

(Translation)



Code of Conduct

15 December 2025

Principle of business

The Board of Directors has the policy to promote corporate governance, emphasizing Social Responsibilities principle which be covered all stakeholders requirement and consist with the way of creating balance between Businesses, Society and Environment which will lead to the sustainable organization.

The Board of Directors established Code of Conduct handbook as a good practices or guidelines for all the Company's directors, executives and staffs in Somboon group to operate business with Corporate Governance and Social Responsibility for both internal and external stakeholders including reviewing and monitoring on the performance according to Code of Conduct continuously .

(Mr. Sansern Wongcha-um)

Chairman of the Board

Somboon Advance Technology Public Company Limited

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1. Definition

Ethics	means	Good business practice
Companies in Somboon Group	means	Somboon Advance Technology Plc. (“Company”) and its subsidiaries
Subsidiaries	means	Company having any characteristics as following : (1) Company over which securities issuer has control; (2) Company over which the company under (1) has control; (3) Company under the chain of control beginning with that under control of the company under (2).”
Associated companies	means	Company which issues securities or subsidiary has authority to participate in decision making related to the company’s financial policy and business operation, but has no control over such policy and is not deemed as subsidiary or joint ventures.
Directors and sub-committees	means	The Board of Directors and sub-committee
Employees	means	The Company’s executives, permanent staff, temporary staff and special contract staff
Related person	means	Person who is associated in any the following: (1) A person having the authority to control the Company’s business and in the case of corporation shall include the directors of such juristic person. (2) A spouse, a minor child or adopted minor child of the director, the executive or the person under (1)

(3) A juristic person which the person under (1) or (2) has the authority to control its operation

Stakeholders	means	The shareholders, employees, customers, suppliers / creditors, government, private sector, societies, communities and environments.
Disclosure	means	The disclosure of information relating to business activities of the company under the Public Limited Company Act B.E. 2535, the Securities and Exchange Act, B.E. 2551, the rules and regulations of the Stock Exchange of Thailand and the Securities and Exchange Commission.
Corruption	means	Any type of bribery, whether in the form of offering, promising to give, giving, agreeing to give, requesting or accepting money, assets, or other benefits to or from a government officer, a government agency, a private organization, or a person, either directly or indirectly in order to exercise of his or her duties to obtain or retain business or provide a specific business to the company or obtain or retain other business advantages, except where such act is allowed by laws, rules, notifications, regulations, local customs, or other business customs.

Conflict of interest	means	Any activity that may have personal preferences, or of the connected person, whether by blood, or any other that have influence on decision making, or may be hindered, or impede the greatest benefits.
Offers of Things or any benefits	means	Any activity that may have personal preferences, or of the connected person, whether by blood, or any other that have influence on decision making, or may be hindered, or impede the greatest benefits.
Bribery	means	An offer / acceptance of gifts, rewards or any benefits for themselves or from people who want to convince them to do something illegal or dishonest business ethics.
Tradition	means	A festival, Memorial Day or a succeeded activity having unique and being important to society.
Giving or Receiving Gifts	means	Giving or receiving money, goods, or any form of benefit from another person on behalf of the Company or representative of the Company.
Entertainment and Hospitality	means	Expenses incurred for business entertainment, such as meals and beverages, sports activities related entertainment, seminars, or educational activities, as well as other related expenses.

Donations and Receipt of Donations	means	Giving or receiving money, products, or services for the purpose of benefiting the public, communities, educational institutions, religious organizations, or other charitable activities.
Sponsorship	means	The company expense for promoting its business and reputation
Politic contribution	means	Monetary or non- monetary support for political parties, individual politicians or politic candidates such as loan, free service and the employee donating their time during working hours.
Facilitation payments	means	Small payments made to public official to ensure or expedite routine process or necessary actions which they are already required to perform.
Information Technology system	means	Tools and systems for processing and transferring electronic data such as computers, computer network, Internet, email, password, or software, etc.

2. Business Ethics

2.1 Business Conduct

The Company Board has adopted the philosophy of sufficiency economy in sustainable business operations, using it as a guideline under the business philosophy of “Somboon Triple Bottom Line” to drive sustainable development. This approach aligns with the principles and framework of ESG (Environmental, Social, and Governance) to achieve business sustainability and protect the interests of stakeholders and society. It also provides stakeholders with the opportunity to share their opinions on business operations, serving as a mechanism and process to ensure serious commitment, ultimately leading to a truly governance-focused organization as follows:

1. To comply with the applicable laws, rules and regulation strictly.
2. To comply with the Company’s “Corporate Governance policy” ,“Code of Conduct” and other related policies.
3. To be committed to operate business with transparency, honesty and fairness.
4. To adhere to conduct as good people and establish good minds to employees.
5. To concern of the benefits and effects from operations with social equality and fairness to the Company’s stakeholders.
6. To operate business with responsibility and protection of the stakeholder’s and public’s interests.
7. To organize a strong operation system to prevent corruptions with an internal audit system.
8. To require the Company’s directors, executives and staff for all to participate in the anti – corruption effort, conflicts of interest reporting, efficient contacts and working life quality promotions.
9. To provide a channel for complaints and hearing for stakeholders and have the complainers / informants protection measure.

Vision: To be a trusted partner with leading engineering products and solutions that harmonizes the use of advanced technology with social and environmental sustainability

Mission:

- Deliver reliable products and services with competitive prices to our customers
- Innovate and apply advanced technology to accelerate change in our core businesses
- Grow business with our partners and deliver our promise
- Enhance capabilities of our organization and people to adapt to changes in business context
- Commit to optimize resource and protect environment and promote living quality of people in society

Corporate Culture

Spirit of Commitment, Integrity & Ethic

Mastery of Learning & Applying Technology

Agility

Respect Others and Value Diversity

Think Customers, Think Value

Business Philosophy: SBG Triple Bottom Line create a balance

Smart People The Company realizes importance of smart and good people development. We applied the King's working principles and philosophy of sufficiency economy to make the employees become smart people prompt to create value for ourselves, organization and society. We believe that the company will sustainably grow by the important driving factor which is employees to accomplish the vision and mission

targeted. Therefore, the company focuses on developing the employees at every level to be ones who have good moral and improve their skill and knowledge, including professionalism that corresponds to organizational culture to create value for ourselves, organization and society as per the master plan of smart people.

Business Trust The Company focuses on creating value of their business based on self-sufficiency and social responsibility, including good governance principle. We aim at having a transparent and verifiable operation whilst managing the risk to maintain benefit for stakeholders and creating a balance between business, society and environment. The life quality development, career growth and efficient value chain development are important factors to increase the competitiveness. Through innovations and business alliance, we expect to achieve the goals as mentioned in master plan of business trust.

Growth Society The Company is committed to “Creating Opportunities for A Strong Society” through its business philosophy of a "Growth Society." This approach focuses on meeting the needs of the community, promoting sustainable development, and fostering positive relationships with the society, especially communities located near the company. These communities are considered significant stakeholders in the business, as the company believes that a strong community is a crucial driver for business growth and the creation of a sustainable society.

2.2 Anti-Corruption Policy

All companies in Somboon Group conduct our business with integrity and is committed to responsibilities towards society and all stakeholders in accordance with corporate governance principles, Code of Conduct, as well as its stakeholder engagement policy and guidelines to demonstrate our intent and determination to combat all forms of corruption, both directly or indirectly, as well as regularly perform adequate reviews and revise the Anti-Corruption Policy to ensure the company has in place a policy to prevent corruption in all Somboon Group's business activities and all decisions on our business operations potentially incurring risk of corruption.

In order to provide clear guidelines for our business operations to prevent and combat all forms of corruption, Board of Direct has issued this Anti-Corruption Policy that defines responsibilities, business guideline, and appropriate operational requirements as follows:

1. All company personnel, including all directors, executives, and employees of the Company or its subsidiaries, are prohibited from engaging in or accepting any form of corruption, both directly or indirectly, whether in the form of offering, promising to give, giving, agreeing to give, requesting or accepting money, assets, or other benefits for themselves , family, friends or any acquaintances. This shall apply to all agencies involved.
2. The company shall communicate and disseminate the Anti-corruption Policy to all personnel and all agencies involved through various available channels provided. Compliance with this policy shall be regularly reviewed at least annually. Relevant operational guidelines and requirements shall also be revised to ensure alignment with changes in business, rules, regulations, and legal requirements.

3. The Board of Directors is responsible for establishing an Anti-Corruption Policy and putting in place effective anti-corruption systems in order to ensure that all personnel recognize the significance of anti-corruption efforts and cultivate an anti-corruption mindset as part of the organizational culture.
4. The Audit Committee is responsible for reviewing financial and accounting reporting systems, internal control systems, and internal audit systems. Also, the Audit Committee is in charge of handling submission of information regarding corruption involving all personnel, conducting fact-finding investigations, presenting the matter to the Board of Directors to determine disciplinary action or solutions, as well as giving consultation and ensuring compliance with this Anti-corruption Policy.
5. The President, Management Teams, and executives are responsible for implementing the Anti-corruption Policy by putting in place relevant systems and promoting the policy as well as communicating it to all employees and related parties. They are also charged with reviewing the suitability of relevant systems and guidelines to ensure alignment with changes in business, rules, regulations, and legal requirements.
6. The Internal Audit is responsible for reviewing risk assessment and offer recommendations on the formulation of corruption risk prevention procedures as well as auditing and reviewing operations to ensure their compliance with policies, guidelines, authority, procedures, laws, and requirements of regulatory agencies and make certain that internal control systems are suitable, prudent, and sufficient for combating corruption and handling potential corruption risks. In addition, the Internal Audit shall present timely for any significant matter to the Audit Committee and the Board of Directors.

Guideline

1. All personnel, including all directors, executives, and employees of the Company or its subsidiaries, shall follow the Anti-corruption Policy and the Code of Conduct and avoid any direct or indirect involvement with corruption.
2. All employees shall not neglect to take action upon detecting an act involving the Company or its subsidiaries that can be construed as corruption. It is their duties to notify their supervisors or responsible persons of such incident and give full cooperation in the fact-finding investigation. Should there be any inquiries or questions, they may consult their supervisors or persons designated to oversee compliance with the Code of Conduct through various channels provided.
3. The Company shall ensure fairness and provide protection to all personnel who refuse to engage in corruption or report corruption cases related to the company through a protection procedure which is intended for those who follow the Anti-corruption Policy, file complaints, or cooperate in reporting corruption as defined in the Whistleblowing Policy. The Company shall not demote, discipline, or otherwise take any adverse action against employees who decline to participate in corrupt activities, even if such action may cause the company to lose business opportunities.
4. The personnel who fail to comply with this policy are subject to disciplinary action and may also be subject to legal punishments if they commit an offense under the law.
5. The Company and its subsidiaries shall communicate and disseminate the Anti-corruption Policy to all personnel and all agencies involved in order to ensure that they acknowledge and implement the policy.
6. The Company is committed to conducts its business with integrity and is committed to developing the Company and its subsidiaries into an

organization of responsibility towards personnel, society, and all stakeholders in accordance with corporate governance principles to demonstrate the intent and determination to combat all forms of corruption.

Rule of Practice

1. Any implementation of the Anti-corruption Policy shall be in compliance with guidelines set forth in the Code of Conduct, Corporate Governance Principles, stakeholder engagement policy and other guidelines, as well as relevant rules and operational handbooks, and additional guidelines to be formulated in the future.
2. The Anti-Corruption Policy is established for all personnel including directors, executives, and employees as well as all of business activities of the Company or its subsidiaries.
3. For communication channels, the Company shall communicate and disseminate the Anti-corruption Policy as well as SCG's whistleblowing channels to the public, subsidiaries, associates, and stakeholders via various channels, such as company's website, Annual Report, or the Code of Conduct.
4. The Internal Audit shall review risk assessment and offer recommendations on the formulation of corruption risk prevention procedures and approaches. In addition, the Internal Audit shall regularly audit and review company's operations to ensure their compliance and the control systems are suitable, prudent, and sufficient for combating corruption and handling potential corruption risks. Also, outcomes of such audits and reviews shall be periodically reported to the Audit Committee.
5. To ensure clarity regarding activities involving key or high risks of corruption, company personnel shall exercise caution and comply with the Code of Conduct and guidelines as follows:
 - 5.1 Gifts, Hospitality, and other related expenses: Any offering or accepting of gifts, hospitality, and other related expenses shall comply with the Code of Conduct and other company's notices.

- 5.2 Donations or Sponsorships: Any offering or accepting of donations or sponsorships shall be transparent and legal. It must be made certain that such donations or sponsorship shall not be used as a pretext for bribery.
- 5.3 Business relations and procurement with the government: Any offering or accepting of bribery is prohibited in all business activities. Any dealing with the government shall be transparent, honest, and in compliance with relevant laws.
- 5.4 Facilitation Payment: All facilitation payments to the government officers and government employees both directly or indirectly, are prohibited.
- 5.5 Hiring of government officers and government employees: The hiring of government officers and government employees or any other persons related to government officers who may create a conflict of interest is prohibited.
- 5.6 Political Contributions: The Company shall maintain political neutrality and shall not act in the interest of or provide financial or other support to political parties, political coalitions, political figures, or political candidates, either directly or indirectly.
6. Whistleblowing Channel or Complaint Channel: The Company has established mechanisms for whistleblowing, complaint handling, and the processing of cases related to violation of laws, rules, and the Code of Conduct or to behavior of personnel that may be suspicious of corruption. Also, the Company has prescribed appropriate whistleblower protection measures to all cases, according to the Whistleblowing Policy to provide a clear guideline and enhance the efficiency of complaint handling.
7. Disciplinary Action: Company personnel who fail to comply with this policy are subject to disciplinary action and may also be subject to legal punishments if they commit an offense under the law.
8. Inquiry Channels: The company personnel who have any inquiries about this policy may consult their supervisors or the Compliance unit.

2.3 Transactions between Companies

Doing business or performing work which incur related transaction between the companies in Somboon Group must abide by the laws and regulations issued by government agencies, the regulations and delegation of authority of the Companies in Somboon Group, as well as the principles and conditions prescribed in each locality.

2.4 Responsibility to the Company's properties.

The Company promotes the executives and staff to use the Company's resources and properties effectively to enhance competitiveness and good services to clients, by determining the following practices:

1. The Company's assets and resources shall be used saving and most beneficially.
2. Employees shall collaboratively take care the Company's assets are not to be depreciated / lost illegally.

2.4.1 Privacy Policy

The Company respects privacy of relevant person, therefore, personal information of employees and relevant business parties such as employment status, biographical, career-related, contact information, financial information, health-related or other kinds of data must be protected not to use, disclose or transferred to any third party in violation of the Personal Data Protection Act B.E. 2562 (PDPA). The detail of guidelines as follow:

- (1) The company shall collect personal data, including employment status, biographical, career-related, contact information, financial information, health information, employment contract information, and

technological information. This data shall not be disclosed or transferred to any third party.

- (2) The company shall collect and use personal data in the scope of objective to perform employment contracts or service agreements related to the company.
- (3) The company shall disclose employee personal data only when necessary to external service providers of the company in connection with the purpose of employment or service provision.
- (4) Employee personal data shall be retained for the period necessary to fulfill the purposes for which it was collected or as required by law. After this period, the data shall be destroyed or anonymized in a secured manner.
- (5) Employees are entitled to manage their rights regarding their personal data, access their personal data and receive a copy, rectify inaccurate or incomplete personal data, request the erasure or deletion of their personal data, object to the processing of their personal data on grounds relating to their particular situation, and withdraw their consent at any time where processing is based on consent.
- (6) The company shall implement comprehensive technical and organizational measures to safeguard personal data from unauthorized access, use, disclosure, loss, destruction, or damage.

2.4.2 Use and protection of information technology systems

The Company desires that information technologies are used appropriateness and efficiency to prevent problems caused by incorrect use and have security according to the Company's information technology policies

and regulations. The employees have to use the information technologies for their job in charge and prevent damage, loss, and misuse of information. Neither personal use or benefit, unauthorized reproduction, change, deletion, nor destruction of the Company's data are allowed, except approval.

2.4.2.1 Preparation of information and documents

- (1) Executives and employees are prohibited to disclose the Company's business information, including information purchased by the Company, both collected in and out the Company's information system, or copy information into the personal storage device without permission.
- (2) Executives and employees are prohibited to change, reproduce, delete, or destruct the Company's data without permission.
- (3) Documentation shall be executed with honesty, prudence, and compliance with the specific standards.
- (4) The Company's letters, reports and documents shall not be falsified.

2.4.2.2 Use of computers and information technology systems

- (1) Use information technology systems and information in the system for the benefit of the Company only. Users must be aware that computer data is the property of the Company. The computer data must not be used for personal gain.
- (2) Do not use the System to access or send information that is against good ethics, or to infringe or violate the rights of others or violate the law, affecting national security.

- (3) Use the system according to the authorized rights, keep password secret and do not consent other people to use your identity verification such as the password to access the system.
- (4) Avoid actions that risk to cyberattacks, such as opening file from unknown source , downloading programs, and using data recording tool that has been used with a computer suspicious of virus infection or other malicious software.
- (5) Users are not allowed to use unauthorized software on the company's computers, and not allowed to install the software by yourself, including not allowed copy the copyright software from the Company. In the case that the work is necessary to use other software, users require to contact with the Information Technology Department.
- (6) Users are not allowed to use personal computers or personal devices to access the Company's systems or information unless specially authorized by the Information Technology Department.
- (7) Some computer data, especially personal data, intellectual property, and restricted information such as Product Designs, Source Code, Pending Patent, Customer Lists, Pricing Cost and Sales Information, Third Party Contracts, etc., are sensitive, subject to applicable and specific laws. Users must strictly comply with the Company's notification and regulations regarding the classification of computer data, the person in charge of data, and data protection.
- (8) The Company or its department designated by the Company shall reserve the right to inspect the use of assets under the Company's information system as appropriate.

2.4.3 Intellectual Property Policy

- (1) Encourage and support employees to protect the Company's intellectual property from infringement, use or disseminate without permission including reporting the potential violations to the relevant departments in the organization.
- (2) All employees must respect and avoid violating the intellectual property right of others including using legally software and tools.

3 Ethics of the Board of Directors

The Company intends for the board of directors, sub-committees and subsidiaries' directors to perform their duties to operate with ethics, conduct or maintain their performance carefully, prudently and with honesty, to optimize the continuous and sustainable business operation of the company and stakeholders, as follows:

3.1 Compliance with laws and the Company's regulation

3.1.1 Compliance with rules, regulations and laws involved with the Company's business shall be as follows :

- (1) Directors, executives and staff shall comply with the laws, rules and regulations of the Stock Exchange of Thailand and the Securities and Exchange Commission.
- (2) Directors, executives and staff shall not avoid compliance with the applicable orders, rules and laws.
- (3) Directors, executives and staff shall co-operate with the company' corporate governance unit and report about violation against order, rule and laws to the unit.

3.1.2 Duty performance shall be conducted with impartially i.e. in meetings when to discuss an issue the director who has conflict of interest shall leave the meeting room and shall refrain from participation in the issue decision.

3.1.3 To avoid a conflict of interest for a business reveal and efficiency by.

(1) To prohibit use a secret of organization that illegal and to forbid other secret Information of organization when you expire of business of the organization then.

(2) Do not acquire the personal interests from being directors.

(3) Do not develop a binding which may contradict with duty afterward.

(4) Do not create obligation that may conflict with their duties in the future

(5) Do not receive anything or other benefit in conflict of the organization

3.1.4 Keep the confidentiality of corporate information, to prevent, that may cause damage to the organization or stakeholders, except in accordance with the law.

3.1.5 Acquisitions or disposition of Assets of the directors, their spouses and minor child, should be practice in accordance with the Notification of the Board of Governors of the SET title Practices regarding the Acquisition or Disposition of Assets of the Directors and Staff B.E. 2547.

3.2 Conflict of interest and confidential information keeping

3.2.1 Conflict of interest

The Company has the policy that the directors, executives and staff shall not use the opportunities from their status in the Company to acquire personal interests eventually imposes the practices as follows.

(1) They shall avoid a transacting having involvement with themselves which may cause the conflict of interest to the company.

- (2) In case such transacting is needed for the Company's interest it shall be carried out as if a transacting with an outsider having trade agreement reasonably same as transacting contracts in general over a trading negotiation authority with no influence from being directors, executives or related persons and not participating in a consideration for approval including having to comply the rules and regulations of the Stock Exchange of Thailand and the Securities and Exchange Commission on the transaction information disclosure and connected transactions .
- (3) Directors, executives or staff if becomes a director, partner or advisor in other organization; status shall not conflict of the Company's interest and his / her direct role in the Company.
- (4) A transaction which has or may have conflict of interest between shareholder, director, executive or other person shall comply with the standard practice and be ensured it is fair, transparent, reasonable and fully and correctly disclose; and the company will arrange report form for disclosing suspected transactions that there will be conflict of interest of the company into the Corporate Governance handbook.
- (5) Person who has conflicts with the Company's business, directly or indirectly howsoever, shall report the interest as follows:
- Directors and executives – Shall report the interest immediately after it arises. To ensure that the company conducts regular checks; the Compliance unit shall survey and check interest every year end and report to the Chairman and chairman of the Audit and Corporate Governance Committee's chairman at least once a year.

- Management from section managers to the general manager and the related staffs (to correspond with the good corporate governance policy) all managements and related staff shall report interest immediately after they arise and / or regularly report every year end. The Compliance unit as the chairman of governance committee shall check and report to President regularly or at least once a year.
 - Prior to engaging an external consultant, the responsible department shall ensure that the external consultant discloses any potential conflicts of interest and affirms compliance with the Company's policies. The scope of work and compensation should be clearly defined and reasonable. In the event that a conflict of interest, policy violation, or breach of the Company's practices is identified, the Company reserves the right to suspend or terminate the contract and take appropriate legal action as necessary.
- (6) A director, executive and staff who know the inside information shall report the security holdings under the regulations of the Securities and Exchange Commission to the Board regularly.
- (7) A director, executive have to notify the Company at least one day prior before purchase and trade SAT's share via Corporate Secretary department and Legal and Compliance department for summarizing and report to the Risk Management ,Governance and Sustainability Development Committee and the Board of Directors every quarter.
- (8) The Company has announced the directors, executives and staff who know the inside information which may have effect to changes of the security exchange prices shall refrain from the Company

security exchange one month prior the Company announces the financial statement or the inside information disclosure to public.

- (9) To monitor interest of the directors, executives and involved persons who have interest with the Company and subsidiaries under the Securities Act, the Board of Directors has determined the rule that the related transaction shall be reported quarterly and under the other criteria imposed.
- (10) In case of a related person involves or hold shares in an enterprise competing with the Company which probably incurring conflict of interest with the Company should act as follows;
 - The director, executive and related persons shall inform to the Board of Directors in writing.
 - The staff shall report to President in writing.

3.2.2 The use of inside information

- (1) Directors, executives and staff shall not use the opportunity or information obtained from their status to acquire personal interest for themselves, for other party or for operating a business competing with the Company and / or the Company's other business involved.
- (2) The Company's inside information shall not be used for personal interest in the Company's security exchange or furnished to other people for buying or selling company shares.
- (3) The Company's properties shall not be used for personal interests.
- (4) The Company's information shall not be used as the outsider's reference for personal interests.

- (5) The Company's business confidential information shall not be disclosed to outsiders particularly competitors even after the directors, executives or staff have expired from position.

4 Ethics to stakeholders

The Company Board recognizes the importance of achieving stable and sustainable growth under the Corporate Social Responsibility policy that emphasizes: "SAT focuses on organizational development with 'people' as the main driving resource to meet the needs of stakeholders in a balanced manner, enabling harmonious and sustainable coexistence with society." The Company also integrates its sustainability strategy across three dimensions according to ESG principles: Environment, Social, and Good Governance.

With a commitment to conducting business with integrity, fairness, and transparency, the Anti-corruption, fully complies with relevant laws and regulations and considers the interests and impacts of its operations on stakeholders. The Company also ensures that operations in safety, occupational health, and the environment do not adversely affect any stakeholder groups, while simultaneously promoting the strength and development of society and local communities.

4.1 Shareholders policy.

The Company realizes the shareholders are the Company's owners and the Company's duty is to generate added value to shareholders in long term, therefore, the company determines that the directors, executives and staff shall perform according to the following guidelines:

- 4.1.1 Perform duty with responsibility, carefulness and honesty under reasonable decisions on the ground that the information is sufficient and correct, they have no direct and indirect interest and perform with

honesty for maximum interest to the Company, they perform over the right and suitable purposes and they shall not act over conflicts of interest to the Company.

- 4.1.2 Comply with laws, the Company's objective and articles of association, directors' resolutions, shareholders meetings' resolutions, good practices in accordance with the corporate governance policy and code of conduct and act to shareholders equally both major and minor shareholders for their maximum interests.
- 4.1.3 Manage and take care of the Company's assets not to be depreciated /lost illegally and provide an effective internal control and risk management systems.
- 4.1.4 Provide opportunities to the shareholders to participate in the Company's business care and render opinions on operations under the equal acts to them.
- 4.1.5 Report the Company's status regularly, completely, truly and in time to situations.
- 4.1.6 Furnish the Company's data, news and information truly, sufficiently, equally and in – time to shareholders for their decision making.
- 4.1.7 Take care for the directors, executives and staff not to acquire their and related persons' interest by furnishing the Company's confidential information or disclosing the Company's secret to outsider and / or performing any acts which may lead to conflicts of interest to the Company.
- 4.1.8 Provide the channels for irregularity informing and complaints such as website, mailbox telecommunications etc. with informing and complaint responses and complainant protection including systematic and fair feedback reports to informants and complainers.

4.1.9 Provide several channels to disclose the information as well as make a company's website to allow the shareholders to access the information conveniently and prepare the information in the easy – to – understand language both in Thai and English.

4.2 Employees policy.

4.2.1 The Company has measures to protect employees providing information to the authorities in case there is legal offence or offence against the Securities and Exchange Act. Employees will be protected. The company will not act unfairly, either changing positions, job description, workplace, suspension of job, threat, annoying of their work, dismissing employees (Section 89/2) as employees notify clues on illegal acts or unethical acts.

4.2.2 The Company realizes employees are the essential factor for product quality and consequently shall fairly give importance to the acts to them regardless of gender, nationality, or religion. This includes providing opportunities, wages, appointments, transfers, and potential developments together with merits development of virtues for them to be the society's capable and good people. The Company's acts to employees shall be as follows:

- (1) The Company shall comply with the labor laws and rules relating to employ as following
 - Do not employ child labor younger than the legally require minimum age. Should child labor above the legally required minimum age be employed, their legally mandated rights shall

be fully protected and proper development and promotion of quality of life and work be provided.

- Female employees shall not engage in work which may harm their health and safety. Pregnant workers shall be protected and provided their legally-mandated benefits.
 - Employment of foreign worker must be fully compliant with the regulatory requirement.
 - Do not use or exploit forced labor through the use of corporal punishment, threat, confinement at the workplace, coercion, harassment, human trafficking or any other means of violence.
- (2) The Company shall act to employees with politeness, respect to individuality and human honors in accordance with the international human rights.
 - (3) The Company shall arrange the employment conditions and compensation in compliance with applicable laws, sufficient for employees' livelihood, and shall regularly review them in accordance with economic conditions and the cost of living.
 - (4) The Company shall take care of the working environment and manage the working system for the employees' life and property safety and health.
 - (5) The Company shall give importance to the skill training and potential enhancement manpower development by providing to employees the learning opportunities widely and constantly.
 - (6) The Company shall have promotion, transfers, awarding and punishments to employees sincere by and based on the employees' knowledge, capability and appropriateness.
 - (7) The Company shall organize a provident fund for employees.

- (8) The Company shall regularly furnish information on its operation and status to employees.
- (9) The Company shall listen to the employees' opinions and suggestions based on their work skills and experiences.
- (10) The Company shall avoid acts which are unfair, and which may have effect on stability of the employees' positions or threaten / incur pressure to mind to employees.
- (11) The Company shall develop employees' good conscious mind to be givers and good citizens of society.
- (12) The Company shall provide channels for employees to file complaints in case they are treated unfairly or inform offences against the law. The company shall have systematic and fair rectification process and measures to protect the complainants.
- (13) The Company and its delegate shall support employees to use their political rights with neutrality.
- (14) Promote the participation of employees in recommending and proposing operational guidelines and/or other agreements for the benefits of all parties, as well as strengthening employee relationships under positive corporate culture and enhancing teamwork within the organization.
- (15) Promote employees to participate in both internal and external activities that are beneficial to the organization and society, as deemed appropriate by and at the discretion of the supervisor, in order to enhance employee engagement and attachment to the organization.

4.2.3 Respect for Human Rights

The Board of Directors has concentrated on the main policy to operate business to be sustainability in respect of the human rights and the dignity of human of all employee which is the foundation of the operation with quality and value.

The Company realizes that employees are an important factor to produce the quality products Therefore, the Company has emphasized on fair treatment in the opportunities, remuneration, appointments and transfers as well as development in capacity and morals to employees. So, they will be competent and good citizen. For example, the Company provides the fair employment, appropriate wage comparing with the capacities, safety environment, property and good sanitation and to improve their capacities and always be informed of the Company's news and updates.

Operating guideline

- (1) The Company has the measurement protection to employee who give information to the government in case there is an illegal action or to violate the Security and Exchange Act to protect for unfair treat whether to change the work position, work characteristics, work place, work suspension, threat, disturb the work operation, employment termination (section89/2) caused by notifying such clue on illegal action or ethical offense.
- (2) The Company has the policy for Somboon Group refuse conduct business with other companies which not concern in human rights, especially the violation of basic rights on race, religion, nationality, gender, age, health, political status, or any social or cultural background.
- (3) The Company does not tolerate discrimination of any kind. All employees must treat each other equally and be given equal opportunities in their work and development.

- (4) The Company shall not tolerate forced labor or child labor in any form. The Company shall provide a safe workplace environment for all employees.
- (5) The Company will comply with all applicable laws, regulations, and international standards related to human rights. Employees shall comply with relevant policies and cooperate in training and learning activities conducted by the Company.
- (6) The Company is committed to creating a safe workplace environment which promotes diversity, collaboration, and respect for individual rights and freedoms.
- (7) To specify to arrange the risk assessment which violate the law on human rights at least twice a year.
- (8) To specify to evaluate from Internal Audit Department as main process in the evaluation every year and report to the Board of Directors.
- (9) To give an opportunity for all employee and stakeholders to give comments through Email to the independent directors or the Company Secretary.
- (10) There is communication channel for employees or stakeholders to acknowledge the progress of their notification.
- (11) To create the provident fund for employee.

The Company has strictly complied with the laws, rules and regulations. The Company provides fair and equal opportunities for employees to file complaints or freely express their opinions that may lead to be sustainable development and management.

4.3 Customer policy.

The Company has the policy to give importance to the customers' satisfactions fulfillment which is the factor to lead to business achievement and

intends to acquire the clients' requirement more effective fulfillment. To achieve, the policies and practices below shall be followed:

1. The products supplied to clients shall be of the qualities agreed with customers and at reasonable, non – profiteering prices.
2. Correct, sufficient and in – time information, news and advices shall be furnished to clients for them to be knowledgeable of the Company's products and services.
3. The terms and conditions with clients shall be complied with strictly. In case it is not possible to do so, the company shall report to client to collaborate jointly to solve the problem.
4. The acts to clients shall be polite and reliable.
5. A client's information storage system shall be available with a clients' confidential protection measure. A client's information shall not be transferred if not allowed by client. The client's information shall not be used for personal interest or other inappropriate interest.
6. Products shall be warranted for a reasonable period and compliantly with the consumers protection act.
7. A system / process for clients to complain on product's and service's qualities, quantities and safeties shall be provided together with the response fastness and actions to the end for immediate responses to clients.
8. The Company shall support the clients' acts for the social responsibility.
9. Emphasize on environmental consciousness regarding to the production, the use of packaging, and the transport of products.
10. Create communication channels for providing information to customers regarding to the products and the development of products on a continual basis.

4.4 Suppliers and / or creditors policy.

The Company has the policy to act to suppliers and creditors equitably and fairly over the regard to the Company's interest maximization and based on fair returns to both sides avoiding the conflict of interest situation including complying with agreements, furnishing true information and valid reports and based on business relationship as follows:

1. The Company shall act to all clients equitably and fairly.
2. The Company shall use the licensed products and services and shall not support the products / services which violate intellectual property right.
3. Acceptance of things or other benefits
 - 3.1 Executives and staff shall not accept or request for donations such as for reception feast, providing service, financial support, rewarding etc. from a party doing business with the Company.
 - 3.2 Executives and staff shall not accept things or other benefits from a person having duty / business relating the Company except for a reasonable opportunity / tradition acceptable to public. The things or benefit's value shall not exceed 2,000 Baht and shall be reported to supervisor immediately together with it shall not have influence to a decision being unfair for work.
 - 3.3 The acceptance of things or benefits which do not corresponding with the Item 3.2) but necessitated for maintaining relationship between entities / persons, the receiver shall report his/her supervisor and submit that things to the administration, government affairs and corporate social responsibility section to use in the business organization within 5 official days.
4. Executives and staff shall not offer things or benefits in any forms to outsiders to convince for inappropriate acts / causing conflicts.

5. In case there arise information that there is an irregular interest request, acceptance or furnishing happened the detail shall be disclosed to the suppliers and the parties shall collaborate to solve the problem fairly and immediately together with acquire a preventive measure.
6. The conditions agreed with the suppliers and / or creditors shall be complied with strictly.
7. In case a condition cannot be complied with, a prior notice shall be made to collaborate for problem solving.
8. Opportunities shall be provided to the suppliers who operating business legally, complying with environmental / safety / health standards and having social responsibility.
9. The Company shall support the suppliers' operations on the social responsibility and provide opportunities for them to participate in the Company's activities for society.
10. In selecting, examining and/or evaluating suppliers, the Company will take into consideration the social and environmental aspects, such as human rights, employee and labor welfare, business ethics, and compliance with environmental laws.

4.5 Business competitors policy.

The Company has the policy to act to business competitors under the business competition practice code framework and shall not cheatingly infringe / spy the business competitor's secrets as follows:

1. The Company shall conduct and practice within a good competition, free trade promotion and the company shall not use the method of market plunging.

2. The Company shall not acquire the business competitors' secret information with a cheating / inappropriate means.
3. The Company shall not discredit the business competitors with allegations.
4. The Company shall not supported to any participate in action to conduct or to mutually consent in order to offer an unfair prices to the customers.
5. The Company shall not violate and shall strictly comply with the Intellectual Property Act.
6. The Company shall not support unfair competition in all circumstances.

4.6 Community and Social Responsibility

The company is committed to behave as good citizens of Thai society and be ready to cooperate with other organizations, both public and private, civil society including shall encourage the stakeholders to collaborate the community development and social sustainability.

1. The Company shall promote business activities regard to beneficial and sustainable of social and community.
2. The Company shall encourages community and social participation by welcoming individuals and groups from external organizations to engage in meetings, knowledge sharing, and study visits under the "School in Factory" concept, fostering knowledge exchange, experience sharing, and the creation of shared value.
3. The Company will promote the participation of communities and social enterprise in attending meetings, exchanging opinions, and collaborating with various organizations to consistently improve the community wellbeing.

4. The Company ensures adequate planning and preventive/corrective measure in the event that its business operations pose negative impacts on the environment and communities.
5. The Company shall launch the activities for society with the employees' participation including shall support employees' opportunities to do good to develop the mind of volunteering and to be for employees' collaboration to being the society's good citizen.
6. The Company places importance promoting knowledge and education among Thai youths to the extent of the Company's capacity.
7. The Company shall cooperate with the local government to develop the entities for schools', religious places' infrastructures' and youths' and disadvantaged people's hygiene including the community environment developments.
8. The Company places importance on promoting knowledge and education among Thai youths to the extent of the Company's capacity. The Company shall support the activities to strengthen the local community enterprises and provide the opportunity to be the Company's suppliers.
9. The Company shall launch the program to generate the communities' incomes and promote the communities' economies by supporting employment and community products.
10. The Company shall contact with communities constantly, publicize and report the social responsibility activities achievement to all groups of stakeholders.
11. The Company recognizes employees' families as an important part of the community and encourages employees to utilize the knowledge, skills, and income earned from their work to support their families, improve their quality of life and well-being, and foster strong family bonds.

4.7 Human Rights Policy

The Company conducts business adhering to the principles of good Corporate Governance and Code of Conduct in human rights management. The Company has assessed and comply with the law by continually applying international human rights principles as guidelines, including Thai Labor Standards TLS 8001-2020, United Nations Guiding Principle on Business and Human Right : UNGP and Guide to Human Right Impact Assessment and Management: HRIAM to raise and maintain all management standards efficiently. :

Human Rights Policy

The Board of Directors, management, and employees at all levels of Somboon Advance Technology Public Company Limited and its subsidiaries shall recognize the importance of and respect for human rights in all aspects concerning every individual, as well as society and communities, following domestic laws and international treaties to which each country is obligated to adhere.

- Treat everyone equally according to human rights principles without discrimination.
- Not use forced labor within the company's supply chain, including child labor, foreign labor, or forced overtime.
- Treat the organization's stakeholders equally, whether they are customers or suppliers.
- Respect customer rights without violating customer privacy.
- Respect suppliers rights, treat suppliers fairly, and encourage them to adhere to human rights principles.
- Respect community rights, listen to feedback, and support community participation without obstructing access to natural resources and the environment.

Moreover, the Company will strictly comply with applicable laws, regulations, and rules, ensuring equality and fairness. It provides employees or affected

individuals with channels to file complaints and express their opinions freely, serving as a pathway toward the Company's sustainable development.

4.8 Tax management policy.

The Company is committed to tax management based on the principles of accuracy, transparency, and accountability, and aiming to build the best benefit to all stakeholders, to conform to the Company's business philosophy " Somboon Triple Bottom Line "and following the good corporate governance policy as following.

1. The Company ensures that the business operations are fully complied with all applicable tax laws and relevant regulations. Including using tax incentives for the maximum benefits to shareholders and government agencies.
2. The Company make remits tax payment within the period specified by law, including tax management, such as tax refunds (if any), in order to create working capital and liquidity to the company
3. The Company will analyze the impact of changes in the law on the company or when the company has a new business for the maximum benefits to the company.
4. The Company manage the tax management by studying all relevant laws and regulations. The company has expert tax consultant or a tax expert to provide a useful advices about tax planning in order to proceed correctly as required by law.
5. The Company has appointed staff to coordinate with government taxation agencies and authorities regarding taxes and providing information as requested.

6. The Company shall disclose tax information in the financial statements published in the company's annual report accuracy, transparency, and accountability. Also, the company regular assessment of tax-related risks and potential impact which is carried out at least once a year.
7. The company create the tax training course for all employees to ensure that they have sufficient knowledge and understanding about tax operations.

4.9 Safety, health and environment

The Company is committed to operate the business basis on safety, health and good environment under the practices of SBG business philosophy as follow:

1. The Company shall comply with the safety, health and environmental laws and rules.
2. The Company shall comply with ISO 14001.
3. The Company shall utilize resources efficiently and worthily with energy saving and resources recycling promotion measures.
4. The Company shall provide an operation system focusing on
5. Appropriate measures for safety and health in workplace such as providing the system to counter probable pollutions arising during operation, arranging workplaces to be clean and hygienic etc. for the employees and visitors to be safe from accidents and diseases.
6. Executives and staff shall be truly attentive to the activities for the
7. Quality of safety, health and environment and perform works with realization to safety and concern to environment as always.
8. The Company shall disclose the information on the operations in connection with safety, health and environment continually.

5. Employees' Ethics

The company focuses on the development of employees toward the good citizenship of society under the concept “smart people”. To promote and develop Individual Social Responsibility: ISR. Focus on employees as a central to support “smart people” in both intelligent and good person, and expand to society and all stakeholders as follows:

5.1 Best practice on themselves

1. Conduct all work with honestly, integrity and transparency. Refrain from any fraudulent activities or behaviors that may harm the organization. Demonstrate professionalism and dedication in all tasks.
2. Be accountable for assigned duties and strive to achieve organizational goals. Carry out work diligently, considering the potential impact on the organization, colleagues, and customers.
3. Maintain confidentiality regarding organizational information including customer and business partner data.
4. Avoid any actions or situations that could lead to any conflict of interest between personal interests and the company interest. Employees shall report any potential conflicts of interest to their supervisors when the situation occur.
5. Utilize organizational resources such as tools, materials and work time efficiently. Avoid to use these resources for personal purposes without proper authorization.
6. Strictly comply all applicable laws and organizational policies including ethical standards and requirements relevant to job.
7. All employees shall promote and support the organization's culture, foster a collaborative workplace environment and treat each other with respect. Cooperate to development team and building organizational unity.

8. Employees shall report any misconduct or behavior which may violate the organization's Code of Conduct. Such reports shall be protected and kept confidential to safeguard the reporter.

5.2 Best Practice on clients, related persons and society

1. Employees shall provide accurate information to all clients and stakeholders. Misrepresentation, distortion or concealment of information which is beneficial or crucial to the customer's decision-making process is strictly prohibited.
2. Employees shall treat all customers, stakeholders and members of the community with respect without discrimination based on race, religion, gender, social status, or beliefs. All individuals must be provided with high-quality and equitable services.
3. Employees shall protect the personal information of customers and stakeholders. Unauthorized disclosure or use of such information is prohibited and shall comply with relevant laws and policies.
4. Employees shall provide the highest quality service according to organizational standards. Customer needs should be addressed promptly and efficiently, and any issues or complaints should be resolved fairly and appropriately.
5. Employees shall promote and support environmentally and socially responsible operations such as waste reduction, efficient resource utilization and sustainable development.
6. Employees shall avoid any actions which could create a conflict of interest with customers or stakeholders. If a situation arises that may compromise impartiality or trust, it should be immediately reported to a supervisor.

7. Employees shall actively participate in community and social initiatives, such as public events, charitable organizations, or community service to contribute to ethic and sustainable society.
8. Employees are obligated to report any misconduct or behavior which may violate ethical standards towards customers, stakeholders, or the community. Such reports shall be protected and kept confidential to ensure the safety of the reporter

5.3 Best Practice on colleagues

1. Employees shall treat their colleagues with respect without discrimination based on race, religion, gender, age, social status, or beliefs. Employees should foster a respectful workplace environment and promote a positive work culture.
2. Employees shall communicate with colleagues openly, honestly, and respectfully, avoiding conflicts or misunderstandings. They should be receptive to constructive feedback.
3. Employees shall foster teamwork by cooperating, supporting, and assisting each other in achieving common goals. They shall avoid any actions which divide or create conflict within the team.
4. Employees shall provide constructive feedback to colleagues to promote mutual growth and learning. They should also be open to receiving feedback from others.
5. Employees must maintain confidentiality and avoid disclosing personal information about colleagues without authorization. They should refrain from any actions that may violate the privacy rights of others.

6. Employees must avoid any actions or words that constitute harassment, bullying, or discrimination in the workplace. The company has a zero-tolerance policy for harassment and bullying and encourages reporting of such incidents.
7. Employees should promote diversity and inclusion in the workplace by being open to different perspectives, cultures, and backgrounds. They should contribute to creating an environment where everyone feels valued and supported.
8. Employees must adhere to all safety and health regulations in the workplace. They should promote a safe work environment and the overall well-being of their colleagues.
9. Employees have a duty to report any inappropriate conduct or behavior by colleagues, including harassment, bullying, or violations of rights. Such reports will be protected and kept confidential.

5.4 Best practice on the company

1. Employees must conduct their work with honesty, integrity, and transparency. They must avoid any actions that could harm the organization's reputation, financial standing, or the trust placed in it by customers and stakeholders.
2. Employees must strictly comply with all laws, regulations, and policies related to their assigned duties. They must thoroughly understand and comply with all relevant requirements.
3. Employees must utilize the organization's resources, such as materials, budget, and time, efficiently and economically. Unauthorized use of resources for personal purposes is prohibited.

4. Employees must maintain the confidentiality of organizational information, including customer and business partner data. Unauthorized disclosure or use of such information for personal gain or the benefit of others is strictly prohibited.
5. Employees must avoid any actions that could create a conflict of interest between their interests and those of the organization. Any potential conflicts of interest should be promptly reported to the supervisor.
6. Employees are obligated to report any misconduct or inappropriate behavior that may harm or damage the organization's reputation. Such reports will be protected and kept confidential.
7. Employees must support and promote the organization's positive image by representing the company with integrity in all interactions with customers, stakeholders, and the community.

5.5 Political right

The Company operates the business with political neutrality, not participating and siding to certain political party, influential political leader and not using the Company's capital, resource to support political parties, politicians directly or indirectly howsoever.

6. Supervision in Implementation and Reviewing

The Company has defined all the directors, executives and staffs to shall have the duty and responsibility to acknowledge, make understanding and comply with the policies stipulated in this Code of Conduct handbook strictly, compliance is non-voluntary, do not refuse on acknowledgement based on established guidelines.

All Executives in the organization must responsible and prioritize the supervision of their employees to understand and follow the Code of Conduct handbook seriously.

The company does not wish to make any actions which is illegal, contrary to the principles of good directors and employees who breach ethical requirements, disciplinary action will be proceed strictly. In case the Company believe that the employee action is illegal. The company will bring the evidences to government officials to proceed accordingly.

To ensure that the employee follow the Code of Conduct continuously, the Company define the guideline as below;

1. The supervisor or department representative shall report any non-compliance issues related to the Code of Conduct to Compliance unit immediately when the issue has be occurred.

- 1.1 Non-compliance case related to the Code of Conduct shall be defined as the disciplinary case, the responsible department shall engage to the investigation process. The disciplinary action will be made depend on level of impact including but not limited to a verbal warning or written warning etc.

- 1.2 The responsible department shall define all necessary corrective actions including the preventive actions.
2. The Compliance unit shall summarize all non-compliance cases and report to the Risk Management, Governance and Sustainability Development Committee as quarterly basis.
3. The responsible department should submit the progression report of non-compliance case which be required the information related to the target date for completion the corrective action to the Compliance unit for reporting to the Risk Management ,Governance and Sustainability Development Committee until all corrective actions are completed.

The Code of Conduct handbook shall be reviewed annually by the Board of Directors and the Risk Management, Governance and Sustainability Development Committee.

7. Whistleblowing Policy

The Board of Directors had provided the opportunities for employees and all stakeholders, having a channel for complaints and reporting illegal acts and wrongdoing of rules and regulation. The detail of guideline are as follows:

7.1 Persons Having Rights to Raise Whistleblowing

All executive managements, employees or external stakeholders who found or witness any misconducts which be occurs in the Somboon Group.

7.2 Scope of Whistleblowing case

Any actions or omissions of executives or employees in the Somboon Group regarding violations of the law, fraud, failure to comply with the Company's policies, rules, regulations or the Code of Conduct.

7.3 Whistleblowing channels

7.3.1 For external whistleblower, the whistleblower can choose to submit the whistleblowing case through the provided channels as below;

- 1) The Company's website at <https://www.satpcl.co.th> in the whistleblowing system.
- 2) Electronic mail directly to the Audit and Corporate Governance committee at Audit.committee@somboon.co.th
- 3) Electronic mail directly to any independent directors as detail below;
 - 1) Mr. Sansern Wongcha-um sansern.w@somboon.co.th
 - 2) Mr. Paitoon Taveebhol ptaveebhol@somboon.co.th
 - 3) Dr. Suthad Setboonsarng suthad.set@somboon.co.th
 - 4) Mr. Sobson Ketsuwan sobson.k@somboon.co.th
 - 5) Mr. Somchai Harnhirun somchai.har@somboon.co.th
- 4) Electronic mail directly to the Company secretary at nopamas.p@somboon.co.th or by postal mail to the Company secretary – Somboon Advance Technology Plc. Bldg. 2, No.215 Moo 2, Debaratna Road , Bangchalong Sub-district, Bangplee District, Samut Prakan 10540.
- 5) Compliance unit at Sathit.tun@somboon.co.th
- 6) Other (if any)

7.3.2 The channel for employee, the employee can choose to submit the whistleblowing case through the provided channels as below;

- 1) Trusted supervisors
- 2) Human Resource Department
- 3) Compliance unit at Sathit.tun@somboon.co.th
- 4) Whistleblowing system in the Company's intranet
- 5) Other (if any)

Moreover, the employee shall submit the whistleblowing case via channels which be specified for employee. However, in case the employee fall into an inappropriate or uncomfortable situation to report through such channels. The employee can choose the submission via the channels provided for external whistleblower.

7.4 Whistleblowing process

1. The complaints receiver shall sent the whistleblowing case to the Compliance unit for recording the case in registration log and forward the case to the Internal Audit Department. The Internal Audit Department will proceed the preliminary investigation related to non-compliance issue accordingly.

2. After the preliminary investigation, if the Internal Audit Department found that the case has unreasonable ground to believe that such act is not compliance with law or regulation. The Internal Audit Department will send the case back to the Compliance unit for feedback the whistleblower within 3 working days and close the case. However, if the internal audit department found that the case has reasonable ground to believe that such act is not compliance with law or regulation. The internal audit department will report the case to the president for appointment the disciplinary committee to proceed the investigation process and consider the disciplinary action.

3. The disciplinary committee shall report the progression of investigation to the president. The investigation report will be considered for individual areas such as management, knowledge development, fact inspection etc. The period of investigation depend on the information received and the evidences to be investigated for consideration. Generally, the investigation period take approximately 30-60 working days.

4. The president shall report the result of the investigation to independent directors/Audit committee for consideration the case. The

independent directors/Audit committee will discuss about the case within 3 working days after receiving the report by the internal department responsible for collecting the information and summary of investigation result submit to the Compliance unit to feedback to whistleblower within 3 working days and close the case. Moreover, if the investigation result has significant issues, the internal audit department shall propose such issues to the executive director for consideration the order or action that management require to proceed.

5. Counter Measure: The management responsible for implementation all corrective actions and preventive actions related to the case.

6. Feedback the result: The investigation result shall be informed to the whistleblower by the Compliance unit if he / she discloses himself / herself.

7.5 Measure to protect the whistleblower

The Company defined the measure to protect the whistleblower as the guideline below;

1. The whistleblower can select to report the case as an anonymous person if the complaint may introduce unsafely. However if discloses the process progress report and clarification can be made to him / her.

2. Complaints shall be kept confidential / safety – concerned. The Company has set the measure to protect the complainers and/or informants and /or the persons who cooperate to investigations against unfair acts such as position, job and workplace rotation, intimidation, working annoyance, dismissal etc. due to complaints.

7.6 The suggestion or opinion

The Company open the opportunity for all stakeholders to give the suggestion or opinion to improve the Company's guideline related to the

development and sustainability via the whistleblowing channel both internal and external channels unless the Company would provide other specific channels for suggestion or opinion in the future.

8. Discipline

The Board of Directors consider Code of Conduct as a form of discipline for all directors, executives and employees must strictly adhere to.

All directors, executives, and employees have a duty to comply promote Code of Conduct. The following acts shall be considered unethical:

1. Failure to comply with Code of Conduct.
2. Encouraging, promoting, or supporting others to violate Code of Conduct.
3. Neglecting or ignoring violations of Code of Conduct when aware of them.
4. Failing to cooperate or obstructing investigations into allegations of unethical conduct.
5. Unfair treatment of a complainant for reporting violations of Code of Conduct.

9. Sources/ References

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