

(Translation)

# Anti-Corruption and Whistleblowing for Offence Manual

North East Rubber Public Company Limited

Certified Correct Translation

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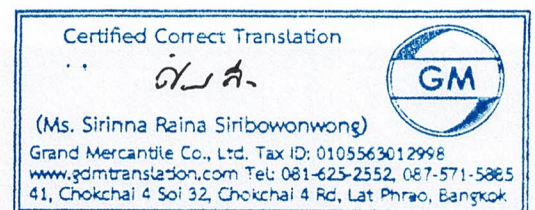


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## Introduction

North East Rubber Public Company Limited (the “Company”) has declared to use the Anti-Corruption Policy and the Whistleblowing for Offence Policy, as well as the related guidance by focusing on the cultivating best practices, raising awareness about anti-corruption in all forms, and fostering a corporate culture under good corporate governance and comply with business ethics, building confidence and meeting the expectations of all stakeholders and personnel in the work unit that performs compliance duty to ensure that all businesses and employees can perfectly use the Anti-Corruption and the Whistleblowing for Offence Manual, and the Anti-Corruption Policy, and the Whistleblowing for Offence Policy.

The Company realizes the significance of the Corporate Governance Code as it reflects the presence of an efficient, transparent, and verifiable management system, fostering trust and confidence among shareholders, investors, stakeholders, and all related parties. The Company prioritizes compliance with laws related to anti-corruption and whistleblowing for offences in all forms, both directly and indirectly. It continually reviews work processes to ensure a stringent risk prevention system is in place to prevent corruption and address whistleblowing within the organization. Consequently, anti-corruption and whistleblowing measures have been established to ensure that all directors, executives, and employees across the Company and its affiliated companies operate and perform consistently in the same direction.



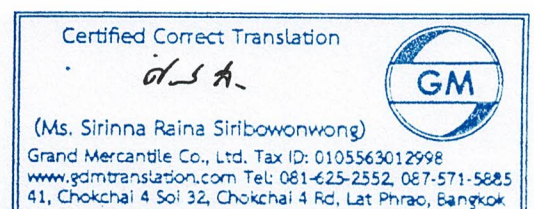
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## Principle of the Anti-Corruption Policy and the Whistleblowing for Offence Policy

The Executive Committee and the employees of the Company are prohibited from carrying out or accepting corruption in all forms both directly or indirectly to seek benefits for themselves and their family members, friends, and acquaintances whether being in their capacity as the receiver, giver, or offerer both of monetary and non-monetary bribes. The Anti-Corruption Policy and the Whistleblowing for Offence Policy cover the businesses and all external and internal work units relating to the Company. Compliance with the said Anti-Corruption Policy and Whistleblowing for Offence Policy is regularly assessed, and the operating guidance and requirements for action are reviewed to be consistent with the change of the Company's businesses, rules, regulations, and law requirements.

## Duties and Responsibilities of the Board/Committee toward the Policy

Each Board/Committee is responsible for the following.

1. The Board of Directors has the duty to efficiently establish the policy and govern the efficient supporting system of anti-corruption and whistleblowing for the offence to ensure that the Management realizes and gives precedence to anti-corruption which is cultivated until becoming corporate culture, and gives counsel, advice, consider penalty and collaborate with the Audit Committee to address the problems of receiving/giving bribes and corruption that affect the Company.
2. The Audit Committee has the duty to verify the financial and accounting report system, internal control system, internal audit system, and risk management system, and govern compliance with the anti-corruption measures to ensure that corruption prevention is concise, appropriate, modern, and efficient.
3. The Executive Committee and the Management have the duty to formulate the system, promote and support the Anti-Corruption Policy and the Whistleblowing for Offence Policy to communicate to the employees and all related parties, and support all employees to consider as guidance for efficiently using in the organization, as well as review the appropriateness of the systems and measures to be consistent with the change of the Company's businesses, rules, regulations, and the related law requirements.
4. The Risk Management Committee has the duty to regularly assess the corruption risk to summarize the results of the potential corruption risk in each process, propose clear and appropriate preventive and corrective measures, and present the report to the Executive Committee and the Board of Directors for further consideration.
5. The internal auditor has the duty and responsibility to audit and verify the operation that is properly taken place corresponding to the policy, guidance, operating authority, practice, and laws and requirements of the Compliance Unit according to the internal audit plan established based on the risk assessment plan, and propose the internal control system audit report, and assess the corruption-related risk arising from the internal audit system audit to ensure that the internal control system is appropriate and adequate for the potential corruption risk, and further report to the Audit Committee and the Board of Directors for acknowledgement.





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6. The Anti-Corruption Working Group has the duty to take responsibility for preparing the Anti-Corruption Policy and the related manuals, promoting, supporting, supervising, and monitoring to ensure compliance with the Policy, receiving the whistleblowing or complaints issue, as well as reporting the performance of the Working Group to the Audit Committee and the Board of Directors.
7. The superiors at every level have the duty to govern the responsible works to ensure compliance with the Anti-Corruption Policy and related manuals, and communication and publication with the subordinates, as well as behave themselves as a good model for the employees.
8. The employees have the duty to take responsibility for compliance with the Anti-Corruption Policy and the related manuals, as well as whistleblowing or provision of corruption-related information.

## Definition

1. "Corruption" means bribery whether in any form by offering, promising, giving, committing, demanding, or receiving money, property or any other benefits which are inappropriate to a government official, government agency, private agency, or person with either direct or indirect duty for such persons to particularly perform or omit to perform the duty to acquire or maintain the business or recommend the business to the Company, or to acquire or maintain any other interests that are inappropriate for the business, unless being the case where the laws, rules, notifications, regulations, local customs or trade traditions permit to perform.
2. "Fraud" means to unduly and unlawfully seek benefits for oneself or others.
3. "Company" means North East Rubber Public Company Limited.
4. "Trade Partner Company" means the company, trader, seller, or related party of the Company's business.
5. "Personnel of the Company" means the director, executive, consultant, employee at every level of every department, staff member, temporary employee, contracting employee, and probatory employee.
6. "Related Party" means person who has a relationship in any of the following natures.
  - 6.1 A person with controlling power of the Company's business and in case of a juristic person, also including a director of that juristic person;
  - 6.2 A spouse or a non-full age adopted child of the director, executive or person under 6.1;
  - 6.3 A juristic person of which a person under 6.1 or 6.2 has the power to control the business ;
  - 6.4 Other persons with the nature as determined in the Notification of the Capital Supervisory Board.
7. "Receiving or Giving Bribes" means offering, promising to receive or give money, property, article, gift, reward or return in any other nature either directly or indirectly to induce the said person to decide or perform or omit to perform whatever or for self-benefit or assist to make the said task successful according to self-purpose in bad faith, illegally or against the Company's code of conduct.







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8. "Political Contribution" means giving money, property, article, right or any other benefits for assistance, support or any other promotions to a political party, a politician, or a person who is related to politics as well as political activities either directly or indirectly.

9. "Conflict of Interest" means a situation or an act in which the Company's director, executive, employee and staff member have conflicts between personal interest and professional interest, biasedly affecting decision-making or duty performance in the responsible position. Such conflicts are in various forms until becoming general convention without being deemed as an offence, such as working at another place that conflicts with the primary place or conflict of interest from changing workplace.

10. "Facilitation Payment" means a small amount of expenses unofficially paid to a government officer and given only to assure that the government officer will execute according to the process or to expedite the execution to be quickened. That process does not require the discretion of the government officer and it is a dutiful act of that government officer, and it is also the right that should be granted to a juristic person according to law, such as applying for a license, applying for a certificate, and receiving public services, etc.

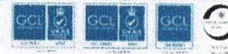
11. "Employment of Government Employee" means an entry of the personnel from government sector to work in private sector or an entry of a person in private sector to work in the public sector policy, causing fraud and corruption risk in respect of conflict of interest of the person who plays the role and duty in both organizations, resulting in the non-neutral duty performance of the government organization's officer in governance or the attempt of the personnel in private sector to carry forward the government policy to subserve his/her organization.

12. "Government Employee" means those who have the authority to operate for the government or in the government agencies, such as government officials, employees, public organization employees, state enterprise employees, political office holders, including retired employees, the government employee's family or relatives who affect subserving.

13. "Receiving or Giving Gift or Any Other Privileges" means receiving or giving any article or service by the Company's employees at every level for creating a good relationship or certain occasion is considered an expression of social manners. Gifts may be in various forms either in cash, property, goods, service, voucher, etc. Such expense may be regarded as a bribe if it is given to persuade the government officer for wrongful execution by duty.

14. "Receiving or Giving Entertainment" means an activity for creating a good relationship or certain occasion is considered an expression of social manners. Entertainment may include accommodation expenses, fare for establishment visits or field study, and food and beverage expenses, which may be regarded as bribes if it is given to persuade the wrongful execution by duty.





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15. "Receiving or Giving Hospitality Service" means the Company's receiving or giving of entertainment and assisting the visitors with cordiality and care, resulting in the comfort and satisfaction of the visitors.

16. "Receiving or Giving Support" means receiving or giving financial, personnel, property, and activity assistance to the customers, trade partners or business partners with the purpose of the Company's business, brand, or reputation, that is taking place for benefits in building the commercial credibility and contributing to tightening business relationship according to the suitability for the opportunity.

17. "Giving or Receiving Contribution" means giving or receiving a contribution by a person or a juristic person for charitable purposes or for assisting any event. Contribution can be in various forms, including offering cash, service, goods or used items, and relief or humanitarian aid, supporting and assisting the development; and can also refers to treatment necessity, etc.

18. "e-Donation" means the system developed by the Revenue Department for use in supporting the information of donation receipt of the educational establishments, religious places, hospitals, and other public charity organizations as facilitation to the donors to enable to exercise tax privilege without the requirement to retain donation evidence to declare the officer.

19. "Whistleblowing" means giving information, complaining or inquiring questions that can be utilized in legal proceedings in cases where illegality is detected.

20. "Complaint" means complaint/suggestion/comment/compliment/inquiry or request for information.

21. "Traditional Practices" means customs, culture, mores, rites, mannerisms, and conventions of the society which are observed and inherited on the occasions of important festivals or activities performed continuously for a long time as social identity and importance.

## Guideline for Compliance with the Anti-Corruption Policy

1. The directors, executive, and employees at every level, as well as the related third parties of the Company, must not neglect or ignore upon detecting an act which is within the scope of corruption concerning the Company and must notify their superiors or persons in charge for acknowledgement, and collaborate in fact investigation. In the case of doubts or queries, they shall consult with the superiors or persons who are assigned to perform the duty and take responsibility for monitoring the compliance with code of business conduct via the specified channels.

2. The Company shall uphold justice and protect the employees who notify the corruption issue concerning the Company, using a measure for protecting a complainant or a collaborator in reporting the corruption as determined by the Company in the requirements and guidance for whistleblowing or complaints of the stakeholders.







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3. A person who commits fraud as a breach of the code of business conduct must be disciplinarily considered according to the rules formulated by the Company. In addition, he/she may be punished according to law if the said act is illegal.

4. The Company is aware of the significance of dissemination and provision of knowledge and understanding to the third parties that they must perform the duties which are related to the Company or may affect the Company in the matter of the requirement for complying with this Anti-Corruption Policy.

5. The Company shall communicate and provide training to the employees about the Anti-Corruption Policy through the courses of director orientation, employee orientation, and seminar organizing inside the Company depending on the suitable occasion to encourage the employees to operate with integrity, honesty, and responsibility in their obligations to ensure the business operation according to the code of ethics. The communication will be performed via the public relations board and the Company's website channels, and the training for the employees in executive and supervisory levels shall be organized once a year.

## Action Measure

1. The Board of Directors and the Executive Committee realize the importance of dissemination, provision of knowledge and counsel, and understanding to the in-house personnel and the related parties of anti-corruption to ensure that the related personnel comply with this Anti-Corruption Policy, and are a good model in the matters of integrity, ethics, and code of conduct.

2. This Anti-Corruption Policy includes the personnel management process from recruitment or selection of personnel, promotion, training and evaluation of employee performance, and provision of reward, and operation in all cases. The Company shall protect, not demote, punish or give a negative effect on the employee who denies corruption, and the employee's collaboration in notification of the issue, provision of fact, and reporting of corruption, even though the said act will whatever cause loss of business opportunity. The superiors at every level shall be assigned to communicate and make understanding with the employees for the use of this Policy in business activities under the responsibility and control of the efficient practice.

3. The guidance as formulated in the Good Corporate Governance and Code of Business Conduct Manual, and any other guidance which will be further formulated by the Company shall be applied in any actions under the Anti-Corruption Policy, and the anti-corruption measure shall be strictly adopted.

4. The Company establishes the rules for disbursement by defining financial limit, approval authority, objective, and receiver, where clear supporting documentary evidence is required to prevent corruption.





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5. The Company regularly establishes an audit process for sales and marketing, including purchasing and contract works regarding the corruption risk to be in line with the rules for disbursement, and rules for purchasing.

6. For the action clarity in the matter with a high risk of corruption occurrence, the directors, executives, and employees of the Company at every level shall perform with carefulness and in transparent and proper manners according to the law. Therefore, the Company has established the policy and guidance in the following matters.

6.1) **Political contribution:** The Company has a political contribution policy by not supporting finance or resources or acts which subserve any politicians or political parties both directly and indirectly, not being involved with campaigns or advertising for any political parties or politicians in the Company's area.

6.2) **Prevention of conflict of interest:** The Company establishes a policy for preventing conflict of interest so that the Company's directors, executives, employees, and staff members shall not seek personal benefits from operation, not use the Company's opportunity or inside information for self- and other persons' benefits, keep trade secret and not operate the business that is competitive with the Company or has the same nature to ensure that the conflict of interest transaction will not occur.

6.3) **Revolving door:** The Company establishes a revolving door policy where the government employee is employed to hold the Company's director, executive, employee, and staff member offices, or the Company's consultant office. There shall be the election, employment approval, determination of remuneration process and control process to ensure that the employment of government employees is not a return for acquiring any benefits and subserving the Company, damages the image in trust and honesty of duty performance aspects, where there is risk.

6.4) **Receiving and giving gifts, entertainment expenses, and service fees or any other benefits:** The Company establishes a policy that "receiving and giving gifts, entertainment expenses, service fees or any other benefits must be taken place based on the suitability of customs and tradition, without an excessive value, and an act which omits to perform the duty that may bring about the corruption problem".

6.5) **Giving or receiving charitable contribution:** The Company establishes a policy that "charitable contribution of the Company must be proven that the contribution assists and supports the communities and society, where there must be a clear documentary evidence on not being the route for corruption".

6.6) **Giving grant-in-aid:** The Company establishes a policy that "giving grant-in-aid must be proven that it is a support on success of the project activities, for advertising and publicizing the business or in line with the operating objective in transparent and legal manners without using as an excuse of bribery".





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6.7) **Facilitation payment:** The Company establishes a policy for paying the facilitation fee in order for the Company's directors, executives, employees and staff members not to make facilitation payment to the government officer in all forms both directly and indirectly to exchange with facilitation on business operation because there is high risk to become bribery, increase business cost, discredit, and violate this Anti-Corruption Policy.

### Guidance for Political Contribution

The Company establishes a political contribution policy by respecting the government in democracy, giving precedence to political neutrality, and promoting the employees at every level to enable them to exercise their political rights based on the course of law as good citizens. There shall be the following guidance.

1. The Company shall have a policy not to support the Company's finance or resources either directly or indirectly for the interest of any politician or political party, or for the benefit of the Company in awarding the contract or drafting a bill to subserve the Company's business.
2. The Company shall not perform any politics-related acts, not participate in campaign or advertising for any political party or politician in the Company's area, and not use the Company's resources and properties in the said regard, and not have a policy for political contribution either directly or indirectly.
3. The Company shall give precedence to political neutrality, non-involvement and non-independence on any political party, or any person who has political power.
4. The Company shall encourage the employees at every level to comply with laws and constitution and adhere to democracy, and encourage the employees at every level to enable to exercise their political rights based on the course of law as good citizens, and enable them to express, participate in support, and exercise their political rights in late working hours of the Company in that regard.
5. The Company's employees at every level can exercise their political rights which should have as an act on behalf of the individual person, and shall not use their positions in the Company or the Company's name or logo to induce other persons to pay subsidy or support any politician or political party.
6. The Company has no policy to allow its employees at every level to command or persuade by any means resulting in the participation of the employees and subordinates in every type of political activity that may cause in-house conflict and damage to the Company in all cases.

### Guidance for Prevention of Conflict of Interest

The Company formulates a policy for preventing the conflict of interest for the Company's directors, executives, employees and staff members not to seek personal benefits from the operation, and not use the Company's opportunity or inside information for self- and other persons' benefits, keep trade





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secrets, and not operate a business that is competitive with the Company or has the same nature to ensure that the conflict of interest transactions do not occur.

(1) Oversee the Company to strictly comply with the rules, procedures, and disclosure of information of the conflict of interest transactions as prescribed by laws or the regulatory agency.

(2) The Company's directors, executives, employees and staff members must not operate the business that is competitive with the Company, unless approval of the Shareholders' Meeting before they are appointed as directors.

(3) The Company's directors, executives, employees, and staff members must not use the Company's opportunity or inside information to subserve themselves or other persons.

(4) The Company's directors, executives, employees, and staff members must not participate in the meeting or abstain from voting on the transactions related to them, that may cause a conflict of interest with the Company. If the transactions are necessarily conducted for the Company's benefit, they shall be conducted as if the transactions were conducted with ordinary third parties.

(5) The Company's directors, executives, employees, and staff members must immediately notify the superiors or Human Resource Department upon the occurrence of issues that may have a conflict of interest.

(6) The Human Resource Management Department or the entrusted person shall verify facts and impacts within 30 days after the notified date to request approval from the authorized person to consider finding the corrective measures (if any).

(7) Channels of counselling or detection of doubts in the case of conflict of interest are as follows:

- For director level, notify or request counsel from: the Chairman of the Audit Committee
- For the Company's executive, employee and staff member levels, notify or request counsel from the Human Resource Management Department.

## Revolving Door Guidance

Revolving Door means the employment of a person from the government sector or an ex-government employee or an ex-government officer to hold the Company's consultant, director, executive, or employee, offices, or the entry of the Company's personnel to work in the government sector policy, possibly causing corruption risk in respect of conflict of interest of the said person who plays the role and has the duty in both organizations. The said person may biasedly perform the duty or attempt to carry forward the government policy to subserve the Company.

**In the case where the government employee or the government officer operates for the Company**

- The Company has a history verification process for the persons who will be recruited by the Company to assume the Company's consultant, director, and employee offices to verify the conflict of interest issue before appointment or employment.





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- The employment approval and determination of remuneration in employing the government employee or government officer to hold the office in the Company shall comply with the Company's practice by carefully considering the necessity reason.

- The information of the government employee or government officer employment is disclosed in the Company's Annual Registration Statement / Annual Report (Form 56-1 One Report) for transparency.

**In the case where the Company's personnel operates for the government sector agencies**

- The Company's personnel can perform the duty to assist the government sector agencies in the policy area by notifying the Company for acknowledgement.

- In the case where the Company's directors, executives, or employees enter to perform the duty concerning the government sector policy, the duty shall be carefully and prudently performed under the legality and morality to prevent the illegitimate exercise of power or the conflict of interest.

- The information of the Company's personnel who operate for the government sector agency is disclosed in the Company's Annual Registration Statement / Annual Report (Form 56-1 One Report) for transparency.

## Guidance for Receiving and Giving Gifts, Entertainment Expenses, Service Fees or Any Other Privileges

The executions regarding the inappropriate receiving and giving of gifts, hospitality service and other expenses may bring about the corruption risk as the channel for fraud occurrence by paying money as an expense to bribe the Company's director, executive or employee. In addition, the Company's inappropriate giving gifts, hospitality service, or other expenses to the customer may be the conduct that breaches the policy of some customers, causing the Company's need to lose business opportunities. The Company realizes the importance of creating a good relationship with business alliance to bring about the Company's continuous success, and meanwhile to preserve the reputation of the Company that operates the business with integrity and legality. However, the Company's guidance for actions regarding gifts, hospitality services, and other expenses is as follows:

1. The Company's directors, executives, and employees can receive or give gifts, hospitality service, or other expenses, such as entertaining or being entertained by other persons, etc. on different occasions according to the generally observed customs or social manners, and shall be transparently and openly performed. The aforesaid receiving/giving shall neither cause any advantages through improper act nor is an obvious or hidden exchange to acquire assistance or benefits in return, resulting in assent and relief on the improper business agreements, affecting the business decision-making; and shall be in line with the related laws. However, in the Company's receiving or giving gifts, it shall be given in the name of the Company, not the personal name. The gift with the Company's symbol may be made to be suitable for the situation, such as giving gifts during the period of New Year, Chinese New Year, or Songkran Festivals, etc. The gift shall not be in the form of cash or thing equivalent to cash, such as cheque, gift voucher, or voucher, etc. (except it is given in the form of a sales promotion that determines the clear criteria and is performed in the same way with everyone).





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2. The employees at every level, their families, friends, and/or acquaintances are prohibited from demanding or receiving gifts, entertainment expenses, service fees, or any other benefits from the customers, traders/sellers, joint venture parties, contractors, sub-contractors, or all parties of stakeholders of the Company either in personal case or for the group of persons, that may affect the unfair decision-making on operation, causes bias, discomfort, or injustice with other related parties, or maybe a conflict of interest.

3. The receipt in the name of the Company by the person who takes charge of, is authorized or entrusted as the Company's representative, is allowed. However, the receipt may be derived from sales promotion, and need activity or any other activity organizing of the trade partner, trader/seller, or others for giving to the Company or the Company's representative from the said activity organizing or sales promotion. After receipt, the receiver shall hand over to the Deputy Chief Executive Officer – Human Resource Management, for further execution.

4. Receipt by whatever reason may be due to respect, or for the creation of a good relationship or in any case deemed as a receipt in good faith, the following shall be performed.

4.1) The receipt is strictly prohibited in the case of cash or cheque.

4.2) The receipt is allowed in case of 7-day consumer goods, for instance, fresh food, fruit, and fresh fruit juice, etc.

4.3) The receipt is allowed in case of souvenirs and keepsakes prepared for general distribution, with the approximate value of not exceeding 5,000 Baht. However, the receiver shall record in the form of a gift and any other benefits receipt, report his/her superior for acknowledgement in every case, and hand over to the Deputy Chief Executive Officer of each line for further execution.

5. The Department Manager of the related work unit shall gather, prepare the report and submit it to the Deputy Chief Executive Officer of each line for execution which is useful for the public or charity, for instance, contributing and giving to the employees as a prize, and giving to any other administrative agencies or somewhere else by proposing to request for approval on execution on a case-by-case basis.

6. The rules for receiving gifts shall be in line with type and value, and suitability based on customs and tradition. If the Company is under organizing the contest, the employee shall not receive gifts, properties, service fees, hospitality expenses, and/or other benefits from the company that participates in the contest at all.

7. The Company has an objective to prevent the occurrence of fraud and corruption channels or discomfort of the receiver or effect on decision-making on the giver treatment in a way that creates gain as quid pro quo or injustice to other related parties. However, the Company will mainly consider the intention of the giver and the receiver.

8. The internal auditor has the duty to strictly verify the receipt of gifts, entertainment expenses, service fees or any other benefits according to this policy, and report the verification result to the Audit Committee for further consideration.





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9. If it is audited and detected that any employee performs in a way implying an act in bad faith or for personal, group of person's or companion's exploitation from his/her duty and responsibility, it shall be deemed as a serious disciplinary offence. The Company will consider punishing according to the practice accordingly.

**Rules for Requisitioning Gift Expenses, Entertainment Expenses, and Service Fees**

1. Gifts, entertainment expenses, and service fees shall be given in the name of the Company as authorized, assigned for the duty or entrusted as the Company's representative. However, the giving must be based on necessity, and according to the customs and tradition in general business or sales promotion, need activity or organizing of any other activities for the representative of the customer, trade partner, seller, and contractor for operating the Company's business by determining based on the position hierarchy as follows:

- Chief Executive Officer for not exceeding 10,000 Baht per person
- Deputy Chief Executive Officer for not exceeding 5,000 Baht per person
- Assistant Deputy Chief Executive Officer for not exceeding 2,000 Baht per person. Should

the value be higher than this value, report the superior to periodically prepare the approval document.

In the case of souvenirs and keepsakes prepared to distribute to the administrative agencies, the approximate value must not exceed 3,000 Baht.

2. Entertainment expenses and service fees must be expenses directly relevant to entertainment, gift or service which subserves the operation in the Company's business, for instance, travelling expenses, accommodation expenses for not exceeding 5,000 Baht per person per day, and meal and beverage allowance, by determining based on the position hierarchy as follows:

- Chief Executive Officer for not exceeding 10,000 Baht per person
- Deputy Chief Executive Officer for not exceeding 5,000 Baht per person
- Assistant Deputy Chief Executive Officer for not exceeding 2,000 Baht per person. Should

the value be higher than this value, report the superior to periodically prepare the approval document.

**Procedure for Requisitioning Gift Expenses, Entertainment Expenses, and Service Fees**

Upon the intention of the Company or any work unit to give gift, property, or any other benefits to whoever or external agencies, the said giving can be carried out by complying with the following procedure.

- A work unit that proposes the matter shall consider whether it is in line with the Company's policy or not.
- The suitability of quantity and amount of money shall be taken into account and pass the consideration from the Department Manager Level and higher, and a supporting reason.
- A related work unit proposes the matter for requesting approval according to the operating authority manual.
- The Accounting and Finance Department shall audit the documentation for preparing the Voucher.





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- The Accounting and Finance Department shall send a cheque to the authorized person for signing as a supplement to the correct money receipt evidence. In the case of entertainment, the name and address of the entertained person and objective should be also specified.
- The Accounting and Finance Department shall file all data and documents, and the data can be searched and examined.

### Guidance for Requisitioning Gift Expenses, Entertainment Expenses, and Service Fees

1. The transparent and verifiable purchase and procurement must be carried out through the procedure according to the Company's rules.
2. The payment for business entertainment and other spending relating to the compliance with business contract can be made, but the spending must be reasonable and verifiable.
3. The Company establishes the rules for disbursement and approval authority for the Management's operation in the matters of entertainment and giving gifts and presents. There shall be a document clarifying the objective of the said giving, and clear evidence supporting the said giving to indicate that it is not performed for fraud and bribery with the officer/employee. In addition, there shall also be an audit process carried out by the Company's internal auditor.
4. The Company does not allow the giving of gifts, entertainment expenses, and service fees or any other benefits if the said giving is the means that creates corruption or discrimination against a gift receiver or an entertainment receiver in a way that generates personal gain as quid pro quo or creates injustice against other related parties or will have affect on the Company's operation. However, the Company will mainly consider the intention of the giver and the receiver.
5. The Company does not allow the giving, asking for giving, or accepting to give any other properties or benefits to the government officer both in the country/abroad, or the officer of the international organization to persuade the said officer to wrongfully perform or not perform by duty to prevent the act of the executive, employee or related party of the Company for benefit which conflicts with law.
6. The internal auditor has the duty to strictly verify the giving of gifts, entertainment expenses, and service fees or any other benefits according to this order, and report the verification result to the Audit Committee for further consideration.
7. If it is audited and detected that any employee uses his/her duty and responsibility in the way implying the act in bad faith or for a personal, group of persons', or companion's exploitation, it shall be deemed as a serious disciplinary offence. The Company will further consider punishing according to the practice.





(Translation)

## Guidance for Giving or Receiving Charitable Contributions / Grants-in-Aid

The Company's money or property shall be used for a charitable contribution in its name only. There shall be a transparent operation without hidden intention, and circumspect and obvious procedures for verifying the objective and controlling to ensure that money or property will not be used to generate undue or unjust interest for oneself or other persons or to be an excuse for fraud and corruption. The charitable contribution must be made with the foundation, public health organization, temple, hospital, clinic, or organization for social benefit with certificate or reliability and accountability, and carried out through the procedure under the Company's rules.

A grant-in-aid for business public relations and strengthening of good image for the Company may be performed for the Company's business, brand or reputation purpose. However, there may be a risk since it is a payment for services or interest that is difficult to measure and monitor. Thus, the guidance relating the charitable contributions and grant-in-aid shall be strictly complied with in execution.

The charitable contribution and grant-in-aid cause a corruption risk to the Company because the said activity involves payment without tangible return and may be used as an excuse or route for corruption. Moreover, to prevent the charitable contribution from having a hidden objective, thus, the execution shall be prudently performed to assure that the charitable contribution and grant-in-aid take place transparently and according to the applicable laws including the Company's regulations. However, the Company has the guidance relating to the charitable contribution and grant-in-aid as follows:

1. The Company's director, executive, or employee who intends the Company to join in charitable contribution or grant-in-aid ("Those intending the Company to join in charitable contribution or grant-in-aid") shall prepare the Approval Request Form for Charitable Contribution or Grant-in-Aid by specifying the name of the contribution receiver or aid receiver, and objective of contribution or aid, and enclose the documentation to be proposed to request approval from the Company's person with approval authority.
2. The charitable contribution or grant-in-aid must take place transparently and legally. It must be assured that the donation is not used as an excuse for giving/receiving bribery, fraud or corruption. In addition, the charitable contribution must be consistent with the code of conduct, rules, regulations of the Company and the related laws.
3. The charitable contribution or grant-in-aid must be proven that the activities are organized according to the objective of the charitable project which is actually set up, and aid is carried out to achieve the objective of the project by really creating the social interest or to align with the objective of the operation with social responsibility.





(Translation)

4. For the charitable contribution or grant-in-aid, the grant-in-aid must be proven that giving of grant-in-aid or any other benefits that can be calculated in cash, such as giving accommodation and meal, etc., is not related to benefits as quid pro quo for any person or any agency, except the certification of honour according to the general business usage.
5. The internal auditor has the duty to verify the charitable contribution to strictly align with this issue of order. Should any abnormal transaction or performance implying fraud be detected, immediately report to the Audit Committee and Chief Executive Officer for acknowledgement.
6. If verifying and detecting that any employee or any group of persons is in bad faith to donate cash, property, goods, material without permission of the authorized person entrusted by the Board of Directors or if verifying and detecting that the act of contribution implies bad faith, causing damage to the Company, the said employee or the group of persons must be responsible for arisen damage based on total value and will be considered for discipline and serious disciplinary punishment according to the Company's rules.

### Guidance for Facilitation Payment

The Company has a policy to prohibit the Board of Directors, executives and employees from making both direct or indirect facilitation payments to the government employees under no circumstances for use as security or for expediting the execution, for easiness in any execution, for being performed faster than usual, or putting off the officer's operation, such as applying a license, applying a certificate, and receiving public services, etc., that may be used as an excuse or route for bribery, fraud or corruption.

### Guidance for Human Resource Management

This Policy and Guidance covers the human resource management process consisting of personnel recruitment, verification of work history, selection, employment, training, job evaluation, promotion, and rewarding to the employees, including organizational structuring to have the appropriate delegation of work duties to create mutual check and balance as well as execute to assure that the personnel has adequate and suitable skill for job description.

- The Company's employee must neither call to receive nor receive the benefit or return either in any form from the applicant or the related person of the applicant both in the period of job application and the period of probation evaluation to be filled as an employee.







(Translation)

- The Company has no policy to demote, punish or give a negative effect on the employee who denies receiving a bribe and corruption even though that act will cause the Company's loss of business opportunity.

## Communication and Publication of the Policy and Guidance

The Company has communicated the guidance for preventing involvement with fraud and corruption and whistleblowing for the offence by notifying through the Anti-Corruption Working Group and the website of the Company for acknowledgement and observance of every executive and employee.

## Corruption Risk Assessment

The Company has established guidance for governance and control to prevent and monitor the risk from giving or receiving bribes as follows:

- The internal control and risk management procedure and process covering the Company's important activities consisting of giving an article, entertainment, charitable donation, giving a grant-in-aid and assistance, and supporting political activity, giving or receiving bribe, shall be established to prevent the occurrence of and monitoring on the risks from fraud and bribe payment; including the suggestion on the appropriate corrective guideline.
- The whistleblowing or complaint channel for violation and breach of laws or business ethics of the Company or the guidance for preventing the involvement with fraud, or internal control system, is arranged, having the policy for protecting the informant or whistleblower, and confidentiality of the informant's data, and the measure for auditing and determining disciplinary penalty of the Company and/or related laws.
- The Head of the related work unit is responsible for monitoring the operation of error improvement and correction, and reporting the line superior for acknowledgement.
- The internal auditor can urgently report the detected issues to the director, manager, and the Audit Committee to directly take primary action and further report to the Board of Directors, having the guidelines for monitoring and assessing compliance according to the guidelines for preventing the involvement with fraud.
- The Company arranges the internal control covering finance, accounting, data record storage, and other internal processes which are related to the Anti-Corruption Policy.
- The Company assigns an internal auditor to ensure that the internal control system contributes to the Company's achievement of the set goal, audits the operation of all work units to be in line with the requirements and set of regulations, and contributes to the exploration of faults,





(Translation)

weaknesses, and provision of advice in development of operation system to be efficient and effective according to the guideline for good corporate governance.

- The Company assesses the corruption-related risk and mutually finds a guideline for risk management, having a process for assessing risks from fraud and bribe payment.

### Monitoring and Assessment of Compliance with the Guidelines for Preventing Corruption Risk

The Company establishes a guideline for monitoring and assessing compliance with the guidelines for preventing corruption risk as follows.

- The Company has engaged an external agency to perform the duty of auditing the internal control system, risk management, and corporate governance, and continuously give suggestions. The said agency shall audit based on the annual audit plan which is verified by the Audit Committee and passed for approval from the Board of Directors. In addition, the audit result and suggestions shall be directly reported to the Audit Committee.
- The Risk Management Committee shall be determined to continuously rate the risk from fraud and bribe payment for effective implementation of the anti-corruption measure, and regularly monitor, review, and update the anti-corruption measure. The Risk Management Working Group shall gather the risk assessment result to be proposed to the Risk Management Committee and report to the Board of Directors on a timely and regular basis.
- If an inquiry and investigation reveal evidence with reasonable grounds to believe that a transaction or act may significantly affect the Company's financial position and overall operations, or if there is a violation of laws, the Company's code of business conduct, or guidelines for preventing involvement in fraud, or if there are doubts about the financial report or internal control system, the Audit Committee shall report to the Board of Directors to take appropriate improvement and corrective action.
- The Company has communicated the guidance for preventing fraud involvement by notifying via the Meeting of the Risk Management Working Group, and the Company's website to ensure the acknowledgement and observance of all executives and employees.
- The Company shall launch a promotion campaign to emphasize collective compliance with the Anti-Corruption Policy. This initiative will be led by the Board of Directors, who will act as the Company's representatives in management to ensure active participation and adherence to the policy.
- The Company shall launch a promotion campaign to emphasize the Company's trade partners and related parties on collective compliance with the Anti-Corruption Policy through the contacted and coordinated directors, executives, and employees at every level.







(Translation)

## Whistleblowing and Complaints

The Company determines the channels for the Company's personnel and stakeholders who intend to whistleblowing, complaint or receive advice relating to the compliance with this issue of the policy and guidance with the following details.

### 1. Scope of Whistleblowing and Complaints

The act that violates or does not comply with the policy and guidance, regulations of the Company, and related laws, as well as unfair treatment in operation or behaviour of the Company's personnel or involvement with receiving/giving bribes, fraud and corruption, cause damage to the Company, where the following issues are reserved in consideration.

- 1.1 Job application
- 1.2 Survey Form or request for receipt of the Company-related data
- 1.3 Request for receiving a donation
- 1.4 Matters beyond the Company's power to execute.
- 1.5 Matters which are not useful for the overall execution of the Company

### 2. Channels of Whistleblowing, Complaints, Taking Counsel or Advice about Receiving Bribes, Fraud and Corruption

The details of the whistleblowing matter, complaints, or issues requiring advice shall be specified and the name, address, and telephone number that can be contacted shall be informed in complaining as follows:

The Company's Website [www.nerubber.com](http://www.nerubber.com)  
E-mail [E-mail: CAC@nerubber.com](mailto:CAC@nerubber.com)

Delivery of letter to Chairman of the Audit Committee (who is an independent director) as follows:

Mr. Ronachit Jinadit  
North East Rubber Public Company Limited  
No. 398 Village No. 4, Khok Ma Subdistrict, Prakhon Chai District,  
Buri Ram Province 31140  
Tel. 089-7674222





(Translation)

Complaints Letterbox: Complaints Letterbox (Red Box) at the points in the Company

3. In the case where the complainant selects not to disclose the name must specify the clear and adequate details of fact or evidence to indicate a reasonable ground to believe that there is an act that violates laws, set of regulations, regulations or code of business conduct of the Company and fraud or corruption.
4. The complaint or whistleblowing is considered most confidential and the complainant or whistleblower can complain more than one channel and does not require to disclose the identity of the complainant. However, if the complainant discloses his/her identity, it will allow the Company to inform the action result or additional details on the complained matters for acknowledgement.
5. In the case where reporting of information is proven that the reporting of false information results from the intention to distort facts or defame other persons, it shall be considered that the person who reports that information is guilty in the code of conduct in the Company's business operation. Regarding the determination of penalty, the rules and regulations of the Company and/or the related statutory provisions.

### Fact Investigation Procedure

1. The Anti-Fraud and Corruption Working Group is the person who receives complaints and clues, investigates facts, or may assign a trusted person or a work unit to investigate and gather facts and clues of offence or fraud and corruption as appropriate as the case may be. The execution shall be independently and justly carried out. In addition, the Company will proceed with disciplinary punishment or take legal proceedings with the offender according to the Whistleblowing for Offence, Fraud or Corruption Policy.
2. In the case where a superior or a complaint receiver is informed of the offence clues, and detects that the said offence or fraud actually occurs, he/she shall inform the Anti-Fraud and Corruption Working Group within 7 days to carry out according to the formulated inquiry procedure.
3. The Anti-Fraud and Corruption Working Group shall prepare the register of complaint and clue receipt of offence, fraud and corruption, and prepare a summary report to be submitted to the Audit Committee and the Board of Directors for acknowledgement at least once a quarter.
4. The Anti-Fraud and Corruption Working Group can invite any employee or the related party to provide information or request to submit any related documents for fact investigation as appropriate on a case-by-case basis.
5. If the said complaint or clue is investigated and detected that it is true, the Company shall have the following action measure.

In the case where a complaint is a matter that the Company commits the offence, law, set of regulations, regulations or code of conduct of the Company, the complainant shall propose







(Translation)

the matter of which the offence is detected together with his/her opinion and establishes a proper practical guideline for consideration of the authorized person. Moreover, in the case where it is an important matter, for instance, a matter affecting the Company's reputation, image or financial position, conflicting with the Company's business operation policy or relating to the top executives, etc., the Chairman of the Anti-Fraud and Corruption Working Group shall inform the said matter or fact, and propose an action guideline to propose the matter to the Audit Committee for primary consideration before proposing to the Board of Directors to consider and acknowledge for the appropriate action.

- In the case of a complaint affecting and resulting in damage to whoever, the Company shall propose the appropriate and fair damage alleviation method to the victim.
- The Anti-Fraud and Corruption Working Group is the person who notifies the progress and consideration result for complaint/clue of offence, fraud and corruption to the complainant for acknowledgement.

### Protection of Informant or Whistleblower of Offence, Fraud or Corruption

1. A complainant or a whistleblower can select not to disclose his/her identity if it is deemed that the disclosure may cause damage to him/her but must specify the clear and adequate details of fact or evidence to indicate a reasonable ground that an act which is a breach of laws, set of regulations, regulations, or code of business conduct, as well as fraud and corruption is performed. However, if he/she selects to disclose his/her identity, the complaint receiver can take more rapid action.
2. The Company considers the related information as confidential and will disclose as much as necessary by taking into account the safety and damage of the complainant or whistleblower of the source of the related data. However, the responsible persons in every procedure shall retain the information acquired in the stage of top secret and not disclose it to the non-related parties. In the case of a breach of the foregoing, it shall be deemed as a disciplinary offence.
3. The Company shall protect and not allow threat and intimidation against the employee or complainant or whistleblower who complains or notifies the clue of offence, fraud and corruption, and the collaborator or supporter in inquiry with good faith.
4. The Company shall protect and not demote, punish or give a negative effect on the employee who denies the offence or fraud.
5. The Company shall protect the complainant or whistleblower with interests in conducting a trade transaction with the Company or the transactions in other areas.
6. The victim shall be alleviated from damage by the suitable and fair means or process.







(Translation)

7. The complainant or whistleblower is entitled to be notified of the investigation result if the complaint is not further carried out.

## Penalty

In the case where the directors executives, employees and staff members of the Company breach, ignore, abstain or intend not to comply with the Anti-Fraud and Corruption Policy and the Whistleblowing for Offence Policy, it shall be regarded as a disciplinary offence that shall be considered for punishment according to the work rules and regulations established by the Company. Moreover, they may be punished according to law if such an act is illegal, and a claim that they have not recognized this issue of Policy and/or Manual or the related laws cannot be used as an excuse for non-compliance.

## Scope of Enforcement of this Issue of Policy and Guidance

1. This issue of Policy is enforced by the Company and the Company's personnel.
2. This issue of Policy is applied to those who are related to the Company's business or act on behalf of the Company and will be appropriately implemented with the said persons according to this issue of Policy as much as possible, and the social responsibility standards are adhered to like the Company.

## Review

This issue of Anti-Corruption and Whistleblowing for Offence Manual shall be reviewed at least once a year or upon significant change of the related laws and rules.

This issue of the Manual has been reviewed and approved by the Board of Directors' Meeting No. 4/2024 on 8 June 2024 to be effective from 8 June 2024 onwards.

Signed .....-Signature-.....

(Mr. Chanitr Charnchainarong)

Chairman of the Board

Signed .....-Signature-.....

(Mr. Chuwit Jungtanasomboon)

Chief Executive Officer



19 JUL 2024