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## **Introduction**

Aikchol Hospital Public Company Limited (The “Company”) is committed to conducting business with honesty, morality and transparency, adhering to responsibility towards society and all stakeholders in accordance with the principles of good corporate governance and business ethics. Corruption risk management is an integral part that enables the Company to conduct business in accordance with its stated commitments.

The Board of Directors places importance on corporate governance within the framework of good ethics, promoting transparency, accountability and fairness for all parties involved. Furthermore, it emphasizes compliance with relevant laws concerning the prevention of corruption in all forms, with commitment to fostering a culture and values of integrity within the organization.

## **Principles and reasons**

The Company has an ideology to conduct business with morality, adhering to responsibility towards society and all stakeholders in accordance with the principles of corporate governance and business ethics and in accordance with the policy and guidelines for shareholders. The Company has a policy to define responsibilities, guidelines and regulations for appropriate operations to prevent corruption in all program of the Company.

In order for business decisions and operations that may involve corruption risks to be carefully considered and implemented, Aikchol Hospital Public Company Limited has developed a written “Anti-Corruption Policy” to serve as a clear guideline for business operations and development towards a sustainable organization. To ensure that the business decisions and operations involving potential corruption risks are carefully considered and implemented. Aikchol Hospital Public Company Limited has developed a written “ Anti-Corruption Policy” as an explicit guidance for business operations and development towards sustainable organization

## **Definitions according to the Anti-Corruption Policy**

Corruption means the payment of money and other benefits that can be valued as money to government officials or state enterprises or independent organizations, public organizations or trading partners, including officials in government agencies, to induce or reward for performing duties or performing duties incorrectly or neglecting to perform duties or being dishonest by using or relying on one's position, power and influence for the benefit of oneself or others.

Corruption means seeking benefits improperly or illegally by the directors, employees, customers, and partners or contractual parties of the company, such as falsifying financial evidence, embezzlement, fraud, actions in a manner that causes a conflict of interest, etc.

Corrupt payments or corrupt benefits include any payments, assets or benefits directly from the Company itself or through customers, partners or third parties.

## **Anti-Corruption Policy**

The company is engaged in the medical service business. The company operates under the company's philosophy, “Aesthetics of Care [“Aesthetics of Care” means communicating the meaning of care and satisfaction. When patients come for treatment, they will receive both care, satisfaction,



and convenience]<sup>1</sup>” (Exceptional Care Experience), which is the core value that the company has always adhered to. It emphasizes on business management under the management framework of ethics and transparency. The motto is “Aikchol Hospital is an institution with ethics and transparency”, which can be audited, especially processes related to or at risk of corruption within the company, including all forms of corruption, whether direct or indirect. The company has therefore established the anti-corruption policy as follows:

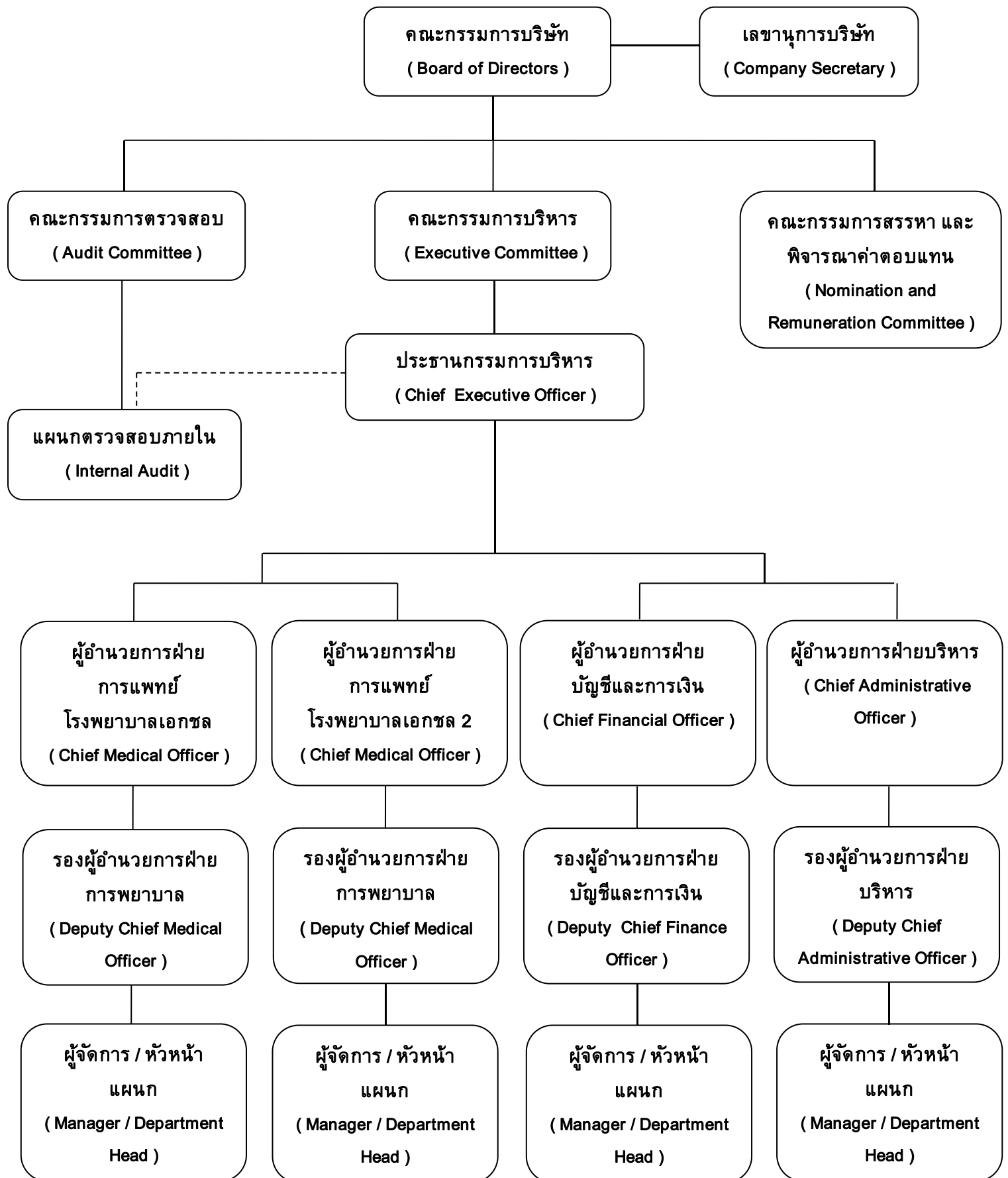
1. The Company's directors, executives, and employees are prohibited from accepting or supporting any form of corruption, both directly and indirectly. However, they are ready to support or encourage stakeholders, customers, business partners, contractors, or subcontractors who have the same practices as the Company. They also stipulate that there must be regular reviews of compliance with the anti-corruption policy, as well as reviews of practices to ensure they are consistent with the policies, regulations, requirements, rules, announcements, laws, and business changes.
2. Anti-corruption measures are part of business operations and are the responsibility of the board of directors, executives, supervisors, all employees at all levels, customers, business partners, contractors or subcontractors to participate in expressing opinions on practices so that anti-corruption operations can be achieved in accordance with the specified policies.
3. The Company develops anti-corruption measures in accordance with relevant laws, including ethical practices, by conducting risk assessments on activities related to or at risk of corruption and compiling them into a guideline for those involved.
4. The Company does not commit or support bribery in any form. All activities under its supervision, including control, charitable donations, donations to political parties, giving business gifts and supporting various activities are transparent and do not intend to persuade government or private officials to take inappropriate actions.
5. The Company provides appropriate and consistent internal controls to prevent employees from engaging in inappropriate behavior, especially in patient service, marketing and procurement activities.
6. The Company provides knowledge on anti-corruption to the Board of Directors, executives and employees to promote honesty, integrity and responsibility in performing duties, including communicating the Company's commitment.
7. The Company provides a transparent and accurate financial reporting mechanism.
8. The Company promotes various communication channels to enable employees and stakeholders to report suspicious information with confidence that the informant will be protected from unfair punishment, transfer or harassment in any way, including appointing a person to investigate and follow up on every reported information.

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<sup>1</sup> *“Aesthetics of Care” means communicating the meaning of care and satisfaction. When patients come for treatment, they will receive care, satisfaction, and convenience.*



## Organizational Structure





## Working group structure



1. **The Board of Directors** has a duty and responsibility to set policies and supervise to have a system that supports effective anti-corruption to ensure that the management is aware of and gives importance to anti-corruption and instills it as an organizational culture.
2. **Chief Executive Officer** has duties and responsibilities to establish a system and promote and support anti-corruption policies to communicate to employees and all relevant parties, including reviewing the appropriateness of the systems and measures to be consistent with changes in business, regulations and legal requirements.
3. **Audit Committee** Responsible for reviewing the financial and accounting reporting system, internal control system, and internal audit system to ensure that they are in accordance with international standards, are rigorous, appropriate, up-to-date, and efficient.



4. **The Head of Internal Audit** has duties and responsibilities for inspecting and reviewing the work operations to ensure that they are correct and in accordance with the policies, practices, operating authority, regulations, and laws and regulations of the regulatory agency to ensure that there is a control system that is appropriate and sufficient for the risk of corruption that may occur and report to the Audit Committee.
5. **The Corporate Risk Management Working Group** is responsible for considering and screening the Company's overall risk management policies and guidelines, which cover various important types of risks, including strategic risk, financial risk, operational risk, risk of operations in compliance with laws and regulations, and corruption risk, to present to the Board of Directors for approval, to determine the Company's risk management strategies and guidelines in line with the risk management policy, to be able to assess, monitor, and maintain the Company's risk level at an appropriate level, to monitor and follow up on compliance with the risk management policy under the guidelines and policies approved by the Board of Directors, to determine risk measurement criteria and risk ceilings that the Company will accept, to determine measures to be used in risk management appropriate to the situation, to review the adequacy of the risk management policy and system, including the effectiveness of the system and compliance with the specified policies, to regularly report to the Board of Directors on the Company's management, operations, and risk situation, and any changes, including those that need to be improved or corrected, in order to be in line with the specified policies and strategies.
6. **The Corporate Sustainability Working Group** has duties and responsibilities in all dimensions of key operational processes to maintain the stability and sustainability of the organization, consider the corporate sustainable development action plan that covers good corporate governance to ensure that sustainability operations are integrated with business operations, are continuously developed, and assess and respond to risk issues that affect the sustainability of the company.
7. **The Director and Deputy Director** are responsible for controlling and operating in accordance with the anti-corruption policy.
8. **Managers / Department Heads** are responsible for controlling, supervising and overseeing risks within the responsible department.

#### **Guidelines for practice**

1. The Company's directors, executives and employees at all levels must comply with the Company's anti-corruption policy and code of conduct and must not be involved in corruption, whether directly or indirectly, for the benefit of themselves, their families, friends and acquaintances.
2. The Company's employees shall not neglect or ignore any acts that may constitute corruption related to the Company. They must notify their supervisor or responsible person and cooperate in the investigation of the facts. If there are any doubts or inquiries,



they must consult their supervisor or the person assigned to be responsible for monitoring the Company's compliance with the Code of Conduct through the various specified channels.

3. The Company will provide fairness and protection to employees who refuse or report corruption related to the Company by using the protection measures for complainants or those who cooperate in reporting corruption as specified by the Company in the **Anti-Corruption Measures**. In addition, no action will be taken to demote, punish or have negative effects on employees who refuse corruption, even if such action causes the Company to lose business opportunities. The Company has established the work process of each unit as a guideline, defines roles, duties and responsibilities, and has a process for monitoring and inspection.
4. Directors, executives, and employees at all levels who commit corruption are considered to be violating the company's ethics and will be subject to disciplinary action according to the company's regulations. In addition, they may be punished by law if the action is illegal.
5. The Company realizes the importance of disseminating, educating and making other persons who must perform duties related to the Company or may have an impact on the Company understand the matters that must be performed in accordance with this anti-corruption policy.
6. The Company is committed to creating and maintaining an organizational culture that believes that corruption is unacceptable in both government and private sector transactions.

### Requirements for Operation

1. This anti-corruption policy covers the human resource management process, from recruitment or selection of personnel, promotion, training, employee performance evaluation and compensation. It requires supervisors at all levels to communicate and make employees understand the business activities under their responsibility and supervise the operations to ensure efficiency.
2. Any action in accordance with the anti-corruption policy shall use the practices as specified in the Company's Code of Conduct and Policies, the Good Corporate Governance Policy, the Policy and Practices towards various groups of stakeholders, including the Company's related regulations and operations manual, as well as any other practices that the Company will further establish.
3. For clarity in the implementation of high-risk corruption cases, the board of directors, executives, and employees of the company at all levels must act with caution in the following matters:
  - 3.1 Gifts, entertainment and expenses Giving, giving or receiving gifts, entertainment must be in accordance with the Company's Code of Conduct.



3.2 Charitable donations or sponsorships Giving or receiving donations or sponsorships must be transparent and lawful, ensuring that donations or sponsorships are not used as a pretext for bribery.

3.3 Business Relations and Procurement with the Government Sector The giving or receiving of bribes in any type of business operation is prohibited. The Company's operations, including dealing with the government sector, must be transparent, honest, and must be conducted in accordance with relevant laws.

### **Political assistance policy**

The Company will not support any political party's activities. It will remain neutral and not support any political party or group. It will also not provide any assistance to any particular political candidate.

The Company believes that its employees have the right and duty in a democratic regime to independently participate in or support political activities outside of working hours and without using the Company's property to do so.

### **Charitable donations**

The Company exercises caution in making donations at the request or direction of government officials or business partners, as payments to such organizations may be considered indirect bribery in order to obtain or retain business contracts, government permits, awards conferring tax or customs benefits, or otherwise obtaining an improper business advantage.

Regarding donations and other than these, approval must be obtained from the Company's Board of Directors in accordance with the Anti-Corruption Measures. Charitable organizations should be organizations listed by the Revenue Department or the Ministry of Finance.

### **Financial support**

Sponsorship means money that is reasonably paid to or received from customers, business partners and associates, with the purpose of business, brand or reputation of the company, is beneficial to trade credibility (Goodwill), helps strengthen business relationships and is appropriate for the occasion. In addition, it should be in accordance with the company's policy, be accurate, transparent, have evidence to record the accounts, should clearly identify the persons involved, the business purpose, explain the details of the activity and specify the amount of money spent, etc.

The Company has established a process of control and audit to ensure that the use of funding is not an excuse for corruption. The approval and use of funding procedures are in line with internal control processes.

### **Process and control in considering and approving requests for donations or support funds**

1. Donations and support must consist of related sub-activities, consistent with the plans and policies, under the same objectives as the company.



2. There is a clear determination of the purpose for using the donated funds and financial support. This must be organized and implemented in a way that aligns with the intended objectives and can be evaluated. Donations and financial support may serve more than one purpose, such as having a primary purpose and a secondary purpose that can be effectively implemented must be set, avoiding vague objectives that might lead to unrealistic or excessive expectations.
3. The must be specified period of the beginning and end times of the activity
4. The location where the donated or supported money will be used is clearly specified.
5. There are specific personnel or organizations. In using donated money or support for various purposes, there must be a main agency responsible and the responsible personnel should be clearly identified to ensure that the personnel or organization will act seriously and sincerely.
6. Donations and support funds are used for beneficial purposes, with the use of clear objectives. This will facilitate operations and control and audit of budget use for maximum benefit, with proper evidence and receipts.
7. Expected Benefits: The expected benefits from the project must be specified, both direct and indirect. In addition, it must be specified who will benefit from the project and what kind of benefits they will receive, both quantitatively and qualitatively.
8. The approval authority is in accordance with the Company's regulations, using the "Power of Aikchol Hospital Public Company Limited" for consideration.

### **Giving or receiving gifts, property or other benefits**

Receiving or providing benefits, including property, services, facilitation or recreation, to business associates must be in accordance with local or national customs and traditions, as well as applicable laws, must be of appropriate value and not create an unfair incentive to make decisions.

#### **Guidelines**

1. In the event that the supervisor considers that it is inappropriate to accept a gift, property or other benefits, return it to the giver immediately. If it cannot be returned, hand it over to the supervisor so that it becomes the right of the company.
2. The Company's personnel and their families are prohibited from requesting or receiving gifts, property or other benefits from contractors, customers, business partners or any person involved in the Company's business under any circumstances.
3. Gifts given to the company and are valuable to commemorate important events of the company, such as receiving awards or souvenirs from participating in social welfare activities, etc., are allowed to be received on behalf of the company by employees at all levels.
4. Employees at all levels of the company should not give gifts to their supervisors, and supervisors shall not consent or condone their relatives to accept gifts from subordinate



employees, except in cases where gifts are normally given to each other, but the price or value must not exceed 3,000 baht.

5. The Company's personnel are responsible for reporting the receipt of gifts, property or other benefits. The Company will regularly inform contractors, customers, business partners or those involved in the Company's business of the policy on receiving gifts, property or other benefits.
6. All levels of the Company's employees should not give, receive, or promise to give or receive any benefits or valuables to induce them to act or refrain from acting, including any actions that fall under the above.

## **Gifts and entertainment**

### **Practices**

1. Before accepting or giving gifts or providing hospitality to business associates, one must ensure that the value of the items are appropriate for the occasion and that such actions comply with local laws, regulation, notification, rules or customs
2. Do not accept or provide property, services, or entertainment that may influence or induce a decision or lead to unfair performance of duties.
3. Evidence of expenditure showing the value of the property, service or entertainment must be available for verification.
4. In the event of being assigned or permitted by a superior to assist an external agency, the recipient may receive property, services, or entertainment in accordance with the criteria or standards set by that external agency.
5. Be careful when giving property, services, or entertainment to superiors or internal individuals/agencies, and when receiving property, services, or entertainment from subordinates or internal individuals/agencies. Such giving and receiving must not create unfair incentives for decision-making.

## **Guidelines for accepting gifts, freebies or compensation**

1. Receiving gifts and give away must be in accordance with the company's code of ethics. Gifts received from business partners must be used for the company's benefit only. If the gift is of high value but cannot be used for the company, it must be presented to the chairman of the board of directors or the board of directors for consideration of selling or auctioning and bringing the money back as the company's benefit, with clear, transparent and verifiable documents and procedures.
2. Compensation resulting from sales promotion must not be a bribe to obtain a joint business agreement and must not be a benefit to any person. It can be accepted in the case that it is a clear giving or receiving that can be verified.



### **Receiving discounts from partners**

Receiving discounts from business partners, whether in the form of money or other valuable assets, should be in accordance with normal business practices, without any improper purpose, and the Code of Conduct for Accepting Gifts and Accepting Compensation from Business Partners shall apply in this case.

### **Companies or individuals with business connections**

Companies or persons involved in business shall mean including Aikchol Hospital Public Company Limited, directors, executives, employees, customers, business partners and all groups of stakeholders, whether they are ordinary people, juristic individual or organizations or agencies, which must be committed to conducting business with honesty, fairness, transparency and accountability.

### **Trade and Investment**

The Company has a trading and investment policy based on the Company's core values, which adhere to the framework of good competition rules and conduct business in accordance with good corporate governance. Any increase/decrease in investment or investment in a new business must go through the approval process according to the Company's operating authority at all times.

The Company will conduct trade and investment in accordance with the Company's code of ethics towards customers, business partners, competitors, shareholders and society. The Company has no policy of demanding or receiving, offering or giving financial or other benefits to any person or organization in order to obtain business contracts, benefits, or any actions or omissions that are unlawful or unethical.

### **Borrowing and lending, creating liabilities**

The Company has established procedures and policies for borrowing and lending money, and for creating obligations between the Company and other persons, in accordance with the Company's operating authority and in accordance with the framework of related party transactions approved by the Board of Directors. The calculation of benefits or interest between each other should be appropriate and within the framework of the policies of the Company's central financial unit.

The Company has no policy to request or receive, offer or give financial benefits or other benefits to any person or agency in order to obtain a loan contract or lend money or cause/dispose of the Company's obligations that are unlawful or unethical.

### **General procurement**

The purchase of assets, equipment, tools, or medicines, non-drug medical supplies, and medical and non-medical equipment, including other hiring for service at all times, must be presented to the supervisor in the chain of command for approval and should specify the purpose of the purchase/hiring in the approval to be in accordance with the scope of authority, approval of the



company's budget. High-value purchases/hiring should have price comparisons with other sellers/service providers and be conducted with transparency and fairness to all parties.

The Company has no policy of requesting or receiving, offering or giving financial or other benefits to sellers or service providers in order to receive assets or equipment that is not up to standard and does not match the purchase order, or in order to receive services that are not of quality and do not match the agreement. In the event of such an event, immediately notify the supervisor and find a solution together, including considering not accepting or delaying such acceptance if it will cause damage to the Company or the contracting party.

## **Financial accounting operations**

### **Receiving and paying money**

The company has the following payment practices:

#### **1. Receiving money from customers, juristic persons or any other persons.**

- 1.1. Before receiving money, the accounting and finance department must always know for what purpose the money is being received and what the proper reason is for receiving such money.
- 1.2. When receiving money, a receipt must be issued to the payer at all times as proof, and there must be a document that can be recorded in the account according to accounting principles.
- 1.3. In case the receipt of money is illegal and not in accordance with the purpose, refuse to receive such money and inform the executive to find a way to prevent and solve it. In case of legal issues, consult the company's legal department to take appropriate action.
- 1.4. Cooperate with the payer to pay by crossed check and specify "A/C PAYEE" or pay by transferring money to the company via bank. In the case of receiving cash, there must be a process to ensure that all cash has been deposited into the company's bank.
- 1.5. Do not transfer money that the payer must pay to the company into the account of the employee or any person's account that the company does not have the authority to order payment under its operating authority, and must not allow the payer to do the same.
- 1.6. Do not request or receive, offer or give financial or other benefits to the payer in order to delay the company's receipt of money or cause the company to suffer damages from not receiving money or receiving it late or receiving it in less than the full amount.

#### **2. Payment to creditors, juristic persons or any other persons.**

- 2.1. Before each payment, the payment must be analyzed for what purpose and must be recorded by the accounting department and must be a correct entry according to accounting principles and relevant laws.



- 2.2. If any incorrect or inappropriate items are found, report to the supervisor and find a way to prevent and correct them in accordance with accounting principles and relevant laws.
- 2.3. In every payment, the payment approval must be in accordance with the operating authority manual.
- 2.4. In every payment, legal proof of payment must be received (Revenue Code).
- 2.5. Treat creditors or recipients equally by paying according to appropriate business terms and conditions. Do not discriminate against any creditor or recipient with prejudice or bias.
- 2.6. Do not request, receive, offer or give any financial or other benefits to creditors or recipients that will cause the company to suffer damages from payment or late payment or partial payment.

### **Human Resources and Training Operations**

The Company has defined the procedures for human resources operations, starting from recruitment, work history verification, employment, orientation, personnel development training, evaluation, investigation, employee punishment, etc., in the HR work records and employee handbook.

The company has clear operational terms and practices, including not requesting or receiving benefits or compensation in any form from applicants or those involved in the application, both during the application period and during the probationary period in order to be hired as an employee.

### **Reporting of tips and complaints**

The Company has established channels for complaints or reporting of illegal or unethical acts or violations of the anti-corruption policy or behavior that may indicate corruption or misconduct of individuals in the organization, including employees, executives or stakeholders, including mechanisms to protect informants and emphasizes the confidentiality of complaint information to build confidence in complainants, as follows:

#### **Complainant**

1. Employees who encounter actions that violate the law, regulations, company rules, or the company's business ethics.
2. Employees who are bullied, threatened, subject to disciplinary action such as a salary reduction, suspension, resignation, or unfair discrimination related to employment conditions due to their complaints, providing information, assistance in the investigation process, or gathering facts for the complainant, including filing a lawsuit, being a witness, giving testimony, or providing any assistance to the court or government agencies.

#### **Complaint recipient**

1. Supervisor



2. Human Resources Manager / Head of Human Resources Department
3. Company Secretary
4. Chairman of the Executive Board
5. Audit Committee
6. Company Director

### **Complaint Procedure**

Complain to any of the following recipients of complaints:

1. Through the website of the complaints and whistleblowing system
2. Complaints can be made directly verbally or in writing.
3. Via E-mail Address : [cg@aikchol.com](mailto:cg@aikchol.com)
4. Write a letter to the recipient of the complaint.
5. In the event that the complainant chooses not to disclose his/her name, he/she must provide clear, sufficient facts or evidence to demonstrate that there is reasonable ground to believe that an action in violation of the law, regulations, rules, or the company's business ethics has occurred.

Complaints will be treated as strictly confidential and complainants can file complaints through more than one channel and are not required to disclose their information. However, if they do, the company will be able to inform them of the results of the action or additional details regarding the complaint.

### **Fact-finding process**

1. The complainant will investigate and collect facts or may assign a trusted person or agency to investigate the facts.
2. The Recipient or his/her designee may invite any employee to provide information or request the submission of any relevant documents for the purpose of investigating the facts relating to the violation or non-compliance with the Code of Conduct confidentially.
3. If upon investigation it is found that the information or evidence has sufficient grounds to believe that the accused has committed fraud, the Company will grant the accused the right to be informed of the allegations and grant the complainant the right to prove himself/herself by seeking additional information or evidence that shows that he/she was not involved in the fraudulent act as alleged.
4. If the accused has actually committed corruption, such corruption is considered a violation of the anti-corruption policy and will be subject to disciplinary action according to the company's regulations. If the corruption is illegal, the offender may be subject to legal punishment. The disciplinary action according to the company's regulations is final.
5. Reporting of Results: The recipient of the complaint is responsible for informing the complainant of the results. If the complainant reveals himself/herself in an important matter, the results must be reported to the Chairman of the Board and/or the Board of Directors.



### **Measures to protect those who report information or provide indication**

1. The complainant can choose not to reveal himself/herself if he/she believes that revealing himself/herself may cause damage to him/herself, but he/she must provide sufficient details of the facts or clear evidence to show that he/she has reasonable grounds to believe that there has been an act that violates the law, rules, regulations, the company's regulations, or the company's code of conduct. However, if he/she chooses to reveal himself/herself, it will allow the recipient of the complaint to take action promptly.
2. The Company considers related information confidential and will disclose only as necessary, taking into account the safety and damage of the informant, the source of the information or the persons involved. In this regard, the person responsible for every step must keep the information received at the highest level of confidentiality and not disclose it to outsiders. If violated, it will be considered a disciplinary offense.
3. In the event that the complainant believes that he/she may not be safe or may suffer damage, the complainant may request the Company to set appropriate protection measures, or the Company may set protection measures without the complainant having to request them if it is considered that there is a possibility of damage or insecurity.
4. Employees who treat other people in an unfair manner, discriminate in an inappropriate manner, or cause damage to other people, motivated by another person's complaint, reporting information, filing a complaint, or providing clues about corruption or non-compliance with laws, regulations, rules, or the Company's business ethics, including other people filing lawsuits, testifying, or providing any cooperation to the court or government agency, are considered to be committing a disciplinary offense that is subject to punishment. This may be punished according to the law.
5. Those who have suffered damage will receive support through appropriate and fair methods or processes.

### **Communication**

The company communicates information related to anti-corruption measures to employees, executives, customers, business partners, all stakeholders and business related persons through monthly management meetings, announcements on public relations boards, brochures, websites, annual reports or other appropriate methods, such as inserting into annual activities, inserting into employee training, etc.

### **Disclosure of information**

The Company discloses information to employees, executives, shareholders, customers, business partners, all stakeholders and related persons through the Annual Report, the Company's



website or other appropriate methods to ensure that the Company's operations are transparent and verifiable.

### **Recording and preserving data**

The Company operates in relation to information in accordance with the Company's policy, which is committed to maintaining standards regarding work systems, computer systems, and data communication systems as an important foundation for creating an effective control system. It will operate in various matters to ensure that work system data and computer systems are protected and ready for use at all times in the Company's business, including the design and cost of various measures for supervision and control to be appropriate for the risks of data, work systems, and computer systems.

- Information includes electronic data and printed document data, image/audio data, etc.
- The work system covers the information system and the use of computer systems.
- Computers cover computer systems and communication systems and related computing devices.

To achieve this commitment, the Company has implemented the following standards and regulations:

1. Define the responsibilities of users and data administrators for the entire work system and computer system.
2. Assess risks and create risk control systems that are appropriate for the changing environment.
3. Create a system to protect information, work systems, computer systems, and related personnel.
4. Create a data protection system to prevent unauthorized data viewing, editing, or manipulation, whether by accident or intention.

### **Audit process / Internal control**

The Company has established an internal audit process every year from the Company's Internal Audit Department. The Company provides independence and unlimited scope to the auditors in their work. In addition, the accounts are audited by a certified public accountant every quarter and every year as required by the Securities and Exchange Commission, the Department of Business Development, and the Revenue Department.

The Audit Committee is responsible for providing controls to ensure that the business is conducted within the proper scope and in accordance with the Company's policies and in compliance with the laws and regulations applicable to the business. The Audit Committee will consistently monitor and verify that employees are complying with relevant policies or procedures and in compliance with the laws and regulations specified.



### **Monitoring and reviewing**

The Company requires that policies and practices be monitored and reviewed regularly every year by all relevant parties under the structure of responsibilities for monitoring and reviewing performance. If there is any suspicion that any activity or business transaction may violate this policy or the law or regulations, such information must be reported to the Chairman of the Executive Committee or relevant persons through the channels for reporting clues or complaints.

### **Reference documents**

1. Criminal Code
2. Personnel Procedures
3. Employee Manual
4. Code of conduct Aikchol Hospital Public Company Limited
5. Scope of approval authority, credit limit Aikchol Hospital Public Company Limited