



## **Anti- Bribery and Corruption Policy**

### **EASY BUY Public Company Limited**

#### **Purpose and Scope of Policy**

EASY BUY Public Company Limited (“Company”) intends to provide the Anti- Bribery and Corruption Policy (“this Policy”) base on a conception of zero tolerance of bribery and corruption, which is required by the Board of Directors.

This Policy shall be consistent with the Company’s Ethics and Code of Business Conduct, Corporate Governance Policy as well as applicable laws and regulations.

This Policy applies to directors and employees of the Company, and the Third Party.

#### **Definitions**

1. **“Anything of Value”** means any benefit that satisfies a person’s demands or desires,

including but not limited to

(1) Property benefits, presenting money or goods such as commissions, remuneration, tips, donations or facilitation payment which is giving to Public Official regardless of the name thereof, and/or giving preferential treatment on transactional conditions.

(2) Entertainment with eating and drinking.

(3) Employment of an acquaintance or family member.

2. **“Bribery”** means the offering, promising, giving, accepting of *anything of value* either directly or indirectly as a purpose for private gain or for maintaining business or untransparent business advantage.

3. **“Corruption”** means abuse of entrusted authority or state power as a purpose for private gain or *Third Party* benefits including bribery.

4. **“Public Official”** means a government regional and s district official regardless of domestic or foreign.

5. **“Pre-Clearance”** means pre-check before approval and performing activity.

6. **“Third Party”** means a contractor, an agent, a representative, or any person who acts for or on behalf of the Company, whether they have the authority in such matter or not.

#### **Basic Principle of practice**

##### **1. Basic Principle**

1.1. All directors and employees shall not conduct any form of Bribery or Corruption regardless of whether it is direct or indirect, and shall comply with the applicable laws and regulations related to preventing Bribery and Corruption.



1.2. All directors and employees shall recognize that any business transactions considered as Bribery and/or Corruption may cause the reputational risk for the Company.

1.3. The Company shall conduct appropriate risk assessment, and set up effective, efficient and transparent process to prevent Bribery and Corruption.

1.4. Charitable contributions, Donations and Sponsorships are not used as a subterfuge for bribery and/or Corruption.

1.5. The company shall not make direct or indirect contributions to political parties, political party officials, candidates, organizations or individuals engaged in politics.

1.6. The company shall develop and maintain appropriate financial reporting system which shall be accurate, transparent in accordance with relevant accounting standards.

1.7. Recruitment, promotion, training, and performance evaluation shall be in accordance with this Policy and relevant practices. No employees will suffer from demotion, penalty or other disadvantages for refusing actions which may cause Bribery and/or Corruption.

1.8. For directors and employees who violate this Policy shall be punished and litigated according to the Company's Working Rules and Regulations and applicable laws.

## **2. Basic Practices**

### **2.1. Risk Assessment**

Corporate Governance Department shall regularly assess Bribery and Corruption risk based on the followings.

- (1) Establishment/amendment/abolishment of applicable laws and regulations regarding Bribery and Corruption
- (2) Business development and operations
- (3) Current practices

### **2.2. Pre-Clearance**

The Company shall conduct Pre-Clearance for the below operations according to internal rules and regulations to avoid non-compliance situation.

- (1) Entertainment and gift
- (2) Outsourcing
- (3) Investments and business collaborations
- (4) Charitable contributions, Donations and Sponsorships
- (5) Employment

### **2.3. Training and Monitoring**



The Company shall conduct continuous training and monitoring in order to enhance awareness of anti- Bribery and Corruption, and comply applicable laws and regulations as well as internal procedures.

#### 2.4. Whistleblowing

The Company shall provide secure and accessible channels through which directors and employees can raise concerns and report suspicious circumstances in confidence.

### **Roles and Responsibilities**

#### 1. Board of Directors

The Board of Directors ensures that the process has been developed and implemented effectively. The Board of Directors also shall ensure that the process is reviewed periodically and appropriate corrective action is taken as necessary.

#### 2. Audit Committee

The Audit Committee shall independently assess the adequacy of the process and report its findings to Board of Directors if any.

#### 3. Corporate Governance Department

Corporate Governance Department shall monitor and periodically review the suitability, adequacy and effectiveness of process, and then report its results to the Audit Committee and the Board of Directors.

### **Supplementary**

#### **Amendment and Abolishment of this policy**

Any significant amendment or abolishment of this Policy shall be proposed by Corporate Governance Department to the Board of Directors for approval.

#### **Periodic review of the policy**

This Policy shall be subject to review annually from the date of enforcement in principle. However, such review may be conducted in any appropriate time in case there is any significant amendment or abolishment.

#### **Date of Enforcement**

This Policy was considered and approved by the Board of Directors dated 23 November 2023 and shall come into force on 1 January 2024.