

Bangkok ranch public company limited

Human rights and worker employment policy

(English Translation)

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1. Introduction

Bangkok Ranch Public Company Limited is an organization that operates internationally and is part of the global community. It is committed to adhering to operational scopes related to respecting human rights and labor practices for its employees, customers, business partners, consumers, and all stakeholders. There will be no use of modern slavery or human trafficking in its business throughout the value chain or joint ventures. It also does not support or engage in Strategic Lawsuit Against Public Participation (SLAPP) conducted in good faith. In accordance with international guidelines, including the Universal Declaration of Human Rights (UDHR) of the United Nations, the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights (UNGPs), and the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization (ILO), as well as the labor laws of the countries where the business operates.

2. Objectives

1. To prevent any human rights violations or adverse impacts in all business activities, products, and services of the company throughout the business value chain.
2. To prevent unfair labor practices, discrimination, and all forms of harassment, as well as to promote cooperation and equal opportunities for personnel to develop themselves.
3. To promote human rights and labor practices among partners and stakeholders throughout the value chain to ensure alignment with the company's practices and international standards.

3. Scope

This policy applies to all directors, executives, and employees of Bangkok Ranch Public Company Limited, its subsidiaries, affiliates, and other companies or legal entities under the Company's management control, both domestically and internationally—which shall hereinafter be referred to as the “The Company” in this document. It serves as practices/guidelines for the Company's stakeholders throughout the business value chain, such as employees, workers, customers, trading partners, etc., and shall be applied equally without exception.

4. Roles and Responsibilities

4.1 Board of Directors

- 4.1.1 Consider and approve the review of policies and practices to prevent human rights violations and labor practices in all activities, products, and services of the company, including suppliers and other stakeholders.
- 4.1.2 To ensure business operations comply with relevant laws, regulations, and policies.

4.2 Top Management

- 4.2.1 Establish procedures or work instructions appropriate to the business context and in compliance with the policies, regulations, requirements, and laws of Thailand and the countries where business is conducted.
- 4.2.2 Provide an appropriate accountability structure, such as human rights team, responsible persons or departments, or a working group driving human rights and labor practices consisting of representatives from relevant departments.
- 4.2.3 Promote, support, and instill personnel to adhere to human rights principles and labor practices through activities linked to business operations and aligned with the company's context and goal.
- 4.2.4 Monitor and ensure compliance with policies, guidelines, and procedures, along with internal controls and improvement approaches to enhance effective implementation, including reporting on performance according to relevant policies, guidelines, and procedures.
- 4.2.5 Review human rights and labor practice policies and procedures to ensure they comply with applicable laws, regulations, and operational guidelines both in Thailand and internationally.

4.3 Committee or person responsible for human rights

- 4.3.1 Communicate to raise awareness and understanding of human rights and labor practices continuously to personnel and stakeholders throughout the value chain
- 4.3.2 Develop a human rights due diligence process.
By establishing the following duties and procedures:
 - 1) Responsible for integrating respect for human rights and labor practices into the core of the business.
 - 2) Review the groups of stakeholders and rights holders who may be affected and gather feedback from the management team to establish guidelines for engagement.
 - 3) Verify the accuracy of allegations, the credibility of sources, and identify the severity level of threats to freedoms and human rights defenders.
 - 4) Human rights impact assessment and labor practices both actual and potential from business activities and the value chain, incorporating relevant corruption issues or internal processes into joint risk assessment.

- 5) Use risk assessment results to establish standards and guidelines for developing, improving, or terminating operations with trading partners, business allies, or joint ventures.
 - 6) Continuously review risk management processes and internal audits in collaboration with relevant units to ensure all personnel are treated fairly and equitably. This includes listening to concerns from all stakeholder groups, rights holders, human rights and labor experts both internal and external with independence and civil society organizations.
 - 7) Establish guidelines and scope for managing impacts, including preventive and remedial measures for actual and potential human rights impacts, in accordance with appropriate Thai and international laws timely, contextually relevant to business operations and effective.
 - 8) Monitor and track the effectiveness of preventive measures and remediation guidelines, as well as progress in responding to affected parties report results continuously.
 - 9) Promote and support stakeholders throughout the value chain to understand and comply with policies and practices on human rights and labor standards.
 - 10) Communicate human rights and labor impact assessment results, remediation measures, impact management methods, and result to affected parties, and disclose them in the Company's annual labor practices report or other official disclosure channels.
 - 11) Establish reporting or whistleblowing channels for those affected by human rights and labor issues, with clear processes for handling complaints or reports in line with relevant international legal and regulatory standards. Report outcomes and reasonable remediation guidelines/measures to affected human rights and labor parties, including mechanisms to protect complainants or whistleblowers (see further details in the Anti-Corruption Policy and Practices, which covers complaint and whistleblowing reporting).
 - 12) Promote the integration of human rights and labor considerations into the formulation of policies or operational procedures across various areas.
- 4.3.3 Integrate with internal organizational units to jointly establish operational guidelines, conduct impact assessments, make decisions, allocate budgets, and oversee to enable the Company to appropriately respond to human rights and labor impacts.
- 4.3.4 Compile and maintain records of human rights and labor impact assessment results.

4.3.5 Report human rights and labor practices performance to the board committee responsible at least once a year or as appropriate based on the business context.

4.4 Employees

4.4.1 Compliance with Laws and Policies

Learn, understand, and strictly adhere to relevant domestic and international laws, regulations, global standards, and this policy's practices.

4.4.2 Personal Opinions and Company Representation

When expressing personal opinions, maintain the Company's image and protect its reputation by not using the Company name, information, assets, or any actions implying representation of the Company.

4.4.3 Reporting Violations

Upon discovering violations or actions that may contravene this policy and practices, report information or lodge complaints through the whistleblowing channels as per the Whistleblowing Policy and Practices.

5. Guidelines

This guideline is issued for personnel at all levels within the organization, according to their assigned duties in each department, to follow collaboratively as follows:

5.1 Respect for human rights

5.1.1 Civil and political rights

- 1) Treat each other with respect and dignity, recognize diversity, and coexist equally (diversity, inclusion, and equality), in line with the context of each country.
- 2) Promote the right to life and liberty, including freedom of thought, freedom of speech, belief, and religion, as well as security of person.
- 3) Promote a friendly work environment free from intimidation, bullying, or risks that disrupt work, violate personal rights, or constitute harassment—whether physical, verbal, psychological, or written.
- 4) Respect the right to freedom of personal expression and participation in political activities.

5.1.2 Economic, Social, and Cultural Rights

- 1) Provide social security and welfare benefits for personnel as required by law.
- 2) Ensure rest periods during workdays and working hours, as well as annual leave, with full pay in accordance with labor laws.

- 3) Promote the right to practice local cultural activities, traditional beliefs, or religious observances.

5.1.3 Gender Equality Rights

- 1) Respect gender equality rights across diverse gender identities, sexual orientations, gender identities, or gender expressions.
- 2) Promote best practices free from sexual misconduct and all forms of harassment.
- 3) Respect personal rights by avoiding any actions that compel disclosure or concealment of sexual orientation, gender identity, or gender expression.
- 4) Keep information related to sexual orientation, gender identity, gender expression, or sexual characteristics confidential, secure, and undisclosed without the data owner's consent.
- 5) Promote equality and non-discrimination, without using gender-related issues as a basis for recruitment, granting or increasing benefits or compensation, career development opportunities and advancement, or work assignments in various locations.
- 6) Promote equal rights to healthcare access, with appropriate spaces, dress codes, and facilities suited to gender identities.

5.1.4 Community Rights

- 1) Respect the rights, freedoms, and freedom of expression of communities, especially vulnerable groups, minorities, ethnic groups, and indigenous peoples in communities.
- 2) Conduct business with consideration of adverse economic impacts, natural resources, environmental quality, ecosystems, culture, society, livelihoods, sanitation, health, safety, privacy, and other human rights issues for community members.
- 3) Assess human rights impacts, encompassing environmental, health, and social issues, prior to investment decisions, acquisitions, or business operations in communities.
- 4) Evaluate community-related operations through transparent, equitable, non-discriminatory processes in compliance with laws.
- 5) Support community access to clean, safe, and sufficient water sources for consumption and daily use.
- 6) Support communities' rights to clean air.

5.1.5 Human Rights in Supply Chain Management

- 1) Verify sources of raw materials, processing stages, and transportation to ensure human rights compliance throughout the supply chain.

- 2) Procure raw materials or components from organizations or individuals not involved in illegal activities, human rights violations, or terrorism; prohibit importing, trading, or exchanging parts or raw materials verified to originate from conflict minerals for use in production.

5.1.6 Rights to Land and Natural Resources

- 1) Respect for rights and freedoms in land and water resource use throughout the value chain, under relevant domestic and international laws in operating countries.
- 2) Respect the land rights of farmers and local communities and manage land appropriately while minimizing negative impacts on local communities.
- 3) Respect communities' and local peoples' rights to maintain their ways of life, customs, culture, and traditional access to land and resources.
- 4) Respect land rights of individuals or local communities, without unfair occupation or use for business activities.
- 5) Land acquisition must comply with recognized international principles of Free, Prior, and Informed Consent (FPIC).
- 6) Verify and confirm the accuracy of land rights and ownership when establishing a new business.

5.1.7 Rights to Privacy of Personal Data

- 1) Respect the privacy rights of personal data. Use, disclosure, or control of data must obtain authorization from the data owner.
- 2) Protect personal data under one's custody to ensure safety and establish guidelines for collecting data and managing personal data.
- 3) Respect the rights of the personal data owner in the collection, use, and disclosure of data, including the rights to delete, destroy, suspend, or revoke the provision of data in accordance with the law.

5.2 Labor Practices

5.2.1 Forced labor

- 1) Support ethical recruitment and hiring practices throughout the company's business operations, value chain, and partners.
- 2) Treat workers fairly in accordance with national and international labor laws and standards.
- 3) Treat workers humanely without exploitation, physical or mental coercion, inhumane punishment, modern slavery, or human trafficking.

- 4) Working days, hours, and other employment conditions must comply with Thai laws and laws of each operating country.
- 5) Respect workers' freedom of movement by not detaining, collecting deposits or fees, or withholding personal documents and belongings, except as required by law.
- 6) Do not charge workers' fees, expenses, or deposits for recruitment services.

5.2.2 Child Labor and Young Workers

- 1) Implement an age verification system prior to employment to prevent hiring child laborers below the legal age thresholds under Thai law and the laws of each country where business is conducted.
- 2) Employ young workers meeting the legal age requirements in each country where the employment contract is formed, with pre-employment verification systems and the following conditions.
 - (1) Assign young workers to tasks and environments that are safe, non-hazardous to health, development, and mental well-being.
 - (2) Assign young workers to tasks that do not violate moral standards.
 - (3) Assign young workers to tasks that do not interfere with compulsory education.
 - (4) Assign young workers to work during time periods specified by the laws of each country.
- 3) Pay wages directly to young workers and do not require security deposits from them.
- 4) Promote the personal development and work skills of young workers.

5.2.3 Women Workers and Pregnant Women

- 1) Support work areas and activities for women workers that are safe, non-hazardous to health, and low risk for women and pregnant women.
- 2) Pregnant women receive protections and benefits as stipulated by regulatory authorities and applicable laws.
- 3) Respect the rights of pregnant women workers by not using pregnancy as grounds for termination, position changes, or salary reduction.

5.2.4 Elderly Workers

- 1) Promote the employment of healthy older adults, provided the work does not pose health or safety hazard.
- 2) Provide benefits and compensation to elderly workers as required by the laws of each country where business is conducted.

5.2.5 Disabled Workers

- 1) Promote the rights of people with disabilities and employ them in appropriate roles, providing work environments that facilitate their performance.
- 2) Ensure employment of people with disabilities complies with the laws of each country where business is conducted.

5.2.6 Migrant Workers

- 1) Conduct migrant worker recruitment ethically and in accordance with the law, without discrimination and preventing all forms of forced labor.
- 2) Provide fair compensation and welfare benefits to migrant workers.
- 3) Monitor and ensure migrant worker employment complies with the laws of each country where business is conducted.

5.2.7 Non-Discrimination and Equal Opportunity

- 1) Recruit and select personnel based on qualifications required for the position, without discrimination on grounds of race, nationality, ethnicity, ancestry, language, religion, social status, sex, gender identity, sexual orientation, gender expression, age, disability (visible or invisible), chronic illness unrelated to job performance, political opinion, marital status, or personal relationships.
- 2) Pay wages, remuneration, and benefits in accordance with labor laws, on time, and without unauthorized deductions except as permitted by law.
- 3) Provide remuneration and benefits without discrimination for work of equal value.
- 4) Promote equal treatment of personnel without bias from irrelevant factors.
- 5) Ensure personnel can exercise all types of leave freely in accordance with regulations and applicable law.

- 6) Develop personnel appropriately for their positions and career progression equally, without discrimination.
- 7) Establish and disclose performance evaluation criteria for transparency.
- 8) Notify personnel of performance evaluation results transparently and fairly to support skill development and work efficiency.
- 9) Consider transfers or promotions under equal career advancement opportunities without discrimination.
- 10) Terminate employment without discriminatory reasons, based on performance, health readiness, or disciplinary violations, with appeal mechanisms compliant with law.

5.2.8 Right to Good Working Environment, right to access to clean water and sanitation and clean air.

- 1) Provide safe and hygienic working conditions and environments according to industrial hygiene principles.
- 2) Provide safe drinking water meeting standards, maintaining clean drinking equipment and containers that are sufficient and hygienic.
- 3) Provide safe, sufficient, hygienic, and appropriate water and restroom facilities that meet standards for all personnel, genders, and vulnerable groups.
- 4) Control and treat air pollution from sources within the workplace to levels specified by laws, regulations, and clean air quality standards of each country.
- 5) Establish measures to prevent and manage emergencies, accidents, epidemics, and work-related illnesses.

5.2.9 The right to associate and peacefully.

- 1) Associations must be conducted peacefully, orderly, unarmed, without affecting work efficiency or continuity, public interest, or violating laws or code of conduct.
- 2) Respect the freedom of association and the right to collective bargaining, including any lawful group formations.
- 3) Respect the freedom of expression for human rights defenders without retaliation against lawful, appropriate protection of human rights, environmental advocacy, business protests, or

social/political expression outside work hours and premises, without supporting Strategic Lawsuits Against Public Participation (SLAPP).

6. Training

The company communicates and disseminates human rights policies and labor practices through appropriate training, meetings, or various activities to directors, executives, employees, and external stakeholders, including business partners, supply chain partners, and the public throughout the supply chain.

7. การติดตามและประเมินผล การขอคำแนะนำ และการแจ้งเบาะแส

The company conducts effective evaluations of training at least annually or as appropriate to business context. In cases of doubt regarding potential violations of laws, regulations, policies, or these practices, guidance may be sought from supervisors, responsible human rights units, Human Resources, Sustainability, or Corporate Communications before any decisions or actions.

- 1) Complain and inform via registered postal mail addressed to..

“Chairman of Audit Committee” or “Company Secretary”

Bangkok Ranch Public Company Limited

18/1 Moo 12, Lang Wat Bangplee Yai nai Rd., Bangplee Yai, Bangplee, 10540

Telephone Number 02-175-7200 Fax Number 02-175-7222

- 2) E-Mail: kunakorn@br-bangkokranch.com /

weerasak_wah@br-bangkokranch.com

- 3) Suggestion box or QR Code for receiving feedback/complaints/notifications of corruption whistleblowing, and for receiving feedback/complaints/notifications regarding non-compliance with or actions contrary to policies on human rights and labor practices.

The Company has established procedures and channels for receiving complaints in accordance with operational processes upon receipt of whistleblowing reports or complaints (Whistleblowing Process) as per the attached document. This is to gather evidence, investigate the facts, consider disciplinary or legal penalties, and notify the investigation results to the complainant and relevant committees in sequence. The complainant or whistleblower will receive protection, and the information will be kept confidential, with no impact on their position, both during the investigation and after its completion.

In case of an investigation, all employees must fully cooperate with internal and external agencies. If management or employees engage in any actions that violate or fail to comply with this policy, whether directly or indirectly, management and employees will be subject to disciplinary action in accordance with the Company's work regulations.

8. Relevant laws, regulations and relevant policy

- 8.1 Personal Data Protection Act B.E. 2562 (PDPA), a law granting rights to personal data owners, fully effective from June 1, 2022
- 8.2 Labor Protection Act B.E. 2541
- 8.3 Universal Declaration of Human Rights (UDHR) of the United Nations
- 8.4 Ten Principles of the United Nations Global Compact
- 8.5 United Nations Guiding Principles on Business and Human Rights (UNGPs)
- 8.6 Declaration on Fundamental Principles and Rights at Work of the International Labor Organization (ILO)
- 8.7 International Labor Organization's Fundamental Conventions
- 8.8 Standard of Conduct for Business: Tackling Discrimination against Lesbian, Gay, Bi, Trans, and Intersex People (OHCHR)
- 8.9 Ethical Trading Initiative: Base Code on Human Rights Due Diligence and Impact Assessment (ETI)
- 8.10 Business Guide to Supporting Civic Freedoms and Human Rights Defenders by Business & Human Rights Resource Centre (BHRRRC) and International Service for Human Rights (ISHR), 2018
- 8.11 Fair Labor Association's Workplace Code of Conduct (Global Labor Protection Principles)
- 8.12 Land and Human Rights: Standards and Applications by the United Nations and United Nations Human Rights (UNHR)
- 8.13 Regulations of Bangkok Ranch Public Company Limited and Subsidiaries

The policy shall be reviewed every 2 years or upon any significant changes in business operations to ensure it remains appropriate for the evolving business environment. All levels of personnel in the organization shall be informed through training or various communication methods, such as training for both existing and new employees, sharing on the company Intranet and website, meetings, online learning etc.

Appendix A

Definition of terms

1. Human Rights

Means the inherent rights of all human beings, regardless of differences in physical or mental attributes, race, nationality, place of birth, ethnicity, religion, gender, language, age, skin color, education, social status, culture, traditions, or any other matters under the laws of each country and treaties to which each country is obligated to comply. This includes the right to life and liberty; freedom from slavery and torture; freedom from human trafficking, abuse, forced labor, and child labor; freedom of expression; freedom of association and collective bargaining; the right to work, working hours, equal remuneration; education; and other rights such as personal data protection, health and safety, rights of minorities in local communities, and community rights. Everyone is entitled to these rights equally, without discrimination, through diversity management and acceptance of individual differences.

2. Discrimination

Means the unequal treatment or care of individuals by imposing additional burdens or denying equal rights and benefits, instead of treating individuals fairly based on the circumstances each person deserves.

3. Non-discrimination

Means non-discrimination or discrimination against individuals based on factors unrelated to work qualifications, such as gender, race, religion, or status.

4. Harassment

Means the expression of opinions or actions that are unwanted or generally accepted as undesirable toward individuals with whom one interacts. Non-sexual harassment may include group defamation and bullying, among others, while sexual harassment involves sexual elements.

5. Vulnerable Group

Means individuals who lack the ability to protect their own rights and benefits due to a lack of power, education, resources, strength, or other factors, and who are at risk of human rights impacts, such as women, persons with disabilities, children, indigenous peoples, migrant workers, persons with diverse sexual orientations (LGBTQI+), workers of business partners, and communities, among others.

6. Ethnic minorities

It means ethnic tribes or people of different ethnicities living together with other larger tribes, or groups that are smaller in number compared to the majority population, often consisting of people who have migrated from other countries and reside temporarily.

7. Indigenous Peoples

Means groups of people who inhabited the area before it was occupied by groups holding power in current society, possessing distinct cultures different from the mainstream society, including language, social structures, religion, beliefs, etc.

8. Ethnicity

Means groups of people descended from the same ancestors or sharing significant cultural characteristics, such as language, religion, customs, traditions, history, housing styles, clothing, food, and performing arts.

9. Employees

Means directors, executives, and employees of Bangkok Ranch Public Company Limited and its subsidiaries.

10. Modern Slavery

Means the exploitation of individuals by others through control and forced labor, regardless of whether they are men, women, or children, where the individual cannot refuse due to threats, violence, coercion, deception, or abuse of power, resulting in the diminution or loss of personal freedom and rights.

11. Human Trafficking

Means the recruitment, buying, transportation, transfer, harboring, providing accommodation, or receiving of persons through threat, force, abduction, fraud, or various forms of coercion that endanger life, liberty, reputation, or property, for the purpose of exploiting their body, organs, labor, services, or other forms of sexual exploitation such as prostitution, including exercising influence over parents by providing money or benefits to consent to placing persons under their guardianship into slavery or other slavery-like practices.

12. Acceptance of Differences

Means valuing people's differences, where everyone in the organization feels included and recognized, and all relevant parties receive fair treatment.

13. Diversity

Means diversity in attitudes, culture, beliefs, language, ethnicity, religion, nationality, gender, sexual orientation, gender identity, ability, health, social status, skills, and other personal characteristics.

14. Sexual Harassment

Means behavior that violates others' rights regarding sex, whether through words, looks, gestures, including forced sexual intercourse, primarily considering the victim's feelings. Any action that makes the victim feel ashamed, invades privacy, and is not consensually agreed upon constitutes sexual harassment.

15. Gender Expression

Means the expression of an individual's gender identity and the expression perceived by others generally, where people typically express gender in alignment with their gender identity regardless of their birth-assigned sex.

16. Gender Equality

Means that all individuals are treated equally, without using gender, sexual orientation, gender identity, gender expression, or gender diversity as reasons for differential treatment in accessing and receiving legal rights and benefits in various matters.

17. Gender Diversity (LGBTI+)

Means individuals with diverse sexual orientations, gender identities, gender characteristics, or gender expressions, collectively referred to as LGBTI+, which stands for:

- Lesbian: Women who love or have sexual relationships with women
- Gay: Men who love or have sexual relationships with men
- Bisexual: Individuals who can love or have sexual relationships with both women and men
- Transgender: People who are satisfied with a gender status or identity opposite to their birth-assigned sex and change their physical characteristics from male to female or female to male
- Intersex: Individuals born with physical characteristics that cannot clearly identify sex (ambiguous genitalia), or whose characteristics do not align with typical male or female traits, or who have reproductive organs of both sexes. Additionally includes Queer: People satisfied with any gender without gender and love limitations

18. Violence

Means the use of physical force by an individual to harm another's body at the company's workplace, causing or potentially causing physical injury to employees, with the following types of workplace violence:

1. Acts by outsiders: Violence caused by individuals external to the company with no relation, such as robbery, hostage-taking, abduction, assault
2. Acts by customers: Violence intentionally caused by customers harming employees
3. Acts by employees: Violence committed by employees against others, resulting in an undesirable or unhealthy work environment

19. Remedy

It means corrective, restorative, and compensatory measures when human rights impacts or violations occur due to business operations or work practices, through apologies, compensation, rehabilitation, punishment of perpetrators, fines, and preventive measures to avoid recurrence, which may be monetary or non-monetary

20. Gender

Means the social construct of masculinity and femininity as defined and interpreted by society

21. Migrant Worker

It means a person who meets the definition specified in the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, namely a person who has agreed to perform work for remuneration in a country of which that person is not a national.

22. Forced Labor

It means that laborers are compelled by authorities to perform work or services against their will. People may be subjected to forced labor through threats, physical violence, sexual abuse, sometimes imprisonment, or debt bondage.

23. Child Labor

It means protecting children from heavy work, age-inappropriate work, and work that may be hazardous to their health or development.

24. Value Chain

Means all activities and operations that create value for products and services offered by businesses to consumers, from product/service design, sourcing of raw materials and production factors, manufacturing or service provision, consumption or service usage, after-sales service, to end-of-life product/service management, covering the entire lifecycle of products and services.

Appendix B

Whistleblowing process procedure

The company adheres to the practices of the Stock Exchange of Thailand (SET) regarding good corporate governance on whistleblowing policy and procedures, as revised in January 2021, and the guidelines of the Thailand Private Sector Collective Action Against Corruption (CAC). Therefore, the company has compiled the following summarized guidelines.

Scope of Whistle blowing and the complaints

Whistleblowers or complainants can report information or complaints about significant matters that may negatively impact the company as follows:

1. Practices that conflict with or are suspected of violating laws, regulations, company rules, and work regulations.
2. Practices that conflict with or are suspected of not complying with good corporate governance policies, business ethics, and the code of conduct for directors, executives, and employees.
3. Corruption, abnormalities in financial reports, falsification of financial documents, behaviors that may indicate corruption or misconduct.
4. Violations of rights or unfair treatment.
5. Actions that create conflicts of interest or issues that may harm the company or affect the company's benefits, reputation, or image."

Channels for whistle blowing

As mentioned in “Anti-Corruption Policy and Guidelines” Section 7.1

The process for handling complaints is as follows:

The Company will listen to and handle all complaints in an equitable, transparent, and fair manner, with systematic and fair measures to protect whistleblowers or complainants. The Company's information will be kept confidential, as detailed below.

- 1) The person assigned to receive the whistleblowing or complaint shall collect and verify information and evidence, conduct a fact-finding investigation, and has the authority to invite relevant parties for information and request documents and evidence. However, the person conducting the fact-finding investigation must not have any vested interest in the reported matter.
- 2) In cases where the accused is a company director or executive, the whistleblowing receiver shall report to the chairman of the board or the audit committee chair to appoint an investigation committee, which will report the findings and propose appropriate and fair penalties or remedial measures to the chairman for approval.
- 3) The investigation committee shall report the findings, propose penalties and/or legal actions (if any), and suggest appropriate and fair remedial measures for affected parties to the audit committee or its authorized representative for approval and conclusion.
- 4) If the whistleblower or complainant has disclosed their identity, the company shall notify them of the investigation results within approximately 30-60 days, depending on the case complexity.
- 5) Summarized investigation findings and penalties shall be reported to the company's board of directors as appropriate.

Measures to Protect and Safeguard Whistleblowers.

As mentioned in “Anti-Corruption Policy and Guidelines” Section 7.3

Penalties for those who violate anti-corruption measures.

As mentioned in “Anti-Corruption Policy and Guidelines” Section 8