



## Fraud Prevention and Anti-Corruption Policy (Revision 2) Bangkok Dusit Medical Services Public Company Limited

### 1. Principle and Rationale

Bangkok Dusit Medical Services Public Company Limited ("the Company" or "BDMS") is dedicated to conducting its business with transparent, integrity, good ethics, and verifiability in accordance with the Company's Code of Conduct. The Company aims to foster equality, reduced inequalities, and firmly hold responsibility and accountability towards all stakeholders within a framework of Corporate Governance. With this dedication, the Company establishes the "Fraud Prevention and Anti-Corruption Policy (Revision 2)", along with measures to prevention and Anti-corruption measures as guidelines for clear adherence by all employee. This is to fostering a principled resistance to anti-corruption, leading to sustainable business growth and stability.

### 2. Scope

The Policy serves as a guideline for practices and operational guidelines for the Company including all its subsidiaries (Bangkok Dusit Medical Services Group) irrespective of the location. It specifies the expectations and responsibilities of directors, executives, and employees of Bangkok Dusit Medical Services Group.

### 3. Definition

**Corruption** means described as Intentional actions seeking illegitimate benefits, not in accordance with the law, to gain undeserved for oneself, the organization, or others. This includes actions taken or refrained from in one's official capacity, or the misuse of authority. It involves violating law, ethics, morals, regulations or the Company policies to pursue illegitimate benefits in various forms.

**Employee** means directors, executives and employees of the entire Bangkok Dusit Medical Services Group.

### 4. Objective of the Policy

The Company has established this Fraud Prevention and Anti-Corruption Policy (Revision 2) in order to provide clear guidelines. Hence, BDMS's executives and staff referring to all of Bangkok Dusit Medical Services Group employees, must not act or provide any support to such corruption in any case as well as to critically perform his/her duty in accordance with Fraud Prevention and Anti-Corruption Policy.

### 5. Measures against Fraud and Corruption

The Company has established Fraud Prevention and Anti-Corruption guidelines as follows;

#### 5.1 Risk Assessment

- 5.1.1 The Company conducts assessments of potential risks in its operations and prioritizes these risks to plan for internal audits and manage operational risks that may arise.



5.1.2 The Company conducts internal audits according to the risk assessment plan, assigning experienced and qualified internal auditors to ensure confidence that the internal audit system can help the Company achieve its set goals. This also ensures that various operations comply with regulations and laws, enhancing efficiency and transparency in line with good Corporate Governance Practices.

## 5.2 The Guidelines for Risk Control and Prevention

5.2.1 The Company has established procurement regulations, contractual arrangements, contract approval limits, and transaction objectives with clearly documented supporting evidence. Internal audits are conducted by experienced and qualified internal auditors.

5.2.2 The Company has established guideline for charitable donations and acknowledgements or gifts as part of its business Code of Conduct as follows:

- Charitable giving and public contribution

Any assistance, donations, or public charitable contributions must be designated solely for public benefit, supporting documents that clearly specify the purpose of sponsorship or donation only, including Request Letter from the organization, Official Receipt from the organization after receiving sponsorship or donation from BDMS must be clearly shown and aligned with the Company's regulations and criteria and evaluates to verify the purpose, transparency, and integrity donations, or public charitable contributions process to ensure that such contributions are not used as a pretext for bribery or to confer improper business advantages on any individual or entity.

- Entertainment, Receiving, or Giving Gifts and Rewards

BDMS employees must not accept or provide gifts or arrange receptions and rewards that beyond what is necessary or beyond their status with individuals or entities conducting business with the Company. Furthermore, the employees must avoid any improper actions that are unethical or inappropriate and must always be aware that all actions or inactions must be transparent, fair, and verifiable.

Furthermore, if employees are offered gifts or rewards that beyond normal customary practices or their status in an extraordinary manner, BDMS employees should politely refuse and decline. In cases where the Members of the Board of Directors are offered such gifts, the incident should report to the Board of Directors, while employees should report such instances to their supervisors for further action.



- 5.2.3 The Company must devise political contributions guidelines and commit to a political neutral organization and does not undertake any acts in the interest of any political parties, groups or politicians, regardless whether at the national or provincial level. Hence, all management and employees are strictly required to comply with the Company's Codes of Conduct particularly section 5.2 Political Actions. This includes the prohibition of providing supporting, or engaging in any political contribution that may result in gaining improper advantages or privileges, as such example actions would be considered.
- 5.2.4 The Company must implement an internal control system that encompasses financial, accounting, data storage, and other related processes to ensure that the financial transactions are conducted for approval and in a transparent manner.
- 5.2.5 Employees are responsible for adhering to Corporate Governance principles and resisting any nontransparent or potentially corrupt activities as outlined in the Policy enforced by the Board of Directors and/or Bangkok Dusit Medical Services Group and/or management. In cases any actions contradict ethical standards based on their roles, the Company and its subsidiaries will assess and implement appropriate disciplinary actions. If it involves the Board of Directors or employees, disciplinary action will be taken in accordance with the Company's regulations, as well as the regulation of the BDMS and its subsidiaries, and relevant supervisory bodies and applicable laws.

### 5.3 Policy Communications

The Company shall communicate its Corporate Governance Policy including the Fraud Preventing and Anti-Corruption Policy to various departments within BDMS and its subsidiaries through different channels such as staff training, intranet and company website. This is to ensure that all relevant employees are informed and adhere to these guidelines. Additionally, training programs and knowledge sharing on Fraud Preventing and Anti-Corruption measure will be organized for employees. Moreover, information regarding penalties for non-compliance with Fraud Prevention and Anti-corruption Policy will be disclosed to the public.

### 5.4 Committee Oversight

The audit committee of the Company is responsible for auditing and reviewing to ensure that the Company has adequate Corporate Governance in line with Fraud Prevention and Anti – Corruption policy and relevant laws. If the audit committee identifies or suspects any transactions or actions that could affect transparency in the Company's operations, the audit committee have the independence to report their findings to the Board of Directors and/or President (as appropriate) to address and rectify the issues in a timely and appropriate manner.



## 5.5 Complaint and Notification Channels

The Company has established channels in case of any observed violations, illegal actions, unethical behavior of the Company's Code of Conduct, or activities leading toward corruption. This policy includes protective measures and remedies for the reporters (Whistle-blower Policy). The purpose is to filter issues related to operations and Corporate Governance. BDMS has established procedures for handling breaches. All employees are required to comply with the Flow Diagram of Complaint Management for Ethical Related Issues. Complaints can be submitted directly via e-mail, letter, phone or other reporting channels with reference information e.g. name of the complainant and the hospital/company. The following types of issues are accepted under the Whistle-blower Policy:

- Any illegal action against the Company regulation or the Company's Code of Conduct of staff
- The acts against Code of Conduct of directors
- The act against the professional conduct and ethics for medical practitioners
- The unusual financial report and transactions
- Any affected reputation and image of the Company

### Complaint /Notification Channels

Issue	Responsible Person(s) / Person(s) to be Notified
Noncompliance with the Code of Conduct by Employees	Highest-ranking officer of the Corporate Human Resources Department
Noncompliance with the Code of Conduct by Directors	Chairman of the Board of Directors/ or Chairman of Audit Committee/ or Company secretary
Noncompliance with the Professional Conduct and Ethics for Medical Practitioners	Chief Operating Officer/ or Chief Medical Officers
Irregularities regarding Financial Report and Transactions	Chairman of Audit Committee
Matters which have an Impact on the Reputation and Image of the Company	President

## 5.6 Policy review

The policies and guidelines regarding to Fraud Prevention and Anti-Corruption are regularly reviewed to ensure compliance with relevant laws, regulations, and rules governing the organization's business operations and shall be presented to the Board of Directors for approval.



## 5.7 Training

The Company conducts training programs, meetings, and other appropriate activities to ensure that its BDMS employee and external stakeholders acquire the knowledge, understanding, and awareness of implement Fraud Prevention and Anti-Corruption Policy, enabling them to put it into practice as well as to recognize various forms of corruption and how to use reporting channel in case of any observed violations, illegal actions, unethical behavior of the Company's Code of Conduct, or activities leading toward corruption.

## 6. Whistle-blower Protection

- 6.1 The Company shall maintain the confidentiality of the whistle-blowers (name and surname) to prevent effects on those reporting useful information. Furthermore, the company shall implement penalties for responsible executives in the event of any whistle-blower information leakage.
- 6.2 The Company shall devise protective measures for the whistle-blowers, should they confront any adverse consequences as a result of information disclosure.
- 6.3 BDMS's whistle-blower protection includes anonymous reporting that allows individuals to report misconduct or compliance concerns without disclosing their identity to the person or team receiving the report.
- 6.4 BDMS has zero tolerance policy for retaliation. The whistle-blowers are protected against retaliation or any unfavorable treatment against them upon reporting any misconduct or compliance concern. Disciplinary action taken is in place for retaliation on persons who report a misconduct.

The Fraud Prevention and Anti-Corruption Policy (Revision 2) applies to all Bangkok Dusit Medical Services Group. They must adhere to and disseminate this policy to their employees for strict compliance.