



CHRISTIANI & NIELSEN



## To All Staff

Christiani & Nielsen (Thai) Public Company Limited and its subsidiaries (“the Company”) has a strong commitment towards fighting corruption in all forms in conformity with the Code of Conduct and Anti-Corruption Policy, as well as ensuring transparency in our business operations and good governance practices.

Our Company Code of Conduct requires that all employees demonstrate our organization’s commitment to treating all people and organizations impartially. Employees shall practice and demonstrate equal treatment, unbiased professionalism, and non-discriminatory actions in relation to all parties.

Therefore, disregarding the value of the gift, **NO GIFTS** of any kind that are offered by vendors, suppliers, customers, potential vendors or suppliers and any other individual or organization, shall be accepted at any time, either on or off the work premises.

Employees are requested to politely inform vendors and others of this **NO GIFT** policy, and the reasons behind adopting it. Employees should also request vendors to respect this policy at all times. In the event that employees accept gifts because they cannot refuse or want to maintain cordial business relations, or for an exceptional reason which is informed and approved in advance, they are required to report such circumstances to their supervisors, and to pass on the gifts to the Company which shall then donate such gifts to communities, charitable organizations in accordance with appropriate procedures.

### **Exceptions:**

Exempted from this policy are the following:

1. Gifts that employees obtain, as members of the public, while attending public events such as conferences, training sessions, seminars, and trade shows that are offered equally to all members of the public attending the event.
2. Invitations to public events and food, beverages, served in such public events that are supplied by and also attended by current customers, partners, and vendors or suppliers in the interest of building positive business relationships.
3. Promotional products of small value such as pens, books, calendars, diaries, mugs, etc. with the Organisation’s Logo/Emblem that are distributed generally (and not specifically/exclusively to a particular person only) by Organisations to their customers, associates and other parties.
4. Refreshments and meals for business discussions in or out of the office.

**Violation of this policy may lead to disciplinary action including dismissal.**

**Khushroo Wadia**  
Chief Executive Officer  
3<sup>rd</sup> December 2024