

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	1 / 16

Page

Message from the Chairman of the Board of Directors	2
1. Introduction	3
2. Objectives	3
3. Vision and Mission of the Company	3
4. Business Code of Conduct	4
4.1 Compliance with Corporate Code of Conduct	4
4.2 Business Practice Guidelines	4
4.3 Anti-Fraud and Corruption Measures	5
5. Directors, Executives and Employees Code of Conduct	5
5.1 Compliance with Related Laws and Regulations	5
5.2 Conflict of Interest and Use of Insider Information	5
5.3 Responsibilities towards Property of the Company and Its Group	6
5.4 Information Technology	6
5.5 Non-Infringement of Intellectual Property or Copyright	8
5.6 Entertainment, Receiving and providing Gifts	8
6. Ethics towards the Stakeholders	8
6.1 Responsibilities towards Shareholders	9
6.2 Responsibilities towards Employees	9
6.3 Responsibilities towards Customers	10
6.4 Responsibilities towards Trading Partners/Creditors	10
6.5 Responsibilities towards Trade Competitors	12
6.6 Occupational safety, Health and Environment in the Organization	12
6.7 Responsibilities towards Social, Community and Environment	13
6.8 Human Rights Practices	14
6.9 Non-Political Participation	15
7. Discipline	15
8. Policy Review	15

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	2 / 16

Message from the Chairman of the Board of Directors

The Board of Directors of Gunkul Engineering Public Company Limited (“the Company”) has desired to encourage the Company and its Group to be an organization efficiency in business undertaken in conjunction with good governance with emphasis on the business undertaken fairly, transparently and accountability under the responsibility towards every group of stakeholders.

The Board of Directors has arranged the “Code of Conduct” as a practice and management guideline for the Board of Directors, sub-committee, executives and employees to perform the work and to manage the system and organization to ensure the long-term return and value added to the shareholders and to enhance confidence of all stakeholders and to increase the competitiveness of the Company and its Group for sustainable growth.

13 November 2025

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	3 / 16

1. Introduction

Gunkul Engineering Public Company Limited (the “Company”) has adopted a policy to ensure that the business operations of the Company and its Group comply with internationally recognized standards, aiming to promote understanding among directors, executives, and all employees regarding this Code of Conduct including compliance with laws and social and public norms. The content of this policy applies to the actions of directors, executives, and employees, as well as their relationships with external parties. In addition, the Company and its Group will strictly adhere to the practices outlined in this policy, enforcing them alongside the Company’s regulations and rules. This is to ensure that operations and organizational management are conducted with transparency, clarity, fairness, and efficiency –upholding honor and dignity in a manner that earns the trust and confidence of all stakeholders.

2. Objectives

1. To provide a practice guideline in compliance with the code of conduct principle in addition to the business components and legal practices.
2. To establish and maintain relationships, as well as uphold responsibilities, with all stakeholder groups of the Company and its Group such as employees, suppliers, customers, competitors, creditors, shareholders and investors, communities/society, environment and public sectors as well as media and other organization in order to foster mutual benefits.
3. To understand the principles and the practice guidelines towards the personal interest of the director, executive and employee, including the interest of the Company and its Group without any conflict of interest.
4. To enhance stability and occupational safety in the workplace and environment and to protect the properties of the organization.

3. Vision and Mission of the Company

Vision

The most recognized partner in inclusive green energy and infrastructure across Asia.

Mission

1. Leverage the full potential of our expertise through the strategic use of technology and innovation to unlock new business expansion across the value chain.
2. Cultivate an empowered workforce motivated by purpose and passion and foster employees’ capability and adaptability in alignment with the Company’s core values.
3. Drive sustainable growth for stakeholders in a balanced and fair manner, with a focus on achieving long-term sustainability.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	4 / 16

4. Business Code of Conduct

The Company will perform and take care to every director, executive and employee is required to comply with the ethical principle of the organization strictly held as the practice guidelines of the work performed.

4.1 Compliance with Corporate Code of Conduct

4.1.1 The Company and its Group have anticipated that every director, executive and employee of the Company and its Group has read, understood and complied with the code of conduct provided by the Company.

4.1.2 The director, executive and employee should report to the supervisor of the Company and its Group about the problem incurred during the enforcement, including recommendations for improvement and development of the code of conduct.

4.2 Business Practice Guidelines

4.2.1 To strictly comply with related laws, regulations, rules and requirements.

4.2.2 To comply with the policy of the Company and its Group on good governance and code of conduct.

4.2.3 Operate business with standard and controllable by using knowledge and ability with care under sufficient information and evidence for reference and also to strictly comply with related laws and regulation requirements.

4.2.4 To fairly, transparently and honestly undertake the business and to operate business with responsibility to the society either in term of legal, ethics and with aim to doing good to people, community, society and environment.

4.2.5 To treat customers fairly on product and service without discrimination.

4.2.6 To manage the interest and impacts from the operation of the organization in a fair and equitable manner to every group of stakeholders.

4.2.7 To undertake the business with responsibility and to take care of the interest of every group of stakeholders.

4.2.8 Not to disclose customers information received due to the operation in which for normal circumstance shall not be disclose except to be disclose according to the legal obligation.

4.2.9 To carefully arrange a system to prevent corruption in all forms with a review on the internal control and internal audit.

4.2.10 Directors, executives and employees all over the organization are required to participate in anti-corruption in all forms and report on the conflict of interest.

4.2.11 To promote and instill awareness among directors, executives, and employees to adhere to corporate governance principles and the concept of sustainable organizational development, covering environmental, social, and governance (ESG) dimensions, to foster the organization's sustainable growth.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	5 / 16

4.2.12 To provide the stakeholders with channels for lodging complaints and giving feedback, along with measures for protection and remediation the complainant or whistle blower.

4.3 Anti-Fraud and Corruption Measures

The Board of Directors has determined to undertake the business faithfully, transparently and fairly with responsibility towards the society and every group of stakeholders including compliance with the good governance policy and code of conduct of the Company and its Group strictly. To enhance the work of the Company and its Group in accordance with the good governance principle, the Board of Directors has arranged the “Anti-Corruption and Whistleblowing Policy” to prohibit the directors, executives and employees to undertake any act related to corruption in all forms, whether directly or indirectly, whether as a recipient, provider or offer of bribe to related person or organization and to determine the channel for notification of clues or complaints and measures to protect and ensure confidentiality so that the Company and its Group have undertaken the business transparently and fairly.

5. Directors, Executives and Employees Code of Conduct

5.1 Compliance with Related Laws and Regulation

The director, executive and employee are required to comply with the related laws and regulations, as well as the requirements of the Stock Exchange of Thailand (“SET”), the Securities and Exchange Commission, Thailand (“SEC”) and other related supervisory authority.

5.2 Conflict of Interest and Use of Insider Information

The Company and its Group have arranged the practice guidelines as follows:

- 5.2.1 The directors and executives must avoid any transaction related to itself and/or related person which may cause a conflict of interest of the Company and its Group.
- 5.2.2 If it is necessary to undertake such transaction for the interest of the Company and its Group, treat such transaction like the transaction made with the third party with trade agreement of which the nature is similar to that of the prudent man will do with the other contracting party.
- 5.2.3 The director, executive or employee is not allowed to be the director, partner or advisor in the other organization with conflict of interest of the Company and its Group.
- 5.2.4 The directors, executives, and employees are prohibited from engaging in unfair practices or taking advantage of investors by disclosing or using the Company’s or its subsidiaries’ inside information, which may affect the price of the Company’s securities and has not yet been made public to any person and/or group for the purpose of trading, or to induce others to trade shares or other securities (if any)—whether directly or indirectly, whether for personal benefit, related parties, or third parties, under the rules and regulations of the SEC and the SET, as well as any other applicable laws.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	6 / 16

- 5.2.5 The directors, executives and employees are not allowed to disclose the confidential business information of the Company and its Group to the third party including after leaving the post of the director, executive and employee for at least 2 years.
- 5.2.6 The director, executive and employee who has learned of key inside information which is critical to change in the stock price is required to suspend the sale and purchase of securities of the Company during the period and details provided in the “Good Corporate Governance policy”.
- 5.2.7 The directors, executives and employees are required to employ the resources of the Company and its Group optimally for the interest of the Company and its Group and not to employ the resources of the Company and its Group for personal gain.
- 5.2.8 The Company is required to prepare a report on intercompany transactions to the audit committee and the Board of Directors on a quarterly basis.
- 5.2.9 The directors, executives and employees are required to report their possession of the securities in accordance with the requirements of SEC through the Company Secretary or any persons who has been appointed by the Board of Directors and to report to the Good Corporate Governance and Sustainable Development Committee and the Board of Directors on a quarterly basis.

5.3 **Responsibilities towards Property of the Company and Its Group**

The properties of the Company and its Group mean the movable, the immovable, technology, knowhow, right, copyright, concession, agreement and any other resources of the Company and its Group are provided with the practice guidelines as follows:

- 5.3.1 The properties and resources of the Company and its Group are used economically, efficiently and optimally and are taken care against loss or missing illegitimately.
- 5.3.2 Every unit is required to prepare the documents that are assets of the Company and its Group, both in paper and electronic formats, with integrity, caution, and in accordance with established standards. This includes compliance with accounting, financial guidelines, or regulations of relevant regulatory authorities, as well as the provision of appropriate areas or systems for storing and maintaining documents. Furthermore, the classification of document importance and confidentiality must be complete, accurate, and auditable.
- 5.3.3 If there is any mistake during any working process, the person responsible in the unit is required to be informed for improvement in accordance with the regulations, criteria and standards provided.

5.4 **Information Technology**

The directors, executives and employees are required to comply with the “information technology system policy” of the Company and its Group, including related laws and requirements. The practice guidelines for users and operators of the information technology system of the organization are as follows:

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	7 / 16

5.4.1 Operators of the information technology system of the organization

The Company and its Group have defined roles, duties and responsibilities of the operators of the information technology system of the organization are clearly provided with separation of duties of each person in the division of the system operators to ensure proper management and control of safety of the information technology system of the organization as follows:

- 1) To maintain stability and security of the information technology system of the Company and its Group correctly in accordance with the laws and related requirements.
- 2) To determine the practice guidelines on maintenance of the information technology system of the Company and its Group to ensure stability and security of such system.
- 3) To arrange and test the back-up data system consistently including arrangement of the operator logs.
- 4) To prepare the Contingency Plan to cope with the emergency.
- 5) To prepare the user register and to determine the right to access the data and information system properly suitable to duty and authority and responsibility of the system users together with a review of the access right consistently.
- 6) Recording and monitoring system is arranged to look after uses of the information technology system and network of the Company and its Group, including monitoring of security offence against the key database system consistently.
- 7) Rights to access the information technology system shall be removed or suspended immediately when any user has resigned/changed the post/is temporarily suspended.
- 8) Users shall be communicated to understand the practice guidelines on use of the information technology system in accordance with the objectives of proper employment without offence against related regulations, laws and requirements.
- 9) The policy is required to be reviewed at least once a year, including improvement of the working procedure in accordance with the updated policy.
- 10) The policy and internal control system are required to be examined and assessed for sufficiency by the independent agency at least once a year.
- 11) The risk assessment is required to be made at least once a year with prioritization of risk with risk control measures or procedures provided.

5.4.2 Users of information technology system of the organization

The Company and its Group has arranged the practice guidelines as follows:

- 1) To be responsible for the password employed without disclosure to the other persons and the password should be changed within the period specified.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	8 / 16

- 2) Program or software with risk or without copyright is not allowed to be employed or installed.
- 3) Installation, removal, modification, correction or copying of software which is the property of the Company and its Group is prohibited.
- 4) All kind of resources in the information technology system of the Company and its Group are not allowed to be employed for personal or commercial purpose.
- 5) Illegal information or information with infringement of copyright or improper image or in conflict with morals and national security is not allowed to be presented in the information technology system of the Company and its Group.
- 6) The information technology system of the Company and its Group is not allowed to be used to control the external computers or information technology systems without permission of the Company and its Group.

5.5 Non-Infringement of Intellectual Property or Copyright

The Company and its Group have arranged the practice guidelines as follows:

- 5.5.1 Raise awareness for all executives and all employees to comply with all laws, regulations and contractual obligations regarding the right to intellectual property rights, including patents, copyrights, trade secrets and other proprietary information that will not violate the right of intellectual property rights and the use of others in corruption methods.
- 5.5.2 The use of the Company computers must use the software in accordance with the license of the copyright owner and only those that are allowed to use from the Company only in order to prevent intellectual property or copyright infringement. Unless the use of such information is permitted under the fair use terms of the copyright law or has been authorized by the copyright owner.
- 5.5.3 Intellectual property and copyright that creating from the performance of duties that has been assigned by the Company or the work that used for the Company. It is considered as the property of the Company and must be delivered to the Company regardless of the information, work or copyrighted work will be stored in any form.

5.6 Entertainment, Receiving and providing Gifts

In compliance with the “Anti-Corruption and Whistleblowing Policy” and “Procurement Policy”, including “Authorization Table” to undertake such transaction.

6. Ethics towards the Stakeholders

6.1 Responsibilities towards Shareholders

The Company and its Group have determined to make value added to the shareholders in the long run so the directors, executives and employees are required to do as follows:

- 6.1.1 To perform the duties with responsibilities, care and integrity under the justified decision with adequate and accurate information and without any direct or indirect

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	9 / 16

interest for the maximum benefit of the Company and its Group and every group of stakeholders.

- 6.1.2 To comply with laws, rules, regulations, objectives and requirements of the Company and its Group, resolution of the meeting of shareholders and of the Board of Directors, including Good Corporate Governance policy and Code of Conduct.
- 6.1.3 To manage and safeguard the properties of the Company and its Group and to effectively arrange the internal control system and the risk management system.
- 6.1.4 To prepare a report on management, operation and performance of the Company and its Group to the shareholders consistently for acknowledgement in accordance with the criteria provided by the SEC and the SET.
- 6.1.5 To notify every shareholder fairly and equitably with faithful, consistent, complete and sufficient information, message and data of the Company and its Group at the suitable time.
- 6.1.6 To ensure that directors, executives, and employees do not seek personal gain or benefit for themselves or related parties from inside information that has not been disclosed to the public, nor engage in any actions that may lead to a conflict of interest.
- 6.1.7 To provide a channel to receive clue or complaint on any fraudulent act.
- 6.1.8 To conveniently arrange multiple channels to provide access to information and data of the Company and its Group to the shareholders.

6.2 Responsibilities towards Employees

The policy of the Company and its Group is to treat the employees fairly based on the principle of equality and non-discrimination in terms of employment and remuneration, appointment, promotion, rotation and development of potential and morals with the following criteria:

- 6.2.1 To strictly comply with the labor laws and other requirements related to the employees.
- 6.2.2 To treat the employees in a polite manner with respect to individualism in accordance with the human right principle.
- 6.2.3 To determine the fair employment conditions, remuneration and suitable welfare in comparison with the same industrial information.
- 6.2.4 To look after the environment and occupational health and to arrange the working system to ensure safety of the employees, in terms of life, health and property and to keep the premise clear of drugs, intoxicated items, gambling and illegal items with risk assessment and preventive measures against the operation risk consistently.
- 6.2.5 Encourage all employees to fully demonstrate their ability by providing appropriate compensation and motivation to work, both in terms of salary, bonus and appropriate operating expenses in accordance with the Company regulations and encouraging them to receive training in various courses in order to increase work potential and enhance morality in work and life.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	10 / 16

- 6.2.6 To communicate information related to the organization with the employees consistently.
- 6.2.7 To accept comments and recommendations and to promote the employees to participate in providing suggestions on the practice guidelines as a means to improve and develop the organization.
- 6.2.8 To provide channels for complaints in cases where fairness is not observed, or for reporting any actions that may be illegal, and establish measures for protecting and providing remedies for whistleblowers.
- 6.2.9 To encourage the employees to participate in the internal and external activities to enhance the relationship among the employees, organizations and society.

6.3 Responsibilities towards Customers

The Company and its Group are committed to treating both public and private sector customers with responsibility by providing products and services of high quality, meeting standards, fulfilling customer needs, and ensuring customer satisfaction. This includes establishing controls for cybersecurity to safely store customer data, with the following guidelines:

- 6.3.1 Products and services procured and delivered in accordance with the standard specified by the supervisory agency and the agreement made with the customers at the fair and suitable price.
- 6.3.2 Warranty on the products made under the specified conditions and period.
- 6.3.3 Improve or develop the production process of goods and the delivery of services that are safe for the health and well-being of customers.
- 6.3.4 Have channels and process for receiving customer complaints about quality, quantity, safety of products or services of the Company and its Group with management system prepared to rapidly solve the problems related to the complaints.
- 6.3.5 Have systems and policies in place for cybersecurity control in the secure storage of customer data, along with confidentiality measures that comply with the Personal Data Protection Act B.E. 2562. Customer data must not be used for personal gain or any unauthorized purposes by related parties.
- 6.3.6 Accurate and sufficient information, message and recommendation on products and services of the Company and its Group is provided to the customers with channel of continued distribution of information related to the products and services to the customers.

6.4 Responsibilities towards Trading Partners/ Creditors

6.4.1 Responsibility to Trading Partners

The Company and its Group have arranged the practice guidelines to treat the trading partners in a fair and equitable manner with regard to fair treatment to both parties and to avoid any incident with conflict of interest. The practice guidelines are as follows:

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	11 / 16

- 1) The selection of trading partners is based on equality and fairness, with the following criteria for consideration:
 - The trading partners shall have verifiable business facilities.
 - The trading partners shall have reliable staff, machinery and equipment, products, services, warehouses, financial status and performance records.
 - The trading partners shall have satisfactory performance records, which will be evaluated by the Company on the basis of the quality of goods and services, including the delivery, after-sale services, warranty or other transactional requirements.
 - The trading partners shall have no conflict of interest with the Company business and shall never been banned from doing business due to fraudulent conducts or listed in the government and private sector blacklist of prohibited companies.
- 2) Strict compliance with conditions agreed with the trading partners, debtors and/or creditors.
- 3) Support no products or acts of infringement on intellectual property.
- 4) Receiving or giving items or any benefit is based on the traditional practice or period without any influence on the decision of the Company and its Group.
- 5) Information of the suppliers will be safely stored with measure to safeguard the confidential information of the suppliers according to the Personal Data Protection Act B.E. 2565 and will not use data of the suppliers for personal benefit or related.

6.4.2 Responsibility to Creditors

The Company and its Group have arranged the practices towards the creditors, including guarantee creditors under the legal framework related to practices as follows:

- 1) To treat creditors equally, fairly and transparently without taking advantage of the creditors of the Company.
- 2) Do not conceal any information or important facts that may cause creditors to be damaged.
- 3) To comply with the terms and conditions of various contracts with creditors correctly.

In the event that there are significant events that significantly affect the financial status and ability to repay. The Company and its Group will notify creditors in order to jointly find ways to prevent or remedy to prevent damage and strictly abide by the terms of the credit agreement regarding disclosure of information. In the event that the Company and its Group encounter financial problems or significant events affecting the financial status and ability to pay the debt that are significantly due. The Company and its Group will establish a financial problem-solving plan which considers fairness to creditors and all interested parties by allowing management to have a duty to continuously report solutions to the Board of Directors.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	12 / 16

- 4) If unable to comply with any conditions. It must be notified to the creditors in advance in order to jointly find solutions for the problems by using reasonableness principles.
- 5) To manage the repayment of loans and/or interest expenses to the lender according to the due date and compliance with the terms of the loan agreement.
- 6) Do not take any action which is a trade fraud with creditors.
- 7) Not to cooperate or support any person or organization that doing illegal business or a threat to society or national security.

6.5 Responsibilities towards Trade Competitors

The Company and its Group has arranged the practices towards the trade competitors under the legal framework related to trade competition practices as follows:

- 6.5.1 To comply with the rules on trade competition.
- 6.5.2 Not to take advantage of the confidential information of the trade competitors with improper method.
- 6.5.3 Not to damage the reputation of the trade competitors.
- 6.5.4 To strictly comply with the law on intellectual property

6.6 Occupational safety, Health and Environment in the Organization

The Company and the Group promote and adhere to occupational safety, health and environmental practices at the workplace in accordance with laws, regulations, rules, and international standards in order to avoid any impact on the rights and safety of others. This also includes promoting employees and related parties to work efficiently. The guidelines are as follows:

- 6.6.1 Establish safety, occupational health and environment in the organization comply with the laws, regulations and international standards.
- 6.6.2 Personnel of the Company must study and strictly comply with laws, policies, regulations, standards and manuals on occupational safety, health and environment, including participating in training to raise awareness and foster a culture of occupational safety, health and environment as required by the organization.
- 6.6.3 The Company will take all necessary measures to prevent various forms of loss resulting from accidents, fires, work-related injuries or illnesses, loss or damage of properties, security breaches, improper work practices, and potential errors. Furthermore, the Company is committed to maintaining a safe working environment for its personnel and the Group, and has implemented protection and compensation measures in the event that such losses occur.

Arrange regularly rehearsing the security plan, which is considered the responsibility of the management and staff to report the accident or incidence by following the specified procedure.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	13 / 16

6.7 Responsibilities towards Social, Community and Environment

The Company and its Group focus on conducting business activities alongside a commitment to social, community, and environmental responsibility. This includes considering nearby communities, using resources efficiently, and maintaining a sustainable environment, with the following practices:

- 6.7.1 To comply with environmental laws and regulations strictly.
- 6.7.2 To support, cooperate with, and participate in various activities aimed at community development as deemed appropriate, including promoting local employment and the sourcing of resources from local communities in a suitable manner. However, donations or giving must not violate the principles of the Anti-Corruption and Whistleblowing Policy that set by the Company.
- 6.7.3 To manage the work with the goal of preventing the impact on the environment as well as constantly reviewing and evaluating the Company performance on a regular basis that affects the environment or not.
- 6.7.4 To support the adoption of clean technologies that meet environmental standards to enhance the efficiency of environmental management and control in business operations by taking into account the amount of pollution control and pollution treatment before being discarded.
- 6.7.5 To focus on efficient use of resources and energy conservation in the Company.

The Company regularly provides knowledge and training to the executives and employees to ensure their awareness and compliance.

In addition, stakeholders affected by wrongdoing or human rights violations may express opinions, file complaints, or raise other important matters directly with the Audit Committee through the channels specified by the Company. The Human Resources Department is responsible for receiving feedback and grievances from employees. The Secretary to the Audit Committee shall compile and report on whistleblowing and complaint follow-ups to the Audit Committee on a quarterly basis. The Audit Committee shall review such matters and report any significant issues to the Board of Directors for acknowledgement. The report of whistleblowing and complaint follow-ups from the past year will be disclose in the Annual Registration Statements (Form 56-1 One Report). The complainant must specify the details of the complaint and the name, address and telephone number that can be contacted by the complainant and sent 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,
click at "Whistleblowing Channel"
- 3) Submit via the postal mail to
Chairman of the Audit Committee

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	14 / 16

Gunkul Engineering Public Co., Ltd.

548 One City Centre (OCC), 44th Floor, Phloen Chit Road

Lumphini, Pathum Wan, Bangkok 10330

- 4) Submit via “Whistleblowing and Corruption Complain” Box (which is set in the Company and can be opened by the Secretary of the Audit Committee)

The complainant will be protected and kept private information confidential.

6.8 Human Rights Practices

The Board of Directors emphasizes and recognizes the importance of respecting human rights according to international standards, ensuring that the Company's operations are free from human rights violations, are committed to respecting and protecting the rights at work, based on the principles of recognizing value and equality; therefore, the Company set the guidelines as follows:

- 6.8.1 The Company will protect employee’s personal information such as biographies, health records, working experience and other details. Disclosure, transfer or use of information of the employee’s personal information to the public will only be permitted with consent of the data owner unless it has been done in accordance with the Company’s regulations or orders from the authorized officials or legal requirements.
- 6.8.2 The Company will strictly comply with the law and does not support any business activities that violate human rights in any form. This includes, but is not limited to, issues related to illegal labor practices such as all forms of forced labor, child labor or employment of individuals below the legal working age, illegal workers, prison labor, bonded labor, debt bondage, military labor, slavery, modern slavery, and all forms of human trafficking.
- 6.8.3 The Company will support and promote all employees refrain from any deliberate discrimination or harassment whether verbal or physical against others based on culture, race, nationality, gender, religion, education, social status, age, marital status, sexual orientation, identity and/or gender expression, physical or mental disabilities as well as opinion, ideas and working styles. The Company will emphasize the important of not to disregarding on difference opinions of others.
- 6.8.4 The Company will monitor and ensure respect for human rights across every group of stakeholders, not neglect or ignore when seeing actions that violate human rights related to the Company. This must report to the supervisor or the responsible person to know and cooperate in the investigation of various facts. If there are any questions or concerns, consult with the supervisor or the person responsible through the designated complaint channel.
- 6.8.5 The Company will ensure fairness, as well as provide protection and remedy to individuals who report human rights violations related to the Company by using

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	15 / 16

measures to protect the complainant or those who cooperate in reporting human rights violations as defined in "Anti-Corruption and Whistleblowing Policy"

6.8.6 Those who commit human rights violations are considered to have acted unethically and must be subject to disciplinary action in accordance with the Company's regulations and/or may face legal penalties if their actions violate the law.

6.9 Non-Political Participation

The Board of Directors recognizes the importance of and is committed to combating all forms of bribery and corruption, as well as upholding respect for democratic governance. Accordingly, the following guidelines have been established:

6.9.1 The Company were political impartiality and with the policy that does not provide financial contribution to support any political purpose to benefit the politician or any political party.

6.9.2 The Company respect the political liberty of employee by support the employee to express their rights as a rightful citizen and also to promote employee to comply to the law and constitution.

7. Discipline

Every director, executive and employee is required to strictly comply with the code of conduct, including any related policy and regulation. Any offence will be served with the disciplinary action in accordance with the regulation of the Company and its Group.

8. Policy Review

This policy is required to be reviewed consistently every year.

Gunkul Engineering Public Co., Ltd. and GUNKUL Group			
	Code of Conduct	Doc. No.	POL-BOD 68-023
		Effective date	13 Nov 2025
	Approved by the Resolution of the Board of Directors Meeting No. 7/2025, dated 13 November 2025	Issue No.	13.0
		Page	16 / 16

Revision Record

Document No.	Issue No. /Revision No.	Date	Revised Part	Reason of Revision	Date of Cancellation
OMD 551/09	1.0	27 OCT 2008	Rewritten		7 FEB 2017
OMD 560/01	2.0	7 FEB 2017	Adjust the Content	To comply with the principles of the supervising agency and the current operations	25 DEC 2017
OMD 560/12	3.0	25 DEC 2017	Reviewed	To comply with the principles of the supervising agency and the current operations	23 FEB 2018
OMD 561/04	4.0	23 FEB 2018	Reviewed	To comply with the principles of the supervising agency and the current operations	19 NOV 2018
OMD 561/06	5.0	19 NOV 2018	Reviewed	To comply with the principles of the supervising agency and the current operations	2 MAR 2020
OMD 563/05	6.0	2 MAR 2020	Reviewed	To comply with the principles of the supervising agency and the current operations	1 MAR 2021
POL-BOD 64-010	7.0	1 MAR 2021	Reviewed	To comply with the principles of the supervising agency and the current operations	25 FEB 2022
POL-BOD 64-010	8.0	25 FEB 2022	Reviewed	To comply with the principles of the supervising agency and the current operations	27 FEB 2023
POL-BOD 66-002	9.0	27 FEB 2023	Reviewed	To comply with the principles of the supervising agency and the current operations	28 FEB 2024
POL-BOD 67-010	10.0	28 FEB 2024	Reviewed	To comply with the principles of the supervising agency and the current operations	27 FEB 2025
POL-BOD 68-002	11.0	27 FEB 2025	Reviewed	To comply with the principles of the supervising agency and the current operations	14 MAY 2025
POL-BOD 68-018	12.0	14 MAY 2025	Reviewed	To comply with the principles of the supervising agency and the current operations	13 NOV 2025
POL-BOD 68-023	13.0	13 NOV 2025	Reviewed	To comply with the principles of the supervising agency and the current operations	-