

Anti-Corruption Policy

Jasmine Technology Solution Public Company Limited



Edited and effective on December, 2024

Anti-Corruption Policy

Introduction

Jasmine Technology Solution Public Company Limited and its subsidiaries (hereinafter referred to as "the Company") are committed to conducting its business by adhering to good business ethics, anti-corruption in all forms, and conducting in accordance with the laws related to Anti-Corruption in Thailand, as well as Company's group operating abroad taking social and shareholder responsibility in accordance with a good corporate governance.

In 2015, the Company firstly joined "Thailand's Private Sector Collective Action Coalition Against Corruption (CAC)" which is operated by the Thai Institute of Directors with the realization of the importance of conducting business with transparency and is committed to support and anti-corruption. The Board of Directors Meeting has approved that this action is part of the upgrading of Good Corporate Governance to drive the business with sustainability in the 4th quarter of 2021. The Thai Private Sector Collective Action Against Corruption (CAC) Committee resolved to grant the Company membership in the initiative on December 27, 2021.

The Company declares its intention and commitment to all forms of anti-corruption practices to ensure that the Company has in place a policy that outlines the scope of responsibilities, guidelines and recommended actions that are appropriate in order to prevent corruption in all forms of business activities of the Company and ensure that any decision and business activity that may be subject to the risks associated with corrupt practices, are thoroughly considered and carried out. In view of the above, the Company, therefore, has formulated the "Anti-Corruption Policy" in writing to establish clear guidelines for its business operations and develop the organization's sustainability.

1. Definition

Fraud refers to any intentional act undertaken to unlawfully gain benefits for oneself or related parties. Fraud can be categorized into three types: corruption, asset misappropriation, and reporting fraud.

Corruption refers to bribery in any form whether by means of offering, promising to give, providing, undertaking to give, demanding, or accepting of money, assets, or other inappropriate benefits to or from government officers, either directly or indirectly, so that such person will undertake any act or omission which constitutes the acquisition or retaining of business or with a view to acquiring or retaining any other improper benefits in business transactions, with the exception being in the case that such practice is permissible under any relevant law, regulation, notification, rule, local customary or commercial practice.

Business Partners refers to supplier of goods and services to the Company.

Stakeholders refers to related parties such as shareholders, employees, customers, trading partners, creditors, competitors, government sectors, and other social organizations.

Customers refers to a user of and a person who contacts for using the services of the Company and its subsidiaries.

Gifts refers to money, assets, or any other benefits given to someone for the purpose of goodwill, generosity, charity, or as a premium on various occasions or in the expectation of reciprocation in any forms.

Reception Costs refers to the costs of food, beverages, venue, and services used for hosting meals and receptions. It also includes other related or integral expenses associated with hosting meals and receptions, such as music band fees and fees for entertainers providing entertainment during the event.

Facilitation Payments refers to a small amount of expense unofficially paid to a government officer to ensure that the government officer will perform his or her duties promptly, following the defined procedures. The procedures mentioned do not require the discretion of the government officer as they are under his or her

duties, and it is the rights that a juristic person has under the law. These rights, for instance, include the right to make a requisition for a license or a certificate, and the right to access public services.

Employment of government official (Revolving Door) refers to engaging a person who is or has ever been a government official, namely civil servant; political position holder; government official; official of local government organization who holds a position or earns fixed salary; employee or person working in a state enterprise or government agency; local administration executive and member of local council who does not hold a political position; officer pursuant to the local administration law, including a member of committee or sub-committee, advisor and employee of a government unit, state enterprise or government agency; and person or group of persons who exercises or is designated to exercise the government administration power to perform any particular act as allowed by the law, regardless of whether it is established by the government as a government agency, state enterprise or other types of business.

Bribe refers to money, asset, gift or other benefits given in order for a person to act or abstain from an act as desired by a bribe giver. It includes an act in any form to offer, promise, give, accept, or demand that brings about benefits in different forms, which motivates a person to act against the laws or his/her duty and responsibility.

Donation refers to giving or receiving money or any other benefits without expectation of reciprocation, by a person or entity or through an entity for charity and/or support of any particular event. Donation can be in various forms, including giving cash, services, or new or used items, such as clothing, toys, food and vehicles. It also means provision of emergency supplies, rescue, humanitarian aid, support, assistance, development, or necessary medical care items.

Support refers to providing financial assistance or goods to organizations or entities to promote business and publicize business activities, which will have a positive impact on the company's image.

Conflict of Interest refers to the conflict between personal interest of a director, an executive, or an employee and the benefit of the Company, either directly or indirectly. In other words, it is the situation of which personal benefits of an employee affect his or her decision making and how the employee performs the duties defined by job positions. This situation may have adverse effects on the common interest of the Company seeing that it negatively affects the equitable and transparent decision making of the employee.

Political Contributions refer to financial assistance in any form, either directly or indirectly, in support of political activities, such as provision of loans, provision of items or services, advertising in support of any political party, funds raising, or donation of proceeds for participation in activities of the organizations.

2. Scope of Policy

- (1) This policy is applicable to all levels of the Company directors, executives, and all employees from contract-based routine workers, either under fixed term or temporary contract, to advisors, trainees, those sent to work somewhere else for temporarily or those working abroad, temporary employees, representatives, supporters or any other relevant persons.
- (2) Compliance with this policy is regarded as one of the employment conditions for all employees.
- (3) The Company expects all agents and other intermediaries associated with, or acting on behalf of, the Company to comply with this Policy.

3. Anti-Corruption Policy

The Company places the importance on anti-corruption in all forms by providing rules and guidelines for the directors, executives, and employees to prevent both direct and indirect breaches of anti-corruption laws covering all related business in every country, as well as setting out monitoring and review procedures to be in accordance with the change of business, regulation, Articles of Association, and laws.

In order for employees in the Company to be informed and to comply with Anti-Corruption Policies, the Company arranges the practices as follows:

- (1) The Company announces Anti-Corruption Policy and reviews annually. The guidelines have been prepared in writing published and conveyed to the directors, executives and all employees. There is an Anti-Corruption Policy training for executives and all employees in the new employee orientation and posting announcements through public relations channels on the Company's website.
- (2) Anti-Corruption Policy is disclosed on the Company's channel such as Employee Handbook and Work Regulations email, the Company's website www.jts.co.th and Intranet, Annual Report and Form 56-1 One Report.
- (3) Establish a fraud risk assessment program to analyze and assess the risks and potential impacts of corruption in various processes within the organization to take such information into internal control measures for consideration and internal audits on corruption to benefit to supervision, monitoring, and control and reduce the chances of corruption within the organization.
- (4) The Company has established a Risk Management responsible for determining the process of management, assessment, analysis, planning, prevention, monitoring, and risk control of the organization including both operational and Fraud Risk to identify risks that may arise from management in operating procedures, resulting in corruption within the organization.
- (5) Promote and convey knowledge and understanding to employees to place the importance on anti-corruption together with anti-corruption guidelines for executives and employees of the Company.
- (6) Compile and disseminate laws relating to the prohibition of bribery or prohibiting the support of corruption.

The Company has reviewed Anti-Corruption Policies and Guidelines and corruption risk assessment in the Company's existing operating procedures by the relevant internal departments to be complete and current in accordance with the changing event and risks, and report to the Audit Committee and the Board of Directors.

4. Roles and Responsibilities

- (1) **The Board of Directors** is responsible for determining and approving the policy as well as forming an effective system to support Anti-Corruption practices in order to affirm that the management intensively concerns emphasizes, and cultivates Anti-Corruption mindset as the Company's culture.
- (2) **The Audit and Corporate Governance Committee** is responsible for consideration and revision to improvement in Anti-Corruption Policy so that such policy is concise, conformed to global standard, and appropriate with the type of business. The policy shall be proposed to the Board of Directors for approval. The Audit Committee is also responsible for revision of internal control, internal audit function, financial and accounting reports, and risk management relating to corruption in response to matters proposed by the Internal Audit Unit and the Risk Management and Sustainability Committee. This includes whistleblowing and complaints on corruption related to people in the organization, investigating cases being informed and proposing the Board of Directors to find solution to the problems, and imposing penalties on such cases.
- (3) **The Risk Management and Sustainability Committee** is responsible for reviewing and examining issues related to corruption risks, monitoring the outcomes of risk management and actions taken to ensure that the Company manages risks at an acceptable level, and compliance with guidelines and measures rigorously and continuously, including reporting on the management of corruption risks.
- (4) **The Executive Committee and President** is responsible for determining the systems and supporting Anti-Corruption Policy to convey to all employees and related parties. This includes reviewing the

control systems and regulations for the best adjustment to business changes, regulations, Articles of Association and laws.

- (5) **Internal Audit Office** has its duties and responsibilities to revise and verify the Company's performance whether or not such is correct as indicated in related policy, guideline, authorization, practical regulation and law or related regulation in order to ensure that the control system is suitably and sufficiently provided to prevent possible risk of corruption, then reporting to the Audit and Corporate Governance Committee.
- (6) **All employees** are responsible for aligning their work with the Company's Anti-Corruption policy, and measures and practices. Also, they are responsible for reporting any observed or suspected actions that may violate or breach this measure to the supervisors, executives, or designated reporting channels.

Anti-Corruption Guidelines

The Board of Directors, executives, employees, and staff of the Company are required to:

Facilitation Payment and Bribe

- (1) The Company has no policy on giving or accepting facilitation payment or bribe.
- (2) Employees should be careful when they are requested to make payment on behalf of the Company and also need to consider about the purpose of the payment and whether the amount of the payment is appropriate. Employees should ask for receipt with the details about the purpose of the payment. Any doubts, concerns or questions should be informed to supervisor under the line of command immediately.

Revolving Door

The Company has established guidelines regarding the hiring of government officials or state employees to ensure transparency and prevent the misuse of state power for the benefit of the Company's operations. The guidelines are as follows:

- (1) The Company does not employ or appoint government officials who are currently holding positions in the public sector to work in positions that are related or have a direct connection, or randomly expose to the risk of conflicts of interest.
- (2) Two-year cooling-off period shall be determined for the appointment of a former government official who resigned from his or her position, or a person who used to work with a regulator which directly related to the Company.
- (3) Due diligence of the person that the Company shall nominate as a director, an executive, and a counselor shall be established before the appointment in order to examine any issue which may lead to a conflict of interest such as disclosing confidential information from their previous government affiliations, engaging in lobbying activities to gain unauthorized benefits, or being assigned to communicate with government entities without proper authorization.
- (4) The person shall be forbidden from a position or a duty relating to a conflict of interest in order to prevent abuse of power, such as disclosing secrets of the government sector that the person used to work with, lobbying for illegal interests, being assigned to contact the government sector that the person used to work with, etc.

Political Contribution

- (1) The Company has implemented a neutral political policy, compliance with law and democracy. There shall be no political contribution for any political parties, political groups, or politicians, either directly or indirectly.
- (2) Assistance for public benefits, such as providing the use of facilities for polling stations, must be requested in writing by a government agency, clearly stating the specific objectives and providing verifiable evidence. The process must be carried out in accordance with the regulations of the Company.
- (3) Employees have the right to engage in political activities that are compliant with laws but must not do political activities in the Company. Political actions shall be taken after working hours only. In addition, employees must not use the Company's resources to take such action to engage in political activities which may mislead the Company into supporting any party.

Charitable Contribution or Sponsorship

Donations for charitable purposes or financial support in the form of financial assistance or other forms, such as providing knowledge, volunteering time, and providing financial support for business public relations and enhancing the Company's image, must not have any adverse effects on the business decisions of the Company.

- (1) Granting contribution or receiving donation or sponsorship must be transparent and in accordance with stipulated laws by confirming that such transaction shall not be claimed as a bribery act. Donation and sponsorship must not be perceived as being given for improper purposes.
- (2) Donations for charitable purposes, support for social activities, participation in events with government agencies or business partners, or any form of financial support shall be conducted transparently and in compliance with the applicable laws and regulations.

For donations to charitable causes, support for social activities, participation in events with government agencies or business partners, or any form of financial support, the Company has established the following guidelines for conducting such activities:

- Donations for charitable purposes, support for social activities, participation in events with government agencies or business partners, or any form of financial support must be delivered to legitimate organizations in compliance with the law, rather than to individuals, and must not have any undue influence on business decision-making.
- For any unit that intends to make donations for charitable purposes, supporting corporate social responsibility, participating in activities with government agencies or business partners, or providing any form of financial support, the actions must be conducted on behalf of the company. A record must be made detailing the request for disbursement or proof of receiving the donation. This record should be reviewed by the supervising manager before seeking approval from the President. Additionally, the finance department should be notified in advance for their awareness and proceed accordingly.
- When requesting approval for charitable donations, units must provide supporting documentation, such as thank-you letters or photographs, to the finance department, serving as evidence of the completed charitable donation after the process has been successfully carried out.

Giving-Receiving Gifts, Souvenirs, Hospitality or Other Benefits

(1) Giving gifts, souvenirs, or other benefits

- Gifts, souvenirs, or other benefits can be given on various occasions according to customs, traditions, or good moral practices to foster good relationships and promote a positive image of the Company. These actions must be reasonable, appropriate, and not influence business decisions, and must comply with relevant laws and regulations. The value of such gifts should not exceed 3,000 Baht (three thousand Baht) per recipient per occasion.
- Gifts, souvenirs, or commemorative items must be given with appropriate value and in an appropriate manner based on cultural and social norms.
- Giving gifts, souvenirs, or other benefits must not be made with the intention of influencing, including or rewarding a third party in order to gain any advantage through improper performance, or in explicit or implicit exchange for favors or benefits.
- Gifts, souvenirs, or other benefits must not be given to spouses, children, or relatives of government officials, customers, business partners, or individuals with whom the company interacts, as it may be perceived as a form of bribery.

- If it is necessary to provide gifts, souvenirs, or other benefits with a value exceeding 3,000 Baht (three thousand Baht) per recipient per occasion, it must be approved by the supervisor in the department. Additionally, there should be documented evidence of the expenses that can be verified and a report on the giving or receiving of gifts, souvenirs, or other benefits should be submitted following the designated reporting format and forwarded to the Human Resources Department for review complying with Company regulations.

(2) Hospitality for business

- Expenses incurred for business hospitality, such as food and beverages, conducting sports-related entertainment, and other directly business-related expenditures or trade ethics, including imparting business knowledge and understanding, are permissible. However, these expenses must be reasonable and not have any adverse impact on business decision-making, create conflicts, or violate relevant laws and regulations. Such expenses should not exceed a value of 3,000 Baht (three thousand Baht) per recipient per occasion. The certifying party must specify the details of the hospitality and provide verifiable evidence of the expenses incurred for record-keeping and reference purposes.
- If it is necessary to provide hospitality for business with a value exceeding 3,000 Baht (three thousand Baht) per recipient per occasion, it must be approved by the supervisor in the department. Additionally, there should be supporting documentation of the incurred expenses that can be verified. It is also required to report such expenditures, using the designated reporting form for giving or receiving gifts, souvenirs, or other benefits in accordance with the company's regulations.

(3) Receiving gifts, souvenirs, or other benefits

- The Company has established a "No Gift Policy," which prohibits the acceptance of gifts, souvenirs, or any other benefits during various occasions, such as the New Year festival or other similar events, to maintain a high ethical standard in conducting business operations. It is the responsibility of every employee to communicate and inform juristic person or external individuals who engage in business with the Company about "No Gift Policy."
- Employees must not accept gifts from legal entities or individuals external to the Company who are engaged in business with the Company to prevent any potential bias or influence in carrying out their duties or responsibilities assigned by the Company.
- Receiving gifts, souvenirs, or other benefits from legal entities or individuals external to the Company who are engaged in business with the Company is prohibited due to personal relationships. If the value exceeds 3,000 Baht (three thousand Baht) per recipient per occasion, it must be reported using the designated Giving or Receiving Gifts, Souvenirs, or Benefits Report to the supervisor for consideration and submission to the Human Resources Department, along with the received item and the Gift Receipt form to ensure compliance with the Company's regulations.
- If it is necessary to inevitably receive gifts, souvenirs, or other benefits such as when business partners are unaware of the Company's No Gift Policy, or when the item has already been presented, or when an employee is in a situation where refusal is not possible, and it is important to maintain a good relationship between individuals or organizations, such gifts, souvenirs, or other benefits must not exceed a value of 3,000 Baht (three thousand Baht) per recipient per occasion. It is important to be cautious and avoid undervaluing the price or value of the gifts, souvenirs, or other benefits.

In the event that the value exceeds 3,000 Baht (three thousand Baht) per recipient per occasion, when receiving the item, all employees are required to report within 15 days from the date of receipt. The report should be submitted following the prescribed format for gifts, souvenirs, or other benefits giving or receiving. The report should be presented to the supervisor for consideration, and the received item, along with the report, should be submitted to the Human Resources department for acknowledgement and compliance with the Company's regulations.

The Company and Individuals Involved in Business Relationship

- (1) The Company supports its subsidiaries or companies under JTS group to have the authority to control and comply with all Anti-Corruption.
- (2) Agents, intermediaries, both public and private sectors, business partners, contractors, products/services distributor, and those involved in the Company's business will arrange for the procurement of products/services, and assess the distributors selection, contractors, and intermediaries with prudent transparency, and they will be informed about this policy.

Ensuring Compliance with Anti-Corruption Policy

- (1) Directors, executives, and all employees have a duty to comply with anti-corruption policies and guidelines Re: Anti-Corruption, A Good Corporate Governance Policy, Code of Conduct, and Preparation of Work Regulation by not involving in or accepting any form of corruption, both directly and indirectly.
- (2) The Company has an internal control system covering finance, accounting, recording and other processes within the Company related to anti-corruption measures including providing an internal audit system covering the business group.
- (3) The Company has clearly defined the scope of authority and the limit of approval authority of the management at each level and in writing approved by the Board of Directors. Also, the Company clearly stipulates regulations on the scope of authority and the limit of approval authority of the management at each level reviewed periodically to be appropriate and consistent with the organizational structure and management.

Whistle Blower and Confidentiality Protection

- (1) In order to protect the rights of a whistle-blower or a person giving information who acts in good faith, the Company shall keep confidential the name, address, or any information indicative of the whistle-blower or the person giving information. The information provided by the whistle-blower or the person giving information shall also be confidential. Access to the information shall be limited to only those responsible for investigating whistle-blowing.
- (2) In order to prevent problems, dangers, or injustices arising from whistle-blowing, complaints, witnessing, or information sharing, the Audit and Corporate Governance Committee shall have a duty to use discretion in giving orders as deemed appropriate to protect a whistle-blower or a complainant, a witness, and individual who provides information for investigating the truth. The Audit Committee could authorize the President or any executives as the representative to use discretion in giving orders to protect the whistle-blower or the complainant, the witness, and individual who provide information. The authorized executive shall not be involved in the matter of whistle-blowing or the complaints either directly or indirectly, for instance, the accused shall not be a direct subordinate of the authorized executive.

- (3) If the complaint is related to the President or executives, the Audit and Corporate Governance Committee shall have a duty to protect the whistle-blower or the complainant, the witness, and individual who provide information from any problems, dangers, or injustices arising from whistle-blowing, complaints, witnessing, or information sharing. The whistle-blower shall be asked to send the complaint to the Audit and Corporate Governance Committee or Internal Audit Office directly.
- (4) All personnel receiving the information due to their performing of duties relevant to a whistle-blower shall treat the information, the whistle-blower, and the documentary evidence of the whistle-blower and a person giving the information as confidential. Disclosure of information to any irrelevant persons is definitely prohibited except for the case where disclosure is required by law.
- (5) In the event that the complainants feel unsafe, they can request the Company to determine appropriate protection measures, or the Company may prescribe protection measures for the complainant without request if it is felt to be damaged or unsecured. Those who are affected will be mitigated through appropriate and equitable procedures.
- (6) The investigation report shall not be disclosed to anyone in order to avoid damaging the reputation of the accused if later found innocent and to prevent legal risks that may occur to the Company.

Risk Assessment

The Company conducts risk assessments regarding the potential occurrence of bribery and corruption, involving measuring both the impact and likelihood of such incidents. Risks are identified associated with relevant operational activities and existing internal controls. Additionally, measures are implemented to reduce and control risks, ensuring that they are maintained at an acceptable level and effectively managed by the Company. Periodic reviews of the risk management measures in place are conducted to prevent risks from exceeding acceptable levels.

Internal Control and Information Protection

The Company takes responsibility to follow the standard laws and principles of accounting and financial reporting. All expenditures of the Company must be approved and supported by proper documents and authorization. All transactions shall be explicable, correct, and clear.

The Company shall maintain an effective internal control system to counter corruption which shall include checking balancing and balances over accounting, documents keeping or financial recording, and other business processes related to this policy. It is the Internal Audit Unit's responsibility to ensure that the internal control system and information protection are in compliance with this policy.

Human Resources

This Anti-Corruption Policy shall apply to the process of human resource management regarding recruitment, selection, promotion, training, performance management, and compensation. New employees shall be informed and asked to sign acknowledgment of this policy.

Communication

- (1) The Company shall inform the policy including whistle-blowing channels or complaints or suggestions inside the Company through internal communication channels such as intranet, orientation courses for directors, executives and new employees, signing to acknowledge and implement the policy to ensure that they have sufficient knowledge and understanding to implement the measure.
- (2) The Company shall inform the policy including whistle-blowing channels or complaints or suggestions to the public and stakeholders through various channels such as the Company's website for the related

person to acknowledge since the beginning of business cooperation and afterward as appropriate, complying with Code of Conduct by anti-bribery and corruption.

- (3) The Company shall inform about the policy against corruption to agents, intermediaries, business partners, product/ service distributors, and related persons from the beginning of business cooperation and/ or afterward as appropriate.
- (4) Employees can familiarize themselves with the details of the company's anti-corruption policy, as well as access the latest updated information on the company's website, www.jts.co.th, and its intranet. The Company will notify employees of any significant changes to the information.

Training

- (1) Supervisors of all levels are required to comprehend this policy in order to communicate to employees under control and to ensure that the policy is applied efficiently.
- (2) Education on Anti-Corruption and bribery should be provided to all employees regularly in order that they realize policies against corruption, different forms of bribery, and risks of involvement in corruption.
- (3) This policy shall be part of the orientation for all new employees of the Company.

Subject Matter for Whistle-blowing

- (1) Seeing any acts of corruption involved with the Company either directly or indirectly, for example, seeing personnel giving or receiving bribery from government officers or the private sector.
- (2) Seeing any violations of the Company's regulations or any acts affecting the Company's internal control system leads to doubt that such act may involve in corruption.
- (3) Seeing any acts causing the Company to lose benefits and destroying its reputation.
- (4) Seeing any violations of laws, morals, and the Business Code of Conduct.

Whistle-blowing or Complaint

The Board of Directors has appointed the Audit and Corporate Governance Committee to inspect whistleblowing on suspicious acts of corruption in the Company, either directly or indirectly. Channels for reporting such matters have been specified in this policy.

The Company provides the channels for whistleblowing, complaints, suggestions, and opinion and support the employees and stakeholders to immediately give the details or suspicious behavior regarding to wrong action or in the event that the employees and stakeholders suspect the action against this policy or may occur in the future.

All employees and stakeholders can blow a whistle or complaint in terms of corruption through the following channels:

- (1) The Chairman of the Audit and Corporate Governance Committee: Dr. Pavuth Sriaranyakul
Tel. 0-2100-8300 press 56
Email. jts_internalaudit@jasmine.com
- (2) The Company's website: <https://jts.co.th/th/contact-us/>
- (3) Mail: Send to the Chairman of the Audit and Corporate Governance Committee/Internal Audit Office
Jasmine Technology Solution Public Company Limited 200 Moo 4, 9th Floor, Jasmine International Tower, Chaengwatana Road, Tambon Pakkret, Amphoe Pakkret, Nonthaburi

Whistle-blower must identify name and last name, address, telephone number, or email, as well as the name or details of whistle-blowing to express sincerity without the intention of harming or causing damage to others.

In dealing with the complaints of directors, executives, employees and other stakeholders mentioned above, the Company's policies and procedures have been clearly established. Complaints will be kept confidential and will be investigated, and solutions will be sought and reported to the Audit and Corporate Governance Committee.

Investigation Process and Penalties

- (1) When receiving a disclosure from a whistle-blower, the Audit Committee shall filter out the information and investigate the truth. The President and executives may take part in the investigation according to the discretion of the Audit and Corporate Governance Committee.
- (2) During the investigation, the Audit and Corporate Governance Committee may assign a representative (executive level) to periodically report the progress to the whistle-blower or the complainant.
- (3) If the investigation reveals that the information or evidence leads to a belief that the accused has taken action on corruption, the Company shall provide the right for the accused to be informed of the allegation. The right for the accused to prove him/ herself innocent by finding additional information or evidence that he or she is not involved in any act of corruption being accused shall also be provided.
- (4) If the accused has truly practiced corruption, such corruption shall be deemed as an action against the Anti-Corruption Policy and the Company's Business Code of Conduct, hence, the accused shall be subject to penalties according to JTS Group disciplinary action. If such action on corruption is illegal, the wrongdoer may be penalized by laws.

The disciplinary penalty of the Company and the decision of the Audit and Corporate Governance Committee is considered to be final.

Protection

- (1) The Company aims to provide support and openness to employees in reporting wrongdoings in accordance with this policy, even if it later appears that such clues are misleading. At the same time, the Company is committed to ensuring that no employees will suffer demotion or other adverse consequences, or incurs any kind of penalty, for refusing to pay bribes, even if this may result in the Company losing existing business or failing to secure new business.
- (2) The Company pledges that no employee will be penalized for refusing to engage in corruption, including for reporting in good faith any suspicious behavior, bribery or other corruption that have occurred may occur in the future.
- (3) Negative practices such as dismissal, disciplinary action, intimidation, contract termination or other unsatisfactory treatment related to whistleblowing, in the event that employees feel they have been treated causing such adverse effects, they must report to the executive or supervisors in the line of command.

Violation and Penalties

The directors, executives, and employees must comply with this policy by not involving in the corruption both directly and indirectly, otherwise involved person will be taken disciplinary action determined by the Company as it may result in termination of employment. If the act is illegal, there may also be legal penalties.

Monitoring and Review

- (1) Monitoring and auditing are the duty and responsibility of the directors, executives and employees as they must acknowledge, understand, and strictly comply with this policy and practice. In the event that

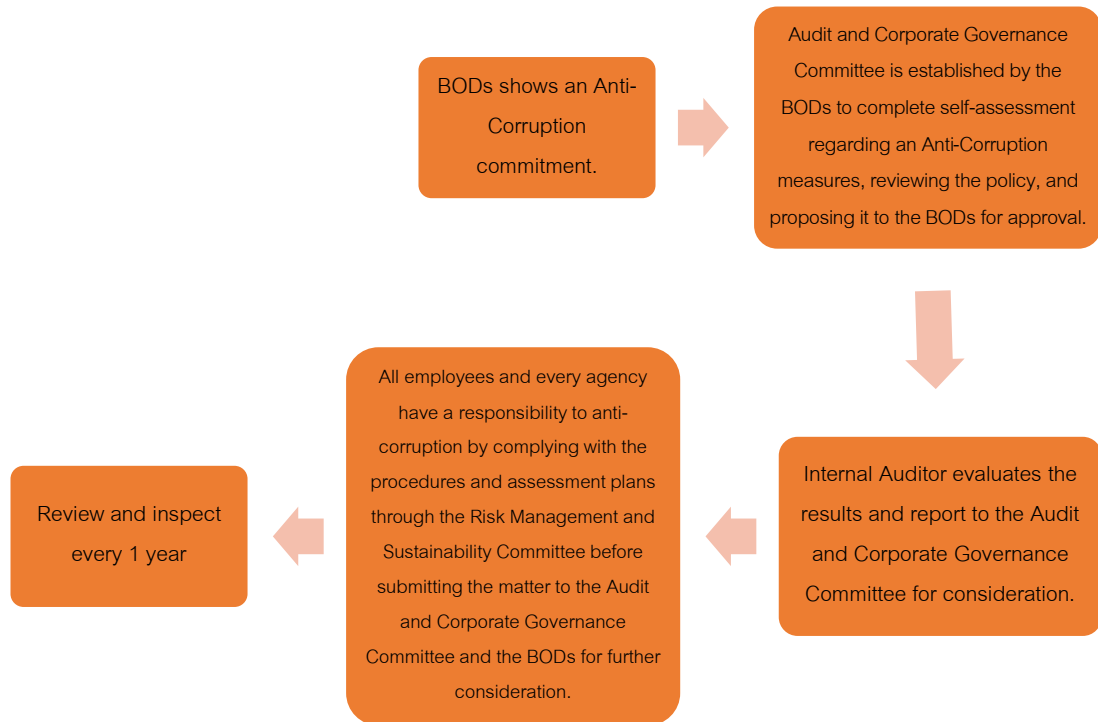
is found to violate or do anything contrary to this policy, the Company will consider and take appropriate action.

- (2) Executives at all levels are responsible for overseeing and taking responsibility for ensuring that employees under their command strictly comply with this policy.
- (3) When in doubt regarding compliance with this policy, it is able to ask supervisors or seek advice from the Audit and Corporate Governance Committee.
- (4) The Audit and Corporate Governance Committee shall review this policy on an annual basis and propose any amendment to the Board of Directors for approval. The Audit and Corporate Governance Committee shall monitor the implementation of this policy to be in line with the business operation and condition which may be change and cause the risk of corruption.
- (5) The Company has established an internal control system, as well as regulations and manuals will be usually checked.

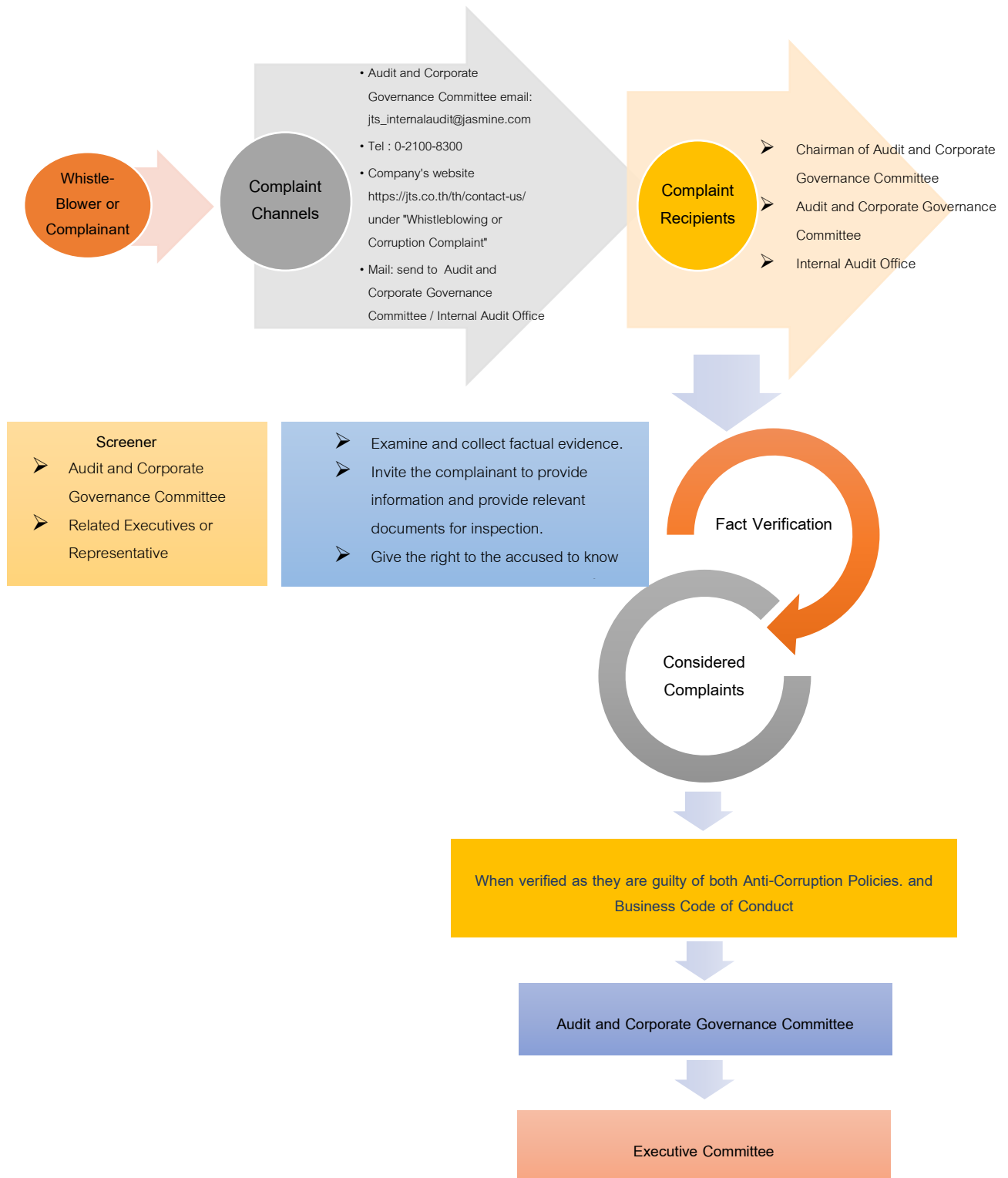
Policy Review and Anti-Corruption Guideline

The Company stipulated the review and improvement of Anti-Corruption Policy every year or when it is significantly changing and affecting the operation to ensure the anti-corruption policy and the practices being in accordance with the guideline including the Articles of Association and related laws.

Procedures to comply with the Anti-Corruption Policy



Complaint Guideline



Policy	No.	Edition	Approved by	Effective on
Anti-Corruption Policy	1	-	The resolution of the Board of Directors at the meeting No. 12/2021 convened on December 21, 2021	December 21, 2021
Anti-Corruption Policy	-	1	The resolution of the Board of Directors at the meeting No. 2/2023 convened on March 23, 2023	March 23, 2023
Anti-Corruption Policy	-	2	The resolution of the Board of Directors at the meeting No. 8/2024 convened on December 16, 2024	December 16, 2024



Whistle-Blowing Form

Date.....

Time.....

Whistle-Blowing Channel ☐ Telephone ☐ Mail ☐ E-mail:.....

Dear Chairman of Audit and Corporate Governance Committee.

Full Name of Complainant:

Address:

Tel.:..... E-mail:

Full Name of the Accused:

Details of the Complaint:

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.....
.....
.....
.....

Primary Evidence supporting the Allegations/Complaint:

.....
.....
.....
.....

Signature (Complainant)

(.....)

Procedure for Complaint Notification Form Submission:

1. The complainant fills out the complaint notification form with detailed information, including supporting evidence (if any), and submits it to the Internal Audit Office.
2. The Internal Audit Office collects the complaint notification forms along with supporting evidence (if any) and forwards to the Audit and Corporate Governance Committee for investigation. Depending on the nature of the complaint, the committee may involve President or top executives in the review process, at the discretion of the committee.

This document is part of the Anti-Corruption Policy

Giving or Receiving Gifts, Souvenirs, or Other Benefits Form

Jasmine Technology Solution Public Company Limited and its subsidiaries

For the executives and employees to adhere to the principles of the Anti-Corruption policy and the Business Code of Conduct, it is their responsibility to report any giving or receiving gifts, rewards, or other benefits exceeding the value of 3,000 Baht (three thousand Baht) per recipient per occasion, in accordance with the Anti-Corruption policy and the Business Code of Conduct.

Name.....Surname.....Position.....

☐ Request for Approval to provide gifts, souvenirs, or Other Benefits

☐ Request for Reporting of Gifts, Souvenirs, or Other Benefits receipt

Date	*Give to/Receive from (Specify department/relationship)	Objectives (Indicate the reasons)	Details of Gifts, Souvenirs, or Other Benefits	Amount	Total value (Baht)

**Please cross out irrelevant text*

I have reported the giving or receipt of gifts, souvenirs, or other benefits according to the above-mentioned list to ensure transparent and accountable business transactions, in accordance with the Company's policy.

Please be informed accordingly,

Signature.....Reporter Position.....Date.....

Opinion of the Commander

- Request for Providing Gifts, Souvenirs, or Other Benefits

☐ Approve because..... ☐ Not approve because.....

- Request for Receiving Gifts, Souvenirs, or Other Benefits

☐ It is deemed appropriate to allow individuals to keep it for personal use because.....

☐ It is deemed appropriate to donate for charitable purposes to (mention the name of the organization)

.....

☐ Others.....

Signature.....Approver Position.....Date.....

Noted by the Human Resources Department

The Human Resources Department has received the reported items mentioned above and has taken necessary actions regarding the gifts, souvenirs, or other benefits, which include

Signature.....Inspector Position.....Date.....

This document is part of the Anti-Corruption Policy

In cases where it is necessary to give or receive gifts, souvenirs, or other benefits with a value exceeding 3,000 Baht per recipient per occasion.

In the event that the giving or receiving of gifts, souvenirs, or other benefits with a value exceeding 3,000 Baht per recipient per occasion cannot be declined and is necessary to maintain harmony, goodwill, and good business relationships, it must be done openly, transparently, and appropriately in accordance with local customs, traditions, or festivals. It is required to report such giving or receiving in accordance with the Gift, Souvenirs, or Benefits Giving or Receiving Form ("the giving or receiving form") and comply with the Company's regulations, subject to the following conditions:

1. The receiving of gifts, souvenirs, or other benefits with a value exceeding 3,000 Baht (three thousand Baht) per recipient per occasion
 - Must not involve any form of monetary value that may influence business decision-making.
 - Gifts, souvenirs which are consumer goods, or other benefits which are non-consumer goods.
 - Must report the receipt of such items within 15 days from the date of receipt, be considered by the supervisor and submitted the received items along with the giving or receiving form to Human Resources Department for consideration complying with the Company's regulations.
2. The giving of gifts, souvenirs, or other benefits with a value exceeding 3,000 Baht (three thousand Baht) per recipient per occasion
 - Gifts, souvenirs, or other benefits must not influence business decision-making.
 - Must complete the giving or receiving form for the approval from the supervisor, including the accountable expense evidence and submit the giving or receiving form to Human Resources Department for consideration complying with the Company's regulations.