



Anti-fraud and anti-corruption Measures

The Platinum Group Public Company Limited

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1. Introduction

The Platinum Group Public Company Limited and its subsidiaries (“the Company”) realize that corruption undermines the social and economic development of the country. These improper actions create unfairness in the business landscape which negatively affects both the business ethics and competitiveness of the business. Such unethical practices are not accepted both within and outside the country and are prone to cause loss of confidence among related parties to the Company, shareholders, investors and all stakeholders. Corruption is also considered an offense under the law. The Company, therefore, in conducting business, shall not support any business, group of persons, or individuals involved in the pursuit of undue benefits either directly or indirectly through the abuse of authority.

2. Objectives

This anti-fraud and anti-corruption measure is part of the Company's implementation of the anti-fraud or corruption policy. Directors, sub-committees, executives, and employees at all levels shall perform their duties with integrity and honesty without fraud, corruption, nor seeking self-interest. This is crucial to maintain the reputation and support the business operations of the Company.

3. Definitions

The Company means The Platinum Group Public Company Limited and its subsidiaries

Fraud and Corruption means (according to the *Anti-fraud and anti-corruption Policy*) all forms of bribery by offering, promise to provide, asking, demanding, giving, or accepting bribes, or any other benefits that are inappropriate including behavior that indicates corruption or corruption with officials, government agencies or private sectors or persons in charge, whether directly or indirectly as an exchange for such persons to perform or refrain from performing their duties in order to acquire or maintain business except in the case where it is necessary to abide by the laws, rules, announcements, regulations, local customs and traditions

Political contribution means any kind of assistance including financial assistance, such as gifts or loans, on behalf of the Company in order to support political activities. Other forms of assistance (In-kind) are, for example, gifts, services, activities promoting or supporting political parties, tickets to events organized to raise funds or donate to organizations that have close ties to political parties. Exceptions include any legal activities to support the democratic process.

Bribe means valuable property or any other benefit given to a person / group to influence that person, regardless of whether it is right or wrong, for one's own benefit or to the Company's.

Gifts and perks mean valuable objects, goods and services, whether given or received directly or to be traded at a special price including the payment of expenses for receiving services such as travel, accommodation, etc.

Charitable donation means funding of activities without tangible returns excluding public relation activities according to general practice such as displaying a logo (Logo), announcing the name of the Company at the event venue, or using media for enhancing the Company's public image, etc. and to meet the objectives of corporate social responsibility (CSR).

Sponsorship means financial support for the purpose of business, brand recognition, or reputation of the Company.

Facilitation payments mean small expenditures made unofficially to government officials to ensure that government officials will proceed according to the process or as an incentive to act faster. The process does not require the discretion of government officials and is an act of duty.

Government employee/Government official means a person who is or was a government official/ politician/ adviser of a government agency and work for a private company later. That may rely on relationships or inside information to benefit private companies or cause conflicts of interest in the performance of duties of government agencies or business regulators with companies under supervision. The result of such action aims to gain an unfair business advantage or to establish a policy favoring the private sector that the former government official works for.

Conflict of Interest refers to any act or situation in which the personal interests of personnel or related parties' conflict with the interests of the Company and/or its subsidiaries, thereby affecting the individual's decision-making or performance of duties, and potentially resulting in dishonesty or a lack of transparency in the execution of such duties or decisions.

Employee means (according to the Anti-fraud and anti-corruption Policy) all personnel of The Platinum Group Public Company Limited and its subsidiaries including Board of Directors, Sub-committee members, Executives and employees at all levels

Business agent means individuals or other juristic person or who are not employees of the Company whom the Company has hired or agreed to conduct transactions or deal with third parties on behalf of the Company

Partner means individuals who interact with the Company with the purpose of supporting or promoting the Company's business

Government agency means

- Ministries, bureaus, departments, or government agencies such as the Revenue Department, Department of Lands, local government agencies, etc.
- Political parties, political office holders, or candidates for political posts, political representatives on both the government and the opposition side as well as local government leaders
- Regulatory agencies such as the Securities and Exchange Commission of Thailand
- State enterprises or businesses in which the state holds major shares or any other organizations owned or controlled by a government agency

4. Roles and responsibilities

The Company established roles and responsibilities for related parties to provide anti-fraud and anti-corruption measures of the Company with clear guidelines which are in accordance with the good corporate governance policy and anti-fraud and anti-corruption policy as follows:

4.1 Directors and sub-committees:

- Define anti-fraud and anti-corruption policies and measures
- Ensures that the Company maintains a system that supports effective anti-fraud and anti-corruption.

4.2 Audit committee

- Review the financial and accounting reporting system, internal control system, compliance with related laws, and risk management system of the Company to ensure appropriate stringency and efficiency.
- Review compliance with the anti-fraud and anti-corruption policy and measures.

4.3 Executive Committee and President:

- Promote, support and supervise to ensure that all employees and related parties comply with the anti-fraud and anti-corruption policy and measures, and related regulations as well as communicate to all employees and related parties.
- Review the suitability of processes and rules to comply with changes in business, regulations, and legal requirements.

4.4 Executives at the level of department director or higher:

- Control and supervise the implementation of anti-fraud and anti-corruption measures. Identify audit risks and manage to have adequate measures to solve problems appropriately, quickly, and in a timely manner.
- Support process and personnel development to meet the anti-fraud and anti-corruption goals of the organization.

4.5 Employees:

- Understand and comply with anti-fraud and corruption measures as well as other measures (if any) and attend training as specified by the Company
- Notify management immediately when found or suspected fraud and corruption. Cooperate in the investigation of related to suspected acts of corruption.
- Employees must not engage in any form of fraud or corruption, whether directly or indirectly, and must strictly comply with the Company's measures and operational procedures. This is particularly required of employees involved in key processes that carry a higher risk of fraud and corruption, such as procurement, credit, sales, marketing, support functions, and investment-related activities.

4.6 Internal Auditors:

- Examine and review the operation to ensure that it is in accordance with the policy, operational, and authority guidelines.
- Review the regulations, laws, and rules of authority to ensure that the Company conducts business properly as well as ensure that there is also a control system that is appropriate and adequate for the level of potential corruption risk. Review the operational guidelines to be in line with the policy regulations, requirements, rules, announcements, laws, and business changes by reporting the audit results to the Audit Committee.

4.7 Human Resources Department:

- Establish processes for recruitment, promotion, training, performance appraisal, compensation, and disciplinary actions that are transparent and fair by adhering to the rules and regulations regarding anti-fraud and anti-corruption measures involving human resource of the Company where the scope and guidelines are clearly defined for each process so that employees and executives involved in the personnel management process who have been informed and will be in strict compliance in order to control and prevent actions that lead to fraud or corruption as well as to comply with good corporate governance principles and support the Company's Anti-Fraud and anti-Corruption Policy.

4.8 Accounting Department and Finance & Analysis Department:

- Control the reimbursement of expenses in accordance with the law and principles of accounting and finance, rules, and procedures for receivables and payables as well having the authority to approve expenses of the Company.
- A proof of payment must be issued as evidence to the payee when receiving money. On the other hand, each disbursement must be approved by an authorized person and provided to the recipient along with a valid proof of payment. If the receipt - payment is unlawful or contrary to the anti-fraud and anti-corruption policy, the accounting team member shall refuse to accept or make payment as well as notify the management immediately.

- Define methods for controlling and storing documents and backing up accounting and financial data so that they are available for reviewing and confirming the accuracy of transactions and to comply with the Company's anti-fraud and anti-corruption policy.

4.9 Investor Relations Department:

- Communicate and disseminate the anti-fraud and anti-corruption policy and measures and related activities to create awareness and promote honesty while dissuading fraud and corruption.
- Communicate and report to the public about the anti-fraud and anti-corruption position of the Company.

5. Control framework

5.1 Internal control framework

The Company has internal control measures which details the scope of duties and authorization limits of the management at each level clearly in writing including details on authority to approve payments, segregation of duties, and responsibilities of each job position which has been reviewed in accordance with the organizational structure and current operations. By giving each function a balance of power, decisions can be traced back appropriately. There is also an internal audit unit to review the performance to be in accordance with the rules, regulations, authority and various operational manuals regularly.

5.2 Operational guidelines

5.2.1 Gift and Hospitality / Donations and Sponsorship

All actions must comply with the Company's Anti-Fraud and Anti-Corruption Policy as well as the Code of Conduct, and must be duly approved by authorized persons in accordance with the Company's expenditure approval authority. The giving or receiving of gifts or any other benefits must not be conducted for personal gain that could create a conflict of interest with the Company. In addition, employees must refrain from any involvement in providing assistance or support to political activities, whether directly or indirectly.

5.2.2 Political Contributions

The Company is politically neutral and encourages its directors, executives and employees to exercise their rights as good citizens under the law and to comply with the anti-fraud and anti-corruption policy as well as the Company's ethical policy.

5.2.3 Facilitation Payment

The Company has no policy to pay facilitation payments either directly or indirectly. The Company will not operate and do not accept any action in exchange for facilitating the Company's business operations.

5.2.4 Revolving Door

The Company conducts due diligence checks on a person who is considered to be a director, consultant and executive of the Company to investigate potential conflicts of interest prior to appointment and promote the transparency of the appointment by disclosing the names and backgrounds of people who are government officials along with specifying reasons in the Company's published documents.

6. Guidelines for whistleblowing / complaints of fraud and corruption

The Company has clearly specified a standard procedure for lodging a complaint in the whistleblowing policy for misconduct and corruption (Whistleblower Policy) which the whistleblowers can follow through the following channels:

- Providing the information verbally or in writing or
- Via the Company's email: Internalaudit@theplatinumgroup.co.th or
- Via the Company's suggestion box or other means that the Company specifies
- Via written letters to the Chairman of the Audit Committee (Independent Director) at the following address:

Internal audit department

The Platinum Group Public Company Limited

111, PIER 111 Building (M2), 21st Floor, Ratchadamri Road, Lumpini

Pathumwan, Bangkok, 10330

7. Business records and document retention

Business, financial, accounting and record keeping records Must be audited for accuracy and completeness and proceedings in accordance with the procedures and regulations set by the Company and in accordance with accounting standards including the preparation of financial reports and other processes relevant in accordance with anti-fraud and corruption measures and to store such documents in a safe place according to the document storage regulations set by the Company so that the accuracy of the past information can be verified.

8. Penalties *(according to the whistleblowing policy for reporting misconduct and corruption (Whistleblower Policy))*

The Company is committed to create awareness among Board of Directors, Sub-committee members, and Executives as well as employees at all levels of the Company so that everyone embraces transparency and honesty while rejecting fraud and corruption in all forms, both directly and indirectly. The Company shall communicate and disseminate this anti-fraud and anti-corruption policy and measures to the Board of Directors, Sub-committee members, Executives, and employees at all levels as well as to the public while promoting a keen understanding of the policy such that the operational guidelines are taken seriously.

Therefore, omitting and not complying to these guidelines shall be considered a violation of Company's regulations subject to disciplinary action. Failure to acknowledge this measure cannot be used as an excuse for non-compliance. However, if a violation or non-compliance with such policy is an illegal act, the violators will also be subject to penalties as specified by law as well. The Company shall specify disciplinary criteria for employees, executives, directors and sub-committees in the whistleblowing policy for reporting misconduct and corruption (Whistleblower Policy).

9. Recommendations on Anti-Fraud and Anti-Corruption Measures

If Board of Directors, Sub-committee members, Executives and employees is unsure about a task whether they are in accordance with the anti-fraud and corruption policy and measures, before taking action or making a decision on that matter, the following issue must be considered:

9.1 Is it a legal act that complies with the regulations of the government and the Company?

9.2 Is the action socially acceptable? Can the decision be disclosed to the public?

9.3 Is it an act that is against ethics and may bring disgrace to the offender or others or to the reputation of the Company now or in the future?

However, if there is still uncertainty, one should present information or facts of that matter to the supervisor or inquire with the Internal Audit Department in order to jointly consider the criteria and guidelines before properly proceeding.

This Anti-fraud and anti-corruption Measures (Revision) has been reviewed and approved by the Company's Board of Directors meeting no. 4/2025 on November 11, 2025 with effective date from November 11, 2025 onwards.

-Mr. Palakorn Suwanrath-

Mr. Palakorn Suwanrath

Chairman of the Board of Directors

Date November 11, 2025