

ESG Performance

Company Name : HARN ENGINEERING SOLUTIONS PUBLIC COMPANY LIMITED

Symbol : HARN

Market : mai

Industry Group : Industrials

Sector : SECTOR 0

Environmental management

Information on environmental policy and guidelines

Environmental policy and guidelines

Environmental policy and guidelines : Yes

Environmental guidelines : Electricity Management, Fuel Management, Renewable/Clean Energy Management, Water resources and water quality management, Waste Management, Biodiversity Management, Greenhouse Gas and Climate Change Management, Air Quality Management, Noise Pollution Management

HARN strong commitment to operate and drive sustainable growth for the business, covering all 4 dimensions: economy, environment, society, and governance, to support its vision: “We strive to be the leader in providing comprehensive and sustainable engineering services that meet customer needs in developing the quality of life, society, and the environment.” This is integrated into every step of business operations, under the principles of corporate governance and code of conduct, while considering the impact on stakeholders as well as the value chain. Therefore, HARN has set its policy for sustainable organizational development based on two key business strategies: Business (B) and Sustainability (S) or B+S. This drives HARN’s sustainability efforts in each dimension, in alignment with long-term operational goals, and emphasizes readiness to address potential future crises. It also focuses on developing employees’ skill sets and integrating technology to improve work processes, enhancing the organization’s competitiveness for sustainable growth.

Economic

- Monitor the development of sustainable engineering technologies related to improving the quality of life, society, and the environment, and select high-quality products suitable for the market to offer as services.
- Promote the use of digital technology to transform business operations, workflows, and services in order to improve work efficiency and enhance customer satisfaction.
- Place importance on the values, wisdom, and ideas of employees and executives, providing opportunities for research and the development of new innovations and out-of-the-box ideas that meet the needs of customers, society, and the environment. Human resources are considered the most valuable asset of the organization and must be well taken care.
- Emphasize the efficient use of human resources, optimizing workforce deployment through digital technology and automation systems as much as possible.

Environment

- Develop a new holistic economic model, adhering to the principles of a 3-dimensional economy, which includes a bioeconomy system that focuses on the efficient use of biological resources, a circular economy system that considers the maximum reuse of materials, and a green economy system aimed at addressing pollution to reduce the environmental impact sustainably.
- Address climate change by striving to find business solutions that reduce greenhouse gas emissions and even capture these gases to prevent their release into the atmosphere. Create awareness and set an example of a lifestyle among employees and executives, to become a culture that minimizes greenhouse gas emissions. Develop greenhouse gas-related businesses as new, challenging ventures for the organization.
- Commit to carbon neutrality by 2040 and achieving net-zero greenhouse gas emissions by 2050. If possible, accelerate the process of achieving neutrality as quickly as possible, without delay, and use the knowledge gained to create new businesses.
- Promote environmentally responsible operations by managing environmental quality and biodiversity according to relevant laws and regulations. Invest in, develop, and improve environmental management systems, while seeking new measures and methods to enhance management efficiency and better control environmental quality. Innovate and explore ways to reduce the use of resources and energy, as well as minimize the release of pollutants, waste, and greenhouse gases, to prevent, control, and reduce environmental, community, and social impacts as much as possible.

Social

- Cultivate a volunteer culture to employees and executives by fostering a culture of “giving” to stakeholders and society without the expectation of receiving anything in return. Promote social and community responsibility by supporting public welfare activities for society and the environment, and encourage HARN employees to participate in social activities.
- Respect the value and equality of individuals, honor differences, listen to opinions transparently, treat workers equally and fairly, assign tasks according to their abilities, and provide appropriate compensation. Prohibit the use of illegal labor, including employees and workers of partners and/or stakeholders. Safeguard and protect the safety of employees and HARN’s property without infringing on the rights and safety of others, including the protection of personal rights, confidentiality of information, data disclosure, and use of personal data. Treat employees of HARN and partners equally, considering human rights principles across the entire supply chain.
- Create a positive work atmosphere and environment to ensure employee happiness and safety, and raise safety standards according to legal requirements. Set a work accident goal of “zero” and prohibit any operations without proper safety controls and safety equipment. Ensure appropriate and sufficient safety training related to the work.

Corporate Governance

- Promote good corporate governance to ensure that HARN can create added value for both itself and society in a sustainable way, so that all parties follow the same practices in line with the 5 basic principles of good corporate governance: Integrity, Fairness, Transparency, Responsibility, and Accountability.
- Promote and raise awareness of the importance of conducting business in strict adherence to laws, regulations, and guidelines relevant to business operations.
- Conduct business in compliance with laws relating to anti-corruption, both domestically and internationally, where HARN operates its business.
- Place importance on and engage stakeholders by being open to transparent and constructive feedback, treating everyone equally, and respecting differences.
- Encourage fair competition.
- Promote respect for property rights and avoid intellectual property infringement.
- Protect personal data and safeguard online privacy with modern technology and robust security systems.

Security

- Set a target to achieve zero work-related injuries and illnesses by developing, improving, and elevating occupational health and safety standards in accordance with legal requirements.
- Prohibit any activities that do not comply with safety control measures, including the absence of safety equipment and insufficient or inappropriate safety training, as well as the active involvement in cultivating a safety culture within the community and society on a consistent basis.

Reference link for environmental policy and guidelines : <https://www.harn.co.th/wp-content/uploads/2025/03/SO07-นโยบายด้านสิ่งแวดล้อม.pdf>

Information on review of environmental policies, guidelines, and/or objectives over the past years

Review of environmental policies, guidelines, and/or goals over the past year

Review of environmental policies, guidelines, and/or goals : Yes
over the past year

Changes in environmental policies, guidelines, and/or goals : Electricity Management, Waste Management, Greenhouse Gas and Climate Change Management, Air Quality Management, Noise Pollution Management

Electricity Management: In 2022, the company set a target to reduce electricity purchases by 30%, followed by a 20% reduction target in 2023 and a 5% reduction target in 2024, compared to the baseline years of 2021, 2022, and 2023, respectively.

Waste and Waste Management: During 2022–2023, the company used an average waste weight of 1.07 kg per person per day, based on the 2022 Waste Disposal Situation Report by the Pollution Control Department. In 2024, the company will adopt a new method to measure actual waste weight.

Information on compliance with environmental management principles and standards

Compliance with environmental management principles and standards

Environmental management principles and standards : BCG Model, ISO 14001 - Environmental management systems

Compliance with energy management principles and standards

Compliance with water management principles and standards

Water management principles and standards : 3Rs or 5Rs

Compliance with waste management principles and standards

Waste management principles and standards : 3Rs, 5Rs or 7Rs

Compliance with greenhouse gas or climate change management principles and standards

Greenhouse gas or climate change management principles and standards : Thailand Greenhouse Gas Management Organization (TGO) standards

Information on other environmental management

Plans, performance, and outcomes related to other environmental management

Energy Management: Energy consumption decreased by 13.68% compared to the 2023 baseline, primarily due to the installation of an additional 177 kW of solar panels. Furthermore, fuel energy consumption decreased by 4.17% compared to the 2023 baseline as a result of the transition to four electric company vehicles.

Water Resource Management: Municipal water consumption was reduced by 1.03% compared to the 2023 baseline, driven by efforts to promote awareness and responsible water usage, as well as routine inspections of water-related equipment.

Waste, Pollution, and Air Quality Management

Non-hazardous waste was reduced by **74.10%** compared to the 2023 baseline. This reduction resulted from the implementation of **actual waste weight measurement** and initiatives to raise employee awareness about environmental issues. Employees were also educated on proper waste segregation based on the 3R principles (Reduce, Reuse, Recycle). In 2022 and 2023, waste weight calculations were based on an average of 1.07 kg per person per day, as referenced in the 2022 Annual Waste Management Report by the Pollution Control Department.

Hazardous and chemical waste: from operations was reduced by 45.62% compared to the 2023 baseline, achieved through the adoption of environmentally friendly products and the implementation of more standardized and efficient waste management plans.

Air quality, both within and around HARN, remained 100% compliant with regulatory standards, with no recorded complaints related to air pollution.

Greenhouse Gas (GHG) Emission Management: Direct and indirect greenhouse gas emissions from business operations increased by 12% compared to the 2023 baseline. However, HARN remains committed to its GHG reduction strategy, actively communicating through various channels to foster a strong corporate culture, enhance awareness, and instill a sense of responsibility among board members, executives, and employees in alignment with the company's sustainability goals. Additionally, HARN has fully complied with environmental regulations and standards, with no fines or penalties related to environmental violations.

Information on incidents related to legal violations or negative environmental impacts

Number of cases and incidents of legal violations or negative environmental impacts

	2022	2023	2024
Number of cases or incidents of legal violations or negative environmental impact (cases)	0	0	0

Energy management

Disclosure boundary in energy management in the past years

Boundary type	:	Company
Total number of disclosure boundaries	:	3
Actual number of disclosure boundaries	:	2
Data disclosure coverage (%)	:	66.67

Information on energy management

Energy management plan

The company's energy management plan : Yes

HARN there is a system for data collection of electricity to analyze and plan on electricity control, while promoting indirect energy savings, with the installation of 330 solar panels size of 127 kW and selected the PoE Lighting system to control the lighting system from the lights inside the building by using internet lines instead of electric wires. The system automatically dims the light from the lamp when there is enough sunlight from outside. Additionally, the building harnesses natural light to create brightness without introducing heat (Light Harvest). This can save electric energy and expenses, including the reduction of environmental impacts.

Also, HARN to learn and establish a building and energy management system by its internal team, together with Aiyaraharn Co., Ltd. ("Subsidiary"), which Internet of Things (IoT) know-how, we target for energy in architectural design no more 100kWh/m2/year, which is considered lower than in Bangkok office building.

Furthermore, in early 2024, HARN installed an additional 177 kW solar panel. Therefore, in 2024, it can generate more electricity from renewable sources by approximately 41.92%, and statistics had electricity consumption in HARN's building of 56 kWh/m2/year, this exceeds the design goal of 40%, and it was a building with very low energy per square meter, approaching a zero-energy building (ZEB) of 57 kWh/m2/year. Moreover, HARN's has been awarded the DGNB (Green Building) standard, Gold Certificate level by the German-Thai Chamber of Commerce and DGNB GmbH in 2022.

The data on graph from the Building Management System above, the proportion of solar panel (green) with the electricity that needs to be purchased from the Metropolitan Electricity Authority (MEA) (orange) each day. It is noticeable that during the period between 10:00 a.m. and 3:00 p.m. has capability to generate electricity equal to the demand. In 2024 it found the proportion of energy consumption in the HARN office as follows:

It can be seen that the chiller, including AHU & A/C are the systems that energy for 64% of the total electricity, that HARN's office building has only 9% of the energy, which is lower than the lighting system, typical buildings 25% of the total energy, so HARN aims to optimize the maintenance these two systems for always maximum efficiency to reduce energy. What HARN has built in this office building will become a corporate culture of energy-saving consciousness, and no matter where employees are located, they will always have a sense of reducing energy loss.

Additionally, to minimize emissions from fossil fuel usage, HARN has set a goal to transition 60% of its corporate vehicle fleet to electric vehicles (EVs) within three years and achieve a 100% transition within five years, compared to the 2023 baseline. The company will gradually replace vehicles as they reach the end of their lifecycle to meet its annual fuel consumption reduction target of 5%. In 2024, HARN has already replaced four fuel-powered company vehicles with electric vehicles as part of this initiative

Reference link for company's energy management plan : https://www.harn.co.th/wp-content/uploads/2025/03/SO03_การจัดการด้านความยั่งยืนในมิติสิ่งแวดล้อม-EN.pdf

Information on setting goals for managing energy

Setting goals for managing electricity and/or oil and fuel

Does the company set goals for electricity and/or fuel : Yes
management

Details of setting goals for electricity and/or fuel management

Target(s)	Base year(s)	Target year(s)
Reduction of electricity purchased for consumption	2023 : purchased electricity for consumption 599,714.00 Kilowatt-Hours	2024 : Reduced by 6%

Information on performance and outcomes of energy management

Performance and outcomes of energy management

Performance and outcomes of energy management : Yes

HARN participated in the Energy Beyond Standards 2024, with the intention to be a significant force in promoting sustainable energy conservation, organized by the Department of Alternative Energy Development and Energy Conservation.

Diagram of performance and outcomes in energy management



Ceremony for the Presentation of the Energy Conservation Network Declaration Certificate

Information on electricity management

Company's electricity consumption ^(*)

	2022	2023	2024
Total electricity consumption within the organization (Kilowatt-Hours)	669,899.00	759,308.15	795,338.15
Electricity purchased for consumption from non-renewable energy sources (Kilowatt-Hours)	526,461.00	599,714.00	517,656.00
Electricity purchased or generated for consumption from renewable energy sources (Kilowatt-Hours)	143,438.00	159,594.15	277,682.15

	2022	2023	2024
Intensity ratio of total electricity consumption within the organization to total number of employees (Kilowatt-Hours / Person / Year)	2,723.17	3,163.78	3,207.01

Additional explanation : ^(*) Exclude electricity consumption outside of the Company

Electricity Expense ^(*)

	2022	2023	2024
Total electricity expense (Baht)	2,513,039.47	3,076,766.67	2,491,508.33
Percentage of total electricity expense to total expenses (%) ^(**)	0.22	0.26	0.22
Percentage of total electricity expense to total revenues (%) ^(**)	0.20	0.23	0.20
Intensity ratio of total electricity expense to total number of employees (Baht / Person / Year)	10,215.61	12,819.86	10,046.40

Additional explanation : ^(*) Exclude electricity expense outside of the Company

^(**) Total revenues and expenses from consolidated financial statement

Information on fuel management

Company's fuel consumption

	2022	2023	2024
Diesel (Litres)	193,584.71	270,488.38	241,666.14
Gasoline (Litres)	96,973.08	109,063.00	126,031.82
LPG (Kilograms)	23,404.48	19,742.31	14,943.40

Additional explanation : Not include external fuel consumption

Company's fuel expense ^(*)

	2022	2023	2024
Total fuel expense (Baht)	20,973,866.94	21,856,911.74	22,359,426.55
Percentage of total fuel expense to total expenses (%) ^(**)	1.86	1.85	1.93
Percentage of total fuel expense to total revenues (%) ^(**)	1.69	1.65	1.76

Additional explanation : ^(*) Exclude electricity expense outside of the Company

^(**) Total revenues and expenses from consolidated financial statement

Information on total energy management (electricity + fuel)

Energy Consumption

	2022	2023	2024
Total energy consumption within the organization (Megawatt-Hours)	N/A	N/A	0.00

Energy Consumption Intensity

	2022	2023	2024
Intensity ratio of total energy consumption within the organization to total revenues (Megawatt-Hours / Thousand Baht of total revenues) ^(*)	N/A	N/A	0.00000000

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Water management

Disclosure boundary in water management over the past years

Boundary type	:	Company
Total number of disclosure boundaries	:	3
Actual number of disclosure boundaries	:	2
Data disclosure coverage (%)	:	66.67

Information on water management plan

Water management plan

The Company's water management plan : Yes

HARN continuously promotes integrated water management, emphasizing efficient water usage and planning in accordance with circular economy principles, enhances water management efficiency by recycling wastewater from Air Handling Units (AHUs) in the air conditioning system is used to water plants. This initiative not only reduces water expenses but also minimizes wastewater discharge into natural water sources. Additionally, HARN regularly inspects and monitors water usage and equipment to prevent leaks and reduce water loss, as well as has also installed an automated water system integrated with a rainfall measurement system, ensuring that watering is paused during rainfall. This approach further optimizes water consumption efficiency.

Reference link for company's water management plan : https://www.harn.co.th/wp-content/uploads/2025/03/SO03_การจัดการด้านความยั่งยืนในมิติสิ่งแวดล้อม-EN.pdf

Information on setting goals for water management

Setting goals for water management

Does the company set goals for water management : Yes

Details of setting goals for water management

Target(s)	Base year(s)	Target year(s)
Reduction of water withdrawal	2023 : Water withdrawal 12,442.00 Cubic meters	2024 : Reduced by 3%

Information on performance and outcomes of water management

Performance and outcomes of water management

Performance and outcomes of water management : Yes

In 2024, HARN achieved a 1.03% reduction in tap water consumption compared to the baseline year of 2023. This decrease resulted from initiatives to promote awareness and encourage responsible water usage, as well as regular inspections of water-related equipment.

Information on water management

Water withdrawal by source

	2022	2023	2024
Total water withdrawal (Cubic meters)	9,970.00	12,571.00	12,442.00

	2022	2023	2024
Water withdrawal by third-party water (cubic meters)	9,970.00	12,571.00	12,442.00
Intensity ratio of total water withdrawal to total number of employees (Cubic meters / Person / Year)	40.53	52.38	50.17
Intensity ratio of total water withdrawal to total revenues (Cubic meters / Thousand Baht of total revenues) ^(*)	0.01	0.01	0.01

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Water consumption

	2022	2023	2024
Total water consumption (Cubic meters)	9,970.00	12,571.00	12,442.00

Water Consumption Intensity

	2022	2023	2024
Intensity ratio of total water consumption to total revenues (Cubic meters / Thousand Baht of total revenues) ^(*)	0.00802550	0.00947877	0.00978531

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Water withdrawal expenses

	2022	2023	2024
Total water withdrawal expense (Baht)	168,674.91	212,343.00	195,028.03
Total water withdrawal expense from third-party water (Baht)	168,674.91	212,343.00	195,028.03
Percentage of total water withdrawal expense to total expenses (%) ^(*)	0.01	0.02	0.02
Percentage of total water withdrawal expense to total revenues (%) ^(*)	0.01	0.02	0.02
Intensity ratio of total water withdrawal expense to total number of employees (Baht / Person / Year)	685.67	884.76	786.40

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Waste management

Disclosure boundary in waste management over the past years

Boundary type	: Company
Total number of disclosure boundaries	: 3
Actual number of disclosure boundaries	: 2
Data disclosure coverage (%)	: 66.67

Information on waste management plan

Waste management plan

The company's waste management plan : Yes

HARN, encourage employees to manage waste correctly, creating the awareness of energy conservation, raise the employees to awareness the environmental issue, in addition, launched segregation by the type of 5 waste, namely, ordinary waste, food waste, recycled waste, hazardous waste and chemical waste, by authorized individuals from the Department of Industrial Works, Ministry of Industry is the operator who disposes of chemical waste e.g. solvents and contaminated containers, can be verified and traced back. Meanwhile, the non-hazardous wastes, food waste and hazardous waste be sent to landfill by government agencies. For recycled waste such as plastic, paper, glass, metal, are delivered to other service providers for proper separation and recycling.

Additionally, HARN implements air pollution control measures in parallel with its operations, ensuring compliance with legal standards. These measures cover emissions from fire suppression agent refilling processes, 3D printing parts manufacturing, and printer demonstrations conducted within office buildings and warehouses. Furthermore, HARN manages vehicle emissions from both company cars and delivery trucks with environmental policies, which promotes the transition to electric vehicles (EVs) instead of fuel-powered cars. Also conducts regular inspections of third-party transport vehicles to ensure they meet emission standards, thereby reducing environmental impact. Additionally, HARN has installed air quality monitoring devices within and around its office buildings to maintain a healthy indoor environment.

Reference link for company's waste management plan : https://www.harn.co.th/wp-content/uploads/2025/03/SO03_การจัดการด้านความยั่งยืนในมิติสิ่งแวดล้อม-EN.pdf

Information on setting goals for waste management

Setting goals for waste management

Does the company set goals for waste management : Yes

Details of setting goals for waste management

Target(s)	Base year(s)	Target year(s)	Waste management methods
Reduction of waste generation Waste type: Non-hazardous waste and hazardous waste	2023 : non-hazardous waste and hazardous waste 54,086.35 Kilograms	2024 : Reduced by 5%	• Reuse • Recycle • Other : Reduce

Information on performance and outcomes of waste management

Performance and outcomes of waste management

The company's performance and outcomes of waste management : Yes

In 2024, HARN achieved a 74.10% reduction in non-hazardous waste compared to the baseline year of 2023. This was driven by a shift to measuring actual waste weight, along with initiatives to raise employee awareness of environmental issues and educate them on proper waste segregation in accordance with the 3R principles. In 2022 and 2023, waste weight

calculations were based on an average of 1.07 kilograms per person per day, as referenced in the 2022 Waste Management Report by the Pollution Control Department.

Hazardous waste and chemical waste from operations also decreased by 45.62% compared to the baseline year of 2023. This reduction resulted from the adoption of environmentally friendly product technologies and the implementation of more standardized and efficient waste management planning. Additionally, air quality within and around HARN remained at 100% compliance with regulatory standards, with no reported air pollution complaints.

Diagram of performance and outcomes of waste management



Waste Separation Management

Information on waste management

Waste Generation^(*)

	2022	2023	2024
Total waste generated (Kilograms)	66,059.50	54,851.85	17,080.90
Total non-hazardous waste (kilograms)	59,343.00	49,636.35	12,853.40
Non-hazardous waste - Landfilling (Kilograms)	59,343.00	49,636.35	12,853.40
Total hazardous waste (kilograms)	6,716.50	5,215.50	4,227.50
Hazardous waste - Landfilling (Kilograms)	6,716.50	5,215.50	4,227.50
Intensity ratio of total waste generated to total revenues (Kilograms / Thousand Baht of total revenues) ^(**)	0.05	0.04	0.01
Intensity ratio of total non-hazardous waste to total revenues (Kilograms / Thousand Baht of total revenues) ^(**)	0.05	0.04	0.01
Intensity ratio of total hazardous waste to total revenues (Kilograms / Thousand Baht of total revenues) ^(**)	0.01	0.00	0.00

Additional explanation : ^(*) Exclude the total weight of waste generated outside of the Company, which is not responsible for the waste disposal or treatment cost

^(**) Total revenues and expenses from consolidated financial statement

Waste reuse and recycling

	2022	2023	2024
Total reused/recycled waste (Kilograms)	N/A	N/A	5,770.90
Reused/Recycled non-hazardous waste (Kilograms)	N/A	N/A	5,770.90
Recycled non-hazardous waste (Kilograms)	N/A	N/A	5,770.90
Percentage of total reused/recycled waste to total waste generated (%)	N/A	N/A	33.79
Percentage of reused/recycled non-hazardous waste to non-hazardous waste (%)	N/A	N/A	44.90

Additional explanation : Exclude the total weight of reused/recycled waste outside of the Company, which is not responsible for the waste disposal or treatment cost

Greenhouse gas management

Disclosure boundary in greenhouse gas management over the past years

Boundary type	:	Company
Total number of disclosure boundaries	:	3
Actual number of disclosure boundaries	:	3
Data disclosure coverage (%)	:	100.00

Information on greenhouse gas management plan

Greenhouse gas management plan

The company's greenhouse gas management plan : Yes

HARN analyzed the risks and opportunities, formulated a strategic/innovative plan to support HARN's greenhouse gas emission reduction. For example, installed solar panel to increasing the proportion of renewable energy, transforming the company's cars into electric vehicles, implementing technology and digital systems in workflows, implementing long-term business restructuring towards low-carbon businesses, pursuing new environmentally business opportunities based on the circular economy, offsetting carbon using nature based solutions through Care the wild "Plant & Protect" project, exploring means of applying the Carbon Capture and Storage technology. In addition, Dr. Jain Charnnarong, Executive Director of HARN realized the environmental problems regarding PM 2.5, with collaborates with the government, private, and people sector through "Ban Kor Sandbox" project to forest fire reduction and restore green areas to reduce the villagers' poverty, and wisdom creation.

Reference link for company's greenhouse gas management plan : https://www.harn.co.th/wp-content/uploads/2025/03/SO03_การจัดการด้านความยั่งยืนในมิติสิ่งแวดล้อม-EN.pdf

Information on setting greenhouse gas emission goals

Setting greenhouse gas emission goals

Does the company set greenhouse gas management goals : Yes

Company's existing targets : Setting net-zero greenhouse gas emissions targets, Carbon Neutrality

Setting net-zero greenhouse gas emissions targets

Details of setting net-zero greenhouse gas emissions targets

Greenhouse gas emission scope	Base year(s)	Short-term target year	Long-term target year	Certification
Scope 1-3	2023 : Greenhouse gas emissions 344,464.32 tCO ₂ e	2024 : Reduced by 5% in comparison to the base year	2050 : Reduced by 100% in comparison to the base year	- Thailand Greenhouse Gas Management Organization (TGO) : Net zero - Science-based Targets (SBTi) : None

Setting carbon neutrality targets

Details of setting carbon neutrality targets

Greenhouse gas emission scope	Base year(s)	Target year(s)	Certification
Scope 1-3	2023 : Greenhouse gas emissions 344,464.32 tCO ₂ e	2040 : Reduced by 100%	None

Information on performance and outcomes of greenhouse gas management

Performance and outcomes of greenhouse gas management : Yes

In 2024, the direct and indirect business emissions of HARN increase 12%, compared with the base year 2023. However, HARN has implemented this plan, communicating through a variety of channels to strengthen culture, promote knowledge, and raise awareness of reducing greenhouse gas emissions to director, executives and employees consistently in order to the set goals. HARN complied with the prescribed standards and laws, did **not** pay any fines, and was **not** subject to any environmental penalties.

HARN's carbon footprint calculation is based on the assessment principles and formulas cited by Thailand Greenhouse Gas Management Organization (Public Organization: TGO), which has not passed the review of TGO experts.

Information on greenhouse gas management

The company's greenhouse gas emissions

	2022	2023	2024
Total GHG emissions (Metrics tonne of carbon dioxide equivalents)	1,070.29	345,771.50	387,327.87
Total greenhouse gas emissions - Scope 1 (Metric tonnes of carbon dioxide equivalent)	807.11	1,039.11	1,121.12
Total greenhouse gas emissions - Scope 2 (Metric tonnes of carbon dioxide equivalent)	263.18	268.07	209.10
Total greenhouse gas emissions - Scope 3 (Metric tonnes of carbon dioxide equivalent)	N/A	344,464.32	385,997.65

Greenhouse Gas Emissions Intensity

	2022	2023	2024
Intensity ratio of total GHG emissions to total revenues (Metric tonnes of carbon dioxide equivalent / Thousand Baht of total revenues) ^(*)	0.000862	0.260718	0.304623
Intensity ratio of total GHG emissions to total number of employees (Metric tonnes of carbon dioxide equivalent / Person)	4.35	1,440.71	1,561.81

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Information on verification of the company's greenhouse gas emissions over the past year

Verification of the company's greenhouse gas emissions over the past year

Verification of the company's greenhouse gas emissions : No

Information on reduction and absorption of greenhouse gas

Reduction of Greenhouse Gas

	2022	2023	2024
Total reduced GHG (Metric kilograms of carbon dioxide equivalent)	N/A	N/A	0.00

Absorption and removal of Greenhouse Gas

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ESG Performance

Company Name : HARN ENGINEERING SOLUTIONS PUBLIC COMPANY LIMITED

Symbol : HARN

Market : mai

Industry Group : Industrials

Sector : SECTOR 0

Human rights

Information on social and human rights policies and guidelines

Social and human rights policy and guidelines

Social and human rights policy and guidelines : Yes

Social and human rights guidelines : Employee Rights, Child Labor, Consumer/customer rights, Community and environmental rights, Safety and Occupational Health at Work, Non-discrimination, Supplier rights

HARN, as a company providing engineering services in fire suppression systems, air conditioning, sanitation, refrigeration, digital printing, and 3D bioprinting, is committed to maintaining its role as a socially responsible organization by conducting business responsibly. This is achieved by leveraging the capabilities of its personnel, technology, and partnerships with both public and private sector networks to create positive impacts on society, communities, and the nation. These efforts include human resource development, community and social development, and promoting the conservation and restoration of natural resources and the environment, supports the underprivileged to improve their quality of life, aiming to avoid any negative impacts that business operations might cause.

HARN has taken into account and aligned its efforts with the needs, expectations, and concerns of all stakeholders through participatory processes to build relationships and understanding. This approach creates balancing shared value between the organization and society, and leading to sustainable mutual growth in the future to strives to create a positive image and holistic social outcomes.

There are 5 practical policy and guidelines as follow:

1. Human rights respect
2. Fair treatment of employees
3. Strengthen and develop employees' capability; support culture and values of HARN in line with the goals, strategies and direction of business expansion.
4. All executives are responsible for human resource management in accordance with the policy and management guidelines of HARN.
5. Enable information technology to develop human resources in various fields.

Reference link for social and human rights policy and guidelines : https://www.harn.co.th/wp-content/uploads/2025/03/SO04_การจัดการด้านความยั่งยืนในมิติสังคม-EN.pdf

Information on review of social and human rights policies, guidelines, and/or goals over the past year

Review of social and human rights policies, guidelines, and/or goals over the past year

Review of social and human rights policies, guidelines, and/or goals over the past year : No

Information on compliance with human rights principles and standards

Compliance with human rights principles and standards

Human rights management principles and standards : Thai Labour Standard: Corporate Social Responsibility of Thai Businesses (TLS 8001-2010) by the Ministry of Labour

Information on Human Rights Due Diligence : HRDD

Human Rights Due Diligence : HRDD

Information on other social management

Plans, performance, and outcomes related to other social management

1. Human rights respect policy

HARN strictly adheres to the principles of international human rights organizations, supporting and respecting the protection of human rights throughout the value chain, has established a Human Rights Policy, which is integrated into the Human Resource Management Policy and is publicly available on its website, www.harn.co.th. HARN strict compliance with legal requirements in all its operational processes and throughout its business value chain, according to a 100% business activity plan, under the management approach that respects human rights, such as safety and occupational health, migrated labor, security, supplier's workplace conditions, the standard of living of communities, and the rights of natives/employees to ensure to keep risks manageable. Also, the implementation of this plan is to be monitored every quarter, report to the Board for acknowledgment and comments. This year 2024 no complaints and not any violation of human rights in business process, are practical guidelines as follow:

- promote and motivates has guidelines to the practice based on the principle of basic human rights and equality by disregarding the differences between nationalities, race, skin color, sex, language, religions, political or any other beliefs, ethnicity or social background, wealth, birth or other status this is the foundation of social coexistence.
- Supports and respects the protection of human rights by regularly inspecting its own business so that it does not involve with activities which violates the human rights, for example, not supporting forced labor, or opposing to child labor, or any other issues that demonstrate a lack of respect for human rights principles or are not in line with international standards regarding human rights, freedoms, and equality.
- Respects the opinions of the employees which cover the freedom of opinions that is free from outside influences, obtaining information or ideas from various Medias, including providing the communication to freely listen to the opinions of the stakeholders.
- Monitors compliance with human rights requirements within the organization and promotes compliance to human rights principles in accordance with international standards by subsidiaries, partners, and all stakeholders.
- Protects the rights of stakeholders who have been harmed by human rights violations arising from business operations, by considering compensation for damages not less than the amount prescribed by law.
- Executives and employees have the duty and responsibility to promote the rights of individuals in all locations where HARN or its subsidiaries operate, ensuring that business operations do not participate in or refrain from taking action that may result in human rights violations.

2. Fair treatment of employee's policy

HARN is committed to driving its business with a focus on ethical treatment of labor in a fair manner, is established as a policy and guideline in the Code of Conduct, which is publicly available on the website www.harn.co.th, which strict implementation and monitoring of these practices according the plan of 100% of business activities, in 2024 there were no disputes, did not violate the laws regarding labor, consumers, employment, trade competition, environment, as well as no protests or strikes, the practice guidelines are as follows:

- Strictly comply with the laws and regulations which relate to the employees.
- Provide a good working atmosphere, safety, and good occupational health to make employees happy at work.
- Treat the employees gently, respect their individuality and human dignity.
- Fair remunerations for employees, taking into account responsibilities, economic conditions, and current wage rates.
- The promotion, relocation, including rewards and disciplinary actions are conducted fairly by considering the knowledge, capabilities and suitability of the employees as a standard, non-discrimination, and provide equal and equal opportunities for all.
- Adhering to the code of conduct, with importance attention to the development of staff's ability and consistently, and provide comprehensive and fair career development opportunities.
- Avoid any unfair actions which may affect the stability of the employees' jobs or threaten and create stress to the employees.
- Provide opportunities employees for all have the rights to opinions or complaints when they are treated unfairly in an equal and impartial manner.
- According to the established rules and procedures, immediately consider opinions or complaints and take corresponding fact-finding procedures.

3. Strengthen and Employees Development

HARN has a policy to continuously promote personnel development at all levels, improve their higher performance and prepare them for tough competition, encouraging learning opportunities and develop knowledge, skills and gain experience that contribute to the growth of organization, which annual training in and outside, including overseas training and study, so as to develop their skills. Moreover, HARN following up, assessing, applying gained knowledge to the workplace, create growth of knowledge together within the organization

HARN defined its core values as "POSITIVE", which is significant in molding the management and employees at all levels to team work behavior clearly, as responsible the organization the outside society. HARN is determined to execute its human resource development plan as soon as its employees start working at HARN by providing training focused on knowledge and basic skills necessary for the work, focused on developing good so as to strengthen the motivating to develop potential and work, with a long-term master plan and regular communication with employees to raise awareness of a learning organization, can access and leverage such. This help promote employee progress and to value increase tangible for the business. In 2024, the internal employees training and development of the company are as follows:

1) Strengthening core organizational capabilities

- 1.1) Course on HARN NEW GEN
- 1.2) Risk Management Course within the Organization
- 1.3) Internal Auditor Course for Quality Management System Standards (ISO 9001:2015 Internal Auditor)
- 1.4) Course of Intro Generative AI
- 1.5) Growth Mindset Course for Sustainable Self-Development

2) Sales and service

- 2.1) Course of Sales Professional
- 2.2) Victaulic Knowledge of Victaulic Fire Protection and HVAC Systems
- 2.3) Knowledge of Yeacode Products and Usage Techniques

3) Development of Teaching Skills within Organization Project (Train the Trainer)

- 3.1) Course on Using Microsoft Excel for Data Summarization and Report Generation
- 3.2) Course on SAP Purchasing Process Knowledge
- 3.3) Course on Weiss Pressure Gauges and Thermometers Products Knowledge
- 3.4) Course on Quality Management System Requirements (ISO 9001:2015)
- 3.5) Course on How do you improve your English email writing skills?

4) Summary of Employee Training and Development

Total of employees 248 person, average number of employee training hours 25.72 hour/person/year. The target 6 hour/person/year.

4. Human Resource Management

1) Manpower planning and employment

HARN has an employment policy which focuses on equity, no limitation or discrimination on gender, race, religion, and culture, based on qualifications, experience, and capacities as specified in the code of conduct with transparency and fairness to all candidates who are internal employees and candidates who are external employees. In 2024, HARN had a total of 248 employees, with different age, gender, education level, and various operational characteristics, while retaining the employee rate according to the manpower plan of 95.75% and there is also a voluntary turnover rate of 15.55% employees.

HARN maintains its duties in compliance with the law and the importance according to the Promotion and Development of Quality of Life for Persons with Disabilities Act, B.E.2550 (2007) for support to people with disabilities their sufficient income in life. In 2024, HARN has notified its intention to comply with the occupational promotion under Section 35 (allowing concessions) two persons with organizing relaxation massage activities for employees, with a total of Baht 239,440.

2) Labor Disputes -None-

3) Remunerations and Benefits for the Employees

HARN has a policy of fair compensation as well as creating career stability and fair career advancement opportunities and provide various welfare benefits for employees as required by law according to the following guidelines;

- Establish a welfare committee to provide employees with opportunities to participate in consultations. And propose relevant welfare suggestions that are beneficial to employees and the organization through designated communication channels.
- Participated in the wage surveys and HR Benchmark 2021/2023 to reconsider compensation and welfare which would help HARN in attracting and retaining skilled workers, as well as keeping the cost of HARN to be reasonable. Besides the salary, employees will fairly and appropriately receive welfare and other benefits in various forms.

4) Occupational Health, Safety and Working Environment

HARN recognizes the importance of safety, health, and well-being in the workplace for employees, contractors, and all related parties. As a result, has established policies and management systems that support safe operations in compliance with international standards and the Occupational Safety, Health, and Environment Act B.E. 2554 (2011) of Thailand. A safety committee has been appointed to oversee, monitor, and report on occupational health, safety, and environmental conditions comprehensively and equitably, in line with safety policies. The committee is also responsible for assessing risks and implementing action plans and preventive measures to address safety, occupational health, and environmental concerns.

In 2024, HARN reviewed the safety, occupational health, and environmental management manual, operational procedures, and work practices to ensure compliance with legal requirements. This review serves as a guideline for safe operations and is used in employee training on safety, occupational health, and environmental issues. Driven by a commitment to implement safety, health, and environmental management practices for employees and contractors.

4.1) Statistics of accidents/absenteeism/illness rates resulting from work

In 2024, no employees and contractor of accidents or absenteeism or illness rates resulting from work in Downtime Damage (LTFR).

4.2) Seminars and basic fire drills are held

Training on Safety Knowledge for Technicians and Construction Contractors

Training sessions were conducted to provide knowledge and clarify safety, occupational health, and environmental policies. The training also emphasized the promotion and support of relevant safety measures for technicians and contractors working on customer construction sites. The goal was to ensure they understood the principles of safety management and could implement them consistently, reducing risks and preventing work-related accidents.

Safety Training for New Employees

Training sessions were conducted to provide new employees with knowledge on safety, occupational health, and work environment. The training aimed to ensure that new hires understood HARN's safety, health, and environmental practices, along with relevant laws, regulations, and standards. It also made employees aware of the risks and hazards associated with their work, the importance of adhering to regulations, and raised safety awareness. In 2024, 49 new employees received the training, with an average of 6 training hours per employee per year. Post-training test results averaged 90%.

Fire Safety and Evacuation Training Course

With a commitment to ensuring that employees have the knowledge and skills to handle initial firefighting and respond to potential fire incidents, HARN conducted an annual fire evacuation drill on August 6, 2024, for 246 employees and tenants at HARN's headquarters. This included 144 male employees and 102 female employees. The drill simulated a fire emergency and involved planning and assigning responsibilities before, during, and after the incident to ensure an effective response and mitigation. The training was led by instructors from the Bangkok Fire and Rescue Training Division and lasted 4 minutes and 15 seconds, meeting the required standards set by the Ministerial Regulation B. E. 2555 (2012) on the management and implementation of safety, occupational health, and environmental management regarding fire prevention and control.

Safety Inspections in the Workplace

Regular safety inspections and monitoring of occupational health and environmental practices were conducted at the headquarters and warehouses according to the established plan to ensure that employees were working in compliance with safety regulations. Additionally, safety-related information was disseminated through various channels, including email, LINE Official, Intranet, and Digital Signage, to all employees at every level.

4.3) Annual medical check-up

To prevention and treatment physical health of employees to be healthy and strong. HARN provides medical check-up and examination according to risk factors according to job characteristics by selecting hospitals that meet standards for health check-ups for employees on February 7, 2024, in which 234 employees who are eligible for health examinations, 232 were actually examined, representing, 99%.

5) Labor Relations Management

HARN has policies and guidelines for treating employees fairly with respect to their rights and freedom to form groups, it emphasizes internal communication within the organization to ensure that employees are informed about policies, work practices, and relevant work-related information, as well as to understanding goals in the same direction. HARN, communication channels are provided for opinions via LINE Official Account, Email and Digital Signage. Additionally, there are channels available for employees to lodge complaints or make suggestions that would benefit the overall organization, with no causes of any troubles to employees or the organization.

In addition. HARN sets up the welfare committee as representatives of employees to share their opinions in various welfare arrangements which will be beneficial and suitable for employees and the organization.

In 2024, HARN still a policy to encourage communication and creating happiness its staff through participate in various activities so they can have a bonding experience, and support for the growth of employees is provided throughout

all times, covering both their professional and personal lives, which helps to create physically and mentally healthy, and establish good employee morale, leading to a sustainable growth.

5.1) Inheriting Songkran Tradition and annual make merit: Carry forward Thailand's cultural traditions, providing encouragement, motivation, and the good relationship, between management and employees.

5.2) Happy Friday: Promoting positive relationships among colleagues outside of work hours.

5.3) Annual travel: Helps employee's fun and relaxation from work, strengthen relationships between colleagues.

5.4) HARN NO FAT Year 4: Initiative encourages employees to adopt healthier habits.

5.5) HARN GAMES: Establish good in organization relationship.

5.6) New Year Party: Strengthen team relationships and unity.

5.7) The activity expresses congratulations for weddings, welcomes newborns, and celebrates the first homes: Supporting the growth of employees at every stage of life's successes.

5.8) The annual staff meeting: On March 8, 2024 communicate vision, mission, short-term and long-term goals, to create an understanding of performance to achieve the same goals.

5.9) Survey of employees' engagement and work happiness and satisfaction: 181 out of 245 employees participated in the survey, representing 73.88% of the workforce. The average satisfaction score was 83.49%, an increase of 2.23% compared to the 81.26% score in 2023, this result still falls short of the target, which was set at 85%. HARN has analyzed the data from the survey to formulate action plans and make appropriate operational improvements.

5. Information Technology in Human Resource Development

To provide accurate and complete information on Human Resources, as well as to effectively apply information in many aspects and reduce errors from operations. In 2024 HARN continued to utilize the Human Resource Management System or E-Business Plus, for various tasks including salary calculations, requesting leave approvals, overtime requests, medical benefits claim, as well as checking employee compensation information. Employees were able to perform these transactions independently through self-service access anytime, and anywhere. This has facilitated convenience and efficiency, reducing the burden of document verification and storage in human resource management. Additionally, there has been in the online performance evaluation system, replacing paper-based registration for meeting/training, measuring outcomes, and testing knowledge in training, which can conduct through digital technology.

HARN is in ensure that the Administrative allocates resources efficiently and efficiency while considering effects to the resource management and value chain to achieve main goals and objectives sustainably. Also, to ensure has plans to develop information technology in organizational level that correlate to the needs of business continually, considering covering all dimensions in terms of increase business opportunities and development plans. Administer risks information technology along with cyber security to achieve objectives and main goals of the business.

Information on incidents related to legal or social and human rights violations

Number of cases and incidents of significant legal or social and human rights violations

	2022	2023	2024
Total number of cases or incidents of significant legal or social and human rights violations (cases)	0	0	0
Total number of cases or incidents leading to significant labor disputes (cases)	0	0	0
Total number of incidents or complaints related to consumer rights violations (cases)	0	0	0
Total number of incidents or complaints related to business partner's rights violations (cases)	0	0	0
Total number of cases or incidents leading to disputes with the community/society (cases)	0	0	0
Total number of cases or incidents related to cybersecurity or customer data breaches (cases)	0	0	0

	2022	2023	2024
Total number of cases or incidents related to workplace safety and occupational health (cases)	0	0	0

Fair labor practice

Disclosure boundary in fair labor practice in the past years

Boundary type	:	Company
Total number of disclosure boundaries	:	3
Actual number of disclosure boundaries	:	3
Data disclosure coverage (%)	:	100.00

Information on employees and labor management plan

Employees and labor management plan

The company's employee and labor management plan	:	Yes
Employee and labor management plan implemented by the Company in the past year	:	Fair employee compensation, Employee training and development, Promoting employee relations and participation, Child labor, Occupational health and safety in workplace

HARN is committed to driving its business with a focus on ethical treatment of labor in a fair manner, is established as a policy and guideline in the Code of Conduct, which is publicly available on the website www.harn.co.th, the practice guidelines are as follows:

1. Strictly comply with the laws and regulations which relate to the employees.
2. Not supporting forced labor, or opposing to child labor.
3. Provide a good working atmosphere, safety, and good occupational health to make employees happy at work.
4. Treat the employees gently, respect their individuality and human dignity.
5. Fair remunerations for employees, taking into account responsibilities, economic conditions, and current wage rates.
6. The promotion, relocation, including rewards and disciplinary actions are conducted fairly by considering the knowledge, capabilities and suitability of the employees as a standard, non-discrimination, and provide equal and equal opportunities for all.
7. Adhering to the code of conduct, with importance attention to the development of staff's ability and consistently, and provide comprehensive and fair career development opportunities.
8. Avoid any unfair actions which may affect the stability of the employees' jobs or threaten and create stress to the employees.
9. Provide opportunities employees for all have the rights to opinions or complaints when they are treated unfairly in an equal and impartial manner.
10. According to the established rules and procedures, immediately consider opinions or complaints and take corresponding fact-finding procedures.

Reference link for employee and labor management plan	:	https://www.harn.co.th/wp-content/uploads/2025/03/SO04_การจัดการด้านความยั่งยืนในมิติสังคม-EN.pdf
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Information on setting employee and labor management goals

Setting employee and labor management goals

Does the company set employee and labor management goals?	:	Yes
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Details of setting goals for employee and labor management

Target(s)	Indicator(s)	Base year(s)	Target year(s)
- Fair employee compensation - Employee training and development - Promoting employee relations and participation - Child labor - Occupational health and safety in workplace - Non-discrimination	100% business activity plan	2023: There were no disputes, did not violate the laws regarding labor, consumers, employment, trade competition, environment, as well as no protests or strikes.	2024: There were no disputes, did not violate the laws regarding labor, consumers, employment, trade competition, environment, as well as no protests or strikes.

Information on performance and outcomes for employee and labor management

Performance and outcomes for employee and labor management

Performance and outcomes for employee and labor : Yes
management

In 2024, strict implementation and monitoring of practices according to the plan of 100% of business activities, there were no disputes, did not violate the laws regarding labor, consumers, employment, trade competition, environment, as well as no protests or strikes.

Information on employment

Employment

	2022	2023	2024
Total Employment (Person)	246	240	248
Percentage of employees to total employment (%)	100.00	100.00	100.00
Percentage of non-employee workers to total employment (%)	0.00	0.00	0.00
Total employees (persons)	246	240	248
Male employees (persons)	149	143	145
Percentage of male employees (%)	60.57	59.58	58.47
Female employees (persons)	97	97	103
Percentage of female employees (%)	39.43	40.42	41.53
Total of workers who are not employees (Person)	0	0	0
Male workers who are not employees (Person)	0	0	0
Percentage of male non-employee workers (%)	0.00	0.00	0.00
Female workers who are not employees (Person)	0	0	0
Percentage of female non-employee workers (%)	0.00	0.00	0.00

Number of employees categorized by age

	2022	2023	2024
Total number of employees under 30 years old (Persons)	135	69	75
Percentage of employees under 30 years old (%)	54.88	28.75	30.24
Total number of employees 30-50 years old (Persons)	92	151	153
Percentage of employees 30-50 years old (%)	37.40	62.92	61.69
Total number of employees over 50 years old (Persons)	19	20	20
Percentage of employees over 50 years old (%)	7.72	8.33	8.06

Number of male employees categorized by age

	2022	2023	2024
Total number of male employees under 30 years old (Persons)	79	42	41
Percentage of male employees under 30 years old (%)	53.02	29.37	28.28
Total number of male employees 30-50 years old (Persons)	58	89	92
Percentage of male employees 30-50 years old (%)	38.93	62.24	63.45
Total number of male employees over 50 years old (Persons)	12	12	12
Percentage of male employees over 50 years old (%)	8.05	8.39	8.28

Number of female employees categorized by age

	2022	2023	2024
Total number of female employees under 30 years old (Persons)	56	27	34
Percentage of female employees under 30 years old (%)	57.73	27.84	33.01
Total number of female employees 30-50 years old (Persons)	34	62	61
Percentage of female employees 30-50 years old (%)	35.05	63.92	59.22
Total number of female employees over 50 years old (Persons)	7	8	8
Percentage of female employees over 50 years old (%)	7.22	8.25	7.77

Number of employees categorized by position

	2022	2023	2024
Total number of employees in operational level (Persons)	208	200	202
Percentage of employees in operational level (%)	84.55	83.33	81.45
Total number of employees in management level (Persons)	33	35	41
Percentage of employees in management level (%)	13.41	14.58	16.53
Total number of employees in executive level (Persons)	5	5	5
Percentage of employees in executive level (%)	2.03	2.08	2.02

Number of male employees categorized by position

	2022	2023	2024
Total number of male employees in operational level (Persons)	123	117	116
Percentage of male employees in operational level (%)	82.55	81.82	80.00
Total number of male employees in management level (Persons)	22	22	25
Percentage of male employees in management level (%)	14.77	15.38	17.24
Total number of male employees in executive level (Persons)	4	4	4
Percentage of male employees in executive level (%)	2.68	2.80	2.76

Number of female employees categorized by position

	2022	2023	2024
Total number of female employees in operational level (Persons)	85	83	86
Percentage of female employees in operational level (%)	87.63	85.57	83.50
Total number of female employees in management level (Persons)	11	13	16
Percentage of female employees in management level (%)	11.34	13.40	15.53
Total number of female employees in executive level (Persons)	1	1	1
Percentage of female employees in executive level (%)	1.03	1.03	0.97

Number of employees categorized by department over the past year

Department / Line of work / Unit / Business group	Number of employees
Top Executives	5
Executives	3
Project Sales	38
Fire Protection, Air Conditioning & Sanitary System Sales	26
Project Petrochemical Sales	5
Refrigeration System Sales	15
Engineering Support	8
Digital Printing System Sales	29
Service	30
Special Product Sales	9
Operating	44
Financial	36
Total number of employees	248

Significant changes in the number of employees

Significant changes in number of employees over the past 3 : No
Years

Employment of workers with disabilities

	2022	2023	2024
Total employment of workers with disabilities (persons)	0	2	2
Percentage of disabled workers to total employment (%)	0.00	0.83	0.81
Total number of employees with disabilities (Persons)	0	0	0
Total male employees with disabilities (persons)	0	0	0
Total female employees with disabilities (persons)	0	0	0
Percentage of disabled employees to total employees (%)	0.00	0.00	0.00
Total number of workers who are not employees with disabilities (persons)	0	2	2
Percentage of disabled non-employee workers to total non-employee workers (%)	0.00	0.00	0.00
Contributions to empowerment for persons with disabilities fund	Yes	No	No

Information on compensation of employees

Employee remuneration by gender

	2022	2023	2024
Total employee remuneration (baht)	149,713,720.31	161,141,571.00	170,151,100.00
Total male employee remuneration (baht)	95,300,890.00	100,219,001.00	101,974,350.00
Percentage of remuneration in male employees (%)	63.66	62.19	59.93
Total female employee remuneration (baht)	54,412,830.31	60,922,570.00	68,176,750.00
Percentage of remuneration in female employees (%)	36.34	37.81	40.07
Average remuneration of employees (Baht / Person)	608,592.36	671,423.21	686,093.15
Average remuneration of male employees (Baht / Person)	639,603.29	700,832.17	703,271.38
Average remuneration of female employees (Baht / Person)	560,957.01	628,067.73	661,910.19
Ratio of average remuneration of female employees to male employees	0.88	0.90	0.94

Provident fund management policy

Provident fund management policy : Have

In 2024, HARN had 225 executives and employees who are members and had not resigned the Provident Fund from its total 248 employees as 90.72%, paid to the Provident Fund Baht 4,976,433 and managed by an authorized UOB Asset Management (Thailand) Co., Ltd. which disclosed related information in compliance with the Investment Governance Code to be compliant with the provisions of Provident Fund Act B.E. 2542 (1999) with employee savings rate to go up in line with the increasing years of service of the respective employee.

Moreover, HARN also opportunity the employees to select or change their investment policy as considered proper for them no more than 4 times a year, including changing in the contribution rate, with acceptable risk level, to encourage employees to have financial planning after retirement.

Reference link for provident fund management policy : https://www.harn.co.th/wp-content/uploads/2025/03/SO04_การจัดการด้านความยั่งยืนในมิติสังคม-EN.pdf

Provident fund for employees (PVD)

	2022	2023	2024
Number of employees joining in PVD (persons)	238	233	225
Proportion of employees who are PVD members (%)	96.75	97.08	90.73
Total amount of provident fund contributed by the company (baht)	4,566,559.00	4,762,463.00	4,976,433.00
Percentage of total amount of provident fund contributed by the Company to total employee remuneration (%)	3.05	2.96	2.92

Information on employee development

Employee training and development

	2022	2023	2024
Employee development plans as part of annual performance reviews	Yes	Yes	Yes
Average employee training hours (Hours / Person / Year)	12.66	26.52	25.72
Total amount spent on employee training and development (Baht)	246,959.00	1,031,586.00	665,905.00
Percentage of training and development expenses to total expenses (%) ^(*)	0.000219	0.000873	0.000575
Percentage of training and development expenses to total revenue (%) ^(*)	0.000199	0.000778	0.000524

Additional explanation : ^(*) Total revenues and expenses from consolidated financial statement

Information on safety, occupational health, and work environment

Number of working hours

	2022	2023	2024
Total number of hours work (Hours)	481,893.00	470,610.00	491,478.00
Total number of hours worked by employees (Hours)	481,893.00	470,610.00	491,478.00
Total number of hours work by non-employee (Hours)	0.00	0.00	0.00

Statistic of accident and injuries of employees from work

	2022	2023	2024
Total number of lost time injury incidents by employees (Cases)	0	2	0
Total number of employees that lost time injuries for 1 day or more (Persons)	0	2	0
Percentage of employees that lost time injuries for 1 day or more (%)	0.00	0.83	0.00
Total number of employees that fatalities as a result of work-related injury (Persons)	0	0	0
Percentage of employees that fatalities as a result of work-related injury (%)	0.00	0.00	0.00
Lost time injury frequency rate (LTIFR) (Persons / 1 million-manhours) ^(*)	0.00	0.00	0.00
Lost time injury frequency rate (LTIFR) (Persons / 200,000 manhours) ^(**)	0.00	0.00	0.00

Additional explanation : ^(*) The company with the total number of employees over 100 or more

^(**) The company with the total number of employees less than or equal to 100

Information on promoting employee relations and participation

Employee engagement

	2022	2023	2024
Total number of employee turnover leaving the company voluntarily (persons)	28	28	38
Total number of male employee turnover leaving the company voluntarily (persons)	18	16	22
Total number of female employee turnover leaving the company voluntarily (persons)	10	12	16
Proportion of voluntary resignations (%)	11.38	11.67	15.32
Percentage of male employee turnover leaving the Company voluntarily (%)	7.32	6.67	8.87
Percentage of female employee turnover leaving the Company voluntarily (%)	4.07	5.00	6.45
	2022	2023	2024
Evaluation result of employee engagement	Yes	Yes	Yes

Employee internal groups

Employee internal groups : Yes

Types of employee internal groups : Welfare Committee

Responsibility to customers/ consumers

Information on responsibility to customers/consumers policy

Consumer data privacy and protection policy and guidelines

Consumer data privacy and protection policy and guidelines	:	Yes
Consumer data privacy and protection guidelines	:	Collection of personal data, Use or disclosure of data, Rights of data owners, Retention and storage duration of personal data, Company's measures for third parties' use of customer data, Security measures of personal data
Reference link to consumer data privacy and protection policy and guidelines	:	https://www.harn.co.th/en/pdpapolicy/

Responsible sales and marketing policy and guidelines

Responsible sales and marketing policy and guidelines	:	Yes
Responsible sales and marketing guidelines	:	Marketing communications that respect the law, adhere to relevant regulations, and consider consumer rights., Not supporting advertisements or promotional activities that encourage illegal acts or immoral conducts
Reference link for responsible sales and marketing policy and guidelines	:	https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf

Policy and guidelines on communicating the impact of products and services to customers / consumers

Policy and guidelines on communicating the impact of products and services to customers / consumers	:	Yes
Policy and guidelines on communicating the impact of products and services to customers / consumers	:	Prohibition of exaggerated, inaccurate, or misleading marketing claims, Labeling of goods and products with legally required information, Appropriate marketing communications for vulnerable groups, including children or youth under 12 years old, Appropriate marketing communications through digital channels
Reference link to policy and guidelines on communicating the impact of products and services to customers / consumers	:	https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf

Information on customer management plan

Customer management plan

Company's customer management plan	:	Yes
Customer management plan implemented by the company in the past year	:	Responsible production and services for customers, Communication of product and service impacts to customers / consumers, Development of customer satisfaction and customer relationship, Consumer data privacy and protection

1) Confidentiality of Customer's Personal Data

HARN to the importance of respecting the rights and committing to protect the personal data of customers which have been collected, stored, used, and revealed in presenting products and services to meet the needs as appropriate, accordance with personal data protection notice to show transparency in its operations, which has policies and guidelines are in accordance with the Personal Data Protection Act (PDPA) through its website www.harn.co.th, covering the following:

- Personal data collected by HARN
- Objectives of personal data processing
- Disclosure of personal data
- Duration of personal data collection
- Rights of the owners of personal data
- Contact channels to HARN and personal data protection officers

· Review of policies on privacy

The personal data protection officers (DPO) are responsible for protecting customers' personal data. To protect confidential information from leaking to external parties, the confidentiality of the data is categorized by level of importance and is limited to the scope of duties and responsibilities assigned. HARN provides a complaint channel regarding customers' personal data through the website www.harn.co.th. If any customer has a complaint, HARN will investigate the facts, consider corrective actions, provide advice or suggestions, and identify measures to resolve the issue. A suitable time frame for investigation will be set, taking into account the nature of the issue and the corrective action to be taken in collaboration with the relevant parties. In case of financial damage, compensation will be provided based on the severity of the issue, or legal penalties may be applied depending on the case.

2) Responsibility to Consumers/ Consumers

HARN is committed to selling products that meet international standards, developing services in line with customer expectations and satisfaction, and adhering to business ethics when interacting with customers with responsibility and integrity with the highest benefit of customers in mind, under the policies that focus on customer responsibility and development. Emphasis is placed on the development of products, services, and solutions, utilizing information technology and technology as tools to manage sales processes to improve the efficiency of delivering products and services to customers as targeted. Also uses technology to monitor potential issues and obstacles to ensure that planning for expansion and product delivery aligns with customer needs. Additionally, HARN is transitioning to an environmentally friendly business and fosters customer engagement through Facebook, its website, Line Official Account, and seminars, allowing customers to securely access and exchange information via digital systems.

Also, emphasize lawful and ethical marketing communications, respecting consumer rights. We avoid misleading claims, unlawful promotions, and unethical content. Our product labeling complies with legal requirements, and we ensure responsible marketing for vulnerable groups, including children under 12. Our policies and guidelines are outlined in our business code of conduct, available at www.harn.co.th.

Furthermore, HARN continuously focuses on improving its management system in accordance with ISO 9001:2015 standards and developing the correct knowledge and understanding among employees and stakeholders regarding workplace safety to ensure the safety and reliability of products and services delivered to customers. A department is designated to regularly inspect product quality standards every month, and a separate unit inspects the operational systems, service processes, and methods for addressing feedback and complaints. These activities are aligned with company policies, announcements, and operating regulations, and suggestions and complaints will be promptly considered for improvement and corrective action within an appropriate time frame.

3) Quality and standard of the products

HARN emphasizes on the quality and the standard of the distributed products so that the customers can be confident in the quality and the safety of the products that follows the terms and conditions agreed upon with HARN. The products sold by HARN are mostly certified by the UL (Underwriters Laboratories) and/or FM (Factory Mutual) and/or BS (British Standard) and/or TIS (Thai Industrial Standards) and/or EN (European Standard) and/or Vds Standard. As for HARN's OEM, these are produced under BS or ASTM International, including all aspects of HARN's operation is certified by the ISO 9001:2015.

4) Products Insurance

HARN ensures the damages or defectives of products following the insurance conditions of the products that HARN distributes or installs for the customers for 6 months to 1 year, for the machines and the spare parts, respectively. The products of HARN had been insured already by the suppliers for similar time.

For project sales, after completion of installation work, HARN ensures the installed products under the conditions for 1 year where the suppliers also ensure the products to HARN for 1 year as well and may consider purchasing additional warranty from the seller in case the customer wants a longer warranty.

5) Customer Relationship Management Plan

HARN recognizes the importance of customer satisfaction, which is why it has implemented the ISO 9001:2015 quality management system within the organization. The quality policy is stated as: "We will create a lasting impression on customers with fast service, high-quality products, and continuous development of personnel through ongoing improvements in work processes." This is to maintain customer satisfaction with products and services, and the principles are communicated to all business units.

Also focuses on managing good relationships with customers through various marketing activities, such as regular customer visits, promotional activities, customer satisfaction surveys at least once a year, and training sessions about products and services. These efforts lead to trust and the development of long-term partnerships with customers, HARN

aiming for customer loyalty and repeat business.

Additionally, HARN systematically manages customer complaints through its website at www.harn.co.th, ensuring complaints are handled, tracked, and reported across all business units. Customer satisfaction surveys for HARN products and services are conducted annually to continuously improve product quality, services, and internal processes. These surveys provide important data that enhances understanding of customer needs.

Reference link for company's customer management plan : https://www.harn.co.th/wp-content/uploads/2025/03/SO05_การจัดการด้านความยั่งยืนในมิติเศรษฐกิจ-EN.pdf

Information on setting customer management goals

Setting customer management goals

Does the company set customer management goals : Yes

Details of setting customer management goals

Target(s)	Indicator(s)	Base year(s)	Target year(s)
• Responsible production and services for customers • Communication of product and service impacts to customers/consumers • Development of customer satisfaction and customer relationship • Protection of customer personal information	More than 90%	2023: Annual Customer Satisfaction Evaluation Results	2024: Annual Customer Satisfaction Evaluation Results

Information on performance and results of customer management

Performance and outcomes of customer management

Performance and outcomes of customer management : Yes

In 2024, the Quality Management Department is responsible for evaluating service quality, complaint handling, regulatory compliance, and conducting customer satisfaction surveys in October 2024. The proportion of complaints resolved within an appropriate time frame is 100%, and the results from the 2024 customer satisfaction survey show an average score of 94.14%, a 0.64% increase from 2023, and exceeding the target by 4.14%, which was set at 90%.

According to the satisfaction survey, HARN has maintained a high level of customer satisfaction by improving product quality, increasing communication channels, and offering post-sale services. It also regularly shares beneficial business information with customers, as well as communicates survey results to relevant departments, on improving products, services, and internal processes to meet customer expectations.

In 2024, HARN complied with the framework of the Personal Information Protection Act (PDPA). There were **no** complaints from customers regarding the protection of their personal data, there were **no** complaints from customers regarding the safety and environmental aspects of product use, according to an audit by the ISO Certification Institute from SGS (Thailand) Co., Ltd. on November 27-28, 2024. HARN has **no** major legal deficiencies that violated relevant regulations and laws.

HARN remains committed to managing good customer relationships, focusing on marketing activities, and providing ongoing product knowledge training for staff involved in sales. Continuous product development is also prioritized to ensure that products and services meet customer expectations and remain trustworthy.

Customer satisfaction

	2022	2023	2024
Evaluation results of customer satisfaction	Yes	Yes	Yes

Channels for receiving complaints from customers/consumers

Company's channels for receiving complaints from : Yes
customers/consumers

Telephone : 023189744

Fax : 023189744

Email : dec@harn.co.th

Company's website : www.harn.co.th

Address : 559 Soi Soonvijai 4, Rama 9 Road, Bangkapi,
Huaykhwang, Bangkok 10310

Responsibility to community/ society

Information on community development and engagement policies

Community development and engagement policies

Community development and engagement policies : Yes

Reference link for community development and engagement policies : https://www.harn.co.th/wp-content/uploads/2025/03/SO02_นโยบายและเป้าหมายการจัดการด้านความยั่งยืน-EN.pdf

Information on community and social management plan

Community and social management plan

Company's community and social management plan : Yes

Community and social management plan implemented by the company over the past year : Employment and professional skill development, Education, Forests and natural resources, Sports and recreation, Occupational health, safety, health, and quality of life, Water and sanitation management, Reducing inequality

HARN as a company providing engineering services in fire protection systems, air-conditioning, sanitary, refrigeration, digital printing, and 3D bioprinting. Having a mission to sustainably contribute to society by conducting business responsibly by leveraging the capabilities of its personnel, technology, and collaboration with both public and private sector partner networks. Creating positive impacts on society, communities, and the nation, initiatives include developing human resources, communities, and society, as well as promoting conservation and restoration of natural resources and the environment. Additionally, promoting opportunities for disadvantaged individuals to improve their quality of life aims to mitigate potential negative impacts of business operations. HARN has considered covering and aligning with the needs, expectations, and concerns of all stakeholders through participatory processes to foster relationships and understanding. This involves creating shared value between the organization and the community in balanced, leading to sustainable collaboration in the future. This approach aims to generate social holistic images and outcomes.

Reference link for company's community and social management plan : https://www.harn.co.th/wp-content/uploads/2025/03/SO04_การจัดการด้านความยั่งยืนในมิติสังคม-EN.pdf

Information on setting of community and social management goals

Setting of community and social management goals

Does the company set community and social management goals : No

Information on outcomes and results of community and social management

Performance and outcomes of community and social management

Performance and outcomes of community and social management : Yes

1. Support in the form of donations

HARN Give and Share EP.2 Project

HARN provides employees with the opportunity to donate unused consumer goods, passing them on to the “Leftover-Request” project. This initiative converts donated items into educational funds for children under the care of the Baan Nokkamin Foundation. It is a part of our effort to contribute to society while fostering a sense of fulfillment through the act of giving to those less fortunate.

Jit Arsa Pha Charoen Project

HARN extended assistance to flood victims in Northern Thailand in Mae Sai District, Chiang Rai Province. Representatives from management and staff delivered essential supplies for daily living to alleviate the hardships faced by those affected. Additionally, financial support was provided to various schools to aid in the restoration of their

buildings, enabling them to resume normal operations. The total contribution to the project amounted to Baht 87,811.

Wildfire Volunteer Insurance Project

HARN contributed funds to purchase life and accident insurance for 20,000 volunteers of the National Parks, Wildlife, and Plant Conservation Department across the country. This initiative, part of the “Wildfire Volunteer Insurance” project organized by the Bangkok Breath Council, aims to provide security and motivation for volunteers who risk their lives to fight wildfires. These individuals face the potential for injury, disability, or even death, which can significantly impact their families. The average insurance cost is Baht 30 per person, providing coverage of Baht 100,000 in case of death or disability. Recognizing the importance of this issue, HARN, along with its management and employees, collectively donated a total of Baht 42,299, securing insurance for 1,410 volunteers, accounting for approximately 7% of the total number.

2. GYM Participation in the SET Social Impact GYM Project

HARN participated in the SET Social Impact GYM 2024 program, which is designed to enhance the business capabilities of social entrepreneurs to run their businesses effectively, enabling them to actively contribute to addressing social issues across various dimensions, such as community development, agriculture, health, and the environment, while sustainably expanding both business and social achievements.

In 2024, Mr. Wirat Sukchai, Chairman of the Executive Board of HARN, participated in the SET Social Impact GYM 2024 as a “volunteer coach” for Thanyamai Co., Ltd., a social enterprise working to address community development and agricultural issues. Thanyamai focuses on transforming communities into eco-tourism destinations, creating products that reflect local identity, and generating additional income by adding value to local resources, promotes environmental sustainability to ensure ecological balance in the areas it develops.

Throughout the 9-week duration of the program, from August to October 2024, totaling 34 hours, Mr. Wirat Sukchai provided in-depth business model consulting, focusing primarily on organic rice as the core product. His guidance emphasized strategies for positioning rice as the main revenue-generating product, targeting a niche market with strong purchasing power, logo creation and packaging design that reflects the community’s identity and environment, have cost analysis was conducted to set competitive pricing that differentiates the business from its competitors, also offered insights on managing the organization and community, as well as developing and expanding products that showcase the community’s unique characteristics to generate additional income. This approach not only helps sustain agricultural businesses and community livelihoods but also supports the conservation of the Thai Sarus Crane, which resides in the community’s area in Buriram Province.

3. Participation in forest fire reduction and conservation efforts to restore green areas

Dr. Jain Charnnarong, the Director, attention and importance to safety of community, society, environment and quality of life, has realized the environmental problems regarding PM 2.5 and begun to study the solutions to reduce forest fires and villagers’ poverty which is called “Ban Kor Sandbox,” Ban Kor (Kor village), Kor sub-district, Li district, Lamphun province is one of the villages which has suffered the most from forest fires in Thailand. Over the past 24 years, the area of Mae Ping National Park which surrounds Ban Kor has been exposed to forest fires up to 22 times which amounts to burning area between 110,000 -275,000 rai per year. by for the cooperation from the civic sector to work with villagers and government officials in solving forest fire problems and reducing the villagers’ poverty through water and soil resource managing, reforestation, livestock and fishery, travel, and wisdom creation.

The "Tam Fire" application has been made accessible to the people sector for analyzing forest fires in the area without any charges. From November 13, 2021, to February 1, 2025, there have been 173,538 visitors to the application, averaging approximately 6,000 visitors per month.

The implementation of the beef cattle farming development project has resulted in increased household income of Baht 78,000 per year for 20 participating individuals. Additionally, a case study on the groundwater development project is currently underway.

Benefit from implementing social development project

Financial benefits

Does the company measure the financial benefits from social : No
development?

Non-financial benefits

Does the company measure the non-financial benefits from : No
social development?

Remarks - This document is automatically generated based on information processed as received from the listed company on “as is” basis. The Stock Exchange of Thailand (“SET”) does not make any representations regarding accuracy, completeness, appropriateness, recency or reliability of the information contained in this document, nor does it make any guarantee of a result of the use of the information contained in this document. In no event shall SET be responsible for any loss or damage resulting from the use of this document or the information contained herein.

ESG Performance

Company Name : HARN ENGINEERING SOLUTIONS PUBLIC COMPANY LIMITED

Symbol : HARN

Market : mai

Industry Group : Industrials

Sector : SECTOR 0

Corporate Governance Policy

Information on overview of the policy and guidelines

Corporate governance policy and guidelines

Corporate governance policy and guidelines : Yes

HARN has a committed to be a leading provider of sustainable total of Fire Protection System, Refrigeration System, Digital Printing System, and biological 3D printing system, including provide development IoT Products and Solutions that meet customer needs to improve quality of life, society, and environment. Conducting an honest, transparent, and accountable business, sets its business on corporate governance principles and a code of conduct, recognized as basic requirements for efficient business operations and key foundation for building confidence from all stakeholders, to raise competitiveness, and to promote sustainable growth and can adapt to the changes of various environmental factors.

The Board of Directors (The Board) developed a Corporate Governance Policy, as well as code of conduct in business of all directors, executives, and employees, adhered to this as its guideline been practicing since 2013 has published through website, www.harn.co.th, which was reviewed related principles and practices regularly to improve the standard of operations to comply with Good Corporate Governance Principles (CG) of Securities and Exchange Commission (SEC) and Stock Exchange of Thailand (SET).

HARN has defined that corporate governance is part of the vision, mission, and values of the organization. The goal is to be a company with sustainable business of continuous growth, promotes the development of innovation and technology along with creating business cooperation based on corporate governance, transparency and sustainability.

To illustrate the commitment that adheres to as an operating framework application of such policy and code of conduct to their jobs. The Board's policy on **Corporate Governance of HARN** is as follows:

1. The Board of Directors, Executives and all employees must perform their duties with determination, commitment and responsibility to the best of their ability for the benefits of the HARN and to uphold the 5 international standard principle of corporate governance (REACT) with understanding to conduct business, and confidence, thus resulting in a corporate culture, as well as to executing their duties under applicable laws, regulations, and requirements strictly.
2. The Board of the Directors has a significant role together with the Executives to set the visions, strategies policies and important plans, including establishing the management structures that relates fairly between the Board of Directors, the Executives and the shareholders and to plan the management guidelines and the appropriate business operations including making sure that the accounting system, the financial report and the accounting audit are reliable.
3. The Board of Directors and the Executives must be the leaders in terms of ethics and be an example for working with honesty, fairness, transparently and accountable.
4. The Board of Directors, the Executives and all employees must uphold fairness by treating all stakeholders equally, including keeping watch, control and prevent anyway decisions or actions that may have conflict of interests with relating issues.
5. The Board of Directors must operate with the efficient anti-corruption system including reporting regularly to ensure that all directors, executives and employees is aware and emphasizes include follows the anti-corruption policies strictly.
6. Compliance with the corporate governance policy of HARN is considered an important key performance index in evaluating the business management of the Board of Directors and the Executives and to assess the performance of employees.

The Board acknowledged the outcomes of CG implementation in 2024, approve embraced the revision to the Charter, and sustainable development policy to ensure suitability for HARN business context, include review Corporate Governance Policies, Code of Conduct, Risk Management Policies, and Anti-Corruption Measures manual its indeed remained completely up-to-date, suitable, and consistent with various criteria.

HARN announced the approved policy on the Intranet on April 1, 2024 requires all directors, management, and employees to acknowledge and observe all policies in the course of their works, and disclosed on website, www.harn.co.th both Thai and English are for investor and stakeholders to use or use for reference.

Policy and guidelines related to the board of directors

Are there policy and guidelines related to the board of directors : Yes

Guidelines related to the board of directors : Nomination of Directors, Determination of Director Remuneration, Independence of the Board of Directors from the Management, Director Development, Board Performance Evaluation, Corporate Governance of Subsidiaries and Associated Companies

Nomination of Directors

1. Nomination Criteria of the Board and Independent Directors

HARN define Criteria and process for the Board members nomination in compliance with relevant laws and regulations the Public Company Limited Act, and the securities and exchange law, as well as other relevant notifications, stipulations and/or regulations, as described in CG Policy, that directors must hold qualifications that comply with laws and regulations, considering experience, knowledge, and skills that benefit the business. The criteria, in addition, opened to the diversity of gender, race, ethnicity, nationality, or country of origin. Also, values independence of the Directors, their conflict of interest, and their directors' diversity of expertise and has developed a Board Skill Matrix aligned with Nomination and Remuneration Policy to assist in the selection process. Include to create a wide range of expertise in line with strategic directions. Also searched and selected qualified Directors through the Thai Institute of Directors' list of professional directors (IOD) or other agencies provide that HARN deems appropriate.

HARN specifies the composition for appointing independent directors not less than one-third of all directors. and there are at least 3 independent directors. In case of any director and/or independent director vacating office before the end of the office term, the Board may appoint a new director with the required qualifications as a replacement. The replacing shall hold office only for the remaining term of office of the independent director whom he has replaced.

2. Nomination Criteria of the Board

1) Allowing minority shareholders to propose qualified names according to the law as per qualifications set by HARN in order to be a candidate of the Board, by announcing invitations on website www.harn.co.th at least 90 days in advance of the shareholders' meeting. HARN set ratio of minimum shares to be qualified prior to the announcement and must have a minimum of 5% voting shares of HARN. However, nominations must include history of education and sufficient experience to helpfully decision.

2) The nomination and Remuneration Committee review rules and method of recruiting to the board prior to the end of term of office. If submit the former Board as a candidate, performance of that individual must be reviewed once again. However, the Nomination and Remuneration Committee, may appointed consultant to assist in the selection of directors.

3) The Nomination and Remuneration Committee selects and proposes to the Board for consideration of the names of qualified candidates prior to the Shareholders' approval in the AGM. After the Board's endorsement, the list of qualified candidates is proposed to the AGM, individually. In this process each director and/or independent directors must receive more than half of the total number of votes of Shareholders attending the AGM and having the right to vote.

4) The shareholders' meeting shall elect the directors in accordance with the following criteria and procedure:

- The shareholders' voting right of one share equals one votes, provided separate ballot for each of the Director, the majority votes of the shareholders who attend the meeting and have the right to vote.
- The shareholders right shall cast all the votes he has to elect one or several directors. In case of electing several directors, each shareholder may not divide his votes and allocate them to all such candidates in portions.

Furthermore, HARN, provided an opportunity for shareholders to propose nominate Director Candidates, in which publicized on SET Link of SET's electronic system and website, www.harn.co.th, from October 9 to December 31, 2023. When the deadline, none of the shareholders has proposed nominate Director Candidate to be elected as HARN's Director. The Company Secretary has been reported in the Board meeting.

In 2024, the Nomination and Remuneration Committee, reappointed former 3 persons who completed their terms at the 2024 AGM to another term, namely Mr. Prasert Deejongkit and Dr. Teerachai Pornsinsirak, as Independent Director, and Mr. Wirat Sukchai, as Directors. HARN no advisor has been appointed of the Nomination and Remuneration Committee. The said directors qualified, knowledge, abilities and experience in the business. It will helpful in setting direction and in line with HARN's business strategy.

3. Nomination Criteria the Chairman of the Board

The Board shall elect one of the Board members as Chairman of the Board to supervise and control meetings of the Board and meetings of the shareholders of HARN to ensure efficiency and compliance with relevant rules and regulations and to meet the meeting objectives.

To segregate policy-making duties from those of day-to-day management and to enable directors to look after and assess performance effectively, HARN has required that the Chairman of the Board and the Chief Executive Officer are always two persons. This is because the Chairman needs to define policy and oversee management's performance, guide, and assist it, but not to take part in or interfere with day-to-day management, which is the duty of the Chief Executive Officer under the authority delegated by the Board.

Board Meeting No. 1/2023 of February 24, 2023 the 2023 Annual General Meeting held on April 24, 2023, Mr. Mr. Pichet Sithi-Amnuai was appointed as an Independent Director and Chairman of the Board. Effective from April 24, 2023, which in accordance Corporate Governance guidelines. The current Chairman is an independent director. He exercises high-level leadership and ensures that directors do not fall under the influence of management by encouraging them to exercise their voting rights and strictly comply with the CG code. Does not repeat a position of Chief Executive Officer which is Mr. Thammanoon Tripetchr. He has no business relationship or bloodline with the CEO. Therefore, the position is suitable and balanced.

4. Qualifications the Directors

The Board must be a leader, have vision, able to monitor and system promote business operations to law and ethics with corporate governance. Control management to ensure the effectiveness of operations, achieving targets and adding value for shareholders, and other stakeholders to align with HARN's business strategy, as qualifications follow:

- 1) Must not be over 80 years of age, which they may be re-elected for another year on year, taking into knowledge necessary for business. However, must be approved by the Board of Director meeting.
- 2) The Board must be duly qualified, without the prohibitions stated in the Public Limited Company Act and the securities and exchange law, Including not having characteristics indicating lack of suitability as specified in the notification of the Securities and Exchange Commission, must whose name be listed as directors of a company issuing securities according to the Notification of the Capital Market Supervisory.
- 3) Independent directors must command independence as required by SET's Notification on the qualifications and scope of work of the Audit Committee.
- 4) Must never been sentenced to imprisonment, except for violations of the law by negligence or a petty offence and never have been expelled, dismissed, or removed from a position because of malfeasance.
- 5) Must not be a political official, except for holding a directorial position under a provision of law and not hold any position in a political party or be an official of political party
- 6) Have knowledge and experience be beneficial to the business, honesty, integrity, and ethics and perform duties for the fullest.
- 7) Representing of shareholders as a whole not representing any group.
- 8) Limit of 5 listed companies on SET where directors can each serve, without exception.
- 9) Prohibited conducting business or become a partnership or being director, executive, authorized in other juristic with same business, which the benefit of oneself or another person, unless the Board meeting to the resolution of appoint.

5. Qualifications the independent directors

The Board, approved the definition of the independence of directors, with in line the criteria set by the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET) as follows;

- 1) Holding not more than 1% of the total shares with voting rights of HARN^{1/}, which shall be inclusive of the shares held by any related person thereof. ("Person related" shall mean the person under Section 258 of the Securities and Exchange Act);
- 2) Neither being nor having been an executive director, an employee, a staff member, an adviser who receives a regular salary, or a controlling person of HARN^{1/} unless the foregoing status has ended for no less than 2 years;
- 3) Not being a person related by blood or registration under law of other directors, major shareholder, controlling person or person to be nominated as an executive or a controlling person of HARN^{1/} or its subsidiary company;
- 4) Neither holding nor having held a business relationship with HARN^{1/}, in a manner which may interfere with his/her independent judgment; and neither being nor having been a substantial shareholder or a controlling person of any person having a business relationship with HARN^{1/}, unless the foregoing relationship has ended for no less than 2 years;
- 5) Neither being nor having been an auditor of HARN^{1/}, and not being a substantial shareholder, controlling person or partner of an audit firm which employs auditors of HARN^{1/}, unless the foregoing relationship has ended for no less than 2 years;

6) Neither being nor having been any professional service provider including legal adviser or financial adviser who receives an annual service fee exceeding Baht 2 million from HARN^{1/}, and not being a substantial shareholder, controlling person or partner of the professional service provider, unless the foregoing relationship has ended for no less than 2 years;

7) Not being a director who has been appointed as a representative of a director of HARN, major shareholder, or shareholder related to the major shareholder;

8) Not undertaking any business the nature of which is the same as that of HARN or subsidiary company and which, in any material respect, is competitive with the business of HARN or subsidiary company or not being a substantial partner in the partnership, a director who is involved in management, an employee, a staff member, an adviser who receives a regular salary, or a shareholder holding more than 1% of the total shares with voting rights of a company undertaking any business the nature of which is the same as that of HARN or subsidiary;

9) Not having any characteristics that prohibit the expression of independent opinion towards HARN's business undertakings.

Note: 1/ Including company principal, subsidiary, associated, major shareholder, or controlling person of HARN.

Reference link for Nomination of Directors : <https://www.harn.co.th/wp-content/uploads/2025/03/NRC01-นโยบายการสรรหาและค่าตอบแทนBOD.pdf>

Determination of Director Remuneration

HARN fairly and sensibly specifies the remuneration of directors. The remuneration consideration criteria are related to the responsibilities and performance of the board of directors, overall economic circumstances while making comparisons with other companies in the same industry to come up with a comparable and motivating. The Nomination and Remuneration Committee set director's annual remuneration to the Board for agreed before presenting the AGM for approval.

The 2024 Remuneration of the Board and Board-Committee, following the comparison with companies of a similar size in the same industry and taking the business circumstances into consideration, it was found that the criterion structure and remuneration for the Board were still suitable. So, the remuneration of the same rate as that of 2023 was proposed, **without bonus and no other benefits offered** same as last year. The remuneration already received approval from the 2024 AGM

Principles of compensation for the Board of Directors and Board Committees are as follows:

1. The Nomination and Remuneration Committee is the person who determines and establishes the principles or policies "Remuneration for Directors" and propose to the Board of Directors for approval to propose to the Annual General Meeting of Shareholders which must comply with HARN's Articles of Association, Chapter 4, regarding the Board of Directors, including various factors related as follows:

- Duties and responsibilities of each director
- To be appropriate when compared to other public companies that has the similar operating results and business operations.
- To be fair and transparent to create incentives to maintain qualified directors as needed
- To be appropriate for the ability to get paid the compensation from HARN

2. The Nomination and Remuneration Committee is summaries the annual remuneration and compensation which must not exceed the amount approved by the shareholders' meeting from the previous year and propose to the Board of Directors for approval to report to the shareholders' meeting to acknowledge the amount of money actually paid by considering the following factors:

- Company performance previous year
- Determine the appropriate time to pay
- Details and conditions of payment such as annual remuneration for all directors who remain in office in the event that any director has recently held the position and has not yet completed a service year, annual remuneration will be paid in proportion referring to time appointment since joined.

3. Board and Committee members entitled to receipt of Directors' remuneration must not be HARN's employees.

4. Board member who also serve in another committee shall receive only one remuneration that pay the highest rate.

The remuneration directors in 2024 for period 12 months from 1 January to 31 December 2024 total Baht 3,300,000, **without bonus and no other benefits offered**, comprises monthly remuneration Baht 2,400,000 and meeting allowances Baht 900,000 accordance with the resolution of the 2024 AGM

Reference link for Determination of Director Remuneration : <https://www.harn.co.th/wp-content/uploads/2025/03/NRC01-นโยบายการสรรหาและค่าตอบแทนBOD.pdf>

Independence of the Board of Directors from the Management

The Board shall consider, express opinions on, and vote for activities under their authority. If a decision is made under pressure from work, family, or any conflict of interest, it may be made in bias to benefit the directors in question, their family, or other contacts. The independence of the Board must be emphasized in order to protect the shareholders and HARN's benefit. Therefore, any director who is not entirely independent shall not make decisions. At a given meeting in 2024, those with conflicts of interest with HARN must inform the meeting to and abstain from voting on each such matter.

Independent Directors shall be independent from major shareholders and executives. They shall also have adequate access to financial-related and business information in order to provide a free opinion to protect the best interest of minor shareholders, acting with care and honesty. In addition, being an Independent Director set a policy for independent directors to hold office continuously for **no more than 9 years** from the date of appointment or from the date HARN is listed on the stock exchange without exception. In 2024, **none** of the independent directors have been on the position for longer than 9 years. 4 are independent directors out of the total of 8 directors is more than one-third of all directors, which 1 independent directors serve 4 consecutive years namely; Mr. Prasert Deejongkit and 2 independent directors serve 3 consecutive years namely; Dr. Teerachai Pornsinsirak and Mrs. Valeeratn Chuerboonchai, and 1 independent director serve 2 consecutive years namely; Mr. Pichet Sithi-Amnuai. In this regard, independent directors meet the standards of the Securities and Exchange Commission (SEC) and the Thai Stock Exchange. (SET) and does not violate or conflict, with other relevant laws, free to express opinions.

In this regard, the independent directors shall examine and certify their qualifications and independence at least once a year, also required to disclose independence on office-holding by independent directors of HARN, in the Annual Disclosure Statement / Annual Report (Form 56-1 One Report).

Reference link for Independence of the Board of Directors : https://www.harn.co.th/wp-content/uploads/2025/03/CG11_หลักปฏิบัติและติดตามให้มีการปฏิบัติ-EN.pdf
from the Management

Director Development

1. Director development

The Board encourages all directors to keep on learning as support for their improved performance. HARN directors underwent training with Thai Institute of Directors Association (IOD) and other leading entities and institutes. The Nomination and Remuneration Committee consider training curricula related and to foster their work knowledge to the Board application to HARN's businesses for sustainable growth.

All directors have attended training courses related to IOD performance, accounting of 100%.

2. Orientation of New Directors

HARN requires an orientation for newly appointed directors every time. New directors will receive a handbook, documents and useful information, including policies and practices of good corporate governance.

For new directors, arranges an orientation session facilitated by Chief Executive Office with knowledge about the business and business direction as well as related laws and regulations and other information required for performing the director's duties, and hand over the Director's Manual to the new directors, along with a visit of the business, introducing business overview. The company secretary as the information prepared, including:

- Part 1 Structure of the board, executive and company secretary
- Part 2 Group structure, major shareholder structure
- Part 3 Company information and nature of business
- Part 4 Charter of the board of directors and board-committees
- Part 5 Schedule of management approval authority
- Part 6 Remuneration of the board of directors and board-committees
- Part 7 Meeting and Training Courses of the Board of Directors
- Part 8 Policy and principles of corporate governance and business ethics
- Part 9 Role of directors under general law
- Part 10 Certificate memorandum and HARN's articles of association
- Part 11 Consolidated and separate financial statements
- Part 12 Annual Registration Statement/ Annual report (From 56-1 One Report)

Therefore, in 2024 **no** new directors were appointed. However, HARN improvement the director's handbook to be current to accorders with of good corporate governance.

Board Performance Evaluation

HARN arranges for performance assessment of the Board and Board-Committee on an annual basis according to the good practices of the Thai Stock Exchange, serve as a framework for reviewing and reviewing structures, qualifications, meetings, roles, and responsibilities. The responsibility of the board of directors and more effective performance development. The assessment is divided into two types:

- (1) Whole Board and Board-Committee Assessment
- (2) Individual Board and Board-Committee Assessment

1. Process of Self-Assessment the Whole Board and Individual

The Board Meeting No. 5/2024 of October 7, 2024, approved the 2024 Board's performance assessment form, which was reviewed and improved to have diverse the roles, duties and responsibilities covered according the Board Charter. The assessment forms were sent to each individual director for assessment and returned to the Secretary Company for analysis, then, raised the assessment results together with comments to the Board for acknowledgment. Recommendations from the assessment shall be used to identify guidelines to develop and enhance performance efficiency.

- 1) Board of Directors approve and review the evaluation form for accuracy and completeness in accordance to the regulations set by the supervisory authorities.
- 2) Executives do self-evaluations, as team and individuals to express the opinions about the roles and duties of committee. The freedom, managerial structure, knowledge development and comments on corporate management.
- 3) The summary and performance evaluation of the board of directors are summarized by the Company Secretary and reported to the Board of Directors
- 4) The Company Secretary analyzed the results and additional comments from the board of directors to make a plan to improve and develop.

2. Criteria of Self-Assessment the Whole Board and Individual

Assessment Criteria

- (1) Structure and qualifications
- (2) Meetings
- (3) Roles, duties and responsibilities
- (4) Other

Measurement Criteria

- Level 0 - Need significant improvement
- Level 1 - Partially meet expectations
- Level 2 - Meet expectations
- Level 3 - Exceed expectations
- Level 4 - Exemplary best practices

Calculated as a percentage from the full score in each topic: more 90% is Excellent, 80-89% is Good, 70-79% is Relatively Good, 60-69% is Fair, below 60% Need improvement

3. Results of Self-Assessment the Whole Board and Individual

Board of Director	Whole 92.42%	Individual 92.43%
Audit Committee	Whole 94.86%	Individual 94.07%
Nomination & Remuneration Committee	Whole 93.04%	Individual 91.11%
Executive Committee	Whole 86.57%	Individual 84.81%
Risk management Committee	Whole 91.55%	Individual 86.58%

The Board has provided recommendations to enhance the effectiveness of its duties, ensuring they contribute positively to HARN's business operations. Additionally, the Board collectively reviews the evaluation results to further improve its performance.

HARN also establishes an annual development plan for directors to support their continuous growth. However, the Board has not yet engaged an external consultant to assist in setting evaluation frameworks or providing recommendations on board performance assessments.

Reference link for Board Performance Evaluation : <https://www.harn.co.th/wp-content/uploads/2025/03/NRC01-นโยบายการสรรหาและค่าตอบแทนBOD.pdf> https://www.harn.co.th/wp-content/uploads/2025/03/NRC07_การประเมินผล-EN.pdf

Corporate Governance of Subsidiaries and Associated Companies

HARN determine policies to govern subsidiaries by setting way of conduct guidelines, internal control, disclosure of financial performance, transactions with connected persons, acquisition or disposition of property, other important, capital increase, capital reduction, and dissolution of subsidiaries, so that their work procedures in conformity according to the law and relevant regulations as a governance tool for companies in which HARN holds shares. All are required to practice and drive toward the same standard across HARN through HARN's representative(s) assigned as directors. This way, HARN commands unity in action, leading to synergy, enhanced capability and strength in competition to in turn lead to joint growth in a transparent and sustainable way.

Below is the scope of executives, which consists of governance principles:

1. Major joint venture is defined as has ratio of the voting shares between 20-50% and invest large amount of sum. In necessary circumstances, the Board must arrange Shareholder's' agreement or other agreement to clarify authority of management and decision, to use for financial statement of HARN according to the standards and timeline.
2. Rules, Regulations and Policy, including directives which form part of the governance designed to drive linkages between HARN's policy governance and its successful implementation driven toward a uniform standard throughout by HARN's representatives assigned to serve in these subsidiaries as directors.
3. Steering for management by defining objectives and goals, strategies, and policies, and allocating key resources for objective and goal achievement, including monitoring, assessing, and ensuring performance reporting. Must report implementation updates to the Board.
4. HARN's Quality Management Division is responsible for monitoring and reporting on the effectiveness of internal controls within subsidiaries to the Chief Executive Officer and Chief Operating Officer, in accordance with the established plan.

The Board of Directors, which supervises the subsidiaries as part of the operation, have a resolution to appoint a representative to take the position of director in Aiyaraharn Company Limited ("Subsidiary"). To act in pushing for good corporate governance policies and practices, code of conduct, risk management and anti-corruption measures HARN's are of the same standard, along with setting annual goals and indicators and require monthly meetings between representatives and executives of subsidiaries, reports are submitted to the Board of Directors at every board meeting.

HARN has operations to promote compliance with policies and guidelines for supervising subsidiaries. In 2024, a meeting was held between representatives and management of subsidiaries in order to consider financial status, performance and other important matters which have been already reported to the Board of Directors for acknowledgment. In summary, the Subsidiary has an appropriate and careful internal control process for its business operations. **No** misconduct that violates the conflict-of-interest prevention policy.

Reference link for Corporate Governance of Subsidiaries and Associated Companies : https://www.harn.co.th/wp-content/uploads/2025/03/CG11_หลักปฏิบัติและติดตามให้มีการปฏิบัติ-EN.pdf

Policy and guidelines related to shareholders and stakeholders

Policy and guidelines related to shareholders and stakeholders : Yes

Guidelines and measures related to shareholders and stakeholders : Shareholder, Employee, Customer, Business competitor, Business partner, Creditor, Government agencies, Community and society

Shareholder

The Board of HARN protects shareholders and encourages them to exercise their rights while treating them equally, be they may major or minor shareholders or institutional investors. Remains committed to being an organization that the economic growth sustainable and improving the quality of life, develop innovation and technology in all sectors, consider account the three aspects are Environmental, Social and Governance to be assure that HARN will be a company that operating returns business, sustainable growth.

HARN still holds an annual general meeting of shareholders in April each year, providing shareholders with the opportunity to propose agenda items and nominate qualified candidates for election as directors. Including, shareholders are allowed to submit questions in advance of the meeting. To ensure transparency in the voting and vote-counting process, an independent legal advisor is appointed to oversee the vote counting.

Also, held various activities as channels to meet with shareholders, investors, and analysts.

Company's response to hope

1. Increase growth channels and expand business to new potential markets
2. Have good corporate governance
3. Developing full range of solutions and services- Pay a dividend not less than 40%
4. CG Score "Excellent" level
5. ESG Rating Score "A" level

Reference link for Shareholder : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Employee

HARN attention to employee's well-being by promoting a corporate culture and providing fair compensation while observing human rights principles based on fairness and equality, which have been basing treatment for employees and stakeholders on human rights principles, under the HARN's Human Resource Management Policy. Employs personnel under terms and conditions that comply with legal requirements. Follows a fair and non-discriminatory process in determining wages, ensuring impartiality and equitable compensation. It provides a safe working environment, promotes occupational health and well-being, and offers appropriate skills training.

Additionally, a welfare committee has been established to allow employees to propose beneficial welfare initiatives. While strictly observing labor laws and other related regulations.

In 2024, no complaint about human rights was lodged in 2024.

Company's response to hope

1. Promote participation and two-way communication in organization
2. Promote safety at work
3. There are channels for complaints or suggestions
4. Labor problems or complaints equal to 0%
5. Salary and other benefits compare results with the labor market every year
 - Central Division In standard Sales
 - Service Group Above average market
6. No employee accidents from work 248 employees equal 0%
7. The number of employees with the criteria metric is 100%
8. Working satisfaction is 83.49%

Reference link for Employee : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Customer

HARN is committed to conducting business under the policy of managing and developing responsibility towards customers. Realizing the importance of safe, quality and environmentally friendly products, meet customers' standards, includes innovation for product development to better respond to customers' demand. In addition to quality products, HARN values communication with customers and maintaining good sustainable relationship, with has various channels for receive customers' opinions, including the customer visits, seminars, satisfaction surveys, LINE Official, phone, e-Mail and website, www.harn.co.th etc.

HARN is well aware of privacy and strives to protect customers' personal data and comply with the Personal Data Protection Act B.E. 2562 by announcing privacy notice for customers and all stakeholders on website, www.harn.co.th., as well as a customer satisfaction survey is held yearly, for the 2024 received an average score of as high as 94.14%.

In 2024, no complaints from customers regarding the protection of their personal data and no complaints from customers regarding the safety and environmental aspects of product use.

Company's response to hope

1. Educate to customers/partners through the Knowledge Sharing Project and employee training
2. Product / service complaints were 0.027%
3. 114 employee sale and service training with average training of 20.7 hours

4. Customer satisfaction is 94.10%

5. 8 Knowledge Sharing Projects have been organized in Bangkok, its vicinity, and other provinces

Reference link for Customer : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Business competitor

HARN treats all business competitors equally under laws concerning trade competition and within the extent of liberalized international competition. HARN adheres to fair competition and does not commit the following practices: seeking competitors' confidential information, defaming competitors using slander, entering into any agreement with competitors or any party that may lead to reduction or limitation of competition.

In 2024, HARN not any advantage by seeking competitors' confidential information through dishonest or improper means, and do not defaming competitors using slander that led to reduction or limitation of trade competition. Resulting in No legal case between competitors.

Company's response to hope

1. Not any seeking competitors' confidential information through dishonest
2. No complaint of infringement of competitor's property

Reference link for Business competitor : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Business partner

HARN places great importance on treating its business partners as key strategic allies. Therefore, procurement and purchasing procedures have been established to ensure fairness, equality, and transparency for all partners. The selection process is conducted with impartiality, based on clear evaluation criteria regarding qualifications and capabilities.

All partners are required to comply strictly with established standards concerning cost, product quality, marketing plans, production capacity, inventory management, and delivery processes. Additionally, they must adhere to the Code of Conduct for Business Partners, as well as safety standards mandated by law and consumer protection regulations.

Additionally, HARN has incorporated Green Procurement practices as part of its environmental policy, targets a 25% increase in the procurement of eco-friendly products as a percentage of total revenue by 2040.

In 2024, there were no disputes, violations of labor laws, human rights, consumer rights, employment regulations, fair competition, or environmental laws. Additionally, there were no protests or labor strikes of any kind.

Company's response to hope

1. Communicate news and a complete, timely trading policy
2. Visit and exchange information to improve collaboration
3. Vender evaluation 2 a year
4. 12 field/assessment visits
5. Domestic supplier evaluation results for 2024: 95.45% in the first half and 95.20% in the second half
6. International supplier evaluation results for 2024: 96.04% in the first half and 97.47% in the second half

Reference link for Business partner : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Creditor

HARN treats its trade creditors equitably, with responsibility, transparency, and fairness, ensuring mutually fair returns. Strictly adheres to payment deadlines to maintain its credibility with creditors and complies fully with agreed-upon contracts and conditions, particularly guarantee terms.

Additionally, HARN consistently provides creditors with accurate and transparent financial information as per agreed terms. In cases where is unable to maintain its financial position or meet contractual obligations for any reason that may lead to a breach of contract, HARN will promptly inform creditors to seek fair and timely resolutions together.

However, due to HARN's capital structure, which does not involve borrowing from financial institutions, there are no interest expenses arising from either short-term or long-term loans.

To encourage trade partners and/or creditors conduct guidelines may be more in line with the sustainable business covering environmental issues, HARN has reviewed its policies and guidelines on promoting enhance the potential of partners and/or creditors subject to risk management processes and requirements according compliance its anti-corruption measures handbook.

1. Facilitates training and study visits for executives and employees with business partners and/or creditors, both domestically and internationally to enhances knowledge and experience, pass it on to colleagues within their respective departments and across other teams through internal training.
2. Hosting business partners and/or creditors for company visits and executive meetings, both at HARN's offices and via video conferencing. This fosters sustainable relationships and mutual trust.
3. Promotes the development of contractor partners by providing knowledge and training to improve their understanding and efficiency in installation work to ensures they can maximize the benefits of HARN's products effectively.
4. Cultivates a culture of innovation within the organization, driving the development of new innovations that contribute to business sustainability. This includes product and service design, research, and collaboration with business partners.

In 2024, there were no disputes, violations of labor laws, human rights, consumer rights, employment regulations, fair competition, or environmental laws. Additionally, there were no protests or labor strikes of any kind.

Company's response to hope

1. Communicate news and a complete, timely trading policy
2. Visit and exchange information to improve collaboration

Reference link for Creditor : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Government agencies

HARN supports the government policies which adhere to economic development along with social, community, and environmental development, towards a low carbon society, announcing goals becoming carbon neutrality by the year 2040 and emission Net Zero by the year 2050. In addition, HARN's business operations comply with laws, rules, regulations, announcements, and government orders that bind to such business operations, and tracks such changes of government policies and new legislations for the timely management and compliance with the laws among employees and operators at all levels.

Company's response to hope

1. Review relevant laws, rules and regulations
2. Repeat operation test regular
3. There is no penalty for neglecting to comply with the law
4. Become an affiliate Thailand Private Sector Collective Action Coalition Anti-Corruption (CAC)
5. No corruption, unethical, or unethical behavior.
6. CG Score "Excellent" level

Reference link for Government agencies : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Community and society

HARN has established an environmental policy focused on minimizing the impact of climate change and preserving ecosystems. Also committed to reducing risks and mitigating the effects of its business operations on communities while fostering strong relationships and enhancing the quality of life for both nearby and remote communities. This is carried out within the framework of corporate social and environmental responsibility. HARN operates its business with transparency and strict adherence to ethical principles.

Company's response to hope

1. Promote natural resources protection activities/campaigns and use resources wisely
2. Use renewable energy with solar panels, accounting for 41.92% of the total electricity used in 2024

Reference link for Community and society : https://www.harn.co.th/wp-content/uploads/2025/03/CG10_แนวปฏิบัติเกี่ยวกับผู้มีส่วนได้ส่วนเสีย-EN.pdf

Information on business code of conduct

Business code of conduct

Business code of conduct : Yes

HARN has established a Code of Conduct based on international standards, guided by the principles of ethics, integrity, fairness, and equality for all stakeholders, while also considering social and environmental responsibilities. Serves as a framework for good business practices, ensuring that directors, executives, and employees adhere to ethical conduct. Additionally, places strong emphasis on anti-corruption measures, committing to the prevention of all forms of fraud and corruption.

The Board, executives must be leaders and comply with during the course of business and in their duties with ethics, integrity, fairness and equality. The maintain HARN's image as an organization of sustainable growth. Furthermore, supervisors are responsible for the monitoring and promotion of Code of Conduct compliance among their subordinates. Violators of the code are subject to disciplinary action.

In 2024, HARN there were no violations related to corporate governance, code of conduct in business.

The main contents of the Code of Conduct are as follows:

1. Compliance with relevant laws and regulations
2. Conduct
3. Perform duties with responsibility, honesty, diligence and discipline
4. Confidentiality of company confidential information
5. Maintaining company assets
6. Exercise of social and political rights
7. Treat stakeholders fairly
8. Respect universal human rights
9. Compliance with applicable laws, rules, regulations and regulations and respect for culture customs and traditions of each locality
10. Confidentiality and use of inside information
11. Marketing communications
12. Intellectual Property
13. Use of information and communication technology
14. Anti-Corruption

The Board reviewing of Code of Conduct in the Board Meeting no. 2/2024 on March 27, 2024 indeed remained completely up-to-date, suitable, and consistent with various criteria. Details are published on the website: www.harn.co.th

Reference link for the full version of business code of conduct : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Policy and guidelines related to business code of conduct

Guidelines related to business code of conduct : Prevention of Conflicts of Interest, Anti-corruption, Whistleblowing and Protection of Whistleblowers, Prevention of Misuse of Inside Information, Gift giving or receiving, entertainment, or business hospitality, Compliance with laws, regulations, and rules, Information and assets usage and protection, Anti-unfair competitiveness, Information and IT system security, Environmental management, Human rights, Safety and occupational health at work

Prevention of Conflicts of Interest

HARN requires information disclosure to prevent conflicts of interest and illegal, improper activities. Under the Board's policy, business decisions made aligning our practices with good governance principles. The Board of Directors has established policies and guidelines for conflicts of interest with under Corporate Governance, and Code of Conduct for the directors, executives and employees follow on the principle that any decision It must be done for the best interest of HARN only and it is the duty of directors, executives and employees at all levels to avoid financial

involvement and/or relationships with other third parties. This will result in HARN losing interest or creating a conflict of loyalty or interest or hindering its effective operations. Those Director, Executives and Employee person with interests or related businesses which may require HARN's review and decisions must report their relationships and connection with potential conflicts of interest. Including is to disallow such connected directors and related executives from participating in the decision making and having no authority to approve for and involvement in such transactions, operation follow:

1. HARN has required all directors and the first 4 top-ranking executives (as defined by the Securities and Exchange Commission (SEC)) must be disclose stakeholder and conflict of interest reports when taking office for the first time. They also have to report any changes on their conflicts of interest regularly, and within February for every year, as the foundation for supervising everyone's stakeholders. These include the disclosure of any suspected items of conflict of HARN's interests or any approvals. In such cases, there should be no principles, conditions, or special issues contrary to normal terms. Thus, this is considered as HARN's internal control process. In the meantime, the Audit Committee is required to oversee and resolve such conflicts of interest. Company Secretary retain this information to investigate and monitor conflicts of interest. In 2024, there were no transactions with conflicts of interests among the directors and the first 4 top-ranking executives, as well as related individuals.

2. The Board define at every board meeting, the Chairman or Company Secretary, reminds directors to conform to the policy on conflicts of interest on all agenda items, which requires those with vested interests to declare themselves to the meeting to abstain from voting or any opinions, and record it in the meeting minutes.

3. The Audit Committee reviews related transactions and those with potential conflicts of interest that could undermine HARN's businesses to ensure conformance to the law and SET's criteria. All of which must be reported to the board for approval.

In 2024, directors and the first 4 top-ranking executives all has submitted the report of the report of vested interest and the report conflicts of interest and signed the 100% confirmation compliance with HARN's corporate governance principles and code of conduct. In addition, learned and passed the online knowledge test on preventing conflicts of interest through HARN Academy system 100% complete. Directors and the first 4 top-ranking executives, no misconduct that violates the conflict-of-interest prevention policy.

Reference link for Prevention of Conflicts of Interest : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Anti-corruption

1. Prevention Policy Relating to Anti-Corruption Matters

HARN define establishes and enforces through all the organization an explicit "Anti-Corruption Policy" comprising of definitions, responsibilities, implementations, and measures within Anti-Corruption Measures Handbook. The Board approved on May 10, 2018 which is an ISO 9001:2015 certified document. The Board, executives, employees, subsidiaries, joint ventures, other companies that control and agents (if any), are strictly required to acknowledge and comply with this policy.

Define Anti-Corruption Policy an explicit, all the Board, executives, employees, subsidiaries, joint ventures, and other entities that may have a control over including agents (if any), prohibited or commit or accept any kind of corruption at all means. For direct and indirect benefits to personal and relevant parties neither one is a receiver or a giver or an offer of bribe both monetary and non-monetary to the government or private, and partners that HARN exercise business, it has continuous operations and development as follows:

1) Announced the intention as member Thai Private Sector Collective Action Against Corruption (CAC) since March 21, 2017, with a certified for member CAC on quarte 3/2018 and certified for CAC recertification first time on quarte 3/2018, and certified for CAC recertification second time on quarte 2/2024. Demonstrate its firm intention in anti-corruption. HARN is committed to good governance, code of conduct in business that are responsible for the community, society, and environment, including all stakeholders in the entire supply chain.

2) Since 2018, has begun enforcing Anti-Corruption Policies as part in Anti-Corruption Measures Handbook. Defining as part of the way of Corporate Governance and Code of Conduct so that may observe the same standards and management approaches.

3) Anti-Corruption Policy forbids HARN's director, executives and employees to carry out or participate in corrupt practices as well as all forms of bribery offer or acceptance direct and indirect. They must seriously observe the Anti-Corruption Policy, which covers various processes, including donation to charities, human resources administration, supply procurement, and internal control, etc.

2. Guidelines for Overseeing the Compliance with Anti-Corruption Practices

To be in accordance with the latest anti-corruption policy HARN adopted, provides guidelines for overseeing the

compliance, as follows:

- 1) Assign directors management and staff to assess the compliance with corporate governance policies, code of conduct, risk management policies, anti-corruption measures policies, and personal data protection policies every year.
- 2) Follow up to regularly review and improve the anti-corruption policy every year in order to ensure that HARN's operations comply with changes in business, regulations and relevant legal requirements. Presented to the Audit Committee and reported to the Board of Directors.
- 3) Establish a risk assessment related to anti-corruption, enhance operational mechanisms, prevent fraudulent activities, and improve organizational efficiency. Promote transparent, fair, and accountable business operations to build trust among stakeholders.
- 4) Assign the Quality System Management Department to inspect and monitor the implementation of anti-corruption policy measures by various departments through internal quality audits and report to the Chief Operating Officer, Chief Financial Officer, and the management review meeting every month by presenting to the Risk Management Committee. It must be reported to Board of Directors on a quarterly basis.
- 5) If from information from the audit or complaints found by the investigation there is reasonable evidence to believe that there are transactions or actions that may have a significant impact on the financial status and HARN's performance, including any breach of the law, the code of conduct in business, guidelines for corruption prevention, or questions about financial report or internal control system, the Audit Committee will report to the Board of Directors in order to take corrective action within the period the Audit Committee deems appropriate. An investigation will be conducted without disclosing the whistleblower's name in order to protect the potential impact on the whistleblowers of the complaint or allegation.

3. Communication, Training, and Task Highlights

In order to strictly guide the behavior of directors, executives and all employees, including subsidiaries, joint ventures, other companies controlled by the company, including business representatives (if applicable) and other relevant external, require communication and training. The anti-corruption actions are as follows:

- 1) Communicate the anti-corruption policy and measures, as well as relevant laws and regulations, to the Board of Directors, executives, and employees of HARN, including its subsidiaries, affiliated companies, and other entities under HARN's control. Also, to business partners, stakeholders, and the general public through various communication channels such as email, website, HARN Intranet, digital signage, and LINE Official. The raise awareness of the impacts, implementation guidelines, and preventive controls against corruption, while emphasizing the consequences of such misconduct.
- 2) Continuously provide training and knowledge assessments for the Board of Directors, executives, and employees to ensure a thorough understanding of anti-corruption measures and associated penalties through the E-Learning platform, HARN Academy, and is mandatory on an annual basis. Additionally, this topic is included as part of the orientation program for all new employees, who must complete the training before commencing their duties.

4. Oversight and Monitoring of Performance

To demonstrate commitment to countering corruption, as a listed company, it is the company's responsibility to foster confidence among shareholders and stakeholders, define has oversight and monitoring of performance, as follow:

- 1) The Board ensures that HARN efficient system for anti-corruption to ensure that executives recognize and values anti-corruption and cultivates it as a corporate culture.
- 2) The Audit Committee supervises internal control, financial reporting, and other procedures concerning anti-corruption measures, including steers conformance, reviews applicable measures and internal control to ensure that the measures are adequate and effective. The reviews risk assessment and provides recommendations to the Board on suggested practices.
- 3) The Audit Committee annually defines and reviews the Anti-Corruption Policy, provides recommendations and guidelines, monitors, and assesses performance relate. Including support for risk assessments and periodic reviews of anti-corruption measures at the operational level to ensure adequacy and effectiveness, with the results reported to the Board of Directors on a quarterly basis.
- 4) Top Executives establish annually risk assessment for business processes that may lead to corrupt practices, review the suitability of processes, measures, and lead by example as well as communicating it to all employees and related parties.
- 5) Developed Risk & Control Self-Assessment for all units to apply as guidelines for assessing corruption risks in their respective business processes and for defining suitable internal control processes.
- 6) The Quality Management Division inspect and monitors the use operational on process the Anti-Corruption measures and monthly report on compliance outcomes to the Chief Operating Officer, Chief Financial Officer and the management meeting.

7) Internal Audit reviews items of potential the likelihood of corruption, and corporate efficiency for managing risks arising from corporate corruption and those at the operating level. Also reports to the Audit Committee and top executives when encountering items or actions that could undermine performance outcomes, including corruption.

The Boards review policies suitability and Anti-corruption Measures on March 27, 2024, remains consistent and suitable for changes of the business environment, rules, regulations, and the provision of laws. Details are published on the website: www.harn.co.th

Reference link for Anti-corruption : <https://www.harn.co.th/wp-content/uploads/2025/03/CAC01-คู่มือมาตรการต่อต้านการทุจริต.pdf>

Whistleblowing and Protection of Whistleblowers

HARN has established a whistleblowing and complaint mechanism that covers the process of receiving complaints, fact-finding investigations, and conclusion. Includes measures to protect whistleblowers, relevant parties, or stakeholders who are affected or at risk of being affected by business operations or the conduct of HARN's directors, executives, and employees, regarding addresses violations of code of conduct in business, breaches of the law, and any actions that may indicate fraud or corruption.

1. Implementation Measures Whistleblowing

The Board has established measures, scopes, procedures, and channels for whistleblowing and complaints of all for from all stakeholder groups of HARN as follows:

1) Measures and Scope

HARN's employees should not ignore actions in potential conflicts with anti-corruption measures, including any actions that violate or fail to comply with laws, corporate governance policies and principles, code of conduct in business, or HARN's policies, rules, and regulations particularly those that suggest fraud or misconduct for unlawful personal or third-party gain are subject to this framework. Such actions include corruption, embezzlement, fraud, and other unethical practices. Additionally, this encompasses situations where employees face unfair treatment in the workplace or instances where weaknesses in HARN's internal controls are observed, raising concerns about potential fraud, corruption, or harm to HARN's interests.

2) Channels and Methods of Anti-Corruption Whistleblowing

Must explicitly spell out "confidential" to the Chairman of the Audit Committee which is an Independent Committee, through these channels.

Chairman of the Audit Committee
Harn Engineering Solutions Public Company Limited
559 Soi Soonvijai 4, Rama 9 Road, Bangkapi, Huaykwang, Bangkok 10310
Email: chairac@harn.co.th
Website: <https://www.harn.co.th/corporate-governance/corruption-report/>

3) Channels for Advice

Employees or others whom has inquiries and seek for advice on anti-corruption policy may contact through these channels.

Chief Financial Officer
Harn Engineering Solutions Public Company Limited
559 Soi Soonvijai 4, Rama 9 Road, Bangkapi, Huaykwang, Bangkok 10310
Tel: +(66)2 318-9744 ext.4004
Email: visit.w@harn.co.th

4) Channels Contact to HARN

Stakeholders can provide feedback, suggestions, complaints, and report any non-compliance with laws, code of conduct, organizational regulations, and other matters unrelated to corruption through the following channels:

Company Secretary, email: wasukan.b@harn.co.th, Tel: (02) 318-9744 ext. 4011
Investor Relations, email: wirat.s@harn.co.th, Tel: (02) 318-9744 ext. 5001
Mail, Harn Engineering Solutions Public Company Limited, 559 Soi Soonvijai 4, Rama 9, Road, Bangkapi, Huaykwang, Bangkok 10310

HARN's employees can complain and express opinions through a variety of channels such as through a comment box, LINE Official account, or direct notification via e-mail to the Human Resources Department. All employees are obligated to acknowledge the available complaint channels since their orientation as new employees.

2. Actions when Receiving Whistleblowing and Confidentiality

1) Once the chairman of the Audit Committee receives a clue, or the company secretary or investor relations or any other channels receive clues and complaints from the stakeholders of HARN, a preliminary consideration will be made regarding the category of which the matter of the complaint received falls into. The cases will be collected to present to the sub-committees related. Except for complaints and anti-corruption whistleblowing directly sent to the chairman of the Audit Committee, the chairman of the Audit Committee will personally open those letters.

2) Employee complaints or suggestions, HARN has a process for dealing with such by considering whether the employee's complaint is a matter that may be an offense and at what level in order to determine the penalties for the action with fairness and accuracy.

3) HARN has established a suitable and fair process for punishing violators of anti-corruption measures. Any violation of this policy, direct or indirect, calls for disciplinary review under HARN's regulations, consisting of fact-finding, investigation, punishment, and appeal. They could also lead to punishment by law. Employees must therefore master and strictly conform to the Anti-Corruption Policy in every step of their work.

The Board of Directors has assigned the Audit Committee, comprising entirely independent directors, to serve as the central body for receiving reports and whistleblower disclosures, monitoring reported cases, protecting and ensuring fairness for complainants and whistleblowers related to internal fraud and corruption. The Audit Committee is also responsible for reporting investigation results and disciplinary actions to the Board of Directors.

The Audit Committee has authorized the Chief Executive Officer or an appropriate designee to establish an investigative committee responsible for collecting, screening, and reviewing complaints or whistleblower reports, assessing the sufficiency of evidence, and conducting investigations to establish the facts within 30 days. If additional evidence is required, the process must be completed within 60 days. A summary report of the investigation findings must be submitted to the Chief Executive Officer, who will present it to the Audit Committee for further action. The Audit Committee will then report the findings and measures taken to the Board on a quarterly basis.

3. Protection Measures Whistleblowers

In order to protect the rights and confidentiality of whistleblowers or those who cooperate to provide with good intention, HARN will take the following actions:

1) Required that not disclose names, addresses or any other information that can identify the complainant or the whistleblower and keep the information of the complainant and whistleblower confidential in an appropriate and fair manner. Only those responsible for the investigation of complaints will have access to such information.

2) Required that human resources administration process echoes its commitment to anti-corruption measures. Although refusal to take part in corruption may deprive HARN of business opportunities, its policy is not to demote, punish, or harm those that do so.

3) The person receiving information from performing duties related to complaints have a duty to maintain information, complaints, clues and documentary evidence of the complainant and whistleblower confidential. No information is to be disclosed to any other person who does not have a relevant duty unless it is a disclosure in accordance with the duty required by laws. If there is an intentional violation involving the disclosure of confidential information, HARN will impose disciplinary action in accordance with its regulations and/or take legal action as deemed appropriate.

In 2024, HARN received no complaints or whistleblower reports regarding fraud or corruption. Additionally, there were no violations related to corporate governance, code of conduct in business, or compliance with applicable laws, regulations, and policies. However, it communicates acknowledged to all Board, Executives and Employees to the Good Corporate Governance, Code of Conduct and Anti-Corruption Measures to prevent complaints/whistleblowing of such issues.

Reference link for Whistleblowing and Protection of Whistleblowers : https://www.harn.co.th/wp-content/uploads/2025/03/CAC05_การปฏิบัติและผลการดำเนินงาน-EN.pdf

Prevention of Misuse of Inside Information

HARN has defined policy and guidelines in according Corporate Governance Policies to ensure director, executives and employees on best practices on the use of inside information and guarding of confidential information, in its good Corporate Governance Policies and Principles. Employees HARN they must guard inside information or confidential information not yet publicly available and must not share with other parties inside information learned during the course of their duties or use it to seek profit in a fraudulent way, or to cause damage to HARN's interests.

In addition, HARN has a policy for the Board and Executives including employees who are in a position to access to inside information to refrain from insider trading of HARN stocks within 30 days prior to the disclosure of quarterly

and yearly financial statements to the public and until the period of 24 hours since disclosure to the public. Other than that, trading it normally, and requiring all directors and the first 4 top-ranking executives, including their spouses and children under the legal age, if trading HARN stock must report such trading to the Company Secretary at least 1 day in advance. And must report any changes in their HARN share ownership to report electronic the SEC under Article 59 of the Securities and Exchange Act B.E. 2535 (1992) and its amendments within three days of the date of trading, disposal, or receipt of such shares. HARN defines a policy of disclosing or reporting the trading, disposal, or receipt of such shares, changes in share ownership of the directors and the first 4 top-ranking executives to the quarterly Board meeting, contained in advance as a regular agenda item.

The company secretary will notify and a campaign against the use of insider information via e-mail to those involved to acknowledge them of the trading prohibition period and forbidding them to disclose such information to external parties or unrelated parties on a regular basis, so as to prevent insider trading. Including providing organized online learning media in HARN Academy system about the prevention of the use of inside information and prevention of conflicts of interest to educate directors, executives and all employees, operation follow:

1. The company secretary has prepared a schedule to notify prohibition period trading of securities year 2024 in advance notify by email to directors, executives including employees who are in a position to have access to inside information be aware, details are as; (1) fiscal year 2023, between January 27 to March 1, 2024, (2) financial statement Q1/2024 between April 12 to May 15, 2024, (3) financial statement Q2/2024 between July 13 to August 16, 2024 (4) financial statement Q3/2024 between October 12 to November 15, 2023, including their spouses and children under legal age, prohibition trading HARN stock within 30 days prior to the disclosure of quarterly and yearly financial statements to the public and until the period of 24 hours since disclosure to the public. Other than that, trading it normally.

2. Define all directors and the first 4 top-ranking executives to trade securities they must report such trading to the Company Secretary at least 1 day in advance. Must report any changes in their HARN share ownership to report electronic through the SEC under Article 59 within 3 days of the date of trading of such shares, in which the company secretary reports trading to the board of directors acknowledged every quarter.

Year 2024, directors and the first 4 top-ranking executives has practices in accordance to policies and regulation strictly. There no were purchases, sales, or transfers of HARN securities. Also, learning and also passed and online knowledge test of prevent the use of inside information in HARN Academy representing 100%, and all directors and the first 4 top-ranking executives, including employees who are in a position to access to inside information have been no violations related to the insider trading involving undisclosed information

Reference link for Prevention of Misuse of Inside Information : https://www.harn.co.th/wp-content/uploads/2025/03/CG11_หลักปฏิบัติและติดตามให้มีการปฏิบัติ-EN.pdf

Gift giving or receiving, entertainment, or business hospitality

Gift, Asset, and Benefit Policy

The provision or receipt of gifts, assets, or benefits must be reasonable, appropriate, and not influence decision-making. Compliance with company guidelines is required.

Gift Provision Guidelines

1. Gifts to business partners should align with local customs, be infrequent, and not expect unethical returns.
2. Customary monetary contributions (e.g., religious events, business openings, funerals) are allowed.
3. Gifts must not be given to government officials' relatives, customers, or business partners.
4. Employees must not give gifts to supervisors, nor should supervisors accept gifts from subordinates.

Gift Receipt Guidelines

5. Employees and families must not solicit gifts from business-related individuals.
6. Inappropriate gifts must be returned immediately or reported.
7. Company-commemorative gifts (e.g., for contracts, awards) may be accepted if under 3,000 THB.
8. Gifts exceeding 3,000 THB must be reported if necessary to maintain goodwill.
9. Reported gifts must be handed to HR for proper documentation.
10. Employees must not offer or accept bribes or benefits influencing decisions, especially with government officials.
11. Departments must communicate this policy to relevant stakeholders.

Entertainment & Hospitality Policy

Entertainment is permitted to build relationships but should be appropriate, infrequent, and not excessive.

Entertainment expenses must comply with business norms and exclude company employees unless necessary.

Guidelines

1. Choose appropriate venues.
2. Obtain prior approval for entertainment expenses, with urgent cases capped at 3,000 THB.
3. Submit detailed expense reports with receipts and company details.
4. Entertainment is prohibited if:
 - 4.1 It violates laws or company policies.
 - 4.2 It seeks to influence business decisions.
 - 4.3 It constitutes bribery.
 - 4.4 It supports political activities.
 - 4.5 It is excessively extravagant.
 - 4.6 It harms the company's reputation.
 - 4.7 It contradicts legal or ethical standards.

Reference link for Gift giving or receiving, entertainment, or business hospitality : <https://www.harn.co.th/wp-content/uploads/2025/03/CAC01-คู่มือมาตรการต่อต้านการทุจริต.pdf>

Compliance with laws, regulations, and rules

The company prioritizes compliance with all applicable laws, regulations, policies, and operational procedures in every jurisdiction where it operates. Respect for cultural differences and local traditions is fundamental. Employees must understand and adhere to these requirements, act ethically and fairly, and report any violations.

Guidelines

1. Employees must familiarize themselves with relevant laws, customs, and operational procedures in each location before traveling. This includes ensuring that carried goods, travel documents, and activities comply with local regulations. If uncertain, employees must seek guidance from their supervisors.
2. The company respects local customs and operates within the legal frameworks of all regions in which it conducts business. Employees should recognize that legal and procedural requirements may differ across jurisdictions.
3. Employees must not assist or support any actions that circumvent legal or regulatory requirements. If company policies differ from local regulations, employees must consult the relevant department before taking action.
4. Any observed violations of laws, regulations, or company policies should be reported through appropriate channels, including direct supervisors or the company's whistleblowing mechanism. If an issue may significantly impact the company, it must be reported immediately.

Reference link for Compliance with laws, regulations, and rules : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Information and assets usage and protection

Confidential Information Protection

Guidelines

1. Do not exploit company information for personal or third-party gain, whether directly or indirectly. Use information strictly for company purposes.
2. Do not disclose internal company information unless explicitly authorized or already made public.
3. Do not share business-related information with competitors, even after leaving the company.

Company Asset Protection

Guidelines

1. Utilize company resources efficiently and responsibly to maximize value.
2. Maintain and safeguard company assets to prevent damage or loss, ensuring long-term efficiency.
3. Do not use company assets for personal benefit or to advantage third parties.

Reference link for Information and assets usage and protection : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Anti-unfair competitiveness

The company upholds ethical business practices and fair competition by adhering to legal frameworks and promoting free and fair market competition. It does not engage in activities that may distort market fairness or hinder free trade.

Guidelines

1. Treat competitors fairly and equally, fostering free competition without engaging in price manipulation that could negatively impact consumers.
2. Do not seek competitors' confidential information through unethical or improper means.
3. Refrain from defaming competitors through false accusations, misleading statements, or baseless attacks.
4. Do not breach or unlawfully access competitors' trade secrets through fraudulent methods.
5. Avoid agreements with competitors or any entity that may result in restricting or reducing market competition or creating monopolistic practices.

Reference link for Anti-unfair competitiveness : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Information and IT system security

The company provides information and communication technology (ICT) to support business operations. Employees are required to use these resources properly and efficiently, in accordance with legal requirements, orders, policies, and the company's guidelines for ICT system usage. This is to ensure maximum benefit to the company while preventing any negative impacts on the company or its stakeholders.

Guidelines

1. Employees must use licensed software when performing their duties. When working on computers outside the office, they must verify the software's license before use. The installation or use of unlicensed software within the office is strictly prohibited.
2. Employees must keep their passwords confidential and not disclose them to others to prevent unauthorized access. They should also avoid using the internet or visiting unfamiliar websites that may pose a risk to the company's computer systems.
3. Employees must not use computers to harm, violate, or disrupt the work of others. The company ensures the security of its ICT systems in accordance with international standards, and employees are responsible for maintaining the security of these systems.
4. Employees must not use computers to spy, alter, access, or view other people's files, or to create false evidence that could lead to data theft.
5. Employees may use ICT equipment for personal activities in moderation, but it should not be used for personal business activities, nor should it interfere with the company's operations or disrupt work performance, nor cause inconvenience to others.
6. Employees must use company-provided email and internet services carefully for business purposes, ensuring they do not harm the company's reputation. They must also refrain from using the company's name or logo in public electronic media.
7. Employees must not copy other people's copyrighted software.
8. Employees are responsible for overseeing external personnel's access to data files and programs, limiting access to only what is necessary for their work, and strictly adhering to information and communication technology laws.
9. Employees must strictly comply with information and communication technology laws and all related company policies, including policies and plans for ICT development.
10. If the company discovers that an employee has violated these guidelines and the investigation confirms the violation, appropriate disciplinary and/or legal action will be taken, depending on the case.

Reference link for Information and IT system security : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Environmental management

The company establishes its business policies with a strong commitment to corporate social responsibility, emphasizing compliance with relevant standards, regulations, and laws. This ensures safety, security, public health, and environmental sustainability while considering the impact on natural resources and the ecosystem.

Guidelines

1. Conduct business in compliance with laws and quality standards related to security, safety, occupational health, environmental management, and energy efficiency while promoting sustainable energy conservation for the benefit of society and future generations.
2. Refrain from any activities that may harm natural resources and the environment beyond legal requirements.

3. Optimize the use of natural resources and seek sustainable alternatives, taking into account both present and future environmental conditions.
4. Continuously instill a sense of social and environmental responsibility among employees.
5. Foster social, community, and environmental development, with a focus on creating positive impact and preserving natural resources, particularly in communities surrounding the company's operations.
6. Respond promptly and effectively to incidents affecting the community and environment due to company operations, working in full cooperation with government authorities and relevant organizations.

Reference link for Environmental management : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Human rights

The company upholds universal human rights principles as a shared standard of practice, respecting human dignity, freedom, and equality. The company strictly prohibits and does not support any form of human rights violations. Regular monitoring is conducted to ensure that business operations do not contribute to or become involved in human rights infringements.

Guidelines

1. The company must strictly adhere to universal human rights principles at both national and international levels, including compliance with labor laws in every country where it operates. This includes aligning with the company's human rights policies and guidelines by maintaining a safe and hygienic working environment that meets international standards, ensuring a drug-free workplace, and treating all employees equally. Discrimination based on origin, gender, age, skin color, race, nationality, religion, beliefs, political views, disabilities, social status, or any other non-work-related factors is strictly prohibited. The company also respects individual freedoms and protects personal data.
2. The company must continuously monitor and ensure that its business operations do not contribute to human rights violations. It should actively engage in and uphold globally recognized human rights initiatives, such as the United Nations' human rights principles.
3. The company must educate and raise awareness among its employees about universal human rights principles, integrating them into daily operations. It shall not support any business or activity that violates these fundamental rights.

Reference link for Human rights : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Safety and occupational health at work

The company is committed to fostering a sustainable safety culture by continuously engaging stakeholders in occupational health, safety, and environmental initiatives. It establishes key performance indicators (KPIs) and transparently reports on safety and environmental performance while consulting and collaborating with stakeholders. Emphasizing accident prevention and occupational disease control, the company implements a structured risk assessment process to mitigate environmental impacts arising from its business operations. It strives for full compliance with all relevant environmental, occupational health, and safety laws and regulations.

Guidelines

1. Executives, employees, contractors, and visitors must strictly adhere to laws, policies, regulations, and safety, occupational health, and environmental standards, including all relevant industry standards.
2. The company actively communicates safety, health, and environmental guidelines to employees and stakeholders to ensure understanding of regulations, operational procedures, and safety precautions. These measures help prevent harm to health, property, and the environment.
3. The company implements control and prevention measures to mitigate losses from accidents, fires, workplace injuries or illnesses, asset damage or loss, security breaches, and operational errors. It ensures a safe working environment for employees, contractors, and visitors. All personnel are responsible for reporting workplace accidents in accordance with established procedures.
4. Emergency response plans are in place to manage potential incidents, including fire outbreaks and workplace accidents, ensuring readiness for emergency situations.
5. The company assigns workplace safety officers at all levels, under the supervision of senior safety officers, to oversee safety compliance.

6. The company promotes, supports, and monitors workplace safety initiatives to ensure alignment with safety management plans suitable for its operations.
7. The company enforces corrective actions based on reported deficiencies or safety recommendations to enhance employee safety.
8. The company continuously improves its safety management system to comply with legal and regulatory requirements through regular assessments and reviews.
9. The company conducts regular fire evacuation drills and continuously improves procedures to ensure preparedness and effectiveness.
10. Regular fire evacuation drills are conducted and continuously improved to ensure preparedness and effectiveness.

Reference link for Safety and occupational health at work : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Promotion of compliance with the business code of conduct

Promotion for the board of directors, executives, and employees to comply with the business code of conduct : Yes

The company mandates that all directors, executives, and employees acknowledge, uphold, and comply with its Code of Business Conduct.

To ensure adherence, the company actively promotes and enhances understanding of these ethical standards among all levels of management and staff. Additionally, all executives are responsible for ensuring that their subordinates are well-informed and strictly comply with the company's ethical guidelines.

The company will not engage in any illegal or unethical activities. Specifically:

- (1) Directors, executives, or employees who violate the principles or guidelines set forth will be subject to disciplinary action.
- (2) If an action is suspected to violate laws, regulations, or government policies, the company may escalate the matter to the relevant authorities.
- (3) If employees face uncertainties in decision-making regarding ethical conduct not explicitly covered in this document, they should ask themselves the following questions:

Does this action violate the law? **If yes, it must be avoided.**

Does this action cause serious harm to the company's stakeholders? **If yes, it must be avoided.**

Does this action negatively impact the company's reputation? **If yes, it must be avoided.**

Is this action socially acceptable and publicly defensible? **If not, it must be avoided.**

- (4) Any violations or non-compliance with the company's Code of Business Conduct must be reported to a supervisor or responsible personnel.
- (5) Employees must fully cooperate in fact-finding investigations conducted by authorized entities.
- (6) All supervisors must lead by example in complying with the company's ethical standards and foster a workplace culture where ethical conduct is recognized as essential and mandatory.

Employees, external parties, or individuals affected by the company's business operations, including those witnessing misconduct, violations of laws, ethical breaches, company policies, or potential corruption, may report concerns through the following channels:

- (1) **Mail** – Addressed to the Chairman of the Audit Committee, Harn Engineering Solutions Public Company Limited, 559 Soi Soonvijai 4, Rama 9 Road, Bangkok, Huai Khwang, Bangkok 10310, Thailand.
- (2) **Email** – chairac@harn.co.th
- (3) **Website** - www.harn.co.th

The company ensures that all reports are handled confidentially, protecting whistleblowers from any potential repercussions in accordance with its whistleblower protection mechanisms.

Reference link for the process of promotion for the board of directors, executives, and employees to comply with the business code of conduct : <https://www.harn.co.th/wp-content/uploads/2025/03/CC01-จรรยาบรรณธุรกิจ.pdf>

Participation in anti-corruption networks

Participation or declaration of intent to join anti-corruption networks : Yes

Anti-corruption networks or projects the company has joined : Thai Private Sector Collective Action Against Corruption (CAC)
or declared intent to join CAC membership certification status : Certified
Certification document of CAC membership status : 2567.11.11 CAC
Certificate ครบ 31 ธค.70 _200 dpi.pdf

Information on material changes and developments in policy and corporate governance system over the past year

Material changes and developments related to the review of policy and guidelines in corporate governance system or board of directors' charter

In the past year, did the company review the corporate : Yes
governance policy and guidelines, or board of directors'
charter

Material changes and developments in policy and guidelines : Yes
over the past year

The Board to oversee, monitor, and promote the business in compliance with the policy and guidelines for HARN. March 27, 2024, the Board acknowledged the outcomes of CG implementation, which embraced the revision of the CG policy, principles, and guidelines of HARN. To ensure suitability for HARN business context, the compared and adapted practices to the criteria, announcements the SEC and SET, and other entities, as follow:

1. Improving the Charter of the Board, to ensure fulfill responsibilities is appropriate.
2. Improving the Sustainable Development policies to in line with HARN's main strategic plan, namely economic, environmental, social, and corporate governance, and based on SEC and SET principles of good corporate governance, sustainably driving the organization, these principles are now more focused and valued.
3. The Corporate Governance Policies and Principles, Code of Conduct, Anti-Corruption Measures, and Risk Management Policy, indeed remained completely up-to-date, suitable, and consistent with various criteria.

Implementation of the CG Code for listed companies

Implementation of the CG Code as prescribed by the SEC : Mostly used in practice

As a result of its commitment to various initiatives, in 2024, HARN received a 5-star "Excellent" corporate governance rating for the 6th consecutive year. Achieved a perfect score of 100 in the assessment of its annual general meeting quality for the 7th consecutive year. Furthermore, was awarded an "A" rating for sustainability, reflecting its dedication to sustainable operations with a strong focus on environmental responsibility, social accountability, and continuous adherence to good corporate governance principles.

The Board reviewed Corporate Governance Policies and Principles, complied with CG Code 8 items year 2017 principles and adapt to HARN's business context, but may did not cover the criteria under the CGR in 5 items, which can be explained follow.

1) Voting to elect directors by cumulative voting

HARN's articles of associations require that directors be elected by majority votes and that each shareholder shall have the number of votes as the shares held. In addition, HARN has defined methods to protect the rights of shareholders, including the rights of minor shareholders to propose meeting agenda and nominate directors.

2) Sustainability Report

At present, disclosed information related to compliance with laws, ethics, anti-corruption policy, treatment of employees and stakeholders Including fair treatment and respect for human rights including social and environmental responsibility only the importance that affects the main business and report on in policies of Corporate Governance and Driving Business for Sustainability in the Form 56-1 One Report.

3) Independent directors should consist not less than half of the total Board

At present, the proportion of independent directors is 4 persons from 8 person. The proportion of independent directors is 50% which the products that HARN distributes are various and need to have knowledge in products, markets, competitive conditions and customers' needs.

4) Consider appointing the Corporate Governance Committee

Delegating the Chief Operating Officer to oversee and present to the Board of Directors for acknowledgment of the

implementation at least once a year. In 2024, reviewing of Corporate Governance in the Board Meeting no. 2/2024 on March 27, 2024. However, **not any** violation of good corporate governance, code of conduct and compliance with relevant laws, rules and regulations, has safety and legal management standards.

5) Consider appointing the Corporate Sustainable Committee

In 2024, HARN established a Sustainability Task Force to define strategic directions and drive initiatives in Environmental, Social, and Governance (ESG) to achieve sustainability goals. Also promotes awareness, engagement, and the integration of sustainability consciousness among all stakeholders of HARN. The Board is informed of the task force's progress at least once a year. In the Board of Directors' meeting no. 2/2024 on March 27, 2024. HARN set strategic plans and goals for sustainable business operations, with balance in the environment, society, and governance towards the goals of becoming carbon neutrality by the year 2040 and emission Net Zero by the year 2050.

Other corporate governance performance and outcomes

HARN complies with its corporate governance policies and principles, Code of Conduct, Anti-Corruption Measures Manual, Risk Management Policy, and Personal Data Protection Policy (PDPA). Continuously communicates and reinforces these guidelines to directors, executives, and employees. The performance in 2024 are as follows:

1. Delivered HARN's Corporate Governance Policy and Code of Conduct to 100% of newly appointed directors. Emphasized compliance with corporate governance and code of conduct in business, such as insider trading, conflicts of interest, and stakeholder engagement, during Board of Directors meetings.
2. Conducted risk assessments covering business operations, legal compliance, financial management, internal controls, IT security, occupational and safety, environmental protection, corporate reputation, and fraud prevention. Reported risk control measures to the Risk Management Committee, Audit Committee, and Board of Directors quarterly. In 2024, no violations related to business ethics, fraud, insider trading, or conflicts of interest were found among HARN's directors, executives, or employees.
3. Integrated corporate governance, business ethics, and anti-corruption awareness into the onboarding program for new employees. 100% of the 50 new employees in 2024 completed the required training and knowledge assessment.
4. Provided ongoing communications on corporate governance, business ethics, anti-corruption, insider trading prevention, conflict of interest management, risk management, cybersecurity threats, and personal data protection to all directors, executives, and employees. Utilized multiple communication channels, including emails, Digital Signage, Intranet, and LINE Official, ensuring 100% coverage.
5. Conducted online training and testing on corporate governance, business ethics, anti-corruption, insider trading prevention, conflict of interest prevention, and risk management. Achieved 100% completion for all 8 board members and 5 senior executives. 238 employees participated, with a 99.16% completion rate.

Additionally, in 2024, HARN disclosed all material events within regulatory deadlines, ensuring that the trading of HARN securities in the stock market remained liquid, fair, and orderly. As a result, **no** significant errors or material issues impacted HARN or its shareholders.

Furthermore, in 2024, HARN, its Board, and executives were not subject to any fines, legal accusations, civil proceedings, or any misconduct related to corruption, ethics, or violations of corporate governance standards. No breaches of relevant laws and regulations enforced by regulatory authorities such as the SEC, the SET, or the National Anti-Corruption Commission (NACC) were recorded.

Additionally, HARN fully complied with regulations, **does not** violate or fail to comply with the rules regarding share repurchases, **nor does** it hinder mutual communication among shareholders or withhold disclosure of shareholder agreements, **nor does** it violate or fail to comply with the rules regarding related party transactions or asset transactions.

Moreover, no independent directors, non-executive directors, or audit committee members resigned due to corporate governance issues. HARN continues to uphold its positive reputation, ensuring that no actions are taken that could harm its credibility or negatively impact the HARN's standing.

Corporate Governance Structure

Information on corporate governance structure

Corporate governance structure

Corporate governance structure diagram

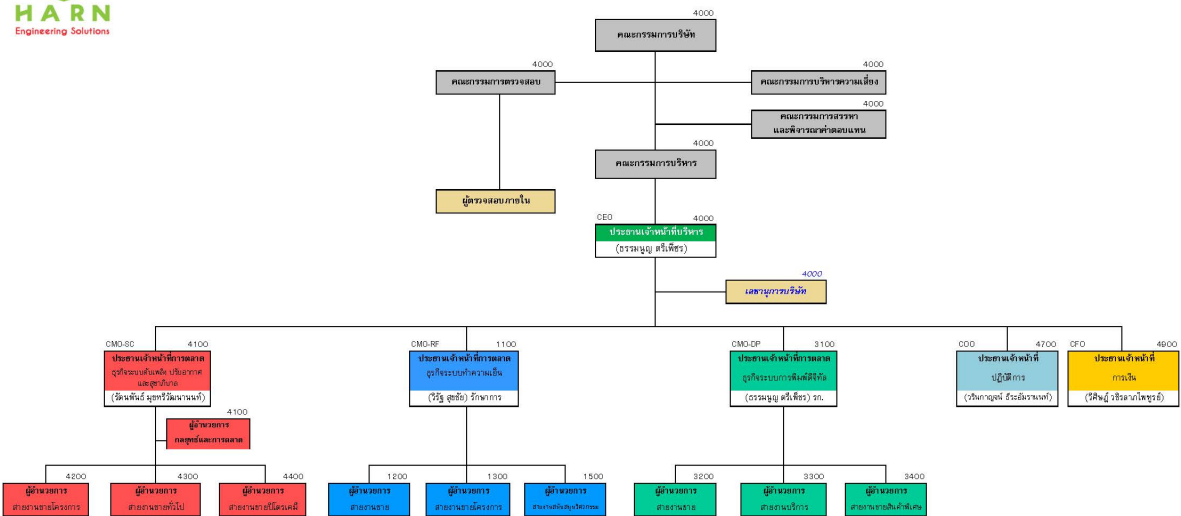
Corporate governance structure as of date : 1 Mar 2024

Corporate governance structure diagram



ผังโครงสร้างองค์กร : บริษัท หาญ เอ็นจิเนียริ่ง โซลูชั่นส์ จำกัด (มหาชน)

วันที่ 1/3/2567



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ผู้อนุมัติลำดับที่ 1 : วรวิภากร ธีระธำรงรัตน์ วันที่ 29 /02/2024 12:55 ผู้อนุมัติลำดับที่ 2 : ธรรมบุญ ศรีเพชร วันที่ 29/02/2024 14:38

S-QMO-014 Rev.10

Organizational Structure Diagram

Information on the board of directors

Information on the board of directors

Composition of the board of directors

	2024	
	Male (persons)	Female (persons)
Total directors	8	
	6	2
Executive directors	2	
	2	0
Non-executive directors	6	
	4	2

	2024	
	Male (persons)	Female (persons)
Independent directors	4	
	3	1
Non-executive directors who have no position in independent directors	2	
	1	1

	2024	
	Male (%)	Female (%)
Total directors	100.00	
	75.00	25.00
Executive directors	25.00	
	25.00	0.00
Non-executive directors	75.00	
	50.00	25.00
Independent directors	50.00	
	37.50	12.50
Non-executive directors who have no position in independent directors	25.00	
	12.50	12.50

Additional explanation : Displayed % (percentage) from proportion of total board of directors

	2024	
	Male (years)	Female (years)
Average age of board of directors	59	
	57	66

The information on each director and controlling person

List of the board of directors

List of directors	Position	First appointment date of director	Skills and expertise
1. Mr. PICHET SITHI-AMNUAI Gender: Male Age : 59 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesn't Have Legal offenses in the past 5 years : Doesn't Have DAP course : No DCP course : Yes Shareholding in the company • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 0 Shares (0.000000 %)	Chairman of the Board of Directors (Non-executive directors, Independent director) Authorized directors as per the company's certificate of registration : No Type of director : Existing director	24 Apr 2023	Strategic Management, Sustainability, Risk Management, Information & Communication Technology, Law
2. Mrs. SIRIMA IAMSAKULRAT Gender: Female Age : 62 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Have Legal offenses in the past 5 years : Doesn't Have DAP course : Yes DCP course : Yes Shareholding in the company • Direct shareholding : 81,884,151 Shares (14.009264 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 0 Shares (0.000000 %)	Director (Non-executive directors) Authorized directors as per the company's certificate of registration : Yes Type of director : Existing director	5 Sep 2012	Finance, Sustainability, Business Administration, Risk Management

List of directors	Position	First appointment date of director	Skills and expertise
3. Mr. WIRAT SUKCHAI Gender: Male Age : 59 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesn't Have Legal offenses in the past 5 years : Doesn't Have DAP course : Yes DCP course : Yes Shareholding in the company • Direct shareholding : 89,657,617 Shares (15.339199 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 13,000,000 Shares (2.224123 %)	Director (Executive Directors) Authorized directors as per the company's certificate of registration : Yes Type of director : Existing director	5 Sep 2012	Strategic Management, Risk Management, Business Administration
4. Mr. THAMMANOON TRIPETCHR Gender: Male Age : 57 years Highest level of education : Bachelor's degree Study field of the highest level of education : Management Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesn't Have Legal offenses in the past 5 years : Doesn't Have DAP course : Yes DCP course : Yes Shareholding in the company • Direct shareholding : 23,786,313 Shares (4.069515 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 0 Shares (0.000000 %)	Director (Executive Directors) Authorized directors as per the company's certificate of registration : Yes Type of director : Existing director	1 Nov 2016	Strategic Management, Risk Management, Sustainability, Information & Communication Technology, Human Resource Management

List of directors	Position	First appointment date of director	Skills and expertise
5. Mr. JAIN CHARNNARONG Gender: Male Age : 58 years Highest level of education : Doctoral degree Study field of the highest level of education : Engineering Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Have Legal offenses in the past 5 years : Doesn't Have DAP course : No DCP course : Yes Shareholding in the company • Direct shareholding : 68,953,030 Shares (11.796926 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 0 Shares (0.000000 %)	Director (Non-executive directors) Authorized directors as per the company's certificate of registration : Yes Type of director : Existing director	28 Apr 2017	Information & Communication Technology
6. Mr. PRASERT DEEJONGKIT Gender: Male Age : 58 years Highest level of education : Master's degree Study field of the highest level of education : Finance Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesn't Have Legal offenses in the past 5 years : Doesn't Have DAP course : Yes DCP course : No Shareholding in the company • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 0 Shares (0.000000 %)	Director (Non-executive directors, Independent director) Authorized directors as per the company's certificate of registration : No Type of director : Existing director	23 Apr 2021	Law, Finance, Sustainability, Human Resource Management

List of directors	Position	First appointment date of director	Skills and expertise
7. Mr. TEERACHAI PORNINSIRIRAK Gender: Male Age : 54 years Highest level of education : Doctoral degree Study field of the highest level of education : Engineering Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesn't Have Legal offenses in the past 5 years : Doesn't Have DAP course : No DCP course : Yes Shareholding in the company • Direct shareholding : 0 Shares (0.000000 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 0 Shares (0.000000 %)	Director (Non-executive directors, Independent director) Authorized directors as per the company's certificate of registration : No Type of director : Existing director	25 Apr 2022	Risk Management, Human Resource Management, Sustainability, Strategic Management, Information & Communication Technology
8. Mrs. VALEERATN CHUERBOONCHAI Gender: Female Age : 70 years Highest level of education : Bachelor's degree Study field of the highest level of education : Accounting Thai nationality : Yes Residence in Thailand : Yes Family relationship between directors and executives : Doesn't Have Legal offenses in the past 5 years : Doesn't Have DAP course : Yes DCP course : Yes Shareholding in the company • Direct shareholding : 5,671,700 Shares (0.970351 %) • Shareholding by persons related to the directors, executives according to Section 59 (shares) : 0 Shares (0.000000 %)	Director (Non-executive directors, Independent director) Authorized directors as per the company's certificate of registration : No Type of director : Existing director	15 May 2022	Human Resource Management, Finance

Additional explanation:

(*) Any offense under the Securities and Exchange Act B.E. 2535 (1992) or the Derivatives Act B.E. 2546 (2003), only in the following cases:

(1) Dishonest act or gross negligence

(2) Disclosure or dissemination of false information or statements that may be misleading or conceal material facts that should be notified, which may affect decision making of shareholders, investors or other parties involved

(3) Unfair acts or exploitation of investors in trading securities or derivatives, or participation in, or support to, such acts.

(**) Shareholdings by persons related to directors or executives as prescribed in Section 59 of the Securities and Exchange Act B.E. 2535 (1992), such as spouses or cohabiting couple (unmarried couples living together openly), minor children, etc.

List of the board of directors by position

List of the board of directors	Position	Executive directors	Non-executive directors	Independent directors	Non-executive directors who have no position in independent directors	Authorized directors as per the company's certificate of registration
1. Mr. PICHET SITHI-AMNUAI	Chairman of the Board of Directors		✓	✓		
2. Mrs. SIRIMA IAMSAKULRAT	Director		✓		✓	✓
3. Mr. WIRAT SUKCHAI	Director	✓				✓
4. Mr. THAMMANOON TRIPETCHR	Director	✓				✓
5. Mr. JAIN CHARNNARONG	Director		✓		✓	✓
6. Mr. PRASERT DEEJONGKIT	Director		✓	✓		
7. Mr. TEERACHAI PORNINSIRIRAK	Director		✓	✓		
8. Mrs. VALEERATN CHUERBOONCHAI	Director		✓	✓		
Total (persons)		2	6	4	2	4

Overview of director skills and expertise

Skills and expertise	Number (persons)	Percent (%)
1. Information & Communication Technology	4	50.00
2. Law	2	25.00
3. Finance	3	37.50
4. Human Resource Management	4	50.00
5. Sustainability	5	62.50
6. Strategic Management	4	50.00
7. Risk Management	5	62.50
8. Business Administration	2	25.00

Information about the other directors

	2024
The chairman of the board and the highest-ranking executive are from the same person	No
The chairman of the board is an independent director	Yes
The chairman of the board and the highest-ranking executive are from the same family	No

	2024
Chairman is a member of the executive board or taskforce	No
The company appoints at least one independent director to determine the agenda of the board of directors' meeting	Yes

Additional explanation : (*) Composition of the Board of Directors is calculated from the Board of Directors data in the year 2022 onwards

(**) If a remark is specified, the remark from the most recent year will be displayed

The measures for balancing the power between the board of directors and the Management

The measures for balancing the power between the board of directors and the Management : Have

Methods of balancing power between the board of directors and Management : Appointing an independent director to jointly consider the agenda of the board of directors' meeting

The Board shall elect one of the Board members as Chairman of the Board to supervise and control meetings of the Board and meetings of the shareholders of HARN to ensure efficiency and compliance with relevant rules and regulations and to meet the meeting objectives.

To segregate policy-making duties from those of day-to-day management and to enable directors to look after and assess performance effectively, HARN has required that the Chairman of the Board and the Chief Executive Officer are always two persons. This is because the Chairman needs to define policy and oversee management's performance, guide, and assist it, but not to take part in or interfere with day-to-day management, which is the duty of the Chief Executive Officer under the authority delegated by the Board.

Board Meeting No. 1/2023 of February 24, 2023 the 2023 Annual General Meeting held on April 24, 2023, Mr. Mr. Pichet Sithi-Amnuai was appointed as an Independent Director and Chairman of the Board. Effective from April 24, 2023, which in accordance Corporate Governance guidelines. The current Chairman is an independent director. He exercises high-level leadership and ensures that directors do not fall under the influence of management by encouraging them to exercise their voting rights and strictly comply with the CG code. Does not repeat a position of Chief Executive Officer which is Mr. Thammanoon Tripetchr. He has no business relationship or bloodline with the CEO. Therefore, the position is suitable and balanced.

Reference link for the measures for balancing the power between the board of directors and the management : https://www.harn.co.th/wp-content/uploads/2025/03/CG11_หลักปฏิบัติและติดตามให้มีการปฏิบัติ-EN.pdf

Information on the roles and duties of the board of directors

Board charter : Have

The Board of Directors plays a crucial role as representatives of shareholders in defining the company's vision, mission, strategic plans, and budget, ensuring effective execution by management to achieve business objectives. Additionally, the Board oversees management operations to ensure fairness, transparency, and compliance with laws, regulations, policies, and the company's code of conduct. As a result, the Board is appointed by shareholders through a transparent selection process. Each member must possess expertise, experience, and qualifications that benefit the company, demonstrate dedication, commit sufficient time to their responsibilities, exhibit leadership and vision, and maintain independence in decision-making. The Board must also ensure the implementation of a reliable governance system that ensures the company's activities adhere to legal and ethical standards. Furthermore, the Board operates independently from management by establishing a clear segregation of duties and responsibilities between the Board and executive management.

Reference link for the board charter : <https://www.harn.co.th/wp-content/uploads/2025/03/1-01-กฎบัตร.pdf>

Information on subcommittees

Information on subcommittees

Information on roles of subcommittees

Roles of subcommittees

Board of Directors

Role

- Corporate governance

Scope of authorities, role, and duties

The board shall act professionally on behalf of the shareholders with high responsibility and accountability in order to steer HARN in the right directions, define framework of strategies according to vision and mission, to ensure that business is operated under code of conduct complies with laws and regulations, make decisions on important matters with care and loyalty, and monitor to the communication of short and long-term strategies into practice at the operational level. Also, protect the benefits of all stakeholders. Therefore, the Board must perform their duties independently from management, for overseeing management's operations and results, managing risks and determining remuneration. Currently, Mr. Pichet Sithi-Amnuai is the Chairman of the Board, and Mr. Thammanoon Tripetchr is the Chief Executive Officer of HARN is a different person, has clearly separate roles and responsibilities of the Board and the Executives, in line with the Corporate Governance Policy and Code of Conduct.

1. Roles, Duties of the Chairman of the Board

1.1 The chairman is independent from the management and not the position of Chief Executive Officer, and has not been involved in routine management with clear segregation of roles between the Chairman and the executives, to balance the power in the administration.

1.2 Calls for the Board meeting according to the articles of association or in case of emergency by delivered to Directors at least 5 business days in advance of the Board meeting date. In urgent cases, the Chairman of the Board is the head of the meeting and in the Annual General Meeting including determines agenda of the meeting with the Chief Executive Officer.

1.3 Ensures the efficiency of each meeting by allocating enough time for the executives to present information, encouraging and allowing directors' queries and expression of free views, controlling the issues under discussion, and summarizing the meeting's resolutions. The Chairman shall also promote constructive relations among directors as well as between the Board and the executives.

1.4 Encouraging the Board's conformance to authorities, responsibilities, law and corporate governance principles, code of conduct. The Chairman shall also advocate directors' efforts for promoting a corporate culture of ethics, and good corporate governance, including identifying themselves, refraining from voting, and leaving the meeting in case of having conflicts of interest in any agenda.

1.5 Control and oversee the Board and Board-Committee to perform on duty efficiency and achieve the stated objectives.

1.6 Having power deciding cast vote, in case the votes of both parties are equal.

2. Roles, Duties of the Board

2.1 Define HARN's vision, policies, code of conduct, strategies, directions, annual budget, management structure and major plans and consider potential risks so as to ensure that management can effectively drive plans into practice. HARN is running its businesses with transparency responsibility to stakeholders, society and environment.

2.2 Assess the performance of the Chief Executive Officer (CEO) and decide suitable remuneration, to induce short-term and long term motivation.

2.3 Oversee an accounting systems, financial reporting and auditing, as well as the efficient and effective internal control and internal audit systems. Define comprehensive risk management, have a mechanism for complaints and providing protection for complainants' guidelines, as well as ensure an efficient risk management system or process and follow up every quarterly.

2.4 Oversee and supervise issues regarding related-party transactions and manage potential conflicts of interest and reports to the Board on a regular.

2.5 Oversee that appropriate are reviewed and communicated Corporate Governance Policies and Principles and Code of Conduct at least once a year.

2.6 Oversee to have a Policies and Anti-corruption Measures to comply with the requirements of the law related, including communicate to the Board, management, employees and related third parties, and promote it as a culture.

2.7 Monitor and supervise the performance of the management with the specified policies, plans and budget in an efficient manner, and ensure that HARN's business management is in line with the corporate governance policy.

2.8 Approval for long-term investment, loans or other as appropriate.

2.9 Approve employee development and executive succession plan, and oversee procedures there is an effective.

2.10 Approve and/or give opinion on related transactions, acquisition or disposition of assets, investment and any other of HARN and subsidiaries with the laws, notifications, requirements, rules and regulations, unless it is prescribed by law to seek approval from the shareholders' meeting.

2.11 Authorized to appoint the Chief Executive Officer and Board-Committees who has been nominated under the nomination process and procedures under relevant laws and regulations, including assign duties and responsibilities.

In case the Board's assignment of the Chief Executive Officer, Managing Director or any other person to perform duty on behalf, must the scope of power and duties of the authorized person clearly specified and shall be clearly recorded minutes as a resolution of the Board meeting,

However, the authority and duties stated above must no any conflict of interest with HARN or subsidiary, unless the approval of such transactions is in line with the policy and criteria duly approved by the Board

2.120 Appoint the Company Secretary who has appropriate experience and qualifications in the roles and responsibilities specified in the Securities and Exchange Act.

Reference link for the charter

<https://www.harn.co.th/wp-content/uploads/2024/05/S-CGO-003-กฎบัตร.pdf>

Audit Committee

Role

- Audit of financial statements and internal controls

Scope of authorities, role, and duties

1. Review financial reporting to ensure its accuracy and adequacy.
2. Review the efficiency and effectiveness of internal control, risk management and internal audit processes and consider on the appointment, transfer and dismissal of the internal audit and review annual audit plan, fees and personnel.
3. Review compliance with laws, SET requirements, SEC and law relevant to HARN's businesses.
4. Review for compliance with the self-assessment and documents to anti-corruption measures.
5. Review and opinions on transactions to cause fraud that may affect operations, to comply with anti-corruption measures to the Board's for acknowledgment.
6. Oversee complaints, whistleblowing and investigate fact, report to the Board's for punishment or solve the problem according to the anti-corruption policy
7. Consider select, nominate and dismissal of an independent of the external auditor of HARN's and offer the fees, as well as review financial reporting process to ensure accuracy and credibility, including a meeting with the external auditor in the absence of management at least once a year.
8. Review connected transactions or transactions of potential conflicts of interest under SET's laws and requirements.
9. Disclose a report on its annual performance and the fees of the auditor in the annual report of HARN.
10. Perform other tasks as required by the law or as assigned by the Board within the committee's scope of duties and responsibilities.
11. Prepare a charter that is compatible with scope of work and responsibilities. The charter must be approved by the Board and revised at least once a year.
12. Report internal audit performance to the Board for acknowledgment.

Reference link for the charter

<https://www.harn.co.th/wp-content/uploads/2024/05/S-CGO-003-กฎบัตร.pdf>

Executive Committee

Role

- Sustainability development
- Climate-related risks and opportunities governance

Scope of authorities, role, and duties

The Executive Committee scrutinize and prepare policy, business plan, budget, management structure, and various management, to be in with the economic conditions, propose the Board for approve, as follow:

1. Propose policies, strategies, targets, operation plan, annual budget, establishment of a new business/ dissolution/ merger/ transfer of business, joint venture (with participation in management), prepare financial plan, organizational structure, as well as consider and scrutinize the proposals of the executive, to the Board's for approval.
2. Oversee the HARN's business and follow up operation to comply with the policies, targets and budget tasks as assigned by the Board and regularly report the performance to the Board in meeting.
3. Approve significant investment in budget tasks as assigned by the Board.
4. Approve off-budget investment an amount not more Baht 10 million, to the Board's for approval.
5. Approve loans, acquisition of credit lines of HARN an amount not more Baht 10 million and total amount not more Baht 30 million, in case of must the HARN's assets are used as collateral, to the Board's for approval.
6. Propose payment an interim dividend or annual dividend for the Board's and the shareholders' approval.
7. Assign the power of attorney or delegate specific tasks to other persons, provided that the action complies with the document on the power of attorney or rules, regulations, or directives of the Board or HARN, or both.

The authority and duties of the Executive Committee stated above are invalid for any conflict of interest with HARN in any form resulting from the Executive Committee exercise of the authority. In 2024, no action taken is beyond the scope of such.

8. Perform other tasks as assigned by the Board.

Reference link for the charter

<https://www.harn.co.th/wp-content/uploads/2024/05/S-CGO-003-กฎบัตร.pdf>

Nomination and Remuneration Committee

Role

- Director and executive nomination
- Remuneration

Scope of authorities, role, and duties

1) Nomination

1. Review qualification of the Board and Board-Committees consideration due regard for the composition: knowledge, expertise, experience, talents are independent according to the established criteria.
2. Consider qualification of Chief Executive Officer as suitable for HARN's business management, compatible with business strategies, due regard for the composition: education, experience, knowledge, expertise and into consideration important business environment.
3. Select, set process and criteria for nominating directors in accordance with the structure set in 1 and 2 in compliance with HARN's Board Skill Matrix to ensure transparency.
4. Propose directors for Board-Committees duties with due regard for the committees' compositions, qualifications, expertise, and competencies, including Chief Executive Officer. Then propose the Board to consider when their vacancy.
5. Oversee the orientation and provide documents useful for the performance of duties to the newly appointed directors.
6. Prepare and review with HARN's top executive succession plans to enable continued business.
7. Opportunity for minority shareholders to propose names of persons to be nominated as directors.
8. Review a charter at least once a year, assess its own performance outcomes and report the findings to the Board for acknowledgment, disclose its own performance in the annual report, perform other tasks as assigned by the Board.

2) Remuneration

1. Define policy and define the criteria for remuneration to be appropriate with the duties and responsibilities and propose fair, sensible remuneration at monetary and other benefits for the Board and Board-Committees' for the Board's and the shareholders' approval
2. Define criteria for assessing performance outcomes and remuneration for the Chief Executive Officer to the Board's for approval.
3. Review the Nomination and Remuneration Committees charter at least once a year.
4. Assess its own performance outcomes and report the findings to the Board for acknowledgment, disclose its own performance in the annual report, perform other tasks as assigned by the Board.

Reference link for the charter

<https://www.harn.co.th/wp-content/uploads/2024/05/S-CGO-003-กฎบัตร.pdf>

Risk Management Committee

Role

- Risk management

Scope of authorities, role, and duties

1. Define and review the risk management policy and guidelines of HARN, in both operational risks and the risk anti-corruption policy, to the Board's for acknowledgment.
 2. Define risk management strategies in line with the risk management policy to assess, monitor and control to be at appropriate.
 3. Oversee the implementation of the risk management policy tasks as assigned by the Board.
 4. Define risk measurement criteria and acceptable risk limit.
 5. Define measures to manage risks in alignment with the prevailing circumstances.
 6. Review adequacy of the risk management system and compliance in line with the defined policy.
 7. Report to the Board on a quarterly, implement and risk status, as well as changes and improvement actions in line with the defined policy and strategy.
 8. Oversee a risk management working group as necessary.
 9. Support working group in respect of personnel, budget and other resources required, in line with the defined scope.
 10. Support risk management, as well as promote the development internal risk management culture.
 11. Review and report risk management outcomes to the Board at least once year and disclosed in annual report.
- For factors or events with potential significant impacts on HARN or stakeholders, the Board must be notified immediately.

Reference link for the charter

<https://www.harn.co.th/wp-content/uploads/2024/05/S-CGO-003-กฎบัตร.pdf>

Information on each subcommittee

List of audit committee

List of directors	Position	Appointment date of audit committee member	Skills and expertise
1. Mrs. VALEERATN CHUERBOONCHAI^(*) Gender: Female Age : 70 years Highest level of education : Bachelor's degree Study field of the highest level of education : Accounting Thai nationality : Yes Residence in Thailand : Yes Expertise in accounting information review : Yes	Chairman of the audit committee (Non-executive directors, Independent director) Director type : Existing director	25 Apr 2023	Human Resource Management, Finance
2. Mr. PRASERT DEEJONGKIT^(*) Gender: Male Age : 58 years Highest level of education : Master's degree Study field of the highest level of education : Finance Thai nationality : Yes Residence in Thailand : Yes Expertise in accounting information review : Yes	Member of the audit committee (Non-executive directors, Independent director) Director type : Existing director	23 Apr 2021	Law, Finance, Sustainability, Human Resource Management
3. Mr. TEERACHAI PORNSINSIRIRAK Gender: Male Age : 54 years Highest level of education : Doctoral degree Study field of the highest level of education : Engineering Thai nationality : Yes Residence in Thailand : Yes Expertise in accounting information review : No	Member of the audit committee (Non-executive directors, Independent director) Director type : Existing director	25 Apr 2023	Risk Management, Human Resource Management, Sustainability, Strategic Management, Information & Communication Technology

Additional explanation :

(*) Directors with expertise in accounting information review

List of executive committee members

List of committee members	Position	Appointment date of executive committee member
1. Mr. WIRAT SUKCHAI Gender: Male Age : 59 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes	The chairman of the executive committee	1 Mar 2018
2. Mr. THAMMANOON TRIPETCHR Gender: Male Age : 57 years Highest level of education : Bachelor's degree Study field of the highest level of education : Management Thai nationality : Yes Residence in Thailand : Yes	Member of the executive committee	11 Nov 2016
3. Mr. JAIN CHARNNARONG Gender: Male Age : 58 years Highest level of education : Doctoral degree Study field of the highest level of education : Engineering Thai nationality : Yes Residence in Thailand : Yes	Member of the executive committee	1 Mar 2017
4. Mr. Rattanaphan Mukhariwattananon Gender: Male Age : 46 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residence in Thailand : Yes	Member of the executive committee	1 Apr 2022
5. Mr. Wisit Wachiralappaitoon Gender: Male Age : 50 years Highest level of education : Master's degree Study field of the highest level of education : Accounting Thai nationality : Yes Residence in Thailand : Yes	Member of the executive committee	1 Mar 2017
6. Mrs. Varinkan Teraumranon Gender: Female Age : 59 years Highest level of education : Bachelor's degree Study field of the highest level of education : Accounting Thai nationality : Yes Residence in Thailand : Yes	Member of the executive committee	1 Mar 2017

Other Subcommittees

Subcommittee name	Name list	Position
Nomination and Remuneration Committee	Mr. PRASERT DEEJONGKIT	The chairman of the subcommittee (Independent director)
	Mrs. VALEERATN CHUERBOONCHAI	Member of the subcommittee (Independent director)
	Mr. JAIN CHARNNARONG	Member of the subcommittee
Risk Management Committee	Mr. TEERACHAI PORNSINSIRIRAK	The chairman of the subcommittee (Independent director)
	Mr. WIRAT SUKCHAI	Member of the subcommittee
	Mr. THAMMANOON TRIPETCHR	Member of the subcommittee
	Mr. Rattanaphan Mukhariwattananon	Member of the subcommittee
	Mr. Wisit Wachiralappaitoon	Member of the subcommittee
	Mrs. Varinkan Teraumranon	Member of the subcommittee
	Mr. Prapas Rakpanya	Member of the subcommittee
	Ms. Warangkana Jongnui	Member of the subcommittee
	Mr. Suchat Suwatnodom	Member of the subcommittee
	Mr. Kittiphong Kittimethawenun	Member of the subcommittee
	Mr. Vachiravit Akaraseranee	Member of the subcommittee
	Mr. Sukit Litikorn	Member of the subcommittee
	Mr. Withoon Thamee	Member of the subcommittee

Information on the executives

Information on the executives

List and positions of the executive

List of the highest-ranking executive and the next four executives

List of executives	Position	First appointment date	Skills and expertise
1. Mr. WIRAT SUKCHAI Gender: Male Age : 59 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : No Accounting supervisor : No	Chief Marketing Officer (The highest-ranking executive)	1 Mar 2022	Strategic Management, Risk Management, Business Administration
2. Mr. THAMMANOON TRIPETCHR Gender: Male Age : 57 years Highest level of education : Bachelor's degree Study field of the highest level of education : Management Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : No Accounting supervisor : No	CHIEF EXECUTIVE OFFICER (The highest-ranking executive)	1 Mar 2022	Strategic Management, Risk Management, Sustainability, Information & Communication Technology, Human Resource Management
3. Mr. Rattanaphan Mukhariwattananon Gender: Male Age : 46 years Highest level of education : Master's degree Study field of the highest level of education : Business Administration Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : No Accounting supervisor : No	Chief Marketing Officer (The highest-ranking executive)	1 Mar 2022	Strategic Management
4. Mr. Wisit Wachiralappaitoon ^(*) Gender: Male Age : 50 years Highest level of education : Master's degree Study field of the highest level of education : Accounting Thai nationality : Yes Residing in Thailand : Yes Highest responsibility in corporate accounting and finance : Yes Accounting supervisor : No	Chief Financial Officer (The highest-ranking executive)	10 Oct 2019	Accounting, Finance, Law, Risk Management

This regard, the top executives of HARN is the persons who are defined under the Securities and Exchange Act., who have the top position at the management level from the four lists following by the Chief Executive Officer level. The Board has designated the Nomination and Remuneration Committee. Determines the compensation of the Chief Executive Officer. The criteria are in accordance with the recruitment and compensation policy for the Chief Executive Officer. And the remuneration of other top executives who have the position level following by the Chief Executive Officer level, it complies with the policies and guidelines set by the Chief Executive Officer that is linked to HARN's performance by defining key performance indicators and setting KPI goals about annual objective-based performance and results of short-term and long-term strategic objectives. In terms of finance, society, and the environment, according to the Balanced Scorecard, these indicators cover the following items: performance, sales growth, market shares, marketing expansion into foreign markets, employee satisfaction, continuous development of work systems, and business management processes toward excellence, increased competitiveness, and long-term business operations to lead to sustainable success under transparency. Relevant risks are also evaluated, including its vision, goal, and strategy, as well as its shareholders continued added-value generation.

In addition, we aim to keep compensation competitive in the relevant business sectors in order to ensure that HARN can attract and retain skilled employees to work and continue production for HARN.

Top executives remuneration as expenses represents the benefits paid to HARN and its subsidiaries are Chief Executive, Officer Chief Marketing Officer, Chief Operating Officer, Chief Financial Officer include remuneration in both monetary include in benefits according other forms to the regals of HARN as well as the director of each department, consists; Salary, Bonuses, EJIP and Other benefit (provident fund, life and health insurance, scholarships) etc., Except incentives based on performance. This regard, HARN's Top Executives means a person designated under the Securities and Exchange Act (SEC). Is the first four executive positions after the Chief Executive Officer.

Reference link for remuneration policy for executive directors : https://www.harn.co.th/wp-content/uploads/2025/03/NRC04_คำตอบแทนและสวัสดิการ-EN.pdf
and executives

Does the board of directors or the remuneration committee : Yes
have an opinion on the remuneration policy for executive
directors and executives

The remuneration of the Chief Executive Officer complies with the policies and guidelines the CEO's remuneration set by the Nomination and Remuneration Committee and the Board. The consider remuneration structure and two types of performance evaluation criteria, namely, key performance indicators (KPI) and evaluation indicators (API), according to the annual objectives and strategic business goals in both the short and long term, covering financial, social, and environmental aspects aligned with the perspectives of the Balanced Scorecard framework. Then submit them to the board meeting for approval.

For the year 2024, based on the structure and relevant criteria, the annual compensation and performance bonus for the 2023 fiscal year have been proposed. The Board considers the proposal to be reasonable and appropriate, and has been approved by the Board at Meeting No. 1/2024.

In 2024, HARN payment of remuneration for Mr. Thammanoon Tripetchr Chief Executive Officer, including Top Executives of HARN, designated under SEC, namely the first four executive positions after Chief Executive Officer, and Top Executives of subsidiaries.

Remuneration of executive directors and executives

Monetary remuneration of executive directors and executives

	2022	2023	2024
Total remuneration of executive directors and executives (baht)	20,575,135.00	23,541,170.00	24,079,937.00

Salary, Bonuses and Other such as social security contributions and Employee Share Accrual Program (EJIP), Provident fund contributions

Other remunerations of executive directors and executives

	2022	2023	2024
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	2022	2023	2024
Company's contribution to provident fund for executive directors and executives (Baht)	686,084.00	748,525.00	778,085.00
Employee Stock Ownership Plan (ESOP)	No	No	No
Employee Joint Investment Program (EJIP)	Yes	Yes	Yes

HARN has instituted employee welfare and remuneration programs apart from salary, bonus, overtime, commission, incentives, EJIP and provident fund contributions for management and all employees. This is to keep up with economic conditions, the cost of living, and other standards peer companies' as well as HARN's performance.

1. Annual staff health check, Group life and health insurance is taken out to insure the employees, with coverage amount varied to job position and level of risk associated with nature of job performance.

2. The Employee Joint Investment Program (EJIP). The period of May 1, 2020 to April 30, 2025, with a total duration of 5 years for employees and director on the voluntary basis and own HARN, which will be regarded as savings for the employees' long-term financial security.

3. Physical and mental care, such as medical expenses for illness and dental care, staff visit baskets, allowance for the funeral/cremation of a death in the employee's family, including vaccination at a special price.

4. Support of learning and development, such as trainings, seminars both inside and outside the organization, as well as trainings abroad or scholarships for both bachelor and master's degrees, including language skills.

Moreover, HARN also promotes and support employees to have good compensation and welfare in various things, such as uniforms to facilitate and ensure safety according to the nature of work or provide assistance such as travel expenses, fuel, phone, allowances, marital benefits, and child benefits. The first housing welfare etc.

Outstanding remuneration or benefits of executive directors and executives

Outstanding remuneration or benefits of executive directors : 0.00
and executives in the past year

Other significant information

Other significant information

Assigned person

List of persons assigned for accounting oversight

General information	Email	Telephone number
1. Ms. Ananya Proyngoen	ananya.p@harn.co.th	02-318-9744 Ext 4090

List of the company secretary

General information	Email	Telephone number
1. Ms. Wasukan Boonmee	wasukan.b@harn.co.th	02-318-9744 ext.4011

List of the head of internal audit or outsourced internal auditor

General information	Email	Telephone number
1. Ms. Chonlada Thirapattananon	cholada@ultimataxacc.ocm	02-434-6180
2. Ms. Siriphan Tantipanichphan	siripan@ultimataxacc.ocm	02-689-2454

List of the head of the compliance unit

General information	Email	Telephone number
1. Mrs. Varinkan Teraumranon	varinkan.t@harn.co.th	02-318-9744 ต่อ 4003

Head of investor relations

Does the Company have an appointed head of investor relations : Have relations

List of the head of investor relations

General information	Email	Telephone number
1. Mr. Wirat Sukchai	wirat.s@harn.co.th	02-318-9744 ต่อ 5001

Company's auditor

Details of the company's auditor

Audit firms	Audit fee (Baht)	Other service fees	Names and general information of auditors
KARIN AUDIT COMPANY LIMITED 72 CAT TELECOM TOWER, FLOOR 24,CHAROEN KRUNG ROAD, BANGRAK, BANGKOK. 10500 THAILAND BANG RAK BANG RAK Bangkok 10500 Telephone number +66 2105 4661	1,300,000.00	Types of non-audit service : non-audit fees to the auditor, apart from audit service fees, which were charged based on actual service costs. Details of non-audit service : These include expenses such as inventory destruction observation fees, work paper review fees, allowances, overtime pay, travel expenses, and telephone charges, etc. Amount paid during the fiscal year 0.00 baht Amount to be paid in the future 0.00 baht Total non-audit fee 196,331.00 baht	1. Mr. JADESADA HUNGSAAPRUEK Email: audit@karinaudit.co.th Telephone number: 02105-4661 License number: 3759 2. Ms. KANNIKA WIPANURAT Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 7305 3. Mr. JIROTE SIRIROROTE Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 5113 4. Mrs. SUMANA SENIVONGSE Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 5897 5. Mr. KOMIN LINPHRACHAYA Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 3675 6. Ms. KOJCHAMON SUNHUAN Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 11536 7. Mr. WORAPOL WIRIYAKULAPONG Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 11181 8. Mr. POJANA ASAWASONTICHA Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 4891 9. Mr. WICHIAN PROONGPANISH Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 5851

Details of the auditors of the subsidiaries

Audit firms	Audit fee (Baht)	Other service fees	Names and general information of auditors
KARIN AUDIT COMPANY LIMITED 72 CAT TELECOM TOWER, FLOOR 24,CHAROEN KRUNG ROAD, BANGRAK, BANGKOK. 10500 THAILAND BANG RAK BANG RAK Bangkok 10500 Telephone number +66 2105 4661	146,014.26	-	1. Mr. JADESADA HUNGSAPRUEK Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 3759 2. Ms. KANNIKA WIPANURAT Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 7305 3. Mr. JIROTE SIRIROROTE Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 5113 4. Mrs. SUMANA SENIVONGSE Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 5897 5. Mr. KOMIN LINPHRACHAYA Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 3675 6. Ms. KOJCHAMON SUNHUAN Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 11536 7. Mr. WORAPOL WIRIYAKULAPONG Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 11181 8. Mr. POJANA ASAWASONTICHA Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 4891 9. Mr. WICHIAN PROONGPANISH Email: audit@karinaudit.co.th Telephone number: 021054661 License number: 5851

Assigned personnel in case of a foreign company

Does the company have any individual assigned to be : No
representatives in Thailand

Performance Report on Corporate Governance

Information about the summary of duty performance of the board of directors over the past

Summary of duty performance of the board of directors over the past year

In 2024, the Board of Directors has conducted a systematic annual review and approval process for HARN's vision, mission, and business strategies to ensure alignment with Economic, and Environment, Social, and Governance (ESG) factors and both short-term and long-term business trends. This approach is in line with the global movement toward net-zero greenhouse gas emissions and rapid technological advancements. HARN aims to establish itself as a leader in providing comprehensive and sustainable engineering services while to deliver suitable returns and simultaneously enhancing the sustainable quality of life for stakeholders, driving long-term sustainable organizational growth.

Selection, development and evaluation of duty performance of the board of directors

Information about the selection of the board of directors

Selection of independent directors

Criteria for selecting independent directors

Nomination Criteria of the Board and Independent Directors

HARN define Criteria and process for the Board members nomination in compliance with relevant laws and regulations the Public Company Limited Act, and the securities and exchange law, as well as other relevant notifications, stipulations and/or regulations, as described in CG Policy, that directors must hold qualifications that comply with laws and regulations, considering experience, knowledge, and skills that benefit the business. The criteria, in addition, opened to the diversity of gender, race, ethnicity, nationality, or country of origin. Also, values independence of the Directors, their conflict of interest, and their directors' diversity of expertise and has developed a Board Skill Matrix aligned with Nomination and Remuneration Policy to assist in the selection process. Include to create a wide range of expertise in line with strategic directions. Also searched and selected qualified Directors through the Thai Institute of Directors' list of professional directors (IOD) or other agencies provide that HARN deems appropriate.

HARN specifies the composition for appointing independent directors not less than one-third of all directors. and there are at least 3 independent directors. In case of any director and/or independent director vacating office before the end of the office term, the Board may appoint a new director with the required qualifications as a replacement. The replacing shall hold office only for the remaining term of office of the independent director whom he has replaced.

Nomination Criteria of the Board

1. Allowing minority shareholders to propose qualified names according to the law as per qualifications set by HARN in order to be a candidate of the Board, by announcing invitations on website www.harn.co.th at least 90 days in advance of the shareholders' meeting. HARN set ratio of minimum shares to be qualified prior to the announcement and must have a minimum of 5% voting shares of HARN. However, nominations must include history of education and sufficient experience to helpfully decision.
2. The nomination and Remuneration Committee review rules and method of recruiting to the board prior to the end of term of office. If submit the former Board as a candidate, performance of that individual must be reviewed once again. However, the Nomination and Remuneration Committee, may appointed consultant to assist in the selection of directors.
3. The Nomination and Remuneration Committee selects and proposes to the Board for consideration of the names of qualified candidates prior to the Shareholders' approval in the AGM. After the Board's endorsement, the list of qualified candidates is proposed to the AGM, individually. In this process each director and/or independent directors must receive more than half of the total number of votes of Shareholders attending the AGM and having the right to vote.
4. The shareholders' meeting shall elect the directors in accordance with the following criteria and procedure:
 - 4.1 The shareholders' voting right of one share equals one votes, provided separate ballot for each of the Director, the majority votes of the shareholders who attend the meeting and have the right to vote.
 - 4.2 The shareholders right shall cast all the votes he has to elect one or several directors. In case of electing several directors, each shareholder may not divide his votes and allocate them to all such candidates in portions.

Furthermore, HARN, provided an opportunity for shareholders to propose nominate Director Candidates, in which publicized on SET Link of SET's electronic system and website, www.harn.co.th, from October 9 to December 31, 2023. When

the deadline, **none** of the shareholders has proposed nominate Director Candidate to be elected as HARN's Director. The Company Secretary has been reported in the Board meeting.

In 2024, the Nomination and Remuneration Committee, reappointed former 3 persons who completed their terms at the 2024 AGM to another term, namely Mr. Prasert Deejongkit and Dr. Teerachai Pornsinsirak, as Independent Director, and Mr. Wirat Sukchai, as Directors. HARN no advisor has been appointed of the Nomination and Remuneration Committee. The said directors qualified, knowledge, abilities and experience in the business. It will helpful in setting direction and in line with HARN's business strategy.

Qualifications the independent directors

The Board, approved the definition of the independence of directors, with in line the criteria set by the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET) as follows;

1. Holding not more than 1% of the total shares with voting rights of HARN^{1/}, which shall be inclusive of the shares held by any related person thereof. ("Person related" shall mean the person under Section 258 of the Securities and Exchange Act);
2. Neither being nor having been an executive director, an employee, a staff member, an adviser who receives a regular salary, or a controlling person of HARN^{1/} unless the foregoing status has ended for no less than 2 years;
3. Not being a person related by blood or registration under law of other directors, major shareholder, controlling person or person to be nominated as an executive or a controlling person of HARN^{1/} or its subsidiary company;
4. Neither holding nor having held a business relationship with HARN^{1/}, in a manner which may interfere with his/her independent judgment; and neither being nor having been a substantial shareholder or a controlling person of any person having a business relationship with HARN^{1/}, unless the foregoing relationship has ended for no less than 2 years;
5. Neither being nor having been an auditor of HARN^{1/}, and not being a substantial shareholder, controlling person or partner of an audit firm which employs auditors of HARN^{1/}, unless the foregoing relationship has ended for no less than 2 years;
6. Neither being nor having been any professional service provider including legal adviser or financial adviser who receives an annual service fee exceeding Baht 2 million from HARN^{1/}, and not being a substantial shareholder, controlling person or partner of the professional service provider, unless the foregoing relationship has ended for no less than 2 years;
7. Not being a director who has been appointed as a representative of a director of HARN, major shareholder, or shareholder related to the major shareholder;
8. Not undertaking any business the nature of which is the same as that of HARN or subsidiary company and which, in any material respect, is competitive with the business of HARN or subsidiary company or not being a substantial partner in the partnership, a director who is involved in management, an employee, a staff member, an adviser who receives a regular salary, or a shareholder holding more than 1% of the total shares with voting rights of a company undertaking any business the nature of which is the same as that of HARN or subsidiary;
9. Not having any characteristics that prohibit the expression of independent opinion towards HARN's business undertakings.

Note: 1/ Including company principal, subsidiary, associated, major shareholder, or controlling person of HARN.

Business or professional relationships of independent directors over the past year

Business or professional relationships of independent directors : No
over the past year

Selection of directors and the highest-ranking executive

Method for selecting directors and the highest-ranking executive

Method for selecting persons to be appointed as directors : Yes
through the nomination committee

Method for selecting persons to be appointed as the highest-ranking executive through the nomination committee : Yes

Rights of minority shareholders on director appointment

The Board aloes the protection and respect of shareholders' rights, both as major shareholders minority shareholders or institutional investors thus provides opportunities for shareholders to exercise their fundamental rights

as abide by law, such as to attend the shareholders’ meeting, to express opinions, and to make decision on important issues, including approval of significant transactions having impact on business direction. HARN schedules an Annual General Meeting (AGM) within 4 months of the annual closing date of its accounting books. For urgent matters that affect or involve shareholders’ interests or involve conditions, regulations, or laws that require shareholders’ approval, however, it can call an extraordinary meeting of the shareholders (EGM).

However, HARN prepare to the shareholders an invitation notice indicating the venue, date, time, agenda items, supporting information thoroughly and sufficient for the rights of the shareholders, as well as the opinion of the Board on each agenda item indicated in the invitation notice and key supporting information for decision-making.

The 2024 AGM, HARN rights promotes of shareholders to fundamental rights, in which the provides opportunities for shareholders to propose agenda items for the AGM and to propose and nominate Director Candidates in advance, posted such criteria on its website and an announcement on SET’s website and www.harn.co.th, from October 9 to December 31, 2023. However, this attracted no recommendation of such agenda items and nomination of directors, and the company secretary duly informed the Board meeting on the matter. In addition, informed shareholders to submit questions in advance for the 2024 AGM via 3 channels, mail, email, facsimile until April 22, 2024 and an announcement on www.harn.co.th. In the 2023 AGM no shareholders who sent questions in advance through the aforementioned channels.

Method of director appointment

:

Method whereby each director requires approval votes more than half of the votes of attending shareholders and casting votes

Information on the development of directors

Development of directors over the past year

Details of the development of directors over the past year

List of directors	Participation in training in the past financial year	History of training participation
1. Mr. PICHET SITHI-AMNUAI (Chairman of the Board of Directors)	Non-participating	Thai Institute of Directors (IOD) • 2023: Role of the Chairman Program (RCP) • 2008: Successful Formulation & Execution of Strategy (SFE) • 2005: Director Certification Program (DCP)
2. Mrs. SIRIMA IAMSAKULRAT (Director)	Non-participating	Thai Institute of Directors (IOD) • 2018: Board Nomination and Compensation Program (BNCP) • 2015: Director Certification Program (DCP) • 2015: Successful Formulation & Execution of Strategy (SFE) • 2012: Director Accreditation Program (DAP)
3. Mr. WIRAT SUKCHAI (Director)	Participating	Thai Institute of Directors (IOD) • 2015: Director Certification Program (DCP) • 2015: Role of the Chairman Program (RCP) • 2015: Successful Formulation & Execution of Strategy (SFE) • 2012: Director Accreditation Program (DAP)
4. Mr. THAMMANOON TRIPETCHR (Director)	Participating	Thai Institute of Directors (IOD) • 2015: Director Accreditation Program (DAP) • 2015: Director Certification Program (DCP) • 2015: Financial Statements for Directors (FSD) • 2015: Successful Formulation & Execution of Strategy (SFE)
5. Mr. JAIN CHARNNARONG (Director)	Participating	Thai Institute of Directors (IOD) • 2024: The Board's Roles in Climate Governance (BCG) • 2022: Board Nomination and Compensation Program (BNCP) • 2015: Successful Formulation & Execution of Strategy (SFE) • 2013: Director Certification Program (DCP)
6. Mr. PRASERT DEEJONGKIT (Director)	Participating	Thai Institute of Directors (IOD) • 2024: Advanced Audit Committee Program (AACP) • 2022: Board Nomination and Compensation Program (BNCP) • 2021: Director Accreditation Program (DAP)
7. Mr. TEERACHAI PORNSINSIRIRAK (Director)	Participating	Thai Institute of Directors (IOD) • 2023: Advanced Audit Committee Program (AACP) • 2015: Director Certification Program (DCP)
8. Mrs. VALEERATN CHUERBOONCHAI (Director)	Participating	Thai Institute of Directors (IOD) • 2023: Advanced Audit Committee Program (AACP) • 2022: Board Nomination and Compensation Program (BNCP) • 2015: Director Certification Program (DCP) • 2015: Financial Statements for Directors (FSD) • 2012: Director Accreditation Program (DAP)

Information on the evaluation of duty performance of directors

Criteria for evaluating the duty performance of the board of directors

Process of Self-Assessment the Whole Board and Individual

The Board Meeting No. 5/2024 of October 7, 2024, approved the 2024 Board's performance assessment form, which was reviewed and improved to have diverse the roles, duties and responsibilities covered according the Board Charter. The assessment forms were sent to each individual director for assessment and returned to the Secretary Company for analysis, then, raised the assessment results together with comments to the Board for acknowledgment. Recommendations from the assessment shall be used to identify guidelines to develop and enhance performance efficiency.

1. Board of Directors approve and review the evaluation form for accuracy and completeness in accordance to the

regulations set by the supervisory authorities

2. Executives do self-evaluations, as team and individuals to express the opinions about the roles and duties of committee. The freedom, managerial structure, knowledge development and comments on corporate management.

3. The summary and performance evaluation of the board of directors are summarized by the Company Secretary and reported to the Board of Directors

4. The Company Secretary analyzed the results and additional comments from the board of directors to make a plan to improve and develop.

Criteria of Self-Assessment the Whole Board and Individual

(1) Structure and qualifications

(2) Meetings

(3) Roles, duties and responsibilities

(4) Other

Measurement Criteria

Level 0 - Need significant improvement

Level 1 - Partially meet expectations

Level 2 - Meet expectations

Level 3 - Exceed expectations

Level 4 - Exemplary best practices

Calculated as a percentage from the full score in each topic: more 90% is Excellent, 80-89% is Good, 70-79% is Relatively Good, 60-69% is Fair, below 60% Need improvement

Evaluation of the duty performance of the board of directors over the past year

Results of Self-Assessment the Whole Board and Individual

Board of Director	Whole 92.42% Excellent	Individual 92.43% Excellent
Audit Committee	Whole 94.86% Excellent	Individual 94.07% Excellent
Nomination & Remuneration Committee	Whole 93.04% Excellent	Individual 91.11% Excellent
Executive Committee	Whole 86.57% Good	Individual 84.81% Good
Risk management Committee	Whole 91.55% Excellent	Individual 86.58% Good

The Board has provided recommendations to enhance the effectiveness of its duties, ensuring they contribute positively to HARN's business operations. Additionally, the Board collectively reviews the evaluation results to further improve its performance.

HARN also establishes an annual development plan for directors to support their continuous growth. However, the Board has not yet engaged an external consultant to assist in setting evaluation frameworks or providing recommendations on board performance assessments.

Details of the evaluation of the duty performance of the board of directors

List of directors	Assessment form	Grade / Average score received	Grade / Full score
Audit Committee	Group assessment	A / 94.86	A / more 90
	Self-assessment	A / 94.07	A / more 90
	Cross-assessment (assessment of another director)	None	None
Nomination and Remuneration Committee	Group assessment	A / 93.04	A / more 90
	Self-assessment	A / 91.11	A / more 90
	Cross-assessment (assessment of another director)	None	None

List of directors	Assessment form	Grade / Average score received	Grade / Full score
Executive Committee	Group assessment	B / 86.57	B / 80-89
	Self-assessment	B / 84.81	B / 80-89
	Cross-assessment (assessment of another director)	None	None
Risk Management Committee	Group assessment	A / 91.55	A / more 90
	Self-assessment	B / 86.58	B / 80-89
	Cross-assessment (assessment of another director)	None	None
Board of Directors	Group assessment	A / 92.42	A / more 90
	Self-assessment	A / 92.43	A / more 90
	Cross-assessment (assessment of another director)	None	None

Performance evaluation criteria for the executives

Performance evaluation criteria for the executives : Yes

The Board arranges an annual evaluation of the Chief Executive Officer's performance, has set criteria, process and summary of performance evaluation of the Chief Executive Officer year 2024 as follow:

Evaluation Criteria

The performance evaluation of the Chief Executive Officer is based on 2 key performance indicator (KPI) categories, with adjustments to the weighting of each KPI as appropriate, as follows:

Section 1 - Key Performance Indicators (KPI) (70% Weighting): this section performance evaluation based on annual objectives and strategic business goals in both the short and long term, covering financial, social, and environmental aspects. These key performance indicators are aligned with the perspectives of the Balanced Scorecard framework. The assessment consists of 8 criteria: Corporate Governance Rating (CGR Score), EBITDA Profitability Ratio, Efficiency in Maintaining ISO Standards, Market Share, Customer and Employee Satisfaction, Legal Compliance, Inventory Management, Development or Expansion of New Product Markets.

Section 2 - Appraisal Indicator (API) (30% Weighting): this section evaluation by the non-executive committee, with evaluation from performance consistent with the strategy, vision, mission and values, according to guidelines of the Stock Exchange of Thailand in 8 criteria: Strategy Formulation, Strategic Execution Alignment with Key ESG Goals for Sustainable Business Operations, Financial Planning and Performance, Relationship with the Board, External Relations, Management and Relations with Personnel, Leadership, Personal Attributes. There are 5 levels of evaluation criteria: 5 excellent, 4 very good, 3 good, 2 fair, and 1 improvement.

Additionally, feedback is provided on key strengths that should be maintained and areas for further improvement in the following year for the Chief Executive Officer. This aims to enhance and continuously improve overall operational efficiency.

Evaluation Process

The Nomination and Remuneration Committee reviewed the annual performance appraisal form of the Chief Executive Officer, and presented to the Board of Directors for approval in accordance with the specified criteria includes both financial and non-financial goals. The non-executive committee is required to conduct independent performance appraisals. HARN's secretary was assigned to summarize and analyze the results of performance evaluation for consider by the Nomination and Remuneration Committee to providing additional opinions to develop plans and appropriate compensation adjustments to the Chief Executive Officer before presenting to the Board of Directors for further approval.

The Chief Executive Officer Performance evaluation results in 2024 are fair, equivalent to 79.20%, which The Nomination and Remuneration Committee communicated to the Chief Executive Officer for improvement of work efficiency,

according to the complete established goals and strategy.

Reference link for the performance evaluation criteria for the executives : https://www.harn.co.th/wp-content/uploads/2025/03/CG11_หลักปฏิบัติและติดตามให้มีการปฏิบัติ-EN.pdf

Information on meeting attendance and remuneration payment to each board member

Meeting attendance and remuneration payment to each board member

Meeting attendance of the board of directors

Meeting attendance of the board of directors

Number of the board of directors meeting over the past year : 6
(times)

Date of AGM meeting : 29 Apr 2024

EGM meeting : No

Details of the board of directors' meeting attendance

List of directors	Meeting attendance of the board of directors			AGM meeting attendance			EGM meeting attendance		
	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)
1. Mr. PICHET SITHI-AMNUAI (Chairman of the Board of Directors, Independent director)	6	/	6	1	/	1	N/A	/	N/A
2. Mrs. SIRIMA IAMSAKULRAT (Director)	6	/	6	1	/	1	N/A	/	N/A
3. Mr. WIRAT SUKCHAI (Director)	6	/	6	1	/	1	N/A	/	N/A
4. Mr. THAMMANOON TRIPETCHR (Director)	6	/	6	1	/	1	N/A	/	N/A
5. Mr. JAIN CHARNNARONG (Director)	6	/	6	1	/	1	N/A	/	N/A
6. Mr. PRASERT DEEJONGKIT (Director, Independent director)	6	/	6	1	/	1	N/A	/	N/A
7. Mr. TEERACHAI PORNSINSIRIRAK (Director, Independent director)	6	/	6	1	/	1	N/A	/	N/A

List of directors	Meeting attendance of the board of directors			AGM meeting attendance			EGM meeting attendance		
	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)	Attendance (times)	/	Meeting rights (times)
8. Mrs. VALEERATN CHUERBOONCHAI (Director, Independent director)	6	/	6	1	/	1	N/A	/	N/A

Remuneration of the board of directors

Types of remuneration of the board of directors

HARN fairly and sensibly specifies the remuneration of directors. The remuneration consideration criteria are related to the responsibilities and performance of the board of directors, overall economic circumstances while making comparisons with other companies in the same industry to come up with a comparable and motivating. The Nomination and Remuneration Committee set director's annual remuneration to the Board for agreed before presenting the AGM for approval.

The 2024 Remuneration of the Board and Board-Committee, following the comparison with companies of a similar size in the same industry and taking the business circumstances into consideration, it was found that the criterion structure and remuneration for the Board were still suitable. So, the remuneration of the same rate as that of 2023 was proposed, without bonus and no other benefits offered same as last year. The remuneration already received approval from the 2024 AGM.

Principles of compensation for the Board of Directors and Board Committees are as follows:

1. The Nomination and Remuneration Committee is the person who determines and establishes the principles or policies "Remuneration for Directors" and propose to the Board of Directors for approval to propose to the Annual General Meeting of Shareholders which must comply with HARN's Articles of Association, Chapter 4, regarding the Board of Directors, including various factors related as follows:
 - Duties and responsibilities of each director
 - To be appropriate when compared to other public companies that has the similar operating results and business operations.
 - To be fair and transparent to create incentives to maintain qualified directors as needed
 - To be appropriate for the ability to get paid the compensation from HARN
2. The Nomination and Remuneration Committee is summaries the annual remuneration and compensation which must not exceed the amount approved by the shareholders' meeting from the previous year and propose to the Board of Directors for approval to report to the shareholders' meeting to acknowledge the amount of money actually paid by considering the following factors:
 - Company performance previous year
 - Determine the appropriate time to pay
 - Details and conditions of payment such as annual remuneration for all directors who remain in office in the event that any director has recently held the position and has not yet completed a service year, annual remuneration will be paid in proportion referring to time appointment since joined.
3. Board and Committee members entitled to receipt of Directors' remuneration must not be HARN's employees.
4. Board member who also serve in another committee shall receive only one remuneration that pay the highest rate.

Remuneration of the board of directors

Details of the remuneration of each director over the past year

Names of directors / Board of directors	Company				Total monetary remuneration from subsidiaries (Baht)
	Meeting allowance	Other monetary remuneration	Total (Baht)	Non-monetary remuneration	
1. Mr. PICHET SITHI-AMNUAI (Chairman of the Board of Directors)			480,000.00		0.00
Board of Directors	120,000.00	360,000.00	480,000.00	No	
2. Mrs. SIRIMA IAMSAKULRAT (Director)			330,000.00		0.00
Board of Directors	90,000.00	240,000.00	330,000.00	-	
3. Mr. WIRAT SUKCHAI (Director)			0.00		0.00
Board of Directors	0.00	0.00	0.00	No	
Executive Committee	0.00	0.00	0.00	No	
Risk Management Committee	0.00	0.00	0.00	No	
4. Mr. THAMMANOON TRIPETCHR (Director)			0.00		0.00
Board of Directors	0.00	0.00	0.00	No	
Executive Committee	0.00	0.00	0.00	No	
Risk Management Committee	0.00	0.00	0.00	No	
5. Mr. JAIN CHARNNARONG (Director)			1,010,000.00		0.00
Board of Directors	90,000.00	900,000.00	990,000.00	-	
Executive Committee	0.00	0.00	0.00	-	
Nomination and Remuneration Committee	20,000.00	0.00	20,000.00	-	
6. Mr. PRASERT DEEJONGKIT (Director)			480,000.00		0.00

Names of directors / Board of directors	Company				Total monetary remuneration from subsidiaries (Baht)
	Meeting allowance	Other monetary remuneration	Total (Baht)	Non-monetary remuneration	
Board of Directors	90,000.00	300,000.00	390,000.00	-	
Audit Committee	60,000.00	0.00	60,000.00	-	
Nomination and Remuneration Committee	30,000.00	0.00	30,000.00	-	
7. Mr. TEERACHAI PORNINSIRIRAK (Director)			510,000.00		0.00
Board of Directors	90,000.00	300,000.00	390,000.00	-	
Audit Committee	60,000.00	0.00	60,000.00	-	
Risk Management Committee	60,000.00	0.00	60,000.00	-	
8. Mrs. VALEERATN CHUERBOONCHAI (Director)			490,000.00		0.00
Board of Directors	90,000.00	300,000.00	390,000.00	-	
Audit Committee	80,000.00	0.00	80,000.00	-	
Nomination and Remuneration Committee	20,000.00	0.00	20,000.00	-	
9. Mr. Rattanaphan Mukhariwattananon (Member of the executive committee)			0.00		0.00
Executive Committee	0.00	0.00	0.00	No	
Risk Management Committee	0.00	0.00	0.00	No	
10. Mr. Wisit Wachiralappaitoon (Member of the executive committee)			0.00		0.00
Executive Committee	0.00	0.00	0.00	No	
Risk Management Committee	0.00	0.00	0.00	No	

Names of directors / Board of directors	Company				Total monetary remuneration from subsidiaries (Baht)
	Meeting allowance	Other monetary remuneration	Total (Baht)	Non-monetary remuneration	
11. Mrs. Varinkan Teraumranon (Member of the executive committee)			0.00		0.00
Executive Committee	0.00	0.00	0.00	No	
Risk Management Committee	0.00	0.00	0.00	No	
12. Mr. Prapas Rakpanya (Member of the subcommittee)			0.00		0.00
Risk Management Committee	0.00	0.00	0.00	No	
13. Ms. Warangkana Jongnui (Member of the subcommittee)			0.00		0.00
Risk Management Committee	0.00	0.00	0.00	No	
14. Mr. Suchat Suwatnodom (Member of the subcommittee)			0.00		0.00
Risk Management Committee	0.00	0.00	0.00	No	
15. Mr. Kittiphong Kittimethawenun (Member of the subcommittee)			0.00		0.00
Risk Management Committee	0.00	0.00	0.00	No	
16. Mr. Vachiravit Akaraseranee (Member of the subcommittee)			0.00		0.00
Risk Management Committee	0.00	0.00	0.00	No	
17. Mr. Sukit Litikorn (Member of the subcommittee)			0.00		0.00

Names of directors / Board of directors	Company				Total monetary remuneration from subsidiaries (Baht)
	Meeting allowance	Other monetary remuneration	Total (Baht)	Non-monetary remuneration	
Risk Management Committee	0.00	0.00	0.00	No	
18. Mr. Withoon Thamee (Member of the subcommittee)			0.00		0.00
Risk Management Committee	0.00	0.00	0.00	No	

Summary of the remuneration of each committee over the past year

Names of board members	Meeting allowance	Other monetary remuneration	Total (Baht)
1. Board of Directors	570,000.00	2,400,000.00	2,970,000.00
2. Audit Committee	200,000.00	0.00	200,000.00
3. Executive Committee	0.00	0.00	0.00
4. Nomination and Remuneration Committee	70,000.00	0.00	70,000.00
5. Risk Management Committee	60,000.00	0.00	60,000.00

Summary of the remuneration of the board of directors

	2024
Meeting allowance (Baht)	900,000.00
Other monetary remuneration (Baht)	2,400,000.00
Total (Baht)	3,300,000.00

Remunerations or benefits pending payment to the board of directors

Remunerations or benefits pending payment to the board of : 0.00
directors over the past year
(Baht)

Information on corporate governance of subsidiaries and associated companies

Corporate governance of subsidiaries and associated companies

Mechanism for overseeing subsidiaries and associated companies

Does the Company have subsidiaries and associated companies	:	Yes
Mechanism for overseeing subsidiaries and associated companies	:	Yes
Mechanism for overseeing management and taking responsibility for operations in subsidiaries and associated companies approved by the board of directors	:	The appointment of representatives as directors, executives, or controlling persons in proportion to shareholding, The determination of the scope of duties and responsibilities of directors and executives as company representatives in establishing important policies, Disclosure of financial condition and operating results, Transactions between the company and related parties, Other significant transactions, Acquisition or disposal of assets, Internal control system of the subsidiary operating the core business is appropriate and sufficient in the subsidiary operating the core business

HARN determine policies to govern subsidiaries by setting way of conduct guidelines, internal control, disclosure of financial performance, transactions with connected persons, acquisition or disposition of property, other important, capital increase, capital reduction, and dissolution of subsidiaries, so that their work procedures in conformity according to the law and relevant regulations as a governance tool for companies in which HARN holds shares. All are required to practice and drive toward the same standard across HARN through HARN's representative(s) assigned as directors. This way, HARN commands unity in action, leading to synergy, enhanced capability and strength in competition to in turn lead to joint growth in a transparent and sustainable way.

Below is the scope of executives, which consists of governance principles:

1. Major joint venture is defined as has ratio of the voting shares between 20-50% and invest large amount of sum. In necessary circumstances, the Board must arrange Shareholder's' agreement or other agreement to clarify authority of management and decision, to use for financial statement of HARN according to the standards and timeline.
2. Rules, Regulations and Policy, including directives which form part of the governance designed to drive linkages between HARN's policy governance and its successful implementation driven toward a uniform standard throughout by HARN's representatives assigned to serve in these subsidiaries as directors.
3. Steering for management by defining objectives and goals, strategies, and policies, and allocating key resources for objective and goal achievement, including monitoring, assessing, and ensuring performance reporting. Must report implementation updates to the Board.
4. HARN's Quality Management Division is responsible for monitoring and reporting on the effectiveness of internal controls within subsidiaries to the Chief Executive Officer and Chief Operating Officer, in accordance with the established plan.

The Board of Directors, which supervises the subsidiaries as part of the operation, have a resolution to appoint a representative to take the position of director in Aiyaraharn Company Limited ("Subsidiary"). To act in pushing for good corporate governance policies and practices, code of conduct, risk management and anti-corruption measures HARN's are of the same standard, along with setting annual goals and indicators and require monthly meetings between representatives and executives of subsidiaries, reports are submitted to the Board of Directors at every board meeting.

HARN has operations to promote compliance with policies and guidelines for supervising subsidiaries. In 2024, a meeting was held between representatives and management of subsidiaries in order to consider financial status, performance and other important matters which have been already reported to the Board of Directors for acknowledgment. In summary, the Subsidiary has an appropriate and careful internal control process for its business operations. No misconduct that violates the conflict-of-interest prevention policy.

Information on the monitoring of compliance with corporate governance policy and guidelines

The monitoring of compliance with corporate governance policy and guidelines

Prevention of conflicts of interest

Operations for conflict of interest prevention over the past year

Has the company operated in preventing conflicts of interest : Yes
over the past year

HARN has defined policy and guidelines in according Corporate Governance Policies to ensure director, executives and employees on best practices on the use of inside information and guarding of confidential information, in its good Corporate Governance Policies and Principles. Employees HARN they must guard inside information or confidential information not yet publicly available and must not share with other parties inside information learned during the course of their duties or use it to seek profit in a fraudulent way, or to cause damage to HARN's interests.

In addition, HARN has a policy for the Board and Executives including employees who are in a position to access to inside information to refrain from insider trading of HARN stocks within 30 days prior to the disclosure of quarterly and yearly financial statements to the public and until the period of 24 hours since disclosure to the public. Other than that, trading it normally, and requiring all directors and the first 4 top-ranking executives, including their spouses and children under the legal age, if trading HARN stock must report such trading to the Company Secretary at least 1 day in advance. And must report any changes in their HARN share ownership to report electronic the SEC under Article 59 of the Securities and Exchange Act B.E. 2535 (1992) and its amendments within three days of the date of trading, disposal, or receipt of such shares. HARN defines a policy of disclosing or reporting the trading, disposal, or receipt of such shares, changes in share ownership of the directors and the first 4 top-ranking executives to the quarterly Board meeting, contained in advance as a regular agenda item.

The company secretary will notify and a campaign against the use of insider information via e-mail to those involved to acknew them of the trading prohibition period and forbidding them to disclose such information to external parties or unrelated parties on a regular basis, so as to prevent insider trading. Including providing organizes online learning media in HARN Academy system about the prevention of the use of inside information and prevention of conflicts of interest to educate directors, executives and all employees, operation follow:

1. The company secretary has prepared a schedule to notify prohibition period trading of securities year 2024 in advance notify by email to directors, executives including employees who are in a position to have access to inside information be aware, details are as; (1) fiscal year 2023, between January 27 to March 1, 2024, (2) financial statement Q1/2024 between April 12 to May 15, 2024, (3) financial statement Q2/2024 between July 13 to August 16, 2024 (4) financial statement Q3/2024 between October 12 to November 15, 2023, including their spouses and children under legal age, prohibition trading HARN stock within 30 days prior to the disclosure of quarterly and yearly financial statements to the public and until the period of 24 hours since disclosure to the public. Other than that, trading it normally.

2. Define all directors and the first 4 top-ranking executives to trade securities they must report such trading to the Company Secretary at least 1 day in advance. Must report any changes in their HARN share ownership to report electronic through the SEC under Article 59 within 3 days of the date of trading of such shares, in which the company secretary reports trading to the board of directors acknowledged every quarter.

Year 2024, directors and the first 4 top-ranking executives has practices in accordance to policies and regulation strictly. There no were purchases, sales, or transfers of HARN securities. Also, learning and also passed and online knowledge test of prevent the use of inside information in HARN Academy representing 100%, and all directors and the first 4 top-ranking executives, including employees who are in a position to access to inside information have been no violations related to the insider trading involving undisclosed information

Number of cases or issues related to conflict of interest

	2022	2023	2024
Total number of cases or issues related to conflict of interest (cases)	0	0	0

Prevention of the use of inside information to seek benefits

Operations for prevention of the use of inside information to seek benefits over the past year

Has the company operated in preventing the use of inside : Yes
information to seek benefits over the past year

HARN requires information disclosure to prevent conflicts of interest and illegal, improper activities. Under the Board's policy, business decisions made aligning our practices with good governance principles. The Board of Directors has established policies and guidelines for conflicts of interest with under Corporate Governance, and Code of Conduct for the directors, executives and employees follow on the principle that any decision It must be done for the best interest of HARN only and it is the duty of directors, executives and employees at all levels to avoid financial involvement and/or relationships with other third parties. This will result in HARN losing interest or creating a

conflict of loyalty or interest or hindering its effective operations. Those Director, Executives and Employee person with interests or related businesses which may require HARN s review and decisions must report their relationships and connection with potential conflicts of interest. Including is to disallow such connected directors and related executives from participating in the decision making and having no authority to approve for and involvement in such transactions, operation follow:

1. HARN has required all directors and the first 4 top-ranking executives (as defined by the Securities and Exchange Commission (SEC)) must be disclose stakeholder and conflict of interest reports when taking office for the first time. They also have to report any changes on their conflicts of interest regularly, and within February for every year, as the foundation for supervising everyone's stakeholders. These include the disclosure of any suspected items of conflict of HARN's interests or any approvals. In such cases, there should be no principles, conditions, or special issues contrary to normal terms. Thus, this is considered as HARN's internal control process. In the meantime, the Audit Committee is required to oversee and resolve such conflicts of interest. Company Secretary retain this information to investigate and monitor conflicts of interest. In 2024, there were no transactions with conflicts of interests among the directors and the first 4 top-ranking executives, as well as related individuals.

2. The Board define at every board meeting, the Chairman or Company Secretary, reminds directors to conform to the policy on conflicts of interest on all agenda items, which requires those with vested interests to declare themselves to the meeting to abstain from voting or any opinions, and record it in the meeting minutes.

3. The Audit Committee reviews related transactions and those with potential conflicts of interest that could undermine HARN's businesses to ensure conformance to the law and SET's criteria. All of which must be reported to the board for approval.

In 2024, directors and the first 4 top-ranking executives all has submitted the report of the report of vested interest and the report conflicts of interest and signed the 100% confirmation compliance with HARN's corporate governance principles and code of conduct. In addition, learned and passed the online knowledge test on preventing conflicts of interest through HARN Academy system 100% complete. Directors and the first 4 top-ranking executives, no misconduct that violates the conflict-of-interest prevention policy.

Number of cases or issues related to the use of inside information to seek benefits

	2022	2023	2024
Total number of cases or issues related to the use of inside information to seek benefits (cases)	0	0	0

Anti-corruption action

Operations in anti-corruption in the past year

Has the company operated in anti-corruption over the past : Yes
year

Form of operations in anti-corruption : Review of appropriateness in anti-corruption, The participation in anti-corruption projects, Assessment and identification of corruption risk, Communication and training for employees on anti-corruption policy and guidelines, The monitoring of the evaluation of compliance with the anti-corruption policy, Review of the completeness and adequacy of the process by the Audit Committee or auditor

5.4.1 Prevention Policy Relating to Anti-Corruption Matters

HARN define establishes and enforces through all the organization an explicit "Anti-Corruption Policy" comprising of definitions, responsibilities, implementations, and measures within Anti-Corruption Measures Handbook. The Board approved on May 10, 2018 which is an ISO 9001:2015 certified document. The Board, executives, employees, subsidiaries, joint ventures, other companies that control and agents (if any), are strictly required to acknowledge and comply with this policy.

Define Anti-Corruption Policy an explicit, all the Board, executives, employees, subsidiaries, joint ventures, and other entities that may have a control over including agents (if any), prohibited or commit or accept any kind of corruption at all means. For direct and indirect benefits to personal and relevant parties neither one is a receiver or a giver or an

offer of bribe both monetary and non-monetary to the government or private, and partners that HARN exercise business, it has continuous operations and development as follows:

1. Announced the intention as member Thai Private Sector Collective Action Against Corruption (CAC) since March 21, 2017, with a certified for member CAC on quarter 3/2018 and certified for CAC recertification first time on quarter 3/2018, and certified for CAC recertification second time on quarter 2/2024. Demonstrate its firm intention in anti-corruption. HARN is committed to good governance, code of conduct in business that are responsible for the community, society, and environment, including all stakeholders in the entire supply chain.
2. Since 2018, has begun enforcing Anti-Corruption Policies as part in Anti-Corruption Measures Handbook. Defining as part of the way of Corporate Governance and Code of Conduct so that may observe the same standards and management approaches.
3. Anti-Corruption Policy forbids HARN's director, executives and employees to carry out or participate in corrupt practices as well as all forms of bribery offer or acceptance direct and indirect. They must seriously observe the Anti-Corruption Policy, which covers various processes, including donation to charities, human resources administration, supply procurement, and internal control, etc.

Guidelines for Overseeing the Compliance with Anti-Corruption Practices

To be in accordance with the latest anti-corruption policy HARN adopted, provides guidelines for overseeing the compliance, as follows:

1. Assign directors management and staff to assess the compliance with corporate governance policies, code of conduct, risk management policies, anti-corruption measures policies, and personal data protection policies every year.
2. Follow up to regularly review and improve the anti-corruption policy every year in order to ensure that HARN's operations comply with changes in business, regulations and relevant legal requirements. Presented to the Audit Committee and reported to the Board of Directors.
3. Establish a risk assessment related to anti-corruption, enhance operational mechanisms, prevent fraudulent activities, and improve organizational efficiency. Promote transparent, fair, and accountable business operations to build trust among stakeholders.
4. Assign the Quality System Management Department to inspect and monitor the implementation of anti-corruption policy measures by various departments through internal quality audits and report to the Chief Operating Officer, Chief Financial Officer, and the management review meeting every month by presenting to the Risk Management Committee. It must be reported to Board of Directors on a quarterly basis.
5. If from information from the audit or complaints found by the investigation there is reasonable evidence to believe that there are transactions or actions that may have a significant impact on the financial status and HARN's performance, including any breach of the law, the code of conduct in business, guidelines for corruption prevention, or questions about financial report or internal control system, the Audit Committee will report to the Board of Directors in order to take corrective action within the period the Audit Committee deems appropriate. An investigation will be conducted without disclosing the whistleblower's name in order to protect the potential impact on the whistleblowers of the complaint or allegation.

Communication, Training, and Task Highlights

In order to strictly guide the behavior of directors, executives and all employees, including subsidiaries, joint ventures, other companies controlled by the company, including business representatives (if applicable) and other relevant external, require communication and training. The anti-corruption actions are as follows:

1. Communicate the anti-corruption policy and measures, as well as relevant laws and regulations, to the Board of Directors, executives, and employees of HARN, including its subsidiaries, affiliated companies, and other entities under HARN's control. Also, to business partners, stakeholders, and the general public through various communication channels such as email, website, HARN Intranet, digital signage, and LINE Official. The raise awareness of the impacts, implementation guidelines, and preventive controls against corruption, while emphasizing the consequences of such misconduct.
2. Continuously provide training and knowledge assessments for the Board of Directors, executives, and employees to ensure a thorough understanding of anti-corruption measures and associated penalties through the E-Learning platform, HARN Academy, and is mandatory on an annual basis. Additionally, this topic is included as part of the orientation program for all new employees, who must complete the training before commencing their duties.

Oversight and Monitoring of Performance

To demonstrate commitment to countering corruption, as a listed company, it is the company's responsibility to foster confidence among shareholders and stakeholders, define has oversight and monitoring of performance, as follow:

1. The Board ensures that HARN efficient system for anti-corruption to ensure that executives recognize and

values anti-corruption and cultivates it as a corporate culture.

2. The Audit Committee supervises internal control, financial reporting, and other procedures concerning anti-corruption measures, including steers conformance, reviews applicable measures and internal control to ensure that the measures are adequate and effective. The reviews risk assessment and provides recommendations to the Board on suggested practices.

3. The Audit Committee annually defines and reviews the Anti-Corruption Policy, provides recommendations and guidelines, monitors, and assesses performance relate. Including support for risk assessments and periodic reviews of anti-corruption measures at the operational level to ensure adequacy and effectiveness, with the results reported to the Board of Directors on a quarterly basis.

4. Top Executives establish annually risk assessment for business processes that may lead to corrupt practices, review the suitability of processes, measures, and lead by example as well as communicating it to all employees and related parties.

5. Developed Risk & Control Self-Assessment for all units to apply as guidelines for assessing corruption risks in their respective business processes and for defining suitable internal control processes.

6. The Quality Management Division inspect and monitors the use operational on process the Anti-Corruption measures and monthly report on compliance outcomes to the Chief Operating Officer, Chief Financial Officer and the management meeting.

7. Internal Audit reviews items of potential the likelihood of corruption, and corporate efficiency for managing risks arising from corporate corruption and those at the operating level. Also reports to the Audit Committee and top executives when encountering items or actions that could undermine performance outcomes, including corruption.

The Boards review policies suitability and Anti-corruption Measures on March 27, 2024, remains consistent and suitable for changes of the business environment, rules, regulations, and the provision of laws. Details are published on the website: www.harn.co.th

Number of cases or issues related to corruption

	2022	2023	2024
Total number of cases or issues related to corruption (cases)	0	0	0

Whistleblowing

Operations related to whistleblowing over the past year

Has the company implemented whistleblowing procedures : Yes
over the past year

The Board has established measures, scopes, procedures, and channels for whistleblowing and complaints of all for from all stakeholder groups of HARN as follows:

Measures and Scope

HARN's employees should not ignore actions in potential conflicts with anti-corruption measures, including any actions that violate or fail to comply with laws, corporate governance policies and principles, code of conduct in business, or HARN's policies, rules, and regulations particularly those that suggest fraud or misconduct for unlawful personal or third-party gain are subject to this framework. Such actions include corruption, embezzlement, fraud, and other unethical practices. Additionally, this encompasses situations where employees face unfair treatment in the workplace or instances where weaknesses in HARN's internal controls are observed, raising concerns about potential fraud, corruption, or harm to HARN's interests.

Channels and Methods of Anti-Corruption Whistleblowing

Must explicitly spell out "confidential" to the Chairman of the Audit Committee which is an Independent Committee, through these channels.

Chairman of the Audit Committee

Harn Engineering Solutions Public Company Limited, 559 Soi Soonvijai 4, Rama 9 Road, Bangkok, Huaykwang, Bangkok 10310

chairac@harn.co.th

Channels for Advice

Employees or others whom has inquiries and seek for advice on anti-corruption policy may contact through these channels.

Chief Financial Officer

Harn Engineering Solutions Public Company Limited, 559 Soi Soonvijai 4, Rama 9 Road, Bangkok, Huaykwang, Bangkok 10310

+(66)2 318-9744 ext.4004

wisit.w@harn.co.th

Channels Contact to HARN

Stakeholders can provide feedback, suggestions, complaints, and report any non-compliance with laws, code of conduct, organizational regulations, and other matters unrelated to corruption through the following channels:

Company Secretary, email: wasukan.b@harn.co.th Tel: (02) 318-9744 ext. 4011

Investor Relations, email: wirat.s@harn.co.th Tel: (02) 318-9744 ext. 5001

Mail, Harn Engineering Solutions Public Company Limited, 559 Soi Soonvijai 4, Rama 9 Road, Bangkok, Huaykwang, Bangkok 10310

HARN's employees can complain and express opinions through a variety of channels such as through a comment box, LINE Official account, or direct notification via e-mail to the Human Resources Department. All employees are obligated to acknowledge the available complaint channels since their orientation as new employees.

Actions when Receiving Whistleblowing and Confidentiality

1. Once the chairman of the Audit Committee receives a clue, or the company secretary or investor relations or any other channels receive clues and complaints from the stakeholders of HARN, a preliminary consideration will be made regarding the category of which the matter of the complaint received falls into. The cases will be collected to present to the sub-committees related. Except for complaints and anti-corruption whistleblowing directly sent to the chairman of the Audit Committee, the chairman of the Audit Committee will personally open those letters.

2. Employee complaints or suggestions, HARN has a process for dealing with such by considering whether the employee's complaint is a matter that may be an offense and at what level in order to determine the penalties for the action with fairness and accuracy.

3. HARN has established a suitable and fair process for punishing violators of anti-corruption measures. Any violation of this policy, direct or indirect, calls for disciplinary review under HARN's regulations, consisting of fact-finding, investigation, punishment, and appeal. They could also lead to punishment by law. Employees must therefore master and strictly conform to the Anti-Corruption Policy in every step of their work.

The Board of Directors has assigned the Audit Committee, comprising entirely independent directors, to serve as the central body for receiving reports and whistleblower disclosures, monitoring reported cases, protecting and ensuring fairness for complainants and whistleblowers related to internal fraud and corruption. The Audit Committee is also responsible for reporting investigation results and disciplinary actions to the Board of Directors.

The Audit Committee has authorized the Chief Executive Officer or an appropriate designee to establish an investigative committee responsible for collecting, screening, and reviewing complaints or whistleblower reports, assessing the sufficiency of evidence, and conducting investigations to establish the facts within 30 days. If additional evidence is required, the process must be completed within 60 days. A summary report of the investigation findings must be submitted to the Chief Executive Officer, who will present it to the Audit Committee for further action. The Audit Committee will then report the findings and measures taken to the Board on a quarterly basis.

Protection Measures Whistleblowers

In order to protect the rights and confidentiality of whistleblowers or those who cooperate to provide with good intention, HARN will take the following actions:

1. Required that not disclose names, addresses or any other information that can identify the complainant or the whistleblower and keep the information of the complainant and whistleblower confidential in an appropriate and fair manner. Only those responsible for the investigation of complaints will have access to such information.

2. Required that human resources administration process echoes its commitment to anti-corruption measures. Although refusal to take part in corruption may deprive HARN of business opportunities, its policy is not to demote, punish, or harm those that do so.

3. The person receiving information from performing duties related to complaints have a duty to maintain

information, complaints, clues and documentary evidence of the complainant and whistleblower confidential. No information is to be disclosed to any other person who does not have a relevant duty unless it is a disclosure in accordance with the duty required by laws. If there is an intentional violation involving the disclosure of confidential information, HARN will impose disciplinary action in accordance with its regulations and/or take legal action as deemed appropriate.

In 2024, HARN **received no** complaints or whistleblower reports regarding fraud or corruption. Additionally, there **were no** violations related to corporate governance, code of conduct in business, or compliance with applicable laws, regulations, and policies. However, it communicates acknowledged to all Board, Executives and Employees to the Good Corporate Governance, Code of Conduct and Anti-Corruption Measures to prevent complaints/whistleblowing of such issues.

Number of cases or issues related to whistleblowing

	2022	2023	2024
Total number of cases or issues received through whistleblowing channels (cases)	0	0	0

The monitoring of compliance with other corporate governance policy and guidelines

HARN complies with its corporate governance policies and principles, Code of Conduct, Anti-Corruption Measures Manual, Risk Management Policy, and Personal Data Protection Policy (PDPA). Continuously communicates and reinforces these guidelines to directors, executives, and employees. The performance in 2024 are as follows:

1. Delivered HARN's Corporate Governance Policy and Code of Conduct to 100% of newly appointed directors. Emphasized compliance with corporate governance and code of conduct in business, such as insider trading, conflicts of interest, and stakeholder engagement, during Board of Directors meetings.
2. Conducted risk assessments covering business operations, legal compliance, financial management, internal controls, IT security, occupational and safety, environmental protection, corporate reputation, and fraud prevention. Reported risk control measures to the Risk Management Committee, Audit Committee, and Board of Directors quarterly. In 2024, no violations related to business ethics, fraud, insider trading, or conflicts of interest were found among HARN's directors, executives, or employees.
3. Integrated corporate governance, business ethics, and anti-corruption awareness into the onboarding program for new employees. 100% of the 50 new employees in 2024 completed the required training and knowledge assessment.
4. Provided ongoing communications on corporate governance, business ethics, anti-corruption, insider trading prevention, conflict of interest management, risk management, cybersecurity threats, and personal data protection to all directors, executives, and employees. Utilized multiple communication channels, including emails, Digital Signage, Intranet, and LINE Official, ensuring 100% coverage.
5. Conducted online training and testing on corporate governance, business ethics, anti-corruption, insider trading prevention, conflict of interest prevention, and risk management. Achieved 100% completion for all 8 board members and 5 senior executives. 238 employees participated, with a 99.16% completion rate.

Additionally, in 2024, HARN disclosed all material events within regulatory deadlines, ensuring that the trading of HARN securities in the stock market remained liquid, fair, and orderly. As a result, **no** significant errors or material issues impacted HARN or its shareholders.

Furthermore, in 2024, HARN, its Board, and executives were not subject to any fines, legal accusations, civil proceedings, or any misconduct related to corruption, ethics, or violations of corporate governance standards. No breaches of relevant laws and regulations enforced by regulatory authorities such as the SEC, the SET, or the National Anti-Corruption Commission (NACC) were recorded.

Additionally, HARN fully complied with regulations, **does not** violate or fail to comply with the rules regarding share repurchases, **nor does** it hinder mutual communication among shareholders or withhold disclosure of shareholder agreements, **nor does** it violate or fail to comply with the rules regarding related party transactions or asset transactions.

Moreover, no independent directors, non-executive directors, or audit committee members resigned due to corporate governance issues. HARN continues to uphold its positive reputation, ensuring that no actions are taken that could harm its credibility or negatively impact the HARN's standing.

Information on report on the results of duty performance of the audit committee in the past year

Meeting attendance of audit committee

List of Directors	Meeting attendance of audit committee		
	Meeting attendance (times)	/	Meeting attendance rights (times)
1 Mrs. VALEERATN CHUERBOONCHAI (Chairman of the audit committee)	4	/	4
2 Mr. PRASERT DEEJONGKIT (Member of the audit committee)	4	/	4
3 Mr. TEERACHAI PORNINSIRIRAK (Member of the audit committee)	4	/	4

The results of duty performance of the audit committee

1. Reviewed the Financial Statements:

The Audit Committee reviewed financial reports both quarterly and annual separate and consolidated financial statements data. It also examined key audit matters, appropriateness of the account recording system, and disclosure of other key information, indicated in the auditors' report by Karin Audit Co. Ltd To this end, reviewed the credibility of estimated figures, assumptions requiring managements' discretion, disclosure of key transactions potentially affecting financial reports, while obtaining clarification from the external auditor and management to ensure that financial report preparation was accurately, credibly undertaken and useful for the useful for users of financial reports, as well as the criteria of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET). The auditor has reviewed and audited the financial report, and provided unqualified opinions.

2. Internal Audit:

The Audit Committee reviewed and approved annual audit plans, conformance to the plans, internal audit findings and recommendations and follow-ups as well as improvements of significant issues every quarter. It also assessed the independency of the internal audit from Ultima Advisory Company Limited to perform the duties efficiently and effectively continuously, comply with rules and policies, support the adoption of audit management system and data analysis tools to manage the internal audits. In addition, it also pushed of the quality of audit perform for greater professionalism that creates sustainable value to the organization, and upheld internal audit assessment of international professional standards, to ensure aspects of good governance and adequate internal control and internal audit.

3. Connected Transactions:

The Audit Committee reviewed connected transactions or those posing potential conflicts of interest with that of HARN's and subsidiary under the SET's regulations to the Office of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET) announcements and other relevant laws. There is a view that transaction meets the general trade conditions, fairness, and sensibility taking into account the best benefits of business and its shareholders. Such transactions were also promptly disclosed to SET.

4. Review of Compliance with Laws, Corporate Governance, Risk Management, and Internal Control:

The Audit Committee reviewed the efficiency and effectiveness of corporate governance while giving support for business in pursuit of sustainability, reviewing compliance with current laws and regulations, as well as encouraged the preparation for and closely monitored the upcoming laws that may impact HARN's businesses, also reviewed risk management measures and close monitoring of cyber security risk outcomes and emerging threats, include key risk other to ensure efficiency and effectiveness. It also emphasized the readiness of the workforce in support of rapid change. The Audit Committee, moreover, followed supervises the adequacy and appropriateness of good corporate governance, risk management, internal controlm comply withorganization-wide regulations laws and rules include reviewed the anti-corruption policy and practices, and complaint handling and whistleblowing process, it endorsed the sufficiency of the internal control system as required by the SEC to ensure that HARN commands appropriate and sufficient internal control, comply with law without major problems or defects process business.

5. Appointment of the External Auditor for 2024 and Approval for Audit Fee:

In selecting the external auditor, the Audit Committee reviewed performance records, experience, independency,

auditing fees, and compliance with SEC's announcements and nominated Karin Audit Company Limited, namely Mr. Jadesada Hungsapruue CPA Registration No. 3759 or Ms. Kannika Wipanutrat CPA Registration No. 7305 or Mr. Jirote Sirirorote CPA Registration No. 5113 or Ms. Nonglak Pattanabandith CPA Registration No. 4713 or Ms. Sumana Senivongse CPA Registration No. 5897 or Mr. Komin Linphrachaya CPA Registration No. 3675 or Ms. Kojchamon Sunhuan CPA Registration No. 11536 or Mr. Worapol Wiriyakulapong CPA Registration No. 11181 or Mr. Pojana Asavasontichai CPA Registration No. 4891 or Mr. Wichian Proongpanish CPA Registration No. 5851 or other auditors approved by the Office of the SEC's from Karin Audit Company Limited for the Board of director endorsement and submission to the 2024 AGM for shareholders' approval of external auditor and auditing fee for 2024.

6. Quality Assessing of the Audit Committee

The Audit Committee reviewed its own charter and assessed its own performance as a group and individuals against SET's best practices to ensure efficient, fruitful performance. Overall assessment result for as a group and dividul was "excellent" and result for self-assessment was "excellent", and reported its performance outcomes to the Board acknowledged, as well as action sets plans to improve its process of governance, risk management, and internal control supervision as well as compliance with HARN's regulations.

In this regard, HARN and the Board, including Executives, were **not** violation/non-compliance with the guidelines on share repurchase/deprivation of communication between shareholders/non-disclosure of agreements between shareholders, and violation/non-compliance with the guidelines on equity trading or asset trading.

In conclusion, this year the Audit Committee its charter duties and responsibilities with diverse expertise, prudence, and independence while providing creative views and advice for equal benefit of all stakeholders. The Audit Committee concluded that HARN and Subsidiaries had valued efficient and effective business conduct, prepared credible and material financial reports in line with financial reporting standards, and sufficiently provide disclosure of connected transactions with potential conflicts of interest, as well as had risk management, internal control process, good corporate governance and anti-corruption prevention suitable and adequate, include in full has compliance with business applicable laws and regulations has efficient and efficient.

Information on summary of the results of duty performance of subcommittees

Meeting attendance and the results of duty performance of subcommittees

Meeting attendance of Executive Committee

Meeting Executive Committee (times) : 12

List of Directors	Meeting attendance of Executive Committee		
	Meeting attendance (times)	/	Meeting attendance right (times)
1 Mr. WIRAT SUKCHAI (The chairman of the executive committee)	12	/	12
2 Mr. THAMMANOON TRIPETCHR (Member of the executive committee)	12	/	12
3 Mr. JAIN CHARNNARONG (Member of the executive committee)	12	/	12
4 Mr. Rattanaphan Mukhariwattananon (Member of the executive committee)	12	/	12
5 Mr. Wisit Wachiralappaitoon (Member of the executive committee)	12	/	12
6 Mrs. Varinkan Teraumranon (Member of the executive committee)	12	/	12

The results of duty performance of Executive Committee

1. Specified and reviewed of HARN and its subsidiaries' mission, vision, strategy, and business plan.

Specified and reviewed vision, mission and business operation plans of HARN's across various business lines and subsidiaries on a monthly, by specifying that the meeting shall be arranged and such plans communicate be conveyed to the management and the employees at all levels for their acknowledgement and compliance, so that the targets should be achieved as per specified, considering the internal and external factors, including acceptable opportunities and risks and report every quarter the progress to the Board for acknowledgment.

2. Reviewed and monitored performance

Reviewed and track the performance of HARN's across various business lines and subsidiaries on a monthly, as well as the progress of various projects, budgets approved by the Board, in order to accordance plan and target, including provided useful recommendations and suggestions in conducting business to maximize efficiency and effectiveness, and report every quarter the performance to the Board for acknowledgment.

3. Considered and approved the annual budget and investment

Scrutinize and granting approved the annual budget and investment of HARN, including the develop information technology systems, computer equipment renovation, fire protection system renovation, innovation project and other important matters in business to promote sustainable business operations on environment, society, and governance, which are then proposed to the Board's approval.

4. Consider granting approved the 2023 annual dividend

Scrutinize and granting approved, annual dividend payment at the rate Baht 0.15 per share, as the dividend payment of net profit from the operating results of the year 2023 as reference to specific financial statements, which are then proposed to the Board's and the shareholders' approval.

5. Specified and reviewed organizational structure, administration, and policy of human resource management

Reviewed the organizational structure, administration, and policy of human resource management by reviewing the criteria for recruitment, training, performance evaluation development, relocation, termination, and setup of salary increase rate, bonus, and other benefits for the year 2024 for employee and department manager, except Chief Executive Officer.

6. Supervised compliance with good corporate governance

Supervised and monitoring HARN's and subsidiaries governance to ensure compliance with international standards and criteria set forth by regulatory agencies such annual general meeting of shareholders, disclosures to ensure their timeliness and the completeness and accuracy of the material information disclosed in accordance with the criteria stipulated by regulators, and monitoring the handling of complaints to ensure with the complaints/whistleblower policy.

7. Supervised the develop of corporate innovations

Driving giving comments and suggestions innovation to ensure a complete innovation management with efficient and systematic innovation and technology management for increased innovation effectiveness that meets HARN's strategic objectives and core goals, as well as resource optimization, to achieve tangible results and leveraging business in line with the purpose contributing to sustainable growth.

8. Consider the sustainable development

Giving importance to addressing climate change and has approved the annual sustainability development plan, covering success evaluation, development, as well as the strengthening of the culture and communication of sustainability efforts. As well as has also provided feedback, suggestions, and monitored the implementation of the plan. Key activities in 2024 include reviewing the sustainable development policy, setting environmental policies across all ESG dimensions, and setting targets to reduce carbon dioxide in both direct and indirect operations, attaining Carbon Neutrality by 2040, and achieving net zero greenhouse gas emissions by 2050, Fostered the corporate sustainability culture for directors, executives and employees through communication and activities

9. Reviewed charter and assessment of the Executive Committee

Reviewed the Executive Committee charter to ensure that the guidelines for their performing duties are comprehensiveness, suitability, sufficiently and alignment with the current situations. Reviewing and the performance assessment both group assessment and self-assessment, for 2024 to ensure their alignment with the Executive Committee

charter and the good practices of the SET. The assessment results both group and individuals are at a good level, which has been reported to the Board. The Executive Committee intends to take the evaluation results as a guideline for further improvement.

However, HARN and the Board, including Executives, no fine or civil actions by regulatory corporate such as the SEC, SET or NACC etc., regarding corruption, good corporate governance, code of conduct, compliance with relevant laws.

The Executive Committee still has a commitment to perform duties with full capacities and prudence for the most benefit of all groups of stakeholders, places great importance with the corporate governance on ensuring HARN's strict compliance the corporate governance policy, anti-corruption, code of conduct and organizational development sustainable. Considering the balance in ESG, as well as support the vision, mission, and strategy of HARN's business for the international sustainability direction. Following the commitment in various fields, HARN has been evaluated in the 5-star "excellent" business for the 6th consecutive year with the full score of 100 for the shareholders' meeting for the 7th consecutive year, including obtaining "A-level" sustainability assessment as the first year. The achievements show HARN's good corporate governance standards along with sustainable development and responsibilities for the social, which result from the commitment and cooperation of the Board's, executive and employees, which has enabled HARN experience continuously growth and its sustainability and its sustainability has been recognized by all stakeholders, creating long-term sustainable value for shareholders.

Meeting attendance of Nomination and Remuneration Committee

Meeting Nomination and Remuneration : 2
Committee (times)

List of Directors	Meeting attendance of Nomination and Remuneration Committee		
	Meeting attendance (times)	/	Meeting attendance right (times)
1 Mr. PRASERT DEEJONGKIT (The chairman of the subcommittee)	2	/	2
2 Mrs. VALEERATN CHUERBOONCHAI (Member of the subcommittee)	2	/	2
3 Mr. JAIN CHARNNARONG (Member of the subcommittee)	2	/	2

The results of duty performance of Nomination and Remuneration Committee

1. Recruitment Duties

Proceeded Strictly conduct recruitment and selection of qualified persons to be appointed as Board of Directors in accordance with the screening process and criteria specified in the policies and principles of corporate governance and code of conducts was carefully, from qualifications diversity as required from the Board Skill Matrix which includes gender and age, and does not allow race, nationality, or origin to become limitation in the selection, for nominate qualified persons to the Board of Directors and/or the shareholders' meeting as required by law. In this regard, the list of professional directors in the Thai Institute of Directors Association (IOD) was used to assist in the selection of suitable persons, to this end, considered the composition and qualifications of the Board, both overall and individually, to match the size, type, complexity, and diversity of businesses, as well as personal independence as required by applicable laws and HARN's criteria. The activities are described below:

1) Recruitment and selection of qualified person as director Replace directors who completed their terms

Reviewed the criteria and procedures for the nomination and appointment of GC's Directors to ensure completeness, suitability, and compliance with laws, regulations, and best practices for the selection and appointment of Directors. In 2024, conduct recruitment and selection of qualified persons as Board of Directors, replace directors who completed their terms, to present to the Board of Directors and the AGM. The 3 directors nominated for another term were Mr. Prasert Deejongkit (independent director), Dr. Teerachai Pornsinsirak (independent director) and Mr. Wirat Sukchai (director). Also, all candidates nominated have all qualifications as specified by relevant regulations and suitable for the

business, and the candidates nominated as independent directors are fully qualified in accordance with the law and regulations relating to independent directors and are able to provide opinions independently and those who have no conflict of interest with HARN. The Board of Directors and the 2024 AGM thus resolved to approve the appointment of these candidates as Directors as instructed by the Nomination and Remuneration Committee.

2) Orientation and provided documents for new director

For new directors, HARN arranges an orientation program on its business policies, as well as information, applicable laws and regulations. In addition, each director receives a Director's Handbook, with useful information for performing duties. In 2024 no new directors were appointed. However, HARN improvement the director's handbook to be current to accorder with of good corporate governance.

3) Reviewed stipulated the overall qualification structure framework (Board Skill Matrix)

Reviewed the Board Skills Matrix and the diversity of expertise for accordance with corporate governance principles, and conducting a specific competence assessment of the Board of Directors for the year 2024 to review the appropriate expertise, both governance and strategic, to be appropriate and in line with the business context.

4) Reviewed succession plan

Devised succession plan of key positions prepared especially chief executive office and reported of progress in performance against targets every quarter for the Board. In 2024 considered qualified internal personnel to develop leadership skills in alignment with changes and future business directions for the position of Chief Marketing Officer (CMO), with 2 positions.

5) Reviewed the development plan for directors and top executive

Reviewed the training courses related to the development of knowledge, competence, good corporate governance, climate change and the performance of a director's duties of the Thai Institute of Directors Association (IOD) to enhance the knowledge and capabilities of the board members to promote more effective execution of their duties, including the development of the Chief Executive Officer (CEO) to expand knowledge that will benefit the execution of responsibilities and support HARN's operations. In 2024, dispatching Mr. Prasert Deejongkit in the Advanced Audit Committee Program (AACP), class 53/2024 and Dr. Jain Charnnarong in the Board's Roles in Climate Governance (BCG), class 2/2024.

6) Opportunities minority shareholders propose agenda and persons as directors

Encouraged and supported the granting opportunity for minor shareholders, to propose agendas and nominate candidates as directors to nomination process from October 1 to December 31, 2024 before the 2025 AGM, open rules through the HARN website and Thailand Stock Exchange website, it has been proven that no shareholder has nominated anyone to serve as a director.

2. Remuneration Duties

The Nomination and Remuneration Committee defined directors' remuneration under criteria, based on company performance and business complexity; Board performance; director responsibilities; and comparison with peer companies in the same industry. The elaborated as follows:

1) Determine remuneration and criteria for remuneration payment to directors

Consider the Identified remuneration payment rate and criteria for directors and sub-committees before proposing for the approval of the 2024 AGM. The survey of comparison with leading companies of similar industries revealed that monthly remuneration and meeting allowance payment rate and structure remained appropriate. Therefore, the same remuneration rate as that of 2023 had been proposed and was approved by the 2024 AGM, and acknowledged the directors' 2024 remuneration payment survey outcomes, conducted by the Thai IOD.

2) Reviewed the criteria for performance evaluation and set remuneration for Chief Executive Officer (CEO)

Acknowledged the remuneration of the CEO for the year 2024, taking into account his performance pursuant for 2023 in accordance with the guidelines of the SET, and endorsed the criterion for performance assessment for the CEO for the year 2024, for the Board of Director approval based on transparent, fair, and reasonable criteria. The performance appraisal criterion was made up of 2 parts: KPI, performance indicator to target, weighted 70% and API, performance evaluation weighted 30%.

3. Other duties according to the charter

1) Reviewed the director recruitment and remuneration policy

Reviewed the rules, procedures for recruitment of directors and structure of remuneration for the Board of Directors, criteria for remuneration payment, including promotion of continual development. This policy still appropriate coverage guidelines and sufficient with complete, with no issues to be additionally resolved.

2) Reviewed of performance evaluation form for Chief Executive Officer

Reviewed the criteria, methods, remuneration payment structure and CEO's annual performance assessment in accordance in line with the HARN's strategic direction and maximizes its benefits. The policy still follows the established principles with no issues to be additionally resolved.

3) Reviewed the succession policy of Top Executives

Consider the criteria for selecting suitable personnel both externally and internally, qualifications, regulations, and succession processes to mitigate risks or impacts from a lack of continuity in management. The policy remains appropriate and transparent with no issues requiring further correction.

4) Reviewed charter, meeting, assessment of the Nomination and Remuneration Committee

Reviewed the Nomination and Remuneration Committee charter to ensure their comprehensiveness, suitability, sufficiently and alignment with the principles of good corporate governance and the current performance of duties. Reviewing and the performance assessment both group assessment and self-assessment, for 2024 to ensure their alignment with the Nomination and Remuneration Committee charter and the good practices of the SET. Pre-setting the dates for its meetings for 2025 to consider, acknowledge and reporting performance relating to the Board of Directors. The assessment results both group and individuals are at an excellent level, which has been reported to the Board.

Nomination and Remuneration Committee have used knowledge, ability, caution, and sufficient independence in giving opinions and suggestions for the overall benefit of HARN for the best interest of shareholders. It also serves to oversee the Board's performance under the good corporate governance system in accordance with the relevant laws and criteria. In 2024, no significant errors that affect HARN and the shareholders have been found. And no independent director non-executive directors resigned due to HARN's corporate governance issues, including avoiding methods of harming HARN's reputation.

Meeting attendance of Risk Management Committee

Meeting Risk Management Committee (times) : 4

List of Directors	Meeting attendance of Risk Management Committee		
	Meeting attendance (times)	/	Meeting attendance right (times)
1 Mr. TEERACHAI PORNINSIRIRAK (The chairman of the subcommittee)	4	/	4
2 Mr. WIRAT SUKCHAI (Member of the subcommittee)	3	/	4
3 Mr. THAMMANOON TRIPETCHR (Member of the subcommittee)	4	/	4
4 Mr. Rattanaphan Mukhariwattananon (Member of the subcommittee)	4	/	4
5 Mr. Wisit Wachiralappaitoon (Member of the subcommittee)	4	/	4
6 Mrs. Varinkan Teraumranon (Member of the subcommittee)	4	/	4

List of Directors	Meeting attendance of Risk Management Committee		
	Meeting attendance (times)	/	Meeting attendance right (times)
7 Mr. Prapas Rakpanya (Member of the subcommittee)	4	/	4
8 Ms. Warangkana Jongnui (Member of the subcommittee)	3	/	4
9 Mr. Suchat Suwatnodom (Member of the subcommittee)	4	/	4
10 Mr. Kittiphong Kittimethawenun (Member of the subcommittee)	2	/	4
11 Mr. Vachiravit Akaraseranee (Member of the subcommittee)	4	/	4
12 Mr. Sukit Litikorn (Member of the subcommittee)	4	/	4
13 Mr. Withoon Thamee (Member of the subcommittee)	2	/	2

The results of duty performance of Risk Management Committee

1. Reviewed and Amend the Risk Management Policy

Reviewed the acceptable risk management policies to have a framework and process covering short-term and long-term key risks as well as emerging risks that may affect the business in the future and corruption risk to be in line with the strategic direction and changing circumstances, flexibility to take appropriate action such as strategic risk and operational, compliance, financial, external factors, etc., to ensure mitigating impacts of business uncertainties.

2. Reviewed the Enterprise Risk Control Reports

Reviewed advocated leading and lagging key risk indicators to measure the effectiveness of risk management and counseled management on the review / improvement of its management practices by revising risk management plans in line with prevailing business strategies and contexts, and new risk, as well as, implementation was cascaded throughout the corporation to effectively address the risks.

3. Steered Risk Management to Ease Business Impacts

Key global situations and potential risks that may affect HARN's business operations were monitored. Has proactive measures focusing on management to and defined comprehensive risk management plans for all situations to lower the likelihood of all risk incidents, with reactive measures if a risk event occurs to minimize the impact on organizational goals to ensure that HARN's risk management process is appropriate and effectively implemented.

4. Supervised the Risk Management Considering Environment, Society and Governance

Emphasized sustainability processes covering environmental, social, and governance (ESG) the drive for implementation by all functions, monitoring risk management results to ensure that HARN continues in line with its sustainable development to align with the strategic directions and stakeholders' expectations efficiently and effectively in the future.

5. Considered commented on future Business

Focused on the investment supervision process with rigorously considered risk issues and risk management practices to exchange information, analyzes, scrutinizes, and reviews the investment process carefully, concisely, efficiently, and in line with the changing global business environment.

6. Monitored Corporate Risk Management

Supervised, followed up, and reviewed plans and recommended guidelines for corporate risk management, mitigation plans, 2024 key risk indicators, and key projects on a quarterly basis, to ensure that effective and appropriate risk management is implemented within risk appetite statement, consistent with the risk management policy and handbook of anti-corruption measures. The committee also reported the findings of corporate risk management and risk management performance to the Board every quarter basis. The board of directors pushing for close monitoring of the debtor's risk management process with continuous monitoring conditions under highly volatile market.

7. Reviewed charter and assessment the Risk Management Committee

Reviewed the Risk Management Committee charter to ensure that the guidelines for their performing duties are flexible, suitability with the current situations. Reviewing and the performance assessment both group assessment and self-assessment, for 2024 to ensure their alignment with the charter and the good practices of the SET. The assessment results both group and individuals are at an excellent level, which has been reported to the Board.

The Committee concluded In 2024, HARN has developed a comprehensive corporate risk management system for all aspects of according to the risk management policy, and cover risk management practices to strategic, financial, compliance, social and environmental include emerging risk to cope with prevailing circumstances, in line with the changing environment. The Committee has meetings were regularly arranged to continuously manage key and urgent such risk issues, rendering HARN risk management indeed efficiently, sufficient and controlled risks within the risk appetite. Able to achieve sustainably support business goal achievement in the create long-term amid challenging circumstances.

Corporate Sustainability Policy

Information on policy and goals of sustainable management

Sustainability Policy

Sustainability Policy : Yes

With a strong commitment to operate and drive sustainable growth for the business, covering all 4 dimensions: economy, environment, society, and governance, to support its vision: “We strive to be the leader in providing comprehensive and sustainable engineering services that meet customer needs in developing the quality of life, society, and the environment.” This is integrated into every step of business operation, under the principles of corporate governance and code of conduct, while considering the impact on stakeholders as well as the value chain. Therefore, HARN has set its policy for sustainable organizational development based on two key business strategies: Business (B) and Sustainability (S) or B+S. This drives HARN’s sustainability efforts in each dimension, in alignment with long-term operational goals, and emphasizes readiness to address potential future crises. It also focuses on developing employees’ skill sets and integrating technology to improve work processes, enhancing the organization’s competitiveness for sustainable growth.

Following a review of the policy content and its operational effectiveness by the Board of Directors in 2024, improvements have been made in areas related to sustainable business operations, reflecting HARN’s sustainability efforts in each dimension. These are disclosed on the website www.harn.co.th and communicated with executives and employees across the organization.

Economic

- Monitor the development of sustainable engineering technologies related to improving the quality of life, society, and the environment, and select high-quality products suitable for the market to offer as services.
- Promote the use of digital technology to transform business operations, workflows, and services in order to improve work efficiency and enhance customer satisfaction.
- Place importance on the values, wisdom, and ideas of employees and executives, providing opportunities for research and the development of new innovations and out-of-the-box ideas that meet the needs of customers, society, and the environment. Human resources are considered the most valuable asset of the organization and must be well taken care.
- Emphasize the efficient use of human resources, optimizing workforce deployment through digital technology and automation systems as much as possible.

Environment

- Develop a new holistic economic model, adhering to the principles of a 3-dimensional economy, which includes a bioeconomy system that focuses on the efficient use of biological resources, a circular economy system that considers the maximum reuse of materials, and a green economy system aimed at addressing pollution to reduce the environmental impact sustainably.
- Address climate change by striving to find business solutions that reduce greenhouse gas emissions and even capture these gases to prevent their release into the atmosphere. Create awareness and set an example of a lifestyle among employees and executives, to become a culture that minimizes greenhouse gas emissions. Develop greenhouse gas-related businesses as new, challenging ventures for the organization.
- Commit to carbon neutrality by 2040 and achieving net-zero greenhouse gas emissions by 2050. If possible, accelerate the process of achieving neutrality as quickly as possible, without delay, and use the knowledge gained to create new businesses.
- Promote environmentally responsible operations by managing environmental quality and biodiversity according to relevant laws and regulations. Invest in, develop, and improve environmental management systems, while seeking new measures and methods to enhance management efficiency and better control environmental quality. Innovate and explore ways to reduce the use of resources and energy, as well as minimize the release of pollutants, waste, and greenhouse gases, to prevent, control, and reduce environmental, community, and social impacts as much as possible.

Social

- Cultivate a volunteer culture to employees and executives by fostering a culture of “giving” to stakeholders and society without the expectation of receiving anything in return. Promote social and community responsibility by supporting public welfare activities for society and the environment, and encourage HARN employees to participate in social activities.

- Respect the value and equality of individuals, honor differences, listen to opinions transparently, treat workers equally and fairly, assign tasks according to their abilities, and provide appropriate compensation. Prohibit the use of illegal labor, including employees and workers of partners and/or stakeholders. Safeguard and protect the safety of employees and HARN's property without infringing on the rights and safety of others, including the protection of personal rights, confidentiality of information, data disclosure, and use of personal data. Treat employees of HARN and partners equally, considering human rights principles across the entire supply chain.
- Create a positive work atmosphere and environment to ensure employee happiness and safety, and raise safety standards according to legal requirements. Set a work accident goal of "zero" and prohibit any operations without proper safety controls and safety equipment. Ensure appropriate and sufficient safety training related to the work.

Corporate Governance

- Promote good corporate governance to ensure that HARN can create added value for both itself and society in a sustainable way, so that all parties follow the same practices in line with the 5 basic principles of good corporate governance: Integrity, Fairness, Transparency, Responsibility, and Accountability.
- Promote and raise awareness of the importance of conducting business in strict adherence to laws, regulations, and guidelines relevant to business operations.
- Conduct business in compliance with laws relating to anti-corruption, both domestically and internationally, where HARN operates its business.
- Place importance on and engage stakeholders by being open to transparent and constructive feedback, treating everyone equally, and respecting differences.
- Encourage fair competition.
- Promote respect for property rights and avoid intellectual property infringement.
- Protect personal data and safeguard online privacy with modern technology and robust security systems.

Security

- Set a target to achieve zero work-related injuries and illnesses by developing, improving, and elevating occupational health and safety standards in accordance with legal requirements.
- Prohibit any activities that do not comply with safety control measures, including the absence of safety equipment and insufficient or inappropriate safety training, as well as the active involvement in cultivating a safety culture within the community and society on a consistent basis.

Tax Policy

HARN aims to be an organization with sustainable growth, responsible for taxes, and compliant with accounting standards and tax guidelines, following the practices below:

- Tax Structure: Avoid using fraudulent tax structures or those that are incorrect, or creating complexities for initial tax benefits and tax avoidance.
- Tax Incentives: Strive to utilize tax incentives in a legal and effective manner, in line with sustainable and appropriate business decisions, within the framework of the country's tax policies.
- Tax Transparency: Report tax-related responsibilities to the government transparently, ensuring it is auditable.

Practice and Respect for Human Rights Policy

HARN is committed to conducting business in accordance with the law and human rights principles, emphasizing respect for the rights, freedoms, and equality of individuals as guaranteed and protected by both Thai law and international law. Management and employees are required to uphold human rights principles, adhere to the rule of law, respect human dignity, rights, and freedoms, and treat all parties equally, following these practices:

- Promote and encourage the adherence to fundamental human rights principles and equality at all levels, regardless of nationality, race, skin color, gender, language, religion, political beliefs, or other beliefs, ethnicity, or social origin, property, birth, or any other status, which forms the basis of social coexistence.
- Support and respect the protection of human rights by regularly monitoring and ensuring that its business does not contribute to human rights violations, such as not supporting forced labor, opposing child labor, or any other actions that demonstrate disrespect for human rights principles or do not meet international human rights standards, rights, freedoms, and equality.
- Management and employees have the duty and responsibility to promote the rights of individuals wherever HARN or its subsidiaries operate, to ensuring that business activities do not involve or refrain from actions that violate human rights.

Information Disclosure

- Disclose the policy for sustainable organizational development, sustainability operations, and performance results in all dimensions, in accordance with the criteria and regulations of relevant agencies, as well as the United Nations' international standards, sufficiently, with transparency, and in a timely manner, to demonstrate the commitment and intention to develop the organization sustainably.
- Disclose the policy for sustainable organizational development to directors, management, employees, and stakeholders so they are informed and adhere to it in their work and business operations of HARN.

Promote Moral, Ethical, Social, and Environmental Responsibility

Raise awareness and instill good consciousness, support participation in social and environmental responsibility activities for directors, management, and employees by ensuring comprehensive communication and providing training on ethics, integrity, corporate governance principles in operations and business conduct, as well as social and environmental responsibility that significantly contributes to sustainability, making it a regular part of the organization's culture every year.

Practice and Follow-up Actions

The directors, executives, and employees at all levels have a responsibility to support, promote, and operate in accordance with sustainable organizational development policies, become an organizational culture, while considering balanced interests in economic, social, environmental, and corporate governance.

Reference link for sustainability policy : <https://www.harn.co.th/wp-content/uploads/2025/03/SO01-นโยบายการพัฒนาองค์กรอย่างยั่งยืน.pdf>

Sustainability management goals

Does the company set sustainability management goals : Yes

HARN sets sustainable development goals that consider the impact of business operations, reflecting trends in Environment, Social, and Governance (ESG) aspects, both in the short and long term that is appropriate, to achieving carbon neutrality by 2040 and net-zero greenhouse gas emissions by 2050. Working Group on Sustainability is tasked with driving strategies and guiding operations to align with the framework in order to achieve HARN's sustainability goals and support the United Nations' Sustainable Development Goals (SDGs) as follows:

- Reduce electricity consumption by 30% by 2028 through the transition to renewable energy.
- Control fuel energy consumption, reducing by 5% per year by transitioning 60% of company vehicles to electric cars within 3 years and 100% within 5 years.
- Control the use of tap water, reducing by 3% per year through monitoring and managing water usage, and inspecting water-related equipment.
- Reduce the amount of non-hazardous waste, hazardous waste, and air pollution from HARN operations by 5% per year by applying the 3R principle: Reduce, Reuse, Recycle.
- Control the emission of greenhouse gases in Scope 1 and 2 by reducing by 5% per year, and reduce Scope 3 to net zero by 2050 through various projects and reducing the use of resources and energy that contribute to greenhouse gas emissions.
- Source products that replace current products with environmentally friendly alternatives, aiming for 25% of revenue by 2040.
- Support green projects or environmentally friendly initiatives, including renewable energy, at least once per year.
- Organize environmental activities for the community and society at least once per year.
- Provide environmental training for relevant employees and stakeholders in the value chain at least once per year.
- Manage the environment in compliance with legal requirements and other relevant regulations, ensuring zero violations of environmental laws and regulations.

United Nations SDGs that align with the organization's sustainability management goals	: Goal 3 Good Health and Well-being, Goal 5 Gender Equality, Goal 6 Clean Water and Sanitation, Goal 8 Decent Work and Economic Growth, Goal 9 Industry, Innovation and Infrastructure, Goal 13 Climate Action, Goal 15 Life on Land, Goal 16 Peace, Justice and Strong Institutions, Goal 17 Partnerships for the Goals
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Information on review of policy and/or goals of sustainable management over the past year

Review of policy and/or goals of sustainable management over the past year

Has the company reviewed the policy and/or goals of sustainable management over the past year : Yes

Has the company changed and developed the policy and/or goals of sustainable management over the past year : Yes

Following a review of the policy content and its operational effectiveness by the Board of Directors in 2024, improvements have been made in areas related to sustainable business operations, reflecting HARN's sustainability efforts in each dimension. These are disclosed on the website www.harn.co.th and communicated with executives and employees across the organization.

Information on impacts on stakeholder management in business value chain

Business value chain

The directors, executives, and employees at all levels of HARN are responsible for supporting, promoting, and implementing work in alignment with the company's sustainable development policy until it is fully integrated into the corporate culture. Operations are carried out with consideration for a balanced approach to economic, social, environmental, and corporate governance benefits. HARN identified stakeholders by analyzing their involvement along the supply chain, take the principle of universal human rights seriously, ranging from crude procurement, inventory, marketing and sales, distribution and customer service.

Analysis of stakeholders in the business value chain

Details of stakeholder analysis in the business value chain

Group of stakeholders	Stakeholders' expectations	Responses to stakeholder expectations	Channels for engagement and communication
<u>Internal stakeholders</u>			
Employees	- Treated equally fair, there is an opportunity to grow and progress - It is safe and hygienic - have remuneration and welfare suitable	- Promote participation and two-way communication in organization - Promote safety at work - There are channels for complaints or suggestions - Labor problems or complaints equal to 0% - Salary and other benefits compare results with the labor market every year - Central Division In standard Sales - Service Group Above average market - No employee accidents from work 248 employees equal 0% - The number of employees with the criteria metric is 100% - Working satisfaction is 83.49%	- Internal Meeting - Complaint Reception - Employee Engagement Survey - Training / Seminar

Group of stakeholders	Stakeholders' expectations	Responses to stakeholder expectations	Channels for engagement and communication
<u>External stakeholders</u>			
Customers	- Deliver goods and services in accordance with the agreement - Employees have knowledge and understanding of products / services. Able to provide accurate helpful advice - Obtaining on-time after-sales service - Personal information security	- Educate to customers/partners through the Knowledge Sharing Project and employee training - Product / service complaints were 0.027% 114 employee sale and service training with average training of 20.7 hours - Customer satisfaction is 94.10% 8 Knowledge Sharing Projects have been organized in Bangkok, its vicinity, and other provinces	- Visit - Online Communication - External Meeting - Complaint Reception - Satisfaction Survey - Training / Seminar
- Creditor - Suppliers	- Fair, follow the commercial terms - Have been aware of the problem and how to fix it honestly.	- Communicate news and a complete, timely trading policy - Visit and exchange information to improve collaboration - Vender evaluation 2 a year 12 field/assessment visits - Domestic supplier evaluation results for 2024: 95.45% in the first half and 95.20% in the second half - International supplier evaluation results for 2024: 96.04% in the first half and 97.47% in the second half	- Visit - Online Communication - External Meeting - Complaint Reception
Competitors	Competition freely on the legal framework	- Not any seeking competitors' confidential information through dishonest - No complaint of infringement of competitor's property	Complaint Reception

Group of stakeholders	Stakeholders' expectations	Responses to stakeholder expectations	Channels for engagement and communication
<u>External stakeholders</u>			
Shareholders	- Sustainable business growth - Continuously receive returns - Business operations are transparent	- Increase growth channels and expand business to new potential markets - Have good corporate governance - Developing full range of solutions and services - Pay a dividend not less than 40% - CG Score "Excellent" level - ESG Rating Score "A" level	- Visit - Press Release - Annual General Meeting (AGM) - Complaint Reception
Government agencies and Regulators	- Comply with all applicable laws, rules, regulations and regulations. - Operate business responsibly and with transparency.	- Review relevant laws, rules and regulations - Repeat operation test regular - There is no penalty for neglecting to comply with the law - Become an affiliate Thailand Private Sector Collective Action Coalition Anti-Corruption (CAC) - No corruption, unethical, or unethical behavior. - CG Score "Excellent" level	- Online Communication - External Meeting - Complaint Reception - Training / Seminar
- Community - Society - Others - Environment	Conduct business to reduce the impact on the communities and the environment	- Promote natural resources protection activities/campaigns and use resources wisely - Use renewable energy with solar panels, accounting for 41.92% of the total electricity used in 2024	- Social Event - Complaint Reception

Diagram of the stakeholder analysis in the business value chain

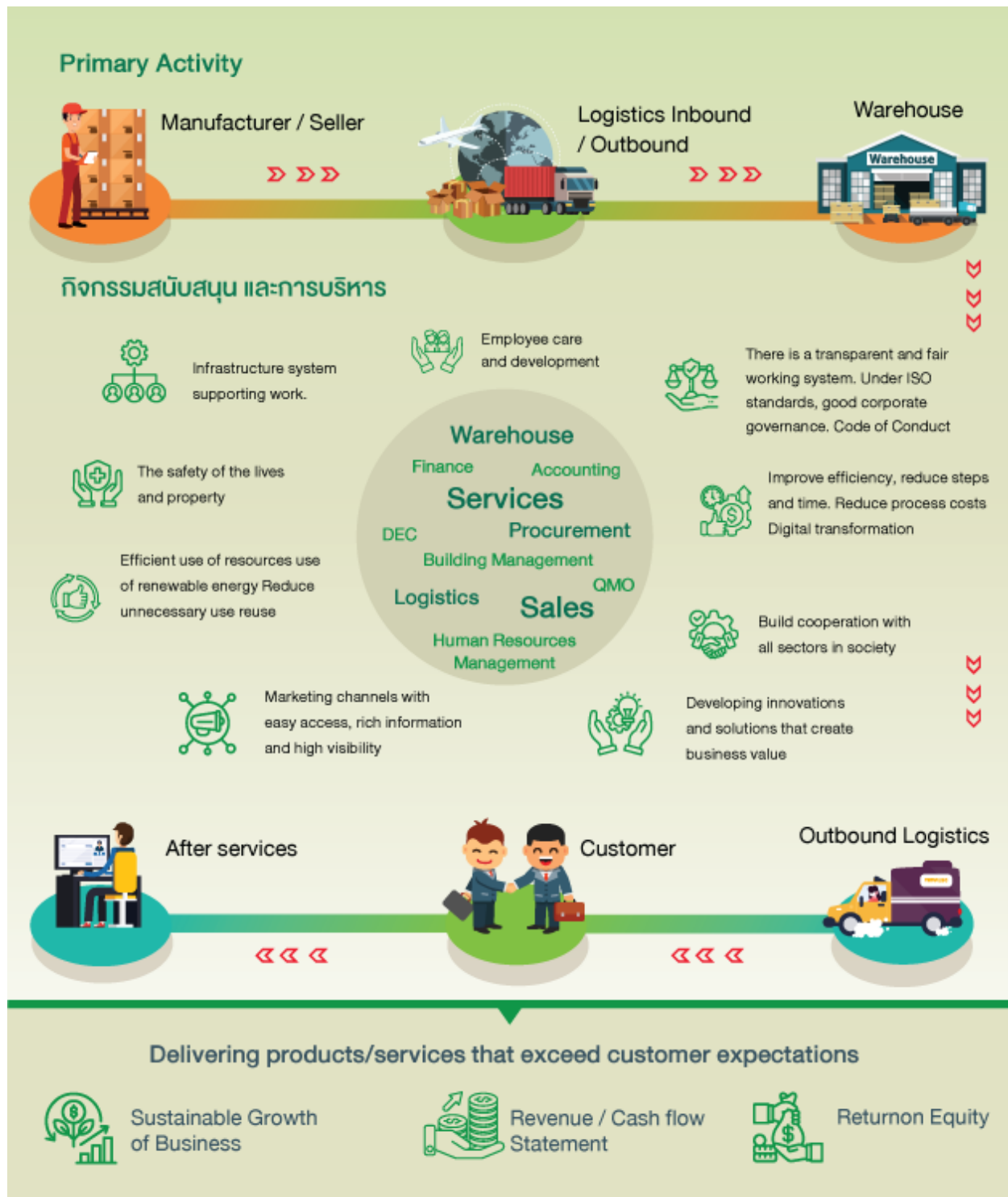


Diagram the Business Value Chain of HARN

Information on organization's material sustainability topics

Organization's material sustainability topics

- The company has identified its sustainability materiality topics : Yes
- Over the past year, the company has reviewed its sustainability materiality topics : Yes

Details of organization's material sustainability topics

The names of the sustainability materiality topics	Subjects related to the sustainability materiality topics
Economic and Governance, Social, Environment	• Environmental Management Standards Policy and Compliance • Greenhouse Gas Management • Biodiversity Management • Human Rights • Fair Labor Practices • Customer / Consumer Responsibility • Good Governance • Sustainable Supply Chain Management • Innovation Development

Diagram of organization's material sustainability topics



Key Sustainability Assessment

Information on sustainability report

Corporate sustainability report

Corporate sustainability report : Doesn't Have data

Sustainability risk management

Information on risk management policy and plan

Risk management policy and plan

Risk Management Policy

Recognizing the value of risk management under changing circumstances that may affect businesses due to internal and external factors, HARN relentlessly complied with the principles and approach of COSO, an international standard on risk management. Regards risk management as a critical component of all its business processes that must be comprehensively connected, so it has risk management policy for everyone to observe. The Risk Management Committee were thus appointed to steer overall risk management for maximum effectiveness.

Risk Management

Corporate risks are systematically managed through various risk management committees to give risk management plans effectiveness and efficiency in line with corporate goals and strategies. Operational risks fall under the supervision of executives responsible for managing and controlling risks to manageable levels and this has been spelled out in the job descriptions of all units.

However, HARN has investigated and applied various risk management tools, including adopted Risk & Control Self-Assessment (RCSA) to help analyze the risk factors and prioritized to assess the level of impact of the major risks and Key Risk Indicators (KRI), to indicate the impact on operating results in the form of the existing control level, as well to define measures, prevent and monitor. In addition, it monitors key changes in external factors and emerging risks to develop proactive risk management measures before such risks harm business.

HARN cultivates risk management awareness among all its employees along with nurturing risk management ambience and culture, focusing on due resource allocation and provision of assorted supports for continuous improvement of corporate risk management efficiency, a risk management policy has been published on a website www.harn.co.th accessible to all, along with risk management training courses, as well as an annual review opinion and understanding of corporate risk management.

Reference link to risk management policy and plan : <https://www.harn.co.th/wp-content/uploads/2025/03/RM01-นโยบายการบริหารจัดการความเสี่ยง.pdf>

Information on ESG risk factors management standards

ESG risk factors management standards

Standards on ESG risk management : Yes
Standards on ESG risk management : COSO - Enterprise risk management framework (ERM)

Information on ESG risk factors

Risk factors on business operation

Operational risk associated with the Company or the group of companies

Risk 1 Risk from Loss of Distributorship Status

Related risk factors : [Strategic Risk](#)
• Reliance on large partners / distributors or few partners / distributors
ESG risk factors : No

Risk characteristics

HARN is a distributor fire suppression product, air- conditioning products, sanitation products, refrigeration products, and digital printing products, and 3D Medical products, including Internet of Things systems, containing various products. HARN is a world-renowned products distributor, and the top three brands have sales for 54% and 49% of the total sales revenue in 2023 and 2024 respectively. Therefore, if HARN loses its position as a distributor of major brand products, it may adversely affect HARN's income.

Being appointed as a brand distributor is an important factor in HARN's business. As a distributor of two partners has the characteristics of established representative age and no representative age limit.

Risk-related consequences

However, for most of the brands distributed by HARN, it has not yet officially entered into distributorship contract with the brand owners. If the company is losing the rights to sell these brands, it may cause significant impacts on the total sales of the company under whatever circumstances, for example, trade partner entering joint venture with another company or trade partner discontinuing business, etc. Since 2011, HARN's brands had never been revoked since being authorized as the distributor. Nonetheless, over more than 60 years, the company had good relationships with suppliers, customers and adheres to ethical trading conditions. Therefore, the Company has been trusted with the manufacturing that owns the brand and has been appointed as distributor.

Risk management measures

HARN has distribution coverage of over 60 brands, as well as a large customer base of over 5,400 customers, with the image of professional distributor of the complete engineering products and rich business experience, as well as developed and improved its distribution channels to cover changing target customer groups. HARN is confident that if it loses distribution authorization of any brand, it will be able to secure alternative brand to satisfy the market demand. Furthermore, HARN also has a policy to reduce the risks and the damage arising from the loss in becoming a distributor, by selecting high-quality goods and goods, new technologies constantly emerging, and also the development of brands under HARN trademark in some products to meet the needs of customers. In 2024, the 5.42% of HARN's own brand sales revenue to sales and service revenue.

As can see, HARN's sales have grown in an orderly manner, coupled with Hahn's efficient distribution channels and strong sales team. As a distributor, products can create sustained sales growth, including the application of IoT technology to the company's products. Become a distributor that meets customer needs and continuously create added value for products. Believe that the brand owner will continue to designate HARN as the distributor. Therefore, it is classified as an organizational level risk and evaluated to be controlled at a satisfactory level.

Risk 2 Risk from Brand Owners Implementing Marketing by Themselves

Related risk factors	: <u>Strategic Risk</u>
	• Competition risk
ESG risk factors	: No

Risk characteristics

If a foreign brand owner intends to enter the Thai market without going through HARN.

Risk-related consequences

There may be the risk of losing the agency right of the brand and the risk of competing with such brand owner companies.

Risk management measures

HARN firmly believes that this kind of risk is unlikely, because HARN has won the trust of the owner brand company to create good sales in Thailand. In addition, the owner of the brand must consider the value of investing in and selling the product itself. In addition, the distribution of products in the construction engineering for fire suppression system, air-conditioning system, sanitary system, refrigeration system, digital printing system and 3D medical, must be able to offer a broad variety and comprehensive solutions, can fully meet satisfaction customers, due to customers will consider the convenience of ordering goods from dealers who have the required goods. HARN, as a multi-brand dealer, has a team proficient in goods, maintains good relations with customers for a long time, and has a strong customer base in many industries, which can help reduce the risk of sales decline when any brand owner enters the Thai market. Over the past years, some brand owners from abroad assigned their subsidiaries to directly operate on their behalf, but they failed, so they have switched back to the original distribution method through distributors, it is therefore classified as assessment the risk control at a satisfactory level.

Risk 3 Regulation Risks

Related risk factors	: <u>Strategic Risk</u>
	• Government policy
	<u>Compliance Risk</u>
	• Laws and regulations is not favorable for doing business
	• Violations of laws and regulations
	• Corporate Governance
ESG risk factors	: Yes

Risk characteristics

New laws and regulations, changes in government policies, e.g. laws on trade competition and the Public Procurement and Supplies Management Act, laws concerning public-sector financial discipline, laws on anti-corruption, Personal Data Protection Act (PDPA), human rights law, laws on cybersecurity, climate change law, and laws whose interpretation is unclear.

Risk-related consequences

Risks of non-compliance or inadequate compliance with changes in rules, laws, and regulations may affect a negative impact on the Company's reputation and image or lead to penalties, fines, or loss of business opportunities, causing a discrepancy in compliance.

Risk management measures

HARN's operation complies with the laws, regulations, announcements, rules, the public sector's, and regulatory corporate, directives that bind businesses to be enforced in the future, include operation context as well as changes. HARN has determined the acceptable risk level of the organization, communication with management and employee to raise awareness of the workplace rules, as well as set goals to monitor and prevent risks of violating laws and regulations related to business operations. Operate in line with the corporate governance code and adequate internal control by performance reports are to the Risk Management Committee.

In 2024, HARN did not violate good corporate governance, code of conduct, compliance with relevant laws and regulations, and has safety management and legal standards.

Risk 4 Business Disruption Risks

Related risk factors	:	<u>Strategic Risk</u> • Pandemic risk <u>Operational Risk</u> • Safety, occupational health, and working environment • Pandemic risk
ESG risk factors	:	No

Risk characteristics

Domestic and international operations may be affected by natural disasters, political unrest, terrorism, cyber threats, and accidents that could impact lives, property, and the environment. Additionally, the spread of diseases and human errors in operations can also pose significant risks.

Risk-related consequences

Operations are likely to be affected by operations interruption

Risk management measures

Values Process Safety by focusing on systematically managing and controlling operating risks through the introduction of engineering technology and sophisticated international standards, to lower the likelihood and impacts of such threats cyber, as well as closely monitored the geopolitical conflicts and domestic political situations, has safety, health, and environmental management standard and the business continuity management system standard to prevent disruption and prevent value-adding activities under business chain from being disrupted. In addition, HARN also review, improve and develops connection business management with human resource preparation plans, work from anywhere, and information system preparedness plan to ensure a practical connection between business units

Personnel Health and Safety, had regular provision of news and information along with easy access and continuously monitoring the number of infected people, including people at risk, continuously announcing measures and guidelines from relevant government agencies to determine measures and guidelines to prevent and reduce the risk of infection in HARN's work areas.

The management and control of safety risks for its operations by setting long-term goals to control incidents that cause losses and affect lives, property, and the environment. Targets for accidents that cause injuries to employees and contractors until work stoppage must be zero. Defined work standards equivalent to international standards and creating a safety culture for employees and contractors through imparting knowledge and activities to raise awareness of safety are fundamental to the organization-wide and continuous improvement of operations.

Risk control results are at a controllable level without deaths or accidents from operations, and not affected by threats that significantly affect HARN's costs.

Risk 5 Manpower and Competency Capacity Risks are Insufficient for Business Growth.

Related risk factors : Operational Risk

- Reliance on employees in key positions
- Shortage or reliance on skilled workers
- Human error in business operations

ESG risk factors : Yes

Risk characteristics

Challenges in ensuring preparedness with regard to its people, organization, and culture to support new business models and evolving work formats in an efficient, adequate, and timely manner.

Risk-related consequences

This is risk could harm its businesses and long-term goal achievement.

Risk management measures

HARN has restructured the workforce and modified the recruitment strategies as well as improved potentials to keep up with business requirements to be in line with the vision, strategy, and direction of the organization and align with the New Normal, modification of corporate image communication, personnel development planning that addresses future needs by designing essential expertise and enhancing knowhow among related personnel, introduction of technology to support personnel development, and improve the succession plan for positions critical to the success of the organization.

Moreover, has created learning media, added communication channels, and strengthened relations within the organization to address needs from all groups of age, and modified the work format for job flexibility, increasing welfare schemes' diversity, also modified plans and activities to enhance engagement with HARN to ensure the alignment with employees' needs and expectations while supporting compliance with the human rights in the workplace.

In 2024, the survey results of employee engagement, happiness, and satisfaction with work had an average of 83.49%, an increase of 2.23% from 81.26% in 2023. However, HARN tracked and improved activities, policies, and work methods to increase efficiency. In addition, the turnover rate in 2024 of 15.55%, achieving the goal of not exceeding 14% per year, a decrease of 3.87% compared of 11.68% in 2023. The recruitment rate for 2024 is 21.43%, which is more than the set target of 18% and an increase of 8.05% compared of 13.38% in 2023. However, the current number of employees per employee is 95.75%, still at a controlled risk level.

HARN is committed to continuously improving its operational systems to attract and retain talented professionals. Additionally, the company reviews its compensation structure annually to ensure alignment with market rates for comparable positions.

Risk 6 Personal Data Protection Act (PDPA)

Related risk factors : Compliance Risk

- Violations of laws and regulations
- Legal risk

ESG risk factors : Yes

Risk characteristics

Personal data is a risk that must be properly managed as it may fall into the wrong hands.

Risk-related consequences

Failure to safeguard personal data also negatively affects the business credibility.

Risk management measures

HARN recognizes the importance of safeguarding personal data of our employees, customers and stakeholders, which have been collected, used, disclosed, and transferred.

Established a Personal Data Protection Policy, a Cookie Policy, as well as policies on data recording, reporting, and retention on its website www.harn.co.th, with the aims at enhancing the data security standard as so to comply with the Personal Data Protection Act (PDPA), e.g. establishing a personal information working group, and setting up a cookie and consent management database, training and communicate personnel within the organization, regularly check whether the operation complies with the above policies, etc., are the responsibility of the Personal Information Protection Officer (DPO) responsible for protecting personal information to prevent confidential information from being disclosed to third parties. If there are complaints about personal information, they can be notified through the website www.harn.co.th.

Risk 7 Volatility Exchange Rate Risk

Related risk factors : Financial Risk

- Fluctuation in exchange rates, interest rates, or the inflation rate
- Fluctuation in return on assets or investment

ESG risk factors : No

Risk characteristics

Fluctuations in the exchange rate, directly and indirectly, affect the costs of products. As the prices of fire protection system products, air-conditioning and sanitation system products, refrigeration system products, digital printing system products, and biological 3D printing system, refer to the prices of foreign manufacturers.

Risk-related consequences

The fluctuation of exchange rate will affect HARN's gross profit to some extent, Tender offer and payment for products are primarily denominated in US dollar, Pound Sterling and Euro currency, while most products are almost entirely for local distribution in Thai baht.

Risk management measures

Import volume in 2023 and 2024 made up 76.19% and 73.39% of total volume of product procurement respectively. Tender offer and payment for products are primarily denominated in US dollar, Pound Sterling and Euro currency totally 99.21% and 99.49% of product procurement of foreign currency respectively.

To ease risks of baht fluctuation, HARN has the exchange rate management policy, including risk management requirements of maybe impact the financial condition as the follow:

- Require a pre-opened foreign exchange trading limit with financial institutions to prevent such risks. The contract value covers all existing of product procurement of foreign currency. HARN balances its purchasing forward foreign currencies its foreign-currency product procurement invoice in each ordering cycle, including while managing its foreign-currency deposits in USD, GBP, EUR, JPY and AUD for smart repayment from customer in foreign currencies.
- Also continuously monitor the trend in the change of the currency for evaluation and to manage the risks from the exchange rate closely

In addition, if foreign exchange rates change to the level that leads to sharp increase in its cost, HARN will revise its selling prices based on market conditions with prior notice thereof to its customers. HARN also keeps a stock of products to accommodate product distribution in advance. Therefore, foreign exchange volatility does not have any significant impact on the revenues and costs of HARN.

To ease risks of foreign currency fluctuation, in 2023 and 2024, HARN has purchasing forward foreign currencies for smart repayment and commercial transactions total Baht 536.53 million and Baht 587.84 million, or 92.29% and 95.65% of its import volume. Furthermore, HARN managed its exchange rate risk by always keeping abreast of foreign exchange movement, resulting in only not much risk exposure as can be seen from its exchange risk management outcome. In 2023 and 2024 which recorded foreign exchange gains of Baht 2.97 million and Baht 3.27 million, respectively, it is therefore classified as assessment the risk control at a satisfactory level.

Risk 8 Risk from Impairment of Goodwill

Related risk factors : Strategic Risk

- Behavior or needs of customers / consumers
- Competition risk

Operational Risk

- Shortage or fluctuation in pricing of raw materials or productive resources

ESG risk factors : No

Risk characteristics

HARN has record goodwill from a fair value of the consideration for the purchase and acceptance of entire business transfer of net assets of Chillmatch Co., Ltd. and subsidiary, which is higher than a fair value of Chillmatch Co., Ltd. and subsidiary as of the date of issuance of newly ordinary shares as a consideration for the said entire business transfer. by issuing additional shares worth Baht 675.36 million in exchange for the identifiable net assets of both companies, valued at Baht 340.69 million, goodwill amounting to Baht 334.67 million was recognized. In this respect, the executive of HARN will conduct an impairment test in every year and set aside an allowance for impairment loss (if any).

Risk-related consequences

HARN may therefore be exposed to risk in case the auditor considers that there is impairment of goodwill which

then affect HARN's net profit and loss, equity and debt to equity ratio.

Risk management measures

As of the year ending December 31, 2024, HARN's management has prepared financial projections for the Refrigeration Systems and Digital Printing Systems business units to conduct an impairment test on goodwill. The value-in-use assessment was performed using the discounted cash flow (DCF) method, which calculates the present value of projected net cash flows expected to be generated over an estimated five-year period (from January 1, 2025, to December 31, 2029). The discount rate applied was derived from the business unit's Weighted Average Cost of Capital (WACC) at 5.81%, with a terminal value growth rate of 0%.

Management has determined that goodwill impairment did not occur for the Digital Printing Systems business unit. However, the Refrigeration Systems business unit experienced an impairment loss of Baht 18.70 million as of December 31, 2024. Consequently, the carrying amount of goodwill as of December 31, 2024, was recorded at Baht 315.97 million. This assessment complies with financial reporting standards and has been audited by a certified public accountant.

Risk 9 Risk from Corruption

Related risk factors	: <u>Strategic Risk</u> • Damage to company image and reputation <u>Operational Risk</u> • Systems or internal control system • Corruption
ESG risk factors	: Yes

Risk characteristics

The illegitimate activities i.e. products import, customs clearance, product offer, sales auction, and/or high value project installation services, as well as internal processes which may result from neglected operators, i.e. procurement, control of goods or assets, facilitation bribing, bribing or being asked for bribing from government officials, improper disbursement of expenses, or incorrect accounting, etc.

Risk-related consequences

Failure to safeguard anti-corruption also negatively affects the business credibility.

Risk management measures

HARN is committed to conducting business with honesty, transparency, and fairness in accordance with the principles of good corporate governance. Regardless of whether the business activities are within the country or oversea for the government agencies or private companies. HARN will comply with the relevant law and regulations, as well as never accept to all forms of corruption directly and indirectly.

· Prepare and announce the policies and guidelines for anti-corruption. In order to request cooperation from executives and employees throughout the organization to adhere to the same approaches and consistent with HARN's risk management process and communicating to internal and external stakeholders. As well as promoting the encouragement of trading partners to join in implementing anti-corruption measures.

· Established a Risk Management Committee, analyze and determine measures manage business risks, prevent and monitor risks of corruption both at the organization and operation levels a quarterly basis.

· Define the management structure, appropriate roles and responsibilities, provide the channels for complaints and whistleblowing in transparent and fair manner, as well as an adequate and appropriate internal control and audits from external independent auditors. Directly report to the Audit Committee for proposal to the Board of Directors quarterly., including have internal monitor to quality standards ISO 9001:2015 every year.

· Announced the intention as member Thai Private Sector Collective Action Against Corruption (CAC) since March 21, 2017, with a certified for member CAC on quarte 3/2018 and certified for CAC recertification first time on quarte 3/2018, and certified for CAC recertification second time on quarte 2/2024.

In 2024, there were no complaints or reports of corruption, not any violations of ethical and code of conduct. The results of corruption risk control are controllable.

Risk 10 Cybersecurity Threats Risks

Related risk factors	: <u>Operational Risk</u> • Information security and cyber-attack • System disruption risk
ESG risk factors	: No

Risk characteristics

Present, cybercrime comes in the form of a variety of attacks and threats, and new methods or technologies are

being used to launch attacks through various channels more and more. This, coupled with the changing nature of the business and competition, has spurred to adopt digital technology for enhanced work efficiency and competitiveness.

Risk-related consequences

Use of digital technology, however, poses a risk and increases HARN’s vulnerability to cyber-attacks, lead to financial losses, affect credibility and corporate image.

Risk management measures

HARN is realize the dangers of these mentioned threats. Therefore, the policies and information technology development plans have been prepared, plans and investments have been provided to develop information technology systems in compliance with international standards to prevent and decrease the risks from potential cyberthreats. AS well as continuous development of information technology personnel, provide adequate and suitable internal control and audits from external independent auditors for the operations, including provide the communication, notification, enhancing knowledge and understanding, as well as cultivating caution in all personnel in the organization. In addition, defining the permission to access information, suspend inappropriate use, setting up the network to set up a data backup center to support emergencies, and prepare the plan to respond with cyber incidents, Test the system and practice the information system recovery plan. In order to ensure the risks can be managed effectively and reduce potential impacts on the organization and business opportunities an and continually meet customers’ and stakeholders’ needs

In 2024, review the policy and development plan of information technology in Digital Transformation 2022-2025 both hardware and software. Also, a goal of 100% achievement is set each year for all activities to increase competitiveness by using digital technology in accordance with the business operation strategy and response to cyber threats. The budget planning of Bath 2.32 million has already been approved by the Board of Directors.

The operating performance against cyber threats has been analyzed and resolved on cyber security flaws of the organization, with protection from external attacks through applications, use of the Virtual Private Network (VPN) system, external email authentication, restriction of access to hazardous sites, prevention against virus infection, backup data to avoid data damages in case of an emergency, and drills of emergency situation plans to deal with such events. Meanwhile, important resources are allocated as appropriate for the performance of operations.

Risk 11 Climate Change Risks

Related risk factors	: <td><u>Operational Risk</u> • Climate change and disasters • Impact on the environment <u>Compliance Risk</u> • Change in laws and regulations </td>	<u>Operational Risk</u> • Climate change and disasters • Impact on the environment <u>Compliance Risk</u> • Change in laws and regulations
ESG risk factors	: <td>Yes</td>	Yes

Risk characteristics

Currently, the climate change crisis is becoming increasingly severe, with the scope of affected areas continuously expanding. This issue has gained more attention at the international level, as reflected in the key discussions at the 29th Conference of the Parties (COP 29) to the United Nations Framework Convention on Climate Change (UNFCCC), held from November 11-22, 2024, in Baku, Azerbaijan. The 198 parties to the UNFCCC (197 countries + the European Union) are working together to prevent the global temperature from rising more than 1.5 degrees Celsius above pre-industrial levels.

HARN conducts business in numerous countries is faced with challenges from additional future rules and regulations prescribed by governments to mitigate environmental issues, challenges of shifts in consumer behavior and market trends toward a preference for products and services from manufacturers with low carbon, and packaging that is compostable. There are also challenges from higher operating costs during the initial stages of investments in low carbon and green technologies.

Risk-related consequences

If could not timely transform business models, the impacts from these risks may affect corporate image, as well as a rise in financing, and operating costs from taxation that exert environmental impacts.

Risk management measures

To drive leadership in sustainability, HARN has announced its carbon neutrality goal by 2040 and a net-zero greenhouse gas emission target by 2050, under the BCG economic model, which covers three key approaches: Bio-Circular-Green (Bio-Circular-Green Economy). Various policies have been communicated to executives and employees to align their operations with these goals, and regular communication is maintained to ensure ongoing alignment.

HARN has defined the measures to control and decrease the impacts. To promote of the BCG economic model for the environment, society, and communities in a sustainable manner, it consists of:

- Establishing a Carbon Footprint Management Task Force and a Sustainability Task Force to set clear goals for addressing climate change. These teams will define targets and implement actions through various supporting mechanisms to effectively achieve net-zero greenhouse gas emissions.

- Reduce energy sources that emit greenhouse gases and increase the use of alternative energy such install solar cells to replace electricity and use electric vehicles to replace fossil fuels.

- Adjusting the use of resources in operations through the 3R strategy by reducing unnecessary usage (Reduce), optimizing usage by reusing (Reuse), and recycling (Recycle). For example, promoting the reduction of plastic use and participating in the Recycle Project, where stretchable plastic is recycled into recycled plastic pellets, which can then be used as raw materials in the production process including, water management through reducing water consumption, treating, and reusing.

- Enhancing knowledge and building awareness among executives and employees on the proper waste segregation methods.

- Develop products, services, and solutions in accordance with the circular economy principles, especially low-carbon products which help reduce GHG emissions across the value chain.

- Collaborate with the government, private sector, and people sectors to play an integral role in planning and management of forest fire and conservation to restore green areas to reduction environmental problems regarding PM2.5.

Information on business continuity plan (BCP)

Business Continuity Plan (BCP)

Business Continuity Plan (BCP) : No

Sustainable supply chain management

Information on sustainable supply chain management policy and guidelines

Sustainable supply chain management policy and guidelines

Company's sustainable supply chain management policy and : No
guidelines

Information on sustainable supply chain management plan

Sustainable supply chain management plan

Company's sustainable supply chain management plan : Yes

Business Value Chain

The directors, executives, and employees at all levels of HARN are responsible for supporting, promoting, and implementing work in alignment with the company's sustainable development policy until it is fully integrated into the corporate culture. Operations are carried out with consideration for a balanced approach to economic, social, environmental, and corporate governance benefits. HARN identified stakeholders by analyzing their involvement along the supply chain, take the principle of universal human rights seriously, ranging from crude procurement, inventory, marketing and sales, distribution and customer service

Stakeholder Analysis from the Business Value Chain

To ensure our mission to balance all groups of stakeholders equally. HARN analyzes and identifies key stakeholders across the entire value chain in the areas of economic, environmental, social, and corporate governance, with consideration for human rights principles. Emphasizing stakeholder engagement, both internal and external, HARN utilizes various communication channels to gather feedback, suggestions, and expectations from each stakeholder group. This process enables the company to establish appropriate action plans to effectively address these expectations.

Reference link to sustainable supply chain management plan : https://www.harn.co.th/wp-content/uploads/2025/03/SO02_นโยบายและเป้าหมายการจัดการด้านความยั่งยืน-EN.pdf

Information on new suppliers undergoing sustainability screening criteria

New suppliers undergoing sustainability screening criteria

Does the company use sustainability screening criteria with : No
new suppliers?

Information on supplier code of conduct

Supplier code of conduct

Supplier code of conduct : Yes

Reference link to supplier code of conduct : https://www.harn.co.th/wp-content/uploads/2023/06/CC_จรรยาบรรณธุรกิจสำหรับคู่ค้า.pdf

Information on key suppliers acknowledging compliance with the supplier code of conduct

Key suppliers acknowledging compliance with the supplier code of conduct

Does the company require key suppliers to acknowledge : No
compliance with the supplier code of conduct?

Innovation development

Information on innovation development policy and guidelines in an organizational level

Research and development policy (R&D)

Company's research and development (R&D) policy : Yes

Reference link to company's research and development (R&D) : https://www.harn.co.th/wp-content/uploads/2025/03/SO02_นโยบายและเป้าหมายการจัดการด้านความยั่งยืน-EN.pdf

Research and development (R&D) expenses over the past 3 years

	2022	2023	2024
Research and development (R&D) expenses over the past 3 years (Million Baht)	210,000.00	90,000.00	194,056.72

Additional explanation for research and development (R&D) expenses over the past 3 years

HARN participated in research funding support with the National Research Council of Thailand. Under the project of "The biomaterial print head with embedded measurement device for 3/4D printing. It can be said that the result from research and development meets the goals to the project. HARN has also supported research funding for soft materials printed with a Bio-compatible 3D printer in collaboration with Dr. Raviphat Maneechote and the MTEC research team. They produced realistic prosthetic fingers using soft materials with digital technology to expand and create business opportunities.

Information on organization's innovation culture development and promotion process

Process of developing and promoting the company's innovation culture

Process of developing and promoting the company's : Yes
innovation culture

HARN's core business involves the whole engineering system, fire protection system, air conditioning system, sanitation system, refrigeration system, digital printing system, biological 3d printing system and Internet of Things system, Enhance Innovation Strategy through the planning and allocation of resources to support research and innovation to strengthen competitive advantage and promote the achievement of the Carbon neutrality and Net Zero Target. Operational Framework e.g., market-focused innovation, enhances employee capacity, determined a future investment direction that focuses on the high value & low carbon business group to increase the competitiveness, and can be further developed into high value businesses through direct and indirect investment in innovation. Also supports the development of innovation, encourages the establishment of long-term cooperation with third-party agencies or experts. HARN implemented various innovation projects, as follow:

1) Vanapa Project

Project to assess carbon sequestration and the net carbon dioxide fixation balance of the dry dipterocarp forest ecosystem through remote sensing surveys, under the name "Vanapa Project."

2) Safety & Comfortable Business (SC)

"Quick Installation Products", which a solution for needs, particularly in fire protection systems and air conditioning systems, are efficient, safe, fast, and environmentally friendly installation. They replace traditional pipe welding, resulting in cleaner systems without requiring experienced labor. Furthermore, aims to develop technology and seek environmentally friendly products, such as inert gas fire extinguishing agents for fire protection systems, which are non-toxic to consumers and the environment, and PEX pipes for plumbing systems, which are odorless, clean, safe, hygienic, free from toxins, and environmentally friendly.

3) Refrigeration Business (RF)

Energy-saving innovations for refrigeration system is named Telechill Smart Solution (S2), which is features

temperature monitoring, alerting, and statistical recording capabilities for tracking the energy efficiency of cooling systems via a control room display immediately. This helps maintain the quality of products in cold storage and ensures they are safely delivered to customers, reducing risks and preventing product quality loss more effectively. Most importantly, it can help lower costs for cold storage businesses, and minimize environmental impact, aligning with the trend of achieving zero greenhouse gas (CO2 Emission) emissions growth.

4) Digital Printing System Business (DP)

Forward to drive the innovation for consumers in the project implement 2D barcodes, with GS1 Thailand, raising the safety for consumers. Creates an organ model with advanced 3D printing technology to help diagnose and plan effective treatment for Medical. Furthermore, recognized the growing interest in reducing carbon footprints through the use of various technologies that HARN sells and services has opted to use environmentally friendly printing technologies.

5) Internet of Things System Business

Aiyaraharn Co., Ltd. ("subsidiaries") has conducted research and development of 3 projects of Internet of Things products, were further developed from the research that was 1 Platform Software development project and 2 Hardware projects which working under the same ecosystem, is IoT Platform Software (IoTNow), IoT Gateway for Cold Storage System version 1.5, iCDU with IoT Ready. With this development, refrigeration control systems distributed by HARN's Refrigeration Business, which were previously standalone systems, will now feature built-in IoT capabilities. This advancement will enable customers to manage their refrigeration systems more efficiently, with full remote management capabilities, while also enhancing customer service and support. The product is currently in development and is expected to be available for sale in the second half of 2025.

Reference link to organization's innovation culture : https://www.harn.co.th/wp-content/uploads/2025/03/SO05_การจัดการด้านความยั่งยืนในมิติเศรษฐกิจ-EN.pdf
development and promotion process

Information on innovation development benefits and research and development (R&D) expenses

Benefits of innovation development

Financial benefits

Does the company measure the financial benefits from : No
innovation development?

Non-financial benefits

Does the company measure the non-financial benefits from : No
innovation development?

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