



## Anti-Fraud and Corruption Practice Guidelines

NR Instant Produce Public Company Limited

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## Anti-Fraud and Corruption Practice Guidelines

### NR Instant Produce Public Company Limited

#### Introduction

The Company has established an Anti-Corruption Policy to serve as a guideline for employees at all levels to conduct their duties effectively, with transparency, accountability, and efficiency. This ensures fair treatment for all stakeholders and supports good corporate governance. All employees are expected to follow this Anti-Corruption Policy in situations where corruption risks may arise from business operations. This policy is considered part of the Group's corporate governance principles and business ethics.

#### Definitions

**"The Company"** refers to NR Instant Produce Public Company Limited, including its subsidiaries, joint ventures, and affiliated companies registered both in Thailand and abroad, under the control of NR Instant Produce Public Company Limited.

**"Executives"** refer to the Chief Executive Officer, C-Level executives, division directors, and general managers.

**"Company Personnel"** refers to directors, executives, and employees at all levels of NR Instant Produce Public Company Limited, its subsidiaries, joint ventures, and affiliated companies, both domestic and international, under direct control of NR Instant Produce Public Company Limited.

**"Persons related to the Company"** refers to agents, affiliates, and any persons acting for or on behalf of the Company, regardless of whether they are formally authorized to do so.

**"Fraud"** refers to the unlawful exploitation for personal or others' gain, such as embezzlement, document forgery, misconduct, or false claims.

**"Corruption"** refers to all forms of bribery, whether direct or indirect, involving the offering or promising of money, assets, or other benefits to public officials, government agencies, private entities, or responsible persons to act or refrain from acting inappropriately. Exceptions apply where permitted by law, regulation, or official rules.

**"Gifts"** refer to money or non-monetary items given for goodwill on various occasions.

**"Entertainment and Hospitality"** refers to the organization of or expenses for accommodation, travel, meals, drinks, and related services for site visits, study tours, or business understanding directly related to business practices or commercial customs.

**"Donations"** refer to monetary or non-monetary contributions to organizations or entities for charity or public benefit to help or support society, communities, or those in distress.

**"Giving and Receiving Sponsorships"** refer to funds given to or received from customers, partners, or business associates for business purposes, brand promotion, or enhancing commercial credibility and relationships.

**"Bribery"** refers to the offering or receiving of gifts, money, or other benefits as inducement for improper acts.

**"Facilitation Payments"** refer to informal payments made to officials or agents (public or private) to expedite routine processes or facilitate normal duties.

**"Employment of Government Officials"** refers to the hiring of current or former government officials who may use relationships or insider information to benefit the Company, creating potential conflicts of interest with regulatory bodies or government departments.

**"Conflict of Interest"** refers to a situation where personal interests interfere with organizational interests, potentially affecting decision-making or responsibilities. Such conflicts can be intentional or unintentional and may become normalized, compromising fairness and objectivity.

**"Political Contributions"** refer to support for political parties, movements, or candidates through monetary or non-monetary means, such as equipment, free services, promotion, or encouraging participation in political activities in the Company's name to gain business advantages or benefits.

**"Procurement Corruption"** refers to potential corruption in the procurement process, which must be conducted transparently, carefully, and in accordance with Company regulations.

**"Reporting Fraud"** refers to falsifying reports, financial or otherwise (e.g., financial statements, records), to conceal embezzlement or misconduct for personal or others' benefit, resulting in inaccurate or misleading company records or disclosures.



## **Anti-Corruption and Anti-Bribery Guidelines**

To ensure that all personnel understand and uniformly comply with the Company's Anti-Corruption and Anti-Bribery Policy, the Company has established the following practical guidelines:

### **1. Giving or Receiving Bribes and Facilitation Payments**

- 1.1 Company personnel are strictly prohibited from giving, offering, or promising to give — as well as receiving or soliciting — bribes or facilitation payments, whether directly or indirectly, to or from government officials, public or private entities, agents, or any individuals involved, in exchange for favorable treatment, business-related advantages, or personal gain.
- 1.2 Company personnel must not solicit or accept any assets, gifts, or other benefits from customers, suppliers, business partners, competitors, or any parties with a business relationship with the Company, whether directly or indirectly — unless such gifts or hospitality fall within the norms of customary business practices and are intended to foster good business relationships, without creating conflicts of interest or compromising impartiality in work duties.
- 1.3 Company personnel are prohibited from giving assets, items, gifts, or any form of benefit to influence decision-making unfairly or cause the recipient to neglect fair treatment of all business partners. Giving items on special occasions must be within reasonable limits and of customary value in line with accepted business practices.

### **2. Donations and Sponsorships**

Reasonable and appropriate donations and sponsorships may be made when fitting to the occasion. However, to ensure that such activities are not used as a pretext for indirect bribery or corruption — for purposes such as obtaining or retaining business contracts, government approvals, favorable tax or customs treatment, or unfair business advantages — the Company has outlined the following guidelines aligned with internal control processes:

- 2.1 All donations and sponsorships must comply with the Company's policy.
- 2.2 The amount or items donated or sponsored must be clearly identified, with a defined purpose, a clear start and end date for the activity, and a specific list of individuals, agencies, or organizations receiving the donation or sponsorship for the stated objective.
- 2.3 There must be valid supporting documents such as receipts, letters of acknowledgment, thank-you notes, news articles, or photographs.
- 2.4 Donations and sponsorships must be approved by authorized personnel in accordance with the Company's authority matrix or internal regulations.

**3. Acceptance of Donations and Sponsorships**

The Company does not have a policy to accept donations or sponsorships, whether monetary or non-monetary, from customers, business partners, joint venture partners, or any individuals from governmental or private organizations for any purpose.

**4. Political Contributions**

The Company observes the following guidelines:

- 4.1 The Company maintains a politically neutral stance and does not provide any direct or indirect political contributions or assistance to political parties, political groups, political authorities, or election candidates of any kind.
- 4.2 The Company recognizes that employees have the right to participate in or support political activities in a personal capacity. However, they must not use Company property or work hours to engage in such activities.
- 4.3 Employees are strictly prohibited from using their positions to solicit, pressure, or coerce subordinates or colleagues into supporting any political activities—either directly or indirectly—for the benefit of the Company or for personal gain.

**5. Giving Gifts, Entertainment, and Hospitality**

Gifts, entertainment, and hospitality extended to individuals doing business with the Company are permitted under the following conditions:

- 5.1 They must be consistent with social norms and customs, not violate Company policies, codes of conduct, or laws, and must comply with applicable regulations.
- 5.2 Such gestures must aim to maintain positive business relationships without any intention of receiving improper or unethical favors or advantages in return.
- 5.3 All such actions must be transparent, approved in accordance with Company policies, properly recorded with actual expenses, and supported by clear documentation.
- 5.4 Acceptable forms of gifts may include promotional materials or items that enhance the Company's image, such as calendars, diaries, Company or affiliate products, community goods, or charity/public-benefit items. Entertainment and hospitality expenses must be limited to what is necessary and appropriate for the occasion.

## 6. Receiving Gifts, Hospitality, and Commercial Discounts

### 6.1 Guidelines for Receiving Gifts:

1) Refrain from accepting gifts, except in the following situations, which are considered acceptable:

- 1.1 Calendars, diaries, or promotional items with the donor's logo.
- 1.2 Gifts received via random prize draws that are not directed at any specific individual.
- 1.3 Souvenirs received from attending events.
- 1.4 Prizes awarded through competitions or contests.
- 1.5 Gifts presented to the Company on special occasions, such as anniversaries.

In all cases, the gift value must not exceed 3,000 THB and must not be in the form of cash, gift cards, or any other cash equivalents. If employees are unsure whether a received gift falls under acceptable categories, they should consult with Group Compliance & Internal Process.

2) In cases where receiving a gift outside these guidelines is unavoidable, employees must promptly report the gift to one of the following for appropriate handling (e.g., donation to charity or public benefit):

- Chief Executive Officer – if the employee is a direct report of the CEO.
- Chief Officer of the relevant division – for employees below Director level or others not reporting directly to the CEO.

3) If unavoidable gifts are perishable or time-sensitive, such as food, fruit baskets, or flower arrangements, the direct supervisor shall use discretion in handling them. Note: Alcoholic beverages must be handled in accordance with item 2) above.

### 6.2 Guidelines for Accepting Hospitality

- 1) Must conform to social customs and norms, and not violate the Company's rules, Code of Conduct, or policies, and must be in accordance with the law.
- 2) Must aim to maintain good business relationships without expecting any improper or unethical return or benefit.



3) Must be conducted transparently, with proper documentation of the invitation, and approved by the supervisor.

4) There must be no solicitation or request for hospitality.

**6.3 Guidelines for Accepting Commercial Discounts or Promotional Items**

Receiving discounts from business partners—whether in cash or other valuable assets—and promotional items must be based on standard business terms and conducted between companies. The purpose must not be to gain undue benefits for the Company or personal interest. All transactions must be clearly documented and verifiable.

**7. Human Resources**

The qualifications and duties of the Company's Board of Directors, including criteria for selection, appointment, termination, and compensation, must comply with the Company's Articles of Association and good corporate governance principles. The names of the Board members and subcommittees, as well as their annual remuneration, must be publicly disclosed via the Company's communication channels in accordance with legal requirements. The qualifications of the Chief Executive Officer, executives, and employees—as well as recruitment, employment, appointment, transfer, salary management, travel expenses, performance evaluation, grievance handling, and termination—must comply with the Company's personnel regulations or equivalent documents. The names of executives must also be disclosed to the public via the Company's communication channels as required by law.

**8. Employment of Government Officials**

The Company may appoint or employ government officials as directors, the Chief Executive Officer, executives, or employees. The Company recognizes that such employment may pose a risk of leveraging internal relationships or information for the Company's benefit, which would constitute a conflict of interest and improper use of a government or state enterprise position for unfair competitive advantage.

To prevent such issues, the following guidelines shall apply:

8.1 The recruitment, appointment, and determination of compensation for current or former government officials must be conducted transparently, without any intent to gain improper business or personal benefits.



- 8.2 A thorough review of the candidate's employment history must be conducted to assess potential conflicts of interest.
- 8.3 The Company must disclose the profiles of Board members who currently serve or have previously served in government agencies or state enterprises via its communication channels, as legally required.
- 8.4 Employees who are current or former government officials must strictly comply with conflict-of-interest prevention policies. Directors, executives, and employees must not participate in or access any transactions that may create direct or indirect conflicts of interest.
- 8.5 The Company shall disclose information regarding the employment of government officials in its annual registration statement / annual report (Form 56-1 One Report) on the Company's website to ensure transparency.

## **9. Conflicts of Interest**

- 9.1 All personnel at every level of the Company who are involved in making decisions or conducting activities that may involve a conflict of interest must act without consideration of personal gain and must not act contrary to the Company's core interests. All transactions must be conducted at fair and reasonable prices, as if conducted with external parties (Arm's length basis).
- 9.2 All personnel must comply with the Company's regulations and rules, and perform their duties to the best of their abilities. They must not use working hours to engage in activities or businesses unrelated to the interests of the Company.
- 9.3 All personnel must avoid financial involvement or relationships with external parties that may cause the Company to lose benefits or create a conflict of interest.
- 9.4 Directors and executives must report any interests to the Company Secretary annually, or without delay upon the occurrence of such interests. This information is used to verify intercompany transactions in accordance with legal requirements.

## **10. Investment and Trade**

The Company adheres to fair competition, integrity, and good corporate governance in all investment and trade activities. The approval process for investments must comply with the delegated authority. All investment and commercial dealings must follow the Company's Code of Conduct. The Company has no policy to demand, receive, offer, or provide financial or other benefits to any person or entity in exchange for business contracts, privileges, favorable actions, or omissions that are unlawful or unethical.

## **11. Procurement**

The Company ensures a transparent and fair procurement process for all parties. All procurement matters must be submitted for approval according to the Company's Delegation of Authority and must comply with the procurement policy or similar documents. Personnel with any interest in a vendor must not be involved in, or have access to, information related to any transaction that may result in direct or indirect conflicts of interest. To comply with conflict of interest prevention practices, the Company does not allow receiving, requesting, offering, or promising financial or other benefits to or from sellers or service providers in exchange for being selected, entering into procurement contracts, or passing inspections.

## **12. Accounting and Finance**

The guidelines for receiving and making payments are as follows:

### **12.1 Receiving Payments from Customers or Other Entities**

- 1) All receipts must be based on valid business contracts, with official receipts issued by the Finance Department, and all incoming payments must be reconcilable with accounting records.
- 2) No financial or other benefits may be given, promised, received, or requested from payers in exchange for deferring or reducing payments due to the Company, or any other action that may cause damage to the Company.

### **12.2 Payments to Creditors or Other Entities**

- 1) All payments must be verified for accuracy and recorded as payables in accordance with the business contract by the Accounting Department, and must comply with accounting principles and applicable laws. Any incorrect or inappropriate items must be reported to supervisors, and corrective measures must be taken.
- 2) All payments must be approved by authorized personnel in accordance with the Delegation of Authority and supported by legally compliant documentation.
- 3) All creditors or payees must be treated equally, and payments must be made in accordance with reasonable business terms without bias or discrimination.
- 4) No financial or other benefits may be given, promised, received, or requested from creditors or payees in exchange for early payments or any actions that may cause damage to the Company.

**13. Borrowing, Lending, and Incurring Obligations**

Borrowing, lending, and incurring obligations between the Company and other parties must comply with the Company's Delegation of Authority (DOA) and accounting, finance, and budgeting regulations. The determination of interest or benefits must be appropriate and consistent with the rules on related party transactions as prescribed by the Stock Exchange of Thailand, and the Company's relevant internal regulations. The Company does not permit giving, promising, receiving, or requesting financial or other benefits from any person or entity to obtain a loan agreement, lending transaction, or to cause the creation or termination of obligations unlawfully or unethically.

**14. Anti-Money Laundering**

The Company shall not receive, convert, or support the transfer or conversion of assets related to criminal offenses under anti-money laundering laws. The Company shall not be used as a channel or tool for concealing or disguising the origins of illegally obtained assets.

**15. Recordkeeping and Data Retention**

The Company is committed to compliance with applicable standards, principles, and laws governing financial and accounting reporting. False or inaccurate records, as well as manipulation of accounting data, are strictly prohibited. There shall be no off-the-book accounts to support or conceal fraud or corruption. The Company maintains a system of controlled data access and securely stores documents, records, and financial reports in an organized and verifiable manner.

**16. Communication, Training, and Disclosure**

The Company ensures continuous internal and external communication regarding its anti-fraud and anti-corruption policies and practices, whistleblowing channels, and other related information. For personnel, communication is carried out through various means such as board member and new employee orientation, employee training sessions or activities, CEO town hall meetings, bulletin boards, the Company's website, and more. These communications aim to encourage personnel to follow the policies seriously. For business partners—including joint ventures, partners, vendors, customers, and other related parties—the Company communicates its anti-fraud and anti-corruption policies from the start of the business relationship and through ongoing activities or other appropriate opportunities. The Company also encourages business partners to adopt similar anti-corruption practices. Furthermore, the Company discloses such policies and practices to shareholders, stakeholders, and the public through its website and other communication materials.



**17. Audit and Internal Control Process**

The Company conducts annual internal audits by independent internal auditors who are not affiliated with other departments. These auditors examine various activities based on the Delegation of Authority, relevant orders, and the Company's anti-corruption policies and practices. Additionally, statutory audits are conducted quarterly and annually by certified public accountants in compliance with the requirements of the Securities and Exchange Commission, the Department of Business Development, and the Revenue Department.

The procedures for reporting audit findings are as follows:

- 17.1 Internal auditors must report audit findings to the Audit Committee at least once per quarter.
- 17.2 If urgent issues are discovered, internal auditors must report directly to the Chairman of the Audit Committee immediately.
- 17.3 The Audit Committee is responsible for reporting the audit results to the Board of Directors.

**18. Monitoring and Review**

The Company regularly monitors the implementation of anti-fraud and anti-corruption policies through the internal audit process. In addition, the Risk Management Committee evaluates fraud and corruption risks and develops risk mitigation measures. These assessments and measures are reviewed annually and submitted to the authorized decision-makers if adjustments are needed. The Corporate Compliance Department is responsible for annually reviewing the Company's anti-fraud and anti-corruption policies and practices and proposing revisions, if necessary, to the authorized approvers.

**19. Complaints and Whistleblowing**

The Company has established a policy for receiving complaints related to misconduct, fraud, and corruption. This provides an opportunity for employees, stakeholders, or external parties to report information regarding fraudulent or potentially corrupt activities, including misconduct by personnel.

**20. Consultation and Advice**

Anyone with questions or in need of consultation or advice regarding the implementation of anti-fraud and anti-corruption practices may proceed as follows:

20.1 Seek advice from “Group Compliance & Internal Process:”

20.1.1 By email [compliance\\_internalprocess@nrinstant.com](mailto:compliance_internalprocess@nrinstant.com)

20.1.2 By post, addressed: To Group Compliance & Internal Process  
NR Instant Produce Public Company Limited  
99/1 Moo 4, Khae Rai Subdistrict, Krathum Baen District,  
Samut Sakhon Province 74110 , Thailand

20.2 The person seeking consultation or advice may choose to remain anonymous. However, providing one’s name may allow for more direct and timely communication of advice or guidance.

This new policy shall come into effect as of August 15, 2025.

Announced on August 14, 2025



(Dr. Dhas Udomdhammabhakdi)

Chairman of the Board