

ANTI-FRAUD AND CORRUPTION PRACTICES

Moong Pattana International Public Company Limited

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Introduction

Moong Pattana International Public Company Limited aims to conduct business with ethics by adhering to the responsibility towards society and all stakeholders according to the principles of good corporate governance. Therefore, the Company has campaigned against fraud and corruption for our personnel in the organization to understand and show commitment to fight against fraud and corruption in all forms.

To ensure that the Company has appropriate policies in determining its responsibilities, practices and requirements for its operations to prevent fraud and corruption that may occur in the Company's business and to ensure that our business decisions and operations that may have risks of fraud and corruption are carefully considered and implemented, the Company has established this Anti-Fraud and Corruption Practices in written and has explained and communicated the standards of conduct to the Board of Directors, the Executive Committee and all levels of staff as clear guidelines for conducting business and developing into a sustainable organization.

The Board of Directors would like the Executive Committee and all staff to study, understand and strictly adhere to this Anti-Fraud and Corruption Practices. The Company considers this Anti-Fraud and Corruption Practices as part of the Company's "Work Rules".

This shall be effective from September 9, 2016, onwards. This Anti-Fraud and Corruption Practices has been considered and reviewed and presented to the Board of Directors' Meeting No. 3/2024 on August 13, 2024.

-signed-
(Mr. Sumeth Lersumitkul)
Chairman of the Board of Directors
Moong Pattana International Public Company Limited

Definition

Fraud and corruption	Means	All forms of bribery, including but not limited to cheating, fraud, embezzlement, dishonesty, deceit, dishonesty, such as offering, promising, giving, promising, committing, demanding or receiving money/property or other benefits that are not appropriate to government agencies, private agencies, business partners, customers, trade creditors, staff and/or all stakeholders, whether directly or indirectly or through third parties, such as creating false financial documents, corruption in position of powers, using the Company's assets for personal or household use, providing false information to cause misunderstanding, fraud, concealing, concealing evidence, and acting in a manner that benefits oneself and associates, etc.
Company	Means	Moong Pattana International Public Company Limited
Business Partners	Means	Any companies, partnerships, traders, sellers or any persons involved in the Company's business.
Affiliates	Means	1) Thai Pigeon Co., Ltd. 2) Pigeon Industries (Thailand) Co., Ltd. and 3) Yoshino Moong Pattana (Thailand) Co., Ltd.
Board of Directors and Sub-Committees	Means	1) Board of Directors of Moong Pattana International Public Company Limited 2) Audit Committee 3) Nomination and Remuneration Committee 4) Sustainability and Corporate Governance Committee 5) Executive Committee 6) Risk Management Committee 7) Creating Shared Value and Environmental Management Committee
Executives	Means	Persons who have policy-level functions
Staff	Means	The Management, permanent employees, temporary employees, special contract employees
Related Persons	Means	A person who has any of the following relationships: 1) A person who has the power to control the Company's business and, in the case of a juristic person, includes directors of that juristic person. 2) A spouse, child, or adopted child who has not reached the legal age, of a director, executive or a person in (1) 3) A juristic person over whom a person in (1) or (2) has the power to control the business. 4) Other persons who have the characteristics as specified by the Capital Market Supervisory Board.
Stakeholders	Means	Shareholders, investors, staff, customers, business partners and creditors, joint venture partners and business alliances, government sectors, private sectors, societies, communities and environment.
Disclosure of Information	Means	Disclosure of information related to the Company's business activities in accordance with the Public Limited Companies Act B.E. 2535, the Securities Act B.E. 2551, and the regulations of the Stock Exchange of Thailand and the Securities and Exchange Commission of Thailand.
Conflict of Interest	Means	Any activity that may have personal needs or those of related persons, whether by blood or otherwise, that may influence decision-making or may obstruct or hinder the best interests of the Company.

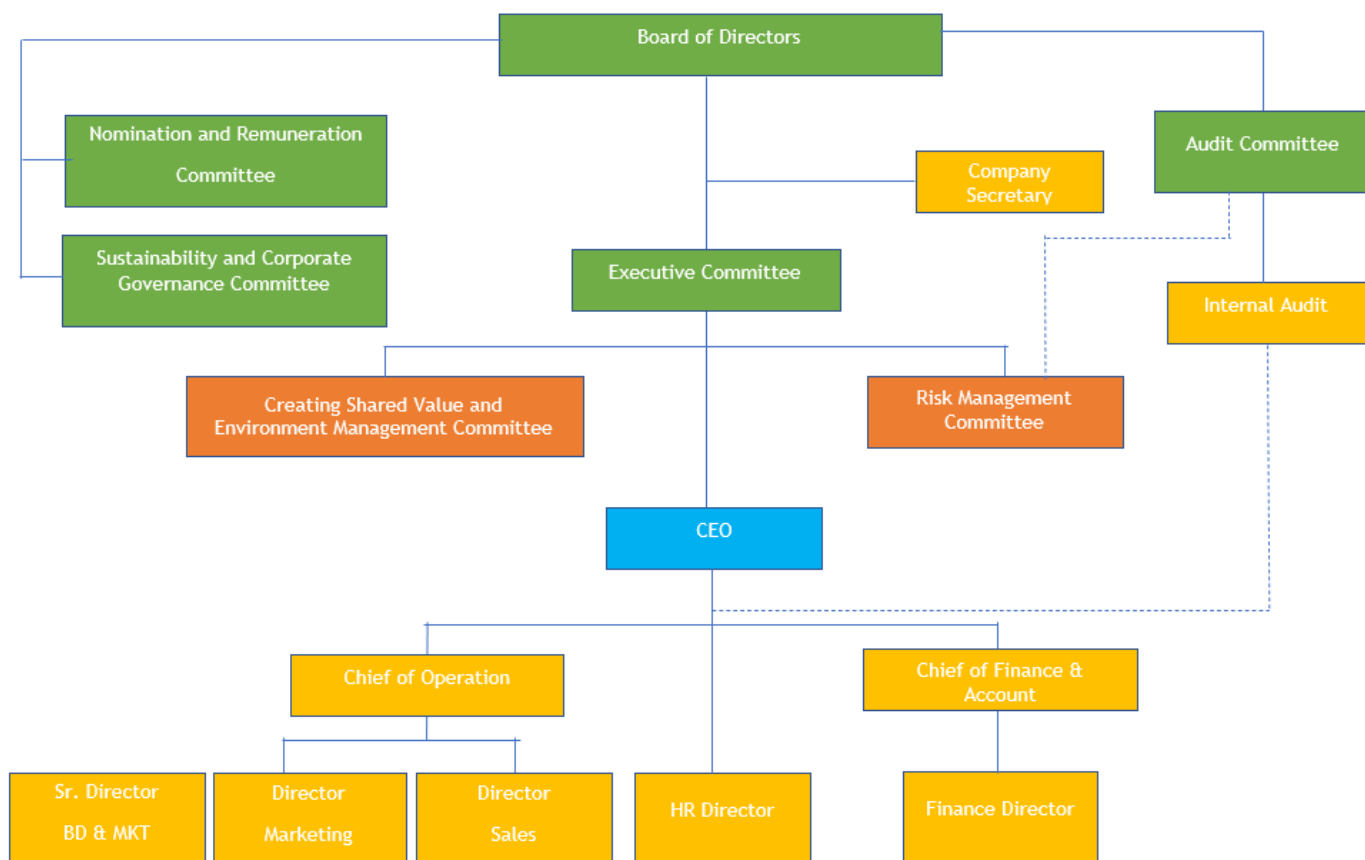
Giving Compensation or Other benefits	Means	Giving things, privileges in the form of property, monetary or non-monetary compensation, or other benefits as a token of appreciation, reward, or to create a special relationship.
Bribery	Means	Offering property, gifts, rewards or other benefits to a person in order to induce that person to act or not act in his or her position, whether such action is proper or improper, in order to persuade that person to act dishonestly, illegally or unethically in business, whether directly or indirectly.
Gifts, Presents or Other benefits	Means	Anything of value or sentimental value, whether monetary or non-monetary, given on important occasions according to tradition or culture with friendliness or as a reward or as a favor or as a token of appreciation, granting special privileges in receiving services, entertainment, recreation, including expenses for travel or hospitality services, tourism, accommodation, food or anything of a similar nature, such as lottery tickets, etc. This also includes giving things according to social etiquette or under local customs, such as New Year's gifts, birthday gifts, gifts on the occasion of receiving a new position, etc.
Financial Support	Means	Subsidies, aids or contributions paid to or received from customers, business partners and business associates reasonably for the purpose of supporting business operations, promoting the Company's brand or reputation, which is beneficial to building commercial credibility, helping to strengthen business relationships and is appropriate and consistent with the Company's Code of Conduct, which focuses on integrity, transparency and good corporate governance in business operations.
Entertainment	Means	Treating food and beverages, providing services and recreational activities for relaxation, whether giving or receiving, such as parties, sports events, etc.
Charitable Donations	Means	Donating/receiving donations of money, items or anything else that can be calculated into money to a charitable organization without expecting anything in return.
Traditions	Means	Traditions, culture, customs, rituals, practices and traditions of society that have been practiced and passed down on the occasion of festivals, important days or activities that have been continuously practiced and are unique and important to society.
User	Means	Any person who is authorized to access, administer, or maintain an organization's information technology system, with rights and responsibilities based on the role defined by the organization.
Information Technology System	Means	The organization's work system that uses information technology, computer systems, and network systems to help create information that the organization can use for planning, administration, support, service provision, communication development and control. It consists of components such as computer systems, data and information program network systems, etc.
Password	Means	Series of letter, character or number used as a means of verification, authentication of an individual to control access to information and information systems to maintain the security of information and information technology systems.
Information	Means	Facts obtained from data that have been processed and organized which can be in the format of figure or graphic picture into a system

		that can be easily understood by users and can be used for management, planning, decision-making, and other purposes.
Political Assistance	Means	Providing assets, money, things, rights or other benefits to assist, support or benefit any political party, politician or person involved in politics, including political activities, whether directly or indirectly.
Facilitation Fee	Means	A small amount of money paid to a government official informally and is given only to ensure that the government official will follow the process or to encourage faster action, where the process does not require the government official's discretion and is a legitimate action of that government official, including a right that a legal person is entitled to by law, such as applying for a license, applying for a certificate, and receiving public services, etc.
Government Officials/ Government Employees	Means	A person who is or was a government official/politician/advisor to a government agency and has come to work for a private company and may use the relationship or inside information to benefit the private company or create a conflict of interest in the performance of duties of a government agency or business regulatory organization with a company under its supervision, where the result of such action is intended to create an unfair business advantage or the determination of a policy that benefits the private sector for which the former government official worked.

Anti-Fraud and Corruption Policy

The Company has a policy that the Company's directors, executives, staff and employees shall not perform any acts related to any form of fraud or corruption for direct or indirect benefits to themselves, their families, friends and acquaintances, regardless of whether they are the recipient, giver or offerer of bribes, whether monetary or non-monetary, to government agencies or private agencies with which the Company conducts business or deals. They will strictly comply with this "Anti-Fraud and Corruption Practices".

Organization Chart



- 1) The Board of Directors has the duty and responsibility in determining policies and supervising the establishment of an effective system supporting the fight against fraud and corruption to ensure that the Board of Directors is aware of and gives importance to the fight against corruption and instills it as an organizational culture so that everyone in the Company understands and realizes the importance of the problems arising from fraud and corruption.

In the event that the Audit Committee reports any acts of Fraud and corruption that affect the Company, the Board of Directors has the duty to provide advice, recommendations, consider penalties and jointly find ways to solve the problems to the Chief Executive Officer and the Board of Directors.

- 2) The Audit Committee has the following duties and responsibilities:
 - 2.1 Consider the Anti-Fraud and Corruption Policy and Practices received from the Executive Committee to ensure that they are appropriate for the business model, the Company's environment, and the organization's culture, and present them to the Board of Directors for approval.
 - 2.2 Review the appropriateness of changes to the Anti-Fraud and Corruption Policy and Practices received from the Executive Committee and present them to the Board of Directors for approval.
 - 2.3 Review the financial and accounting reporting system, internal control system, internal audit system, and risk management system to ensure that they comply with international standards, and are rigorous, appropriate, up-to-date, and efficient.
 - 2.4 Receive reports of corruption and fraudulent activities that people in the organization are involved in and investigate the facts as reported and propose the matter to the Executive Board to jointly consider punishment or solve the problem.

- 3) The Internal Audit Department has the following duties and responsibilities:
 - 3.1 Examine and review the performance of the internal audit plan that has been determined to be correct and in accordance with the policies, practices, operating authority, regulations, requirements and laws to ensure that there is a control system that is appropriate and sufficient for the risks of fraud and corruption that may occur and report to the Audit Committee.
 - 3.2 Perform duties as assigned by the Audit Committee in the matter of investigating fraud and corruption related to the organization, in addition to the internal audit plan that has been determined.
- 4) The CEO and the Executive Committee have the following duties and responsibilities:
 - 4.1 Establish policies and practices for anti-fraud and corruption, including promoting and supporting such policies and practices.
 - 4.2 Communicate with personnel in the organization and relevant persons to be aware of policies and practices for anti-fraud and corruption.
 - 4.3 Review the appropriateness of the system and various measures, including policies and practices for anti-fraud and corruption, to ensure that they are appropriate and consistent with changes in the business, regulations and legal requirements.
 - 4.4 Assist the Audit Committee in investigating facts as reported or otherwise as assigned by the Audit Committee regarding investigations into fraud and corruption, which may be sub-assigned to management teams that are deemed capable of investigating facts.
- 5) The Risk Management Committee has the following duties and responsibilities in the area of anti-fraud and corruption:

Assess business risks to identify operations that are at risk of being involved in fraud and corruption, and determine guidelines and measures to prevent and reduce the risk of fraud and corruption, including monitoring, evaluating and reviewing the results annually, and proposing improvements to the Audit Committee and/or the Board of Directors for further consideration.

Guidelines for Operating in accordance with the Anti-Fraud and Corruption Policy

The Board of Directors, the Executive Committee, staff and employees must strictly comply with the Company's Code of Conduct, the Anti-Fraud and Corruption Policy and Practices, and must not be involved in fraud and corruption, whether directly or indirectly, for which the same applies to other related contractors or subcontractors, by:

- 1) Do not engage in any behavior that indicates acceptance of bribes or bribery of stakeholders in matters for which they are responsible, whether directly or indirectly, in order to obtain improper benefits, by complying with the following:
 - 1.1 Do not accept or give gifts, souvenirs in the form of cash, checks, bonds, stocks, gold, gems, real estate or similar items from any stakeholders with whom they have contacted and coordinated in both government agencies and private agencies.
 - 1.2 Do not accept any property, items, gifts, or other benefits that induce the omission of one's duties. Before accepting any souvenir, make sure that the law and the Company's regulations have been complied with. Items or gifts given in the course of one's duties should not be expensive and should be appropriate for each occasion.
 - 1.3 Do not give any property, items, gifts, or other benefits to induce decision-making or cause the recipient to refrain from following the same trading practices as other business partners. The value of the items given on occasions or events must not exceed the customary usual value.
 - 1.4 Do not act as a middleman in offering money, property, items, or other benefits to those involved in the business, government agencies, or any organizations in exchange for undue privileges or to cause government officials to refrain from following the rules, regulations, and legal practices as specified.
- 2) Procurement must be conducted through the Company's regulations, with transparency and accountability.
- 3) Expenses for business entertainment and other expenses related to the performance of business contracts can be made but must be spent reasonably and with accountability.
- 4) In making charitable donations, the following must be complied with:
 - 4.1 The use of the Company's money or assets for charitable donations must be made in the Company's name only. Charitable donations must be made to foundations, public charitable organizations, temples, hospitals, nursing homes or organizations for the benefit of society that are certified or credible, auditable and conducted in accordance with procedures specified in the Company's regulations.
 - 4.2 Personal charitable donations can be made, but must not involve or cause suspicion that they are corrupt acts for any benefit.
- 5) The use of the Company's money or assets to support a project must be in the name of the Company only. The money paid must be for business purposes, for a good image and reputation of the Company. The disbursement must clearly state its purpose and have verifiable evidence and proceed in accordance with the procedures specified in the Company's regulations.
- 6) Do not perform any actions related to politics within the Company and do not use the Company's resources to perform such actions. The Company is an organization that adheres to political neutrality, supports compliance with the law and democratic governance, and has no policy of providing political assistance to any political party, either directly or indirectly.
- 7) Staff must not neglect or ignore when they encounter actions or behaviors that are considered corruption or suggest corruption and are related to the Company, whether directly or indirectly. Staff must notify their supervisors or responsible persons and cooperate in investigating the facts. If there are any doubts or questions, they should consult their supervisors or persons assigned to be responsible for monitoring compliance with the Code of Conducts through the various specified channels.

- 8) The Company will provide fairness and protection to staff who refuse or staff who report fraud and corruption related to the Company by using measures to protect complainants or those who cooperate in reporting and reporting fraud and Corruption as specified by the Company in the measures to protect and maintain confidentiality. In addition, the Company has a policy not to demote, punish or cause negative effects to staff who deny fraud and corruption, even if such action causes the Company to lose business opportunities.
- 9) Directors, executives and staff who commit fraud and corruption are considered to be committing unethical acts of the Company, which must be considered for disciplinary action according to the regulations specified by the Company. In addition, they may be punished by law if the action is illegal.
- 10) The Board of Directors and the Executive Committee realize the importance of disseminating, providing knowledge, consulting and understanding to personnel in the organization and related persons about the Anti-Fraud and Corruption so that personnel and related persons can comply with this Anti-Fraud and Corruption Policy and Practices, including being a good example in terms of honesty, ethics and code of conduct.
- 11) The Company is committed to creating and maintaining an organizational culture that believes that fraud, corruption, and bribery are unacceptable acts, whether against any person or in transactions with the public or private sectors.
- 12) This Anti-Fraud and Corruption Policy and Practices cover the human resources management process from personnel recruitment or selection, promotion, training, staff performance evaluation, and compensation. Supervisors at all levels are required to communicate and make staff understand the use of business activities under their responsibility and supervise the implementation to be effective.

Contractual Practices between the Company and Customers or Business Partners

The Company has a trading and investment policy under the Code of Conduct and the Good Corporate Governance Policy towards shareholders, stakeholders and society. The Company has no policy to demand or accept or offer or provide financial benefits or other benefits that are dishonest to anyone or any agency. The Company does not perform or refrain from performing any actions that are illegal or unethical in order to obtain business contracts and various benefits. The Company has practices for managing contracts between customers or business partners as follows:

Conducting Business with Honesty and Integrity

The Company shall not engage in or allow any form of corruption, extortion or embezzlement and shall have procedures for monitoring and enforcement to ensure compliance with the Code of Conduct.

The Company shall not offer gifts, favors, payments, fees, services, discounts, other privileges or other benefits to staff of the business partners or their families in order to obtain privileges from the business partners, except where permitted by local customs and to the extent that it is not contrary to the law.

The Company shall not offer or give anything of value, including money, bribes, entertainment or kickbacks, to government officials who are involved in transactions related to the Company. We expect the business partners to establish measures to prevent the Business Partner's staff from being involved in giving and receiving bribes, including training directors, executives and staff in accordance with the Anti-Fraud and Corruption Policy and Practices, including prohibiting bribes for the business partners' business benefits.

The Company's directors, executives and staff shall not give, receive or solicit anything of value, such as gifts, payments or other benefits from customers or the business partners. A whistleblowing channel has been established to inform customers or the business partners of any actions that violate these policies and practices to the Company.

Conflicts of Interest

The Company shall not be involved in any financial or other relationship with any staff of the Company that may give rise to or be perceived as having a conflict of interest with the Company. Staff of the Company shall not act as an executive, director, employee, agent or consultant of any Business Partner, unless approved by the appropriate executive of the Company. business partners shall disclose and resolve all conflicts of interest that have arisen or may arise.

Privacy and Intellectual Property

The Company shall control the misappropriation or misuse of the Company's intellectual property and confidential information, and the business partners shall not use such property and information unless authorized by the Company. Business partners, who have the Company's intellectual property or confidential information, shall establish appropriate safeguards to prevent unauthorized disclosure or use of such property and information, and the business partners shall ensure that the legitimate intellectual property of all staff, customers and business partners is protected.

Fair Business Conduct and Competition

The Company shall adhere to the principles of fair business conduct, advertising and competition, including all laws and regulations, and the business partners shall have appropriate methods to protect customer information, including prohibiting the business partners from engaging in misuse of confidential information, price fixing, bidding or cartel agreements to reduce competition in any transactions involving the Company, with the expectation that the business partners understand and comply with all applicable laws related to fair competition and antitrust.

Commitments and Responsibilities

The Company must meet the expectations set out in the Code of Conduct by allocating resources appropriately and communicating the principles set out in the Code of Conduct to the business partners.

Guidelines for Collection, Access, Recording, Retention and Backup of Financial Data

The Company is committed to maintaining standards regarding work systems and information technology systems, which are important foundations for creating an effective control system. The Company will take various actions to ensure that financial data is accurate, complete, transparent and auditable, and to provide an efficient system for the collection, access, recording, retention and backup of computer data, ready for reuse at an appropriate time, as well as preventing the use of data for personal gain, including those of associates, related persons and/or businesses that compete with the Company directly or indirectly without ethics and good conscience.

In order to achieve such commitment under the Code of Conduct and Good Corporate Governance Policy, the Company has the following guidelines for the storage, access, recording, retention and backup of financial data:

1. Financial documents and information collected from both inside and outside the Company have a system for storing, accessing, recording and retention data to prevent unrelated persons from accessing, editing, modifying, destroying and/or recording data improperly, whether by accident or intention, and to enable the inspection of financial documents and data later.
2. All operations related to information technology and communication systems must comply with the policies and guidelines for accessing or controlling the use of information, including maintaining the Company's information security at all times.
3. Assess risks and create risk control systems that are appropriate for the changing environment and keep them up-to-date.

4. Executives and staff must protect and maintain their usernames and passwords. They must not share them with others, publish, distribute, or make known to others without permission.
5. The Company has the right to inspect computer usage, including related equipment, data, and information technology without the permission of the users.

Guidelines for Disclosure and Confidentiality

The Company discloses necessary information to executives, permanent staff, temporary staff, special contract staff, customers, trade creditors, business partners, stakeholders and related persons in a correct, complete, timely, and transparent manner through channels that are easily accessible, equitable and reliable. The disclosure of necessary information regarding corporate governance shall be in the form of an annual information list/annual report (Form 56-1 One Report) and other channels that are easily accessible, such as the Company's website or other appropriate methods, etc., in order to enable effective participation.

In addition, the Company strictly maintains confidentiality within the organization and in accordance with the "Handling Confidential, Market-sensitive Information: Principles of Good Practice" in order to be a good practice for the Company and prevent the disclosure of the Company's confidential information from leaking, which may cause damage to the Company or be used for improper purposes, which may take advantage of shareholders, investors and stakeholders in the public.

The guidelines for managing confidential information that affects the price of securities are as follows:

1. Directors, executives and staff must comply with the Company's securities trading policy, including securities trading practices, by not trading securities 1 month in advance of the announcement of financial statements and the improper use of inside information (Insider Trading) as specified in the Company's Code of Conduct.
2. The Company limits the number of persons who can access confidential information on a need-to-know basis as specified in the Company's Code of Conduct.
3. The Company stores copies of documents related to transactions that are confidential information safely and destroys them when no longer needed, limiting access to information to only authorized staff.
4. Cultivating it as a corporate culture through regular communication to make all staff aware of their duty to maintain the Company's confidentiality, not to read confidential documents or discuss confidential matters in public.
5. The Company arranges for regular reviews to ensure that data storage and control are up-to-date and secure.

Guidelines for Giving or Receiving Gifts, Presents or Other Benefits

In order to maintain business ethics and good corporate governance policies, the Company has set guidelines for giving or receiving gifts, presents or other benefits as follows:

1. Directors, executives and staff at all levels and/or their families are prohibited from receiving or giving gifts, presents or other benefits from customers, business partners, contractors, subcontractors and those who are involved in business with the Company, except for receiving or giving gifts according to tradition or to maintain good relationships between individuals or to build good relations between organizations. The receiving or giving of gifts, presents or other benefits must not affect any business decisions of the recipient.
 - 1.1. If a staff gives or receives a gift, present or other benefit worth more than 3,000 baht, the staff must report to the supervisor in order and deliver the said item to the Human Resources Department for

recording and controlling in the form “Report on Giving or Receiving Gifts, Presents or Other Benefits” and have the authorized person or supervisor approve and acknowledge it for use for the maximum benefit of the company.

- 1.2. In the event that the authorized person or supervisor considers that it is inappropriate to accept a gift, present or other benefit, the recipient must return it to the giver immediately. If it cannot be returned, give it to the Human Resources Department and register and control in the form “Report on Giving or Receiving Gifts, Presents or Other Benefits” and have the authorized person or supervisor approve and acknowledge it. This should be considered the common property of the Company.
- 1.3. Giving and receiving that occurs should be done in an open place and can be disclosed to staff or other persons.
2. Directors, executives and staff at all levels are prohibited from receiving or promising to receive or give money, property, items or other benefits to anyone with the intention of inducing them to act or refrain from acting, including any actions that fall under the above categories that are incorrect or dishonest both publicly and privately.
3. If a gift or present is received and given to a representative of the Company and is a valuable souvenir for commemorating an important event, personnel at all levels are permitted by the Company to receive it on behalf of the Company. They must report the acquisition and storage of those gifts in the form “Report on Giving or Receiving Gifts, Presents or Other Benefits” and have the authorized person or supervisor approve and acknowledge it.
4. Keep evidence of expenditure showing the value of gifts, presents or other benefits for later inspection.
5. Compliance with the aforementioned guidelines must not violate the announcement of the National Anti-Corruption Commission on the Criteria for Receiving Property or Other Benefits by Government Officials Ethically.

Guidelines for Entertainment

The Company has the guidelines for entertainment as follows:

1. Must be in accordance with traditions, which are normal practices.
2. Must be in accordance with the philosophy of sufficiency economy, knowing moderation, not too frequent, and appropriate for the occasion.
3. Must not violate the law and strictly comply with the Company's good corporate governance policy and business ethics.
4. Keep clear evidence identifying the individuals or units of the business partners and the names of the Company's staff who attended the reception for later verification.

Guidelines for Charitable Donation

The Company supports ethical conduct in Thai society by providing donations to foundations or public charities on appropriate occasions. However, in order to establish the charitable donation practice to be carried out appropriately, transparently, and to avoid being considered as indirect bribery or creating an improper business advantage, the Company has set clear and transparent charitable donation practice guidelines, with the following details:

1. Donations must be for public charity or have a clear purpose to benefit society. There must be no hidden purpose or to gain improper business benefits.
2. Must be approved by an authorized person in accordance with the Company's regulations under the strict framework of the Good Corporate Governance Policy and the Code of Conduct.
3. Keep evidence showing the value of the donation and clearly stating the name of the person or organization receiving the donation for the purpose of future inspection.

Guidelines for Granting Financial Support

The Company has established internal control processes and internal audits to ensure that financial support is used reasonably and transparently, so that it does not become a channel for fraud and corruption. The procedures for requesting approval and using financial support are in line with the internal control processes and are approved in accordance with the specified Company's approval manual. The guidelines for practice are as follows:

1. Granting financial support must be recorded internally and the purpose must be clearly specified. Financial support must be used to support business operations, promote the Company's brand or reputation, which is beneficial to building commercial credibility, help strengthen business relationships, and is appropriate and consistent with the Company's Code of Conduct, which focuses on correctness, transparency, and good corporate governance policies, and has no hidden or inappropriate purposes.
2. Must pass the approval process specified in the approval manual in all respects.
3. There is an evaluation and monitoring of financial support within the time frame that clearly states the start and end times of the activity.
4. There is a clear indication of the location of the activity where the financial support is used, which can be verified, with evidence of receipt of money or supporting documents from official agencies requesting or receiving financial support from both the government and private sectors, to be used for disbursement and to control expenses to be strictly within the specified budget and to maximize the benefit of the Company.
5. There is a clear assignment of personnel responsible for the activities that require financial support. There is regular monitoring and reporting to the supervisor, and it can be verified.
6. The expected benefits should be clearly specified, both direct and indirect, and the benefits should be specified in both quantity and quality.
7. The collection of actual financial support data for analysis, planning, and internal data to be used in considering whether or not to provide financial support in the future.

Guidelines for Political Assistance

The Company will not provide any support for the political activities of any political party or group. The Company will remain neutral and not support any political party or group. The Company has set the following political assistance practices:

1. Directors, executives, and staff have the political right to participate in or support various political activities personally, outside of working hours and not on behalf of the Company. They must not use the Company's assets to support political activities of any political party, political group, or politician, whether directly or indirectly, and they must not allow political parties to use the Company's resources and projects to organize political activities.
2. Directors, executives and staff are prohibited from applying to be directors of political parties or being representatives in public activities, which may lead to misunderstandings that the Company is biased or involved with that political party.
3. They are prohibited from using their power and duties to persuade, pressure or force their colleagues and subordinates to support any political activities of political parties, political groups or politicians, directly or indirectly.

Internal Audit and Control Process

The Company's internal audit and control are operational processes jointly determined by the Board of Directors, executives, as well as personnel in all units to ensure that the specified procedures or processes will help the organization achieve its objectives and serve as a tool to prevent corruption in the operational processes of all units.

In this regard, executives in each unit shall design internal controls and establish operating procedures or work processes to manage and reduce the risk of corruption, as well as communicate, understand, control and monitor the operations of personnel in the unit to operate in accordance with the established internal control system. The operating procedures or work processes shall be prepared in writing for the unit's executives to review and the Board of Directors to consider and approve for enforcement, with clear definitions of the duties and responsibilities of personnel in operating the procedures or work processes, including storing such documents in channels accessible by relevant personnel and communicating them to relevant personnel. In addition, executives in each unit shall review the operating procedures or work processes regularly at least every 2 years or when there is a change that significantly affects the operations to ensure that the operating procedures or processes are consistent with the principles of good internal control and current operations.

The Company has an internal audit unit responsible for auditing compliance with the internal control system, providing recommendations and solutions to improve or develop internal controls to be efficient and effective, prevent and detect potential risks, and cover the review of compliance with the anti-fraud and corruption measures. Internal auditors can work independently and present audit results straightforwardly. When material deficiencies are found, they will be reported to the Executive Committee and the Audit Committee. Each executive is responsible for using the recommendations to improve and develop internal controls to be more efficient.

In addition, the Audit Committee is responsible for overseeing the financial reporting process, internal control system, internal audit, compliance with relevant laws and regulations, as well as processes related to anti-fraud and corruption measures, as well as considering and proposing the appointment of auditors and determining their remuneration as appropriate.

Monitoring and Reviewing

The Company requires the Board of Directors, executives and all staff to acknowledge, understand and strictly comply with the policies and practices set out in these anti-corruption measures. Executives at all levels in the organization are responsible for monitoring and taking responsibility for compliance and consider it an important mission to ensure that staff under their supervision in all units are aware of, understand and strictly comply with the anti-corruption measures. If any director, executive and staff commits an offense as specified, they will be subject to strict disciplinary punishment. If any action is believed to be against the law, rules, regulations of any government authority, the Company must escalate the matter to government officials for further legal action.

The Board of Directors also requires all relevant parties under the structure of responsibilities to monitor and review their own performance. If there is any suspicion that any activity or business transaction may violate the policy or the law or any regulations, such information must be reported through the complaint/whistle-blowing channels as specified.

The Company also requires regular monitoring and review of measures and practices every year or when there are significant changes that affect the management of corruption risks. This is to ensure that such measures are in line with the Company's good corporate governance policy and the Company's Code of Conduct, as well as other relevant regulations and laws. In addition, any improvements must be approved by the Board of Directors and such improved measures must be communicated to the entire Company.

In addition, the Audit Committee will oversee compliance with anti-fraud and corruption measures by reviewing appropriate internal measures and controls and providing recommendations to the Board of Directors, executives and staff of all relevant departments to be up-to-date at all times.

Guidelines on Measures for Protection and Confidentiality

In order to protect the rights of the complainant and the informant who act in good faith, the Company will conceal the name, address or any information that can identify the complainant or the informant and keep the information of the complainant and the informant confidential. Only those who are responsible for investigating the complaint can access such information.

In the event of a complaint being made against the CEO and/or the Executive Committee, the Audit Committee will take responsibility in protecting the informant or the complainant, witnesses and persons who provide information in the fact-finding investigation from any distress, danger or injustice resulting from reporting the complaint, being a witness or providing information. The complainant or the informant are requested to submit the complaint directly to the Audit Committee.

- The CEO has a duty to exercise discretion and order as he deems appropriate to protect the whistleblower or complainant, witnesses and persons who provide information in the fact-finding investigation from any distress, danger or injustice resulting from the whistleblowing, complaint, being a witness or providing information.
- The CEO can assign a task to any executive to act on his behalf in exercising discretion and order to protect the safety of the whistleblower or complainant, witnesses and persons who provide information. The assigned executive must not be involved in the matter reported or complained about, directly or indirectly (e.g. the accused is his direct subordinate).

In addition, the person who receives information from performing duties related to the complaint must keep the information, complaint and documents of the complainant and the informant confidential. The information must not be disclosed to other persons who are not related, except when it is disclosed in accordance with the duties prescribed by law.

Procedures for Investigation and Penalties

1. Upon receipt of a whistleblowing complaint, the CEO, the Executive Committee and/or the Audit Committee shall screen and investigate the facts.
2. During the investigation, the CEO, the Executive Committee and the Audit Committee may assign a representative (the Executive Committee) to inform the whistleblower or complainant of the progress from time to time.
3. If the investigation of facts finds that the information or evidence has sufficient grounds to believe that the accused has actually committed fraud and corruption, the Company will grant the accused the right to be informed of the allegations and grant the accused the right to prove themselves by finding additional information or evidence that shows that they are not involved in the fraud and corruption as alleged.
4. If the accused has actually committed fraud and corruption, such fraud and corruption are considered as an offense against the Company's Anti-Fraud and Corruption Practices, or the Code of Conduct. The accused must be investigated and considered for disciplinary punishment in accordance with the work regulations set by the Company. If such fraud and corruption are illegal, the offender may be subject to legal punishment.

Dissemination of the Anti-Fraud and Corruption Practices

In order for everyone in the organization to be aware of the Anti-Fraud and Corruption Policy, the Company will proceed as follows:

1. The Company will prominently post the Anti-Fraud and Corruption Practices in the workplace so that everyone in the organization can read them.
2. The Company will disseminate the Anti-Fraud and Corruption Practices through the Company's communication channels, such as the website, email, and annual information form/annual report (Form 56-1 One Report), etc.

3. The Company will provide training on the Anti-Fraud and Corruption Practices to all new staff.
4. The Company will review the Anti-Fraud and Corruption Practices regularly every 2 years.

Facilitation Fee

The Company has no policy to pay facilitation fees in any form, either directly or indirectly. We will not take any action and will not accept any action in exchange for facilitating business operations because allowing the Company's personnel to pay facilitation fees to government officials carries a very high risk of becoming a bribe and increasing business costs, increasing the opportunity to damage the reputation and violating the Company's Anti-Fraud and Corruption Policy.

Practices

The Company has set the following guidelines regarding facilitation payments:

1. The Company's personnel are prohibited from paying facilitation payments in any form, whether directly or indirectly, and regardless of whether the payment is made in accordance with custom or through another person, especially facilitation payments to government officials.
2. Avoid or close off opportunities that could lead to being in a facilitation payment situation.

Conflict of Interest

The Company requires its directors, executives and staff to avoid actions that may cause conflicts of interest. The important principles are as follows (for more details, see Section 8 of the Code of Conduct):

1. Refrain from engaging in any business that competes with the Company or its subsidiaries, whether for personal gain or for others, which may directly or indirectly cause damage to the Company, or become a partner or shareholder with decision-making power, or a director or executive in any business that competes with or is of the same nature as the Company or its subsidiaries.
2. Must report any interests that may cause a business conflict of interest with the Company or its subsidiaries, such as holding any position in any business partner or customer of the Company and must report to the Company immediately.
3. Do not seek benefits for yourself or others by relying on confidential information of the Company or its subsidiaries.

Hiring Government Officials

The Company has a policy of hiring government officials to hold positions as directors, executives, staff or consultants of the Company. There must be a selection process, hiring approval, compensation determination and control process to ensure that hiring government officials is not in return for any benefits to benefit the Company, destroying the image of credibility and integrity of the performance of duties which are at risk of corruption.

Guidelines

1. The Company shall not hire or appoint government officials who are still in their positions.
2. The Company shall provide a 2-year grace period for the appointment of former government officials who have left their positions or persons who have worked for regulatory agencies directly related to the Company.

3. The Company has a process to examine the background of persons whom the Company will recruit to be appointed as directors, advisors and executives of the Company to examine any potential conflicts of interest prior to appointment.
4. The Company defines duties and procedures to prevent the abuse of power or conflicts of interest, such as disclosing secrets of government agencies to which they used to belong, lobbying for improper benefits, or being assigned to contact former agencies.
5. The Company discloses information about the Company's directors/advisors/executives/staff who take on government policy duties, along with the reasons for assuming positions or performing policy duties and publishes them in the Company's documents to ensure transparency.
6. If the performance of duties by the Company's directors/advisors/executives/staff in government agencies may clearly cause conflicts of interest, such as the Company's executives taking up positions in the government, such individuals should be required to consider resigning from their positions in the Company to ensure transparency.

Risk Assessment

Assessing the risk of bribery of government officials is an important basic principle that will help the Company design appropriate internal control measures. The risk can change at any time due to many reasons, such as economic changes, business expansion, projects that are related to the government, etc. Therefore, the Company has conducted a continuous risk assessment periodically in order to use the information to adjust, improve or develop internal control measures that are consistent with the risk of bribery.

Guidelines

1. Executives must support and understand the risks that may arise from bribery and corruption and must communicate this to staff at all levels so that they understand and cooperate in order to effectively manage risks.
2. The Company will conduct a risk assessment of various transactions of the Company that may have steps or processes that are likely to involve bribery and corruption, including internal control measures in finance/accounting/document preservation, control measures in supervision/audit, support control measures, etc., by reviewing the Company's risk management policy regularly at least once a year, including reviewing the risk management measures in place to ensure that they are appropriate to prevent risks or reduce them to an acceptable level.
3. Risk assessment is divided into (1) assessment of the possibility of actions or events that are a risk of bribery. (2) the severity of the impact, which may cover legal, financial, reputational impacts, etc. After assessing both data, process them to analyze the risk of bribery arising from various activities, which may be divided into high risk, medium risk, and low risk.
4. Use the information from the risk assessment to develop appropriate anti-bribery measures. Once the Company knows the remaining risks, use them to develop anti-bribery measures.

Procurement

The Company's procurement operations must be transparent, honest, and in accordance with the Company's procurement regulations, as well as laws and regulations related to procurement of both the public and private sectors, including laws prohibiting attempts to abuse power against officials, including rules and regulations issued by the National Anti-Corruption Commission (NACC) (see more details in the Company's Procurement Guidelines, effective July1, 2022).

Channels for Reporting or Filing Complaints or Seeking Advice on Anti-Fraud and Corruption

Matters for Receiving Complaints or Filing Complaints about Fraud and Corruption

1. Seeing corrupt actions directly or indirectly related to the organization, such as seeing individuals in the organization bribing/receiving bribes, government officials or private agencies
2. Seeing actions that violate the Company's procedures or affect the Company's internal control system, leading to suspicions that it may be a channel for Fraud and Corruption
3. Seeing actions that cause the Company to lose benefits or affect the Company's reputation
4. Seeing actions that are illegal, immoral or unethical

Channels for Receiving Whistleblowing Complaints, Complaints or Seeking Advice on Anti-Fraud and Corruption

The Board of Directors has assigned the Audit Committee to consider receiving whistleblowing complaints, complaints or advice on actions that may raise suspicions of fraud and corruption occurring with the Company, either directly or indirectly, through the channels specified in this guideline. The complainant must specify the details of the matter to be reported or the complaint or the issue for which advice is sought, along with their name, address and telephone number, and send it to the following channels:

- | | |
|------------------------|--|
| 1) Inform via
or | Email of the Chairman of the Audit Committee at ind.director@moongpattana.com
Mail to the Chairman of the Audit Committee
Moong Pattana International Public Company Limited
No. 2/97-102, 18-19Fl., Bangna Complex Office Tower
Soi Bangna-Trad 25, Bangna-Trad Road, Bangna Nuea Subdistrict,
Bangna District, Bangkok 10260 |
| 2) Inform via
or | Email of the CEO at ceo@moongpattana.com
Mail to the CEO
Moong Pattana International Public Company Limited
No. 2/97-102, 18-19Fl., Bangna Complex Office Tower
Soi Bangna-Trad 25, Bangna-Trad Road, Bangna Nuea Subdistrict,
Bangna District, Bangkok 10260 |
| Inform via
or | Email of the Company Secretary at company.secretary@moongpattana.com
Mail to the Company Secretary
Moong Pattana International Public Company Limited
No. 2/97-102, 18-19Fl., Bangna Complex Office Tower
Soi Bangna-Trad 25, Bangna-Trad Road, Bangna Nuea Subdistrict,
Bangna District, Bangkok 10260 |
| 3) Mobile phone number | 080-826-3599 |

In the event that the whistleblower or complainant has a complaint against the CEO or the Board of Directors, please send the complaint directly to the Chairman of the Audit Committee.

Persons who can make whistleblowing complaints or complaints about corruption and fraud are all stakeholders of the Company, namely shareholders, customers, competitors, creditors, the government sector, communities, society, executives, and staff of the Company. However, regardless of the method of reporting as mentioned above, the Company will not disclose the name of the whistleblower and will keep the information of the related persons confidential.

In the event of urgent complaints or matters related to corruption and fraud, the related persons must immediately report to the hierarchy and present to the senior supervisor for action without delay.

References

1. Good Corporate Governance Policy of Moong Pattana International Public Company Limited
2. Code of Conduct of Moong Pattana International Public Company Limited
3. Announcement of the National Anti-Corruption Commission on the Principles of Accepting Property or Other Benefits by Ethical Conduct of Government Officials
4. Organic Act on the Prevention and Suppression of Corruption, Section 123/5 (B.E. 2542 and Amendment (No. 3) B.E. 2558)
5. Handling Confidential, Market-Sensitive Information: Principles of Good Practice, Prepared by the Securities and Exchange Commission (SEC)
6. Royal Institute Dictionary B.E. 2554