



Fraud and/or Misconduct Reporting
and Whistleblower Protection Policy

(TRANSLATION)

Advanced Info Service Public Company Limited
and its Subsidiaries

Advanced Info Service Public Company Limited and its Subsidiaries

Fraud and/or Misconduct Reporting and Whistleblower Protection Policy

1. Policy and Principles

Advanced Info Service Public Company Limited and its Subsidiaries (the “Company”) operate business with accountability, honesty, and transparency, and in accordance with the Code of Business Ethics and the good corporate governance policy as stipulated by the Company. The Company believes that all Directors, Executives, Employees, and Stakeholders must be fairly treated, and expects that its Directors, Executives, and Employees will behave professionally with integrity and strictly comply with the Code of Business Ethics of the Company.

The Company is committed to protecting its Directors, Executives, Employees, Stakeholders, business operations and properties from any risks arising from any conducts which violate the Company’s Code of Business Ethics and other established regulations and any potential fraud which affects the reputation or the value of the Company or its Stakeholders. Thus, the Company will not tolerate any wrongdoing or fraud in the Company and will enforce disciplinary proceedings in all cases. The Company will also take legal actions against the wrongdoer where appropriate.

The Company expects its Affiliates adopt and comply with the Fraud and/or Misconduct Reporting and Whistleblower Protection Policy in all aspects applied to the Company.

2. Objectives

- (1) To provide the channels for reporting and to encourage all Informants to report any information of fraud and/or misconduct occurring in the Company.
- (2) To protect informants from all kinds of threats or any unfair acts arising from providing information, cooperation or assistance to the Company concerning fraud and misconduct according to the severity level or material impacts of the complaints in order to build staff morale to report their complaints with confidence.
- (3) To provide transparent and fair guidelines on investigation and penalties of fraud and misconduct, as well as guidelines for data confidentiality.
- (4) To prevent and suppress the fraud and/or misconduct which may occur in the Company and help detect and reduce damage from fraud and/or misconduct.
- (5) To enhance the image and ethical value of the Company and its Directors, Executives, and Employees.

3. Scope of Policy

- 3.1 This policy applies to all Directors, Executives, and Employees of the Company including stakeholders.
- 3.2 This policy covers all acts of fraud and misconduct (either already occurred or suspected) which are in connection with the Company's Directors, Executives, Employees, Stakeholders and other persons who have any business relationship with the Company.

4. Definitions

Text or words used in this policy shall have the following meanings unless otherwise displayed or described:

- (1) "*Fraud*" means to do an act either directly or indirectly in order to procure, for oneself or the other person, any advantage to which they are not entitled by law. It also includes the deliberate misappropriation or misuse of any resources or assets of the Company. Fraud could be categorized into 3 types:
- (1.1) Financial statement manipulation, such as a misstatement or omission of material information in the Company's financial reports, intentionally selecting inappropriate accounting policy, and falsifying performance to achieve the targets;
- (1.2) Misappropriation and misuse of the assets of the Company, such as cash or cash equivalents, products, data and other assets; and
- (1.3) Provision or acceptance of bribery and corruption – that is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal or immoral affecting the trust towards the Company, including abusing authority for personal gain and any conflicts of interest.
- (2) "*Misconduct*" means any act or ignorance of any Directors, Executives, Employees, or Stakeholders in violation of the Code of Business Ethics, regulations and other policies of the Company as well as other applicable laws, such as:
- Disclosure of confidential information other than for the business objectives of the Company;
 - Having carried out any inappropriate act for his or her own or other person's benefit;
 - Disclose or use any confidential business information or trade secret of the Company to seek for his or her own or other person's benefit; and
 - Coercion, harassment, or unfair discrimination against any Employee.
- (3) "*Company*" means Advanced Info Service Public Company Limited and its Subsidiaries.
- (4) "*Executive*" means an Employee or Employees who have been appointed to any position of responsibility for determining the policy and direction of the Company's business operation and/or supervising the compliance with the policy of the Company.
- (5) "*Employee*" means permanent Employee(s), probationary Employee(s) and special contracted Employee(s) according to the regulations of the Company.

- (6) “*Stakeholder*” means a person or persons, not Director, Executive, or Employee of the Company, receiving or losing benefit due to the Company’s business operation. The stakeholder includes consultant, creditor, customer, business partner, and shareholder.
- (7) “*Informant*” means Director(s), Executive(s), Employee(s), or Stakeholder(s) of the Company, including external parties.

5. Duties and Responsibilities

- (1) The Board of Directors has assigned the Audit and Risk Committee to oversee the Company’s compliance with Fraud and/or Misconduct Reporting and Whistleblower Protection Policy.
- (2) All Directors, Executives, and Employees shall perform duties in accordance with this policy.

6. Provision of Information on Fraud and Misconduct

Informants could file their complaints or report any fraud or misconduct through available channels, For example:

- (1) Call Nokweed Hotline of the Company at +662-029-3333;
- (2) Send an e-mail to Chief Audit Executive at Nokweed@ais.co.th, or call +662-029-5205;
- (3) Send an e-mail to Chief Human Resources Officer at HR-Nokweed@ais.co.th, or call +662-029-5530;
- (4) Send an e-mail to Chairman of the Audit and Risk Committee (Independent Director) at AuditandRiskCommittee@ais.co.th, or send an e-mail to Companysecretary@ais.co.th;
- (5) Send a mail to the Board of Directors, Chairman of the Audit and Risk Committee, Chief Executive Officer, Chief Audit Executive, or Chief Human Resources Officer at

Advanced Info Service Public Company Limited
414 Phaholyothin Road, Phayathai,
Bangkok 10400

7. Whistleblower Protection

The Company protects informants from all kinds of threats, adverse impacts on employment, penalties, and any unfair acts arising from providing information, cooperation or assistance to the Company concerning the fraud and/or misconduct according to the severity level or material impacts of the complaints in order to build staff morale to report their complaints with confidence.

8. Guidelines for the Investigation and Penalties

Investigation of complaints, fraud, and misconduct must be transparent and fair. It must also safeguard the Company’s interest and reputation, Employees, and the suspect. Penalty shall be imposed on the perpetrator on the reasonable ground and with solid proof supported, without any prejudice.

9. Confidentiality

All related persons must keep the fraud and misconduct information and the investigation as confidential and not be disclosed to anyone other than those who have a legitimate need to know.

10. Enforcement

To ensure compliance with the policy, Internal Audit in collaboration with Human Resources Department and Legal Department is responsible for the preparation and revision of "Fraud and/or Misconduct Reporting and Whistleblower Protection Guideline", whereby Chief Executive Officer considers and proposes for the Audit and Risk Committee's concurrence, and thereby applying to all Employees.

Effective Date: 1 November 2019



(Mr. Kan Trakulhoon)

Chairman of the Board of Directors

Advanced Info Service Public Company Limited