



True Corporation Public Company Limited.

Personal Data Protection Advisory Services: Gaps and Recommendations Report

Deloitte Touche Tohmatsu Jaiyos Advisory Co., Ltd.

Contents

- Executive Summaries 3
- Methodology 5
- Scope of work 8
- Gaps and Recommendations 11

Executive Summaries

Executives Summaries

Since the amalgamation of True and dtac, both entities have asserted their compliance with regulatory requirements. However, the interpretation, design, and execution of compliance measures raise concerns regarding their effectiveness and alignment with legal obligations. This is why Deloitte has been engaged—to provide an independent assessment to determine whether existing measures are indeed compliant, where enhancements are required, and where potential gaps may lead to non-compliance.

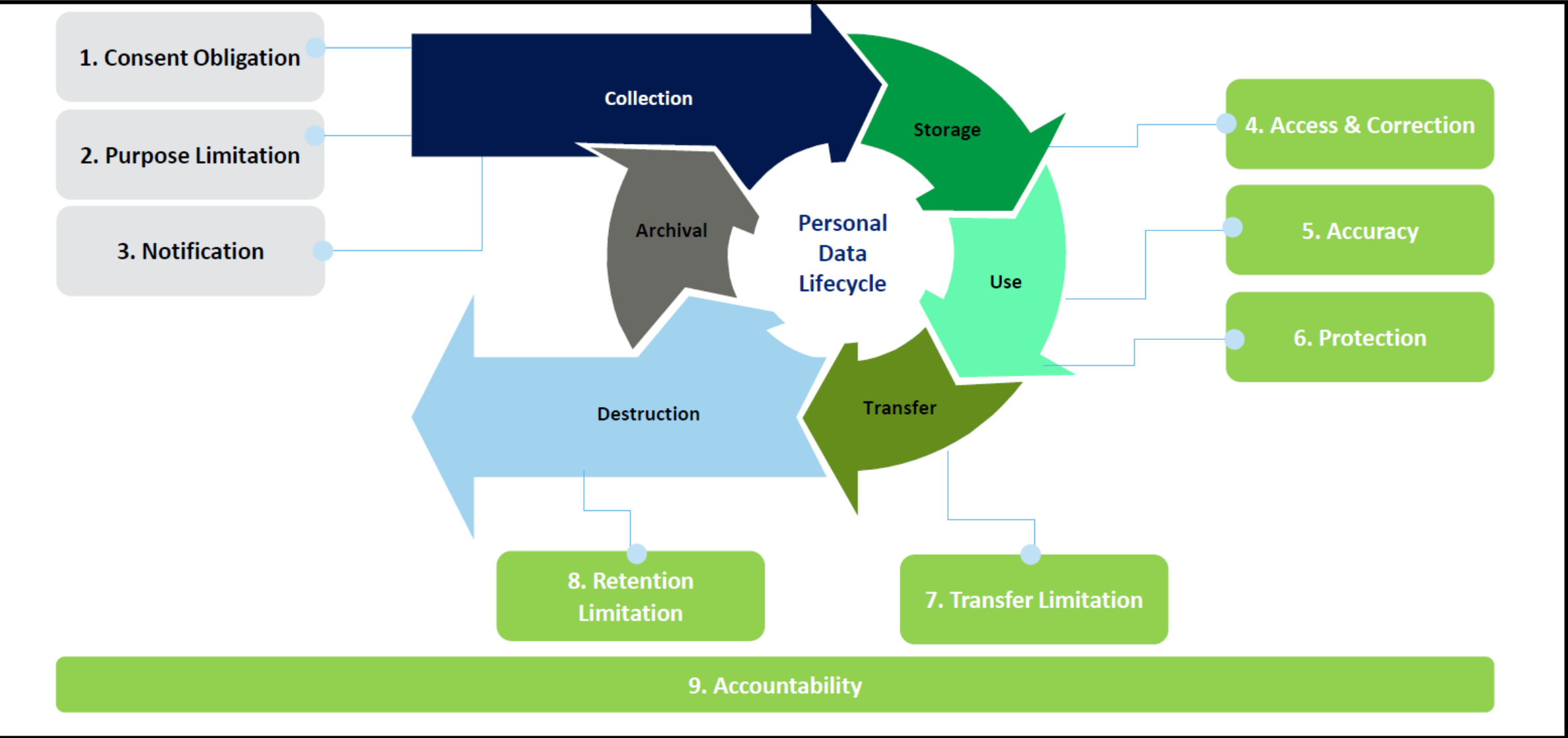
Deloitte has conducted a comprehensive assessment of True Corporation's compliance with the Thailand Personal Data Protection Act B.E. 2562 (PDPA) and the National Broadcasting and Telecommunication Commission (NBTC) requirements. Our assessment covered key areas, including governance, policies and procedures, training and awareness, data subject rights, transparency, records of processing activities (RoPA) and lawful basis, data processing and data sharing agreements, risk management and Data Protection Impact Assessments (DPIAs), and data security.

As part of this evaluation, we conducted interviews with relevant business units and reviewed key documentation. The findings indicate that True Corporation is broadly compliant with Thailand's PDPA and NBTC requirements across all assessed areas. However, there are areas for enhancement. For instance, updating and refining the Record of Processing Activities (RoPA) will help True maintain a clearer and more structured view of how personal data is collected, used, and disclosed across its various business units. Strengthening this aspect will further align True with best practices and improve overall data governance and compliance maturity.

Methodology

Methodology

Identifying the PDPA requirements via the *personal data lifecycle* will allow visibility into risk areas and enable the management to make better informed decisions on the necessary remediation actions

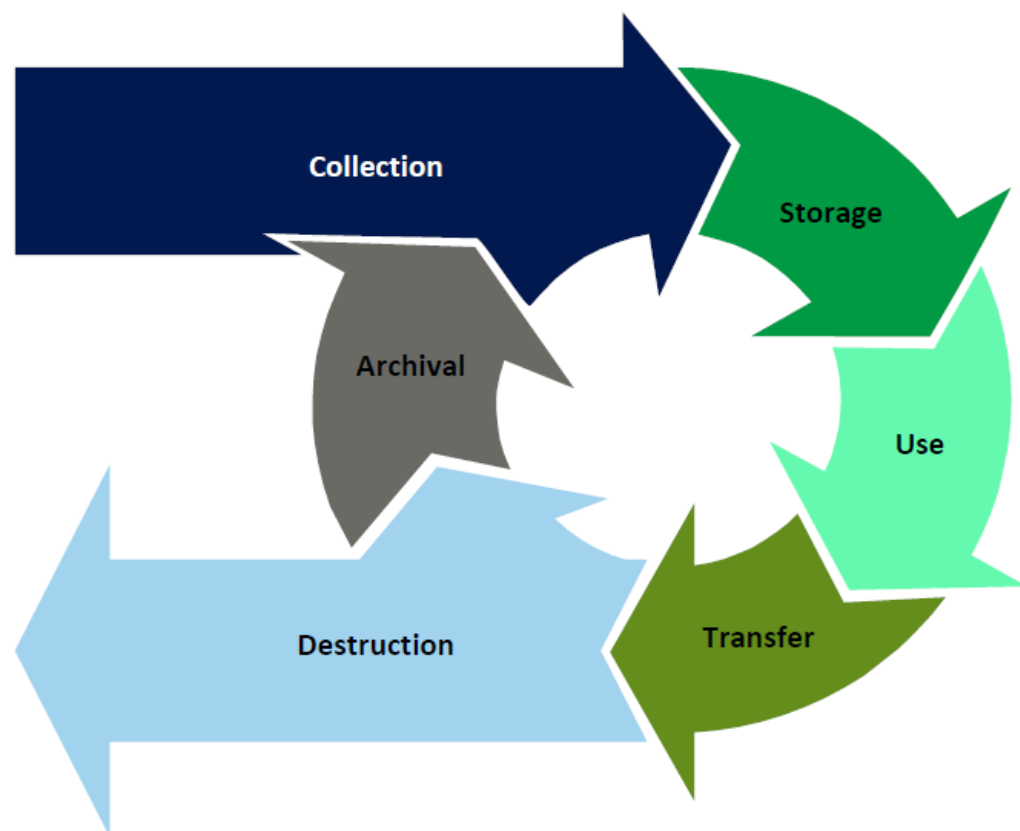


Gain an understanding of the personal data you handle

The scope of PDPA is “personal data”. The first step to data privacy is to understand what personal data you hold and how does it flow through your organisation all the way from collection till disposal.

Identifying the PDPA requirements via the *personal data lifecycle* will allow visibility into risk areas and enable the management to make better informed decisions on the necessary remediation actions

Personal Data Lifecycle



Key considerations when listing your personal data:

- What personal data do you collect?
- In what form and through which channels?
- For what purpose you collect personal data?
- How is it used?
- Who is this data shared with internally and externally?
- Who is authorised to access this data?
- Where do you keep your data?
- How long do you keep your data?
- How do you dispose this data?

Scope of work

Scope of work

1. 1. High-Level Gap Assessment on PDPA Compliance

- Objective: Deloitte will conduct a high-level assessment of True's compliance with the Thai PDPA. The focus is on identifying compliance gaps, evaluating current privacy practices, and providing recommendations to align with PDPA requirements.

- Scope of Review: Deloitte will evaluate the following documents and practices:

1.1 Privacy Notice: Assess if True's Privacy Notice effectively informs individuals about how their personal data is collected, used, and shared, as well as their rights under the PDPA.

1.2 Privacy Policy: Review True's Privacy Policy to ensure it meets PDPA standards for clarity, thoroughness, and transparency.

1.3 Consent Form/Statement: Examine the structure and language of True's consent forms to confirm that they clearly obtain and record explicit consent from users, meeting the PDPA's standards.

1.4 Data Subject Rights Procedure: Evaluate True's procedures for handling data subject rights requests, such as access, correction, deletion, and objection requests.

1.5 Data Breach Procedure: Review True's data breach response plan, focusing on the procedures for detecting, investigating, and notifying authorities and data subjects about breaches in compliance with PDPA timelines and requirements.

1.6 Data Processing Agreement (DPA) / Data Sharing Agreement: Assess the DPA and Data Sharing Agreements to ensure lawful data handling when True acts as a processor or shares data with third parties.

1.7 Records of Personal Data Processing Activities (RoPA): Review RoPA documentation across True's business units to verify the lawful basis for data processing activities and compliance with PDPA's record-keeping obligations.

1.8 Use of Personal Data Compliance: Conduct a review of True's current practices in using personal data for various business purposes to verify that data usage aligns with lawful purposes under PDPA.

- Deliverable: Deloitte will provide a report outlining any identified gaps, recommended corrective actions, and priorities for remediation

Scope of work

2. PDPA Training for Related Business Units at True

- Objective: To enhance PDPA knowledge and compliance awareness across True's relevant business units.
- Content: Deloitte will deliver customized training sessions that cover key PDPA principles, the importance of compliance, True's data privacy responsibilities, and best practices for data protection.
- Structure: Deloitte will provide interactive sessions, practical examples, and case studies relevant to True's operations, promoting engagement and knowledge retention.
- Follow-Up: Deloitte may provide supplementary resources or Q&A sessions to ensure the participants can apply the PDPA principles effectively in their daily work.

3. Participation in Bi-Weekly Meetings

- Objective: To maintain continuous alignment on PDPA compliance initiatives, address any emerging issues, and track progress on recommendations.
- Deloitte's Role: Deloitte will attend bi-weekly meetings with True's team, providing updates on assessment progress, discussing training feedback, and responding to any compliance questions from True's team.
- Agenda: The meetings will cover review updates, emerging regulatory insights, progress on implementation of corrective actions, and any support True requires for compliance initiatives.

Remark: This advisory services excludes any IT and system implementation activities or activities to prepare for IT and system implementation and Legal opinion

Gaps and Recommendations

Gaps and Recommendations

Privacy Principles	TH PDPA/NBTC Requirement	TH PDPA Sections Referred	NBTC Notifications Referred	Findings/Observations	Recommendations	Compliance Status	Priorities	Penalty for Non-Compliance
1. Lawfulness, Fairness and transparency	1.1 Establish Privacy Notice	Section 23	Clause 20					
	1.2 Obtain Consent from Data Subject	Section 19	Clause 6					

Gaps and Recommendations

Privacy Principles	TH PDPA/NBTC Requirement	TH PDPA Sections Referred	NBTC Notifications Referred	Findings/Observations	Recommendations	Compliance Status	Priorities	Penalty for Non-Compliance
1. Lawfulness, Fairness and transparency	1.3 Establish Data Subject Right Request	Section 19, 30,31,32,33,34, 35 and 36	Clause 12 and 17					
2. Purpose Limitation	2.1 Limit personal data sharing	Section 27	N/A					
	2.2 Cross Border Data Transfer	Section 28	N/A					

Gaps and Recommendations

Privacy Principles	TH PDPA/NBTC Requirement	TH PDPA Sections Referred	NBTC Notifications Referred	Findings/Observations	Recommendations	Compliance Status	Priorities	Penalty for Non-Compliance
3. Data Minimization	3.1 Minimize Personal Data Collection	Section 22,23,24,25 and 26	Clause 10					



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Thailand

In Thailand, services are provided by Deloitte Touche Tohmatsu Jaiyos Co., Ltd. and its subsidiaries and affiliates.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2025 Deloitte Touche Tohmatsu Jaiyos Co., Ltd.