

LATEST VERSION 16 AUGUST 2021

ANTI-CORRUPTION POLICY

The Company emphasizes on the matter of anti-corruption and bribery for business benefits. Therefore, the Board of Directors resolved an approval for the Company to express the intention of signing to join the Private Sector Collective Action against Corruption (CAC). From such intention, the Company has added some stipulations into the Code of Conduct for directors, executives and employees, as well as into the guideline for Good Corporate Governance.

The Company prescribes that all of its personnel must acknowledge, comprehend and observe the anti-corruption policy and the good practices as follows:

1. Anti-Corruption Policy

“It is prohibited for the Company’s directors, executives and employees to accept any forms of corruption whether directly or indirectly, which are accepting things, gifts, entertainments, contribution, donation and other benefits for oneself from any persons doing business with the Company.”

In any case, it shall include employees, trading partners, customers and all groups of interested person both domestically and abroad. Furthermore, the observance of the Anti-corruption Policy shall be verified on a regular basis, at least once a year.

2. Definition of “Corruption”: means a bribery in any forms, as being offered, promised, given, guaranteed, demanded, or received (in the form of money/property); it also refers to other benefits as inappropriate to public officers, governmental agencies, private organizations, trading partners, customers and all groups of interested person, whether directly or indirectly, for the said body to perform or omit to perform a duty for the purpose of maintaining the business or introducing the business to the Company in particular; or for the purpose of acquiring or retaining any other benefits as inappropriate to the business, except for the cases where the laws, regulations, announcements, rules, local custom or tradition allow for such act.

3. Definition of “Giving matters or other benefits”: means to give any privilege in the form of money, properties, things or other benefits as incentive, reward or as to build a good relationship.

4. Definition of “Bribery”: means to offer or receive things, gifts, rewards, or other benefits for oneself or from a person who is desirous of persuading into committing an act that is dishonest, illegal or against the Company’s Code of Conduct.

5. Definition of “Facilitation Fee” means A small amount of expenses paid to unofficial state officials and is given only to ensure that public officials will proceed in accordance with the process or to encourage faster action and that process does not require the discretion of government officials and it is an act of duty of that state official as well as being a right that a juristic person should have under the law, such as applying for a license requesting a company certificate and obtaining public service, etc.

6. Definition of “Government officials” means Person who used to be a government official / politician / adviser to a government agency and have come to work for private organizations and may use relationships or inside information to benefit private companies or causing conditions Conflicts of interest in the performance of duties of government agencies which is under supervision. The results of the action are intended to Unfair business advantages or setting a policy that favors the private sector that former government officials have worked for.

7. Duties and Responsibilities

- 7.1 The Board of Directors is responsible for formulating policies and supervising the establishment of an effective anti-corruption system. To ensure that the management is aware of and attaches importance to anti-corruption and instilling conscience as a corporate culture.
- 7.2 The Audit committee is responsible for reviewing the reviewing the financial and accounting reporting system, internal control system, internal audit system and risk management system to ensure that it meets international standards and effective.
- 7.3 The Managing Director and Executives are responsible for promoting and supporting anti-corruption policies. To communicate to employees and stakeholders including reviewing the policy to be appropriate for the changing circumstances of the business regulations and various legal requirements, etc.
- 7.4 Internal auditors are responsible for auditing and reviewing operations to be in accordance with the policies, practices, authority regulations and legal requirements of regulatory agencies to ensure that there is an appropriate and sufficient internal control system against potential corruption risks and reports to the Audit Committee.
- 7.5 Directors, executives and employees must perform their duties in accordance with the guidelines set forth in this policy and in the event that an action is found that violates this policy must promptly report to the supervisor or through the reporting channels specified in this policy.

8. Good Practices

1. The Company's directors, executives, and employees must observe the Anti-corruption Policy and the Code of Conduct by not being involved with the matter of corruption whether directly or indirectly.
2. The Company's employees and executives shall not act negligent of or inattentive to the following:
 - 2.1 When they experience an act within the scope of corruption in relation to the Company, they must notify it to their superior or the responsible person and cooperate with any fact investigation. In case of any suspicion or question, they shall consult with the superior or the person as determined to be responsible for the observance of the Company's Code of Conduct through any given channels;
 - 2.2 There shall not be any benefits both direct and concealed, whether for personal gain, family and friends in relation to the Company; for example, any act to sell products and services to the Company or in competition with the Company;
 - 2.3 They shall avoid accepting an entertainment from any persons related to the Company's business or other persons with possible benefits to be gained from the employees' performance of duty;
 - 2.4 They shall not demand or receive any unjust benefits whether directly or indirectly, or any other benefits for the business purpose, as well as not avail of bribery or corruption to conduct the business.
3. A reliable financial report must be carried out, including an efficient working system, with transparency and consideration for the potential risk of corruption in the performance of work, along with regular follow-up and monitoring.
4. The Company has arranged for reporting channels on corruption finding, as well as for fairness and protection to the employees who refuse or inform on the matter of corruption related to the Company, by using the protection measure to complainers or collaborators with the corruption report as specified by the Company in the whistle-blowing policy and suggestions.
5. Those who commit an act of corruption against the Company's Code of Conduct, shall be considered for a disciplinary punishment as set out by the Company, including a lawful penalty in case of an illegal act.
6. The Company gives priority to the propagation and promotion of knowledge and understanding to be used with other persons who must perform their duties in relation to the Company and the Company's interested persons, in order to build a good conscience.

6. Operational Regulations

1. Any operation under the Anti-corruption Policy shall be carried out in accordance with the guideline as prescribed in the manual for corporate governance and code of conduct, policy and guideline for all groups of interested persons, related regulations and working manual, as well as any other guidelines as to be further set out by the Company.
2. This Anti-corruption Policy shall cover all activities related to the Company's business operation.

3. A companywide assessment for the risk of corruption is required to be conducted annually.
4. For the clarity in the undertaking on the risk of corruption, the Company's directors, executives and employees at all levels shall perform their duties with attention paid to the following matters:

4.1 Receiving/diving things or other benefits: the guideline is specified as follows:

4.1.1 Receiving things or other benefits:

- 1) It is prohibited for the Company's executives and employees to receive, demand and collect any gifts, entertainments, services, financial supports, money, rewards from the trading partners, creditors or interested persons doing business with the Company;
- 2) Requesting for supports in the form of money or things can be done on an organization-to-organization basis, with the approval signature obtained from an authorized director only;
- 3) Except for an occasion or a festival which is traditional and customary, receiving things or other benefits shall be allowed in condition that such things or other benefits are not more than Baht 3,000 and/or it is necessary to maintain the good relationship between persons or organizations;
- 4) It is stipulated that a high-level executive shall be the organization's representative in receiving things or other benefits and have the authority to consider distributing things or other benefits to the employees;
- 5) In the case of a keepsake on a traditional occasion, the Company shall permit the employees to receive it as with the suitable value, not excessively expensive in comparison with the generality, such as a calendar, keychain, note book, etc. as it is marked with the emblem or symbol of such organization; in this respect, a high-level executive shall be assigned to be the representative in the acceptance of such items and have the authority to consider distributing them to the employees;
- 6) In order to prevent a conflict of interest, the Company shall not at all allow its employees or its non-assigned persons to be the representative in receiving things or other benefits.

4.1.2 Giving things or other benefits:

- 1) To give things, it is specified to be done on a traditional and customary occasion whereas such things or other benefits shall be procured by the Company and priced not more than Baht 3,000;
- 2) To avoid leading to bribery, a survey and monitoring shall be conducted by the Company prior to an undertaking in order to prevent corruption. It is stipulated that a high-level executive shall be the organization's representative in receiving things or other benefits.

4.2 Donation for charity or subsidy: giving/receiving donation or collection shall be transparent and legal, by ensuring that such donation or subsidy is not to be used as an excuse for bribery.

4.3 Politics: the Company conducts its business with political neutrality and it shall not participate in and concentrate on any political party or any person with political power, and shall not use its funds or resources to support, whether directly or indirectly, any political party or any politician.

4.4 Facilitation fee: The Company has no policy to pay any facilitation fee to government officials to encourage more rapid action.

4.5 Conflicts of Interest: The Company requires directors, executives and employees to avoid actions that may cause conflicts of interest as follows:

- Refrain from doing business which is competing with the company whether it is done for personal benefit or others which may cause damage to the company whether directly or indirectly or become a partner of shareholders with decision-making powers or directors or executives in competing businesses or having the same characteristics as the Company.
- Must report any interest that may cause conflicts of interest with the Company, such as holding any position of business partners or customers who do business with the Company must report to the company immediately.
- Not seeking benefits for oneself or others by relying on the Company's confidential information.

4.6 Hiring government employees : The company has a policy to hire government employees, to hold a position of director, executive, employees or advisor of the Company there must be a recruiting / selection process set compensation and control Process to ensure that the employment of government employees will not reciprocate which may destroy the image credibility which has a risk of corruption.

4.7 Risk Assessments

- 1) The Company's management must understand the risks that may arise from bribery and corruption and must communicate it to employees at different levels to understand and cooperate in order to manage risks effectively.
- 2) The Company will assess the risks of various Company transactions that may have procedures of processes that qualify as bribery and corruption, such as internal financial controls / bookkeeping / document retention. Control measures

in supervision / inspection control measures, support departments, etc. by reviewing the company's risk management policy regularly at least once a year as well as reviewing existing risk management measures to be appropriate to prevent risks or reduce the risk to an acceptable level.

4.8 Internal Audit Controls

- 1) The Company has an internal control system covering financial Accounting process, record keeping and other processes related to anti-corruption measures.
- 2) Internal control system is a process to operate efficiently credibility comply with the rules and anti-corruption policies as specified by the company.

4.9 Accounting Audits and Storage of information

- 1) The Company has an audit process for accounting transactions and have appropriate approval before recording the transaction into the accounting system. The audit will be conducted in accordance with the policies, rules, relevant laws, contracts, agreements to comply with accounting standards and appropriate accounting policies.
- 2) Operating expenses and investment expenses there must be evidence to support it properly complete and must be approved in accordance with the credit line by the authorized person as specified in the operating expenses policy.
- 3) Financial reports must be accurate truthful and reliable and must disclose material information accurately and completely including information on related transactions and potential liabilities.
- 4) The company has a system for keeping accounting documents. There is a control over access to account information and secure backup storage system.

4.10 Personnel Management: The Company considers this policy to be part of its human resource discipline including recruitment, training, evaluation, compensation, and promotion, etc.

4.11 Training, Communication and Monitoring

- 1) Directors, Executives and Employees
 - 1.1 Directors, executives, and employees will receive training on anti-corruption and forms of corruption as well as methods of reporting when corruption is seen or suspected.

1.2 Directors, executives, and employees are aware of and understand the company's policies, through various channels including the Company's website.

1.3 Training to educate about policies. It is considered part of the orientation or before the inauguration of new directors, executives, and employees.

1.4 Dissemination of various anti-bribery policies to personnel within the organization to know and easily access information about anti-bribery measures.

1.5 Arrange to test knowledge and understanding about anti-bribery measures to assess the effectiveness of training and ensure that all levels of employees will be able to implement properly.

2) Business representatives, distributors of goods/ services and contractor

The Company will communicate its anti-corruption policy to business representatives, distributors of goods/ services and the contractor to acknowledge since the beginning of a business relationship and adhere to the same social responsibility standards as the company.

4.12 Business relationship and procurement: it is prohibited to give or receive bribe in conducting any kind of business with trading partners, contract parties, governmental agencies or agencies doing business with the Company. Any operation must be conducted with transparency and in accordance with the provisions of the related laws.

4.13 To build a good norm in the business operation, the Company has specified a policy of not receiving gifts during the New Year Festival and other occasions, as to be applied to the Company's executives and employees.

10. Procedure in compliance with the Anti-corruption Policy

Description	Procedure
<ol style="list-style-type: none"> 1. The BOD expresses the commitment against corruption. 2. The CEO shows the intention for the anti-corruption accreditation. 3. The BOD appoints the audit committee to review self-assessment in terms of the anti-corruption measures. 4. The Audit Committee reviews self-assessment for BOD consideration. 5. All units take responsibility against corruption by observing the assessment form. 6. The investigation and assessment are conducted annually. 	<pre> graph TD Start([Start]) --> BOD[The BOD expresses the commitment against corruption.] BOD --> CEO[The CEO shows the intention for the anti-corruption accreditation.] CEO --> BOD_Appoints[The BOD appoints the audit committee to review self-assessment in terms of the anti-corruption measures.] BOD_Appoints --> AC_Reviews[The Audit Committee reviews self-assessment for BOD consideration.] AC_Reviews --> All_Units[All units take responsibility against corruption by observing the assessment form.] All_Units --> Annual[The investigation and assessment are conducted annually.] Annual --> Stop([Stop]) </pre>

11. Channel for hearing opinions and notifying clues in case of illegal action: The Company provides opportunities for employees and stakeholders, has commented, and gave clues about illegal actions as follows:

- (1) Development/ Training
- (2) Correction / Improvement of management
- (3) Check the facts as follows.
 1. Company website titled Investor Relations / Corporate Governance / Whistleblowing or electronic mail (E-mail) to cghotline@bookergroup.com
 2. Contact directly to the Company Secretary or by mail as follows: Company Secretary, Brooker Group Public Company Limited, Floor 26, The Trendy Building, Soi Sukhumvit Road, Khlong Toei Nuea Sub-district, Wattana District, Bangkok 10110.
 3. Electronic mail (E-mail) directly to 3 independent directors who are audit committees of the company as follows:

Mr. Peter Weldon : peterwelden@gmail.com
Mr. Sompong Phaoenchoke : sompong@brookergroup.com
Mrs. Pannee Worawutiongsathit : punnee.w@brookergroup.com

In this regard, the company has established a mechanism to protect whistleblowers , without reducing the job position, penalizing or negatively affection employees that denies corruption Even if the action would cause the company to lose business opportunities.

12. Disciplinary Action

11.1 non-serious violations: Violators will receive a written warning. This will identify the nature of the breach and information on the grounds underlying the breach. By giving the violator an opportunity to dispute the allegation with the supervisor. If there is another intentional infringement will be considered severe disciplinary action. This may include termination of employment without compensation.

11.2 Serious violations such as giving or accepting bribes, fraud, disclosing company secrets /intellectual property Acts that are detrimental to the Company Concealed without reporting information to supervisors: The company may consider termination of employment without compensation and is not required to issue a written warning.

13. Review, Inspection and Improvement

The Company requires that the Anti-Corruption Policy and other related policies be Review, inspection and updated regularly or at least once a year, or if there is a material change that can be corrected immediately.



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ADDENDUM

ANTI-CORRUPTION POLICY LATEST VERSION 16 AUGUST 2021

1. The definition of “contributions” means subsidies, grants, contributions paid or received by customers, partners, business partners of on a reasonable basis. With the objective to support business operations promote product brand Company reputation which is beneficial to building credibility in trade Help strengthen business relationship and in accordance with the principles of good corporate governance in business operations.
2. The definition of “political assistance” means the giving of property, money, things or any other benefit. For assistance, support or for any other benefit to political parties, politicians or persons with political related duties as well as political activities whether directly or indirectly.
3. The definition of “charitable donation or accepting donations” means giving or receiving financial assistance. Or in other forms to be part of public relations and enhancing the good image of the company and giving back to society without expecting business results in return.
4. The definition of “conflict of interest” means any activity that may have individual or related needs. to influence decision making or can be an obstacle to the best interests of the company.

In addition, addendum attached to the Anti-Corruption Policy Last updated August 16, 2021 to be considered part of the Anti-Corruption Policy. Last update 16 August 2021