SUTHA

Golden Lime Public Company Limited

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Anti-Corruption Policy		

Golden Lime Public Company Limited ("The Company") aims to drive business with good governance and transparent management and to comply with good corporate governance principles; measures and guidelines for communicating with personnel within the organization and outside stakeholders have been established to ensure and enhance transparent good governance.

1. Purpose

1. To formulate policies and frameworks to prevent fraud and corruption including establishing measures or manuals for managing fraud risk in writing.

2. To be compliant with the new **Section 176 of the Organic Act on Anti-Corruption, B.E. 2561 (2018)** that imposed penalties for individuals and juristic persons who do not yet have appropriate internal control measures to prevent fraud and corruption. To set a framework and risk management to prevent fraud and corruption in the work process, therefore, is necessary for juristic persons in designing internal measures to prevent bribery fraud and corruption within an organization.

"SECTION 176 "

Any person who gives, offers to give, or promises to give any property or benefit to a public official, foreign public official, official of a public international organization with an intent to induce such person to wrongfully perform, not perform or delay the performance of any duty in his or her office shall be liable to an imprisonment for a term of not exceeding five years or a fine of not exceeding one hundred thousand Baht or to both.

In case the offender under paragraph one is a person associated with any juristic person and the action was taken for the benefit of such juristic person, provided that such juristic person does not have in place appropriate internal control measures to prevent the commission of such offence, the juristic person shall be deemed to have committed the offence under this Section and shall be liable to a fine of one to two times of the damages caused or benefits received.

The juristic person under paragraph two shall mean juristic person established under Thai laws and juristic person established under the foreign laws which operates business in Thailand.

A person associated with a juristic person under paragraph two shall mean a representative, employee, agent, affiliated company, or any person acting for or on behalf of such juristic person, regardless of whether having the power or authority to take such action.

3. To determine the scope of action and specify the duties and responsibilities for personnel in order to acknowledge and implement to prevent, investigate and enact to corruption risks.
4) To define guidelines for personnel in each unit on preventive measures, and inspection to implement accurately and in a timely manner when there is any suspicious act related to corruption.
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2. Scope

This policy, the scope of duties, responsibilities, and guidelines are outlined to cover all practices pertaining to the committee, sub-committees, executives, any sub-committees appointed by the executives, working panels, and personnel both in the Company and its subsidiaries as well as the stakeholders and to communicate for all to acknowledge measures to prevent and combat fraud and corruption within the organization and other relevant units.

3. Anti-Corruption Policy

The Company participated with the Office of the National Anti-Corruption Commission as a pilot company in the evaluation project of the morality and transparency of operations of private-sector agencies and no complaints were found regarding corruption from stakeholders.

The Board of Directors' policy aims to comply with the laws and set guidelines to ensure compliance with anti- corruption policies continuously. The Company is committed to support and supervise its executive, employees, agents, partners, and contractors to be aware of potential corruption and anti- corruption policies by showing its leadership in being anti- corruption. As the Company is a member of Partnership against Corruption for Thailand (PACT Network), it thus acts within the scope of definitions given by the Company as follows:

Corruption refers to actions taken to seek unlawful benefits, including acts or omissions of duty and/or abuse of authority, violations of laws, ethics, regulations, or company policies to obtain improper advantages in various forms. These include soliciting, receiving, offering, or giving property, goods, or any other rewards, including other benefits, cash or non-cash equivalents, bribery to government officials or individuals who do business with the company, as well as corruption between private entities for business benefit. Fraud, as defined under Section 341 of the Criminal Code, encompasses making false statements or concealing information that is required to be disclosed, with the intent to deceive another individual into transferring property or providing benefits.

Political contributions are defined as financial or other forms of support provided to political activities. These may include lending money, offering personnel assistance, supplying goods or services, running advertisements to back political parties, purchasing fundraising tickets, or donating to organizations closely connected to political parties, among other actions. The anti-corruption model with;

Bribery **|** According to the Criminal Code Sections 144 and 167 and the Anti-Corruption Act, bribery refers to giving, requesting, or accepting property or any other benefit as an inducement for a government official or any person to perform improperly or refrain from performing their duties properly.

Concealment and Obstruction of Justice **|** Under the Criminal Code Sections 142 and 184, this refers to destroying, concealing, or hiding evidence, or taking any action to obstruct investigations or court proceedings.

Conflict of Interest **|** As defined in Section 126 of the Anti-Corruption Act, this occurs when a government official has a vested interest in a contract or activity related to their official duties without disclosure as required by law. For this handbook, it covers cases where directors, executives, or employees have undisclosed interests in contracts or activities linked to their duties.

Embezzlement **|** Under Criminal Code Section 352, embezzlement refers to the act of a person lawfully possessing another person's property and then dishonestly appropriating it for themselves or others.

Money Laundering | According to the Anti-Money Laundering Act B.E. 2542, money laundering involves the concealment or conversion of funds or assets derived from illegal activities in order to present them as lawful.

Trading in Influence refers to requesting or receiving money or other advantages by suggesting that one can sway government officials' decisions or actions, as defined in Section 123/5 of the Anti-Corruption Act. In this manual, it also includes seeking or accepting benefits by claiming the ability to influence people with authority in an organization or company to make certain decisions or refrain from acting in their official capacities.

Asset Misappropriation *means the theft of an entity's assets and also involves the misuse of assets, non-cash assets, causing the Company to lose assets, opportunities or any benefits or when an individual or individuals intentionally withhold an asset or assets to use for their own means.*

Fraudulent Financial Reporting *includes making corrections to financial reports such as financial statements, financial records or non-financial reports to conceal embezzlement or improper actions for benefits of oneself/or others and as a result, the company's reports are inaccurate.*

Guidelines for Good Practice

1. The Company encourages employees in all levels to realize and be conscious of the anti-fraud and corruption campaign. It also provides an internal control in a bid to prevent corruption and bribery extant in every country in which the Company makes an investment.
2. The Company shall create conscience, instill morality and stimulate a positive attitude among the employees requiring them to honestly adhere to the law and regulations.
3. The Company shall create an efficient and effective internal control system with audits and appropriate use of power to prevent employees from any involvement in corruption.
4. The Company's directors, executives and employees shall refrain from any behavior relating to the demand or acceptance of assets or any other benefit or from condoning corruption for themselves or families, friends and acquaintance or others which may influence toward misconduct, cause dereliction of duties or cause harm to the Company.
5. The Company's directors, executives and employees shall refrain from offering assets or any other benefits to external parties with the intent to influence such parties to engage in misconduct or abandon their duties or to pay a bribe for the benefit of the business.
6. The Company shall report its financial statements accurately and transparently.
7. The Company shall provide communication channels for employees and related parties for whistle-blowing, on the condition that whistle-blowers will be given complete protection. The Company shall also appoint officers to investigate such claims.
8. In order to clarify how the operation is of high corruption risk; the Company stipulates the administrators and all staff members to strictly adhere to the guidelines as follow;
   8.1) Political contributions refer to financial aid or otherwise in order to support political activities such as money lending, personnel support, providing goods or services, advertising to promote or support the political parties, buying tickets for raising funds or donating money to an organization with close ties to political parties. However, it does not include the employees who join the activities on their own right; nevertheless, they cannot present themselves as Company representatives or use any Company assets, devices or instruments for political purposes. The Company insists on political neutrality. The Company will never provide a political party, politicians or a party's candidates with financial assistance for the benefits of the Company.
   8.2) Charitable contributions, donations and aid grants may result in risk to the Company as such an activity is concerned with payment without obvious profit, used as an excuse to prevent a charitable contribution with concealed purposes. The Company stipulates policy and regulation as follows:

   The Company is determined to provide donations for foundations, including associations, public charity, nursing homes, schools, Red Cross society and temples all of which are registered with the government Revenue Department, and these donations can be used as a tax deduction. It also scrutinizes provided donations for annual activities organized by either the Company or the temples under the allocated amount in the budget. In the case of an emergency caused by a public hazard or natural disaster, a donation can be made after obtaining approval from the administrators. However, in order to closely monitor and scrutinize the donation, extensive details and photographs must be attached together with the donation proposal.

8.3) Sponsorships are a way to publicize the Company's business reputation which is different from donations for charity. This may be done for the purpose of business, brand or reputation of the Company which is risk because it is a payment for services or benefits that are difficult to measure and track. Sponsorships may be linked to bribery. The Company has established policies and guidelines regarding to the sponsorships, process to review and control, details as follows:

(1) The sponsorships must be examined or proved that activities are truly carried out for social benefit or as an act of corporate social responsibility. In this case, various necessary documents including receipts, project details and logo photo must also be attached.

(2) The sponsorships can be calculated, such as a contribution of accommodations and food, which is not related to the benefits for individuals or any agencies except as a decoration of honor traditionally practiced.

(3) The sponsorships can be made only if the payee is specifically identified together with the request document so as to obtain approval from the Company's administration.

8.4) Funding expenses provided to welcome customers and other hospitality expenses.

The Company realizes how good relations with its business allies can lead to continual achievement. It therefore allows staff members to either give or receive gifts, hospitality or other benefits within conditions specified by the Company as follows:

(1) The activities are carried out in line with the sales promotion policy, the trade conditions or the counselling service. It also includes the expenses of travelling, accommodations, food or gifts provided by customers or any expenses provided to welcome the customers, the investors or the shareholders who visit and observe the Company' s business management. This includes the gifts occasionally provided on annual festivals.

(2) The expense funding is in accordance with related law.

(3) The expense funding is for the benefit of the Company and for not the personal benefit of the employees.

(4) The expense funding is not a kind of cash gift or equivalent to cash such as gifts or present readily exchangeable for cash.

(5) Gifts or hospitality are offered in line with appropriate tradition or festivals.

(6) Gifts or hospitality must not be offered especially during a bidding or procurement.

(7) They are openly offered and not contrary to procurement ethics.

9. Anti-corruption policy covers the personnel management process including personnel selection, the promotion, the training, the working evaluation and bonus. For this reason, the superiors in all levels are required to create a right understanding among the employees and urge them to strictly adhere to this policy. They also have to closely monitor implementation of the policy to ensure operations are carried out efficiently.

10. The Company will provide justice and protection for any employee, or others, who provide notification regarding the whereabouts of or evidence related to corruption in the Company and its group company, including any employees who object to said corruption. They will be given protection under the protection measures as regulated in the whistleblower policy.

11. Those who are involved in fraud and corruption which are considered as offenses within the regulations of personnel management are to face disciplinary punishment or legal punishment if the acts prove to be legal offenses.

12. The Company will regularly examine the guidelines and operational measures in order to comply with any legal changes and the business conditions.

13. In order to closely monitor the operations in line with the anti-corruption policy, the Company administration are required to afford an annual self-assessment.

14. The Company requires all staff members, including the Board of Directors, the executives and employees to strictly adhere to anti-fraud and corruption measures and also urges its business partners to jointly carry out these measures. The co-company or sub-company, if likely to be set up in the future, is also to adhere to this policy.

4. Responsibilities and Control

1) The Board of Directors is required to comply with anti-corruption policy, and put the policy into practice.

2) The Board of Directors has authorized the Managing Director to set up sub-committees. At present, the Managing Director has established sub-committees including a Safety and Health management

committee, Energy preservation management committee, Quality management committee, and Management Committee. These committee members are authorized to jointly deliberate different fields of work and assign administrators in each agency to monitor and supervise operations in order to ensure good corporate governance policy.

3) The Audit Committee consists of independent directors who are responsible for reviewing internal control system and giving their opinion about internal control system, as well as ensuring that the Company complies with related laws.
4) The Audit Committee is in charge of assigning an internal auditor to review the internal control system. If the internal auditor is an external agent, the Audit Committee shall appoint a person who can coordinate with the internal auditor or assign the Committee's secretary to act as the coordinator.
5) The Audit Committee is in charge of assigning an internal auditor to review the internal control system. If the internal auditor is an external agent, the Audit Committee shall appoint a person who can coordinate with the internal auditor or assign the Committee's secretary to act as the coordinator.
6) The Internal Audit Coordinator shall be responsible for receiving any complaints or any claims and coordinate with the internal auditor to review and report to the supervisor or Manager or Audit committee about complains.
7) The Board of Directors establishes anti-corruption guidelines covering:
   - Corruption risk assessment processes
   - Governance and control practices to prevent risks
   - Monitoring and evaluation procedures, reviewed by the Audit Committee

5. Whistle-blowing or Complaint-making Policy

To supervise a mechanism for receiving complaints and taking action in the below topics through the complaint channel on the website where people find suspicions or offensive can notify the company through the channels provided

5.1 Whistle-blowing or Complaint-making matters

- Found fraud and/or concerns within the Company
- Meet operations / activities that are not transparent to Shareholders
- Personal data privacy
- Code of conduct
- Human Right
- Discrimination
- Sexual harassment
- Non – sexual harassment
- money laundering
- violations to the laws
- misconduct of employees
- Detecting anomalies in financial statements, insufficient internal control system, various potential risks
- Reputational damage and loss of credibility
- financial damage and damages to infrastructure and assets
- Others

Any of the complaints mentioned above done by personnel can be reported by employees and stakeholders including inaccurate financial reports I, flaws of internal control in order to invovle personnel as well as stakeholders in monitoring efficiently.

- **Filing a complaint**

Filing a complaint should back up with as much provable fact or information as to be considered as complete complaint filing for further investigation process taken by the Company. The complete and acceptable complaint shall be composed of;

Basic facts mean facts of the situation that may, in fact, be extremely important in getting complaints correctly investigated and resolved. Basic facts should be as accurate as possible in order to establish complaint credibility so basic facts should include:

- Time and date
- Place
- The individual(s) or group(s) involved which may comprise not only those who are responsible for actions, policies of the Company, etc., but also subcontractors or operators involved in the complaint, potential witnesses, and others who may be needed to supply testimony or information.
- Relevant addresses, phone numbers, e-mail addresses, websites, etc.
- The number of incidents, and/or the duration of the problem, if it's ongoing.

Besides, during investigation process, in case a complaint lacks essential information, the Company will seek and request for any of the following forms of additional details.

- Photographs
- Testimony of whistleblowers or other eyewitnesses
- Testimony of people affected by the subject of the complaint
- Legally obtained memos, letters, e-mails, or other documents confirming the substance and details of complaint
- Logs, or audio- or video records of conversations
- The testimony of experts - psychologists, environmental scientists, economists, public officials, etc.

Others channel by SUTHA

complainants are

- victims of human rights violations /their representatives
- A witness is a person who, being present when a human rights violation occurred.

- **through the company's complaints channel**
- Telephone
- Facsimile or email
- the Company website

Complainants contact info:

Name and reachable address
Telephone numbers / Email address

GOLDEN LIME PUBLIC COMPANY LIMITED
Internal Auditor/Internal Auditor Coordinator
- 7 Soi 11, Sai 3, Moo 12, New Saraburi-Lom Sak
- Chong Sarika Subdistrict Phatthana Nikhom District Lopburi 15220
- Phone: 036-436 178
- Email: complaint@goldenlime.co.th

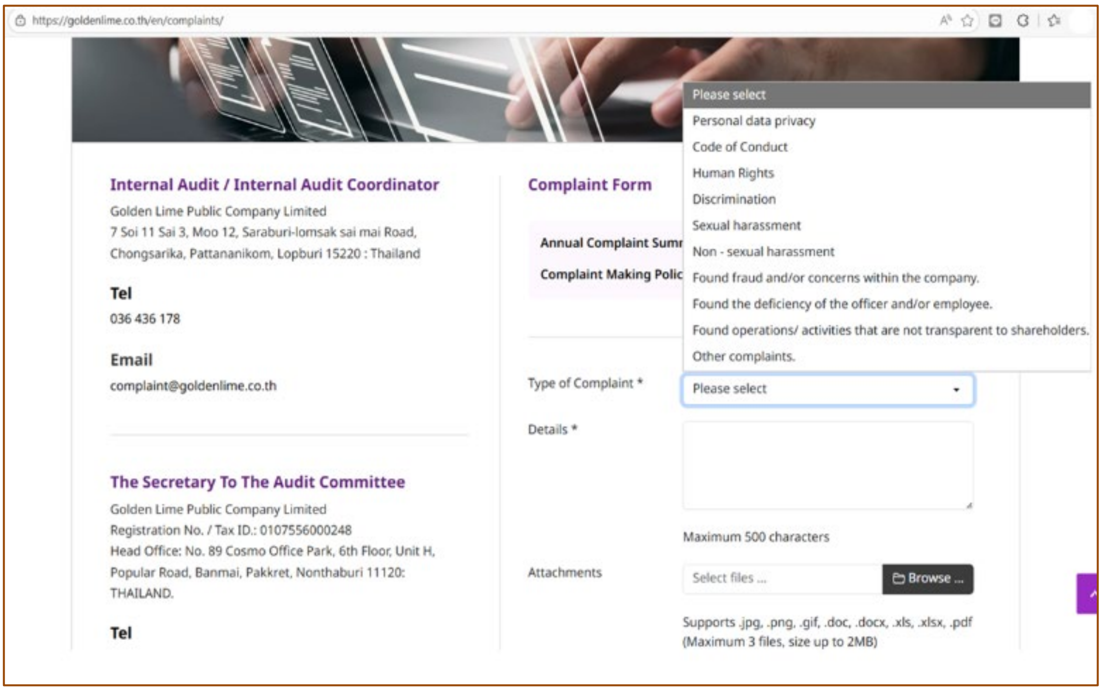
The secretary to the audit committee
89, Cosmo Office Park, 6th Floor, Unit H, Popular Road,Banmai Sub-district, Pakkret District, Nonthaburi Province 11120
Tel. 0 2017 7461-3 Fax.0 2017 7460
E-mail : complaint@goldenlime.co.th
website : www.goldenlime.co.th

Whistleblowing & Complaint

URL: https://goldenlime.co.th/en/complaints/

- **The website of the Company**
  If you feel that your investment was not treated equitably, or if you observe any instances of unfair competition impacting the company or its investors, please promptly submit your complaint along with relevant supporting documentation. This will help maintain fairness for all stakeholders.

  Kindly submit the complaint form via the appropriate channel. All information provided will remain confidential and be directed to the Management, the Audit Committee, or the relevant Subcommittee appointed by the Board of Directors or the Chief Executive Officer.



Filing a complaint should back up with as much provable fact or information as to be considered as complete complaint filing for further investigation process taken by the Company.

Process for complaints handling	Responsible persons
receive and register complaint	relevant sector or secretary to the relevant sector/committee
acknowledgment and review	head of department related to the impact
investigate (Proceed with fair investigation process)	Managing Director to assign responsible persons and those responsible for relevant matters to conduct a fair investigation
report and response	The assigned coordinator is to respond and contact with a said victim or his representative.
corrective action appeal – reconcile/ compensation process	The responsible unit taking corrective action in accordance with the measures already discussed with all stakeholders to reduce the impact or compensate as a remedy to those affected or victim.
Follow-up and closing a complaint	The responsible unit is to report to all parties involved after completion of corrective action to close a complaint.

5.3 Responsibility and follow-ups

The follow-up process starts with receiving issues from the responsible unit to notify the chief or supervisors. Then in case the issue is considered a high-risk or high-severity issue, it must be reported in order from the department level, to the Managing Director to the meeting of the executive committee or any relevant committees depending on the impact and severity of the issue. If the issue is considered high or very high risk causing a big impact on outsiders, its impact and damage should be brought into the mitigation plan for implementing correction, mitigation, and remedies, compensation to provide relief to those affected or to have corrective action to get back to normal state or the risk level is reduced to an acceptable level. In the case of a complaint related to fraud or violating the code of conduct, there will be a process to investigate and verify the issue, If true, an employee shall be subject to penalties and reported. If the Company can contact those who address a complaint, the Company should report the complaint treatment status within 30 days. If the complaint closure requires longer days than previously identified, the Company shall report continuously until its closure.

5.4 Protective Measures for Whistleblowers and Investigative Participants.

To provide appropriate protection measures for whistleblowers, the following guidelines have been established.

1) The complainant can choose to remain anonymous for safety reasons. On the contrary, the Company can report progress and clarify the facts.
2) A Complaint Recipient shall
   - Set up a database for the confidential information of whistle- blowers and establish punitive measures against the officers in charge of keeping such a database if the confidential information is leaked.
   - This database must be made accessible to executives at the level of senior executive management only.
   - The Committee is determined to provide protection for the administrators or employees who report corruption or who adhere to anti-fraud and anti-corruption policy, which may

otherwise result in the loss of business opportunity. It also seeks prevention for the employees from any penalty or position downgrade as a result of strictly adhering to the guidelines.

- It falls under the authority of the superiors or supervisors of all those accused to give proper directives to protect whistle-blowers, witnesses, and those who provide evidence to the investigation to keep them out of danger, difficulties, or unfairness due to their making complaints, serving as witnesses, or giving information.

5.5 Questions or Recommendations

Any question or recommendation on corporate governance and anti-corruption policies should be addressed to the Secretary to the Audit Committee and Secretary to the Board of Directors, Telephone Number 0 2 017 7461-3 or Email: glmis@goldenlime.co.th

5.6 Punitive Measures

1) Those found guilty of serious misconduct will be dismissed from the Company and face legal punishment if they are found to be guilty of legal misconduct. Those found guilty of minor offences will face score reduction or a suspension from duties without any wages. They will also face a score reduction for job evaluation as well as the restriction from promotion and the restructure of income rate.
2) The superiors are to reprimand those found in violation of the Company's ethics including by score reduction for job evaluation, restriction from promotion or the restructure of income rate.
3) Those found in violation of the Company's regulation will receive a written reprimand from the Human Resources Department including score reduction for job evaluation, restriction from promotion or the restructure of income rate.
4) In case the offenders are the high-ranking administrators or on a Company committee, findings of the investigation must be forwarded to the Board of Directors in order to determine the penalty. The penalty will be based on legal considerations and good corporate governance.

6. Training and Communication

The Company has established guidelines for communicating the policy and providing training as part of its approach to prevent various forms of corruption. The framework is as follows:

Communication Guidelines

1. Policy Announcement

- Publish the Anti-Corruption Policy through internal channels such as email, company website, SharePoint system, and the organization's central communication platforms, as well as in the company's annual report.
- Use clear and simple language that emphasizes the importance of compliance.

2. Continuous Communication

- Include anti-corruption practices as part of employee training programs, onboarding sessions for new hires, and annual mandatory training under the Complaint program.
- Develop accessible learning resources for personnel, such as:
  - Sharing short videos, infographics, and FAQs to raise awareness.
  - Communicating through internal channels like Line, BeeKeeper, or other internal communication platforms.

3. **Whistleblowing Channels**

- Communicate to employees the available procedures and channels for reporting instances of corruption, including: Report through the company website's complaint system, email, or designated contacts (see the Whistleblowing Policy for details).
- Ensure confidentiality and protection for whistleblowers.

Training Guidelines

New Employee Training, Continuing Staff Training, and Targeted High-Risk Group Training

- Include anti-corruption policy content in the onboarding program.

- Conduct annual training sessions that explain real-life scenarios and the correct procedures to follow.
- Provide access to online training resources to enhance understanding.

  Examples of Online Training Resources for Directors, Executives, Employees, Personnel, and Stakeholders:
  https://www.youtube.com/watch?v=oCjv9SpV7d8
  https://www.youtube.com/watch?v=f2oscZsL3ZM
  Online training module.understanding corruption.12 – GIACC (available in multiple languages)
- Employees involved in procurement, sales, and contract management will receive a detailed handbook highlighting risk identification and prevention methods.

7. The Company specifies the guidelines to prevent corruptions as follows:

7.1 The Assessment of Corruption Risk

The Company has regulated the risk management system based on business operation in a bid to prevent and suppress corruption or any activities of high risk from corruption likely to occur as a result of the Company's business operation. It also evaluates the risk level including its chances and effects as well as regulates the anti-corruption measures based on evaluated risk including the achievement evaluation and resources to be used to lessen the risk and follow up on the performance appraisal.

7.2 Guidelines to Monitor Supervise and Prevent Any Involvement in Corruption Risk

The Company has regulated guidelines to monitor, supervise and monitor the risk on fraud and corruption as follows:

(1) Procedures, including an internal control system and risk management, which cover important work systems such as the sales and marketing system, procurement, control, budget management, account record and payment. This aims to prevent as well as monitor the risk on fraud and corruption and provide appropriate suggestions for solutions.
(2) Provide a channel of information including evidence or complaint of a legal offense or a violation of the Company's business ethics, as well as guidelines to prevent any involvement in corruption, suspicions on the financial report or the internal control system. The Company is to provide protection for those who submit information or evidence. The information is to be treated as confidential. The Company must exercise disciplinary or legal punishment. Protection will be granted to those who submit evidence or complaint by means of written statement.

Heads of each department are in charge of monitoring the operations and informing the persons in authority.

The anti – corruption policy and guidelines were established in 2014 and revised No. 1 to be announced on April 6, 2023, proposed to the Board of Directors Meeting No. 4/2023 on May 12, 2023 for acknowledgment of the annual policy review.

Mr. Sripop Sarasas
Chairman of the Board of Directors

Revision listing of policies for annual review.

Item	Document number	Prepared by documentation	Annual Review	Reference the Board of Directors Meeting to reviewed
1	*CS20220801*	17 August 2022	Annual Review	Proposed in the Annual Report and the Company Website
2	*CS20220801_Rev.1*	*6 April 2023*	*12 May 2023*	*The Board of Directors Meeting no. 4/2023*
3	*CS20220801_Rev.2*	*6 April 2026*		*Revised the content to align with the "Anti-Corruption and Anti-Bribery Risk Management Manual" approved by the Board of Directors on 26 February 2026*