



Directive
014/2024
Anti-Corruption Policy

BEC World Public Company Limited and its subsidiaries (“**the Company**” or “**BEC Group**”), as an organization engaging in content production and mass communication, have determined to conduct business with integrity and adhere to the principles of corporate governance to operate our business with the highest efficiency, transparency, and legal standards.

The Company announced anti-corruption policies, practice guidelines, and appropriate action requirements for our directors, executives, employees, subsidiaries, associated companies, business partners, and business alliances to follow in the same direction and to prevent any forms of corruption that may occur within the business operations.

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1. Anti-Corruption Policy

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Definition

1. **Corruption** means offering, requesting, or agreeing to offer assets or any other benefits, including offering of gifts or services, cash or non-cash items, or bribery of any forms to induce unethical action or lack of action or refrain from acting in the exercise of his/her duty from state officials or state agencies or representative of state agencies, and private agencies, unless otherwise permitted by laws, regulations, notifications, local customs, or business customs. This shall also include corruption in duty in terms of violation of law and ethics, or conflict with ethical standard.
2. **Anti-Corruption** means absolute non-tolerance toward all forms of corruption.
3. **Facilitation Payment** means any minor expenses or unofficially paid to a state official or paid to facilitate for quicker process. This type of payment is not dependent on the discretion of state official and is lawfully acted by that state official, and it is the right stated by law of which a juristic person is entitled to.
4. **Member of BEC Group** includes Directors, Executives, Staffs, Employees of BEC World Public Company Limited and its subsidiaries, including those who by duty are involved with BEC World Public Company Limited.
5. **Executive** means management at Business Unit Head level or higher.
6. **The Company** means BEC World Public Company Limited and its subsidiaries.

Guideline and Responsibilities

1. Compliance with anti-corruption policy shall be applicable with the directors, executives, staffs/employees of BEC Group at every level, including those whose duties are involved with the Company.
2. All members of the Company must comply with anti-corruption policy, corporate governance, political support policy, policy on charitable donation and sponsorship, policy on gift giving, hospitality and other expenses, complaint, and suggestion management policy, BEC Group Code of Business Conduct, Employee Code of Conduct, and Thai laws concerning anti-corruption.
3. Members of BEC Group shall not support corruption of any forms which include giving an offer or payment, demanding, accepting, or permitting items of any value which express the intention of receiving, both directly and indirectly.



4. Members of BEC Group must avoid any actions that may be involved with corruption in the Company's transaction as well as facilitation payment that may lead to corruption, and must not support any involvement with corrupted act committed by a third party and/or business partner, customer, advisor, advertising & media agency, etc. for individual benefit or benefit of family members, friends, acquaintances, and shall inform any third parties to strictly follow the Company's anti-corruption policy and any other relevant policies
5. Members of BEC Group must perform their duty with honesty, fairness, and integrity, and must not seek personal gains from the Company's name or reputations, including committing any act that may lead to corruption in duty or a serious offence or an act causing damage to the organization, and committing any inappropriate act during their duty, and seeking personal benefit or allowing others to seek benefits that may impair their fairness and honor in duty.
6. Any works with state agency, state enterprise, private organization, and any other organizations must be carried out based on transparency, honesty, and lawfully. Any operations carried out with them must be in accordance with the law and relevant rules and regulations as well as provided with clear evidence and verifiable documentation.
7. Directors, executives, and staffs/employees must perform their duty in compliance with anticorruption policy. Directors and executives must act as role models and ensure that their staffs/employees always follow the Company's anti-corruption policy.
8. Staffs/employees must not neglect or ignore any act of corruption related to the Company or any acts in violation of this policy. In such cases, the supervisors or the **Audit and Risk Committee ("ARC")** or responsible person must be notified. Staffs/employees must cooperate during investigation process as specified in policy on complaint and suggestion management. According to this, protection shall be provided to the complainant.
9. The Company shall conduct investigation upon discovery of any act of corruption committed by a member of BEC Group. If found guilty, he or she will receive disciplinary actions as stated in the policy on complaint and suggestion management.
10. The Company guarantees fairness and protection for all staffs/employees declining or reporting on corruptions related with the Company, including whistleblowers or complainants who are external parties in equal manner.
11. The Company has no such a measure for punishing members of BEC Group, who declined any involvement with corruption and causing damage to the business of the Company.
12. The Company shall, on regular basis, provide knowledge and information among members of BEC Group and its joint-venture companies and associated companies concerning compliance with anti-corruption policy and other related policies.
13. Anti-corruption policy shall be treated as part of the Company's human resource management, including recruitment, training, evaluation process, and remuneration. Supervisors at every level must communicate and establish understanding among their staffs to ensure all business activities within their scopes of responsibility and control are carried out efficiently and in compliance with this policy.
14. Office of Internal Audit is responsible for reporting audit/assessment results of the internal control system of BEC Group, which also includes any potential risks resulting

/ ... from corruption to ...



- from corruption to the executives and ARC at least once a year to review risk management measures and maintain acceptable degree of risk and zero tolerance for corruption. The audit results shall be used as information for improvement and development of the internal control system as well as determining audit plan annually.
15. Executives are responsible for reporting audit results about anti-corruption to ARC or Corporate Governance Committee and/or Board of Directors in compliance with anti-corruption policy.
 16. ARC is responsible for reviewing financial and account reporting system, internal control system, internal audit system, including matters related with corporate governance policy and anti-corruption policy to ensure the business operations of BEC Group is concise, appropriate, efficient, and in compliance with the determined policy. The committee is also responsible for reviewing risk management plan and policy to ensure that it covers risks related with corruption and ensuring appropriate risk assessment and management processes are established.
 17. The Board of Directors is responsible for overseeing that the established anti-corruption policy is compiled within systematic and efficient manner to ensure that members of the Company have followed the policy, including reviewing the appropriateness of the anti-corruption policy and other relevant polices at least once a year.

This policy is effective from 13 August 2024.

Mr. Somchai Boonnamsiri
Chairman of the Board
BEC World Public Company Limited



2. Internal Control and Internal Audit

Definitions

1. **Internal Control** means a process performed by the Board of Directors, management team, or any other persons to ensure reasonable confidence concerning operational efficiency, reliability of financial reporting, and compliance with relevant laws and regulations.
2. **Internal Audit** means a process of auditing reliability of the internal control system, documentation, and performance to build confidence among the executives, investors, and other stakeholders of the Company. The auditing process is performed by internal auditor.

Internal Control

The Company has set up reporting structure and appropriate responsibility designation authority in accordance with the line of authority, including assigning roles and responsibilities in accordance with the defined organizational structure and determining business goals to ensure all objectives are achieved. The Board of Directors is independent to administrative section and is responsible for overseeing and developing internal control procedure, as well as assigning duties and responsibilities for internal control to personnel by providing operation manuals to ensure the Company’s objectives are accomplished and in compliance with internal control principles. These operation manuals contain key internal control systems as follows:

Name of Manual	Procedure
1. Purchasing Operation (Procurement) Manual	1.1 Searching for merchandisers or service providers by negotiations, Price Comparison, Pitching, etc. 1.2 Making Purchase Order, Contract Management 1.3 Inspect & receiving products/services
2. Financial Management Manual	2.1 Procedure for petty cash 2.2 Procedure for and advance budget and reimbursement procedure
3. AP Procedure Manual and Accounting Closing	3.1 Receiving Bills and Expense Recording 3.2 Reviewing accounting detail and closing account period

Remark The manuals are available on company Intranet System, at ‘E-Manual’ icon.

In addition, the Board of Directors has appointed the **Audit and Risk Committee (“ARC”)** pursuant to the criteria of the Securities and Exchange Commission and Stock Exchange of Thailand (“SET”). ARC is responsible for auditing the accuracy and adequacy of the Company’s financial report as well as appropriate and efficient internal control system and internal audit, ensuring compliance with securities and stock exchange requirements, SET requirements and other relevant laws, and anti-corruption policy. The ARC is also responsible for overseeing appropriate and comprehensive risk management.

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The adequacy of the Company's internal control system and internal control concerning corruption risk are evaluated on yearly basis and reported to the ARC and the Board of Directors. The Company has provided sufficient personnel to ensure efficient implementation and set up internal control system for monitoring the operations of subsidiaries and protecting the assets of the Company from unlawful or unauthorized uses by any directors or executives.

Internal Audit

The Board of Directors has appointed the **Office of Internal Audit ("IA")** as another division in the Company and prescribed its charter for supporting its performance. The IA shall directly report its performance to the ARC.

The IA has prepared annual internal audit plan and shall conduct risk assessment of each department or process which also includes corruption related risks to analyze and determine internal audit plan in the aspects of compliance with relevant rules, regulations, operational performance, and preparing reports (both financial and non-financial).

Internal auditor is responsible for auditing and assessing adequacy of the internal control system pursuant to the annual audit plan. Any material flaws observed from internal control related to operation or corruption aspects shall be reported and discussed with the management of concerned department to seek initial preventive measure or improvement which shall further be reported to the ARC and the Board of Directors.

In the event of urgent matters, it will be reported immediately and verbally discussed with the management of the concerned department to determine preventive measure or areas of improvement which shall further be reported to the ARC and the Board of Directors.

This policy is effective from 13 August 2024.

Mr. Somchai Boonnamsiri
Chairman of the Board
BEC World Public Company Limited



3. Policy on Gift Giving, Hospitality, and Other Expenses

This policy is part of anti-corruption policy to demonstrate that BEC Group conducts its business on the foundation of corporate governance principle and transparency as well as equal treatment among all stakeholders in line with the defined anti-corruption policy and relevant laws and regulations. This policy provides a clear guideline to be followed by all directors, executives, and staffs/employees of the Company.

Definition

1. **Gifts** mean money, assets, or any other benefits given as courtesy, personal preference, or remuneration, including other privileges, such as discount and service, which are not normally or traditionally given.
2. **Hospitality** means expenses related to hospitality/entertaining, travel, accommodation, food and beverages, entertainment, or any other items of similar nature.
3. **Normal Business Custom** means festival holidays or important holidays during which gift giving can be included, as well as celebrated occasions for expressing congratulation, appreciation, welcoming, condolence, or helping as part of social etiquette or business customs.

Guideline and Responsibilities

1. The Company has a policy for directors, executives, and staffs/employees to inform relevant external parties concerning non-acceptance of gifts and any other gifts that may risk non-performance of duty. All directors, executives and staffs/employees must also comply with the defined anti-corruption policy.
2. Directors, executives, and staffs/employees must strictly comply with this policy. Directors and executives are responsible for overseeing and ensuring such compliance.
3. Gift giving or hospitality In the case that cannot be avoided: the gift giving or hospitality in such case may be allowed, but must follow the conditions:
 - 3.1. Must be in accordance with normal business custom.
 - 3.2. Must not be given for the intention of influencing, inducing, or rewarding an individual/organization for personal gains, or as an exchange or hidden in order to unethically acquire assistance/benefits.
 - 3.3. Must be given in the name of the Company or representative of the Company, and not personally.
 - 3.4. Gift Value must not exceed THB 3,000 per item. In the case where gift of higher value is required as part of normal business custom, it must be always obtaining approval from executives by line of reporting.
 - 3.5. Place for hospitality must be appropriate and with reasonable price. Hospitality payment should be spent only as deemed necessary.
 - 3.6. Disbursement must follow the rules and procedures of the Company including provided with clear and correct documentation/evidence and must be approved by authorized person in accordance with chain of command (line of reporting).

/ .. The documents provided ...



The documents provided must allow for complete and accurate account recording.

4. Accepting of Gifts: In the case where a director, executive or staff/employee receives a gift without the opportunity to notify relevant party regarding non-acceptance of gifts or relevant party insisted on giving the gift or refused returning of gift after being notified of such policy, the following procedures shall apply:
 - 4.1. Gift is received as part of normal business custom and is not worth more than THB 3,000.
 - 4.2. Gift is a kind of souvenir from the giver's organization or something that must immediately be eaten and can be distributed for use or eaten at the receiver's organization.
 - 4.3. In the case that a gift is not a kind of souvenir from the giver's organization, or a valuable item not as mentioned in **4.1** or something that cannot be distributed for further use as mentioned in **4.2**, the following procedures shall apply:
 - 4.3.1. Provide document/information as required for accepting of gifts and in which clear details concerning type of gift, brands (if any), name of the person or organization giving the gift, and related occasion, etc., must be identified.
 - 4.3.2. Report the receiving and submit the gift to Social Responsibility & Sustainability Division for collection and further proceeding.
 - 4.3.3. Social Responsibility & Sustainability Division hand over the gift for donation to charitable events or organization. The donation will be communicated internally with staff for acknowledgement or for participating in the donation event.
5. Social Responsibility & Sustainability Division gathers donation information for reporting in annual report 56-1 One Report.
6. Office of Internal Audit is responsible for reviewing compliance with this policy and reporting audit results to the management and the Audit and Risk Committee in pursuant to annual audit plan.
7. In case of doubt or uncertainty or guidance concerning compliance with this policy, see more details from "Anti-Corruption Policy" available on the intranet system or contact Compliance and System Development Division.

This policy is effective from 13 August 2024.

Mr. Somchai Boonnamsiri
Chairman of the Board
BEC World Public Company Limited



4. Policy on Charitable Donation and Sponsorship

This policy is part of anti-corruption policy to demonstrate that BEC Group conducts its business on the foundation of corporate governance principle and transparency as well as equal treatment among all stakeholders in line with the defined anti-corruption policy and relevant laws and regulations. This policy provides a clear guideline to be followed by all directors, executives, and staffs/employees of the Company.

Definitions

1. **Charitable Donation** means giving of money, assets, or any other benefits to support public benefits.
2. **Sponsorships** means offering/accepting money, assets, or any other benefits to support social/environment projects/activities.

Guideline and Responsibilities

1. The Company has a policy that allows directors, executives, and staffs/employees to donate or give sponsorship only for charity purpose or for carrying out projects or activities that are truly serving social benefits.
2. Directors, executives, and staffs/employees must comply with this policy. Directors and executives are responsible for overseeing and ensuring such compliance.
3. Charitable Donation and Sponsorship must be in accordance with the following criteria:
 - 3.1. Name of responsible person and/or organization must be clearly specified and verifiable.
 - 3.2. Objective of donation campaigns or projects or activities must be clearly stated and is beneficial to the society and/or environment and not used as an excuse for bribery or other hidden objectives.
 - 3.3. Must be given in the name of the Company and not personally.
 - 3.4. Must be approved by authorized executives by the line of work/reporting.
 - 3.5. Disbursement must follow the rules and process of the Company including proof of payment, and it must be approved by authorized person in accordance with the line of command. The documents provided must allow for complete and accurate account recording.
4. When acting as a point of contact between government sector and private sector in accepting public donation in the event of natural disasters, it must be done based on transparency, verifiability, and without any hidden interests.
5. The division that has charitable donation or sponsorship must report details of the donation or sponsorship to Social Responsibility & Sustainability Division for disclosure in the Company annual report 56-1 One Report.
6. Office of Internal Audit is responsible for reviewing compliance with this policy and reporting audit results to the management and the Audit and Risk Committee in pursuant to annual audit plan.

/ 7. In case of doubt ..

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7. In case of doubt or uncertainty or need guidance concerning compliance with this policy, see more details from “Anti-Corruption Policy” available on the intranet system or consult Compliance and System Development Division.

This policy is effective from 13 August 2024.

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Chairman of the Board
BEC World Public Company Limited



5. Policy on Political Support

This policy is part of anti-corruption policy to demonstrate that BEC Group conducts its business on the foundation of corporate governance principle and transparency as well as equal treatment among all stakeholders in line with the defined anti-corruption policy and relevant laws and regulations. This policy provides a clear guideline to be followed by all directors, executives, and staffs/employees of the Company.

Definitions

1. **Political Support** means offering assets, money, items, or any other benefits to support political activist campaign, politicians, political parties, individuals, or organizations directly and indirectly involved in political activities, including taking part in political campaigns.
2. **Member of the Company** includes directors, executives, staffs, employees, including those who, by duty, are involved with BEC Group.

Guideline and Responsibilities

1. The Company has a policy of being politically neutral and does not permit any support for political parties, politicians, individuals, or organizations involved in political activities.
2. Member of the Company has right to participate in political activities under constitutional law and other related laws to support democracy under constitutional monarchy but must be done personally and not in the name of the Company.
3. Member of the Company must remain cautious when taking part in political activities and must refrain from using any assets of the Company as well as logo or any symbols representing the Company.
4. Any calling out concerning involvement in political activities and campaigns through social media, or any other public media must only be done by self and not in the name of the Company.
5. As a role of public media operator, all news programs must be presented independently and impartially without any influence or in favor of any political parties.
6. News reporting must respect political views of everyone to avoid social dispute.
7. In case of doubt or uncertainty or need guidance concerning compliance with this policy, see more details from “Anti-Corruption Policy” available on the intranet system or consult Compliance and System Development Division.

This policy is effective from 13 August 2024.

Mr. Somchai Boonnamsiri
Chairman of the Board
BEC World Public Company Limited



6. Policy on Human Resource Management

BEC Group recognizes the importance of human resource management as it plays a vital role in strengthening competitiveness and efficiency within the organization. Hence, human resource management policy of BEC Group has been prescribed as follows:

- 1. Labor Practices and Human Rights:** Conduct human resource management in systematic manner and based on equality, fairness, safety, and bettering the quality of life among employees to support the defined business management policy which is efficient and in line with corporate governance principle.
- 2. Recruitment and Selection of Employees:** Implement a system which emphasizes equality and fairness, including incorporating processes for written assessment and interview to be conducted by a set of specialized and experienced committees and based on transparency to assess knowledge, capability, and skills of everyone based on the competency and core values required by the organization to select qualified personnel who is both “talented” and “virtuous”.
- 3. People Development:** Implement **Competency Based Development** to constantly further enhance personnel competency and performance by providing personnel development programs to ensure they are equipped with appropriate level of knowledge, skills, and competence in line with career progression plan, including **Talent Management Program** to enable personnel with opportunities to fully demonstrate their capabilities and succeed in their profession, and **Succession Planning** to ready personnel for new generation of executives who will be succeeding in key positions.
- 4. Performance Management:** Adopt **Performance Management System** as a vital tool for tangible improvement of performance in line with organizational goals. This includes having employees determine their work goals and performance/achievement indicators together with their supervisors, as well as implementing **Coaching System** and **Performance Appraisal & Feedback** by which a supervisor fairly evaluate the performance of their subordinates and give clear feedback to create motivation among employees with outstanding performance and seek ways for performance management if being failed to achieve the targeted goals.
- 5. Remuneration Management:** Remuneration is fairly and appropriately determined and not lower than the criteria stipulated by law. In addition, remuneration shall be determined based on **Pay for Person**, **Pay for Performance**, and **Pay for Position** and must be comparable with that of external labor market as well as leading firms to ensure its appropriateness and competitiveness among other businesses of similar nature to attract new talents into the organization. Remuneration policy and annual raise shall also be determined by taking into consideration cost of living and operating results and must be in accordance with the Company’s rules.
- 6. Internal Communication:** The Company has in place a process to internally communicate its objectives, policies, work procedures as well as roles and responsibilities with the executives and employees at every level within the organization, including providing diverse and appropriate communication channels to ensure it covers employees from every level, department, and area, such as company’s website, intranet, e-mail, HR newsletters, Weekly internal e-magazine, meetings, seminars, orientation, staff activities, bulletin board, SMS, Line application, contact

/ .. center, and department ...



center, and department People Champion who has duty in sharing and communicating information within their department.

7. Promoting Moral and Ethics: Encourage employees to be a good person by upholding morality and strictly follow the rules and regulations, including establishing Code of Ethics and Employee's Code of Conduct as well as measures and mechanisms to promote employees to have moral and ethics in action.

8. Hiring of State Personnel/State Official to be Director, Executive, Employee, Worker, and Advisor of the Company: The Company has a policy to ensure compliance with the constitutional law and other laws and has remained politically impartial. The Company ensures its employees recognize their rights, duties, and freedom under the constitutional law and other relevant laws and does not allow any employees to assist or act in favor of any political parties or groups. In respect to hiring of state personnel/state official to be a director, executive, employee, worker, and advisor of the Company, a process for selection, employment approval, determination of remuneration, and monitoring has been established to ensure that such employment will not be in exchange for any advantages beneficial to the Company which can damage corporate image, credibility, and integrity.

The Company will not hire a state personnel for exchanging any benefit. The executive of each department is obligation to consistently review performance of the hired state personnel to follow company policy.

This policy is effective from 13 August 2024.

Mr. Somchai Boonnamsiri
Chairman of the Board
BEC World Public Company Limited



7. Policy on Complaint and Suggestion Management

This policy is part of anti-corruption policy to demonstrate that BEC Group conducts its business on the foundation of corporate governance principle and transparency as well as equal treatment among all stakeholders in line with the defined anti-corruption policy and relevant laws and regulations. This policy provides a clear guideline to be followed by all directors, executives, and staffs/employees of the Company.

Definitions

1. **Complaint Management** means a process for handling and investigating complaints, including protecting complainant or whistleblower who reports about corruption, illegal act, immoral act, financial misreporting, defective internal control, and violation of personal rights.
2. **Suggestion Management** means a process for handling suggestions which shall be used for further improvement of practice or policy to ensure more efficient compliance of anti-corruption policy.
3. **Urgent Complaint** means any complained or reported corruption-related matters that exceed THB 50,000 in value, and/or have been reported on the news, and/or distributed in social media.

Guideline and Responsibilities

1. The complainants or whistleblowers can submit their complaint in writing together with evidence via various channels. Every information reported will be treated confidential and will not disclose the name of the complainant or whistleblower and source, unless required by law as follows:
 - Report the issue directly to the supervisor (only internal complainant)
 - Report through **Whistle Blowing Channel** on website (www.becworld.com) under topic Whistle Blowing Channel and/or **Pineapple Eyes – Whistle Blowing** on intranet system. The system will directly send information to the Chairman of Audit and Risk Committee and President.
 - Send a letter to the Chairman of **Audit and Risk Committee (“ARC”)** via address of **BEC World Public Company Limited, 3199 Maleenont Tower, Rama IV Road, Klongton, Klongtoey, Bangkok 10110.**
2. In the event a superordinate or Chairman of ARC and/or President received a complaint or whistleblowing, and it is likely to be true, the relevant department will be assigned as deemed appropriate to investigate and solve the issue.
3. The department, assigned to conduct investigation, collects preliminary information to be presented to President, ARC, and the Board of Directors to appoint an **investigation team** to be responsible for screening, following up on, and verify the facts within 15 workdays.
In Urgent Case, the department assigned presents to ARC and President to make an appointment for special meeting for appointing an investigation team to verify the facts within 5 workdays.

/ 4. The investigation team ...





4. The investigation team verify the complaint by independently and uprightly investigating facts and report results to ARC and President within 15 workdays. The Company shall equally provide justice and protection of the complainant or whistleblower, whether it is internal or external party.
5. ARC considers the facts/evidences and seeks appropriate ways to give response, including determining measures or guidelines for preventing damage or reoccurrence, and report it to the Board of Directors within 10 workdays following the receipt of such information.
6. The Board of Directors is informed of the results and give approval for the proposed measures or guidelines for anti-corruption and misconduct within 5 workdays following the submission of resolution from the ARC.
7. Once the decision has been concluded and the suspected individuals in every level are found guilty, the Company shall enforce disciplinary actions in accordance with the Company's regulation concerning employee misconduct as well as related laws and notify the complainant/whistleblower regarding the results via contact information provided.
8. Suggestions concerning compliance with various policies or anti-corruption matters can be submitted in writing via:
 - Whistle Blowing channel on website (www.becworld.com) under topic "Whistle Blowing Channel" and the system will directly send information to Chairman of ARC and President.
 - Submit a letter to Chairman of ARC via address BEC World Public Company Limited, 3199 Maleenont Tower, Rama IV Road, Klongton, Klongtoey, Bangkok 10110.
9. The Chairman of ARC and/or President assigns the Compliance and System Development Division to collect the information and consult with relevant parties to seek approval for further improvement in terms of practice or policy at least once a year.
10. In case of doubt or uncertainty or guidance concerning compliance with this policy, see more details from "Anti-Corruption Policy" available on the intranet system or contact Compliance and System Development Division.

This policy is effective from 13 August 2024.

Mr. Somchai Boonnamsiri
Chairman of the Board
BEC World Public Company Limited

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