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Message from the Chairman of the Board of Directors

To ensure that the operation of the Company and the Group is in accordance with global standard practices, adheres to operating business with transparency and justice, and also adhere to social responsibility serving all stakeholders according to good corporate governance and business ethics, and in accordance with the Company's intention to against all forms of corruption by joining the "Thai Private Sector Collective Action Against Corruption (CAC)". Accordingly, the Board of Directors formulates the "Anti-Corruption and Whistleblowing Policy" to encourage all personnel of organization, stakeholders and related persons to acknowledge the intention and commitment of the Company and the Group, and to use as guideline for joint practice to achieve the said objective.

The Company requires all personnel in the organization to study and strictly adhere to this policy. The Company considers the "Anti-Corruption and Whistleblowing Policy" a part of the Company's "Code of Conduct."

13 November 2025

1. Introduction

Gunkul Engineering Public Co., Ltd., (the "Company") including its subsidiaries and affiliated companies (the "Group") operate business with adherence to morality, ethics, honesty, responsibility to society and all stakeholders in accordance with good corporate governance and business ethics of the Company, as well as, policy and practices towards stakeholders and prescribed missions, in order to affirm its intention and commitment regarding anti-corruption.

In order to enable decision-making and business operation that may cause the risk of corruption to be carefully and fairly considered, the Company formulates the "Anti-Corruption and Whistleblowing Policy" in writing to serve as an operational guideline for the organization with transparency, sustainably, and part of business operation.

2. Definitions and Forms of Corruption

<u>Definitions</u>

"The Company"	Gunkul Engineering Public Co., Ltd.
"The Group"	Subsidiaries and affiliated companies of Gunkul Engineering Public Co., Ltd.
"Board of Directors"	Directors of Gunkul Engineering Public Co., Ltd. and the Group
"Executives"	Persons holding position from Assistant Vice President level and above of Gunkul Engineering Public Co., Ltd. and the Group
"Personnel"	Directors, executives, employees at all levels, and staff of Gunkul Engineering Public Co., Ltd. and the Group
"Related person"	Mediator and business representative, consultant, or person who perform work for the Company and the Group
"Stakeholder"	Shareholders, employees, customers, partners, business alliance, rivals, public sector, society and community
"Fraud"	Seeking for unlawful benefit for oneself or others, such as false financial evidence, use of assets of the Company and the Group for personal benefits, peculation, embezzlement, defraud, act of conflict of interest.
"Corruption"	Power abuse for personal benefits, all forms of bribery, offer of contract or promise, demand or reception of money, asset and other benefits in improper manner from the government officers, public and private agencies. This shall include the business

	advantage for oneself or allies through the corrupted duty performance by acquiring or maintaining business or any other improper business benefits.
"Bribery"	Incentives, compensation, rewards, or benefits offered, promised, or provided to any individual to induce that person to take an action or make a decision in order to obtain a benefit.
"Political Contribution"	Granting money, assets, privilege, or place to facilitate the political party, politician or politic-related person.
"Donation for Charity"	Donation of money, objects or anything with calculable financial value to the charity organization without any return.
"Financial Support"	The money, objects or return with calculable financial value paid to or received from customers, trade partners, business partners with objectives to promote the trademark of brand or the reputation of the Company and the Group, or to create commercial credibility and business relation.
"Facilitation Payment"	Small expenses paid informally to government officials unofficially and is sufficient to ensure that government officials will proceed according to the process or as an incentive to speed it up. Such process shall not require the discretion of government official and it is an act of duty of that government officials, and shall also be the right that the juristic person should have received under the law, such as applying for or renewing a license requesting a certificate or obtaining public services, etc.
"Government employee"	Government officials or local employees who have a permanent position or salary, employees or persons working in state enterprises or government agencies, political office-holder, local administrators and members of local councils who are not holding political positions, official under the law on Local Administration Act. This shall also include directors, sub-committee members, employees of government agencies, state enterprises, or government agencies, an individual or a group of persons who exercise authority or are authorized to exercise the administrative power of the state in order to take any action in accordance with the law

	whether it is established in the bureaucratic system, state enterprises, or other state enterprises.
"Employment of government employee"	The Company hiring personnel from the public sector to work for the Company.
"Presents"	Anything of value that person/company give to another person/company without directly demanding compensation. Presents can be objects or in the form of other benefits.
"Entertainment"	Expenses for business entertainment, food and beverages, and to include organizing events/ recreational activities such as carnivals, sporting events and other spending that are directly related to business practices or is a commercial practice. However, it must be a reasonable spending and not affecting operational decisions or cause benefits of conflict.
"Conflicts of interest"	A situation in which an employee or a relevant party may have personal or affiliated interests that influence any decision or action in the course of their duties, potentially compromising impartiality, reduce transparency, and possibly causing harm to the company's interests, whether intentionally or unintentionally, leading to unfair decision-making.
"Welcoming"	Participating in social events, cultural events, or watching sports with the officers or persons who have or may have business relationships with the Company.

<u>Forms of Corruption</u>

Any action which promotes, facilitates or supports individual, group of persons, or organization in return of business benefit which contradicts the business ethics.

3. Scope of Implementation

This Anti-Corruption and Whistleblowing Policy ("Anti-Corruption policy") applies to all personnel of the Company and the Group. It also encourages and promotes all relevant parties and stakeholders to adhere to the same practices as the Company.

4. Anti-Corruption and Whistleblowing Policy

The Company and the Group has a policy to forbid the directors, executives, employees, and staff to commit any action in relation to all forms of corruption, whether direct or indirect, in the position of receiver, grantor, or one who offers the bribery to the related person or organization. The Company will regularly review the policy and practice guideline on an annual basis to ensure alignment with changes in business operations, regulations, legal requirements, and the directives of regulatory authorities.

5. Duties and Responsibilities

5.1 **Board of Directors** is responsible for formulating the Anti-Corruption policy, supervising and promoting the anti-corruption process, including all forms of bribery in the organization to cultivate the Company's personnel to understand and realize the significance of anti-corruption until it becomes organizational culture and value.

5.2 **Audit Committee** is responsible for supervising compliance according to anti-corruption measures by auditing the financial and accounting reports, the internal control system, the internal audit system, and the risk management system in relation to the anti-corruption measures. This also include collecting whistleblowing or complaints on corrupted action that personnel in the organization involved, investigating the facts as informed, and proposing to the Board of Directors for acknowledgment or solve, including reporting the results in the Audit Committee's report, which is part of the Annual Registration Statements (Form 56-1 One Report), on a yearly basis.

5.3 **Good Corporate Governance and Sustainability Development Committee** is responsible for setting up the framework and reviewing the Anti-Corruption policy, as well as responsible for encouraging all personnel to strictly adhere to the Anti-Corruption policy in compliance with the Good Corporate Governance policy.

5.4 **Risk Management Committee** is responsible for supervising and supporting the implementation of measures to prevent risks that may arise from corruption, as well as assessing risks from operations across all sectors of the organization, covering key risks, sustainability risks (ESG Risk), and emerging risks, to serve as the information in establishing or reviewing the policies and measures adequately and properly.

5.5 **Nomination and Remuneration Committee** is responsible for setting up the framework and determining process for a transparent and fair nomination and remuneration.

5.6 **Executive Committee and management** are responsible for establishing the system and measures to promote and support the Anti-Corruption policy in order to communicate with employees and involved persons, as well as, stakeholders for their compliance. Also responsible for assessing and reviewing the appropriateness of the system and measures to be in accordance with the changes of business, regulations, requirement and legal specification.

5.7 **Executive of the Internal Audit** is responsible for auditing and reviewing operations to ensure they are conducted correctly, in accordance with policies, guidelines, authority, regulations, laws and requirements of the regulatory authorities, to ensure that appropriate and sufficient control systems are in place to mitigate the risks of corruption. The results of the audit must be reported to the Audit Committee and the Board of Directors for acknowledgment on a quarterly basis.

5.8 **Employees and Staff** is responsible for complying with the regulations, laws and requirements of the supervising agency, as well as, to understand and realize the importance of anti-corruption.

5.9 **The Company has a policy to ensure that its subsidiaries, associated companies, and business representatives under its control** are informed of and comply with the Company’s Anti-Corruption policy.

6. Practice Guidelines

6.1 The Company and the Group are committed to create an organizational culture that against corruption.

6.2 The personnel of the Company and the Group shall comply with the Anti-Corruption policy and business ethic by not engaging with corruption, including all forms of bribery, either directly or indirectly, for benefits of themselves and involved persons. In this regard, directors and executives shall act as a role model and supervise all employees to comply with the anti-corruption measures.

6.3 The Company and the Group shall set up internal control system with consideration on corruption risk control. Including, assessing the risk, and adequately and properly establish the risk management measures.

6.4 The Company and the Group shall set up the process to audit the sales and marketing, including procurement work, to be transparent and in compliance with regulations and procedures of the Company. In addition, they shall assess the risk of corruption and manage the proper solution.

6.5 The Company and the Group shall set up the process to preserve documents and records for auditing to verify accuracy and appropriateness of the financial reports. Also, setting up the operational procedure to ensure that all transactions are recorded and can be explained, arrange the internal control system, and inspect the accounting and data preservation to ensure that the record of financial transactions is based on evidences adequately for verification. This shall affirm the efficiency of the anti-corruption measures.

6.6 The Company and the Group shall have the measures to encourage employees at all level not to disregard or ignore the possible act of corruption. In this case, they shall immediately notify the supervisor thereof or report such action via the channels specified in this policy. In this regard, the Company has the measures to protect the employee who report on corruption related to the Company complainant employee, and has the measure to protect the complainant or the employee cooperating with the corruption report process as stipulated in the "Whistleblowing or Complaint relating to Corruption Channels" and "Measures to Protect Confidentiality".

6.7 The Company and the Group who commits the act of corruption shall be subject to penalty according to regulations prescribed by the Company and the Group.

6.8 The senior executives shall regularly report the investigation result according to the anti-corruption measures to the Audit Committee and the Board of Directors.

6.9 The Company and the Group shall organize training courses to promote awareness and understanding regarding the Anti-Corruption policy among personnel and relayed persons at least once a year. A training for new personnel shall be part of the Company's orientation. Moreover, it shall require related persons to submit the acknowledgement form regarding the Anti-Corruption policy to the Company and the Group.

6.10 The Company and the Group shall promote the outsiders and stakeholders to acknowledge the Anti-Corruption policy and participate in suppression of corruption via the Company's communication channels as to realize that the Company and the Group have a strict intention to against corruption.

7. Requirements for Operation

7.1 In order to prevent risk from corruption that may occur to the Company and the Group, the directors, executives, and employees of the Company and the Group, shall adhere to the Anti-Corruption and Whistleblowing Policy. Giving and receiving any other benefits to the Company's stakeholders shall be considered in accordance with the regulations as follows:

- Giving and receiving is for a reasonable purpose in accordance with ethical standards.
- Giving and receiving are not intended to seek profit or to influence business decisions.
- Giving and receiving must not be illegal.
- Giving and accepting must not conflict with the Group policies and regulations.

- Giving or accepting must not conflict with the policy of business partners, public sectors or stakeholders.

7.2 Any operation in accordance with the Anti-Corruption policy shall follow the guideline stipulated in this policy, as well as the good corporate governance manual, business ethics manual, relevant policies, principles, regulations, requirements, specification, guidelines, operation manual, and any guideline that the Company and the Group may establish in the future.

7.3 This policy shall apply to all activities in relation to operations of the Company and the Group.

7.4 This policy shall apply to the human resource management process covering personnel recruitment or selection, promotion, training, performance assessment, and award granting. The supervisors of all levels shall communicate and create a good understanding with employees so as to effectively apply this policy to business activities under his/ her responsibility and supervision.

7.5 The Risk Management Division shall regularly assess all operational processes susceptible to corruption, including bribery, to identify risks, potential impacts, control measures, evaluation methods, and required resources to reduce risk. Risk mitigation measures shall be continuously reviewed and updated to ensure risks remain at an acceptable level. In addition, the Company requires a risk assessment (Due diligence) of new business partners and counterparties, including the engagement of intermediaries such as contractors or agents, in matters related to corruption. This assessment shall cover all components and types of corruption to ensure full compliance with anti-corruption requirements. The Company shall establish processes to prevent and address such risks, including communicating and explaining the Anti-corruption policy to all relevant parties to ensure understanding and strictly compliance. Therefore, the Company and the Group strictly prohibit and will not tolerate any form of corruption or bribery under any circumstances.

7.6 If any personnel fail to comply with the anti-corruption measures or engage in any acts that violate this policy, whether directly or indirectly, the Company and the Group will impose disciplinary actions in accordance with the established regulations. Legal action may also be taken if such conduct constitutes a violation of the law.

7.7 The Company and the Group reserve the right to cancel any procurement or engagement if it is found that a supplier, service provider, or contractor has engaged in corruption or bribery.

7.8 Statistics regarding whistleblowing and complaints that the Company received together with the update on progress of whistleblowing/complaints management, including improvement process to prevent recurrence are required to be disclosed in the Annual Registration Statements (Form 56-1 One Report).

8. Guidelines on Giving and Receiving Gifts, Hosting and Entertainment, Hospitality Services, Facilitation, and Other Expenses

8.1 Directors, executives, and employees of the Company and the Group must not solicit or accept gifts, hospitality, entertainment, facilitation, or other expenses from clients or business stakeholders under any circumstances if such acceptance could influence decision-making in the performance of their duties or create a conflict of interest.

8.2 The provision of gifts, assets, or any other benefits, including hospitality and other expenses, must be carried out in accordance with the approval procedures of the Company and the Group. In this regard, gifts must not be in the form of cash or cash equivalents.

8.3 The acceptance of gifts, assets, or other benefits as part of customary practices. If the value exceeds 5,000 Baht, the employee must be reported to their line manager by using the 'Employee Gift, Asset, or Other Benefit Report Form' (Attachment 1) and submit the gift, asset, or benefit to the Human Resources Department for appropriate use for the company activities.

8.4 The reasonable, transparent and business-related entertainment is permitted, to be provided that it is not too excessively extravagant and might not affect the decision making of the employee, business agent or any person associated with the Company. Employees must avoid entertainment or exchange of gifts with high value or excessively frequent, unless it is for legitimate business purposes and constitutes normal business relationship maintenance.

8.5 The payment of facilitation fees that could lead to corruption is strictly prohibited. The Company has a zero-tolerance policy to make any form of facilitation payment, whether directly or indirectly, to obtain improper business advantages. The Company will neither engage in nor tolerate any actions in exchange for such facilitation in the conduct of business.

8.6 The offering or acceptance of bribes, whether directly or indirectly, to or from officials, agencies, representatives, or stakeholders in both the public and private sectors, for the purpose of obtaining business advantages, is strictly prohibited.

8.7 The Company and the Group shall communicate to directors, executives, and employees the guidelines regarding the giving and receiving of gifts, hospitality, entertainment, facilitation, and other expenses of the Company through annual meetings and other communication channels available within the Company.

8.8 The Company and the Group shall inform clients, business partners, and other stakeholders of the Company's policies and guidelines regarding the giving and receiving of gifts, hospitality, entertainment, facilitation, and other expenses through the Company introduction documents.

9. Guidelines on Charitable Donations

9.1 Donations must be conducted transparently, in compliance with the law, and in accordance with ethical standards. They must not cause harm to the public, provide improper benefits to any individual or organization and such donation, the Company shall not act in a manner that could be used as an excuse or for any other purpose to engage in corrupt practices.

9.2 Donations may be made in the form of cash, goods, or other non-cash benefits.

9.3 All donations must be documented in a memorandum specifying the recipient and the purpose of the donation, with supporting documents, and submitted to the supervisor for approval in accordance with the Company's approval authority.

9.4 Donations must be supported by evidence demonstrating that they are intended to support charitable or public-benefit projects in achieving their stated objectives. It must be verifiable that the charitable or public-benefit projects actually take place and provide a tangible benefit to society.

10. Guidelines on Providing and Receiving Financial Support

10.1 The provision of financial support must be transparent, lawful, and ethical. It must not cause harm to the public and must be demonstrably free from any exchange of improper benefits to any individual or organization. Such financial support shall not be provided as a pretext or used for any purpose related to acts of corruption.

10.2 Financial support may be provided in the form of cash or other benefits that can be quantified in monetary terms, such as accommodation and meals, equipment, or materials and etc.

10.3 All financial support must be documented in a memorandum specifying the recipient and the purpose of the support, with appropriate supporting documents attached, and submitted to the supervisor for approval in accordance with the Company's approval authority.

10.4 The provision of financial support must be supported by evidence demonstrating that the recipient has used the funds for the intended activities outlined in the sponsorship request, ensuring that the project achieves its objectives and benefits to society.

11. Guidelines on Political Contribution

11.1 The Company and the Group have a policy of conducting business neutrally, without favoring any political party or politician affiliated with any political party. The Company and the Group do not provide financial contributions or any form of gifts to political parties, politicians, or political candidates for the purpose of the political support.

11.2 Directors, executives, employees, and staff of the Company and the Group have the personal right to participate in political activities in accordance with the Constitution, applicable laws, and relevant regulations. However, they must not claim that their participation represents as the directors, executives or employees of the Company or use of any asset, equipment or resources of the Company for any political activities, whether directly or indirectly.

12. Guidelines on Conflicts of Interest

12.1 Directors, executives, and employees of the Company and the Group shall not seek personal gain in the Company's business, whether directly or indirectly. They must not use or disclose any non-public or confidential information to external parties.

12.2 Avoid conducting transactions between related parties or transaction involving oneself or connected person that may create a conflict of interest with the Company or engaging in any actions that are contrary to the Company's business interests.

12.3 Directors and senior executives of the Company are required to comply with the regulations of the Stock Exchange of Thailand and the Securities and Exchange Commission regarding the disclosure of related-party transactions and conflicts of interest.

12.4 Directors, executives, and employees of the Company and the Group are obligated to report any observed misconduct by colleagues, supervisors, executives, or directors. Failure to report such misconduct shall be considered a violation in accordance with the Company's rules, regulations, and policies.

12.5 Executives, employees, or family members who have relationships that may create a conflict of interest with the Company's business partners or counterparties must transparently report such interests to the Company using the 'Personal Interest Disclosure Form.' The Company will use this information to appropriately manage related risks. Failure to disclose or intentional concealment of such information shall be considered a violation in accordance with the Company's rules, regulations, and policies.

13. Guidelines on Human Resource Management

13.1 The human resources policy of the Company and the Group emphasizes fairness, equality, and respect for human rights. No bribes or benefits shall be solicited or accepted from applicants or any related parties at any stage of the recruitment process.

13.2 The Company and the Group have established human resources guidelines covering recruitment, training, work regulations, and employee benefits to promote effective and sustainable personnel management.

13.3 The Company and the Group place great importance on systematic personnel management, carefully considering recruitment, training, performance evaluation, promotions, and the provision of compensation or rewards, guided by principles of transparency and fairness.

13.4 The Company and the Group clearly define the qualifications for job applicants, who must have no history of abusing authority or seeking improper personal gain.

13.5 In the case of hiring an individual who has previously served as a government official, the recruitment process must strictly follow the Company's established employee recruitment procedures. For the consideration of appointing such an individual as a director, executive, or advisor, a thorough background check must be conducted to assess suitability and identify any potential conflicts of interest. The appointment must also be reviewed by the Nomination and Remuneration Committee before being submitted for approval by the Board of Directors.

13.6 The two (2) years cooling-off period shall be observed for the hiring or appointment of former government officials who have resigned from their positions, or individuals who previously worked for regulatory agencies directly overseeing the Company, in order to ensure transparency.

In addition, the Company may consider hiring such individuals who have resigned for their positions when there is a reasonable justification and clear business necessity. Such appointment must undergo through background check and an assessment confirming no risk of conflicts of interest even before the completing of the two (2) years cooling-off period by receiving prior approval from the Nomination and Remuneration Committee in every case.

13.7 The Company and the Group provide training and awareness programs to directors, executives, and employees regarding policies and measures related to anti-corruption. These programs are incorporated as part of employee orientation. Additionally, the Company and the Group inform employees of the required compliance measures and the disciplinary actions applicable in the event of any violations.

14. Guidelines on Accounting and Financial Operations

14.1 Receiving money from customers, legal entities, or any other individuals

- Prior receiving any payment, the Accounting and Finance Department must be informed of the purpose of the payment and with a legitimate reason for accepting the specified amount.
- All received payments must be accompanied by official documentation as proof for the payer, and such documentation must be sufficient to record the transaction in the Company’s accounting system in accordance with proper accounting principles.
- In cases where a payment is unlawful and inconsistent with its intended purpose, the payment must be refused, and management must be notified to take preventive and corrective actions. If the matter involves legal issues then should be consulted with the Company’s Legal Department for appropriate course of action.
- Payers are required to make payments by crossed cheque marked 'A/C PAYEE' or by bank transfer to the Company. In cases where cash is received, processes must be in place to ensure that all cash is deposited into the Company’s bank account.
- Under no circumstances shall any employee solicit, accept, offer, or provide financial or other benefits to a payer in order to delay the Company’s receipt of funds, or cause the Company to incur losses due to non-receipt, delayed receipt or partial receipt of payments.

14.2 Payments to creditors, legal entities, or any other individuals

- Prior to any payment, the purpose of the payment must be analyzed. All payments must be recorded by the Accounting Department and must comply with applicable accounting principles and relevant laws.
- If any payment is found to be incorrect or inappropriate, it must be reported to the supervisor, and corrective measures must be taken to ensure compliance with accounting principles and applicable laws.
- For every payment, approval must be obtained in accordance with the Company’s procedures and the authority to act in accordance with the approval authority table.
- For every payment, valid supporting documentation must be obtained.
- All creditors and payees must be treated fairly and equally, the payments shall be made according to the appropriate business terms, do not discriminate against any creditors or payee with bias or favoritism.
- No financial or other benefits shall be solicited, accepted, offered, or given to creditors or payees in a manner that could cause the Company to suffer loss, delay in payment, or underpayment.

14.3 The Company and the Group shall appoint accountants who meet the qualifications prescribed by the Department of Business Development and prepare financial statements in accordance with the Financial Reporting Standards for Publicly Accountable Entities as issued by the Federation of Accounting Professions. Accountants and related personnel are strictly prohibited from engaging in any acts of accounting manipulation. Clear accounting policies shall be established to ensure that financial reports are prepared accurately and in accordance with the prescribed policies.

14.4 The Company and the Group shall prepare and submit financial reports in accordance with the requirements of the relevant authorities. Financial statements must be presented to the Stock Exchange of Thailand for shareholders and submitted to the Department of Business Development, Ministry of Commerce, within the timeframes prescribed by law and regulations.

15. Whistleblowing or Complaint relating to Corruption

15.1 When the personnel find the act, either direct or indirect, of corruption in relation to the Company and the Group, such as seeing a person accepting bribes or receiving bribes from government officials or private agency.

15.2 When the personnel find the wrong-doing that violate regulations of the Company and the Group, and affects the Company's internal control system to the extent that it can be assumed that such actions could be a channel of corruption.

15.3 When the personal finds any action that cause the Company and the Group to lose benefits and affect the reputation.

15.4 When the personal finds any action that contradicts the laws, morality or business ethics.

16. Whistleblowing or Complaint relating to Corruption Channels

The Board of Directors has assigned the Audit Committee to receive the reports of whistleblowing or complaints of actions that may cause suspicion of corruption to the Company, either directly or indirectly, for the Audit Committee to independently and fairly consider the reports on complaints through the specified channels.

The complainant shall identify the details of complaint (such as name or title of the wrong-doer, the time that the wrong action was found), together with name, address and mobile number of the complainant, and submit to one of the following channels:

1) Submit via the Audit Committee's e-mail: audit_committee@gunkul.com

2) Submit via the Company's website: www.gunkul.com, at "Whistleblowing channel"
3) Submit via sealed postage to:
   Chairman of the Audit Committee
   Gunkul Engineering Public Company Limited
   548 One City Centre (OCC), 44th Floor, Phloen Chit Road
   Lumphini, Pathum Wan, Bangkok 10330
4) Submit via "Whistleblowing and Complaints Box"
   (Set in the Company and can be opened by the Secretary to the Audit Committee)

17. Measures to Protect Confidentiality

In order to protect the rights of complainants or informants acting in good faith, the Company shall conceal names, addresses or any information that can identify complainants or informants, and keep information of the complainant and informant confidential. Only those who are responsible for investigating complaints will have access to such information.

In this regard, the person receiving information from performing duties related to complaints have a duty to keep information, complaints and evidence documents of complainants and informants confidential. Such person must not disclose information to other people who do not have relevant responsibilities unless it is a disclosure according to the duty required by law.

In case of whistleblowing or complaint, the Company shall be in charge of protecting the complainant, witness, and informant who provide information for the investigation process not to be affected by any trouble or injustice arising from whistleblowing, complaining, and witnessing or providing information.

If the complainant or informant or those who reject corruption is the personnel of the Company or the Group, the Company shall be fair in providing protection to prevent negative impact on that person, such as demotion, penalty, etc., although such actions would cause the Company to lose business opportunity.

18. Process on Complaint Reception, Investigation, and Penalty

The Company and the Group set up the process following the reception of the whistleblowing or complaint by identifying group of involved persons, complaint reception process, investigation and penalty as follows:

18.1 Group of involved persons

1) Complainant	Person who is whistleblower or complainant
2) Complaint Receiver	Persons who receive the complaint via channels as specified in 9., which include Chairman of the Audit Committee, the Audit Committee, and Secretary to the Audit Committee
3) Coordinator	Person who preserves the information regarding the complaint and operational results, which is the Secretary to the Audit Committee
4) Investigation Committee	Chief Executive Officer sets up the Investigation Committee to investigate the fact
5) Audit Committee	Audit Committee of Gunkul Engineering Public Co., Ltd.
6) Chairman of the Board of Directors	Chairman of the Board of Directors of Gunkul Engineering Public Co., Ltd.
7) Chief Executive Officer	Chief Executive Officer of Gunkul Engineering Public Co., Ltd.
8) Human Resource Department	Discipline controller
9) Secretary to the Audit Committee	Secretary to the Audit Committee of Gunkul Engineering Public Co., Ltd.
10) Company Secretary	Company Secretary of Gunkul Engineering Public Co., Ltd.

18.2 Registration and Submission of Complaint

1) The complaint receiver submits the complaints to the coordinator within 3 working days from the date of receipt of the complaint from the complainant.
2) The coordinator submits the complaint to the Investigation Committee for further consideration or investigation.

18.3 Investigation

1) If the Investigation Committee deems that the complaint:
   - is not significant, the Committee shall submit the matter to the employee's supervisor for further consideration according to the Company's disciplinary rules.
   - is not based on fact or does not contradict the Company's benefits, the Committee shall record in the complaint registration and end the investigation.

2) If the Investigation Committee deems that the complaint has possibility of corruption or involved in a conflict of interest with the Company:
   - the Investigation Committee shall be responsible for investigation and inform the investigation report to the Audit Committee and the Chief Executive Officer for consideration and further proceeding according to the Company's disciplinary rules and/or legal penalty.
3) If the complaint is related to the corruption of the senior executives of the Company:
   - the Investigation Committee shall be responsible for the investigation and inform the investigation report directly to the Audit Committee for the further consideration and proceeding.

18.4 Order and Penalty

1) If the accused person is really guilty, the Company shall order the penalty according to the Company's disciplinary rules and/or proceed with legal action.
2) If, upon investigation, the reported matter is a dishonest complaint and the complainant is the Company's personnel, the Company shall take disciplinary action according to the Company's regulations.

In addition, the investigation must be finalized within 30 days after received complaint from the coordinator. (If the investigation cannot be finalized within 30 days, the reason of delay shall be notified to the coordinator.)

18.5 Notification of the Investigation Result to the Complainant

1) The Investigation Committee shall submit the operational results of complaints received to the coordinator.
2) The coordinator records the operational results in the registration of complaints and notifies the operational results of complaints received to the complainant.
3) The coordinator reports the operational result of complaints received and the follow-up (if any) to the Investigation Committee, the Audit Committee, the Good Corporate Governance and Sustainability Development Committee, and the Board of Directors for acknowledgement. Such report shall be proposed quarterly.

19. Anti-Corruption Policy Disclosure

To ensure that all personnel in the organization is informed about the Anti-Corruption policy, the Company shall implement the following measures:

1) Disclose the Anti-Corruption policy and other relevant policies through various channels by focusing on personnel of the organization, related persons, and stakeholders to be able to access the policy effectively and efficiency.
2) Organize the training regarding the Anti-Corruption policy for personnel of organization and related persons continuously once a year.
3) Encourage employees to join projects or activities held by public or private sector to demonstrate the Company and the Group's commitment to operate in accordance with Anti-Corruption policy.
4) The Company shall regularly review the Anti-Corruption policy at least once a year.

Revision record

Document No.	Issue No. /Revision No.	Date	Revised part	Reason of revision	Date of Cancellation
OMD 2559/13	1.0	29 DEC 2016	Rewritten	To comply with the principles of the supervising agency and the current operations	25 DEC 2017
OMD 2560/13	2.0	25 DEC 2017	Reviewed	To comply with the principles of the supervising agency and the current operations	19 NOV 2018
OMD 2561/07	3.0	19 NOV 2018	Reviewed	To comply with the principles of the supervising agency and the current operations	8 NOV 2019
OMD 2562/18	4.0	8 NOV 2019	Reviewed	To comply with the principles of the supervising agency and the current operations	2 MAR 2020
OMD 2563/06	5.0	2 MAR 2020	Reviewed	To comply with the principles of the supervising agency and the current operations	1 MAR 2021
POL-BOD 64-011	6.0	1 MAR 2021	Reviewed	To comply with the principles of the supervising agency and the current operations	12 NOV 2021
POL-BOD 64-034	7.0	12 NOV 2021	Reviewed	To comply with the principles of the supervising agency and the current operations	8 FEB 2022
POL-BOD 65-002	8.0	8 FEB 2022	Reviewed	To comply with the principles of the supervising agency and the current operations	10 NOV 2022
POL-BOD 65-010	9.0	10 NOV 2022	Reviewed	To comply with the principles of the supervising agency and the current operations	27 FEB 2023
POL-BOD 66-003	10.0	27 FEB 2023	Reviewed	To comply with the principles of the supervising agency and the current operations	28 FEB 2024
POL-BOD 67-027	11.0	28 FEB 2024	Reviewed	To comply with the principles of the supervising agency and the current operations	27 FEB 2025
POL-BOD 68-015	12.0	27 FEB 2025	Reviewed	To comply with the principles of the supervising agency and the current operations	13 NOV 2025
POL-BOD 68-022	13.0	13 NOV 2025	Reviewed	To comply with the principles of the supervising agency and the current operations	-

Appendix 1

Report of reception of present, asset or other benefit of personnel

I, ………………………………………………………… from the Department of ………………………… would like to report the reception of present, asset, or other benefit in compliance with "Anti-Corruption and Whistleblowing Policy", detailed as follows:

Details of the reception	1. approximate value of Baht.	
	2. approximate value of Baht.	
	3. approximate value of Baht.	
	4. approximate value of Baht.	
	5. approximate value of Baht.	
Reception date		
Received from		
Relationship with the business		
Reason of reception		
Signature of the receiving personnel	Signature of the Department Director	Signature of the Human Resource Department Director
Position:	Position:	Position:
Date:	Date:	Date:

For the Human Resource Department only

The Human Resource Department has received the present as reported above and pursued the following action:

- ☐ Use as an intensive for the employee
  Name-Surname of the employee ……………………...…………On (date) …………………………….
- ☐ Donate for charity
  Name of the entity receiving the donation ……………………. On (date) ………………………...…...
- ☐ Other. Please specify
  ……………………………………………………………………………………………………...….

Signature of the personnel conducting the action ……………… Position ………………... Date …………

Remark: The Report of reception of present, assets, or other benefit of personnel shall be kept at the Human Resource Department.

I have acknowledged and will cooperate according to measures in the Anti-Corruption and Whistleblowing Policy of Gunkul Engineering Public Co., Ltd. and the Group

Name-surname	Position/Department	Signature	Date
1)			
2)			
3)			
4)			
5)			
6)			
7)			
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