

LATEST VERSION 2 JUNE 2025

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

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.

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.

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.

Definition of “Conflict of interest”: means any activity that may have personal desires or those of related persons, whether by blood or otherwise, that may influence decision-making or may obstruct or hinder the best interests of the Company.

Definition of “Giving or receiving gifts, entertainment and hospitality”: means giving or receiving gifts, entertainment, facilitation, which may include accommodation costs, airfare, food/drink costs and other expenses or other benefits, whether money, goods, services gift vouchers, etc., to build good relationships or in some occasions are considered an expression of social etiquette.

Definition of “ Giving and receiving support ”: means financial assistance, contributions or things in any form that are reasonably paid or received from customers, business partners and associates with the purpose of supporting business operations, promoting product brands or the company’s reputation, which is beneficial to building trade credibility, helping to strengthen business relationships and is appropriate for the occasion.

Definition of “ Giving or receiving donations ”: means money, things or benefits in any form received or given to individuals, juristic persons, organizations, whether they are government organizations, private organizations, state enterprises or foundations, without expecting anything in return.

Definition of “ Political assistance ”: means providing assets, money, things, rights or other benefits to assist or support or for other benefits to political parties, politicians or persons involved in politics, including political activities, whether directly or indirectly.

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.

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.

3. Duties and Responsibilities

- 3.1 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.

- 3.2 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.
- 3.3 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.
- 3.4 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.
- 3.5 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.

4. 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.

5. 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_Appoint[The BOD appoints the audit committee to review self-assessment in terms of the anti-corruption measures.] BOD_Appoint --> AC_Review[The Audit Committee reviews self-assessment for BOD consideration.] AC_Review --> Units[All units take responsibility against corruption by observing the assessment form.] Units --> Annual[The investigation and assessment are conducted annually.] Annual --> Stop([Stop]) </pre> |

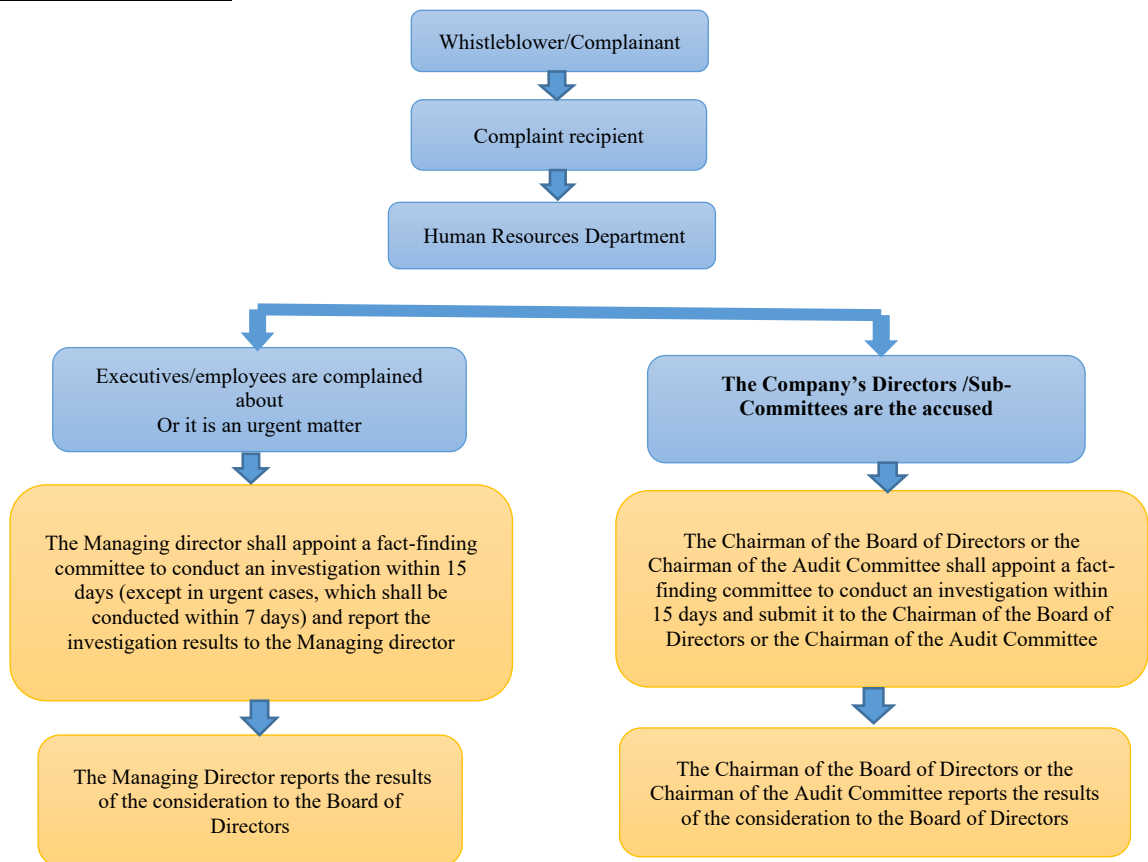
6. Channel for hearing opinions and notifying clues in case of illegal action: The Company provides opportunities for employees and stakeholders, has commented, and gave clues about illegal actions as follows:

- (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. Surong Bulakul : surong@brookergroup.com
 Mr. Sompong Phaoenchoke : sompong@brookergroup.com
 Mrs. Pannee Worawutionsathit : 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.

7. Fact-checking process



Urgent matters: Matters that are expected to have a value of damage of more than 5 million baht or loss of business opportunities or damage to the company's reputation and image.

The fact-finding committee must have no vested interest in the matter being complained of and, if unable to complete the process within the specified time frame, must report the reasons to the Managing Director to extend the investigation time.

8. Measures to protect whistleblowers or complainants

The Company protects the rights of whistleblowers or complainants who act in good faith as follows:

- (1) 7.The whistleblower, complainant or information provider can choose not to reveal their identity if they believe that revealing them may be unsafe and if they choose to reveal their identity, it will help the company clarify the facts or mitigate the damage more quickly.
- (2) The Company shall not disclose the information of the whistleblower and shall keep the information confidential, except in cases where disclosure is required by law.
- (3) The Company will prevent any intimidation or threats against whistleblowers during the fact-finding investigation, and will punish those who intimidate or threaten.
- (4) The Company provides protection for whistleblowers or complainants.
- (5) If the investigation finds no wrongdoing, the company will not punish the person who reported it in good faith, and those affected will receive appropriate mitigation.
- (6) The Company shall not demote or provide negative consequences to any employee who makes a complaint, or who cooperates in the investigation of the facts, or who denies corruption, even if such action causes the Company to lose business opportunities.
- (7) If there is clear evidence that the whistleblower was intentionally dishonest, resulting in damage to the complainant or the company, the company will take disciplinary action. If the whistleblower is an external person, the company will consider taking legal action.

9. Disciplinary Action

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.
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.
3. The Company will punish directors, executives and employees who threaten or intimidate, or ignore wrongdoing or fail to comply with the Anti-Corruption policy, with penalties ranging from verbal or written warnings to termination or removal from the position, as well as legal liability.

4. In the event that the Company's business partners or related persons do not comply with the anti-corruption policy, whether they are the perpetrators or ignore the wrongdoing or provide false information, the Company may terminate the contract or cancel the joint business.

5. Lack of knowledge of anti-corruption policies or related laws cannot be used as an excuse for non-compliance.

10. Disclosure of information

in order for the Company's directors, executives and employees, including related persons, to be aware of the anti-corruption policy, it is therefore published through the following channels:

Internal agencies

- Announce via the company's electronic media
- Post the company's announcement in a prominent place
- Organize orientation for new employees
- Organize regular training for all personnel in the company to be aware of and understand the anti-corruption policy practices, various practice guidelines, and emphasize the everyone must comply with such practices.

External agencies

- Announcement via the company website
- Annual report (Form 56-1 One Report)
- Anti-corruption policy notification letter (subsidiaries, affiliates and business partners)

11. 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.