



**ANTI-CORRUPTION POLICY**

---

**MR. D.I.Y. HOLDING (THAILAND) CO., LTD. AND ITS SUBSIDIARIES**

31 May 2023

Version: 01  
Approved by the Board: 31 May 2023

## ANTI-CORRUPTION POLICY

### 1. INTRODUCTION

MR. D.I.Y. Holding (Thailand) Co., Ltd. (the “**Company**”), together with its subsidiaries (the “**Group**”), is committed to operating business in an honest, transparent and just manner while taking all stakeholders into consideration. The Group is highly conscious that corruption and bribery can take place in business activities and during contact with stakeholders, potentially influencing the decision-making and operations of the Group.

In this regard, the Group has established this Policy to set out clear guidelines and practices for preventing corruption in the Group by creating an organizational culture where all personnel realise the negative effects of corruption, emphasising good corporate values, and building trust and confidence among shareholders and stakeholders in order to ensure effective anti-corruption strategies.

### 2. DEFINITIONS

Under this Policy, the following expressions have the following meanings:

“**corruption**” means the abuse of power or property for personal interest or others’ interests, or to cause damage to others’ benefits. Corruption may be in the form of bribery, facilitation payments, giving gifts or service or cash or things instead of cash or other benefits, fraudulent acts, money laundering, misappropriation, concealment of facts, obstruction of justice, misuse of authority to threaten other persons or claim benefits or business decisions from other persons, and includes relationships among private entities and government agencies and relationships among private entities.

“**facilitation payment**” means a small amount of money paid to government officials unofficially with the aim to make sure that government officials will either act as per the process or encourage faster responses. In such a process, it does not require any discretions of government officials to be exercised, but it is the duty of the officials to do so in accordance with relevant laws and the rights that persons are entitled to, for instance, the rights to apply for a certain license or permit, obtain public services, etc.

“**bribery**” means the giving or offering of monies, properties, or any other benefits to another person with a view to cause such person to act or omit any act or refrain from performing duties in order to acquire or maintain undue business interests, that contradict the law or ethical behaviour, or that may adversely affect the image of the Group.

“**giving and receiving gifts, entertainment and hospitality**” means giving and accepting gifts, entertainment and hospitality, whether it be money, goods, vouchers, services and possibly accommodation fees, fares for visiting the establishment, study visit or food and beverage costs.

“**political contributions**” means the provision of financial assistance or other assistance to a political party or a politician, including provision of loan, donation of money or property, and provision of services.

**“giving and receiving support”** means giving or receiving support, money, property or any other benefit, in any case, to or from any individual or entity for mutual benefit.

**“giving, making, receiving a donation”** means giving, donating, receiving a donation, money, property or any other benefit, in any case, to or from any individual or entity for mutual benefit.

### **3. APPLICABILITY OF POLICY**

3.1 This Policy shall apply to the directors, executives, and employees in all levels of the Group.

3.2 This Policy shall apply to representatives, contractual parties, or any other persons who undertake acts on behalf of the Group.

3.3 The Group shall also encourage its associated companies, joint venture partners, trading partners, suppliers, business agents, and contractors to comply with this Policy.

### **4. ANTI-CORRUPTION**

4.1 All personnel of the Group are prohibited from taking part in any form of corruption, whether directly or indirectly, including bribery, and the seeking of any form of undue benefit, such as demanding, receiving, offering, or giving property or any other benefit, involving government officials or any other persons who engage in business with or create business opportunities for the Group for their own personal interest or others' interests.

4.2 The Group has the Zero Tolerance Policy to Bribery and Corruption and comply with applicable regulations and standards in relation to anti-corruption practices in Thailand other countries in which the Group operates its business.

4.3 Any representatives or contractual parties of the Group who violate this Policy shall be subject to termination of contract.

4.4 The Group shall ensure that this Policy is consistent the Good Corporate Governance Policy, the Vendor Code of Conduct and the Code of Business Ethics. In this regard, the Group shall have manuals or guidelines in relation to compliance with this Policy in place.

4.5 The Group shall establish a delegation of authority matrix and process for approval for its personnel in relation to entry into transactions including doing certain activities.

### **5. DUTIES AND RESPONSIBILITIES**

5.1 The Board of Directors shall establish the Anti-Corruption Policy and put in place an effective internal control and risk management system for anti-corruption in order to ensure that all the Group's personnel are mindful of the significance of

anti-corruption practices and cultivate such values as a part of the organizational culture.

- 5.2 The Audit and Risk Management Committee shall review the financial and accounting reporting system, internal control system, internal audit system, and risk management system in order to ensure that they are sufficient, up-to-date, and efficient in accordance with international standards. If an instance of corruption is found or suspected, the Audit and Risk Management Committee shall report this to the Board of Directors.
- 5.3 The management shall establish an anti-corruption policy promotion and support system, communicate about the system with employees at all levels of the Group, and cultivate such values as a part of the organizational culture, as well as to review, audit, and revise various systems and measures in line with changes, and conduct a corruption risk assessment on a periodic basis, in order to identify high-risk events and determine protective and corrective measures.
- 5.4 The Internal Audit Department shall audit and review the performance of work in accordance with the policy, guidelines, authority, regulations, and laws, in order to ensure that the control system and risk management system are appropriate and sufficient with regard to anti-corruption practices, and shall report to the Audit and Risk Management Committee.
- 5.5 The Group's personnel have a responsibility to grasp and obey this Policy in all respects.

## **6. EXCHANGING GIFTS, ORGANIZING ENTERTAINMENT, AND HOLDING RECEPTIONS**

- 6.1 This Policy does not restrict any act which is transparent and in the ordinary course of business, and is permitted by laws, regulations, local traditions, or trade practices, such as organizing entertainment, holding receptions and giving or receiving gifts on special occasions which are in accordance with the Group's policies. However, the Group's personnel shall not request or advise for the gift or entertainment.
- 6.2 Organizing entertainment, holding receptions and giving or receiving gifts are only permissible in any of the following circumstances:
  - 6.2.1 not being for the purpose of inducing inducement to carry out or avoid undue acts, influencing business decisions, or causing to receive unfair benefits;
  - 6.2.2 not being in violation of this Policy or any other policies of the Group, or any relevant laws;
  - 6.2.3 giving or receiving gifts being performed in the name of the Group, but not in the name of an individual person;

- 6.2.4 giving or receiving gifts being on the appropriate occasions in accordance with traditions, i.e., exchanging gifts at a New Year's party;
  - 6.2.5 giving or receiving gifts being performed openly;
  - 6.2.6 not provide cash or cash equivalents such as a gift card or a gift voucher; and
  - 6.2.7 holding receptions being performed as necessary, with reasonable expenses, and without wasteful or excessively frequent arrangement.
- 6.3 The Group's personnel may receive a gift in case of a regular and traditionally given only and such gift shall have a value not exceed THB 3,000. If the rejection for the gift at the value more than THB 3,000 cannot be made in order to maintain a good companionship or relationship, such person shall inform his/her supervisor without delay but no later than 30 days from receiving such gift. For avoidance of doubt, the Group's personnel shall deny receiving cash in all cases.
- 6.4 The Group's personnel may receive a gift from a drawing on the basis that the gift is not specifically provided to any of the personnel.

## **7. POLITICAL CONTRIBUTIONS**

- 7.1 The Group adheres to a political neutrality policy and does not support any political contributions or any acts favourable to any political party, political coalitions, politician, or political candidates, either directly or indirectly, either at the local, regional, or national level.
- 7.2 The Group's personnel are not allowed to use the Group's property, resources or working hours to provide services on behalf of the Group, nor use the name of the Group to support any political activities, nor perform any acts which may lead to the misunderstanding that the Group supports or is involved in any political activities or party, political coalitions, politician, or political candidates. However, the Group's personnel have liberty and rights to participate in political activities under applicable laws in his/her personal time or by taking leave and in your own expenses only.

## **8. CHARITABLE DONATIONS, GIVING AND RECEIVING SPONSORSHIP**

- 8.1 Charitable donations are intended for charitable purposes only. Any donations must be for charitable agencies or organizations with clear documentation or evidence for donation receipt and shall be in line with the policies as specified by the Group.
- 8.2 Sponsorships are different from charitable donations, given they function as a public relations channel for the business operations of the Group.
- 8.3 The Group's personnel shall exercise their precautions to ensure that charitable donations and giving or receiving sponsorships do not conceal bribery and must

be subject to transparent consideration procedures in accordance with the relevant laws, regulations and delegation of authority as well as without any morals' conflict, and any act which negative effect to the society.

- 8.4 The Group does not have the policy to receive any donation or sponsor from any of its customers, business partners, joint venture parties, and other persons, for whatever purposes.

## **9. FACILITATION PAYMENT**

The Group does not have the policy to pay the direct and indirect facilitation payment and shall not perform and accept any act in order to receive instead of the facilitation of business operation.

## **10. EMPLOYMENT OF PUBLIC OFFICIAL**

10.1 In the event it is beneficial to the Group and does not violate any laws or regulations nor cause any conflict of interest between the public official's personal interests, collective interests, state's interests, and the Group's business interest, the Group may appoint or employ a former public official as a director, advisor, executive or employee after the cooling-off period of two (2) years. The appointment/employment can also be done if it is not prohibited by laws or regulations of the public official's former agency or other related regulatory agencies.

10.2 The Group may recruit an individual who was a government official as a director, advisor, executive or employee after conducting a check on his/her background and the positions held during his/her tenure as a public official. This is to ensure that such appointment/employment will not cause any conflict of interest; and is not undertaken in exchange for any other benefit or in favour of the Group.

## **11. RISK ASSESSMENT**

11.1 Risk assessment is considered as the basis of the Anti-Corruption Measure. Therefore, in order to manage risks in relation to corruption and bribery, all executives shall understand how the Group's businesses are affected by the corruption and bribery practices.

11.2 The Group shall assess the contingent corruption risk of the Group and create the appropriate Risk Management Measure including regularly monitoring and reviewing risk management systems.

## **12. INTERNAL CONTROL**

12.1 The Group shall maintain an effective system of internal control to prevent anti-corruption practices, which includes the balancing and reviewing of accounting, procurement, data storage, and business processes relating to this Policy.

- 12.2 The Group shall provide a procedure to ensure that the internal control of the accounting process, data storage, documents and other records are inspected for accuracy and suitability of the financial reports and ensure that the evidence of the transaction is adequate.
- 12.3 The internal control system consists of the enterprise control, including the control and operating procedure which is specifically established for corruption risk that the Group may particularly encounter.
- 12.4 The Internal Audit Department shall appropriately inform to the related unit for the Control Measure improvement in the event that there is any issue or incident found that did not comply with the Anti-Corruption Policy.

### **13. ACCURATE BOOK AND ACCOUNTING RECORDS**

- 13.1 The Group complies with standards, principles, and applicable laws relating to accounting and financial reports.
- 13.2 All types of expenses shall be supported and accompanied by relevant documents. The data storage and protection of the Group shall comply with applicable laws and rules.
- 13.3 The Group does not allow any false, illegitimate, incomplete, incorrect data or information to be recorded in the accounts, and shall not include the off-financial statement items to conceal inappropriate transactions or payments.

### **14. HUMAN RESOURCES**

The Group shall ensure that its human resources processes (including recruitment, selection, promotion, training, performance appraisal, remuneration provision, organization structuring for suitable duties and jobs for balancing) reflect the aim of anti-corruption practices, and also ensure that the Group's personnel possess resources and skills adequate and necessary for implementing this Policy.

### **15. WHISTLEBLOWING AND PROTECTION FOR EMPLOYEES**

- 15.1 Whistleblowing is the duty of all Group's personnel at all levels.
- 15.2 Any of the Group's personnel who discovers or is suspicious of other employees, or anyone acting for or on behalf of the Group, violating of this Policy or engaging in bribery and corruption must be reported at the earliest possible opportunity through the channel provided in the Whistleblowing Policy. No employee will be discriminated against in any form as a result of reporting a suspicious in good faith.
- 15.3 The Group undertakes to not discharge, demote, suspend, threaten, harass, discriminate or do anything that would cause other adverse consequences to the Group's personnel who refuse to act or perform any acts which cause corruption or provide the complaint and the clues of corruption in relation to the Group or

cooperate in the investigation process, even though such acts may cause the Group to lose business opportunities.

- 15.4 Any employees who believe that they have suffered unfair treatment as a result of complying with this Policy should immediately inform their supervisor or the head of the Human Resources Department. If the matter is not remedied, it should be raised formally through the procedures laid down in the Group's Whistleblowing Policy.
- 15.5 All Group's personnel shall provide utmost cooperation in the corruption investigation process.

## **16. COMMUNICATION AND TRAINING**

- 16.1 The Group shall ensure that this Policy is communicated to the work units at all levels in the Group and its business representatives through various channels, such as notifications, websites, annual registration statements / annual reports (56-1 One Report), training sessions, etc.
- 16.2 All the Group's personnel shall be trained about the anti-corruption on a periodic basis, in order for all stakeholders to acknowledge forms of corruption, risks from involvement in corruption and apply this Policy properly as well as how to report any suspicious activity. Such training session shall also be a part of the new employee training of the Group.
- 16.3 The Group's personnel may submit inquiries about this Policy or other measures relating to anti-corruption practices to the Internal Audit Department.
- 16.4 The Group will publish and communicate this Policy in various forms to trading partners, suppliers, business agent, and contractors at the outset of every business relationship with the Group and as appropriate thereafter. The Group encourages every person it deals with to adhere to similar standard of corporate responsibility.

## **17. DISCIPLINARY ACTION**

- 17.1 The Group's personnel who do not observe this Policy shall encounter disciplinary action in accordance with the Group's regulations which may include termination of employment and/or may face legal action.
- 17.2 The supervisor who is ignorant of any violation or non-compliance with this Policy by his or her subordinates, or is aware of such action but fails to rectify or act as a whistleblower for such violation or non-compliance, shall be subject to disciplinary action in accordance with the regulations imposed by the Group.



**18. REVIEW OF POLICY**

This Policy shall be reviewed at least once a year by the Internal Audit Department. If there is any proposed modification required to be made to this Policy, it shall escalate to the Board for consideration.

This Policy shall be effective from 31 May 2023 by approval of the Company's Board of Directors meeting No. 4/2023.



---

(Mr. Ong Chu Jin Adrian)

Chairman of the Board of Directors  
MR. D.I.Y. Holding (Thailand) Co., Ltd.