

Anti-Bribery Handbook

Objectives and Scope

This Anti-Bribery Handbook provides the Anti-Corruption Working Team with the means to implement the Anti-Corruption Policy. It also guides and supports Policy Compliance of Thai Optical Group Public Company Limited (TOG), its Subsidiaries and Associated Company (collectively referred to as 'the Company'). The handbook outlines a series of globally recognized good practices, adapted to the Company's diverse business operations across all locations.

Referenced Standards and Practices

The National Anti-Corruption Commission (NACC) of Thailand recommends that private sectors consider adopting the following eight fundamental principles, to establish appropriate internal control systems for the prevention of bribery. These principles align with leading anti-corruption frameworks, including:

- Thailand's Private Sector Collective Action Coalition Against Corruption (CAC)
- 2023 Edition ICC Rules on Combating Corruption
- United Nations Convention against Corruption (UNCAC)
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

Fundamental Principles

The eight fundamental principles, outlined in the **Third Edition of NACC's Guidelines**, ensure effective anti-bribery measures:

Principle 1 – Strong, visible commitment and support from top-level management to combat bribery

Principle 2 – Risk assessment to effectively identify and evaluate exposure to bribery

Principle 3 – Enhanced and detailed measures for high-risk and vulnerable areas

Principle 4 – Application of anti-bribery measures amongst business partners

Principle 5 – Accurate bookkeeping and accounting records

Principle 6 – Human resource management policies to support anti-bribery measures

Principle 7 – Communication mechanisms to encourage reporting suspicion of bribery

Principle 8 – Periodic review and evaluation of anti-bribery measures and their effectiveness

The Company aims to provide a reasonable and proportionate framework for adopting these eight fundamental principles, as follows:

Principle 1 – Strong, visible commitment and support from top-level management to combat bribery

We lead by example and are committed to **fostering a culture of zero tolerance for bribery, at all levels**. We provide all employees with Policy details, and expect all employees to digest and understand our Policy, as well as to take appropriate action, to identify and address any potential bribery risks encountered in daily business activities. **This commitment extends beyond internal operations, to all interactions with business partners and public officials**. We have **established a comprehensive Anti-Corruption Policy, a robust Business Code of Conduct and Ethical Standards** and a **detailed Supplier Code of Conduct**, to ensure compliance with all relevant laws. Through clear communication, ongoing training, and active participation in anti-bribery initiatives, we continue to build a culture of integrity and transparency, as the foundation of our long-term success.

Principle 2 – Risk assessment to effectively identify and evaluate exposure to bribery

Our bribery risk assessment is a comprehensive process, tailored to the vulnerabilities of our business. We **consider external factors**, such as the nature of our business industry, operating locations, risk types and risk owners, since these can influence interaction with public officials. Equally, **internal factors** are evaluated, such as annual review of the Anti-Corruption Policy, relevant guidance to support policy implementation and training effectiveness. By assessing both internal and external landscapes, we are able to pinpoint high-risk areas and implement targeted preventive and/or corrective measures, such as adjusting our approach to overseas markets, which may be subject to varying levels of bribery prevalence.

Principle 3 – Enhanced and detailed measures for high-risk and vulnerable areas

To effectively address high-risk bribery situations, involving **Conflicts of Interest, Facilitation Payments, Gifts & Hospitality, Sponsorship & Donations, and Political Contributions**, we established **detailed measures through written guidance**, to support the implementation of the Anti-Corruption Policy. This written guidance considers relevant Thai and foreign laws, along with cultural norms, and clearly defines acceptable scenarios for any pursuant expenses, by placing limitations, e.g. on gift values. The policy emphasizes that any such customary payments or gifts must never influence, nor be intended to influence, public officials. The guidance also outlines clear approval procedures, record-keeping practices, and reporting protocols for suspected bribery. Furthermore, our comprehensive and ongoing communication, through accessible channels, is crucial to ensure absolute understanding of the Company's anti-corruption stance and ethical behavior accordingly.

Principle 4 – Application of anti-bribery measures amongst business partners

Our anti-bribery controls extend beyond our employees to encompass all business partners. To mitigate the risk of being held liable, for example, for a partner's bribery of Public Officials, we strongly encourage all partners to implement an anti-corruption policy comparable to our own. This includes collaboration with the Subsidiaries and Associated Company, as well as due diligence and contractual requirements for Third Parties. While levels of control may vary, we employ best efforts, to ensure all of our business relationships are conducted transparently and ethically.

Principle 5 – Accurate bookkeeping and accounting records

A cornerstone of preventing bribery is **maintaining a transparent and accurate accounting system, bolstered by independent audits**. Convoluted accounting structures are often used to mask bribery payments. However, to counter this, we prioritize clear and transparent accounting policies, actively participate in financial report audits, and implement complementary internal and external auditing processes. This ensures a robust financial reporting system, which deters and detects any financial irregularities linked to bribery.

Principle 6 – Human resource management policies to support anti-bribery measures

Our commitment to fighting bribery extends beyond the anti-corruption policy, to shape how we manage our people.

Integrating anti-bribery principles into recruitment, promotions, performance evaluations, and the nomination process for directors facilitates maintaining a culture of integrity. We conduct thorough background checks and assess an applicant's commitment to ethical behavior. Employment contracts explicitly require compliance with the

Anti-Corruption Policy, and transparent disciplinary procedures ensure consequences for violations. We protect employees who report concerns, and incentivize compliance, via a reward and performance evaluation system, focused on ethical conduct. Training tailored to specific roles equips employees at risk, with the ability to navigate situations with integrity, whilst clear communication ensures understanding of anti-bribery measures, including those related to facilitation payments, gifts and hospitality. Having detailed information, accessible within our Business Code of Conduct and Ethical Standards, Supplier Code of Conduct, website and dedicated channels, fosters a culture of open dialogue and continuous improvement. We believe a strong anti-bribery program begins with our people being fully apprised.

Principle 7 – Communication mechanisms to encourage reporting suspicion of bribery

We encourage **open communication** and offer **strong protections for those reporting suspected bribery or weaknesses in our anti-bribery controls**. Reporting allows us to identify and address potential issues early on, thus minimizing damage and fostering a culture of integrity. We understand concerns over potential retaliatory action and have implemented measures to safeguard confidentiality and prevent any negative repercussions for whistleblowers.

Principle 8 – Periodic review and evaluation of anti-bribery measures and their effectiveness

Due to the evolving nature of bribery risks, we **conduct periodic reviews and evaluations of our anti-bribery prevention measures**. This ensures our measures adapt to changing internal and external factors, including organizational structure, business models, operating environments, partner relationships, and legal landscapes. Our Senior Management assesses the appropriateness, adequacy, efficiency and effectiveness of existing measures, determining whether modifications are necessary, whilst also guiding the process for adaptation and adoption of new and/or improved measures.

We firmly believe that once each individual fulfills their responsibilities to the best of their ability, a multitude of positive outcomes is entirely attainable. This includes solving current and mitigating future problems, fostering a more transparent business environment, and creating a level playing field for competition. Ultimately, these improvements will be able to contribute to a stronger and more durable economic foundation for our entire society.

Policy Support Measures and Relevant Documents

4.1 Anti-Corruption Policy

QP-3700-001 Anti-Corruption Policy

4.2 Anti-Bribery Measures

QP-3700-002 Anti-Bribery Measures

4.3 Risk Assessments and Due Diligence

QP-3700-003 Bribery Risk Assessments

4.4 Internal Controls, Training and Communication

QP-3700-004 Bribery Risk Control Measures

Reference Documents

5. Reference Documents

5.1 Guidelines on Appropriate Internal Control Measures for Juristic Persons (Third Edition)

5.2 The Organic Act on Anti-Corruption B.E.2561 (2018)

Section 126, 127 and 176

5.3 Regulations of the Office of the Prime Minister

concerning giving or receiving gifts by government officials B.E.2565 (2022)

5.4 2023 Edition International Chamber of Commerce Rules on Combating Corruption

5.5 2021 OECD Anti-Bribery Recommendation

5.6 CAC 71 Checklists (version 4.0)

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