no hidden interests.

- 9.5.2 Giving/receiving donations and support should involve the relevant staff preparing an internal memo for approval according to the hierarchy, which will then be presented to the Managing Director for final approval.

The approval documents should include:

- A detailed record of the donation and support provided/received
- A donation request letter and/or a letter requesting financial support

9.6 Guidelines for Preventing Conflicts of Interest

To prevent conflicts of interest, the Board of Directors is cautious regarding related party transactions and situations that may result in conflicts of interest. The company has established thorough procedures for evaluating related party transactions in accordance with the company's policies, focusing on conducting business with integrity, reason, and independence within ethical frameworks. To avoid conflicts of interest, the Audit Committee will evaluate related party transactions that could lead to conflicts, and the company will disclose such transactions in the notes to the financial statements and the annual report.

The following guidelines are established for preventing conflicts of interest:

- 9.6.1 The company mandates that directors, executives, and employees shall not engage in any actions that conflict with the company's interests, including using opportunities or information gained from being an employee for personal benefit or engaging in businesses that compete with the company.
- 9.6.2 The company requires that directors, executives, and employees maintain confidentiality regarding the company's non-public internal information, such as financial statements that have not been submitted to the Stock Exchange of Thailand, the company's performance, capital increases, capital reductions, joint investments, dividend distributions, etc.
- 9.6.3 Directors, executives, and individuals with insider information that is not yet publicly available must adhere to guidelines for handling insider information and trading the company's securities. They are prohibited from buying, selling, transferring, or receiving securities issued by the company before such information is publicly disclosed.

The company has also created an employee code of conduct in writing to ensure that all employees, at all levels, are aware of and adhere to these guidelines. This code serves as a standard for employees to act ethically and demonstrates the company's commitment to complying with laws, regulations, and internal policies. It also acts as a reminder to employees to avoid actions that violate anti-corruption measures and prevent conflicts of interest.

10 Internal Control

The company has established internal controls through the Internal Audit function across various systems, including the organizational structure and environment, accounting systems, financial systems, human resources, procurement systems, project management, business development systems, and information systems. This is particularly focused on financial systems, procurement, accounting, data recording, documentation, and other internal processes related to anti-corruption efforts.

The goal is to ensure efficient auditing, as well as to prevent and monitor risks related to fraud and corruption in each area of operation, while also providing recommendations for appropriate corrective actions.

The company's accounting and finance department has the following procedures for receiving and making payments:

- 10.1 Receiving Money from Customers (Legal Entities or Other Individuals)
 - 10.1.1 Prior to receiving any payment, the Finance Department must be informed of the purpose of receiving such payment and the justification for the specified amount.
 - 10.1.2 A receipt must be issued for every payment received, and it must be a document that can be properly recorded in accordance with established accounting principles.
 - 10.1.3 If the payment is deemed unlawful or inconsistent with its intended purpose, it must be declined, and management should be notified to take appropriate actions to prevent and rectify the situation. In case of legal concerns, the company's legal department should be consulted for suitable measures.
 - 10.1.4 The company requests that payments be made via crossed cheque, marked "A/C PAYEE ONLY," or through bank transfer to the company's designated account. If cash is accepted, appropriate measures must be taken to ensure that all cash received is deposited into the company's bank account.
 - 10.1.5 Payments due to the company must not be deposited into any employee's or third party's account that the company has no authority

to operate. The payer must not be allowed to direct payment in this manner.

10.1.6 Employees must not solicit, accept, offer, or provide any financial or other forms of benefit to the payer with the intent to delay, diminish, or prevent the company from receiving full and timely payment.

10.2 Making Payments to Creditors (Legal Entities or Other Individuals)

10.2.1 Before any payment is made, a thorough analysis must be conducted to determine its intended purpose, and the payment must be recorded by the Accounting Department in accordance with accounting standards and applicable laws.

10.2.2 If any payment is found to be improper or incorrect, it must be reported to management, and corrective actions should be taken to ensure compliance with accounting principles and applicable legal requirements.

10.2.3 Each payment must be supported by valid and legally recognized documentation (as per tax regulations).

10.2.4 Creditors or payees should be treated equitably, and payments must be made in accordance with fair business terms, without discrimination or bias toward any particular creditor or payee.

10.2.5 Employees must not request, accept, offer, or provide any financial or other benefits to creditors or payees that could potentially harm the company, such as delaying payments, making partial payments, or making incorrect payments.

11. Data Recording and Retention

11.1 The company records and retains data, documents, and records related to finance, accounting, gift receipts as specified in section 9.2, and other relevant matters. The recording and retention of data must ensure that the information is not false, misleading, incomplete, incorrect, or tampered with, and must be verifiable for accuracy during audits.

11.2 All types of expenses must be supported by relevant documentation.

Additionally, the recording and retention of the company's data must comply with the applicable laws and company regulations.

12. Complaint Handling Process and Review Procedure

12.1 Allegations Concerning Employees Within the Organization

12.1.1 Upon receiving a tip-off or complaint, the Governance and Sustainability Committee shall be responsible for conducting an investigation and a preliminary review to determine the facts and circumstances related to the alleged wrongdoing. The accused individual will be summoned to be informed of the allegations and will be given the opportunity to gather evidence to prove their innocence and involvement in corruption or misconduct, in order to provide their explanation.

12.1.2 The Governance and Sustainability Committee shall collectively review and summarize the investigation report, along with the supporting documents, and submit it to the Board of Directors for consideration and a vote on whether the allegation is substantiated. If misconduct is found, appropriate penalties will be applied, and it will be considered a violation of the anti-corruption policy. If no wrongdoing is found, the matter will be closed.

12.1.3 A representative or designated person will inform the whistleblower or the person who made the tip-off, as well as the accused, of the outcome of the board's decision.

12.2 Allegations Concerning the Board of Directors/Managing Director

12.2.1 Upon receiving a tip-off or complaint, the Audit Committee shall be responsible for conducting an investigation and a preliminary review to determine the facts and circumstances related to the alleged wrongdoing. The accused individual will be summoned to be informed of the allegations and will be given the opportunity to gather evidence to prove their innocence and involvement in corruption or misconduct, in order to provide their explanation.

12.2.2 The Audit Committee shall collectively review and summarize the investigation report, along with the supporting documents, and submit it to the Board of Directors for consideration and a vote on whether the allegation is substantiated. If misconduct is found, appropriate penalties will be applied, and it will be considered a violation of the anti-corruption policy. If no wrongdoing is found, the matter will be closed.

12.2.3 A representative or designated person will inform the whistleblower or the person who made the tip-off, as well as the accused, of the outcome of the board's decision.

13. Penalties

13.1 The company imposes penalties on the Board of Directors, executives, and employees at all levels who engage in corruption or fraudulent activities. Such actions are considered violations of the company's code of ethics and this policy, and will be subject to disciplinary action in accordance with the company's established procedures. Penalties may include recommendations, warnings, suspension, or termination, regardless of whether the misconduct was intentional or due to negligence.

13.2 Representatives, business intermediaries, or third parties involved in business dealings with the company who violate the principles outlined in this policy, having been informed of this policy, may have their contracts terminated.

14. Monitoring and Review

The company establishes regular monitoring and review of its policies and practices on an annual basis. All parties involved, according to their roles and responsibilities, are tasked with monitoring and reviewing the execution of operations. If any individual observes or suspects a violation of laws, regulations, corporate governance practices, ethical guidelines, or the code of ethics for the Board of Directors, executives, and employees, or any company policies or procedures, they must report such information to the Managing Director or the relevant parties through secure and risk-free whistleblowing channels.

14.1 When there is doubt or a reasonable belief, made in good faith, that there has been a violation or non-compliance with laws, regulations,

corporate governance practices, ethical standards, the code of ethics for the Board of Directors, executives, and employees, or any company policies or procedures, employees or officers may inquire or seek advice from their immediate supervisor as the first step.

14.2 Whistleblowers can report misconduct or complaints through the following secure channels:

14.2.1 To the Corporate Governance and Sustainability Committee:

Mail: Project Planning Service Co., Ltd. (Public)

381/6 Soi Rama IX 58 (Soi 7 Seree 7)

Rama 9 Road, SuanLuang, Suan Luang District

Bangkok 10250

E-Mail: cgcommittee@pps.co.th

Tel: 02-7182785-9

Fax: 02-3005545-6

14.2.2 To the Audit Committee: at Email: whistleblow@pps.co.th This channel allows direct contact with the company's Board of Directors (without passing through the company's executives). The Board has assigned the Audit Committee, composed of independent directors, to receive and investigate such reports or complaints and subsequently report to the Board.

Appendix

Letter of Clarification on the Receipt of Gifts

I, _____ Last name _____, would like to clarify the receipt of a gift that could not be refused, with a total value exceeding 5,000 Bath.

Details of the gift _____

Total value _____ Bath. Given for _____,

To maintain a business relationship _____ Received on _____

Received from [Company/ Organization] _____

Signature _____ (Recipient)
(_____)

Position: _____

Date: _____ / _____ / _____

The Human Resources and Personnel Development Department has reviewed and determined that the gift should be:

- Used as an employee reward on [date] _____.
- Gifts for company events.
- Donated for charitable purposes.
- Other relevant purposes: _____.

Signature _____
(_____)

Director of Operations

Date _____ / _____ / _____

Signature _____
(_____)

Managing Director

Date _____ / _____ / _____

(Example)**Letter of Clarification on the Receipt of Gifts**

I, _____ Mr. Anti _____ Last name _____ Corruption _____ would like to clarify the receipt of a gift that could not be refused, with a total value exceeding 5,000 Bath.

Details of the gift _____ A gift basket, photo frame, and flower vase _____.

Total value _____ 10,000 Bath. Given for _____ New Year's Festival _____, to maintain a business relationship _____ The Contract partner _____ Received on _____ December 30, 2023. Received from [Company/ Organization] _____ Mung Mun Phatthana Public Company Limited. _____

Signature _____ Anti Corruption_ (Recipient)

(_____ Mr. Anti Corruption)

Position: _____ Project Manager _____

Date: _____ 30 / Dec / 2023 _____

The Human Resources and Personnel Development Department has reviewed and determined that the gift should be:

- Used as an employee reward on [date] _____.
- Gifts for company events.
- Donated for charitable purposes.
- Other relevant purposes: _____.

Signature _____
(_____)

Director of Operations

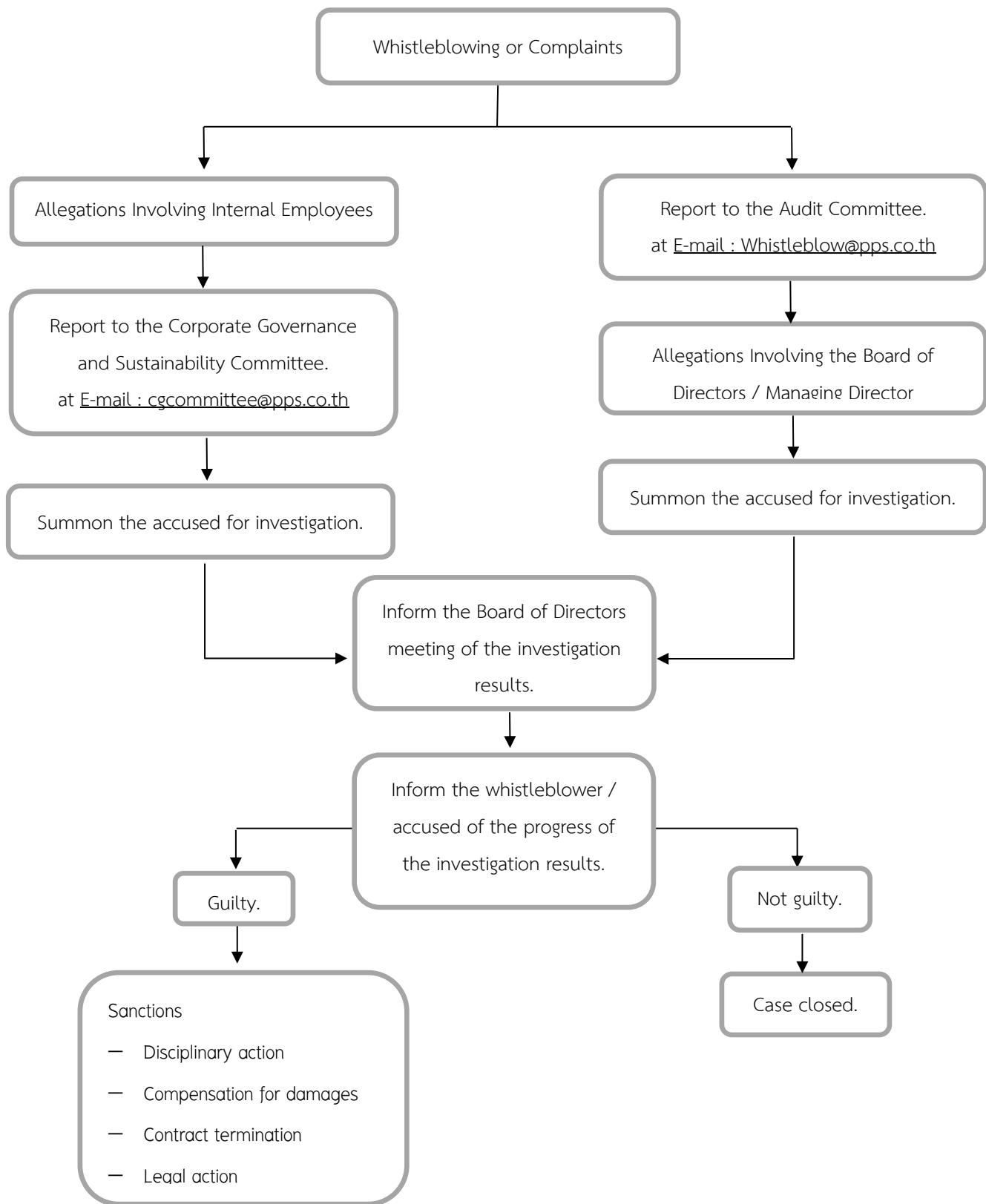
Date _____ / _____ / _____

Signature _____
(_____)

Managing Director

Date _____ / _____ / _____

Complaint Reception and Investigation Procedures



Note: The process of receiving complaints, consideration, and investigation is expected to take approximately 6 months to complete.