

Guidelines on Receiving Gifts, Souvenirs, or Other Benefits

This Guideline forms part of the Company's Anti-Corruption Policy.

Proen Corp Public Company Limited and its subsidiaries (the "Company") recognize that building and maintaining good relationships with stakeholders is an important factor contributing to the Company's continued success. However, the giving or receiving of gifts, entertainment, hospitality, or other benefits may create risks of corruption, cause undue pressure, and potentially compromise independence in decision-making and the performance of duties.

Accordingly, the Company establishes these guidelines on the giving or receiving of gifts, hospitality, or other benefits in alignment with its Anti-Corruption Policy to ensure strict compliance by directors, executives, and employees at all levels.

Objective and Guidelines on Giving Gifts, Hospitality, or Other Benefits

The Company establishes these guidelines on the giving or receiving of gifts, hospitality, or other benefits to ensure that directors, executives, and employees at all levels have a proper understanding of this Policy, including its scope, criteria, and appropriate practices.

This is to ensure that all operations are conducted transparently and in full alignment with the Company's Anti-Corruption Policy.

Guidelines on Giving Gifts, Souvenirs, or Other Benefits

Directors, executives, and employees may give gifts, souvenirs, or other benefits to stakeholders, provided that all of the following conditions are fully satisfied:

1. The giving must be in accordance with customary practice and must not violate any applicable laws. For example, in Thailand, the value must not exceed THB 3,000 per person per occasion, in accordance with the regulation of the National Anti-Corruption Commission (NACC).
2. The gift must not be in the form of cash or cash equivalents, such as vouchers or gift cards.
3. The gift must promote the Company's image, such as:
 - 3.1 Corporate promotional items;
 - 3.2 Products from Royal Projects, community products, charitable or public-benefit products, or products supporting sustainable development.
4. The gift must be given strictly in the name of the Company, not in a personal capacity (director/executive/employee), and must be conducted openly and transparently without concealment.



5. The type and value must be appropriate and suitable to the circumstances. For example, during a bidding or procurement process, gifts to government officials, as well as directors, executives, and employees of related companies or agencies, must be refrained from or avoided.
6. The giving must not be intended to induce, influence, improperly secure an advantage, or obtain any undue benefit or preferential treatment.
7. Gifts must not be given to spouses, children, or related persons of government officials, customers, business partners, or any person contacted in connection with business, where such giving may be construed as giving on behalf of or for the benefit of such person.
However, souvenirs may be given on important business occasions (e.g., company anniversaries or contract signing ceremonies). If the value exceeds THB 3,000, prior approval must be obtained in accordance with the Company's internal procedures.
8. A report must be prepared and approval obtained by completing the "Report Form for Giving or Receiving Gifts and Hospitality or Other Benefits" (Attachment 1), in accordance with the "Company Regulation on Authorized Approvers for Giving Gifts and Hospitality or Other Benefits" (Attachment 2).

Guidelines on Hospitality or Business Entertainment

Hospitality or business entertainment may be provided, provided that all of the following conditions are fully met:

1. The expenses must be directly related to legitimate business hospitality or customary business practices, such as meals and beverages, sporting events, or other directly related expenses, including business knowledge-sharing activities. Such expenses must be reasonable and must not influence decision-making or create a conflict of interest.
2. Hospitality or entertainment must be provided strictly in the name of the Company, not in a personal capacity, and must be conducted openly and transparently without concealment.
3. The type and value must be appropriate and suitable to the circumstances. For example, during a bidding or procurement process, hospitality or entertainment for government officials, as well as directors, executives, and employees of related companies or agencies, is strictly prohibited.
4. Hospitality or entertainment must not take place at inappropriate venues.
5. The hospitality must not be intended to induce, influence, improperly secure an advantage, or obtain any undue benefit or preferential treatment.
6. A report must be prepared and prior approval obtained by completing the "Report Form for Giving or Receiving Gifts and Hospitality or Other Benefits" (Attachment 1), in accordance with the



“Company Regulation on Authorized Approvers for Giving Gifts and Hospitality or Other Benefits”
(Attachment 2).

Guidelines on Receiving Gifts, Souvenirs, or Other Benefits

To prevent risks of corruption and conflicts of interest, the Company adopts a “No Gift Policy” as the principal framework governing the receipt of gifts, souvenirs, or other benefits. The Company also refers to the relevant guidelines of the National Anti-Corruption Commission (NACC) in establishing its operational standards.

1. Declaration of the No Gift Policy

The Company shall formally announce its “No Gift Policy” during festive seasons, such as the New Year, or on other appropriate occasions to promote proper business conduct.

Directors, executives, and employees are required to continuously inform business partners and relevant stakeholders of the Company’s No Gift Policy and seek their cooperation in complying with such policy.

2. Prohibition on Acceptance of Gifts or Other Benefits

Directors, executives, and employees shall refrain from accepting any gifts, items, or other benefits from stakeholders in connection with the Company’s business operations, including gifts, fundraising contributions, hospitality, or donations.

This is to avoid any interpretation that such acceptance may influence decision-making in the performance of duties.

3. Unavoidable Acceptance

In cases where acceptance is unavoidable — for example, where a business partner is unaware of the No Gift Policy and has already delivered a gift, or where refusal may adversely affect good business relations — directors, executives, and employees shall comply with the following:

3.1 A department manager or higher-level employee shall act as the receiving representative.

3.2 The received item must be promptly submitted to the Human Resources Department together with the completed “Report Form for Giving or Receiving Gifts and Hospitality or Other Benefits” (Attachment 1).

3.3 The Human Resources Department shall record the receipt and manage the items appropriately as follows:

3.3.1 Consolidate and donate such items to charitable or public-benefit organizations; or

3.3.2 In the case of consumable goods expiring within one (1) month, distribute them appropriately among directors, executives, and employees.

4. Acceptance of Nominal Souvenirs (Exception)



As an exception, directors, executives, and employees may accept small promotional souvenirs valued at not more than THB 500, such as calendars, keychains, pens, notebooks, or commemorative items bearing organizational logos.

A department manager or higher-level employee shall act as the receiving representative. The items, together with the completed report form (Attachment 1), shall be submitted to the Human Resources Department for appropriate consideration and distribution.

Note (NACC Reference): In cases involving government officials, special caution must be exercised and the No Gift Policy shall prevail. Where a gift falls under the exception of customary practice, its value and appropriateness must be carefully considered in accordance with the NACC regulations, which prescribe a maximum limit of THB 3,000 per person per occasion for state officials.

Acceptance of Awards or Souvenirs on Behalf of the Organization

Where the Company is offered awards, commemorative items, or any other items arising from competitions, business partnership agreements, or activities recognizing the Company's achievements, such items may be accepted in the name of the organization.

A department manager or higher-level employee shall be designated as the receiving representative, and such items shall be deemed the property of the Company.

Meetings, Training, Seminars, Study Visits, or Site Visits

1. Directors, executives, and employees are prohibited from accepting offers to attend meetings, training sessions, seminars, study visits, or site visits of any kind where the expenses are sponsored by the Company's business partners.

1.1 Voluntary Participation

Where directors, executives, or employees wish to attend meetings, training sessions, seminars, study visits, or site visits, participation may be permitted subject to the following conditions:

- 1.1.1 The activity must be appropriate and beneficial to the Company.
- 1.1.2 The activity must not affect the Company's operations or business decision-making.
- 1.1.3 The activity must not be tourism-oriented in nature without genuine knowledge-sharing objectives.
- 1.1.4 Prior approval must be obtained in accordance with the Company's internal procedures, and the Company shall bear the related expenses.

1.2 Invitation-Based Participation

Where the Company receives an invitation to attend a meeting, training session, seminar, or site visit organized for specific invitees, directors, executives, and employees may participate subject to the following conditions:



- 1.2.1 The invitation must be addressed on an organization-to-organization basis only.
- 1.2.2 The activity must be appropriate and beneficial to the Company.
- 1.2.3 The activity must not affect the Company’s operations or business decision-making.
- 1.2.4 The activity must not be tourism-oriented in nature without genuine knowledge-sharing objectives.
- 1.2.5 The invitation letter must be submitted, together with the completed “Report Form for Giving or Receiving Gifts and Hospitality or Other Benefits” (Attachment 1), to the Human Resources Department for record-keeping purposes.
- 1.2.6 Prior approval must be obtained in accordance with the Company’s internal procedures, and the Company shall bear any other related expenses.

Guidelines on Giving or Receiving Gifts, Hospitality, or Other Benefits

All directors, executives, and employees of the Company are required to understand and strictly comply with the guidelines regarding the giving or receiving of gifts, hospitality, or other benefits. Should there be any questions or uncertainties, inquiries may be directed to the Company Secretary Office, Proen Corp Public Company Limited, Tel. +66 (0)2-690-3888 ext. 910, or via e-mail at: company.secretary@proen.co.th

Effective Date

The Policy on Giving or Receiving Gifts and Hospitality was approved by the Board of Directors’ Meeting No. 2/2026 held on 25 February 2026, and shall be effective from 26 February 2026 onwards.



Mr. Kittipan Sri-bua-iam
Chief Executive Officer



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Approval Authority in Accordance with the Chain of Command	Authorized Approver				In the case of receiving gifts, an Assistant Director of the Human Resources Department or above shall act as the recipient on behalf of the employee.
	Chief Executive Officer in accordance with the chain of command	Chief Operating Officer	Co-Chief Executive Officer	Board of Directors	
Giving of Gifts, Hospitality, or Other Benefits					
1. Value not exceeding THB 3,000.	✓				
2. Value exceeding THB 3,000 but not exceeding THB 150,000.		✓			
3. Value exceeding THB 150,000 but not exceeding THB 200,000.			✓		
4. Value exceeding THB 200,000.				✓	
All gifts, souvenirs, or other benefits of any kind received must be submitted to the Human Resources Department.					✓

