

Anti-Corruption and Bribery Policy

PRE Sustainable Consultancy Co., Ltd.

1) Statement of Intent

PRE adopts a **zero-tolerance** stance toward all forms of bribery and corruption. This includes giving or receiving bribes, soliciting or accepting any **undue advantage**, bribery of public officials, collusive tendering/bid-rigging, **facilitation payments**, and fraudulent or misleading accounting—whether **directly or indirectly**, and whether conducted by employees or via any third party or business partner.

2) Scope

This Policy applies to all **directors, executives, and employees** of PRE, as well as **consultants, contractors, agents, suppliers, and business partners** acting for, on behalf of, or in collaboration with the Company.

3) Governance and Responsibilities

- **Board of Directors / Managing Director:** Approves this Policy, sets the ethical culture of the organisation, and oversees implementation and performance.
- **Line Managers:** Assess corruption risks within their functions, implement internal control and review mechanisms, and evaluate effectiveness **at least annually**.
- **Policy Owner / Ethics Coordinator:** Maintains whistleblowing channels, delivers training, responds to queries, tracks complaints, and reports to senior management.
- **Employees and Business Partners:** Comply with this Policy, **declare conflicts of interest**, and **promptly report** suspected violations.

4) Key Controls

4.1 Gifts, Hospitality, and Business Expenses

- Offering or accepting anything of value to improperly influence a decision is **prohibited**.
- Gifts and hospitality must be **appropriate, transparent, recorded, auditable**, and compliant with applicable laws and accepted norms.

- PRE sets **monetary thresholds per instance and per year** and requires each instance to be **approved and recorded** in the internal system. *(Company to insert limits.)*

4.2 Donations, Sponsorships, and CSR

- Must have a legitimate purpose, **must not** be a disguised bribe, must be fully documented and **traceable**, and must receive **prior approval** under delegated authority.

4.3 Facilitation Payments

- **Strictly prohibited**. In a genuine emergency where personal safety is at risk, any such payment must be **reported immediately** to the line manager and the Policy Owner.

4.4 Dealings with Public Officials and Bid-Rigging

- It is prohibited to offer, promise, give, request, or accept any advantage to/from public officials in order to obtain or retain business or secure any improper benefit.
- **Collusive tendering/bid-rigging** with public or private entities is strictly prohibited.

4.5 Conflicts of Interest

- Any **actual or potential** conflict—e.g., personal relationships with suppliers, shareholdings, or other interests—must be **disclosed promptly** to the line manager/Policy Owner, together with proposed mitigation.

4.6 Third-Party Due Diligence

- Conduct **pre-engagement screening** and **periodic reviews** of third parties, considering (among other factors) their anti-corruption policies, internal controls, breach history, training, and whistleblowing channels.
- Contracts **must** include an **anti-corruption clause**, **audit/right-to-audit provisions**, and **termination rights** in the event of a breach.

4.7 Books and Records

- Financial records and supporting documents must be **accurate, complete, and truthful**, with **no off-book accounts**, and with adequate evidence for all transactions.

4.8 Training and Communications

- Provide training to relevant personnel **at least annually** and during onboarding; communicate this Policy via the Company website and the Code of Ethics on an ongoing basis.

4.9 Whistleblowing and Non-Retaliation

- Multiple reporting channels are available, including a **dedicated email: info@preconsultancybkk.com**, an **online form**, and **postal mail**.
- PRE will maintain confidentiality to the extent possible and **prohibits any retaliation** against reporters or witnesses acting in good faith.

4.10 Monitoring, Review, and Disciplinary Action

- PRE will **review risks and internal controls annually** and investigate any credible concerns.
- Violations may result in **disciplinary action** under Company rules and/or **legal proceedings**.

5) Integration with the Company's Core Activities

As a sustainability/ESG advisory firm, PRE will:

- Apply this Policy across all services, including **ESG strategy advisory, ESG reporting, and other Company activities**.
- Include **anti-corruption requirements** in TORs and in contracts with consultants, partners, and suppliers.
- **Publish** this Policy on the Company website as a public reference.

6) Review and Effective Date

This Policy is **effective from 1 January 2025 (B.E. 2568)** and will be **reviewed at least annually**, or sooner upon any material change in applicable laws or standards.

PRE Sustainable Consultancy Co., Ltd. hereby declares its commitment to full and strict compliance with this Policy.



Pasapon Sariman

Executive Director of PRE Sustainable Consultancy Co., Ltd.