Anti-Corruption Policy

Advice IT Infinite Public Company Limited

Advice IT Infinite Public Company Limited and its subsidiaries (hereinafter collectively referred to as the "Company") conduct business in accordance with the principles of **Good Corporate Governance** and place significant importance on anti-corruption practices. The Company has established anti-corruption guidelines and supports activities that promote and instill compliance with applicable laws, rules, and regulations among personnel at all levels, as well as the Company's representatives. The Company does not support the achievement of business objectives through fraudulent or corrupt means.

The Board of Directors has therefore adopted this Anti-Corruption Policy to establish clear guidelines for conducting business in alignment with the principles of good corporate governance, the Company's Code of Conduct, internal rules and regulations, and applicable laws, with the objective of further developing the Company toward becoming a sustainable organization.

Objectives

1. To cultivate awareness, values, and attitudes among the Company's personnel at all levels to ensure zero tolerance for all forms of corruption, including bribery in any form, whether direct or indirect.
2. To promote and foster a culture of compliance in which duties are performed with honesty and integrity. Personnel must not ignore or remain indifferent when encountering any act that may constitute corruption involving the Company. Such matters must be reported to supervisors or responsible persons, and personnel are required to cooperate in fact-finding investigations. In case of doubt or questions, consultation should be made with supervisors or designated responsible persons through the whistleblowing channels specified under the reporting policy.
3. To encourage the role and participation of relevant personnel in preventing and combating corruption related to the Company's business operations.

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4. To ensure that the Company's personnel at all levels understand the nature, scope, and appropriate practices, including the approval process relating to gift giving and receiving, hospitality, donations, sponsorships, political neutrality, and the hiring of government officials.
5. To build confidence among stakeholders in conducting business together with honesty, integrity, and transparency.

Scope

The Company defines the scope of stakeholders relevant to this Anti-Corruption Policy into two groups, as follows:

1. Internal Parties, including the Board of Directors, Executive Committee, and employees of the Company, associates, and other entities under the Company's control.
2. External Parties, including customers, suppliers of goods or services, business partners, competitors, creditors, debtors, government agencies, private organizations, and the Company's representatives or agents.

Definitions

1. Corruption

Refers to any act or omission in the performance of duties, or any improper use of authority in any form, including the giving or receiving of bribes, offering, promising to give, requesting, or demanding assets, money, cash equivalents, other items, rights, or any other benefits that are contrary to morality, ethics, laws, rules, regulations, or Company policies, involving government officials, private entities, individuals, or juristic persons conducting business with the Company, whether domestically or internationally, in order to obtain undue benefits for the Company, oneself, family members, friends, or acquaintances.

2. Bribery

Refers to any asset or other benefit that is offered, promised, given, accepted, provided, or requested, which influences a decision in a manner intended to induce a person to perform or refrain from performing an act contrary to their duties and responsibilities.

3. Gift

Refers to any item of monetary value, including assets, cash substitutes, items exchangeable for goods or services, and souvenirs.

4. Conflict of Interest

Refers to any act in which a person assigned to perform duties on behalf of the Company has personal interests, whether direct or indirect, that are involved in or overlap with decision-making, thereby affecting transparency, impartiality, and reducing the best interests of the Company.

5. Giving or Receiving Gifts

Refers to the giving or receiving of gifts, souvenirs, or any other property in accordance with customary traditions or local practices, including occasions for congratulations, expressions of gratitude, condolences, or gestures of goodwill and amicable relationships.

6. Hospitality

Refers to expenses incurred for business entertainment, including meals and beverages, entertainment events, sports viewing, participation in sports activities, domestic and overseas study visits, as well as services and receptions intended to build business relationships, including other expenses directly related to business practices or commercial customs.

7. Sponsorship

Refers to financial or other forms of support provided to activities or organizations for business purposes, corporate image enhancement, and strengthening the Company's reputation, thereby contributing to commercial credibility and closer business relationships.

8. Donation

Refers to money or assets donated by the Company for public benefit without any expectation of returns or benefits that may be considered corrupt.

9. Political Contribution

Refers to support provided to political parties in various forms, including donations of money, goods, gifts, hospitality, or other support measurable in monetary value, as well as indirect assistance such as political advertising support or participation in political activities, with the intention of obtaining business advantages.

10. Facilitation Payment

Refers to a small unofficial payment made to a government official solely to ensure that the official performs a routine process or accelerates such process, where the process does not require the official's discretion and is already a lawful duty of that official, including rights that a juristic person is already legally entitled to, such as obtaining permits, certifications, or public services.

11. External Stakeholders

Refers to individuals, groups, or entities that influence the Company's decision-making processes and may affect its objectives and success. This also includes parties affected by the Company's decisions and those with an interest in the Company's business operations.

12. Government Official

Refers to political office holders, civil servants, local government officers or employees with permanent positions or salaries, employees or persons working in state enterprises or government agencies, local executives and council members who are not political office holders, officials under local administration laws, including directors, subcommittee members, employees of government departments, state enterprises, or government agencies, as well as any person or group of persons exercising or entrusted with administrative authority of the State under the law, whether within the bureaucracy, state enterprises, or other government activities.

13. Business Partner

Refers to any natural person or juristic person that engages in transactions with the Company in order to support or promote the Company's business operations.

14. Subsidiary

Refers to Unity IT System Co., Ltd.

15. Organization / Entity

Refers to companies, government agencies, and private sector organizations.

Roles and Responsibilities

1. Board of Directors

The Board of Directors shall have the following duties and responsibilities:

1.1 To establish the Policy and oversee the implementation of effective anti-corruption systems to ensure that management recognizes the importance of anti-corruption and embeds it into the Company's corporate culture.

1.2 In the event that the Audit Committee reports any fraudulent or corrupt act affecting the Company, the Board of Directors shall provide consultation and recommendations, consider disciplinary actions, and jointly determine appropriate corrective actions together with the Chief Executive Officer and the Executive Committee.

2. Audit Committee

The Audit Committee shall have the following duties and responsibilities:

2.1 To review the financial reporting and accounting systems, internal control systems, internal audit systems, and risk management systems to ensure that they comply with international standards and remain robust, appropriate, up to date, and effective.

2.2 To review the appropriateness of any amendments to the Anti-Corruption Policy and propose such amendments to the Board of Directors for approval.

2.3 To receive whistleblowing reports or complaints concerning corrupt acts involving internal personnel of the Company, conduct fact-finding investigations as reported, and assign the matter to the Executive Committee for consideration of disciplinary measures or corrective actions.

3. Executive Committee and Chief Executive Officer

The Executive Committee and the Chief Executive Officer shall have the following duties and responsibilities:

3.1 To establish systems that promote and support the Anti-Corruption Policy and communicate it to employees and relevant parties.

3.2 To provide communication channels through which employees and related parties are informed of the Anti-Corruption Policy and are able to submit whistleblowing reports, complaints, or suggestions to the Company.

3.3 To review the Anti-Corruption Policy to ensure its appropriateness and alignment with changing circumstances, including business conditions, rules, regulations, and legal requirements.

3.4 To assist the Audit Committee in investigating reported matters or assignments received from the Audit Committee concerning corruption investigations and may delegate such tasks to members of the Executive Committee deemed capable of supporting fact-finding efforts.

4. Head of Internal Audit

The Head of Internal Audit shall have the following duties and responsibilities:

4.1 To audit and review operations to ensure compliance with the Policy, guidelines, delegated authority, operational procedures, laws, and requirements of regulatory authorities, in order to ensure that internal control systems are appropriate and sufficient to address corruption risks that may arise, and to report the results to the Audit Committee.

4.2 To perform duties assigned by the Audit Committee in relation to fraud or corruption investigations involving the Company, in addition to the established internal audit plan.

<u>Anti-Corruption Practices</u>

1. The Company supports and promotes awareness among personnel at all levels regarding the importance of anti-corruption and fosters a strong anti-corruption mindset. The Company also establishes internal controls to prevent corruption and bribery in all forms, whether direct or indirect, including the giving or receiving of money, assets, gifts, hospitality, donations, sponsorships, support to organizations, political assistance, and any other benefits, for the purpose of obtaining improper advantages from persons conducting business with the Company. These measures are intended to prevent the Company's personnel from engaging in or being involved in any corrupt practices.
2. Directors, executives, and employees are strictly prohibited from demanding or accepting any assets or other benefits for themselves or others that may improperly induce them to perform or omit any duty in an unlawful manner or in a way that may cause the Company to lose its legitimate interests.
3. Directors, executives, and employees of the Company are prohibited from giving or offering to give any assets or other benefits to external parties in order to induce such persons to perform or refrain from performing any act that is unlawful or improper in relation to their duties.

4. The Company requires regular reviews of compliance with this Anti-Corruption Policy, as well as periodic reviews of operating guidelines to ensure alignment with Company policies, procedures, rules, regulations, announcements, laws, and changes in business conditions. This Policy covers all activities related to the Company's operations, including both domestic and international business activities.
5. These Anti-Corruption Practices also extend to the human resource management process, from recruitment and selection, promotion, training, performance evaluation, and employee compensation. Supervisors at all levels are responsible for communicating and ensuring understanding among their subordinates so that these principles are properly applied in the business activities under their responsibility, and for effectively supervising compliance with these practices.

Operational Guidelines under the Anti-Corruption Policy

1. Gift-Giving Guidelines

The Company's personnel may give gifts, souvenirs, or other benefits to stakeholders, provided that the following conditions are met:

1.1 Gifts may be given to customers, business partners, or government officials in accordance with customary practices, including occasions for congratulations, appreciation, welcoming, condolences, or assistance based on accepted social etiquette, provided that such giving does not violate applicable laws and customary practices. For Thailand, the value must not exceed THB 3,000 per person per agency, in accordance with the notification of the National Anti-Corruption Commission (NACC). Gifts must not be in the form of cash or cash equivalents, such as vouchers or gift cards. Gift-giving should also be conducted on a standardized and non-discriminatory basis.

1.2 Where there is a necessity to give a gift with a value exceeding THB 3,000, the responsible person must prepare a "Gift Giving / Receiving or Other Benefit Report" and submit it through the supervisory line in hierarchical order. Supervisors shall consider the necessity, appropriateness, and consistency with the Company's rules and policies before granting approval under the delegated authority framework.

1.3 Gifts must be given only in the name of the Company, and not in the personal name of any director, executive, or employee.

1.4 Gift-giving must be appropriate to the context, reasonable in value, and suitable for the circumstances, such as gifts provided during product or service launch events, organizational anniversaries, or similar occasions. In the case of an ongoing bidding or tender process, gift-giving to government officials or relevant agencies should be avoided.

1.5 Gifts must not be given with malicious intent, nor as a means to influence, induce, reward, or secure involvement from any person in order to obtain an improper advantage or benefit through inappropriate actions.

1.6 Gifts, souvenirs, assets, or other benefits must not be given to spouses, children, or related persons of government officials, customers, business partners, or persons with whom the Company has dealings, as such circumstances may be deemed indirect receipt.

1.7 All gift-giving must be properly documented through the Gift Giving / Receiving or Other Benefit Report Form, and any reimbursement or expense disbursement must be approved only by the Company's authorized approver.

1.8 Gifts must not be given to customers, business partners, or government officials in the following cases:

- Where such giving violates applicable laws, rules, Company policies, or internal regulations;
- Where it does not conform to accepted business standards;
- Where it may constitute corruption or bribery; or
- Where it supports political activities.

2. Gift Acceptance Guidelines

2.1 Company personnel are strictly prohibited from soliciting or requesting gifts, assistance, entertainment, compensation, or any other benefits from customers, business partners, external stakeholders, including agents, distributors, or any persons related to the Company's business under any circumstances.

2.2 Gifts or other benefits from customers, business partners, external stakeholders, or government officials must generally not be accepted under any circumstances. However, where acceptance is unavoidable, or where Company personnel are placed in a situation in which refusal may not be possible in order to preserve a good relationship with the relevant person or organization, the accepted gift or benefit must:

- have a value of not more than THB 3,000,
- not be in the form of cash or cash equivalents, and
- be accepted only on customary occasions.

Such acceptance must not affect any business decision of the recipient. Acceptable cases include:

- Calendars or diaries used as promotional materials by customers or business partners may be accepted as personal gifts by employees.
- Souvenirs presented in the name of an organization to the Company on important business occasions, such as business visits, may be accepted, provided that such gifts shall become the property of the Company.
- Awards, commemorative items, or any items received from contests or competitions, such as business alliance agreements or recognition awards for the Company's achievements, may be accepted in the Company's name, with a management-level employee designated as the recipient. Such items shall be considered Company property.

2.3 Where it is necessary to accept a gift with a value exceeding THB 3,000, the responsible person must prepare a "Gift Giving / Receiving or Other Benefit Report" and submit it to a C-Level executive within 7 days. Upon receipt of such report, the C-Level executive shall allocate or manage the item in an appropriate and fair manner within the relevant function, or submit the gift, souvenir, or other benefit to the Company's central administration so that the Human Resources Department may further manage it in accordance with the Company's criteria.

2.4 If Company personnel receive gifts, assets, or other benefits on customary occasions that exceed normal value from parties involved in the Company's business, such personnel must report the matter to their supervisors through the line of command. If the supervisor determines that acceptance is inappropriate, the item must be returned to the giver immediately. Functions that regularly deal with suppliers, customers, joint venture partners, or other parties related to the Company's business must also communicate this Policy to such parties on a regular basis.

3. Hospitality Guidelines

In providing or receiving hospitality, directors, executives, and employees of the Company shall exercise caution in the following matters:

3.1 Hospitality must not be provided or accepted from customers or business partners in the following cases:

- where it violates applicable laws, rules, regulations, and/or Company policies, including cases that may constitute bribery, as well as the rules of regulatory bodies overseeing listed companies, such as the Stock Exchange of Thailand (SET) and the Securities and Exchange Commission (SEC);

- where it is intended to influence business decision-making and is inconsistent with the Company's customary business practices;
- where it may damage the reputation of the Company; or
- where it supports political activities.

3.2 Hospitality must not involve any hidden intention, nor be used to influence, induce, reward, or secure involvement from any person in order to obtain an improper advantage, benefit, or exchange for any business objective. Instead, hospitality should be arranged solely to enhance opportunities for promoting the Company's products and services or to strengthen customer relationships. The value must be reasonable and appropriate to the circumstances. Where the Company is involved in an ongoing bidding or tender process, hospitality and receptions involving government officials or relevant agencies should be strictly avoided.

3.3 All hospitality must be provided solely in the name of the Company, and not in the personal name of any director, executive, or employee.

3.4 Business hospitality expenses and related expenditures may only be incurred where they are directly related to legitimate business operations. Such expenses must be reasonable, must not influence decision-making, and must not give rise to any conflict of interest.

3.5 All general hospitality expenses must be supported by a Gift Giving / Receiving or Other Benefit Report Form and approved by the authorized approver in accordance with the Company's delegation of authority, or by a person duly designated by such approver. The purpose of hospitality must be to strengthen business relationships. Where any function intends to provide or receive gifts or hospitality to or from any external person or organization in accordance with customary or business traditions, and where such actions do not violate applicable laws, the following procedures shall apply:

- The proposing or receiving department must first consider whether the gift, benefit, or hospitality complies with the Company's Policy.
- If the action complies with the prescribed criteria, the relevant function must prepare the Gift Giving / Receiving or Other Benefit Report Form and submit it for approval in accordance with the Company's delegated authority.

- The Accounting and Finance Department shall review all supporting documents for payment vouchers, forward checks for authorized signatures, and maintain all records in an organized filing system to ensure traceability and auditability.

4. Donation Guidelines

Company personnel must exercise due care and comply with the following:

4.1 The use of the Company's funds or assets for donations must be made only in the name of the Company.

4.2 Donations must be made only to foundations, charitable organizations, temples, hospitals, schools, universities, medical institutions, or other organizations established for social benefit.

4.3 All donations must be made in a transparent manner and in compliance with applicable laws. The Company must ensure that donations are not used as a pretext for bribery or corruption.

4.4 Every donation must be supported by a Donation / Sponsorship Report Form, and any related reimbursement or payment disbursement must be requested and approved only by the Company's authorized approver.

4.5 For donation approval, the Human Resources Department shall be responsible for receiving requests from donation recipients and reviewing supporting documents from foundations, charitable organizations, and government agencies. All donation-related documents must then be submitted to the Accounting Department for record retention as supporting evidence for future review and audit.

4.6 If it is found that any employee or group of persons intentionally commits fraud in connection with the donation of cash, assets, products, or materials, or if any irregularity or suspicious transaction suggesting corrupt conduct is identified, resulting in damage to the Company, such employee(s) shall be held fully responsible for the damages incurred. The matter shall be subject to disciplinary review and may result in serious disciplinary action in accordance with the Company's regulations and must be reported immediately to the Executive Committee.

5. Sponsorship Guidelines

Company personnel must exercise due care and comply with the following:

5.1 Any sponsorship must be carefully assessed to ensure that it is not used as a pretext for bribery or corruption.

5.2 Directors, executives, and employees of the Company must not act as intermediaries in offering money, assets, goods, or any other benefits to parties related to the Company's business, including government agencies, in exchange for undue privileges or to cause government officials to refrain from complying with applicable rules, regulations, or legal requirements.

5.3 All dealings with government agencies must be conducted transparently and in full compliance with applicable laws. The giving or receiving of bribes in any business activity is strictly prohibited.

5.4 Sponsorship must be supported by verifiable evidence that the recipient has actually carried out the activities under the relevant project and that the sponsorship genuinely serves to support the successful achievement of the project's objectives, whether for business publicity, brand promotion, enhancement of the Company's reputation, or genuine corporate social responsibility purposes.

5.5 The use of the Company's funds or assets for project sponsorship must be made only in the name of the Company. Sponsorship must have a legitimate business purpose aimed at enhancing the Company's image and reputation. All disbursements must clearly specify the purpose, be supported by auditable evidence, and be processed in accordance with the Company's internal procedures.

5.6 The requesting party must prepare a Donation / Sponsorship Report Form, specifying the name of the recipient, details, and objectives of the sponsorship. Any related reimbursement or payment must be requested and approved only by the Company's authorized approver.

Where the Company intends to make a donation, sponsorship, or provide assets for charitable or public benefit purposes, or where any person or organization requests such support from the Company, the following procedures shall apply:

- For donations of money or assets for charitable purposes, the proposing department must first consider whether the donation complies with the Donation Guidelines.

- The relevant department must prepare the Donation / Sponsorship Report Form and submit it in accordance with the Company's delegated approval authority.
- The department responsible for the donation and/or the Accounting and Finance Department shall prepare the payment voucher or asset transfer document for the donation or sponsorship.
- The Accounting and Finance Department shall prepare the check for authorized signatures, follow up on valid proof of receipt of funds, and in the case of asset donations, obtain proof of asset receipt. All supporting documents must be properly filed to ensure traceability and auditability.

6. Political Contribution Guidelines

The Company recognizes the importance of political participation as a socially responsible organization. However, the Company remains committed to conducting its business with transparency and fairness. Accordingly, the Company has established clear guidelines to prevent any actions that may constitute improper political support and potentially lead to corruption, as follows:

6.1 The Company shall not donate money or any other assets to any political party. The Company will not provide financial support to any political party, whether in the form of direct donations or indirectly through foundations or other related organizations.

6.2 Employees and executives must not use Company resources, such as working time, vehicles, office equipment, or any other Company assets, to support the political activities of any political party.

6.3 The Company shall not grant any special privileges to political parties or their members, such as special discounts, free services, or the disclosure of internal company information. However, the Company encourages employees to exercise their political rights as private individuals, using their personal time and resources to engage in political activities.

6.4 Directors or employees must resign from their positions within the Company if they intend to hold a political office or run for election at either the local or national level.

7. Guidelines on Hiring Government Officials

To ensure that the hiring of government officials is subject to clear and robust controls, the Company has established the following operational guidelines:

7.1 The Company has no policy to employ or appoint current government officials who remain in office, except in the case of state enterprises or organizations whose establishing regulations permit representatives from government agencies to serve in the Company.

7.2 Where the Company considers it necessary or beneficial to employ or appoint a former government official who has left office, or a person who previously worked for a regulatory authority directly related to the Company, a cooling-off period of two (2) years shall apply.

The recruitment, approval of employment, and determination of compensation for such individuals to serve as Company employees must be supported by clear business justification and receive prior consideration and approval from the Chief Executive Officer.

7.3 The selection, approval of employment, and determination of compensation for former government officials to serve as directors or senior executives must be carefully considered by the Nomination and Remuneration Committee, which shall evaluate the necessity and significance of the appointment before submitting the matter to the Board of Directors for approval.

7.4 The Company should conduct an appropriate due diligence process on individuals being recruited or appointed as directors, advisors, or executives in order to identify any potential conflicts of interest prior to appointment.

7.5 The Company shall disclose the names and profiles of former government officials appointed as advisors, directors, or executives, together with the rationale for such appointments, in the Company's disclosure documents or annual report in order to ensure transparency.

7.6 The Human Resources Department must be informed of and comply with the procedures for hiring government officials. Any such hiring must receive prior approval before implementation, together with the required disclosures in accordance with the above approval and reporting procedures.

8. **Facilitation Payment Guidelines**

The Company has a zero-tolerance policy against facilitation payments. The Company does not permit any facilitation payment to be made to government officials, customers, suppliers, or any other business partners, in any form, whether directly or indirectly.

9. **Procurement and Third-Party Engagement Guidelines**

All procurement and purchasing activities must be conducted in accordance with the Company's internal regulations and must be carried out with transparency, accountability, auditability, and full compliance with applicable laws, without any hidden or improper benefits. The engagement of third parties to liaise with government officials or government agencies must not be used as a channel to transfer, conceal, or facilitate bribery through such third parties.

Whistleblowing and Complaint Channels

The Company has established secure and accessible channels for complaints, whistleblowing reports, and feedback to enable all stakeholder groups, including shareholders, customers, competitors, creditors, government agencies, communities, society, executives, and employees, to report concerns, provide feedback, or raise suspicions regarding any conduct that may be considered fraudulent or corrupt in connection with the Company. Reports may be submitted through the following channels:

1. **By Post**

   To: Chairman of the Audit Committee
   Advice IT Infinite Public Company Limited (Head Office)
   74/1 Moo 1, Tha It Subdistrict, Pak Kret District, Nonthaburi 11120, Thailand

2. **By E-mail**

   E-mail: Compliance@advice.co.th

3. **Via Website**

- Complaint Channel (IR Website)
- Customer Complaint Channel

The Company shall keep the identity and information of whistleblowers or complainants strictly confidential. Such information will be used solely for the purposes of internal administration, oversight, and compliance monitoring, unless disclosure is required by applicable law, court order, or the order of relevant regulatory authorities. Whistleblowers and complainants acting in good faith shall be protected and afforded legal rights and safeguards in accordance with applicable laws and the Company's established procedures.

Procedures upon Receipt of Whistleblowing Reports or Complaints

1. Upon receipt of a whistleblowing report or complaint, the Company shall assign the Customer Relations Management Department or any other appropriate function to gather relevant facts concerning any conduct that may reasonably give rise to suspicion of fraud or corruption involving the Company, whether directly or indirectly, through the established reporting channels. The assigned function shall conduct a preliminary review and screening of the information received from the whistleblower or complainant.
2. Where the review determines that the available information or evidence provides reasonable grounds to believe that the accused person may have committed an act of fraud or corruption, the Internal Audit Department or the assigned function shall escalate the matter to the Audit Committee and the Board of Directors for acknowledgement and direction. The Company shall then appoint a fact-finding investigation committee to proceed with the relevant investigation process.
3. The Company shall ensure that the accused person is informed of the allegations and is given a fair opportunity to defend himself or herself by providing additional information or evidence to demonstrate non-involvement in the alleged fraudulent or corrupt act.
4. Upon completion of the fact-finding investigation, the investigation committee shall submit its findings and recommendations to the Audit Committee and the Board of Directors for consideration and further instruction. This shall include corrective actions, disciplinary measures, and appropriate remediation or mitigation measures for affected parties.

Protection Measures and Confidentiality

To protect the rights of complainants and information providers acting in good faith, the Company shall conceal the name, address, and any information that may identify the complainant or information provider, and shall maintain such information in strict confidence. Access to such information shall be restricted solely to those persons who are responsible for handling and investigating the complaint.

The Company shall ensure fairness and provide protection to employees or any other persons who report whistleblowing concerns or evidence relating to fraud or corruption involving the Company. The Company also maintains a policy to protect employees who refuse to participate in any conduct that may constitute or be associated with corruption.

Such refusal shall not be considered a disciplinary offense nor grounds for dismissal, demotion, withholding of salary increases, or any other adverse action against such employee, even where the refusal may result in the Company losing business opportunities, revenue, or commercial benefits. The Company shall continue to adhere strictly to this principle.

In this regard, the Company shall establish appropriate practical measures, including communication channels and complaint reporting mechanisms, for cases involving policy violations or any adverse impact arising from the refusal to participate in corruption. The Company shall carefully investigate such matters and ensure fair protection for the complainant.

Disciplinary Measures

All Company personnel are required to comply with the Anti-Corruption Policy. The following actions shall be deemed disciplinary offenses, and the Company shall impose penalties in accordance with its work rules and internal regulations. The relevant person shall also be liable to compensate the Company or any affected parties for damages arising from such actions. Where the conduct constitutes a violation of law, the Company shall further consider taking legal action in accordance with applicable laws. The following actions constitute disciplinary violations:

- Failure to comply with the Anti-Corruption Policy or violation of the Company's Code of Business Conduct
- Advising, encouraging, or supporting others not to comply with the Anti-Corruption Policy
- Neglecting or ignoring known or reasonably knowable violations of the Anti-Corruption Policy, particularly where such matters fall within the scope of the person's responsibilities
- Failure to cooperate with, or obstruction of, any inquiry, investigation, or fact-finding process relating to alleged violations of the Anti-Corruption Policy
- Any unfair treatment or retaliatory action against another person as a result of that person reporting non-compliance with the Anti-Corruption Policy

In the event that a director of the Company violates or fails to comply with this Anti-Corruption Policy, the Company shall, without delay, appoint a fact-finding investigation committee to investigate and consider such conduct based on evidence, facts, and surrounding circumstances in a careful and appropriate manner on a case-by-case basis. The Company reserves the right to pursue all available legal remedies, whether civil or criminal, including filing complaints or reports with the Securities and Exchange Commission (SEC) where such conduct may constitute a legal violation or adversely affect the confidence of shareholders and stakeholders.

Training and Communication

The Company has established communication and dissemination measures for the Anti-Corruption Policy, including whistleblowing and complaint channels, to ensure that all internal personnel are fully informed through various communication channels, such as: orientation programs for new directors and employees, training sessions and seminars, internal announcements via the intranet system ("AV STAFF" application) , internal e-mails , the Company's website. These measures are intended to ensure that personnel at all levels fully understand, acknowledge, and are able to comply with the Anti-Corruption Policy and related measures in a serious, consistent, and continuous manner.

The Company also communicates and publicizes the Anti-Corruption Policy, including whistleblowing and complaint channels, to the public, affiliated companies, business representatives, relevant business partners, and other stakeholders through various channels, such as the Company's website, the Investor Relations website, and the Annual Report (Form 56-1 One Report). This is to promote mutual understanding and encourage all relevant parties to uphold the same standards of social responsibility and anti-corruption practices as the Company.

Monitoring, Supervision, and Review

The Company shall review this Policy at least once a year. The Audit Committee shall be responsible for reviewing the Policy, while the Board of Directors shall consider and approve any amendments. The Board shall also continuously supervise and monitor the implementation of this Policy and provide ongoing guidance. Any necessary improvements shall be implemented as promptly as possible.

The Internal Audit Department or the Corporate Governance function shall regularly examine the internal control system and relevant processes to ensure that the internal control framework remains effective in preventing bribery and corruption. The audit results shall be discussed with relevant persons to determine appropriate corrective actions, and the outcomes shall be reported to management and the Audit Committee accordingly.

This Anti-Corruption Policy was approved by the Board of Directors' Meeting No. 2/2026, held on 23 February 2026, and shall become effective from 24 February 2026 onwards.

(Mr. Nath Natnithikarat)

Chief Executive Officer

Advice IT Infinite Public Company Limited