(Translation)

Announcement
No. LIT 018/2025

Anti Corruption Policy (Revision No.1)

(Note: This document is an English translation of the original Thai version. In the event of any discrepancy or conflict between the English translation and the Thai original, the Thai version shall prevail in all respects.)

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Approved by	LIT – Board of Directors, August 13, 2025
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Revision History

Effective Date	Significant Changes
July 12, 2018	Anti-Bribery and Corruption Policy
February 22, 2023	Review of Whistleblowing Channels - Endorsed by the Corporate Governance Committee on February 20, 2023 - Approved by the Board of Directors on February 22, 2023
November 13, 2023	Comprehensive Review of the Anti-Corruption Policy - Endorsed by the Corporate Governance Committee on November 6, 2023 - Approved by the Board of Directors on November 13, 2023
October 15, 2024	Comprehensive Review of the Anti-Corruption Policy - Endorsed by the Corporate Governance Committee on September 16, 2024 - Approved by the Board of Directors on October 7, 2024
August 22, 2025	Review of the Roles and Responsibilities of the Internal Audit Department and the Procedures for Giving and Receiving Gifts and Hospitality - Endorsed by the Corporate Governance and Sustainability Committee on August 8, 2025 - Approved by the Board of Directors on August 13, 2025

Anti Corruption Policy
(Revision No.1)

1. Introduction

Lease IT Public Company Limited ("the Company") and its subsidiaries are committed to conducting business with integrity and accountability to all stakeholder groups, adhering to the principles of good corporate governance and the Company's Code of Conduct. Accordingly, this Anti-Corruption Policy has been established to ensure the Company has defined clear responsibilities and best practices to prevent corruption in all business activities. All operations must strictly comply with applicable laws, particularly Thailand's anti-corruption regulations.

2. Objective

The Anti-Corruption Policy was created to serve as guidelines and regulations for appropriate business operations to combat all forms of corruption, including giving and receiving bribes. Corruption and misconduct. By prohibiting directors, executives and employees demanded action. or accept corruption in all government and private agencies in which the company is involved. This is for the benefit of the Company, oneself, and family members. Friends or people you know. By jointly promoting the value of honesty and responsibility become an organizational culture. and to regularly review compliance with the anti-corruption policy. As well as reviewing guidelines and operational requirements to be in line with business changes, rules, regulations, and relevant legal requirements.

3. Scope

The Company requires all directors, executives, and employees to strictly comply with this Anti-Corruption Policy, which extends to subsidiaries, associated companies, other companies under the Company's control, and business agents.

4. Policy Review and Implementation

The Anti-Corruption Policy shall be reviewed and endorsed by the Corporate Governance Committee, and approved by the Board of Directors on an annual basis. This policy shall become effective from the announcement date onwards.

5. Definitions

The Company	means	Lease IT Public Company Limited
Subsidiary / Subsidiaries	means	A limited company or a public limited company possessing any of the following characteristics: (1) A limited company or a public limited company over which Lease IT Public Company Limited (the Company) has control. (2) A limited company or a public limited company over which the subsidiary under (1) has control. (3) A limited company or a public limited company under the Successive of the Company's subsidiaries, starting from the Control under (2) onwards.
Associated Company	means	A limited company or a public limited company in which the Company or its subsidiary has the power to participate in financial and operating policy decisions, but not to the extent of

		having control over such policies, and which is not considered a subsidiary. In the event that the Company or its subsidiaries, directly or indirectly, holds a combined total of 20% but not exceeding 50% of the total voting rights of that limited company or public limited company, it shall be presumed that the Company or its subsidiary has the power to participate in decisions under the first paragraph, unless proven otherwise.
Controlling Power	means	"Having a relationship in any of the following manners: (1) Holding shares with voting rights in a company exceeding 50% of the total voting rights of that company. (2) Having the power to control the majority of votes in the shareholders' meeting of a company, whether directly or indirectly, or for any other reason. (3) Having the power to control the appointment or removal of at least half of all directors, whether directly or indirectly
Director	means	A director of Lease IT Public Company Limited, including members of sub-committees.
Executive	means	The Chief Executive Officer (CEO), the top four executives reporting directly to the CEO including all executive holding a position equivalent to the forth executive level, and shall include executives in the accounting or finance department at the department manager level and above or equivalent, or the highest executive of each respective department, regardless of their official titles.
Employee	means	Executives, staff, and employees of the Company and its subsidiaries, including probationary employees of the company.
Relative	means	Ascendants, descendants, siblings of full or half-blood, uncles, aunts, spouses, ascendants or descendants of spouses, adopted children, or adoptive parents *(Reference: Notification of the National Anti-Corruption Commission)*.
Family Member	means	spouses, children, father, mother, and siblings of full or half-blood.
Fact-Finding Investigation Committee	means	Means the Company's fact-finding investigation committee appointed by the Audit Committee.
Stakeholder(s)	means	shareholders, employees, customers, suppliers/business partners, creditors, the government sector, society, and communities.
Corruption	means	The abuse of one's position, authority, or available assets for the improper benefit of oneself, family, friends, acquaintances associates, or any other undue interest, resulting in damage to the interests of others. This includes bribing officials through

		solicitation, offering, giving, or receiving bribes, and making promises, whether in the form of money, objects, other benefits, conflicts of interest, concealment of facts, or any other benefits contrary to good morals and ethics to or from government agencies, private sectors, or individual directly or indirectly involved, in order to induce such entity or individual to refrain from performing their duties in accordance with. Established practices. Corruption may take various forms, such as political contributions, charitable donations, sponsorships, facilitation payments, gifts and hospitality, as well as the use of intermediaries to act on one's behalf.
Misconduct	means	Any act that does not constitute corruption in office, but involve performing or refraining from performing an act by virtue of one's position or duty in a manner that violates laws, rules, regulations, or policies of the Company.
Bribe	means	Any property or any other benefit offered, promised, accepted, given, or requested to induce a person to act or refrain from acting in order to obtain an illegal business advantage or an advantage that violates their official or professional duties.
Other Benefits	means	Privileges or benefits in any kind, such as giving gifts or services, providing trips, employment recruitment, or debt forgiveness.
Political Contributions	means	The provision of money, property, other benefits, or facilities (such as accommodation, reception area, meeting rooms) to political parties, politicians, or politically involved individuals to support improper policies illicit action or any act violate the constitution, resulting in negative impacts on communities, society, or the nation, as well as promoting social division, whether directly or indirectly.
Sponsorship	means	Money, items, or other forms of compensation given to or received from customers, suppliers, or business partners which can be monetized. The objective of such sponsorships is for the business, brand or reputation of the corporate group, serving to build commercial credibility, foster business relationships, and be provided on appropriate occasions.
Facilitation Payment	means	A small amount of unofficial payment made to public officials solely to ensure that they will proceed with an administrative process or to expedite their actions. Such processes must not rely on the discretion of the public official and must be actions within their lawful duties, as well as a legal right that the legal entity is already entitled to receive, such as applying for licenses, requesting certificates, or obtaining public services, etc.
Revolving Door	means	A situation where individuals from the public sector move to work in the Company, or Company personnel move to work in public sector policy roles, in a manner that damages the reputation of credibility and integrity of public duties or public policy-making. This carries a risk of fraud and corruption in terms of conflicts of interest and biased regulatory performance.

Government Official	means	A situation where an individual who is or was a public official, politician, or advisor to a government agency joins a private company and may leverage relationships or inside information to benefit the private company, or cause a conflict of interest in the performance of duties between the government agency or business regulatory body and the regulated company. The outcome of such actions aims to gain an unfair business advantage or influence policy-making to favor the private company for which the former public official works.
State Official	means	A political office holder, government official, or local government employee holding a permanent position or receiving a regular salary; an employee or person working in a state enterprise or government agency; a local administrator and local assembly member who is not a political office holder; an official under the law on local administration; and shall include directors, sub-committee members, employees of government agencies, state enterprises, or government sectors, as well as any individual or group of individuals who exercise or are assigned to exercise state administrative power in performing any act under the law, whether established within the bureaucracy, state enterprises, or other state affairs.
Receiving or Providing Sponsorship	means	The receiving or providing financial assistance, personnel, assets, or activities to/from customers, suppliers, or business partners for the purpose of business, brand, or reputation, which serve to commercial credibility and strengthen business relationships on appropriate occasions.
Sponsorship	means	Money, items or other forms of compensation given to or received from customers, suppliers, or business partners, which can be monetized. The objective of such sponsorship is for the business, brand of the reputation of the Company and its subsidiaries, which serving to build commercial credibility, foster business relationships, and be provided on appropriate occasions.
Conflict of Interest	means	A conflict between the personal interests of the Board of Directors, executives, and all employees (including their relatives and family members) and the interests of the Company, whether directly or indirectly, which prevents that individual from performing their duties impartially and may result in a lack of trust in the execution of their assigned roles and responsibilities.
Gifts, Hospitality, and Entertainment	means	**Gifts**: Means any item of value given by a person or company to another person or company without direct demand for anything in return. Gifts may be physical objects or other forms of benefits. **Hospitality**: Means expenses for business entertainment, such as providing food and beverages, sports entertainment, and other expenses directly related to business practices or commercial customs, including business education. This is permissible provided that the expenses are reasonable and do

		not influence operational decisions or create a conflict of interest. **Entertainment:** Means participating in social, cultural, or sporting events with officials or individuals who have, may have, or may foster business relationships with the Company.
Charitable Donation	means	The donation of money, items, or anything else that can be calculated in monetary terms to public charitable organizations without expecting anything in return.
Asset	means	Movable property such as office equipment and tools, and immovable assets such as land and buildings. Furthermore, it shall also encompass technology, technical knowledge, copyrighted documents, intellectual property, and confidential business information.

6. Roles, Duties, and Responsibilities

The Board of Directors, executives, and all employees, including individuals associated with the Company, must strictly adhere to and comply with this Anti-Corruption Policy.

Responsible Party	Roles and Duties
Board of Directors	1. Consider, approve, and support the Anti-Corruption Policy within the Company. 2. Oversee compliance with the Anti-Corruption Policy to ensure that the management recognizes its importance and integrates it into the corporate culture.
Audit Committee	1. Review and ensure that the Company's internal control system is adequate against bribery and corruption; review compliance with the Anti-Corruption Policy and guidelines, and report directly to the Board of Directors. 2. Receive whistleblowing reports, consider complaints received, and instruct the Internal Audit Department to conduct confidential fact-finding investigations. The results must be reported to the Audit Committee for consideration. If a complaint is found to have merit regarding corruption or misconduct, the Audit Committee shall appoint a Fact-Finding Investigation Committee to take action.
Corporate Governance Committee	Hold the authority, duty, and responsibility to oversee, prevent, and counter all forms of corruption that may arise from operations and interactions with stakeholders, which could impact the Company's decisions and business operations. This includes fostering a corporate culture that raises awareness of the dangers of corruption, building correct values, and enhancing the confidence of all stakeholder groups.
Chief Executive Officer (CEO)	Responsible for implementing anti-corruption measures within the organization by establishing systems, promoting, supporting, and supervising executives, employees, and all related parties to ensure strict compliance with the anti-bribery and anti-corruption policies and guidelines. This includes reviewing the appropriateness of various

	measures to align with business changes, rules, regulations, legal updates, and shifting risks.
Fact-Finding Investigation Committee	Responsible for investigating facts regarding bribery and corruption, and reporting the progress and outcomes to the Audit Committee, senior executives, and other relevant committees as appropriate.
Anti-Corruption Working Group	Communicate anti-corruption policies and measures, develop communication guidelines and channels, and provide training to enhance the knowledge and capability of directors, executives, and employees of the Company and its subsidiaries.
Internal Audit Department	1. Audit and prepare an annual audit plan covering accounting, financial reporting, record-keeping, financial documents, and Company data, as well as sales, marketing, procurement, contracting, error rectification, and other processes with high corruption risks, ensuring maximum efficiency. 2. Design measures and operating procedures for processes prone to corruption risks in accordance with sound internal control principles, ensuring adequate supporting evidence and proper record-keeping, as well as regularly reviewing and updating operating procedures. 3. Consult with risk owners or departments involved in corruption-risk activities to design, review, and modify internal control systems or operating procedures to mitigate corruption risks. 4. Urgently report audit findings related to corruption or other suspicious behaviors to senior executives, the Audit Committee, and the Board of Directors. 5. Monitor the implementation of anti-corruption measures to ensure that the Board of Directors, executives, and employees consistently operate in compliance with the Company's anti-corruption policies and requirements.
Human Resources Department	1. Establish employee selection processes, conduct criminal background checks including history related to bribery or corruption and verify the accuracy of applicants' information, qualifications, and capabilities prior to signing employment contracts. Such contracts must strictly prohibit employees from engaging in any form of bribery and corruption. 2. Include content regarding anti-corruption policies and measures in the orientation for new employees.
Directors, Executives, and Employees	Responsible for strictly complying with anti-bribery and anti-corruption policies, guidelines, and related regulations, with full awareness of the disciplinary penalties in the event of non-compliance or violations.

7. Term of Anti-Corruption Policy

7.1 The Company has a policy to counter all forms of corruption, whether directly or indirectly, by encouraging personnel at all levels to recognize the importance of and possess a conscience in countering corruption.

7.2 The Company requires everyone within the company to strictly comply with the Anti-Corruption Policy without exception.

7.3 All Company personnel shall not engage in any form of corruption. Personnel at all levels must not give, offer, promise, demand, execute, or accept any corruption for the benefit of the organization, themselves, family, friends, or acquaintances, whether involving public officials or between private sector entities that could be construed as corruption. Furthermore, they must perform their duties in compliance with relevant laws, particularly those concerning anti-corruption in Thailand.

7.4 Compliance with this Anti-Corruption Policy shall be regularly reviewed, alongside periodic updates to guidelines and operational requirements to align with business changes, rules, regulations, and relevant legal updates. Any violation, facilitation, or cooperation in bribery or corruption will result in disciplinary action in accordance with the Company's regulations.

8. Background Check

The Human Resources Department must conduct background checks prior to entering into employment contracts with executives and employees of the Company and its subsidiaries. If an applicant is found to have a history of bribery or corruption, the Company shall not enter into an employment contract with such individual.

9. Quality Control

The Company attaches great importance to an appropriate and adequate internal control system and audit process to efficiently oversee operation in compliance with target, objectives, laws, and relevant regulations, It's also implements process to provide assurance that the Company can prevent bribery and corruption.

The Company designates the Internal Audit Department with the duty and responsibility to review the appropriateness and adequacy of the Company's internal control system. The department shall assess the internal control system of each business process, covering potential risks of bribery and corruption, and report audit findings. The Internal Audit Department must discuss or report the audit results to the executives of the business unit and/or the audited department for their information, providing recommendations for appropriate and practical improvements to internal controls. Additionally, audit results must be reported to the Audit Committee on a regular basis, at least once a quarter.

10. Risk Assessment

Bribery and corruption risk assessment consists of identifying operational risks, measuring their impact and likelihood of occurrence, and evaluating existing internal controls. It also involves establishing preventive and corrective measures to mitigate and manage risks within the organization's risk appetite in a timely manner. The results of the risk assessment shall be regularly presented to the Risk Management Committee to summarize potential corruption risks within each business process.

11. Measures and Guidelines

11.1 The Company's Credit Services

The Company is committed to providing continuous credit facilities to ensure that customers can access formal sources of capital. We aim to support SME entrepreneurs by offering appropriate financing costs and a fast, transparent approval process based on good corporate governance and the highest customer satisfaction. To ensure clarity and transparency at every stage of the credit assessment process, with the following criteria:

(1) To apply for credit services, customers must contact the Company's officers directly or apply through the Company's website at www.leaseit.co.th, or other channels developed by

the Company and customer must not contact the Company through intermediaries or individuals claiming to be company representatives who boast that they can expedite the process.

(2) The Company's officers will request necessary information from customers in accordance with the checklist designated for each type of credit product to support credit analysis.

(3) The Company's officers will provide an estimated timeframe for the credit assessment after receiving complete information and documentation from the customer. The Company will formally notify the customer of the assessment result through a Credit Notification Letter.

(4) The Company's officers will inform customers of the various fees and expenses to be paid to the Company in accordance with the Company's regulations. The types of expenses, amounts, and payment schedule will be clearly specified, and a company receipt will be issued to the payer for every payment made.

(5) The Company's officers will process credit applications on a first-come, first-served basis. Applicants who submit their credit requests and complete documentation first will receive priority in the assessment process.

(6) The Company's officers shall serve customers with respect and hospitality, and clearly clarify any doubts or questions the customers may have.

(7) The Company shall strictly refrain from engaging in any financial transaction with any individual who is not a customer, or any person whom the Company has reason to believe will misuse government bidding documents to accept collusive bidding fees or act as a sham competitor for other bidders.

11.2 Giving and Receiving Bribes

(1) Directors, executives, and employees of the Company and its subsidiaries shall not solicit, arrange, or accept bribes for their own personal benefit, the Company's benefit, or the benefit of persons associated with the Company or themselves whether they are family members, friends, or associates in any other manner.

(2) Directors, executives, and employees of the Company and its subsidiaries shall not offer, promise to provide, or accept bribes from public or private officials, or any other individuals, with the intent to induce them to act, refrain from acting, or delay any action in violation of the law.

(3) When anyone witnesses any act that constitutes giving or receiving a bribe, they must immediately notify the Company through the whistleblowing channels specified in the Company's Whistleblowing Policy.

(4) In procurement processes, giving or receiving bribes in any type of procurement is strictly prohibited. All procurement activities must be conducted in strict compliance with applicable laws and related regulations.

11.3 Giving and Receiving Gifts

The Company has a policy prohibiting directors, executives, and employees of the Company and its subsidiaries from soliciting, receiving, or giving gifts, items, or any other benefits that are unnecessary and exceed the value customary in standard societal practices, or exceed the Company's conditions or regulations. To ensure that the giving and receiving of gifts is transparent and not for any interest or consideration that constitutes bribery or corruption, the Company has established the following guidelines:

(1) The offering and acceptance of gifts must be reasonable, open, and transparent. Such actions must be consistent with specific festivals or customary traditions.

(2) The value of gifts or any other benefits given or received must not exceed 3,000 Baht.

(3) In the event that it is necessary to provide items or any other benefits with a value exceeding 3,000 Baht, prior approval must be obtained from the Chief Financial Officer (CFO) and the Chief

Executive Officer (CEO). Additionally, the "Form-CAC-07: Gift, Souvenir, and Token Gift Form" must be completed and retained within the department as evidence for inspection upon request by the Internal Audit Department.

(4) In the event that it is necessary to accept items or any other benefits with a value exceeding 3,000 Baht, the relevant Chief Officer shall determine whether to grant approval for acceptance. Once received, the recipient must complete the "Form-CAC-05: Gift, Asset, or Other Benefits Acceptance Form" and submit it to the Chief Executive Officer (CEO) for further consideration and action.

(5) The Company does not encourage business partners or business associates to provide gifts that could influence operational decisions with bias, cause discomfort, or lead to a conflict of interest. Exceptions are made for gifts given in accordance with customary practices, provided that such gifts are appropriate to the situation, festive occasion, and local traditions. The Company does not encourage business partners or stakeholders associated with the Company's business to give gifts that could result in biased operational decisions, cause awkwardness, or potentially lead to a conflict of interest, except for customary gifts given according to tradition, which must be appropriate to the circumstances, festivals, and local customs. In the event that it is necessary to give or receive gifts/any other benefits with a value exceeding 3,000 Baht, the business unit executive shall be responsible for considering and approving such giving or receiving. In every such instance, Form-CAC-05 'Gift, Property, or Other Benefits Receipt Form' must be completed, and the form must be filled out.

Examples of acceptable gifts that may be offered or received include:

- Business promotional souvenirs or general sales promotional items of insignificant value, such as pens, stationery, jackets, T-shirts, or tote bags bearing the Company's logo.
- Gifts or gift baskets provided during various festive occasions.
- Trophies, plaques, or awards of honor.

Examples of prohibited gifts include:

- Cash or cash equivalents, such as cheque, gift vouchers, gold jewelry, or real estate.

Procedures for Giving Gifts

1. The provision of gifts exceeding 3,000 Baht in value to customers, business partners, or business associates is strictly prohibited.
2. The provision of gifts must be reported and approved as follows:
   2.1 The requester shall prepare a memorandum (Memo) to seek approval from the Chief Executive Officer (CEO), which must be routed through Chief Financial Officer (CFO) and Line Chief Officer.
   2.2 The Line Chief Officer, the Chief Financial Officer (CFO), and the Chief Executive Officer (CEO) shall review the request to ensure that the purpose of giving the gift aligns with the Company's guidelines.
3. Upon receiving approval, the requester must complete the "Form-CAC-07: Gift, Souvenir, and Token Gift Form," ensure it is signed and acknowledged by the Line Executive on every occasion, and retain it within the department as evidence of gift-giving for inspection upon request by the Internal Audit Department.
4. The requester shall submit evidence of the gift, such as a receipt, to the Accounting and Finance Department as proof of the gift-giving.
5. The Accounting Department shall review the evidence of the gift-giving. If the provided evidence is insufficient, the requester will be notified to provide additional information or clarification. If it is proven that the gift-giving does not comply with the guidelines, or is used

as a pretext or channel for corruption, the Company will impose the maximum disciplinary action against the offender.

6. The Internal Audit Department shall conduct an annual review of the gift-giving process to ensure that the procedures are efficient, effective, and maintained under appropriate internal controls.
7. This gift-giving policy does not include promotional items produced by the Company or the Group for general distribution to customers and business partners, such as mugs, bags, etc.

Procedures for Receiving Gifts

1. The acceptance of gifts must be reported or approved as follows:
   1.1 For values below 3,000 Baht, prior approval is not required; however, it must be reported and recorded in the "Form-CAC-04: Gift, Souvenir, and Token Gift Form." Additionally, it must be signed and acknowledged by the Line Executive, and retained within the department as evidence for inspection upon request by the Internal Audit Department.
   1.2 For values of 3,000 Baht and above, prior approval must be obtained from the Line Executive. Upon receiving the item, the recipient must complete the "Form-CAC-05: Gift, Asset, or Other Benefits Acceptance Form" and submit it to the Line Executive for review and comments, and subsequently forward it to the Chief Executive Officer (CEO) to determine the appropriate disposition of such item.
2. The Line Chief Officer and the Chief Executive Officer (CEO) shall review the gift details to ensure that the purpose of accepting the gift aligns with the Company's guidelines.
3. The recipient must submit the "Gift, Asset, or Other Benefits Acceptance Form" to the Internal Audit Department for record-keeping. If it is decided that the gifts are to be collected for New Year lucky draws, the Internal Audit Department shall be responsible for gathering and maintaining those items.
4. The Internal Audit Department shall report the management of gifts exceeding 3,000 Baht in value to the Chief Executive Officer (CEO) and the Corporate Governance Committee on a quarterly basis.
5. The Internal Audit Department shall conduct an annual review of the gift acceptance process to ensure that the procedures for receiving gifts and souvenirs are efficient, effective, and maintained under appropriate internal controls.

11.4 Business Entertainment and Hospitality Services

Business entertainment should be arranged to enhance opportunities for promoting the Company's various products or to build networking opportunities. It must be appropriate for each occasion and not luxurious or wasteful beyond necessity. As for hospitality services at the Company's premises, visitors should be treated with friendliness and attentiveness, and appropriate entertainment should be provided based on the occasion to ensure visitors feel comfortable, satisfied, and impressed, which will ultimately contribute to a positive corporate image."

(1) Accepting offers for business entertainment, seminars, training, or site visits where expenses such as meals, accommodation, and travel are covered by business partners is prohibited, except with the review and approval of the Chief Executive Officer (CEO) or the authorized person at each respective level. Such offers must be appropriate, beneficial to the Company, reasonable in value, and in compliance with customary practices and relevant laws. Furthermore, the offer must be made on an organization-to-organization basis, rather than to an individual.

(2) Business entertainment expenditures must comply with the following regulations:

2.1 For government agencies, government officials, and private sector entities. The amount must not exceed 3,000 Baht per occasion and must be approved by the Chief Officer and the Chief Financial Officer (CFO).

2.2 In the event that the value exceeds 3,000 Baht per occasion. The request must be reviewed and approved by the Chief Officer and the Chief Executive Officer (CEO), routed through the Chief Financial Officer (CFO). A clear reason and necessity must be specified, demonstrating that it is strictly for the business benefit of the Company.

Procedures

1. The requester shall prepare a memorandum (Memo) to seek approval from the Chief Executive Officer (CEO), which must be routed through Chief Financial Officer (CFO) and Chief Officer.
2. The Chief Officer, the Chief Financial Officer (CFO), and the Chief Executive Officer (CEO) shall review the entertainment details to ensure that the purpose of providing such hospitality aligns with the Company's guidelines.
3. The requester shall submit supporting evidence of the business entertainment, such as receipts, to the Accounting and Finance Department as proof of the provided hospitality.
4. The Accounting Department shall review the evidence of the business entertainment. If the provided evidence is insufficient, the requester will be notified to provide additional information or clarification. If it is proven that the entertainment does not comply with the Company's guidelines, or is used as a pretext or channel for corruption, the Company will impose the maximum disciplinary action against the offender.
5. The Internal Audit Department shall conduct an annual review of the business entertainment process to ensure that the procedures are efficient, effective, and maintained under appropriate internal controls.

11.5 Donation and Sponsorship

Charitable donations and Sponsorships must be verifiable, ensuring that all donated funds, solicitations, assets, or any other benefits are genuinely intended for community assistance, social support, or public charity in accordance with their stated objectives. Complete supporting documentation is required, and such contributions must not be used as a pretext for accepting or offering bribes. The conditions are as follows:

1. Charitable Donation and sponsorships must be carried out with transparency, in full compliance with the law, and in accordance with moral principles, and shall not involve any actions that could result in damages to society at large.
2. Charitable Donation and sponsorships for specific projects must be verifiable, demonstrating that actual activities are carried out to achieve the project's objectives. Such contributions must provide genuine benefits to society or align with the corporate social responsibility objectives.
3. Charitable Donation and sponsorships must not involve any form of reciprocal benefits for any specific individual or entity.
4. The use of the Company's funds or assets for project support must be made in the name of the "Company" only. Such sponsorships must serve the purposes of business interests, brand image, and the Company's reputation. Furthermore, all disbursements must clearly state a specific objective, be supported by verifiable evidence, and receive prior approval from the Chief Financial Officer (CFO) and the Chief Executive Officer (CEO).

3 Procedures

1. The requester shall prepare the "Charitable Donation/Sponsorship Request Form", specifying the name of the recipient organization, the objective of the charitable donation or sponsorship, and the name of the activity or project for which the support is requested.
2. The requester shall submit the "Charitable Donation/Sponsorship Request Form" along with all supporting documents to the relevant Line Chief Officer for initial review. Upon endorsement, the request shall be presented to the Chief Executive Officer (CEO) for approval, through the Chief Financial Officer (CFO).
3. The Chief Executive Officer (CEO) and the Chief Financial Officer (CFO) shall review the details of donations and sponsorships to ensure full compliance with the Company's guidelines.
4. Upon completion of the donation, the requester shall submit the supporting evidence—such as a letter of appreciation, a donation receipt (merit certificate), or photographs—to the Accounting Department for record-keeping purposes.
5. The Accounting Department shall review the evidence of the donation or sponsorship. If the provided evidence is deemed insufficient, the requester will be notified to provide additional information or clarification. Should it be proven that the donation or sponsorship violates the Company's guidelines or is used as a pretext or channel for corruption, the Company will impose the maximum disciplinary action against the offender.
6. The Internal Audit Department shall review the charitable donation and sponsorship process on an annual basis to ensure that the procedures are efficient, effective, and maintained under appropriate internal controls.

11.6 Political contributions or political support

Lease IT Public Company Limited and its subsidiaries operate with strict political neutrality. The Company does not have a policy to provide political assistance, support any political parties, or engage in activities that demonstrate partiality toward any political party, group, or political figure. Furthermore, the Company does not utilize its funds or resources to support political parties, politicians, or those in power, whether directly or indirectly. Directors, executives, and employees of the Company and its subsidiaries are strictly prohibited from using their authority to persuade, pressure, or compel colleagues and subordinates to support any political activities.

1. The Company shall refrain from engaging in any political advertising or public relations activities intended to solicit support or campaign for political purposes within its premises. Furthermore, the hosting of political activities that favor any specific political party or faction is strictly prohibited.
2. The Company does not have a policy to provide financial support, resources, or any other assets, whether directly or indirectly, to politicians, political parties, or any political groups.
3. Directors, executives, and employees of the Company and its subsidiaries are entitled to the freedom to exercise their political rights, such as voting in elections or holding membership in a political party.
4. Directors, executives, and employees of the Company and its subsidiaries may participate in political activities in their personal capacity. Such participation must not interfere with their working hours or professional duties. Furthermore, they must refrain from expressing any opinions or taking any actions that could create the impression that the Company is involved with or provides support to any particular political party or group.
5. Directors, executives, and employees of the Company and its subsidiaries must clearly distinguish their personal political activities from the Company's business operations. This includes, but is not limited to, refraining from wearing company uniforms, displaying

company symbols, or citing their professional title or affiliation with the Company while exercising their political rights.

11.7 Conflict of Interests

The Company has established a Conflict of Interest Prevention Policy to serve as a guiding principle for any operational decision making, covering all directors, executives, and employees of the Company and its subsidiaries. This is to ensure the maximum benefit of the Company, eliminate conflicts of interest, and prevent the exploitation of one's position for undue gain, personal interest, or the benefit of associates and third parties, thereby avoiding and preventing any overlapping interests.

(1) Directors, executives, and employees of the Company and its subsidiaries shall refrain from engaging in any business of the same nature as, or in competition with, the business of the Company or its subsidiaries, whether for personal benefit or the benefit of others, which may result in direct or indirect damage to the Company. This includes abstaining from becoming a partner, a shareholder with decision making authority, or an executive in a competing business. An exception may be granted only if it can be demonstrated that effective mechanisms are in place to ensure that such actions will not affect the Company and its subsidiaries, or that measures have been established to serve the best interests of the Company, its subsidiaries, and the shareholders as a whole.

(2) Directors, executives, and employees of the Company and its subsidiaries shall refrain from holding a significant shareholding in any competing business of the Company, if such shareholding prevents them from performing their duties, causes them to neglect their official obligations, or otherwise adversely affects their professional responsibilities. In cases where shares were acquired prior to assuming their position as director, executive, or employee, or before the Company entered into such business, or were acquired through inheritance, the director, executive, or employee must immediately report the matter to the Company in accordance with the procedures established by the Board of Directors.

(3) Directors, executives, and employees of the Company and its subsidiaries shall disclose any business transactions or ventures conducted privately, or involving family members, relatives, or dependents, that may give rise to a conflict of interest with the Company or its subsidiaries. Examples of such interests include:

(3.1) Engaging in joint ventures or having financial interests with entities that serve as guarantors for the Company's business partners or the Company's customers.

(3.2) Holding any position, including serving as an advisor, for business partners who conduct business with the Company or for the Company's customers.

(3.3) Engaging in the trade of goods or services with the Company or its subsidiaries, whether directly or through a third party.

(4) Directors, executives, and employees of the Company and its subsidiaries shall not seek personal gain or benefits for others by utilizing confidential information of the Company and/or its subsidiaries, such as business plans, revenue data, board resolutions, or business forecasts, regardless of whether such actions cause damage to the Company. Furthermore, they are required to strictly comply with the Company's Insider Trading Policy.

(5) Directors, executives, and employees of the Company and its subsidiaries who have a conflict of interest in any agenda item must abstain from voting or recuse themselves from the meeting during the deliberation of that particular matter.

11.8 Facilitation Payments

Facilitation payments that may lead to bribery or corruption are strictly prohibited. The Company rejects giving, soliciting, or promising to give bribes or facilitation payments that may lead to bribery or corruption, whether directly or indirectly, to facilitate any type of business operation with government officials and agencies in any form. Furthermore, the Company's interactions with the public sector must be transparent, honest, and in compliance with the procedures prescribed by government agencies and/or relevant laws.

11.9 Hiring Government Officials (Revolving Door)

The employment of government officials or public servants must be conducted with transparency, ensuring that no state power is leveraged to favor the Company's business operations. The provisions are as follows:

(1) Do not employ government officials who currently hold positions in public agencies to work in roles with interrelated responsibilities or those that risk creating a conflict of interest.

(2) Establish a Cooling-off Period of 2 years for the appointment of former government officials who have left office, or individuals who previously worked for regulatory agencies directly related to the Company.

(3) Conduct background checks (Due Diligence) on individuals the Company intends to recruit or appoint as directors, managing directors, executives, or advisors of the Company, to identify potential conflicts of interest, such as unlawful lobbying or being assigned to contact their former agency.

(4) The employment and remuneration of government officials must be carefully reviewed regarding reasons and necessity, and must receive approval from the Board of Directors.

(5) Clearly specify prohibitions regarding duties and define operational practices to prevent the abuse of power or potential conflict of interest issues.

(6) To ensure transparency in the appointment of advisors, directors, Chief Executive Officer (CEO), or executives of the Company, the names and profiles of former government officials appointed to such positions must be disclosed, along with the rationale for their appointments, in the Company's public disclosures/publications.

Any employment of personnel who were former employees or government officials that does not meet the aforementioned criteria must receive approval from the Board of Directors in all cases.

In the event that Company personnel engage in public policy roles:

1. Information regarding directors, the Chief Executive Officer (CEO), advisors, executives, or employees of the Company who take on public policy roles must be disclosed, along with the rationale for their engagement, and published in the Company's documents to ensure transparency.
2. Prohibitions regarding duties and operational practices should be specified to prevent the abuse of power or conflict of interest issues, such as disclosing secrets of the government agency in which they served, or unlawful lobbying.
3. If the performance of duties by directors, the Chief Executive Officer (CEO), advisors, executives, or employees of the Company in a government agency could clearly create a conflict of interest issue, such individuals should refrain from performing those duties.

11.10 Procurement

Procurement operations and contracting with suppliers, business partners, and stakeholders of the Company must be conducted with transparency and honesty, in compliance with the procurement regulations, and in accordance with applicable laws and rules concerning both public and private sector procurement, as well as other relevant regulations. In this regard, the Procurement Policy must be strictly followed.

1. The Company shall conduct its procurement activities in an efficient and effective manner, based on established criteria. Key considerations include quality, price, quantity, service, and delivery speed. Furthermore, the Company integrates considerations for economic, social, and environmental responsibility into its procurement decisions.

2. The Company shall conduct its procurement processes with transparency, fairness, and accountability, while strictly complying with all relevant laws and regulations.
3. The Company shall treat all suppliers and contractors with fairness and without exploitation. The Company is committed to providing accurate, complete, clear, and sufficient information to all parties on an equitable basis.
4. The Company shall implement Green Procurement practices to minimize environmental impact, in alignment with the ISO 14001 Environmental Management System, Carbon Footprint initiatives, and Occupational Health and Safety management systems.
5. The Company maintains a zero-tolerance policy against all forms of corruption and strictly adheres to anti-corruption practices, whether direct or indirect. Any violation of or failure to comply with this Anti-Corruption Policy may result in legal action being taken against the supplier or contractor.
6. The Company maintains a policy prohibiting personnel from accepting or offering gifts, hospitality, entertainment, or any other benefits, whether directly or indirectly, if such actions could influence the Company's business operations. Exceptions are made only for gifts that are appropriate for the occasion and circumstances.
7. Should suppliers or contractors discover any personnel engaging in non-transparent activities or encountering a conflict of interest, they must notify the Company immediately.

Guidelines

1. Contracting parties, partners, and stakeholders must have no prior record of bribery or corruption.
2. Contracts and agreements with business partners, allies, and stakeholders must be executed in writing, clearly defining the scope of the relationship, compensation terms, and termination rights, among others. All such contracts and agreements shall be drafted by the Legal and Contract Department and are subject to approval by the Legal Department.
3. The procuring department is required to inform suppliers or relevant parties that the Company maintains a strict Anti-Corruption Policy and Guidelines, which must be strictly adhered to.
4. The Internal Audit Department is responsible for auditing procurement processes in accordance with the annual audit plan.
5. Remuneration, wages, or service fees specified in the contract must be appropriate and reasonable in relation to the goods or services received. Furthermore, no payments shall be made in cash.

11.11 Data and Asset Protection

Directors, executives, and employees of the Company and its subsidiaries, as well as stakeholders and business partners, are obligated when utilizing the Company's data and assets to ensure that they are used as wisely and efficiently as possible. The Company's data and assets must not be wasted or exploited for any individual's personal benefit. Utilizing the Company's assets for purposes not directly related to the Company's business without prior authorization is strictly prohibited; this includes the unauthorized removal or borrowing of the Company's property.

12 Whistleblowing Channel

12.1 Email

To	Email address
Chairman of The Board or Chairman of Audit Committee or Audit Committee or Director or Chief Executive Officer or Head of Internal Audit	fraud@leaseit.co.th

12.2 Postal mail

To	Postal mail
Chairman of The Board or Chairman of Audit Committee or Audit Committee or Director or Chief Executive Officer or Head of Internal Audit	Lease IT Public Company Limited 1023 MS Siam Tower, 29th floor, Rama 3 Road, Chongnonsi, Yannawa, Bangkok 10120

12.3 Company Website https://www.leaseit.co.th under the topic "Whistleblowing, Complaint, and Feedback"

13 Accounting Audit and Record-Keeping

13.1 The Company maintains an accounting audit process and requires approvals in accordance with the delegation of authority prior to recording transactions in the accounting system. Such transactions must be audited against the Company's policies and regulations, as well as relevant contracts, agreements, and applicable laws, to ensure proper compliance with financial reporting standards and accounting policies.

13.2 Operating expenses and capital expenditures (CapEx) must be supported by accurate and complete documentation, and must be approved within the specified monetary limits by authorized approvers.

13.3 Financial reports must be prepared accurately, truthfully, and reliably. All material information, including intercompany transactions and contingent liabilities, must be fully and accurately disclosed.

13.4 Adequate and secure internal controls must be established for the storage of accounting documents to ensure they are readily available for auditing. Furthermore, access to accounting data must be controlled, and data backup files must be securely maintained.

14 Measures upon Detecting Bribery and Corruption

If anyone witnesses or suspects that any director, executive, or employee of the Company or its subsidiaries, supplier/contractor, or any associated business third party is involved in giving or receiving bribes, corruption, or misconduct, whether directly or indirectly, or if any violation of laws, morals, or the Company's Code of Conduct is identified, the Company has established comprehensive protocols.

The whistleblowing and complaint channels, scope of reporting, procedures, protection and confidentiality measures for whistleblowers or informants, as well as the process for reporting fact-finding results back to the whistleblower, are explicitly specified in the "Whistleblowing Policy." In this regard, the Company welcomes and provides opportunities for everyone including directors, executives, and employees of the Company and its subsidiaries, as well as the general public to report any wrongdoing.

15. Protection and Confidentiality Measures

To protect the rights of complainants, whistleblowers, witnesses, and informants acting in good faith, the Company shall keep their names, addresses, or any identifying information strictly confidential. All information related to the complainants, whistleblowers, witnesses, and informants shall be kept confidential, and access to such data shall be strictly restricted to those individuals directly responsible for investigating the complaint.

In this regard, the individuals responsible for handling and investigating the complaint are obligated to maintain the absolute confidentiality of all information, complaints, and supporting evidence. Disclosing such information to other unrelated parties is strictly prohibited. If any individual breaches this confidentiality, the Company will impose the maximum disciplinary penalty, except where such disclosure is required by law.

16.Complaint Handling, Violations, and Non-Compliance Procedures

16.1 Investigation

Upon receiving a report or notification of bribery (giving/receiving), corruption, or misconduct, or upon being notified or requested by the Audit Committee to conduct an investigation, the Audit Committee shall appoint a "Fact-Finding Investigation Committee" to investigate the facts based on the whistleblowing report or information provided by the informant. In this regard, any interested party or person with a conflict of interest is strictly prohibited from serving on the Fact-Finding Investigation Committee. The committee shall report its findings to the Audit Committee for consideration, based on the following details:

(1) The investigation of wrongdoing and corruption must be conducted with fairness and without bias to ascertain the facts or determine whether the accused individual committed the offense. The interests and reputation of the accused must also be protected during the process.

(2) The Fact-Finding Investigation Committee is responsible for investigating the facts, as well as evaluating and verifying the initial information received in coordination with the relevant departments. The Fact-Finding Investigation Committee shall have the authority to inspect relevant documents, data, and any other corporate information of the Company, and to interview the informants.

(3) If a Company director is the accused individual, the Board of Directors shall appoint a Fact-Finding Investigation Committee comprising entirely of independent directors to investigate the facts regarding such actions without delay.

(4) If an independent director is the accused individual, the Board of Directors shall appoint a Fact-Finding Investigation Committee comprising other independent directors, and the accused independent director shall be strictly prohibited from sitting on that committee.

(5) If the investigation reveals credible information or evidence to believe that the accused individual has indeed committed bribery (giving/receiving), corruption, or misconduct, the Company shall grant the accused the right to be informed of the allegations and the right to prove their innocence by providing additional information or evidence demonstrating that they were not involved in the alleged acts.

(6) Upon completion of the investigation, if it is confirmed that the accused individual did engage in bribery (giving/receiving), corruption, or misconduct, such actions shall be deemed a violation of this Anti-Corruption Policy, and the Fact-Finding Investigation Committee must report the matter to the Audit Committee for further consideration.

16.2 Disciplinary Actions and Penalties

(1) When the investigation confirms that the accused individual, whether a director or executive or employee has indeed committed bribery (giving/receiving), corruption, or misconduct, it shall be deemed a violation of the Company's Anti-Corruption Policy and Guidelines. Disciplinary proceedings shall be initiated in accordance with the Company's work rules and regulations, and the accused shall be subject to the designated disciplinary penalties.

(2) In the event it is proven that an authorized director or a Company director has violated or failed to comply with this policy, or has indeed committed corruption, appropriate penalties shall be proposed based on the factual evidence, surrounding circumstances, and the appropriateness of each case. The investigation results and the proposed penalties shall be reported to the Board of Directors.

(3) If the violation or non-compliance constitutes an unlawful act, the offender shall also be subject to legal penalties prescribed by law.

(4) The Company's final decision regarding disciplinary penalties shall be conclusive and binding.

(5) The Company will not demote, penalize, or adversely affect any director, executive, or employee of the Company and its subsidiaries who rejects corruption, even if such refusal results in a loss of business opportunities for the Company.

16.3 Corrective Measures

Upon completion of the investigation, the Fact-Finding Investigation Committee, business unit executives, relevant departments, and the Risk Management Working Group shall jointly consider corrective measures regarding the corruption incident or any other potential triggers of corruption. This is to improve or supplement policies, internal control systems, and workflows, and may include filing civil or criminal lawsuits, as well as expanding the scope of the investigation to check for related corruption in other areas. A case-specific corrective measure and an Action Plan with specified timelines must be formulated and presented to the Chief Executive Officer (CEO) for appropriate action.

16.4 Information Disclosure

The Company designates the Audit Committee or its authorized representative as the party responsible for disclosing material information regarding proceedings related to offenses/violations of the Anti-Corruption Policy to external entities, such as the Securities and Exchange Commission (SEC), the Stock Exchange of Thailand (SET), etc., or to the general public.

In this regard, unauthorized individuals are strictly prohibited from disclosing information regarding the bribery or corruption investigation to other personnel within the Company, the media, or any other external entities. The Company will impose strict penalties in the event of any violation.

17.Communication and Training

The Anti-Corruption Policy is integrated into the Company's Work Rules and Regulations. The Human Resources Department shall apply these measures across the organization and incorporate them into all aspects of human resource management, including recruitment, performance evaluation, training, communication, promotion, and disciplinary actions

17.1 Directors, executives, and employees of the Company and its subsidiaries must undergo training or be informed of the Anti-Corruption Policy to ensure awareness of this policy, as well as:

(1) Communicating that the Company maintains a policy to not demote, penalize, or adversely affect any director, executive, or employee of the Company and its subsidiaries who rejects bribery and corruption, even if such refusal results in a loss of business opportunities for the Company.

(2) Communicating reporting methods when witnessing or suspecting that any director, executive, or employee of the Company and its subsidiaries, supplier/contractor, or any associated business third party is engaged in bribery or corruption.

(3) Designating this policy as a mandatory part of orientation or prior to taking office/employment for all new directors, executives, and employees of the Company and its subsidiaries.

(4) Disseminating the anti-corruption measures and policy to directors, executives, and employees of the Company and its subsidiaries, suppliers/contractors, and associated business third parties to ensure they are informed and have access to information regarding anti-corruption measures.

(5) Arranging knowledge and comprehension assessments regarding whistleblowing measures and the Anti-Corruption Policy to evaluate training effectiveness and ensure that directors, executives, and employees of the Company and its subsidiaries can implement them correctly.

17.2 Relevant departments, such as the Procurement Department, must communicate the Anti-Corruption Policy and guidelines to suppliers, business intermediaries, agents, distributors of goods or services, etc., as appropriate.

18. Seeking Guidance

In the event that personnel have doubts about whether an observed action may constitute fraud, corruption, a violation of laws, a breach of Company regulations, business ethics, human rights violations, discrimination, harassment, or unethical conduct, they may seek advice from their superiors or the Internal Audit Department prior to taking any action.

19. Communication for Subsidiary Implementation

Directors, executives, and employees of the Company and its subsidiaries shall be informed of the Anti-Corruption Policy, as well as other related policies and guidelines, and shall sign an acknowledgment confirming their commitment to comply with the Company's Anti-Corruption Policy.

20. Penalties for Violation or Non-Compliance

The Company shall take disciplinary action against any director, executive, and employee of Lease IT and its subsidiaries who engages in bribery and corruption. Disciplinary penalties range from probation, salary deductions, salary reduction, termination, or dismissal in accordance with the Company's regulations. Offending individuals may also face criminal penalties if the act violates the law. Furthermore, claiming ignorance of this policy and/or relevant laws shall not be accepted as an excuse for non-compliance.

The Company maintains a policy not to demote, penalize, or adversely affect any director, executive, or employee of the Company and its subsidiaries who refuses to give or receive bribes and engage in corruption, even if such refusal results in a loss of business opportunities for the Company.

This Anti-Corruption Policy (Revision No. 1) was approved by the Board of Directors at Meeting No. 7/2025 on August 13, 2025, and shall be effective from the announcement date onwards.

Announced on August 22, 2025.
Police General Jate Mongkolhutthi
Chairman of the Board
Lease IT Public Company Limited