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1. Message from Chairman

Dear All Directors, Executives, and Employees,

Workpoint Entertainment Public Company Limited has always valued and adhered to the business operation based on integrity, transparency, and fairness under laws, ethics, and good corporate governance guideline as regulated by the Stock Exchange of Thailand, and the Office of the Securities and Exchange Commission, and it also gives the strong support for anti-corruption.

Therefore, the Board of Directors establishes the anti-corruption policy of the Company in writing as the practice guideline for all of its employees, subsidiaries, and associated companies while the whistleblowing channels are provided so that any misconduct can be reported. The Company also requires that its personnel study, understand, and abide by such anti-corruption policy stringently to ensure that the Company shall stand as a transparent organization and be trusted by all stakeholders.



Mr. Phanya Nirunkul

Chairman

2. Anti-corruption Policy

It is required that every director, executive, and employee of the Company mutually promote the core value of the Company in respect with integrity and accountability. In addition, the compliance with the anti-corruption policy of the Company must be reviewed regularly.

Definition

“Fraud” refers to a deliberate conduct to seek for any illicit benefits for personal or others' gains, e.g., asset misappropriation, dishonest report and corruption.

“Corruption” refers to any forms of bribery, e.g., money, property, or other benefits inappropriately offered to any government officers or private officers or related persons, either directly or indirectly, in order that those persons perform or omit to perform their duties in exchange for business acquisition or retention or other improper business benefits.

Company refers to Workpoint Entertainment Public Company Limited and affiliated companies.

Affiliated company refers to a company which holds either of the following characteristics:

- (a) company in which Workpoint Entertainment Public Company Limited controls;
- (b) company in which the company under (a) controls;
- (c) company under the control of the company under (b) in succession, starting from staying under the control of the company under (b);
- (d) company in which the Company or company under (a) – (c) has power in making decision on its financial policy or operation, but such control does not involve the control of such policy, and it is not deemed a subsidiary or a joint venture.

Control refers to relationship in either of the following:

- (a) holding shares with voting rights in a company in an amount exceeding fifty percent of the total number of shares with voting rights in that company;
- (b) having control, either direct or indirect, or by whatever reason, the majority votes in the shareholders' meeting of the company;
- (c) having control, either direct or indirect, over appointment or removal of at least half of all directors.

Authorized person of the Company refers to a person authorized by the Company to perform actions as specified in any legal document or power of attorney of the Company.

Personnel refer to directors, executives, and employees of the Company.

Directors refer to directors of the Company.

Executives refer to executives of the Company, holding the title of Department Director and higher.

Employees refer to employees holding the title next below the executives, and they may be the permanent or temporary employees of the Company.

Suppliers refer to persons who supply goods and services for the Company.

Stakeholders refer to shareholders, directors, executives, employees, creditors, customers, suppliers, competitors, communities, and society.

Political contributions refer to financial contributions or other forms of contributions, either direct or indirect, to support political activities in order to provoke any deceitful reciprocal benefits, etc.

Entertainment expenses refer to expenses relating to any entertainment reception, as well as service expenses and other expenses to be paid for such entertainment.

Government agency refers to any ministry, agency, department, or other government entity which may be called differently, in status of department, provincial government, local government, and state-owned enterprise established in accordance with the Act or the Royal Decree.

Philanthropy refers to the contribution of money or stuffs without thought of returns or business advantages.

Sponsorship refers to some money given to attain business objectives or reputation of the Company only.

Duties and Responsibility

The Company formulates duties and responsibility of the Board of Directors, sub-committees, and executives as described below.

- The Board of Directors shall have duties and responsibility in defining and approving the anti-corruption policy, supervising the Company's compliance with anti-corruption measures, and reviewing the Company's policy as appropriate to ensure that it is relevant to all business changes, rules and regulations, and other related laws.
- The Audit Committee shall have duties and responsibility in reviewing the financial and accounting report system, internal control system, and internal audit system of

the Company to ensure that they are in conformity with the anti-corruption measures placed by the Company.

- Top executives led by Group CEO shall have responsibility in disseminating such anti-corruption measures to other executives and employees for their implementations.
- The Internal Control Department shall have duties and responsibility in checking and reviewing the Company's operation to ensure that it is in line with the defined policy, practice guideline, and other related laws, which shall be further reported to the Audit Committee.

Guideline on Anti-corruption Practice

To perform works in line with the anti-corruption policy, all directors, employees, officers, executives, and representatives working on behalf of the Company must behave as follows:

1. Not to conduct or involve in corruption activities nor to give or receive bribery of all forms, either direct or indirect, and to comply with the anti-corruption policy, as well as other related rules and requirements;
2. To conduct with prudence in giving or receiving gifts, properties, or other benefits, as well as entertainment expenses and others, which must be subjected to business objectives or conventional practice only, and not give impact to the performance of duties;
3. Philanthropy and sponsorship must be under inspection, approval, and auditing process whereas the explicit evidence is required, so that it will not be exploited in corruption activities;
4. To set up the system inspection and assessment process and the sales and marketing process, as well as procurement works regularly;
5. To define the human resource management policy which fights against corruption activities whereas the Company's personnel who object to corruption will not be demoted or punished;
6. To provide the process of keeping documents and records ready for checking in order to verify accuracy and appropriateness of financial reports. The record of financial reports must be adequate for auditing;

7. To provide communications and training for the Company's personnel regularly to ensure that they have actual knowledge and understanding about anti-corruption measures and penalties if they do not abide by them. The Company's anti-corruption policy and practice guideline must be communicated to all of its business suppliers and stakeholders as well;
8. Not to ignore or neglect when detecting any actions violating the anti-corruption measures; to provide the whistleblowing channels and protection of whistleblowers; and to provide advice on practice in conformity with the anti-corruption measures; and
9. The Audit Committee of the Company shall have duty of reporting the implementation of anti-corruption measures to the Board of Directors at least once a year. The Internal Control Department may report any urgent matters to the Company's top management and the Audit Committee, which will be further proposed to the Board of Directors.

3. Gifts and Other Expenses Policy

1. The Company does not encourage its suppliers or other persons relating to its business to give gifts, properties or other benefits to its employees, which may cause potential conflicts of interest in working.

2. Giving gifts or other benefits to anyone during traditional occasions must not be unreasonable or contravene local customs.

3. The Company's executives and employees must not receive any gifts or other benefits, which are inappropriate or beyond conventional practice. Gifts or benefits given or received must not be in the form of cash or equivalent to cash, and such offering or receipt must be in line with the Company's rules.

4. Corporate Philanthropy and Sponsorship Policy

1. Any actions on this matter must be precise, transparent, not contrary to morality, law, and rules of the Company, other government authorities, state enterprises, and any related agencies. Those activities must be consistent with the social, community, and environmental policy, or the Company's activities for promoting sustainability so that they are in line with the corporate operation principle under social responsibility.

2. Any actions on this matter must be first approved by indicating the objectives and individual name/agency who receives the donation or sponsorship clearly. All related documents must be also enclosed for approval by the Company's authorized person.

3. The philanthropy or sponsorship must not have any hidden agenda benefiting the business or against morality and other related laws.

5. Political Participation Policy

1. To be a politically impartial organization; and to encourage all personnel to adhere to the Democratic Form of Government with the King as Head of State.

2. To encourage all personnel to exercise their political rights under morality and related laws; and to permit them to exercise their rights in giving political opinions during out-of-office time only.

6. Communications and Training

1. To educate about the anti-corruption policy during each orientation of new employees while the existing employees of the Company shall be educated about this matter regularly so that all of them have good understanding and implement it precisely.

2. To indicate the anti-corruption policy via the Company's website. Every revision or alteration of such policy will be informed to all employees as well.

3. To inform all persons related to the Company's business of such anti-corruption policy and practice guideline; and to ask for their cooperation to comply with this policy strictly.

7. Penalties for Non-compliance with Anti-corruption Measures

1. The anti-corruption policy and measures are an integral part of the working discipline. Any personnel who fail to abide by them will be investigated and receive the disciplinary punishment in accordance with rules and regulations of the Company, Public Limited Companies Act, Securities and Exchange Act, and other related laws.

2. The Company shall punish any employees who violate this policy, as well as those who ignore the violation, or may be aware of it but neglect to remedy it. The punishment shall be in line with all related laws, together with the disciplinary punishment up to the dismissal. Unawareness of this policy and/or related laws cannot be claimed for non-compliance.

8. Whistleblowing

The Company's personnel and other persons related to its business can report when they detect or there are reasonable grounds that any fraud is committed, or the anti-corruption policy is violated or not complied with. The whistleblowing channels to fight against corruption are provided as listed below:

Channel 1: Send a letter via mail to the following address:

Workpoint Entertainment Public Company Limited
99 Moo 2, Tambon Bang Poon, Amphoe Muang, Pathumthani 12000

Channel 2: Call the Human Resource Department

at 02-833-2101

Channel 3: Send an electronic mail (Email) to the Human Resource Department

Email: hr@workpoint.co.th