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(For Translation Only)

PL-CG 002

DTGO Anti-Fraud Policy

DTGO conducts its business and societal activities fairly and ethically under the principles of good corporate governance. The group's anti-fraud policy is therefore established, applying in all countries where it has business operations and/or is engaged in societal activities. The policy shall guide FAMZ and help them value and follow anti-fraud practices.

In accordance with its current organizational structure, DTGO deems it appropriate to cancel its DTGO Anti-Fraud Policy under DTGO-CG 003/2565 on 1 July 2022 and to establish the following new guidelines:

1. Definitions

- 1) **DTGO** means DTGO Corporation Limited and its subsidiaries, as well as any juristic persons under the administration and control of the Board of Directors and/or the management of DTGO (hereinafter referred to as "the organization").
- 2) **FAMZ** means anyone contracted to DTGO, whether in regular or fixed-period employment or as a consultant.
- 3) **Root Captain of Business Group** means
 - Root Captain - Property Business & Finance
 - Root Captain - Corporate Strategy & Innovative Business
 - Root Captain - Culture & Corporate Management
- 4) **Fraud** means any actions committed in bad faith to distort or conceal information, or the abuse of authority to seek improper benefits for oneself or others, including:
 - **Asset Misappropriation**, which means any actions that lead to the improper acquisition or possession of property or resources of the organization or cause the organization to lose property, opportunity, or any interest.
 - **Falsification of Reports**, which means falsification of any reports, including financial statements or non-financial reports, in bad faith, resulting in their having false details.
 - **Corruption**, which means any actions in the form of offering, promising, giving, guaranteeing to give to, or soliciting, accepting money, property, or any other property or interest which is inappropriate from a government official, government agency, private official, private entity, or any other person, directly or indirectly, with the aim of influencing such person to perform or omit to perform his/her duty for acquiring or maintaining business or for acquiring or maintaining any other improper business interest unless permitted by laws, rules, notifications, regulations, and local norms or traditions. (Refer to the Anti-Corruption Guidelines under Announcement no. DTGO-CG 002/2565 DTGO Anti-Corruption Policy.)



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- **Conflict of Interest**, which means any situation or action where the personal interest of FAMZ or their relatives or acquaintances is involved to the extent that it influences a decision or performance or is in conflict with the organization's interests, which may reduce efficiency and cause bias in operations.

2. Roles and Responsibilities

- 1) **The DTGO Group Executive Committee** is responsible for approving policies against fraud and overseeing the management and the system to ensure the effectiveness of anti-fraud efforts. This also includes establishing a clear, concise, effective, transparent, and verifiable Grant of Authority.
- 2) **The Good Corporate Governance Committee** is responsible for setting and reviewing anti-fraud policy and relevant guidelines annually to ensure they conform with changes in business, rules, regulations, and relevant legal provisions.
- 3) **The Risk Management Committee** is responsible for overseeing and supporting risk management operations to identify fraud risks related to the business to set risk prevention guidelines and review anti-fraud measures adequately and appropriately.
- 4) **The Audit Committee** is responsible for overseeing the organization's internal control system to ensure it is adequate and appropriate as well as supervising operations to ensure compliance with the anti-fraud policy.
- 5) **Root Captains of Business Groups** are responsible for designating the management and the system to support anti-fraud practices and communicating them to all FAMZ and all relevant parties for acknowledgement, understanding, and effective implementation.
- 6) **Supervisors** are responsible for communicating the anti-fraud policy and ensuring FAMZ within their divisions acknowledge, understand, and effectively put into practice the policy.
- 7) **FAMZ** are responsible for studying, understanding, and strictly complying with the anti-fraud policy.

3. Guidelines for Practice

- 1) **All FAMZ must:**
 - Strictly comply with the anti-fraud policy, as well as the rules, regulations, and relevant guidelines to be set by the organization.
 - Not perform or be involved in all kinds of fraud directly or indirectly, such as wrongfully seeking benefits from their authority or assignments, pursuing their interests or those of others with the organization's property and so on.



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- Avoid any action that could lead to any form of conflict of interest, including not operating a business or holding the position of director, executive, or shareholder in a business that competes with or has the same nature as the organization. If such a situation is unavoidable or any action is found to constitute a conflict of interest with the organization, FAMZ must report the conflict of interest in accordance with the organization's rules and regulations.
- Notify supervisors if they witness any action that might be considered as fraud related to the organization or file a report through the whistleblowing channel determined by the organization and assist in investigating relevant facts.

2) **The organization must:**

- Communicate and provide regular training on avoiding fraud to FAMZ to ensure they know about and understand the policy and effectively put it into practice.
- Establish a personnel management process that reflects the organization's determination against fraud. This includes selection, training, assessment, and rewards.
- Ensure fairness and protect FAMZ who refuse to commit fraud or report fraud as well as those who help investigate fraud.

4. **Punishment**

FAMZ who fail to comply with the anti-fraud policy shall be considered as breaking the organization's rules, which may result in punishment in accordance with its rules and regulations and legal punishment if their actions are deemed illegal.

In effective from 1 April 2023.

Announced on 31 March 2023.