

Anti-Corruption and whistle Blowing Policy

1. Whistleblowing or complaints

The Company provides guidelines for whistleblowing or complaints of non-compliance with the Code of Conduct (Whistleblower) or illegal acts or behaviours that may imply corruption or misconduct of persons in the Company, including defects in the internal control system from employees and other stakeholders. Whistleblowing or complaints can be made at Email: companysecretary@natat.co.th or send a letter to: Secretary,

NAT Absolute Technologies Public Company Limited
Address: 89 AIA Capital Centre Building, 9th Floor, Room No. 908,
Ratchadapisek Road, DinDaeng,
DinDaeng, Bangkok 10400.

In this regard, the Company will keep such whistleblowing information confidential and limit the group of informants by disclosing only those involved to protect against potential impacts on whistleblowers or complaints. However, whistleblowers or complainants can choose to reveal themselves or to remain anonymous. If it appears that someone is bullying or unfair treatment to the whistleblower or complaint, the company is committed to taking decisive and appropriate action for the punishment.

In case of non-procedural operations, the Corporate Management Department will investigate the matter to the person related and report to Chief Executive Officer or the person who was assigned from CEO to consider and report the results to the Audit Committee.

In case of incident or suspected serious fraud, violation of laws or other irregularities that may significantly affect the Company's reputation and financial position, the management must report to the Audit Committee immediately.

In case of reasonable suspicion of a serious offense, the Chief Executive Officer shall first set up a committee to investigate the offence. The investigation committee will consist of supervisors from related departments, Corporate Management Department and at least 1 member of the Board of Directors from other lines.

In case of outside the Company witness suspected violations or non-compliance with the law, they can report clues or complaints and send details of principles to the Company.

2. Conditions and consideration of clues and complaints

- 2.1 Details of clues or complaints must be truthful, clear, or sufficient to investigate the facts in order to proceed.
- 2.2 The information received will be treated as confidential and the name of the whistleblower or complainant will not be disclosed to the public without consent.

2.3 Whistleblowers or complaints will be protected whether they are employees of the company or third parties.

2.4 The processing time of the complaint depends on the complexity of the matter and the adequacy of the documents received from the complainant, including the evidence and statements of the respondent.

2.5 The recipient of the complaint and those involved in the investigation process must keep the relevant information confidential and disclose it to the extent necessary by considering the safety and damage of the complainant or the person who cooperated in the investigation, sources of information or related persons.

2.6 In case that the complainant or the person who cooperates in the investigation considers that he or she may be unsafe or may suffer damage, complainant or person who cooperates in the investigation can request the Company to set appropriate protection measures, or the Company may prescribe protection measures. The complainant or the person who cooperated in the investigation does not have to request it, if it is considered that it is likely to cause damage or insecurity.

2.7 Those who have suffered damages will be mitigated through appropriate and fair procedures.

3. Protection of the rights of employees, personnel or other persons who report clues to the Company

To protect the rights of the complainant and the informant acting in good faith, the Company will anonymize the name and address, any information that can identify the complainant or the informant and keep the information of the complainant or informant confidential, limited to those responsible for investigating the complaint. Whistleblowers or complainants can choose not to disclose themselves, if it is deemed that disclosure will cause insecurity or damage in any way.

In case of complaint, the Company will set measures to protect whistleblowers or complainants, witnesses and persons who provide information in the investigation to find out the facts shall not suffer any harm or unrighteousness arising from whistleblowing, witnessing or providing information to the Company, if the Company deems that it is likely to cause damage, damage or insecurity to the complainant.

All in all, the person receiving information from the performance of duties related to the complaint has a duty to retain the information, complaints and documents of the complainant and the informant are kept confidential. Do not disclose information to other people who do not have related duties except in accordance with the duties prescribed by law.

4. Giving or receiving gifts

Giving or receiving gifts as well as entertainment and participating in various recreational activities, including donating money and items to all related parties, whether related to the Company's business, charitable causes, or any other related matters.

Definition

Gifts	Means any item given to each other on various occasions according to custom, traditions or cultures that give according to etiquette practiced in society with financial value or something that is used instead of cash or things can be used to exchange goods or services.
Welcome party	Means food, drink, or any service whether it is a performance, sports, or leisure activity.
Donation	Means giving money or things in any form to a person, governmental organization, juristic persons, organizations, whether private organizations, state enterprises, or foundations.
Director	Refers to persons who hold positions at various levels of directorship of the Company.
Executive	Refers to those who have positions at the management level from line director upwards.
Employee	means a person or employee employed by the Company to work with the Company, consisting of monthly, daily, or temporary employees with a fixed schedule of employment and termination
Related people	Means those who have a relationship with the Company, whether it is business partners, customers, service providers, etc.

Those who must comply with the policy.

Director, executives, employees, and persons related to the performance of work for the Company, regardless of their name, such as temporary employees, wage contractors, subcontractors, as well as any other persons involved in the form of natural persons or organizations.

Policy Regulator

This policy authorizes the Anti-Corruption and Internal Audit Working Group to monitor and evaluate the results, and to review them every 2 years and report to the Chief Executive Officer for everyone in the organization to be informed of the policy, the Company will take the following actions.

- 1.1 The company will post the policy in a prominent location so that everyone in the organization can read it.
- 1.2 The Company will disseminate the Policy through the Company's communication channels such as the Company's website, Annual Report and Annual Registration Statement (Form 56-1).

General Principle

1. Directors, executives, and employees must avoid giving or accepting gifts and entertainment from customers, business partners, contractors, or business-related persons.
2. In case this cannot be avoided. Directors, executives, and employees must comply with the Company's policy on giving or receiving gifts, receptions, and donations. Giving or receiving must not violate the law.
3. Donation in unavoidable cases, donations must be made to legitimate individuals, agencies, organizations.
4. Do not solicit or do anything that implies that customers, partners, or related parties understand that it requires gifts of all kinds.
5. Receiving or giving gifts
 - 5.1 In case of receipt, if the value exceeds 1,500.00 Baht (One thousand five hundred Baht), it must be submitted to the Corporate Management Division or the Company Secretary or the person assigned to take care of it and to gather the gifts received to inform the Board of Directors at the next meeting for consideration for appropriateness. In case of perishable items such as food, snacks, or fresh goods, distribute them within the organization, but if they are non-perishable, collect them for raffle inside the organization.
 - 5.2 In case of giving with a value not exceeding 2,000.00 baht (two thousand baht), approval must be obtained from the department manager and if the value does not exceed 5,000.00 baht (five thousand baht), it requires approval from the sales manager, not exceeding 10,000.00 Baht (10,000 Baht), it requires approval from the Assistant Vice President, not exceeding 20,000.00 Baht (Twenty thousand Baht), it requires approval from the Division Director, not exceeding 30,000.00 Baht (Thirty Thousand Baht), it requires approval from the Chief Officer in the work line, not exceeding 50,000.00 Baht (Fifty thousand Baht), it requires approval from the Chief Executive Officer and if it exceeds 50,000.00 Baht (Fifty thousand Baht), it must be approved by the Executive Committee in accordance with the Authority Manual approved by the Board of Directors' meeting, General Authority (4.4) Approval Authority of Accounting & Finance.

Welcoming party or entertainment

1. In case of receiving or having to entertain, the person who provides entertainment or who represents the entertainment, entertainments are not to be provided in the cases as follows.
 - a. Contrary to the regulations or orders or policies of the Company or contrary to the law in all cases
 - b. Fraud or bribery (influencing business decisions)
 - c. Considered obscene or indecent.
 - d. In doing so, the representative of the entertainment provider and the entertainment receiver must be present until the end of the entertainment.
2. In entertainment, the representative must have a position not lower than the department manager or above.

Donation

Donations must be made on behalf of the company only, whether donating to charity or social contribution, donations must not be made to any individual, juristic person, organization or organization as follows:

- a. Support a political party or political party, whether directly or indirectly
- b. Individuals, legal entities, organizations, or entities that are not lawful.

In case of donation of money or items, the donation agent shall be the department manager or above as the requester and the approval shall be in accordance with the manual of authority approved by the Board of Directors' meeting. General Authority (4.4) Accounting and Finance Approval Power as follows.

- Not exceeding 2,000.00 Baht (Two thousand Baht), approval from the department manager is required.
 - Not exceeding 5,000.00 Baht (Five thousand Baht), approval from the sale manager is required.
 - Not exceeding 10,000.00 Baht (10,000 Baht), approval is required from the Assistant Division Director.
 - Not exceeding 20,000.00 Baht (Twenty thousand Baht), approval from the Division Director is required.
 - Not exceeding 50,000.00 Baht (Fifty thousand Baht), approval is required from the Chief Executive Officer.
 - Not exceeding 100,000.00 Baht (One hundred thousand Baht), approval from the Chief Executive Officer is required.
 - Over 100,000.00 Baht (One hundred thousand Baht) or more, it must be approved by the Executive Committee.
- d. Withdrawal or purchase of items must strictly comply with the Company's regulations.

Directors, executives, and employees must understand and follow the guidelines concerning receiving or giving gifts, receptions, or other benefits. If you find any questions, you should consult with your supervisor or ask the secretary of the Board of Directors.

ABSOLUTE TECHNOLOGIES