

Offering or Accepting Gifts, Hospitality, and Donations Policy

Objective

To ensure that Executives and Employees of Nawarat Patanakarn Public Company Limited (the “Company”) understand the Company’s policies regarding offering or accepting gifts, hospitality, and donations. This includes understanding the scope and principles, as well as implementing an appropriate approach regarding the reimbursement of gifts, hospitality, participation in recreational activities, and donations of money or goods.

Scope

The policy covers the offering and acceptance of gifts, participation in recreational activities, as well as monetary or in-kind donations in all forms to or from any related parties, whether in connection with the Company’s businesses, for charitable purposes, or for any other related purposes.

Definitions

Gifts refer to any item given on various occasions in accordance with traditions and cultural norms, including those given out of courtesy, that have monetary value or can be used as cash equivalents or for exchanging goods or services.

Hospitality refers to the provision of food, beverages, or any other services, including entertainment, sports, or recreational activities.

Donations refer to the giving of money or goods in any form to individuals, government entities, legal entities, or organizations, including private entities, state enterprises, or foundations.

Executives refer to those holding positions equivalent to or higher than Section Manager or Project Engineer.

Employees refer to individuals employed by the Company, including monthly, daily, or temporary contract, which has a definite employment duration.

Relevant Parties refer to individuals or entities that are bound by obligations to the Company, including, but not limited to, partners, clients, and service providers.

Persons Subject to This Policy

Executives, Employees, and Relevant Parties involved in performing duties for the Company—regardless of their designation—such as temporary employees, labor contractors, subcontractors, including any relevant individual or corporation.

Policy Supervisors

This policy authorizes the Anti-Corruption and Internal Audit Working Group to monitor, evaluate, and review the policy every two years with reports submitted to the Managing Director.

General Principles

1. Executives and Employees must avoid offering or receiving gifts or entertainment from clients, partners, contractors, or any other business-related parties.
2. If avoidance is not possible, Executives and Employees must comply with this Company's policy:
 - Gifts must not exceed a value of 3,000 Thai Baht.
 - Entertainment and donations must not violate any laws, must not constitute bribery, and must not support political activities.
3. Donations, if unavoidable, must be made to lawful individuals, agencies, or organizations.
4. It is strictly prohibited to request or act in a way that influences clients, partners, or other relevant parties to offer any form of gift.
5. It is prohibited to offer or receive gifts in the form of cash or any cash-equivalent items, under any circumstances, from or to clients, partners, or other parties.

Hospitality

1. In cases where hosting or attending entertainment is necessary, the host or representative must not engage in or accept hospitality if it involves:
 - A violation of the Company's rules, orders, policies, or any law.
 - Potential corruption or bribery (i.e. influencing business decisions).
 - Extravagance or political activities that could damage the Company's reputation.
 - Pornographic or obscene content.
 - Both host and guest representatives must be present until the event concludes.

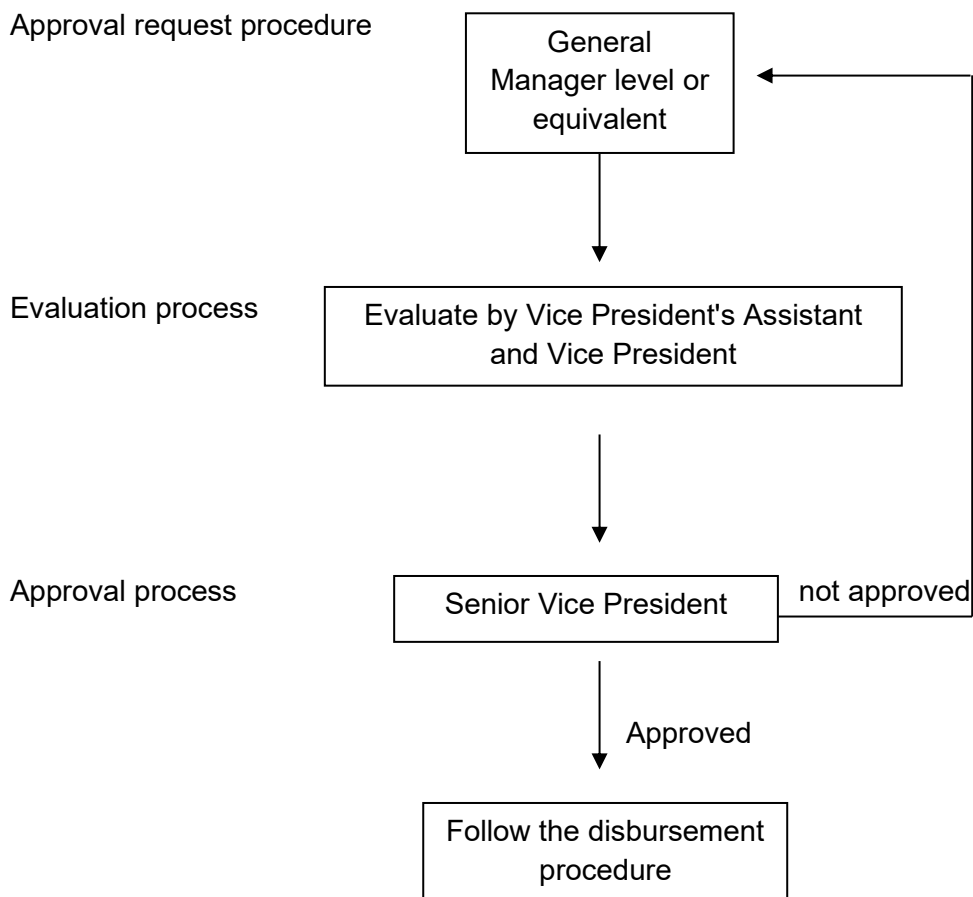
2. The Company's representative attending or hosting the event must hold a position not lower than Section Manager.
3. Reimbursements per occasion/invoice must follow the Company's approval authority for hospitality expenses.

Donations

The Company supports donations for charitable purposes, public benefit, and sponsorships as part of its corporate social responsibility (CSR). These can include monetary donations, donations of goods, or participation in activities. Donations must follow the following criteria:

1. Transparent, lawful, and ethical without expecting business gain, and must not cause harm to society.
2. Giving or raising charitable donations, public benefit, or sponsorship must not be used as an excuse for bribery.
3. The use of the Company's money or assets for donations must be done solely in the Company's name and must aim to enhance a positive image and reputation for the Company.
4. Follow the procedures for reviewing and approving charitable donations, public benefit, or sponsorship according to the Company's regulations.

Budget approval procedure for gifts, hospitality, and donations



This policy is the 1st revision and was approved by the Company's Board of Directors at its Meeting No. 8/2568 on August 14, 2025.

It shall be effective from September 1, 2025, onwards.

Mr. Prasertphand Pipatanakul

Chairman