

# **Business Ethics**

Mc Group Public Company Limited

**Message from the Chief Executive Officer**

Mc Group Public Company Limited ("the Company") has revised this Business Ethics guideline to ensure that the Company's directors, executives, and employees have a clear understanding and strictly adhere to it in performing their duties. This will help the Company maintain a transparent business approach, comply with the law, and avoid activities that may lead to conflicts of interest with the Company's business. Additionally, this will build confidence among investors and stakeholders in the Company's commitment to quality, culture, image, and standards, driving the Company towards becoming an organization of excellence.

*-Signed by-*

Mr. James Richard Amatavivadhana  
Chief Executive Officer  
May 13, 2024

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## 1. Definitions

**Business Ethics:** Refers to the best practices in conducting business, encompassing fairness and correctness in business operations to uphold the Company's reputation and honor.

**Mc Group ("the Company"):** Refers to Mc Group Public Company Limited, including its subsidiaries, joint ventures, other companies under the Company's control, and business representatives.

**Directors:** Refers to the Company's board of directors and subcommittees.

**Executives:** Refers to the Chief Executive Officer, Chiefs, Senior Directors, Directors, Assistant Directors, and Managers.

**Employees:** Refers to employees from the level of Assistant Manager or equivalent and below, including permanent, temporary, and contract employees.

**Personnel:** Refers to all directors, executives, and employees of the Company.

**Assets:** Refers to both tangible and intangible assets, such as real estate, technology, copyrights, patents, trademarks, and company inventions.

**Company Information:** Refers to information owned or controlled by the Company that holds economic value in the present and future.

**Stakeholders:** Refers to individuals and/or entities involved in the Company's business, including shareholders, employees, partners, competitors, customers, creditors, as well as the community and society.

**Conflict of Interest:** Refers to any activities where personal interests, or the interests of related parties, either by blood or other connections, may influence decisions or hinder the Company's best interests.

**Transparency:** Refers to the disclosure of the origins, processes, and reasoning behind decisions for public knowledge, within the framework of rules and laws.

**Integrity:** Refers to the correct execution of duties in compliance with company rules and regulations.

**Sense of Duty:** Refers to being aware of one's responsibilities and performing duties to the best of one's ability.

**Accountability for Duty:** Refers to accepting the consequences of one's actions, whether positive or negative.

## **2. Ethics in business operations**

### **2.1 Business Approach**

**Vision :** The Company aims to become Asia's leading business organization in apparel and lifestyle products that meet consumer needs. By managing a variety of brands to suit different lifestyles, we are committed to achieving maximum satisfaction for our stakeholders and customers with quality products at fair prices, through extensive distribution channels and excellent service.

**Core Values :**

**M : Motivation :** The drive to work and create the best outcomes for our customers.

**C : Commitment :** Adherence to promises made to customers and partners, based on the principle of honest business practices.

**W : Willingness :** The determination to run the business and deliver the best in both products and services.

**A : Appreciation :** A culture of respect, recognizing the work of others, showing honor, and fostering kindness.

**Y : Yes-minded :** A positive mindset, ready to solve problems in any situation, with the belief that every problem has a solution.

### **2.2 Compliance with Laws, Company Regulations, and Related Policies**

The Company conducts its business with respect for the law, company regulations, relevant policies, and good corporate governance. Therefore, the Company's personnel must adhere to doing what is right, fair, and legal, respecting individual rights and freedoms, and fostering good relationships with one another.

### **2.3 Responsibility to the Community and Society**

The Company is committed to coexisting happily with the community and society, providing support and care for each other, and contributing to community development so that it can become self-sustaining. Additionally, the Company focuses on promoting community activities in line with its policies and government development initiatives, aiming to improve the quality of life and the community's economy in a sustainable way.

#### Guidelines

- Encourage employees to participate in various activities to foster public awareness, enabling the Company to gain acceptance and trust from society and the community, ensuring sustainable coexistence.
- Continuously support social activities and contribute to the development of communities and society through the Company's operations, in collaboration

with government agencies, associations, business partners, civil society, and other stakeholders to develop and promote the community and society.

- Communicate through various channels, develop social projects based on the needs of stakeholders in the community and society, and engage in activities with the community.

## **2.4 Environmental Care and Protection**

The Company places importance on preserving ecosystems and using natural resources efficiently. Therefore, company personnel must manage, reduce, and treat hazardous chemical waste in an appropriate and environmentally friendly manner. All personnel must comply with environmental laws and actively support and participate in the Company's environmental activities.

### Guidelines

- Comply with environmental laws, regulations, and other relevant requirements.
- Foster environmental awareness among all employees, providing necessary support, including human resources, budget, working time, training, and employee participation in offering suggestions for operations alongside reducing negative environmental impacts, such as pollution reduction, efficient use of resources to minimize production waste, and energy conservation, to continuously improve and promote eco-efficiency.
- Ensure environmental protection by sourcing raw materials and developing eco-friendly product designs, utilizing resources efficiently, managing environmental quality, and continuously developing and improving the environmental management system.
- Conduct business following the mitigation hierarchy approach, which includes avoiding (Avoid), reducing (Reduce), restoring (Restore), and offsetting (Offset) to protect ecosystems and maintain biodiversity.
- Set short-term and long-term environmental and energy conservation goals and plans, and communicate them to all employees to ensure correct understanding and implementation.
- Establish an Environmental and Energy Conservation Working Group to plan and oversee environmental and energy conservation operations in alignment with established policies, plans, and targets.
- Regularly inspect, monitor, and evaluate environmental and energy management efforts and report the results to the Risk and Sustainability Committee annually.
- Regularly review policies, operational plans, and environmental and energy conservation goals.

## **2.5 Non-Discrimination, Labor, and Universal Human Rights**

The Company upholds human dignity, equality, fairness, respect for the law, and strict adherence to universal human rights principles. The Company does not discriminate against employees or workers based on physical or mental differences, race, nationality, religion, gender, age, education, pregnancy, marital status, political opinion, disability, or association membership. The Company also prohibits child labor, forced labor, and ensures compliance with all relevant labor laws. Therefore, the Company has a policy that requires employees to treat each other equally, fairly, with respect, and with regard for personal rights, as outlined in the Human Rights Policy and Stakeholder Guidelines.

### Guidelines

- Respect and treat all stakeholders, such as employees, customers, and partners, with respect, dignity, and equality, without discrimination based on physical, mental, racial, national, ethnic, religious, gender, linguistic, age, skin color, educational, social, cultural, customary, or other differences.
- Exercise caution in performing duties to prevent human rights violations in business operations and monitor adherence to human rights principles.
- Conduct business in compliance with human rights, labor laws, and international labor standards, including setting fair working hours and compensation. The Company also prohibits illegal labor practices such as child labor below the legal age, forced labor, human trafficking, and other illegal labor practices within the Company and throughout its supply chain, adhering to business ethics and clear, fair employment contracts.
- Support and promote the protection of human rights, communicating, educating, providing guidelines, and offering other support to employees and stakeholders throughout the value chain, including suppliers, contractors, and business partners, to ensure ethical business practices, respect for human rights, and non-discriminatory treatment of everyone.
- Monitor and ensure respect for human rights, avoiding negligence or inaction when witnessing potential human rights violations related to the Company. Report such incidents to supervisors or responsible parties and cooperate in the investigation. For inquiries or concerns, consult with supervisors or responsible persons through designated channels.
- The Company will ensure fairness and protection for individuals who report human rights violations or discrimination related to the Company by implementing protection measures for whistleblowers and those who cooperate in reporting human rights violations and discrimination, as outlined in the Company's complaint policy.
- The Company will continuously develop and implement processes for managing equality and non-discrimination (Discrimination) according to the Human Rights Policy to identify issues, assess risks, and evaluate the impact of human rights violations. It will identify affected groups or individuals, plan corrective actions and preventive measures, and manage human

rights violations while implementing appropriate mitigation processes in case of any violations.

- The Company will review and track the results of its management efforts, including resolving human rights violations and discrimination issues through the established monitoring and evaluation processes, and provide support and cooperation in remedying impacts caused by or related to the Company.
- The Company is committed to creating and maintaining a corporate culture that upholds non-discrimination and respects human rights.
- Individuals who violate human rights or engage in discriminatory practices will face disciplinary action according to the Company's policies and may also face legal penalties if the action is illegal.

## **2.6 Safety, Occupational Health, and Environmental Considerations**

The Company is committed to conducting its business with a focus on safety, occupational health, the environment, and the well-being of surrounding communities. It promotes and instills a consciousness of quality, safety, occupational health, and environmental responsibility to ensure processes that are employee-friendly and environmentally sustainable for the benefit of all, including the community and society at large. The Company supports the efficient use of resources and strives to minimize waste.

### Guidelines

- Ensure a safe, hygienic, and efficient working environment in compliance with relevant laws or regulations, including establishing safe work procedures to prevent accidents and potential health impacts from operations.
- Establish a Safety, Occupational Health, and Work Environment Committee (K.P.O.) that holds regular monthly meetings, along with professional safety officers (S.P. Professionals), safety officers at the management level (S.P. Management), and safety officers at the supervisory level (S.P. Supervisors).
- Assess risks and hazards in all work processes and continuously implement corrective actions, preventive measures, and awareness campaigns to uphold safety standards.
- Executives and employees must regularly receive training and communication regarding the aforementioned safety, occupational health, and environmental measures, adhering strictly to these standards.

## **2.7 Anti-Corruption and Anti-Bribery**

The Company is committed to conducting its business with integrity, honesty, fairness, and responsibility towards society and all stakeholders. It adheres strictly to corporate governance policies, business ethics, and anti-corruption guidelines. As such, the Company's directors, executives, and employees must not engage in, demand, or accept corruption in any form, either directly or indirectly, for personal gain or for the benefit of family, friends, others involved, or for business purposes.



This includes both monetary and non-monetary bribery, whether as the recipient, giver, or proposer of bribes, in any country or business unit associated with the Company. Regular reviews and evaluations of anti-corruption policies must be conducted to ensure compliance with evolving business practices, regulations, and legal requirements. Any violation of these policies, including actions that support or facilitate corruption, will result in disciplinary action and possible legal consequences.

The Company recognizes the importance of laws related to anti-money laundering and aligns its operations with anti-money laundering and anti-corruption regulations. Employees are expected to prevent themselves from becoming tools in the processes of money laundering or corruption in any form. Guidelines and procedures are established to monitor, inspect, and report to relevant authorities if any unlawful actions are observed. The Company ensures that all financial transactions and records are accurate and comply with domestic and international laws.

#### Guidelines

- Directors, executives, and employees at all levels must not engage in any form of corruption, directly or indirectly. This includes bribery and seeking unjust benefits, such as requesting, receiving, offering, or giving assets or other benefits to government officials or anyone doing business with the Company for personal or business gain.
- The Company is committed to complying with laws and standards related to anti-corruption in Thailand and in all countries where its representatives conduct business on its behalf.
- The Company's anti-corruption policy extends to business partners, alliances, or any person acting on behalf of the Company.
- Any director, executive, or employee violating the anti-corruption policy, either directly or indirectly, will face disciplinary action in accordance with company regulations or legal consequences. All personnel must understand and follow the anti-corruption policy in all aspects of their work. Any violation of this policy must be reported immediately to the supervisor or responsible department.
- Supervisors who ignore violations or fail to address or report actions that violate the anti-corruption policy by their subordinates will be subject to disciplinary action in line with company regulations.
- Business partners and allies are required to familiarize themselves with the Company's anti-corruption policy. Failure to comply may result in termination of contracts without prior notice.
- The Company ensures fairness and protection for directors, executives, and employees who refuse to engage in or report corruption-related activities. The Company will not punish, demote, or negatively affect any individual who rejects or reports actions related to corruption, even if such refusals result in business opportunities being lost.

- Corruption and bribery can take various forms, including:
  1. Offering/receiving gifts or hospitality
  2. Political contributions
  3. Charitable donations
  4. Sponsorships
  5. Facilitation payments
  6. Hiring of government officials or employees through the "revolving door" process

## **2.8 Providing or Receiving Sponsorships, Gifts, Hospitality, and Charitable or Public Donations**

Company personnel must not offer, give, or promise to give any gifts, gratuities, or other benefits, whether monetary or in-kind, to customers or business partners of the Company with the intent of influencing negotiations, agreements, or contract fulfillment. Exceptions are made for gifts given according to good traditional customs, which must be transparently recorded with the Company, and their value should not exceed 3,000 THB. Additionally, the Company must not offer, give, or promise any financial assistance to customers or business partners for any purpose.

Company personnel must not accept or agree to accept any gifts, gratuities, or other benefits, whether monetary or in-kind, from customers or business partners of the Company with the intent of influencing negotiations, agreements, or contract fulfillment. Exceptions are made for gifts given according to good traditional customs, which must be transparently recorded with the Company, and their value should not exceed 3,000 THB.

Company personnel must not offer or organize hospitality with the intent of influencing negotiations, agreements, or contract fulfillment, except for gifts and gratuities given according to good traditional customs.

As guidance for executives, employees, subsidiaries, business partners, and all stakeholders involved, the Company has established rules for providing or receiving sponsorships, gifts, hospitality, and charitable or public donations. These guidelines ensure consistency in the Company's practices and compliance with the Company's anti-corruption policy and business ethics code.

## **2.9 Conflict of Interest**

Company personnel must avoid conflicts of interest or situations of overlapping interests that may negatively affect the Company. They must immediately report to the Company if they become involved in any conflict of interest, overlapping interest, or close relationships with the Company's business partners.

### Guidelines

- The Company's directors and executives must disclose and submit information regarding their personal interests and those of related persons directly to the Company secretary. The Company secretary is responsible

for submitting this information to the Chairman and the Chairman of the Audit Committee within seven business days from the date of the report to notify them of any relationships or transactions with the Company and its subsidiaries that may create a conflict of interest before such transactions are made. Examples include:

1. Co-investing or holding joint interests with the Company's or its subsidiaries' business partners.
  2. Holding any position or acting as a consultant for the Company's or its subsidiaries' business partners.
  3. Engaging in direct commerce with the Company or its subsidiaries or through intermediaries.
- The Company assigns the Company secretary to annually review interest-related transactions at the end of each fiscal year. This review will include both directors and executives, and the findings must be presented to the Chairman and Chairman of the Audit Committee at least once a year.
  - Directors, executives, or employees must not seek personal gain for themselves or others using confidential information from the Company or its subsidiaries, such as plans, revenue, meeting resolutions, business forecasts, or bidding details, whether or not it harms the Company. They must strictly adhere to the Company's insider trading prevention policy.
  - Directors, executives, and employees should refrain from holding shares in businesses that compete directly with the Company or its subsidiaries in significant amounts if doing so would prevent them from fulfilling their duties impartially or would negatively affect their job responsibilities.
  - In cases where directors, executives, or employees already held such shares before joining the Company or its subsidiaries or inherited them, they must report this in writing to the Company secretary.
  - Directors, executives, and employees must not participate in meetings, provide opinions, or approve matters in which they have personal interests or conflicts of interest, whether direct or indirect, to ensure impartial decision-making.

## **2.10 Protection of Intellectual Property**

Company personnel must use the Company's trade information, trademarks, and intellectual property only as permitted in writing by the Company and as required by law. They are responsible for maintaining the Company's assets in good condition, ensuring that they are complete, not lost, and always ready for use. Employees must not infringe on the intellectual property rights of either the Company or third parties. Any disputes, claims, or lawsuits related to the Company's intellectual property must be immediately reported to the Company.

## **2.11 Confidentiality and Disclosure of Information**

Confidential information refers to non-public information that, if disclosed to the public or competitors, would result in severe consequences for the Company. This includes all information entrusted to the Company by its partners and customers. The Company has the duty to protect such information, restricting access to only those

who need to know. It is the responsibility of the individual managing or possessing this information to ensure its security.

The Company has established systems and measures for controlling and storing data and/or electronic information in a secure and appropriate manner to prevent unauthorized access. Company personnel must keep company trade information confidential, whether obtained through work or assignment. Employees must not use, disclose, or take any trade information without prior written authorization from the Company. Upon request, employees must return company trade information and take all necessary actions, such as destroying documents or deleting electronic data, to preserve the confidentiality of the Company's information.

## **2.12 Data and Information System Security**

The Company has a policy and system to safeguard information and information systems to prevent and mitigate risks from cyber threats. It also has policies and systems in place to prevent unauthorized access or misuse of personal data. Company personnel must collect, use, and process personal data only for lawful purposes related to the Company's operations. They must manage, control, and organize the collection, use, and processing of personal data strictly in compliance with the Personal Data Protection Act B.E. 2562 and other relevant laws. Employees must also adhere strictly to the Company's procedures for obtaining consent from data subjects and the use, processing, and disclosure of personal data.

## **2.13 Prevention of Unfair Competition**

The Company maintains a policy of fair competition with business competitors under the framework of international competition rules. It complies with laws related to trade competition practices, opposing trade monopolies, abuse of market power, bribery, and the distortion of market competition mechanisms. The Company will not infringe or misappropriate competitors' trade secrets through fraudulent means or unfairly destroy competitors through dishonest methods.

## **2.14 Use of Inside Information for Personal Gain**

Company personnel and related parties must not use non-public, confidential, or otherwise privileged information obtained through work or assignments for inappropriate purposes or to seek improper benefits. This also includes refraining from using such information to create unfair advantages.

### Guidelines

- The Company Secretary is responsible for educating directors and executives on their duty to report their own securities holdings, as well as those of their spouses and minor children, to the SEC under Section 59 and the penalties outlined in Section 275 of the Securities and Exchange Act B.E. 2535 (and its amendments). This includes reporting the acquisition or disposal of securities by themselves, their spouses, and minor children to the SEC under Section 246 and the penalties under Section 298 of the same Act (including amendments).

- Directors, executives, as well as their spouses and minor children, along with other relevant individuals who are required to prepare and disclose reports on securities holdings and changes in securities holdings of the Company to the SEC under Sections 59 and 246, must notify the Company Secretary, assigned by the Board of Directors, at least one day before any trade. A copy of the report on the change of securities holdings must be submitted to the Company on the same day it is filed with the SEC.
- Directors, advisors, employees, or any individuals working for the Company, including those related to them, and anyone privy to inside information (e.g., auditors, financial advisors, legal advisors) must exercise caution when buying or selling company securities within one month before the financial statements or inside information are disclosed to the public and within 24 hours after the Company's inside information is publicly released. Those with access to inside information must not disclose it to others until it has been officially announced to the Stock Exchange of Thailand.
- Directors, advisors, employees, individuals working for the Company, and those connected to them, as well as others with access to inside information (e.g., auditors, financial advisors, legal advisors), are prohibited from using inside information that could affect the price of company securities or is related to financial statements that have not yet been disclosed to the public. They are forbidden from using such information to buy, sell, offer to buy, offer to sell, or encourage others to trade the Company's shares or other securities, directly or indirectly, in ways that could damage the Company. This applies whether for personal benefit or others' benefit, or whether compensation is received or not.
- Directors, advisors, employees, individuals working for the Company, and those connected to them, along with others privy to inside information (e.g., auditors, financial advisors, legal advisors), are prohibited from disclosing the Company's trade secrets to external parties, especially competitors, even after leaving their positions. They are also forbidden from using such information for personal gain or to benefit related parties. Disclosure must be made according to the Company's disclosure policy. If asked to reveal information they are not authorized to disclose, they should direct the inquirer to the appropriate party to ensure accurate and consistent information is provided.

The Company has established guidelines for handling inside information or confidential information that may affect the stock price, as follows:

1. Implementing an internal control system to prevent the leakage of inside information.

2. Maintaining a list of insiders involved in transactions that may affect stock prices but have not yet been disclosed to the Stock Exchange ("confidential transactions").
3. Ensuring that directors, executives, and employees involved in confidential transactions are aware of their duties regarding inside information.
4. Establishing confidentiality agreements with consultants and other service providers (collectively referred to as "consultants") and ensuring they confirm that they have policies and systems in place to comply with these agreements before accessing confidential information.
5. In cases where confidential transactions require market sounding, such as capital increases or tender offers, the Company must understand the process, plan accordingly, ensure sufficient disclosure, and prevent the misuse of confidential information.

### **2.15 Procurement Practices**

The Company places significant importance on procurement as a vital process supporting its operations and business. Under good corporate governance, it adheres strictly to established procurement procedures and processes while ensuring fairness for all stakeholders. The decision-making process considers the reasonableness of price, quality, and service received. The Company also values its partners, treating them equally based on fair, transparent, and equitable competition to foster long-term partnerships that support mutual business operations. This commitment to sustainability is coupled with supply chain management, ensuring that the Company's partners operate ethically, socially responsibly, respect human rights, and prioritize employee health and safety, along with sustainable environmental management.

### **2.16 Cooperation in Internal Control and Internal Audit**

Effective, accurate, and reliable internal control and internal audit are essential for a listed company. The Company must establish governance policies to ensure a robust internal control system, appropriate risk management, and continuous evaluation. It is committed to being an exemplary company with a strong internal audit framework, monitored by the Audit Committee, supported by an efficient internal audit team, and with management and employees who prioritize internal controls and audits.

The Company maintains a policy of political neutrality and does not provide financial support or resources directly or indirectly to any politicians, political parties, or groups for their benefit. It also prohibits political factions from utilizing the Company's resources and premises for political activities. However, the Company encourages employees to participate in political activities outside working hours using their own resources, in accordance with constitutional provisions, laws, and relevant regulations, while avoiding activities that may imply the Company's involvement or support for any political groups.

Employees are prohibited from using the Company's power, resources, funds, or name for fundraising or engaging in political activities.

### **2.17 Use of Political Rights**

The Company maintains a policy of political neutrality and does not provide financial support or resources directly or indirectly to any politicians, political parties, or groups for their benefit. It also prohibits political factions from utilizing the Company's resources and premises for political activities.

However, the Company encourages employees to participate in political activities outside working hours using their own resources, in accordance with constitutional provisions, laws, and relevant regulations, while avoiding activities that may imply the Company's involvement or support for any political groups.

Employees are prohibited from using the Company's power, resources, funds, or name for fundraising or engaging in political activities.

### **2.18 Treatment of Employees**

The Company has measures to protect employees who provide information to authorities regarding illegal acts or violations of the Securities and Exchange Act. Such employees will receive protection against unfair treatment, which may include changes in job position, duties, workplace, suspension, harassment, or dismissal related to whistleblowing (Section 89/2).

The Company strictly respects laws and human rights, promoting equality, fairness, and mutual respect among employees, without discrimination based on race, nationality, religion, gender, or social status. It does not support activities that violate human rights and respects employee privacy by not disclosing personal information such as salaries, medical histories, or family details to outsiders unless required by law.

The Company has policies in place to manage compensation and benefits at least as favorable as legally mandated, focusing on aligning with the Company's performance and employee evaluation results. Compensation must be competitive, fair, flexible, and managed effectively.

Recognizing that employees are crucial for delivering quality products, the Company prioritizes fair treatment, adhering to non-discrimination principles in hiring, compensation, promotion, transfers, and potential development, ensuring employees are competent and ethical members of society. The Company has thus established the following principles for employee treatment:

1. Strictly comply with labor laws and regulations related to employees.
2. Treat employees politely, respecting their individuality and human dignity according to international human rights standards.
3. Provide fair employment conditions for employees and ensure they receive appropriate compensation based on their potential.



4. Maintain a safe working environment and ensure that employees are secure in their lives and property, as well as having good hygiene.
5. Prioritize employee development to enhance skills and capabilities by providing opportunities for comprehensive and consistent learning.
6. Appoint, transfer, reward, or discipline employees with integrity, based on their knowledge, skills, and suitability.
7. Regularly provide employees with information about the Company's operations and status.
8. Listen to employees' opinions and suggestions based on their professional knowledge.
9. Avoid any unfair actions that may affect job security or create pressure and stress on employees' mental well-being.
10. Foster a sense of responsibility in employees to be givers and good citizens of society.
11. Establish channels for employees to file complaints in cases of unfair treatment or report potential illegal activities, along with a systematic and fair remedy process and protection measures for whistleblowers.
12. Encourage employee participation in suggesting and developing operational methods and/or agreements for the benefit of all parties and to foster good working relationships within a positive organizational culture, promoting unity within the organization.
13. Promote employee involvement in activities both within and outside the organization that benefit the organization and society, fostering a sense of belonging to the organization, as deemed appropriate by management.

## **2.19 Customer Treatment**

The Company has a policy that emphasizes the importance of creating value and growing alongside customers, as well as being trustworthy, which is a factor that leads to the success of the Company's business. The Company treats customers with sincerity and politeness, and has the intention to seek ways to better meet customer needs efficiently. The policy and practices are defined as follows:

1. Produce, design, and deliver quality-certified products that meet the standards and agreements with customers at fair prices, without excessive profit.
2. Provide accurate, sufficient, and timely information and advice to customers to inform them about products and services.
3. Strictly adhere to the conditions set for customers; in cases where conditions cannot be met, promptly notify customers to collaboratively consider solutions.
4. Treat customers with politeness and be a source of trust for customers.
5. Have a system for securely managing customer data, implement measures to protect customer confidentiality, not disclose information without customer



- consent, and not use customer data for personal benefit and/or for unrelated parties improperly.
6. Guarantee products under appropriate time conditions and comply with the Consumer Protection Act.
  7. Provide a system/process for customers to complain about the quality, quantity, and safety of products and services, as well as the timeliness of delivery, and take action to ensure customers receive prompt responses.
  8. Initiate support for the social responsibility efforts of customers.
  9. Focus on developing products, using environmentally friendly packaging, and transporting products in an environmentally friendly manner.
  10. Create channels for continuously providing information about products and product development to customers.

## **2.20 Treatment of Partners and/or Creditors**

The Company has a policy to treat partners, including creditors, equally and fairly, considering the best interests of the Company and based on fairness to both parties. It avoids situations that may lead to conflicts of interest and complies with commitments, providing truthful information and accurate reports, with the following practices:

1. The Company opens business opportunities for partners and selects partners based on equality and fairness.
2. Use legally licensed products and services, including copyrights, patents, and trademarks, and do not support products or actions that infringe on intellectual property.
3. Do not reproduce, modify, or perform any actions on the Company's intellectual property for personal benefit or the benefit of others without permission.
4. The Company considers intellectual property, including patents, utility models, copyrights, trademarks, trade secrets, know-how, or other information, as valuable assets. Employees have the duty to protect and maintain the Company's intellectual property from unauthorized use or disclosure.
5. Do not give or receive money, benefits, or items from business associates of the Company if such giving or receiving may imply that the recipient is biased or has a special business relationship with the giver, which may harm the Company, or comply with the regulations for giving or receiving funding, gifts, entertainment, and charitable or public donations.
6. The giving of items or other benefits is prohibited for executives and employees to offer incentives or benefits of any kind to external parties to induce improper conduct, which may lead to conflicts or comply with the regulations for giving or receiving funding, gifts, entertainment, and charitable or public donations.
7. In cases where there is information about the calling, receiving, or paying of any improper benefits, details must be disclosed to partners, and the issue

should be resolved fairly and promptly, taking preventive measures and providing equal opportunities in the selection process, with qualifications being the primary consideration.

8. Strictly adhere to the terms agreed upon with partners and/or creditors.
9. If unable to comply with any conditions, promptly notify in advance to collaboratively consider solutions.
10. Provide opportunities for partners to conduct business legally, comply with environmental standards, safety, occupational health, and have social responsibility.

### **2.21 Treatment of Competitors**

The Company has a policy to treat competitors with fair competition under the framework of international competition rules and in compliance with laws concerning trade competition. This includes opposing monopolistic practices or the misuse of market power, as well as the offering or receiving of bribes or other benefits, and the distortion of competition mechanisms. The Company does not violate or unlawfully acquire trade secrets of competitors and refrains from dishonest methods to destroy competitors, as outlined below:

1. Do not seek confidential information of competitors by dishonest or inappropriate means, such as offering bribes or hiring employees of competitors to obtain confidential information.
2. Do not defame competitors by making malicious accusations.
3. Do not support collusion in offering unfair bids to partners.
4. Strictly comply with intellectual property laws without violation.

### **2.22 Ensuring Adherence to Ethics and Ethical Review**

The Company assigns it as the duty and responsibility of all directors, executives, and employees to be aware of, understand, and strictly comply with the policies outlined in this Business Ethics Handbook. This is not a matter of voluntary compliance, and no one can claim ignorance of the established guidelines.

All levels of management are responsible for ensuring that employees under their supervision understand and seriously comply with the Business Ethics Handbook and the appropriate work conduct.

The Company does not condone any actions that are illegal or contrary to good ethical principles. Should any directors, executives, or employees violate the set ethics, they will face strict disciplinary action and may also face legal consequences if their actions are unlawful.

The Board of Directors mandates an annual review of the "Business Ethics" handbook.

### **3. Complaint Reporting and Suggestions**

#### **3.1 Complaint Reporting and Suggestions**

##### **3.1.1 Channels for Reporting Complaints and Suggestions**

The Company provides opportunities for employees and stakeholders to report complaints, express opinions, and notify about illegal acts, corruption, misconduct, or events that may cause damage to the organization, following the complaint handling policy. The Company will then investigate the facts and ensure fairness and protection for the whistleblower as specified in the complaint handling policy, as follows:

Whistleblowers can report to the designated recipients through the following channels:

1. Direct written complaints.
2. By mail: Address the envelope to:
  1. Chairman of the Audit Committee
  2. Chief Executive Officer
  3. Assistant Director of Internal Audit
  4. Immediate SupervisorMc Group Public Company Limited  
448,450 On Nut Road, Prawet, Prawet District, Bangkok 10250
3. Electronic mail (E-mail):
  1. Chairman of the Audit Committee : [auditcommittee@mcgroupnet.com](mailto:auditcommittee@mcgroupnet.com)
  2. Chief Executive Officer : [James.a@mcgroupnet.com](mailto:James.a@mcgroupnet.com)
  3. Assistant Director of Internal Audit : [Somporn.u@mcgroupnet.com](mailto:Somporn.u@mcgroupnet.com)
  4. Immediate Supervisor
4. Complaint Center
  1. Electronic mail (E-mail): [contactcenter@mcgroupnet.com](mailto:contactcenter@mcgroupnet.com), [DL-Complain@mcgroupnet.com](mailto:DL-Complain@mcgroupnet.com), [www.mcshop.com](http://www.mcshop.com)
  2. Phone: 02-117-9999, Fax: 02-117-9998

If complaints are made through channels other than the Chairman of the Audit Committee, please also send a copy of the electronic mail to the Chairman of the Audit Committee.

### **3.12 Process Upon Receiving Complaints**

The Company provides employees with independent channels for complaints and opinions to guide the development and sustainability of the organization, as follows:

1. The complaint receiver gathers facts related to the violation or non-compliance with business ethics.
2. The complaint receiver reports the facts to an independent director, who will investigate the facts to consider the complaint, separating related issues into areas such as management, knowledge development, fact verification, etc.
3. Action measures: The complaint receiver presents to the independent director for fact investigation and determines action measures to suspend the violation or non-compliance with the law.
4. Reporting results: The complaint receiver is responsible for informing the whistleblower of the results if the whistleblower has disclosed their identity. In important cases, the results should be reported to the Chairman, directors, and/or the Board of Directors.

### **3.13 Whistleblower Protection Measures**

The Company has established whistleblower protection measures based on the following criteria:

1. Whistleblowers may choose not to disclose their identity if they believe that disclosure would not be safe.
2. The complaint receiver will keep relevant information confidential and consider safety by implementing protection measures for employees who report and/or provide information, as well as those who cooperate in fact verification, ensuring protection against unfair treatment, such as job transfers, job characteristics, work locations, suspension, intimidation, disruption of work, and dismissal due to whistleblowing.

## **4. Disciplines**

The Company considers the business ethics outlined in this document as a form of discipline that all directors, executives, and employees must strictly adhere to. Violations or non-compliance are regarded as disciplinary offenses under the personnel management regulations.

All directors, executives, and employees have a duty to comply with and promote adherence to business ethics, with the following actions considered as disciplinary offenses:

1. Failure to comply with business ethics.
2. Advising, promoting, or supporting others in not complying with business ethics.

3. Neglecting or ignoring violations or non-compliance with business ethics when aware of such issues.
4. Failing to cooperate or obstructing the investigation of facts.
5. Engaging in unfair treatment of whistleblowers arising from reports of non-compliance with business ethics.

*-Signed by-*

( Mrs. Kaisri Nuengsigkapan )  
Chairman of the Board of Directors  
Mc Group Public Company Limited