คู่มือแนวปฏิบัติเพื่อสนับสนุนนโยบายต่อต้านการคอร์รัปชัน
(Anti-Corruption Implementation Guidelines)

รวมพลังต่อต้าน
การทุจริตคอร์รัปชัน

IT CITY
บริษัท ไอที ซิตี้ จำกัด (มหาชน)

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Anti-Corruption Implementation Guidelines

1. Introduction

IT City Public Company Limited is committed to conducting its business with integrity, transparency, and fairness, in accordance with the principles of good corporate governance and accountability to all stakeholders. The Company recognizes that fraud and corruption in any form, whether direct or indirect, can adversely affect its credibility, reputation, and long-term sustainability, while also undermining public trust and confidence in the business sector as a whole.

To ensure that the Company's operations are conducted in a standardized, transparent, and auditable manner, and in alignment with its Anti-Corruption Policy, the Company has established these Anti-Corruption Implementation Guidelines. These Guidelines serve as a practical reference for directors, executives, employees, and all persons acting on behalf of the Company, providing clear guidance for decision-making and the appropriate course of action in situations that may involve risks of fraud or corruption.

These Guidelines set out the implementation measures, internal controls, and requirements governing transactions and activities that may present corruption risks, including the giving or receiving of gifts, hospitality, donations, sponsorships, and any other activities that may give rise to conflicts of interest or bribery. Their purpose is to ensure that the Company's business operations are conducted with transparency, fairness, and the highest standards of integrity, free from all forms of corruption.

2. Objectives

These Guidelines are established to define clear principles, requirements, and operational procedures for conducting the Company's business in accordance with its Anti-Corruption Policy. They are also intended to promote integrity, transparency, and adherence to the principles of good corporate governance among directors, executives, employees, and all persons acting on behalf of the Company in the performance of their duties.

These Guidelines serve as a practical framework for preventing, detecting, and mitigating the risks of fraud and corruption in all forms. They also prescribe the control measures governing the giving or receiving of gifts, hospitality, donations, sponsorships, and other transactions or activities that may give rise to conflicts of interest or bribery risks.

The Guidelines are intended to ensure that the Company's operations are conducted in a standardized, transparent, and auditable manner, and in full compliance with applicable laws, regulations, and recognized principles of good corporate governance.

3. Scope

These Guidelines apply to all directors, executives, and employees at every level of the Company, as well as external parties acting on behalf of the Company. They provide a framework for governing transactions and activities that may present risks of fraud or corruption, including the giving or receiving of gifts, hospitality, donations, sponsorships, and interactions with government agencies.

4. Definitions

Corruption means the abuse of entrusted power or authority to obtain or secure an undue benefit for the organization, oneself, and/or another person. Corruption includes, but is not limited to, the giving and/or receiving of bribes, facilitation payments, solicitation or extortion, the provision of improper benefits, and conflicts of interest, whether involving government officials or private sector entities. This excludes actions that are expressly permitted under applicable laws, regulations, official notifications, rules, local customs, or legitimate business practices.

Fraud means any intentional act or omission undertaken to obtain an unlawful or improper benefit for oneself or another person. Fraud includes, but is not limited to, embezzlement, financial statement or accounting manipulation, and corruption.

Asset Misappropriation means any act that results in the unauthorized possession, misuse, or misappropriation of the Company's assets, or causes the Company to lose its assets, business opportunities, or other benefits, with the intent to obtain an improper benefit for oneself or another person. This includes both cash and non-cash assets.

Fraudulent Reporting means the intentional alteration, falsification, or manipulation of reports, whether financial (such as financial statements and accounting records) or non-financial, for the purpose of concealing asset misappropriation or other improper conduct, or to obtain an improper benefit for oneself and/or another person, resulting in the Company's reports being inaccurate, misleading, or not reflecting the true state of affairs.

Bribery means the offering, giving, soliciting, accepting, or receiving of a bribe.

Offering a Bribe means any act by which a person, in violation of applicable laws and/or regulations, gives, offers, or promises to give anything of value to a government official or any other person in order to influence the exercise of that person's official duties, authority, or position for an improper purpose or advantage.

Government Official or Other Person means:

- A Government Official, whether a public official of the Kingdom of Thailand or a foreign public official; or
- Other Person, meaning any individual or group of individuals other than a government official, including directors, executives, employees of the Company, customers, or any other private-sector individuals or entities.

Associated Person of the Company	means any contractor, agent, representative, or any other person who performs services for or on behalf of the Company, regardless of whether such person has formal authority to act on the Company's behalf.
Facilitation Payment	means an unofficial payment made to a government official that exceeds any amount prescribed by applicable law (if any), regardless of how small the amount may be, for the purpose of expediting or securing the performance of a routine governmental action or ensuring that an official duty is carried out. Examples include payments made to expedite the issuance of licenses, certificates, permits, or the provision of public services to which the payer is otherwise legally entitled.
Hospitality and Business Courtesies	means reasonable business-related expenditures incurred for the purpose of fostering legitimate business relationships, including meals and refreshments, sports or entertainment events, and other expenses that are directly related to business activities or are consistent with accepted business customs. This also includes the provision of business-related education, information, or awareness activities.
Donations and Sponsorships	means the provision or receipt of financial contributions, products, or services to or from a recipient for the purposes of supporting charitable causes, public benefit activities, community development, or promoting the Company's business objectives and corporate image.
Political Contributions	means the provision of assets, money, goods, rights, or any other benefits for the purpose of supporting, assisting, or otherwise benefiting political parties, politicians, politically exposed persons, or political activities, whether directly or indirectly.
Gifts and Tokens of Appreciation	means any items provided or received by the Company to or from external parties, such as suppliers, service providers, employees of banks or financial institutions, government officials, state enterprise personnel, representatives of public organizations or other entities, or members of the general public, for the purpose of fostering goodwill or maintaining legitimate business relationships. Such gifts or tokens must be of reasonable value, customary in nature, and provided or accepted in compliance with applicable laws, regulations, and the Company's policies.

5. Roles and Responsibilities

To ensure the effective implementation of the Company's Anti-Corruption Policy and these Anti-Corruption Implementation Guidelines, the Company has established the roles and responsibilities of the relevant individuals and functions as follows:

6. Related Policies and Implementation Guidelines

6.1 Policy and Implementation Guidelines on Gifts, Tokens of Appreciation, and Hospitality

Policy

The Company conducts its business in accordance with the principles of good corporate governance and business ethics, ensuring transparency and equitable treatment of all stakeholders. The Company is committed to avoiding any actions that may lead to discrimination, conflicts of interest, or any form of improper influence. In line with its Anti-Corruption Policy, the Company has established a No Gift Policy governing the giving and receiving of gifts, tokens of appreciation, hospitality, and any other benefits. This policy is intended to promote transparency, integrity, and accountability in business operations, establish consistent standards of conduct, and support the Company's sustainable growth.

Implementation Guidelines

To ensure that the giving and receiving of gifts, tokens of appreciation, and hospitality are conducted with transparency and are not intended to obtain, influence, or be perceived as seeking any improper advantage or benefit that could constitute corruption, the Company has established the following implementation guidelines to provide a consistent standard of conduct throughout the organization.

1) Gifts and Tokens of Appreciation

1.1) Nature of Gifts and Tokens of Appreciation

Gifts and tokens of appreciation refer to any items provided or received by the Company to or from external parties, such as suppliers, service providers, employees of banks or financial institutions, government officials, personnel of state-owned enterprises, public organizations, other entities, or members of the general public, for the purpose of fostering goodwill or maintaining legitimate business relationships. Such gifts or tokens must be of reasonable value, customary in nature, and provided or accepted in accordance with applicable laws, regulations, and the Company's policies.

1.2) Rules Governing the Giving and Receiving of Gifts and Tokens of Appreciation

a. The giving and receiving of gifts and tokens of appreciation may be conducted in accordance with customary practices and traditions, provided that such actions are transparent, do not influence or appear to influence the Company's business operations or decision-making, are not intended to obtain any improper advantage or benefit in return, and are not solicited or requested by the Company's personnel.

b. The giving and receiving of gifts and tokens of appreciation must comply with all applicable laws and regulations, as well as the Company's relevant policies and procedures.

c. All gifts and tokens of appreciation must be given or received solely on behalf of the Company and not in an individual's personal capacity.

d. The giving and receiving of gifts and tokens of appreciation must be reasonable in nature, with a value not exceeding THB 3,000. Where the value exceeds THB 3,000, the matter must be reported to the relevant Deputy Managing Director of the respective function and approved in accordance with the Company's approval procedures. In addition, any gift exceeding THB 3,000 must comply with all applicable laws and regulations, particularly those governing the giving of gifts to government officials.

Examples of Acceptable Gifts and Tokens of Appreciation

- Promotional or business souvenir items, or general sales promotion materials of nominal value, such as pens, stationery, jackets, T-shirts, or other items bearing the Company's logo.
- Seasonal gifts or gift hampers exchanged during customary festive occasions.
- Trophies, plaques, or commemorative awards presented as a form of recognition.

Examples of Prohibited Gifts and Tokens of Appreciation

- Cash or cash equivalents, including but not limited to cheques, gift cards, gift vouchers, gold jewelry, real estate, or any other assets that may readily be converted into cash.

1.3) วิธีปฏิบัติของการให้ของขวัญและของชำร่วย (กรณีที่มีมูลค่าเกิน 3,000 บาท)

ก. หน่วยงานผู้ร้องขอนำเสนอรายละเอียดการให้ของขวัญและของชำร่วย โดยใช้ "แบบฟอร์มคำขอและรายงานการให้หรือรับผลประโยชน์" ให้รองกรรมการผู้อำนวยการฝ่ายต้นสังกัดอนุมัติ

ข. ผู้มีอำนาจอนุมัติสอบทานรายละเอียดของขวัญและของชำร่วย เพื่อให้มั่นใจว่าวัตถุประสงค์ของการให้ของขวัญและของชำร่วยและพิจารณาอนุมัติ หากการขอให้ของขวัญและของชำร่วยเป็นไปตามแนวปฏิบัติฯ ของบริษัท

ค. หน่วยงานผู้ร้องขอ นำหลักฐานของขวัญและของชำร่วย เช่น ใบเสนอราคา ใบเสร็จรับเงิน เป็นต้น ส่งให้แก่ฝ่ายบัญชี เพื่อเป็นหลักฐานการให้ของขวัญและของชำร่วย และอนุมัติโดยรองกรรมการผู้อำนวยการฝ่ายบัญชีและการเงิน

ง. ฝ่ายบัญชี สอบทานหลักฐานการให้ของขวัญและของชำร่วย หากหลักฐานที่ผู้ร้องขอให้มาไม่เพียงพอ ให้แจ้งผู้ร้องขอเพื่อขอข้อมูลหรือคำอธิบายเพิ่มเติม หากพิสูจน์ได้ว่าการให้ของขวัญและของชำร่วยไม่เป็นไปตามแนวทางปฏิบัติของบริษัทหรือใช้เป็นข้ออ้างหรือเส้นทางสำหรับการคอร์รัปชัน บริษัทจะลงโทษผู้กระทำผิดตามมาตรการสูงสุด

จ. ฝ่ายตรวจสอบภายใน ตรวจสอบกระบวนการให้ของขวัญและของชำร่วยเป็นประจำทุกปี เพื่อให้มั่นใจว่ากระบวนการให้ของขวัญและของชำร่วยมีประสิทธิภาพ ประสิทธิผล และการควบคุมภายในที่เหมาะสม

1.4) Procedures for Giving Gifts and Tokens of Appreciation (Where the Value Exceeds THB 3,000)

a. The requesting department shall submit the details of the proposed gift or token of appreciation using the "Request and Report Form for Giving or Receiving Benefits" to the relevant Deputy Managing Director for review and approval.

b. The authorized approver shall review the details of the proposed gift or token of appreciation to ensure that its purpose is legitimate and that the proposed transaction complies with the Company's implementation guidelines before granting approval.

c. The requesting department shall submit supporting documents, such as quotations, receipts, or other relevant evidence, to the Accounting Department as documentation of the gift or token of appreciation. The transaction must also be approved by the Deputy Managing Director - Accounting and Finance.

d. The Accounting Department shall review the supporting documentation. If the documentation is incomplete or insufficient, the requesting department shall be required to provide additional information or clarification. Where it is determined that the gift or token of appreciation does not comply with the Company's implementation guidelines, or has been used as a means or pretext for corruption, the Company will impose disciplinary action up to and including the maximum penalty permitted under its disciplinary procedures.

e. The Internal Audit Department shall review the gift and token of appreciation process at least annually to ensure that the process remains effective, efficient, and supported by appropriate internal controls.

2) **Hospitality**

2.1) **Nature of Hospitality**

Hospitality refers to expenses incurred for meals, refreshments, accommodation, transportation, travel, or other related costs provided to external parties associated with the Company for legitimate business purposes. Such hospitality is intended to foster goodwill and maintain appropriate business relationships, provided that it is reasonable in value, consistent with customary business practices, and compliant with applicable laws and regulations.

2.2) **Rules Governing Hospitality**

ก. Hospitality may be provided in accordance with customary business practices, provided that it is transparent, does not influence or appear to influence the Company's business operations or decision-making, is not intended to obtain any improper advantage or benefit in return, and is not solicited or requested by the Company's personnel.

ข. Hospitality must comply with all applicable laws and regulations, as well as the Company's relevant policies and procedures.

ค. Hospitality shall be provided solely on behalf of the Company. At least one Company employee holding the position of Manager or above must be present at the hospitality event. The relevant supervisor shall determine the appropriate number of Company representatives attending the event based on business necessity and appropriateness.

2.3) **Hospitality Procedures**

a. The requesting department shall submit the details of the proposed hospitality using the "Request and Report Form for Giving or Receiving Benefits" for review and approval by the relevant Deputy Managing Director. The submission shall include the full names, organizations, and positions of all hospitality recipients, the names of the Company's employees attending the event, together with the relevant receipts and supporting documents. The request shall then be submitted for approval in accordance with the Company's Delegation of Authority (DOA) Manual.

b. The authorized approver shall review the hospitality request to ensure that its purpose is legitimate and that it complies with the Company's implementation guidelines before granting approval. Once approved, the supporting documents shall be forwarded to the Accounting Department for further processing.

c. The Accounting Department shall review the supporting documentation. If the documentation is incomplete or insufficient, the requesting department shall be required to provide additional information or clarification. Where it is determined that the hospitality does not comply with the Company's implementation guidelines, or has been used as a means or pretext for corruption, the Company will impose disciplinary action up to and including the maximum penalty permitted under its disciplinary procedures. Where the documentation is complete and fully compliant with the Company's requirements, the transaction shall be approved by the Deputy Managing Director - Accounting and Finance.

d. The Internal Audit Department shall review the hospitality process at least annually to ensure that it remains effective, efficient, and supported by appropriate internal controls.

6.2 Policy and Implementation Guidelines on Charitable Donations

Policy

The Company recognizes that sponsorships, donations, and charitable contributions are an important part of its corporate social responsibility. However, such contributions may, in certain circumstances, be used as a form of bribery or create opportunities for inappropriate or excessive donations or sponsorships. Therefore, all sponsorships and charitable donations must be made ethically, transparently, and in good faith, with appropriate oversight and controls. The Company must also ensure that such contributions do not create conflicts of interest, provide an improper advantage, or otherwise conflict with the Company's business interests or Anti-Corruption Policy.

Implementation Guidelines

To ensure that charitable donations are made transparently and solely for legitimate charitable purposes, without the expectation of receiving any improper benefit or advantage in return that could be regarded as corruption, the Company has established the following implementation guidelines.

1) **Nature of Charitable Donations**

Charitable donations refer to monetary contributions or the donation of the Company's assets for charitable purposes, without any expectation of receiving an improper benefit or other consideration that could be regarded as corruption.

2) **Rules Governing Charitable Donations**

2.1) Charitable donations must be made solely for legitimate charitable purposes and to support activities that benefit the nation, religion, the monarchy, and society, without any expectation of receiving an improper benefit or any other consideration in return that could be regarded as corruption.

2.2) All charitable donations must comply with the Company's relevant policies and procedures.

2.3) Charitable donations shall be made solely in the name of the Company.

3) **Procedures for Charitable Donations**

3.1) The requesting department shall submit the details of the proposed charitable donation or reimbursement request using the "Request and Report Form for Giving or Receiving Benefits" to the relevant Deputy Managing Director for review and approval.

3.2) Upon completion of the donation, the requesting department shall submit supporting documentation, such as a letter of appreciation or acknowledgment from the recipient organization, photographs of the donation, or other relevant evidence, to the Accounting Department as proof of the charitable donation. The documentation shall be reviewed and approved by the Deputy Managing Director - Accounting and Finance.

3.3) The Accounting Department shall review the supporting documentation. If the documentation is incomplete or insufficient, the requesting department shall be required to provide additional information or clarification. Where it is determined that the charitable donation does not comply with the Company's implementation guidelines, or has been used as a means or pretext for corruption, the Company will impose disciplinary action up to and including the maximum penalty permitted under its disciplinary procedures.

3.4) The Internal Audit Department shall review the charitable donation process at least annually to ensure that it remains effective, efficient, and supported by appropriate internal controls.

6.3 Policy and Implementation Guidelines on Sponsorships

Policy

The Company has established a policy governing the provision and receipt of sponsorships involving individuals or organizations in both the public and private sectors. All sponsorships must be appropriate, transparent, and conducted for legitimate charitable, social, educational, or business purposes, in compliance with applicable laws, ethical standards, and accepted business practices.

Sponsorships must not be provided or accepted with the intention of obtaining an improper advantage, influencing a business decision, or receiving any benefit or consideration in return that could be regarded as fraud or corruption.

Implementation Guidelines

To ensure that the provision and receipt of sponsorships are conducted in a transparent manner and solely for the purpose of supporting legitimate projects or activities, without the expectation of obtaining any improper benefit or other consideration in return that could be regarded as corruption, the Company has established the following implementation guidelines governing the provision and receipt of sponsorships.

1) **Nature of Sponsorships**

Sponsorships refer to financial or other forms of support provided to, or received from, customers, suppliers, or business partners on a reasonable basis for legitimate business purposes, including the promotion of the Company's business, brand, or corporate reputation. Such sponsorships should contribute to enhancing commercial credibility and fostering appropriate business relationships.

Notwithstanding the above, commercial support provided by suppliers under normal contractual terms or ordinary business arrangements—such as marketing support, trade discounts, promotional giveaways, or financial support for the Company's sales promotion activities—shall be regarded as part of the Company's normal course of business and shall not be subject to these Implementation Guidelines on Sponsorships.

2) **Rules Governing Sponsorships**

2.1) Sponsorships provided in the name of the Company to support projects or activities for legitimate business purposes, including the promotion of the Company's business, brand, corporate image, or reputation, must be supported by sufficient evidence demonstrating that the recipient has carried out the sponsored activities as proposed, that the sponsorship has been used to achieve the stated objectives of the project, and that the project provides genuine benefits to society.

2.2) Sponsorships must not be provided in exchange for any improper benefit, favor, or preferential treatment for any individual, organization, or specific group of persons.

2.3) The Company shall maintain a clear approval process for all sponsorships. Any request to sponsor a project or organization must be supported by a written request specifying the purpose of the sponsorship, the recipient organization, the sponsorship amount, and the proposed method of payment. The request must be approved by a Deputy Managing Director in accordance with the Company's approval procedures.

2.4) All sponsorships must be supported by official receipts or other appropriate documentary evidence in accordance with the Company's policies and procedures, to ensure that sponsorships are not used as a means or pretext for fraud or corruption.

3) **Procedures for Providing and Receiving Sponsorships**

3.1) Any request to provide or receive sponsorship shall be submitted using the "Request and Report Form for Giving or Receiving Benefits." The request must specify the details of the project or activity, its objectives, the amount of the sponsorship, and other relevant information. The requesting department shall conduct appropriate due diligence to ensure that the proposed project or activity is genuine and that the recipient organization is legitimate and verifiable.

3.2) All sponsorship requests must be reviewed and approved by the relevant Deputy Managing Director of the requesting department in accordance with the Company's approval procedures.

3.3) Upon completion of the sponsorship, the requesting department shall collect and retain supporting documentation, such as letters of appreciation, official receipts, or other relevant evidence, and submit such documentation to the Accounting Department for recordkeeping and audit purposes. The documentation shall be reviewed and approved by the Deputy Managing Director – Accounting and Finance.

6.4 Policy and Implementation Guidelines on Political Neutrality

Policy

The Company maintains a position of strict political neutrality. It shall not provide financial or other forms of support to, nor engage in any activities that favor, political parties, political alliances, politicians, politically exposed persons, political office holders, or political candidates, whether directly or indirectly, at the local, regional, national, international, or global level.

At the same time, the Company respects the political rights and freedoms of its directors, executives, and employees as responsible citizens, as guaranteed under the Constitution of the Kingdom of Thailand and within the framework of the democratic system of government with the King as Head of State.

Implementation Guidelines

The Company encourages all directors, executives, and employees to exercise their lawful political rights as responsible citizens. They may express their political views, participate in political activities, support political causes, or exercise their voting rights outside working hours, provided that they do so in their personal capacity, using their own resources, and in compliance with applicable laws. The following implementation guidelines shall apply:

1) **Nature of Political Contributions**

Political contributions include financial support or any other form of assistance, such as the provision of assets, benefits, rights, or facilities (including accommodation, hospitality venues, meeting venues, or assembly locations) for the purpose of supporting political activities or campaigns of political parties, political alliances, politicians, politically exposed persons, or other politically affiliated individuals, whether at the local, regional, national, international, or global level.

Political contributions also include support for political policies or activities that are inappropriate, unlawful, unethical, detrimental to communities, society, or the nation, or that may cause social division, whether provided directly or indirectly.

2) **Good Practices**

- The Company is committed to maintaining political neutrality and shall not participate in, support, or show favoritism toward any political party, political alliance, politician, or political office holder.
- The Company shall not provide financial contributions, assets, personnel, or any other Company resources to support political activities, whether directly or indirectly, for the benefit of any politician, political party, political alliance, or for the purpose of obtaining any business advantage or benefit for the Company.
- The Company encourages all employees to comply with applicable laws and to exercise their political rights in their personal capacity. Employees must not engage in any activities that could compromise the Company's political neutrality or expose the Company to reputational or other risks. This includes, but is not limited to, using their Company position, the Company's name or logo, or wearing Company uniforms or identification in a manner that may lead others to believe that the Company endorses or supports a political activity or candidate.
- The Company prohibits directors, executives, managers, and employees at all levels from directing, pressuring, influencing, or encouraging employees or subordinates, by any means, to participate in political activities. Such actions may create conflicts within the workplace and cause damage to the Company.
- The Company shall not engage in political activities, participate in election campaigns, or promote any political party, political alliance, politician, or political candidate on Company premises. Likewise, the Company's assets and resources shall not be used for political purposes. Employees must refrain from any conduct that could lead others to believe that the Company is affiliated with, supports, or endorses any political party, political movement, politician, or political candidate.

This Policy has been reviewed and approved by the Company's Executive Committee at Executive Committee Meeting No. 2/2026, held on 3 February 2026.

Mr. Sophon Intanate

President
IT CITY Public Company Limited