



BANGKOK ASSET
INTERGROUP



Anti-Corruption Policy

Internal Use_YE'2026

No. BKA-SE-009-2026/PC-ORG-005

Anti-Corruption Policy

1. Objectives

- (1) The Board of Directors has established this Anti-Corruption Policy to ensure that employees of Bangkok Asset Intergroup Public Company Limited (the “**Company**”) at all levels and in all departments acknowledge and comply with the guidelines designed to prevent any involvement in corruption in any form.
- (2) To promote the role and participation of employees in preventing and combating corruption related to the Company’s business.
- (3) To build confidence among the general public and stakeholders in conducting business with the Company with honesty and integrity.

2. Scope

The Company classifies stakeholders relevant to this Anti-Corruption Policy into two groups as follows:

- (1) **Internal group** means persons within the Company, including directors, executives, and employees of the Company at all levels.
- (2) **External group** means persons outside the Company, including customers, suppliers, business partners, competitors, creditors, debtors, government agencies, private sector agencies, communities, and other relevant parties.

3. Definition

“**Corruption**” means bribery in any form, whether by offering, promising, giving, pledging, demanding, or accepting money, assets, or any other improper benefit to or from public officials, government agencies, private sector entities, or persons in charge, whether directly or indirectly, in order to induce such persons to act or refrain from performing their duties, thereby obtaining or retaining business, securing a recommendation of business for the Company in particular, or obtaining or retaining any other improper business benefit, except where such act is permitted by laws, rules, notifications, regulations, local customs and traditions, or customary business practices.

4. Duties and Responsibilities

- 4.1 The Board of Directors is responsible for establishing the policy and supervising the implementation of an effective system to support anti-corruption practices, so that all employees of the Company understand and recognize the importance of anti-corruption and cultivate such practices as part of the corporate culture.

- 4.2 The Audit Committee is responsible for reviewing the financial and accounting reporting system, internal control system, internal audit system, and risk management system to ensure that they comply with international standards and are robust, appropriate, up-to-date, and effective. The Audit Committee is also responsible for receiving whistleblowing reports on fraud and corruption involving persons within the organization, considering and investigating the facts, and submitting such matters to the Board of Directors for joint consideration of disciplinary action, penalties, or corrective measures.
- 4.3 The Internal Audit function is responsible for auditing and reviewing operations to ensure that they are carried out correctly and in accordance with policies, guidelines, delegated authorities, procedures, laws, and requirements of regulatory authorities, in order to ensure that appropriate and adequate controls are in place for potential corruption risks, and to report the results to the Audit Committee.
- 4.4 The Chief Executive Officer and executives are responsible for implementing the Anti-Corruption Policy by establishing systems to support the policy and communicating it to employees and all relevant parties. They are also responsible for reviewing the appropriateness of the systems and measures to ensure alignment with changing circumstances, including business conditions, regulations, and relevant legal requirements.

5. **Anti-Corruption Guidelines**

- 5.1 Directors, executives, and employees of the Company shall strictly comply with the Anti-Corruption Policy and shall not be involved in any act that may constitute corruption in any form, whether for the benefit of the Company, themselves, their families, friends, acquaintances, or any other persons, whether directly or indirectly.
- 5.2 Directors, executives, and employees of the Company shall not engage in any act that indicates an intention to commit fraud or corruption, or to give or receive bribes to or from government or private sector officials, or stakeholders related to the Company, in order to obtain or retain business, secure a competitive advantage, or obtain benefits for themselves or related persons.
- 5.3 Directors, executives, and employees of the Company shall not neglect or ignore any act that may constitute fraud or corruption related to the Company. It is their duty to report such matter to their supervisor or the responsible person and to cooperate in fact-finding investigations. In case of doubt or questions, they shall consult their supervisor or the responsible person.
- 5.4 The Company shall treat fairly and protect persons who refuse to engage in acts that may constitute corruption, or who report corruption to the Company, in accordance with the protection and confidentiality measures established by the Company, even if such refusal or report may cause the Company to lose business opportunities.

- 5.5 Directors, executives, and employees of the Company and its subsidiaries who commit fraud or corruption shall be deemed to have violated the Code of Conduct and shall be subject to disciplinary action in accordance with the Company's disciplinary rules. In addition, they may be subject to legal penalties if such act violates the law.
- 5.6 The Company upholds and attaches importance to disseminating knowledge and creating understanding among persons who have transactions with, or are stakeholders of, the Company regarding compliance with the Anti-Corruption Policy, as well as public disclosure of the Anti-Corruption Policy.
- 5.7 The Company shall regularly establish appropriate and effective audit processes and internal control systems to prevent corruption.
- 5.8 The Company shall establish human resource management processes that reflect the Company's commitment to anti-fraud and anti-corruption measures, covering recruitment, training, performance evaluation, remuneration, and promotion.
- 5.9 To provide clarity in relation to high-risk matters that may give rise to corruption, directors, executives, and employees of the Company and its subsidiaries shall perform their duties with due care and comply with the following practices:

Guidelines on Giving and Receiving Gifts, Hospitality, and Other Expenses

1. Directors, executives, and employees of the Company are prohibited from soliciting, accepting, or paying any benefits, whether in the form of compensation, gifts, valuables, or services, from or to business partners, purchasing or sales agents, creditors, third parties, or competitors of the Company in any dishonest manner or in a manner that provides undue benefit to such parties or to themselves.
2. Hospitality, receiving gifts, or giving gifts in accordance with tradition shall be conducted appropriately, prudently, transparently, and without any hidden purpose, and shall satisfy all of the following conditions:
 - 2.1 Directors, executives, and employees of the Company may provide hospitality and gifts to business allies if all of the following conditions are met:
 - (1) Such act is not intended to dominate, induce, or reward any person in order to obtain an advantage through improper conduct, or to conceal the purpose of obtaining assistance or benefits.
 - (2) Such act complies with applicable laws and the Company's regulations and criteria as prescribed.
 - (3) Such act is made in the name of the Company, not in the name of any director, executive, or employee of the Company, and is carried out openly and without concealment.

- (4) The type and value are appropriate and suitable for the occasion.
- (5) Such act is appropriate to the circumstances, such as giving small gifts during important festivals, which is considered a generally accepted custom.

2.2 Directors, executives, and employees of the Company may receive gifts or any benefits during festivals or in accordance with generally accepted customs, provided that the value does not exceed Baht 3,000 (three thousand Baht). Gifts that may be accepted must not be cash or cash equivalents, such as vouchers or gift cards.

However, in circumstances where it is not possible to refuse such gift or benefit, the recipient shall immediately notify his or her supervisor, prepare a report on the receipt of the gift, and submit the gift to the Human Resources Department for use as prizes for employees during various occasions or for donation to public charity, as appropriate.

Guidelines on Political Contributions

1. The Company maintains political neutrality and has no policy to provide political support or assistance, whether directly or indirectly.
2. Directors, executives, and employees of the Company are prohibited from using the Company's money, assets, goods, or services to support political activities, or from taking any action that involves the use of the Company's resources, such as personnel or premises, for political promotion or advertising, or for the purpose of providing business benefits to the Company.
3. Directors, executives, and employees of the Company have the rights and freedoms to participate in political activities under the Constitution; however, they shall not claim their status as employees or use any assets, equipment, or tools of the Company for political purposes. If they participate in political activities, they shall exercise caution to ensure that no action creates the impression that the Company supports or favors any particular political party.

Guidelines on Charitable Donations

1. Charitable donations, whether in the form of financial assistance or other forms, such as providing knowledge or volunteering time, shall be carried out transparently, lawfully, and without any hidden purpose, such as bribery to obtain a commercial advantage or political support.
2. It must be demonstrable that the donation is made for an actual charitable project or activity, supports the achievement of the project's objectives, and genuinely benefits society, or is made in accordance with the objectives of corporate social responsibility (CSR) activities.

3. It must be demonstrable that the donation is not related to reciprocal benefits for any person or organization, except for customary recognition, such as displaying the Company's logo or announcing the Company's name at an event or in public relations media.
4. Donations may be made only in the name of the Company, through the approval procedures prescribed by the Company, and with assurance that such donation will not be used as a means to circumvent bribery.

Guidelines on Sponsorship

Sponsorship is one form of business public relations for the Company, which differs from charitable donations. Sponsorship may be provided for the purpose of promoting the Company's business, brand, or reputation, subject to the following guidelines:

1. It must be demonstrable that the sponsorship applicant has actually carried out the project for which sponsorship is requested and that such sponsorship supports the achievement of the project's objectives, genuinely benefits society, or is consistent with the objectives of corporate social responsibility (CSR) activities.
2. It must be demonstrable that the sponsorship or any other benefit that can be calculated in monetary terms, such as accommodation and meals, is not related to reciprocal benefits for any person or organization, except for customary business recognition.
3. When acting as a sponsor, the Company shall prepare a request memorandum specifying the name of the sponsorship recipient and the purpose of the sponsorship, together with all supporting documents, and submit it to the authorized approver of the Company for approval in accordance with the Company's approval authority levels.

6. Channels for Reporting Whistleblowing or Corruption Complaints

A complainant may submit a complaint through the following channels:

- 6.1 Sealed letter addressed to the Chairman of the Audit Committee

Bangkok Asset Intergroup Public Company Limited

No. 99, C.P. Tower North Park, 14th Floor, Soi Ngamwongwan 47, Yaek 42, Thung Song Hong Sub-district, Lak Si District, Bangkok 10210

- 6.2 Electronic mail addressed to the Chairman of the Audit Committee

Email: ac.chairman@bangkokassets.com

- 6.3 Website: www.bangkokasset.co.th

Corporate Governance → Complaint Reporting

7. Disclosure of the Anti-Corruption Policy

- 7.1 The Company shall communicate and disseminate the Anti-Corruption Policy, including whistleblowing or complaint reporting channels, to persons within the Company through various channels, such as orientation for new directors and employees, annual training or seminars, announcements on notice boards, the intranet, email, and the Company's website, so that everyone in the organization understands, acknowledges, and strictly complies with the anti-corruption policy and measures.
- 7.2 The Company shall communicate and disseminate the Anti-Corruption Policy, including whistleblowing or complaint reporting channels, to the public, subsidiaries, associated companies, business partners, and stakeholders related to the Company through various channels, such as the Company's website, annual report, and annual registration statement, in order to create understanding and support adherence to the same social responsibility standards on anti-fraud and anti-corruption as those of the Company.
- 7.3 The Company shall regularly review the Anti-Corruption Policy.

For general acknowledgment and to ensure consistent implementation, the Company hereby announces the adoption of this Anti-Corruption Policy, which shall be effective from [February 21, 2026](#), onwards.

Announced on [February 23, 2026](#).

Signed - [Mr. Siripol Yodmuangcharoen](#) -

(Mr. Siripol Yodmuangcharoen)

Chairman of the Board of Directors