

Code of practice and follow up to ensure

The company has defined that it is the duty and responsibility of all directors, executives and employees that must be acknowledged *and adhered* to comply with policies and corporate governance principles corporate governance of the company

The company will promote and develop knowledge and understanding in this matter to directors, executives and employees. Every level must take care of responsibility and is regarded as important it is important to encourage employees under supervisors to have knowledge and understanding and comply with the policy and corporate governance principles strictly supervise the business of the company.

The company will not take any action that is illegal or contrary to the policy and principles corporate governance by;

- (1) If directors, executives or employees violate the principles or practices as specified will receive disciplinary action.
- (2) If there is an action that is believed to be against the law, rules, regulations and regulations of the government The Company will consider referring the matter to the government officials for further action.
- (3) If the Company's employees face difficulties in making decisions or performing tasks related to the principles of corporate governance that are not specified in this document ask yourself the following questions about that action:
 - Is the action against the law?
 - Does the action have a serious negative impact on the company's stakeholders?
 - Does the action negatively affect the image of the company?
 - The action is acceptable. and can be disclosed to society or not

If found to be at risk for any of the above may discuss such cases with the supervisor in another way for prudence in the next step

In this regard, if employees or individuals find illegal acts and/or corporate governance principles business ethics to notify complaints or allegations to various channels. As specified in the complaint and whistleblowing measures of the Company as follows:

- Letter To Chairperson 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 www.harn.co.th

The Company will conduct an investigation without disclosing the name of the whistleblower in order to protect the impact that may occur on the whistleblower or the allegation.

Governance of Subsidiaries

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 Aiyarahan Company Limited (“Subsidiary”), assign policies and guidelines to supervise and operate in accordance with the risk management plan, good governance and anti-corruption of HARN, with annual goals and indicators approved by the Board of Directors. A monthly meeting between representatives and executives of the subsidiaries is held to supervise and follow up to ensure that the operation results are in accordance with the goals and direction as indicated by HARN. The results will be reported to the Board of Directors every quarter.

HARN is working to promote compliance with policies and guidelines for supervising subsidiaries. In 2022, 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.

Corporate Governance Policy and Guideline Compliance Control

Prevention of Conflict of Interest

HARN designated directors and the first 4 top-ranking executives all, as defined by the Securities and Exchange Commission, Thailand (SEC), must the report of vested interest and disclose conflicts of interest when taking office for the first time and they also have to report on their conflicts of interest regularly within any changes every time and within February for every year, delivered to company secretary to prevent conflicts of personal interest with HARN, to prevent activities that may cause conflicts of interest. Illegal and inappropriate activities.

In addition, there is the E-Learning in HARN Academy system as learning media to prevent using insider information and avoiding conflicts of interest, while educating all directors, executives, and employees in line with online testing of their knowledge and understanding every year.

In the year 2022, 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, no misconduct that violates the conflict of interest prevention policy.

Use of Inside Information

HARN defined policies and guidelines as by the good corporate governance as confidentiality, information retention and use of inside information to prevent to seek undue benefits, in 2022 as actions follow;

1. The company secretary has prepared a schedule to notify prohibition period trading of securities year 2022 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 2021, between January 25 to February 28, 2022 (2) financial statement Q1/2022 between April 12 to May 17, 2022 (3) financial statement Q2/2022 between July 12 to August 13, 2022 (4) financial statement Q3/2022 between October 14 to November 15, 2022, 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. Assign 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.

3. Organized E-Learning in the “HARN Academy” system as a learning medium on prevention use of Inside Information on the topic the good corporate governance, code of conduct, anti-corruption to knowlage for directors, executives and all employees in all areas thoroughly to cultivate and raise awareness, including requiring the comprehension test through online tests. There summary were 8 out of 8 directors who passed the tests, representing 100%, and 5 out of 5 executive who passed the tests, representing 100%, 232 out of 241 employees who passed the tests, representing 96.26%.

Year 2022, directors and the first 4 top-ranking executives has practices in accordance to policies and regulation strictly, there were 10 reported transactions outside silent periods involving those whose jobs involved internal information, no major incidents occurred that impacted HARN and no have misused HARN's internal information.

Shareholding information the Board, including related parties and persons with relationship as of December 31, 2022

Names of directors/executives		No. of shares held	% of total shares	note
1. Mr. Thakol	Nunthirapakorn (1) ^{/1}	-	-	(no shareholding)
2. Mr. Prasert	Deejongkit (1) ^{/1}	-	-	(no shareholding)
3. Dr. Teerachai	Pornsinsirirak (1) ^{/1/2}	-	-	(no shareholding)
4. Mrs. Valeeratn	Chuerboonchai (1) ^{/1/3}	5,671,700	0.970	-
5. Mrs. Sirima	Iamsakulrat (1)	81,884,151	14.009	-
6. Mr. Jain	Chamnarong (1)	68,953,030	11.797	-
7. Mr. Wirat Sukchai Group (2)				
7.1 Mr. Wirat	Sukchai	86,795,159	14.849	-
7.2 Mrs. Nopparat	Sukchai (spouse)	13,000,000	2.224	-
8. Mr. Thammanoon	Tripetchr (1)	22,779,886	3.897	-
Total		279,083,926	47.75	-

Note: ^{/1} independent director

^{/2} Directors who Appoint replacing Miss Voranuch Supaibulpipat and Mr. Parkphum Wongpaitoon, who retired by rotation at the 2022 Annual General Meeting (AGM).

^{/3} was appointed as an independent director with effect from May 15, 2022

- No HARN share was held by directors' mother, spouses and children under legal age except those of No. 7 which no stock trading during the year 2022.

Shareholding information Executives, including related parties and persons with relationship as of December 31, 2022

Names of directors/executives		No. of shares held	% of total shares	note
1. Mr. Rattanaphan Mukhariwattananon Group (2)		-	-	-
1.1 Mr. Rattanaphan	Mukhariwattananon	4,262,883	0.729	-
1.2 Mrs. Rabeab	Mukhariwattananon (mother)	10,000.00	0.002	-
2. Mr. Wisit	Wachiralappaitoon (1)	642,437	0.110	-
3. Mrs. Varinkan	Teraumranon (1)	1,328,322	0.227	-

Note: No HARN share was held by executives' mother, spouses and children under legal age except those of No. 1 which no stock trading during the year 2022.

Report summarizing change in shareholding HARN proportion of the Board compar as of 2021 and 2022:

Names of directors / executives		number of shares At Date		Increase (Decrease)	Note
		December 31, 2022	December 31, 2021		
1. Mr. Thakol	Nunthirapakorn ^{/1}	-	-		(no shareholding)
2. Mr. Prasert	Deejongkit ^{/1}	-	-		(no shareholding)
3. Dr. Teerachai	Pornsinsirirak ^{/1/2}	-	-		(no shareholding)
4. Mrs. Valeeratn	Chuerboonchai ^{/1/3}	5,671,700	5,677,686	(5,986)	-
5. Mrs. Sirima	Iamsakulrat	81,884,151	84,234,151	(2,350,000)	-
6. Mr. Jain	Chamnarong	68,953,030	72,319,130	(3,366,100)	-
7. Mr. Wirat	Sukchai	86,795,159	87,775,858	(980,699)	-
8. Mr. Thammanoon	Tripetchr	22,779,886	22,373,795	406,091	-

Note: ^{/1} independent director

^{/2} Directors who Appoint replacing Miss Voranuch Supaibulpipat and Mr. Parkphum Wongpaitoon, who retired by rotation at the 2022 Annual General Meeting (AGM).

^{/3} was appointed as an independent director with effect from May 15, 2022

- No HARN share was held by directors' mother, spouses and children under legal age except those of No. 7 which no stock trading during the year 2022.

Report summarizing change in shareholding HARN proportion of Executives under SEC's notification compar as of 2021 and 2022

Names of directors / executives		number of shares At Date		Increase (Decrease)	Note
		December 31, 2022	December 31, 2021		
Mr. Rattanaphan	Mukhariwattananon	4,262,883	3,087,621	1,175,262	-
Mr. Wisit	Wachiralappaitoon	642,437	542,345	100,092	-
Mrs. Varinkan	Teraumranon	1,328,322	1,222,162	106,160	-

Note: No HARN share was held by executives' mother, spouses and children under legal age except those of No.1 which no stock trading during the year 2022.

Performance

1. Assessed operational risks, compliance with laws, safety, health and environment, corporate reputation and corruption covering all parties involved. The risk control results were reported to the Risk Management Committee, Audit Committee and the Board every quarter. The results of the risk assessment of corruption and unethical actions in use of Inside Information, conflict of interest and ethics of the Board, Executives and Employees were at a satisfactory level without any wrongdoing found.

2. Communicate policies good corporate governance, code of conduct, measures anti-corruption, prevention of conflict of interest and prevention use of Inside Information to the Board, Executives and all employees which counts as 100% through e-mail, Intranet and Digital Signet to cultivate awareness and promote transparent, fair and verifiable operation behavior.

3. Organized internal training on Corporate Governance Policy and Principles, Code of Conduct and Anti-Corruption for new employees, including requiring a knowledge test. There were 36 employees in total who attended the training and passed the tests at 100%.




4. Organized E-Learning in the HARN Academy system as a learning medium on the good corporate governance, code of conduct, Anti-Corruption, prevention of conflict of interest and prevention use of Inside Information by yourself to knowledge for directors, executives and all employees in all areas thoroughly to cultivate and raise awareness, including requiring the comprehension test through online tests. There summary were 8 out of 8 directors who passed the tests, representing 100%, and 5 out of 5 executive who passed the tests, representing 100%, 232 out of 241 employees who passed the tests, representing 96.26%.

4) Whistleblowing

The Board provide process and channels for complaints and whistleblowing and/or all forms of all complaints of all stakeholders through the following channels:




1. Channels and Methods of Whistleblowing

Complainants 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
-  www.harn.co.th/corporate-governance/corruption-report/

2. 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
-  02-318-9744 ext. 4004
-  visit.w@harn.co.th

3. Channels Contact to HARN

Stakeholders can express their opinions, suggestions, and other complaints which are not an issue of anti-corruption through communication channels as follows:

- Company Secretary e-mail: wasukan.b@harn.co.th Tel: (02) 318-9744 ext 4011
- Investor Relations e-mail: wirat.s@harn.co.th Tel: (02) 318-9744 ext 5001
- Digital Enterprise & Communications e-mail: dec@harn.co.th Tel: (02) 318-9744 ext 4130
- Mail Harn Engineering Solutions Public Company Limited, 559 Soi Soonvijai 4, Rama 9 Road, Bangkok, Huaykwang, Bangkok 10310

However, once the chairman of the Audit Committee receives a clue, or the company secretary, investor relations, digital organization department 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 or related directors and all suggestions and issues will be summarized to present to the Board of Directors quarterly. Except for complaints and whistleblowing directly sent to the chairman of the Audit Committee, the chairman of the Audit Committee will personally open those letters.

For 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. To build confidence in the measures to protect and maintain the confidentiality of complainants, employees can complain and express opinions through a variety of channels such as through a comment box, LINE Official account of HARN, 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 complaints and reporting clues

The Audit Committee will consider the complaints received and inform the relevant authorities in order to investigate the facts of the complaints and take appropriate corrective action. The Audit Committee will periodically monitor the progress. The relevant departments will notify the results within a reasonable period of time to the complainants. The Audit Committee will report to the Board of Directors.

Protection Measures Complainants and Whistleblowers

In order to protect the rights of whistleblowers with good intention, HARN will 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. Only those responsible for the investigation of complaints will have access to such information. In this regard, 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.

Assigned by the Board of Directors, the Audit Committee acts as the main contact point for reporting incidents and clues, following up on incident reports, protecting and providing fairness to complainants or those who provide clues related to corruption within the organization, and reporting the results of the investigation and punishment to the Board of Directors. In 2022, there were no cases of fraud or violations of HARN regulations. In addition, it communicate acknowledged to all Board, Executives and Employees to the Good Corporate Governance, Code of Conduct and Anti-Corruption Measures o prevent complaints/ whistleblowing.

Whistle Blowing Statistics and Complaints

		Reporting	Checking	Close Complaint
1.	ethics	0	0	0
	- corruption	0	0	0
	- Conflicts of Interest	0	0	0
	- Compliance with regulations	0	0	0
2.	Environment, occupational health and safety	0	0	0
3.	Society and community & public relations	0	0	0

Diagram of the process of receiving complaints or report clues, investigation, punishment and reporting

