



Eastern Polymer Group PLC.

(Business Code of Conduct)

Revised edition: March 18, 2021

Content

	Page
Business Code of Conduct	
Vision Mission and Philosophy	1
1. Statement of Business Conduct	
1.1 Policy and Treatment Guidelines to Employees	2
1.2 Policy and Treatment Guidelines to Shareholders	3
1.3 Policy and Treatment Guidelines to Customers	3
1.4 Policy and Treatment Guidelines to Trading Partners and/or Creditors	3
1.5 Policy and Treatment Guidelines to Competitors	4
2. Intellectual Property	4
3. Environment Policy	5
4. Society and Communities Policy	5
5. Safety, Occupational Health, and Working Environment Policy	6
6. Human Right Policy	6
7. Anti-Corruption Policy	6
8. Monitoring and Enforcing the Business code of Conduct guideline	6

Business Code of Conduct

Eastern Polymer Group (Public) Co., Ltd is committed to be the organization of creative innovation, with research and development of products and technology, including new invention for sustainable growth that meets the vision and mission of the company set forth as follows:

Vision

“Creative Innovation Organization” EPG is thriving on innovation by capitalizing various technologies to further infuse creative thinking leading to the development of new qualified product that benefit society for better livelihood.

Mission

“World-Class Innovative Polymer and Plastic Products Manufacture” EPG Group is Technology and Innovation leader of polymer and plastic products for construction industry, automotive industry plastic and packaging for food and beverage industry. With constant investment in R&D, the company is determined to emphasize technology development with perpetual continuation.

Philosophy

“Contribution towards a better Society” EPG intends to grow business based on good governance and social & environmental responsibility by acknowledging the interests of all stakeholders to achieve harmonious coexistence and simultaneous betterment among industrial sector, community, and society.

Core Value

The company set “LIVE C” is our corporate core value to indicate practice direction for employee to foster good corporate cultures.



- **Continuous Learning**
Seek opportunity to learn and open up for understanding to enhance performance and expand knowledge.
- **Innovation**
Take initiative to do something new and different to elevate corporate and work performance
- **Value the Difference**
Understand and accept the social differences and diversity to improve teamwork and creativity.

- **Empowerment**

Empower to enhance Team performance.

- **Collaboration**

Collaborate and work together to achieve mutual goal.

1. Statement of Business Conduct

Eastern Polymer Group (Public) Co., Ltd has principal policy that the company's business must meet standard for lawful practice and good morals. The board, as a result, prepares the code of conduct for business and requires directors, managers, and all workers to adhere to the same guidelines as follows:

1.1 Policy and Treatment Guidelines to Employees

The Company takes into account that employees are invaluable and key success that leads to achievement. Therefore, there is the Company's policy to provide fair treatment to its employees in terms of opportunity, compensation appointment, and relocation including skill development with emphasize in enhancing happiness and quality of life. To ensure such commitment is achieved, the Company has established the following practice guidelines;

- 1) To treat employees with politeness.
- 2) To provide employees with fair compensation and give priority to the welfare of employees.
- 3) To set promoting, transferring, and rewarding policy based on knowledge base, skills, and qualification of employees.
- 4) To maintain a safe working environment for employees' life and belongings.
- 5) To give priority on knowledge and skill development of employees with equal opportunity on regular basis in order to improve employees' potential and professionalism.
- 6) To listen to opinions and suggestions of the employee.
- 7) To strictly comply with related law and regulation.
- 8) To provide equality in employment without discrimination on race, skin color, sex, religion, background, or disability, and respect employees' rights and liberties.
- 9) To provide channel for employees to file complaints in case of unjust treatment, report clues on illegal activity, and put in place action plan, including protection program for complainant with fairness.
- 10) To Protect and to have intolerance policy toward any actions or behaviors that imply sexual abuse.
- 11) To provide challenging opportunities and job rotation.
- 12) To create opportunity - equality - fairness in Employees' Promotion.
- 13) To provide transparent and fair performance review.
- 14) To support the project and activities that foster meditation, consciousness, moral and ethic.

1.2 Policy and Treatment Guidelines to Shareholders

The Company has the policy to treat all shareholders equally in which always recognizes that shareholders are the owner and it is the duty of the Company to create added value to shareholders in a long term. Hence, directors, executives and employees shall comply with the following guidelines:

- 1) Perform their duties with good intention; make any decision based on professional ethic and integrity and fair to both major and minor shareholders for the highest benefit of the shareholders.
- 2) Report status of the Company, operation result, financial statement, accounting and other reports on regular basis truly and accurately.
- 3) Refrain from seeking benefit for their own, do not allow other person to use any information of the Company which has not yet been disclosed to the public or execute any proceed in the manner that may cause conflict of interest to the Company.
- 4) Manage and Monitor company's asset to not deteriorate in value or unlawfully loss while, at the same time, establishing efficient internal control and risk management

1.3 Policy and Treatment Guidelines to Customers

The Company is aware of the importance of customers by having the policy to produce quality products that meet the needs of customers and create satisfaction, therefore, has established guidelines as follows:

- 1) Commit to make quality products and services according to customers' satisfaction, and continuous improvement and development.
- 2) Keep information of customers; do not use such information for the benefit of their own or for related person wrongfully.
- 3) Provide accurate, updated and sufficient information about of the Company without exaggerated advertising content which may mislead customers in term of quality and services of the Company.
- 4) Provide advice on service channel of the Company efficiently and for the benefit of the customers.

1.4 Policy and Treatment Guidelines to Trading Partners and/or Creditors

The Company's treatment to trading partners and/or creditors is with integrity and honesty, based on highest benefit of the Company and fair mutual benefit. Avoid any situation that may cause conflict of interest, discuss the problems adhered to business relations. The practice guidelines have thus established as follows: Do not request or accept or pay for any benefit which contains illegal trading to trading partners and/or creditors.

- 1) Strictly comply with agreed conditions; inability to comply with such conditions shall be notified to creditors in advance, in order to mutually seek for solution.

Place importance to the selection of suitable partners by providing the opportunity to do business for all partners as well as the selection process for partners shall be based on equality, fairness, and complete qualifications following the Company's requirements, for instance, reliability, producing/having quality products that comply with Company requirements, capable of delivering,

reasonable price, provide after-sales service, etc. Adhere to the contract and abide by the conditions with the creditors in the repayment of principal and interest and taking care of various collateral as well as ensure to comply with terms of the loan agreement. The Company shall maintain a good financial ratio, also monitoring the related financial ratios regularly or following the regulations (if any).

1.5 Policy and Treatment Guidelines to Competitors

The Company has the policy to do business honestly and not taking advantage of competitors with the following established guidelines.

- 1) Operate business under the fair competitive environment and rules.
- 2) Refrain from seeking information, trading secret of competitors through dishonest or inappropriate method.
- 3) Do not damage competitors' reputation in deceitful way
- 4) Give transparent support and cooperation to commercial competitors; do not conceal any illegal agreement in order to protect consumers' benefit.
- 5) Do not violate the law and strictly adhere to intellectual property law

2. Intellectual Property

Intellectual property is considered a valuable asset to the Company's business operations, which shall gain competitive advantages in the business. Copyright, patent, trademark, trade secrets, production process, and the innovation that the Company created are what will bring success to business operations as well. Therefore, the Company has the policy to protect one's intellectual property, and at the same time must not violate and respect the intellectual property rights of others. In which the Company has specified the following guidelines.

- 1) The Company must conduct business under the laws and regulations in all countries in which the Company invests, including contractual obligations relating to intellectual property rights, trademarks, patents, copyrights, and trade secrets.
- 2) The Company must not violate the intellectual property of others and use intellectual property in the correct way, not against laws and business ethics.
- 3) The Company's employees with a duty able to access trade secrets, such as product secret formulas, production process, and methods of conducting confidential business, must keep that secret from disseminating to unrelated parties causing commercial damage to the Company.
- 4) Support and protect intellectual property by using copyrighted products and services, patents, and trademarks, along with does not support the use of products or any actions that violate the intellectual property rights of others.

3. Environmental Policy

The Company acknowledge the role to manage environmental impacts. We are prepared to effectively response to all upcoming business opportunities and challenges on environments especially on climate change, and natural resources limitation. We support and promote cost-effective use of resources and develop environmentally friendly products as well as participate in related environmental activities. The detail practices are as follow

- 1) Be fully responsible for any environmental impacts caused by our business operations by following relevant environmental laws and international standards. We strictly uphold our environmental management policy and control over the production waste and pollution affecting the environment, society, and communities.
- 2) Determine to develop environmentally friendly products.
- 3) Promote energy and resources conservation in a cost-effective and efficient manner in line with international standards on energy conservations while seeking ways to reduce and recycle resources and energy consumption in our business operations.
- 4) Encourage all employees and stakeholders to participate in energy and resources conservation and environmental protection activities.
- 5) Assess any risks and impacts of climate change on our manufacture and business by identifying potential measures on climate change for business sustainable growth.
- 6) Strive to reduce internal greenhouse gas emissions by improving production processes and products to lower waste and greenhouse gas. Support the green area expansion for carbon dioxide absorption while promoting ecological restoration and maintaining biodiversity.

4. Society and Communities Policy

As parts of the communities, The company take full responsibility of all stakeholders and society. We value human resources internally and externally. We give supports to employees on their development and promotion, as well as promote activities to uplift the community's quality of life. We deliver products and add more values in response to customers' need, aiming to facilitate and add further value to communities and support their development for better living. The detail practices are as follow

- 1) Promote communities and related stakeholders' participation by ensuring public opinions, transparent and creative discussion, and their presence in all activities.
- 2) Strengthen our business growth while developing employees' and communities for better living.
- 3) Recognize product standards by offering valuable products with hygiene and safety to customers, society, and environment for their good living.
- 4) Cooperate with government agencies, industry associations, business partners, civil society, and stakeholders to develop suitable standards or practices for community and society

5. Safety, Occupational Health, and Working Environment Policy

The company attach importance to safety, occupational health and working environment. We encourage employees on their safety knowledge, organize operational activities, and provide safe workplaces that are not harmful to health to prevent hazards and reduce work risks. We also comply with applicable laws and regulations, including continuous improvement of safety, occupational health and working environment.

- 1) Put safety, occupational health, and employees' wellbeing, including all stakeholders, as a top priority, by having the subsidiary set a policy in accordance with the international safety and occupational health standards system.
- 2) Supervise the entire management process to ensure safety in life and property. Assess work risks and establish risk control measures, as well as monitor operational supervision to reduce accidents and diseases caused by company's work.
- 3) Comply with safety, occupational health and work environment laws and requirements.
Improve safety standards and do not take any action without safety control measures, including not having properly and adequately safety equipment and training. Encourage employees to operate in a safe way to avoid any accidents or injuries caused by the operations.
- 4) Encourage employees' awareness and cultivate safety culture and social responsibility consistently.

6. Human Rights Policy

We value human rights and are committed to conducting business ethically while demonstrating respect for human rights, human dignity, and fair treatment. We believe good quality of life comes along with high quality of work performance. To ensure the business operations are free from human rights violations, we have set out another separate human rights policy and practices.

7. Anti-Corruption Policy

Eastern Polymer Group Public Company Limited is committed to conducting business with integrity, transparency, morality, and ethics for all groups of stakeholders in conformity with the Statement of Corporate Governance Principles and Code of Conduct. With the strong commitment towards anti-corruption of all forms, the Company, therefore, has established the anti-corruption policy by defining responsibilities, guidelines and appropriate operational requirements to refrain from corruption in all businesses of the Company including to carefully consider and practice for the businesses that might be risky. The detail is laid out within the company "Anti-Corruption Policy".

8. Monitoring and Enforcing the Business code of Conduct guideline

The Company specified the duties and responsible of Executives and employees to aware, understand and perform their role under the guidelines of Business code of conducts with full knowledge that the Guideline is strictly enforce and is not a voluntary practice.

The executives and management in all level shall be held responsible to supervise encourage and inform employees to strictly perform duties under the Business code of conduct guidelines.

The board of director, in addition, shall periodically monitor and review the enforcement of the Business code of conduct.

Whistleblowing

The Company provides the channel to report any clue or complains about corruption, including opinions or suggestions from any stakeholders who might be affected by the Company's business operations or from the directors' duties, executives, and employees of the Company, concerning illegal actions or the ethical code, along with behaviors that may imply corruption. It covers the process of receiving complaints, investigation, the summary of results, protection of the complainants and informants by implementing the measures as follows:

Scope of Complaints

- 1) Any action is against the laws or refrains from Good Corporate Governance Policy, the code of business conduct, and the Company's regulations.
- 2) Any action is causing a loss of benefits and affecting the reputation of the Company.
- 3) Various forms of fraud involving the Company both directly and indirectly with the government officials or private entities, such as bribes or other benefits.
- 4) Illegal action causing fraud, such as embezzlement, corruption or creative accounting in order to improperly seek benefits for oneself or others.

The person who can file a complaint or report clues

- 1) The employees and all stakeholders of the Company both governmental and private sectors who have found clues and affected by the business operation due to violation of the law, Good Corporate Governance Policy, the code of business conduct, and the Company's regulations.
- 2) The employees and all stakeholders of the Company both public and private sectors who have found clues or affected by the actions imply all types of corruption.
- 3) The Company encourages those who make complaints or giving clues to reveal one's identity as well as providing sufficient clear evidence. The Company sets up the measures to protect the complainants, whistleblowers, including related persons.

Whistleblowing Procedures

- 1) Whoever comes across any acts of directors, executives, and employees of the Company violating the Anti-corruption policy, can report the clues through the whistle-blowing channels as specified.

- 2) After receiving the complaint, the matter shall be forwarded to related persons or the working committee to enter the process according to the investigation procedures and penalties, as well as follow up the progress to ensure that the complaint is appropriately handled.
- 3) If the employees become unsure whether or not an action is considered an offense. Should consult the supervisor directly or inquire to the Anti-Corruption committee when coming across the fraudulent actions.
- 4) If proving that the complaint is false due to intending to misrepresent facts or accuse, causing damage to others. In case, the complainant is an employee of the Company, he/she shall be considered as a violation of the code business ethics and must be punished under the Company regulations and/or by the relevant laws. If the complainant is an outsider, the Company shall consider the penalties in various forms such as business termination, not support, or legal proceedings, etc

Whistleblowing Channels

- 1) Letter to the Chief Executive Officer
Eastern Polymer Group Public Company Limited
770 Moo 6, Thepharak Subdistrict, Mueang Samut Prakan District, Samut Prakan 10270
By addressing the envelope, seal, or specifying the message represent **"Confidential Documents"**
- 2) Letter to the Chairman of the Audit Committee / Audit Committee
Eastern Polymer Group Public Company Limited
770 Moo 6, Thepharak Subdistrict, Mueang Samut Prakan District, Samut Prakan 10270
By addressing the envelope, seal, or specifying the message represent **"Confidential Documents"**
- 3) Email to the CEO ceo@epg.co.th
- 4) Email to Chairman of the Audit Committee Chaiwat@prospectconsult.co.th or Audit Committee Members thanas.san@gmail.com
- 5) Report a complaint through the Company's website or file a complaint form online or submit as a complaint application form.
- 6) Complaint box within the organization by addressing the envelope to the CEO or Chairman of the Audit Committee or the Audit Committee Members, seal or specify the text showing "Confidential Document" to ensure that the opener delivers the complaint letter to the addressee.

Whistleblower Protection

- 1) To protect the rights of the complainants, informants, and whistleblowers, the Company shall conceal names, addresses, or any information and keep it confidential, which is limited to those who are responsible for investigating complaints, can access such information.

- 2) In the case of complaints against those in the position of Managing Director or higher, the complainant is required to submit the complaint directly to the Audit Committee. The Audit Committee shall protect the whistleblowers or complainants, witnesses, and the person who provided the information in the investigation not to suffer any harm or unrighteousness.
- 3) The complaint recipient or related parties are responsible to keep the information, documents, evidence of complaints confidential. Must not disclose information to unrelated parties, except as required by law.
- 4) The Company prohibits any action to the complainant informing clues such as changing positions, job characteristics, workplace, suspension, intimidation, disrupting operations, termination of employment, and unfair discrimination. As a result of complaints about the violation of the laws, good corporate governance, code of business ethics, policies, rules and regulations set forth by the Company, including any acts that fall into all types of fraud.
- 5) The Company does not have penalties or unfair treatment of complainants or whistleblowers, regardless of whether the investigation results indicate that the respondent has committed an offense.

Investigation Procedures and Penalties

- 1) Complaints of violation of the laws, good corporate governance, code of business ethics, policies, rules and regulations set forth by the Company, including any actions that fall within the scope of every type of corruption, the Chief Executive Officer and/or the Audit Committee, the complaint recipient, shall consider, screen the person or appoint the investigation committee to conduct an investigation or forward to the Chairman of the Anti-Corruption Committee to participate in the specific assignment.
- 2) If the investigation finds evidence or have reasonable grounds to conclude that the accused is actually guilty. The accused is allowed to prove himself, find information or evidence to show that he has not committed the offense as alleged.
- 3) The case of the investigation concluded that the accused is actually guilty. The accused shall be considered disciplinary action according to the Company's regulations. If such actions are also considered illegal, such as violating the Organic Act on Anti-Corruption, shall be punished under the provisions of relevant laws.
- 4) The processing time from receiving a complaint to the conclusion and investigation result should be within 45 working days. The investigation results will be sent to the Chief Executive Officer or the Chairman of the Audit Committee to assign investigating. However, if the process cannot be completed within 45 days, the investigator must explain the reason and notify the Chief Executive Officer or the Chairman of the Audit Committee to inform relevant parties.

- 5) The Company will inform the progress and the results of the investigation to the complainants through the channels provided by the complainant, i.e., name, address, and telephone number, email. In case identity does not provide, the Company will communicate in other channels (if able to do so).
- 6) Complaints and investigation results due to corruption shall be collected at the Anti-Corruption Committee, which the Chairman of the Anti-Corruption Committee is responsible for conducting, as well as using to review the risk assessment and control measures to be more effective.
This penalty covers all employees from the level of directors, executives, and all employees without discrimination.

Monitoring and Review

- 1) If corruption is found from the internal audit process which is an urgent agenda, the internal audit department has to notify the top management of the Company or of its subsidiaries that encountered the problem, including the Chairman of the Anti-Corruption Committee to be informed or proceed according to the internal audit manual to have a hierarchical report then go through the investigative process according to the specified steps.
 - 2) If corruption is found through the complaint channels and considering that it is an urgent agenda. It must be immediately brought into the investigation process, which is to consider and to assign a person or appointed an investigation team to conduct the investigation immediately as well as reporting as the urgent matter in relevant meetings.
 - 3) In case, the corruption is detected by the Anti-Corruption Committee, the Chairman of the Anti-Corruption Committee has to notify the top management of the Company as an urgent agenda, then go through the investigative process according to the specified steps.
 - 4) The internal audit department shall regularly oversee the internal control system, activities, and several processes to ensure that the established internal control system is effective under the Anti-Corruption Policy. In this regard, the internal audit department shall summarize the audit results and discuss it with the relevant parties to find the appropriate solutions as well as report to the Audit Committee and the Board of Directors for further acknowledgment.
 - 5) The Anti-Corruption Committee shall review this policy annually or when there are business changes, investments in new business or other related matters that result in amendments, including supervising and monitoring the implementation of the policy and providing various recommendations continuously. Nevertheless, if there needs to be any improvements, it must be done as soon as possible
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