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# BUSINESS ETHICS CODE OF CONDUCT OF EAST WATER GROUP COMPANIES

Business Ethics Code of Conduct – 2025

APPROVER BY BOARD OF DIRECTORS NO.15-2025 –

25<sup>TH</sup> NOVEMBER 2025

Board of Directors Secretary & Corporate Compliance Division

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## **Message from the Chairman of the Board of Directors**

The current version of Business Ethics Code of Conduct of the group of Eastern Water Resources Development and Management Public Company Limited has been updated to be in consistent with National Anti-Corruption laws and Principles of good Corporate Governance of listed companies 2017 of the Securities and Exchange Commission to be modernized and in line with changing economic and social situations as well as enhancing standards and preparing for competition in the ASEAN region.

To create sustainability and stability of business, not only determination of developing professional potential, but also maintenance of ethical standards is required for transparency operation with integrity, responsibility and competitive competency. Responsibility in this regard means responsible for oneself towards the organization and the interested parties, furthermore, our business relating to “Natural resources”, this, it is absolute certainty that social and environment responsibility has been prioritized expectation.

This Business Ethics Code of Conduct of the group of Eastern Water Resources Development and Management Public Company Limited has been approved by the Board of Directors of the Meeting No. 15/2025 dated November 25, 2025. We all need to study in details to be using as a basis of the operation of the group companies, Board of Directors, Management and all staffs having duty and responsibility to acknowledge, understand and correctly perform on a regular basis. The supervisor must be a good model and oblige to perform to ensure compliance and advise the subordinates accordingly to perform duty to be in consistent with the policy and Ethics Code regularly.

(Mr. Wirat Uanarumit)

Chairman

**Core Competencies of the staffs of the group of Eastern Water Resources Development and Management Public Company Limited (EWG)**

	<b>EWG Core Competency</b> “SHARP sharp active”
<b>S</b>	<b>Stakeholder Focus</b> - Friendly Service Intention and effort to providing services responding to the needs of the interested parties (both internal and external) which are internal personnel of the organization, government and private agencies, business alliances, communities including the general public.
<b>H</b>	<b>Holistic Thinking</b> - Have all round ideas The ability to looking an overview of problems or issues completely in all aspects which connect all related information constitutes such matter clearly including the impact on the organization to creating the concept of such thing or matter.
<b>A</b>	<b>Adaptability</b> – Adapt to situation The ability to work efficiently, despite change, capable to modifying the working plan method of operation and adjusting to be flexible to be in line with the situation or person to reach accomplishment of work.
<b>R</b>	<b>Result Acceleration</b> – Reach to the goals to overcome Determination and focusing on successful operations as assigned and fast responding to the goals and expectations with quality correctly, appropriately and immediately resulting highest achievement of overall operation and organization.
<b>P</b>	<b>Proactive and Creative Thinking</b> - Thinking and creating better things Ability to proactively thinking arouses inspiration to initiative and conceptual creative methods and new innovations to improve and develop their own work system, unit and organization to enhancing efficiency.

## Definition

**“Company”** means Eastern Water Resources Development and Management Public Company Limited

**“Subsidiary”** means as a company with any of the following natures.

- (1) Company with control over the business.
- (2) Company under the control of the company as stated in (1) in respective order commencing from being under control of a company as stated in (1).

**“EWG / Group of Companies”** means Eastern Water Resources Development and Management Public Company Limited and its subsidiaries.

**“Interested Parties”** means persons or groups of people who have received or may be affected by EWG’s business operations either directly or indirectly or having any benefits with the EWG’s business operation or any part that may affect EWG’s business operation such as directors, employees, shareholders, business partners, creditors debtors, society, community along the pipeline or the source of water.

**“Director”** means the director of Eastern Water Resources Development and Management Public Company Limited and its subsidiaries.

**“Board Advisor”** means an advisor to the Board of Directors of the Company and an advisor to any sub-committee.

**"Top Executive"** means a person holding the position of senior executive vice president or above in the Company and a person holding the position of deputy managing director in the Subsidiary.

**"Executive"** means a person holding the position of vice president or above in the Company and the Subsidiary.

**“Personnel/Employee”** means permanent employees, probationary employees, contractual employees, and temporary employees of the Company and the Subsidiary.

**“Family”** means parents, relations, spouse, legitimate children or legally adopted children (whether of legal age or not), and spouse of children or legally adopted children of the Board of Directors, Board Advisor, the Chief Executive Officer, Executives, and employees of the Group of Companies.

**“Spouse”** means a person who is married by registering or not by registering the marriage with the Board of Directors, Board Advisor, the Chief Executive Officer, Executives, and employees of the Company and has one of the following characteristics;

(1) Conducted a wedding ceremony or any other similar ceremony with the Board of Directors, Board Advisor, the Chief Executive Officer, Executives, or employees of the company in which family members or outsiders acknowledge that they live as husband and wife according to tradition.

(2) The Board of Directors, Board Advisor, the Chief Executive Officer, Executives, or employees of the company apparently perform their husband-and-wife status or generally behave through social perception of having such status.

This shall include the person who is registered a marriage with the Board of Directors, Board Advisor, the Chief Executive Officer, Executives or employees of the company and later registered a divorce under the law but also showing or appearing by general society as having a husband-and-wife status.

**“Child”** means a legitimate child who is not yet of legal age and a legitimate adopted child that is not yet of legal age.

**“Business related parties”** means any person or juristic person regardless of whether government agencies, state enterprise or private sector which EWG has business relation or any financial operations or concerning EWG’s assets such as service, purchasing, selling, employment, financial assistance, technical support or personnel etc.

**“Misconduct”** means any act or omission of Directors, Board Advisors, the Chief Executive Officer, Executives, and employees that breaches the Ethics Business Code of East Water Group, rules, work regulations, policies, practices of the company and the regarding laws.

**“Anonymous Letter”** means A lawsuit, an accusation against another person, or a complaint document that is unsigned, does not specify the writer’s full name, uses a false name, or lacks clear contact information of the complainant.

## Introduction

The Ethics Business Code of East Water Group or EWG Code of Conduct means good business guidelines for the directors, board advisor, chief executive officer, executives and personnel in the group companies abided and used as a guideline for appropriate operations in which the Board of Directors shall behave in a good manner.

This Code of Ethics forms an integral part of the “Work Regulations” applicable to the Chief Executive Officer, Executives, and all employees of the Group of Companies. It shall therefore be used as a fundamental guideline for operations in all circumstances to ensure that business operations achieve the overall objectives, thereby supporting the sustainable growth of the Group of Companies. Accordingly, all relevant persons shall have the following duties and responsibilities:

- (1) Understand the principles and guidelines as set out in the EWG Code of Conduct especially those related to your duties and responsibilities.
- (2) Consult with the supervisor when you are not sure whether or not the action is correct in accordance with the EWG Code of Conduct.
- (3) Communicate with other person you work with or being involved to understand the guidelines of work practices of EWG employees.
- (4) Provide a lead when finding unethical action through a channel EWG defines and cooperate in the investigation process to finding the fact. Acknowledgement of wrongdoing and failure to notify shall also be deemed as an offense.

Incidentally, non-compliance of EWG Code or encouraging others to breach EWG Code, negligence in the presence of non-compliance with the EWG Code of Conduct, obstruction of fact investigation and unfair act against those who provides the fact is also deemed not comply with the EWG Code.

The Group of Company has established a complaint and whistleblower system in accordance with international standards. In the event that you become aware of, witness, or are adversely affected by any acts involving corruption, non-compliance with laws, rules, or this Code of Ethics, or deficiencies in internal controls, you may provide information regarding such acts through this system.

## Procedures when receiving a complaint

### 1. Channel of Complaint

The company set up channels to notify the leads or complaint of illegal action or Ethics Code of EWG or inaccurate financial report or violation of right or corruption or default internal control as well as providing a mechanism to protect the whistleblower for overseeing the company's interests more efficiently in which the whistleblower can proceed through the following channels

- (1) Company website : [www.eastwater.com](http://www.eastwater.com)
- (2) Electronic Mail :
  - Chairman [Chairman@eastwater.com](mailto:Chairman@eastwater.com)
  - Audit Committee [AC\\_EW@eastwater.com](mailto:AC_EW@eastwater.com)
  - Chief Executive Officer [CEO@eastwater.com](mailto:CEO@eastwater.com)
  - Corporate Secretary [Whistleblowing@eastwater.com](mailto:Whistleblowing@eastwater.com)
- (3) Normal letter :

Eastern Water Resources Development and Management Public Company Limited  
Eastwater Building 25th Floor, No. 1 Soi Vibhavadi Rangsit 5,  
Vibhavadi Rangsit Road Chomphon Subdistrict,  
Chatuchak District, Bangkok 10900

### 2. Recipient of Complaint

- (1) Chairman or Board of Director
- (2) Chairman of the Audit Committee or Audit Committee
- (3) Chief Executive Officer
- (4) Corporate Secretary
- (5) Secretary of Audit Committee
- (6) Supervisor

### 3. Compiler of Complaint

Upon receipt of a complaint through the whistleblower or complaint channels, and once it has been determined that the matter qualifies as a complaint, the complaint recipient shall notify the secretary to the Corporate Governance and Sustainability Development Committee in order to register the complaint in the complaint management system. The matter shall then be reported to the Corporate Governance and Sustainability Development Committee and the Audit Committee for acknowledgment on a quarterly basis.



Thereafter, the complaint recipient may consider taking appropriate action or referring the matter to the relevant persons or departments, taking into account the independence of the process in relation to the substance or issues raised in the complaint. Such persons or departments shall conduct a fact-finding investigation and monitor the progress to ensure that appropriate actions are taken in response to the complaint. The following procedures shall apply:

1) If the complaint involves a violation of, or non-compliance with human resources rules or personnel procedures, it shall be forwarded to the Director of the Human Resources Department.

2) If the complaint involves a violation of, or non-compliance with laws, company regulations, the principles of good corporate governance, or the Group's Code of Business Ethics, it shall be forwarded to the secretary to the Corporate Governance and Sustainability Development Committee.

3) If the complaint involves an act that may indicate corruption, which refers to any act committed to obtain undue or unlawful benefits for oneself or others, such as embezzlement, corruption, fraud, or similar acts, it shall be forwarded to the Audit Committee or the director of the Internal Audit Office.

4) In the event that a complaint under items 1), 2), or 3) is complex, involves multiple departments, or concerns the director of the Human Resources Department or the secretary to the Corporate Governance and Sustainability Development Committee, it shall be forwarded to the Chief Executive Officer for the appointment of a Complaint and Disciplinary Investigation Committee.

5) The Company shall not accept the following complaints:

5.1) Complaints submitted by individuals who do not provide their true name and address.

5.2) Complaints that do not specify witnesses, evidence, or alleged misconduct in sufficient detail to enable further fact-finding.

5.3) Matters that have already been conclusively decided by the Company and for which no new material evidence has been presented.

6) Where there is clear and sufficient evidence to enable verification, or where there are reasonable grounds to believe that the complaint may have a material impact on the Company, the Company may consider anonymous complaints or anonymous letters.

## **Investigation of Complaints and Consideration of Disciplinary Actions**

### **(Complaints Against Employees or Executives)**

#### **1. Appointment of the Complaint and Disciplinary Investigation Committee**

The Complaint and Disciplinary Investigation Committee shall be appointed by the Chief Executive Officer and shall consist of one Chairperson and not fewer than two Committee Members. The Committee shall include at least one representative from the Human Resources Department and/or the Legal and Compliance Office, with one member serving as the secretary. The Chairperson of the Committee shall hold a position senior to or equivalent to that of the respondent. All members of the Complaint and Disciplinary Investigation Committee must have no conflict of interest in relation to the complaint.

#### **2. Procedures**

2.1 The secretary of the Complaint and Disciplinary Investigation Committee shall inform the complainant of the procedures within ten workdays from the date of appointment.

2.2 The Complaint and Disciplinary Investigation Committee shall notify the respondent within seven workdays from the date following the appointment. The respondent shall submit a written response to the allegations to the Complaint and Disciplinary Investigation Committee within twenty workdays from the date of receipt of such notification, or within such other period as determined at the discretion of the Committee.

2.3 The Complaint and Disciplinary Investigation Committee shall have the authority and duties to conduct fact-finding in relation to the complaint, investigate the respondent, collect relevant evidence, summarize the investigation results, and propose disciplinary actions in accordance with the Work Regulations. Where misconduct may constitute a criminal offense, the Committee shall propose appropriate legal actions in accordance with applicable criminal laws. In cases involving civil damages, the Committee shall propose civil liability accordingly. The findings and recommendations shall be submitted to the Chief Executive Officer for further consideration and decision.

2.4 The Complaint and Disciplinary Investigation Committee shall complete the investigation within thirty workdays from the date of appointment. Where the fact-finding process is complex and the investigation cannot be completed within the prescribed timeframe, the Committee may seek approval from the Chief Executive Officer for an extension of up to two times, each not exceeding ten workdays. Should the investigation still not be completed thereafter, the Committee shall submit the matter to the Chief Executive Officer

for consideration and approval of a further extension as necessary, and shall inform the complainant of such necessity.

2.5 Based on the results of the investigation, the Complaint and Disciplinary Investigation Committee shall proceed as follows:

1) Submit the investigation summary report in electronic format together with all original documents to the secretary to the Corporate Governance and Sustainability Development Committee for reporting to the Audit Committee and the Corporate Governance and Sustainability Development Committee for acknowledgment, and close the case in the complaint management system.

2) Notify the complainant and the respondent of the investigation results.

3) In the event that disciplinary or legal violations are established and the Chief Executive Officer has issued directives, notify the Human Resources Department and/or the Legal and Compliance Office to proceed with the relevant actions accordingly.

## **Investigation of Complaints and Consideration of Disciplinary Actions**

### **(Complaints Against the Chief Executive Officer or Directors)**

#### **1. Appointment of the Complaint and Disciplinary Investigation Committee**

The Complaint and Disciplinary Investigation Committee shall consist of one Chairperson and not fewer than two Committee Members. All members of the Committee must have no conflict of interest in relation to the complaint. The appointment of the Committee shall be made in the following two cases:

1) In the case of a complaint against the Chief Executive Officer or a Director, the Committee shall be appointed by the Chairman of the Board of Directors.

2) In the case of a complaint against the Chairman of the Board of Directors, the Committee shall be appointed by the Chairman of the Audit Committee.

#### **2. Procedures**

2.1 The secretary to the Corporate Governance and Sustainability Development Committee shall collect and submit the complaint to the Chairman of the Board of Directors or the Chairman of the Audit Committee, as applicable, for consideration and appointment of the Complaint and Disciplinary Investigation Committee.

2.2 The Complaint and Disciplinary Investigation Committee shall have the following authority and duties:

- 1) Appoint the secretary of the Complaint and Disciplinary Investigation Committee.
- 2) Notify the complainant of the procedures within ten workdays from the date of appointment.
- 3) Notify the respondent within seven workdays from the date following the appointment, and require the respondent to submit a written response to the allegations to the Complaint and Disciplinary Investigation Committee within twenty workdays from the date of receipt of such notification, or within such other period as determined at the discretion of the Committee.
- 4) Conduct fact-finding in relation to the complaint, investigate the respondent, collect relevant evidence, and complete the investigation within thirty workdays from the date of appointment. Where the fact-finding process is complex and the investigation cannot be completed within the prescribed timeframe, approval for an extension shall be sought from the Chairman of the Board of Directors. If the investigation still cannot be completed thereafter, the matter shall be submitted to the Chairman of the Board of Directors or the Chairman of the Audit Committee, as applicable, for consideration and approval of an extension as necessary, and the complainant shall be informed of such necessity.
- 5) Invite persons involved in or related to the complaint to provide statements or submit additional documents and evidence, and seek advice or opinions from external advisors, as deemed appropriate.
- 6) Summarize the investigation results. Where the complaint is substantiated and misconduct is established, propose appropriate disciplinary actions in accordance with the Work Regulations. Where misconduct constitutes a criminal offense, propose appropriate actions in accordance with applicable criminal laws. In cases involving civil damage, propose that civil liability be imposed accordingly. The findings and recommendations shall be submitted to the Board of Directors or the Audit Committee, as applicable, for further consideration and decision.
- 7) Where no misconduct is found, the matter shall be submitted to the Chairman of the Board of Directors or the Chairman of the Audit Committee, as applicable, for consideration and closure of the case.
- 8) Once the investigation results are final, notify the complainant, the respondent, and the secretary to the Corporate Governance and Sustainability Development Committee for acknowledgment.
- 9) The secretary of the Complaint and Disciplinary Investigation Committee shall submit the investigation summary report in electronic format together with all original documents to the

secretary to the Corporate Governance and Sustainability Development Committee for closure of the case in the complaint management system.

10) In the event that an offense has occurred and the Board of Directors or the Audit Committee, as the case may be, has issued an order, the conclusion shall be reported to the Human Resources Department and/or the Legal and Compliance Office for further action as appropriate.

### **Protection of employees or whistleblowers (Whistleblowers Policy)**

The group companies shall provide fairness and protection to employee who refuse or inform information not demote, punish or give negative result whereas the Group of Companies shall proceed in accordance with the measure of complainant protection or collaborator in strictly as specified in the policy, regulations and operating manuals of related group companies.

Incidentally, the Group of Companies may review the merit of the employee who provide leads which are beneficial to the company's operation.

In the event that a complaint is determined to contain false information arising from an intention to distort facts, harass, or defame others, the Company shall consider such conduct a disciplinary offense in accordance with the Work Regulations and/or applicable laws.

Measures for the Protection of Complainants shall be as follows:

1. The complainant can choose not to reveal his/herself if he/she deems that such disclosure will cause harmfulness or cause any damage, nevertheless, should such disclosure is made which can report the progress of the fact clarifying the fact or relieving damage to be more conveniently and fast.
2. The company deems that the relevant information is regarded as confidential and will disclose as necessary with regard to safety and damage of the reporter of the source of information or relevant person.
3. In case that the complainant finds himself unsafe or may cause damage, the complainant may request the company to set up appropriate protection measures or the company may set up protection measures without a request of the complainant if it is seen that there is a tendency to cause damage or unsafe.
4. Complaint will be considered with fairness and transparent.

## **The guidelines for the Ethics Business Code of Conduct of East Water group companies**

### **1. Human Rights and Labor**

#### **Principle**

EWG does not violate human dignity, rights and personal freedom as well as not discriminating against any person by dividing their origin, ethnicity, language, gender, age, physical or health condition, individual status, economics or social status, religious beliefs, education, training or political views or personal characteristics which are not related to the operation.

#### **Definition**

Human Rights means human dignity, right, freedom and equality of people which have been certified or protected under the Constitution of the Kingdom of Thailand or laws or any treaty Thailand is a member and has commitment to comply with (according to the Organic Act on the National Human Rights Commission B.E 2560).

#### **Guidelines**

1. Treat each other with respect : Respect each other and treat each other equally without discrimination in physical, mental, race, nationality, religion, gender, language, age, skin color, social status, disability or any other matters.
2. Use caution in performing duties in order to prevent the risk of human rights violation in business operation including business associates, ensure compliance with respect for human rights and report to the supervisor to prevent human rights violation.
3. Equal treatment in all processes of employment as from recruitment, compensation, working hours and holidays, assignment, performance appraisal, training and development, progress planning and others without discrimination.
4. No forced labor, illegal trafficking or child labor including punishing physical or mental abuse of employees regardless of threaten, torture, detention, harassment, or violence in any form.
5. In the event of a human rights violation, the Company shall have a remediation and compensation process in accordance with the operational flow upon receipt of a human rights complaint, as set out in Appendix 3.

### **2. Occupational health, environment, health and safety**

EWG has a policy to encourage providing knowledge and training for employees regarding occupational health, safety, environment on a regular basis every year to arouse all personnel levels are committed having good conscience and sharing responsibility with the group companies to achieve the objective of the policy which must be strictly adhered to and comply with the Rules &

Regulations and guidelines set for the in order to achieve sustainable development and continuously improve operational results in the area of occupational health, safety and environment in order to maintain a good corporate culture forever.

The group companies will do whatever it takes as a good operator to ensure that business operation will not cause an impact on occupational health, safety and environment for employees and assets of the group companies, contractors, public and related ecosystem. In addition, adequate and appropriate security measures have been established to prevent loss or damage of personnel, assets, data and reputation of the company or subsidiary from crime and those who has intention to harm the company or subsidiary to enable the business of company or subsidiary in the operating area to be able to operate as usual on a continuous basis. The scope of work on the company or subsidiary's security will focus on prevention measures and risk management from harassment.

## **2.1 Environment**

### **Principle**

EWG is committed to protecting the environment throughout the process of conducting business by setting up the process of implementation in accordance with the quality standards and environmental management system which focus on development of operation, prevention and pollution prevention to a minimum. To prevent consistencies with business requirements and guidelines as well as controlling the risk to be at an acceptable level. (Reference to the Quality and Environment Management System Manual) in order to prevent the impact on environment that may occur from operation including cultivation of awareness of such matters for employees and those involved in business operation to proceed in accordance with the various guidelines.

### **Definition**

Environment means things which are surrounded employees in operating area including soil, water, air, natural resources and human resources as well as global environment.

### **Guidelines**

1. To operate in accordance with laws, standard, regulations and guidelines related to environment including cooperation in the implementation of international agreements on various matters to help preventing or reducing the impact on environment.
2. Use resources such as energy, water, raw materials and materials as perteh 3Rs (Reduce Reuse and Recycle) in order to using resources efficiently and reduce the impact on environment.
3. Support and provide assistance in environmental management suitable for the interested parties especially the community around the pipe line and the workplace of EWG.

4. Disclosure of information pertaining to environmental operation in a transparent manner through various channels appropriately and give the opportunity to the community and the interested parties to participate providing any opinion regarding the project that may affect community and society.

5. Encourage cultivation of awareness on environmental preservation for the participants and the surrounding community through various channels appropriately such as meeting, seminar during surveying the work area or participating in social activities with the community in various occasions.

## **2.2 Health and Safety**

### **Principle**

EWG places great emphasis on the health and safety of the employees, business partners, customers, communities and interested parties throughout the process of conducting business. Beginning with the assessment of health - related impact and safety prior to the investment or joint venture in any business including taking care of the office, production process, technology, machinery, equipment, raw materials to be safe and not affect health when using as well as cultivating the aforementioned awareness to employees and related parties to proceed in accordance with the guidelines in various matters.

### **Definition**

Health, according to the definition given by the World Health Organization (WHO) means perfect physical condition of both health (Physical Health) and mental (Mental Health) and able to making a living in society well (Social well – being).

### **Guidelines**

1. Proceed as per laws, standard, regulation, guidelines of health and safety and safety manual including cooperation in the implementation of international agreements on various matters.

2. Taking care and check the readiness of health of one's own, colleague, business partners and other relevant parties prior to performing their duties. In case there is unready-health condition, the work must have been stopped or being ordered to stop working immediately to reduce risk from accident occurred from working or related work.

3. Assess risk prior to starting work and also study any information regarding unsafe or dangerous work conditions to planning or preparing appropriate prevention. This also includes assessing occupational safety conditions during outbreaks of communicable diseases, with the Group of Companies supporting flexible workplace arrangements.

4. In the event dangerous work has been assigned or if not confident about safety from working, should stop or delay such process and consult with the supervisor or expert immediately.



5. Report supervisor immediately when finding abnormal things from the machine and place in working area which may affect health and safety.

6. The supervisor has a direct responsibility regarding work safety. Guidelines for prevention and control of no accident must be specified and published including employee health care based on job risks.

7. Disclosure of information on health and safety operations in a transparent manner through various channels appropriately and give the opportunity to the community and the interested parties to participate providing any opinion regarding the project that may affect community and society.

8. Encourage cultivation of awareness on environmental preservation for the participants and the surrounding community through various channels appropriately such as meeting, seminar during surveying the work area or participating in social activities with the community in various occasions.

### **3. Anti- Corruption**

#### **Principle**

EWG's business operation dealing with business associates must be carried out correctly, straightforward, transparent, integrity, auditable and not corrupt abided by relevant laws and EWG's anti-corruption policy including not causing grievances or impair the company's reputation.

#### **Definition**

**Fraud against duty** means the act or omission of any activity of position or duty or perform or refrain from any performance in the manner that may cause others to believe that having a position or duty even though he has no such position or duty or using the authority of position or duty to exploit unjust benefit for oneself or others or to commit offense against duty position according to Penal Code or other laws including bribery, extortion, fraudulent, use fraudulent power, use unfair power, embezzlement, money laundering and other similar.

**Corruption** means any action dealing with a government official, foreign government official, staff of international organization, government agencies, private sector agencies or any other person doing business with the group companies either directly or indirectly to cause the government official partner including the employee, management of the group companies to perform or refrain from performing duties to reach the agreement or business contract or other inappropriate benefits except the laws, rules, regulations, local traditions or trade custom allows that it can be done whether it is an offer, delivery, promise, request, demanding or giving or accepting inappropriate assets or any other benefits.

**Donations and Sponsorships** mean the provision of financial support, products, or services to recipients who request sponsorship or donations, for the purpose of contributing to public benefits for society or promoting the business interests and positive image of the Group.

**State Officials** mean government officials, political office holders, judges of the Constitutional Court, holders of positions in independent constitutional organizations, and members of the National Anti-Corruption Commission.

**Government Officials** mean civil servants or local government employees holding permanent positions or receiving regular salaries, persons performing duties in government agencies or state enterprises, local administrators, officials under the law governing local administration, or other officials as prescribed by law. The term shall also include directors, subcommittee members, and employees of government agencies, state agencies, or state enterprises, as well as individuals or groups of persons who are legally authorized or entrusted to exercise administrative powers within the governmental system, state enterprises, or other state activities. However, this shall exclude political office holders, judges of the Constitutional Court, holders of positions in independent constitutional organizations, and members of the National Anti-Corruption Commission.

**Political Office Holders** mean

- (1) Prime Minister
- (2) Minister
- (3) Member of the House of Representative
- (4) Senator
- (5) Other political officials, other than those specified in items (1) and (2), in accordance with the law governing political officials.
- (6) Parliamentary officials on the political side in accordance with the law governing parliamentary officials.

#### **Guidelines**

1. Employees of the group companies must implement this policy using the guidelines specified in the anti-corruption policy within the organization, good corporate governance principles, business ethics of the group companies including regulations and the relevant operation manual of the company, furthermore, it must not involve in corruption either directly or indirectly.

2. No corruption and must be cautious in high - risk operation process such as sales and marketing, purchasing an investment project, entering into a contract, giving or receiving a gift or assets or other benefits, donation or subsidy, recruitment and selection of staff etc.

3. The Group Companies has established criteria for the employment of state officials. The Group Companies shall not employ or appoint any state official who is still in office, and such

individual must have been out of office for a period of two years (cooling-off period). In addition, the Group Companies shall conduct background checks to identify any potential conflicts of interest prior to employment or appointment, and shall disclose information regarding the employment of state officials to the public for the purpose of transparency.

4. The group companies has a neutral political policy not to provide direct or indirect support or action that concentrate on political parties including the use of company resources in activity that will cause the company to lose political neutrality and/or has been damaged from involvement in such activity.

5. The company has a “Guidelines to support public activities” which has been since 2016 establishing guidelines for charitable donations or other forms of financial support to ensure that such activities will not be a channel for corruption setting up the procedures and control which is explicit, concise and efficient as well as being able to review and track document and evidence.

6. Be careful when dealing with juristic person entity or organization that has questions about corruption.

7. Employees of the Group of Companies do not neglect or ignore when see or having a suspicion of any actions that corruption involved in the group companies must report to the supervisor or the person in charge or through a designated reporting channel and cooperate in checking various facts.

8. The company will provide fairness and protection to employees who refuse or report corruption related to the company’s activities which will not demote, punish or give negative results where the company will implement measures to protect the complainant or those who cooperate in reporting corruption strictly as specified in the measures to protect employees or informer of clues and complaints.

9. Any person who commits corruption deems a violation of the Business Ethics Code of the group companies which disciplinary action shall be taken in accordance with the regulations and punishment measures set up by the group companies and may be punished according to the law should the action is illegal. Corruption is considered a violation of the Company’s Code of Business Ethics. The Group Companies have established disciplinary measures, including removal from office and legal action for directors and Board Advisors, and termination of employment without severance pay and legal action for the Chief Executive Officer, Executives, and employees of the Group Companies.

10. The group companies have organized the risk management regarding corruption which where risk assessment shall be conducted setting priority and the measures which are appropriate

to the assessable risk including following up the progress of the measures that have been proceeded continuously.

11. The group companies has established the human resources management process reflecting the commitment of policy and measures anti- corruption within the organization. In the matter of personnel selection, training, performance evaluation, compensation and promotion. The organization structure has been established to appropriately divide the work duties to ensure a balanced check and operation that there are sufficient and appropriate human resources for implementing this policy.

12. The group companies have authorization approval regulations which is clear, concise, efficient, transparent and auditable.

13. The group companies have internal control system covering finance, accounting, data storage including other processes within the company relating to anti - corruption measures which the result of internal control is communicated to responsible personnel.

14. The group companies have internal audit system covering important activities such as procurement, construction control etc. to ensure that the internal control system will reach the set targets as well as conducting an operation audit whether it is in accordance with the operation rules, procedures and regulations. In addition, providing advice how to improve and develop operating system to be more efficient.

15. The group companies communicate anti - corruption within the organization policy and channels to notify leads, complaint and suggestion within the company through various methods such as orientation for directors and employees, intranet system etc. in order to gaining knowledge and understanding in implementing this policy.

16. The group companies communicate anti - corruption within the organization policy and channels to notify leads, complaint and suggestion to public and the interesting parties through various methods such as the company website, Annual report etc.

#### **4. Giving or receiving gift or asset or other benefits**

##### **Principle**

To be in consistence with the anti - corruption within the organization policy the group companies determine that giving or accepting gifts or assets or other benefits including property, service, facilitation or reception party to the business associates must be comply with local tradition in each locality or country and relevant laws. The value must be appropriate and does not affect the business decisions where such acceptance or giving must be transparent and can be disclosed.

### **Definition**

**Gifts or assets or any other benefit** means something of value other than money given at various time purposing for hospitable or as a reward or giving or for aid or as a gift. The granting of special privileges which are not right reserved for general people to receiving assets discount or granting of special privileges to get the services, training or entertainment as well as making a payment of ticket or travel expense accommodation meal or other similar things regardless of whether it is a card, ticket or other evidence, advance payment or refund later to express friendliness or given on various occasions in normal customs, tradition or culture or given to each other as social etiquette such as new year gift, birthday gift, gift for new position, retirement gift etc.

The group companies have determined the criteria for gifts, assets or other benefits to be received by the group companies as follows:

- 1) Items prepared for sales promotion with company seal fixed (such as pen, hat, T-shirt, notebook) or other special benefits to promote sales from partners.
- 2) Things made or bought for distribution / giving in season festival from partners (such as calendar, book organizer, new year gift basket).
- 3) Allow the company personnel to receive on behalf of the company in gift given to the company and is worthy of remembrance of important event of the company or souvenirs, but the price or value must not exceed three thousand Baht.

**Entertainment and Hospitality** mean expenditures incurred for business-related entertainment, such as meals and beverages, sports-related entertainment, and other expenses directly related to business practices or customary trade practices, including the provision of business knowledge or understanding.

### **Guidelines**

1. Directors, board advisor, chief executive officer, executives or employees of the group companies and / or their family will not claim the gift or asset or other benefits that may cause influence or motive for making decisions whatsoever and cause unjust conduct from contractors, trader, seller, joint venture partners or those involved in the group companies business regardless of any circumstances.
2. Directors, board advisor, chief executive officer, executives, or employees of the group companies should not give or receive a gift or assets or any other benefits to encourage them to act or refrain from performing including any actions that within the scope of such including bribery or any other similar benefits to other personnel or outsiders, domestic and international government officials. Must sure that giving is not against the laws, local customs and traditions.

3. In the event that the supervisor considers it is inappropriate to receive gift or asset or other benefits, then, immediately return to the giver. If it is unable to return, deliver it to the supervisor in order to pass on to Human Resources Department to consider and allocate for the benefit of the company as a whole.

4. Entertainment and hospitality that are directly related to business activities or customary trade practices, including the provision of business knowledge or understanding, may be provided, provided that such expenditures are reasonable and do not influence business decisions or give rise to conflicts of interest.

5. Must have proof of payment showing the value of assets, service or entertainment which can be inspected.

6. In case of being assigned or authorized by a supervisor to assist external agency may receive assets, service, entertainment as per the criteria or standard set by the external agency.

7. Be cautious in the case of giving assets, service and entertainment to the supervisor or individuals/ internal department. Such giving and receiving must not create any motivation of making any decision unfairly.

8. The department who contacts business partners, customers, joint ventures or those involved with the company's business must inform the relevant parties to know the policy of giving or receiving gift or assets or other benefits of the group companies on a regular basis.

## **5. Ethics for Procurement and Treatment for partners**

### **Principle**

The group companies require that procurement process shall be conducted in accordance with regulations and guidelines reasonably, transparent, equal competition, auditable, no conflict of interest and treat partners with fairness and equality to maximize benefits of the company.

### **Guidelines**

1. Procurement will consider the needs of the group companies, worthiness, quantity, reasonable price and the quality of products and service by strictly comply with the rules and guidelines, transparent in line with the proceeding authority including being procurement which is not against the laws and damage the environment.

2. The relationship with partners is equal, behave neutral, not being intimate with partners causing partners to influence the decisions to be unfair lacking of transparency. Sending accurate and complete information to partners equally including accepting opinions of partners and improving to prevent problems or obstacles in the process of work.

3. Do not allow procurement which may raise questions that may cause conflict of interests such as purchasing goods and services from parents, relatives, siblings, close relatives, trading partners who have relationship with employee, directors, board advisor, chief executive officer, executives, controlling executives, major shareholders or any person under the power of the above person which can be identified as acting on behalf or under the influence of such person including not allowing the persons mentioned above to claim any benefits or any assets from partners.

In cases where it is necessary for the benefit of the Company or its subsidiaries, any procurement or transaction shall be conducted as if it were a transaction with an external party, under general commercial terms comparable to those applied to ordinary trading partners. In this regard, any Director, Board Advisor, the Chief Executive Officer, Executive, or employees who has a conflict of interest shall abstain from voting and from expressing any opinion in the consideration and approval of such transaction, in order to ensure independence in the decision-making process.

4. There is a separation of duties between procurement duties, product inspection, debt settlement with partners, internal and external audits to reduce the risk that will cause purchasing unfair or not transparent.

5. Keep any confidentiality receiving from the bidder or each bidder and not disclose to others including not disclose information or documents relating to procurement for partners unless getting permission from the authorized person, furthermore, the Ethics of confidentiality and the use of inside information are required to comply with.

6. Specify the appropriate period of procurement giving sufficient time for partners to prepare information and quotation documents having fair negotiation internally including entering into unexploited contract having a lawyer as a contract consultant.

7. Carry out careful check on goods and services to ensure that goods and services are received that fully meet the requirements and conditions in the contract correctly and completely in quantity, quality and delivery time.

8. The involved authorized person must control, maintain, supervise and check whether employees have proceeded according to the rules and guidelines and Business Ethics including having discretion in providing advice, suggestion and listening to the operator's opinion.

## **6. Treatment of Creditors**

### **Principle**

The Company recognizes the importance of creditors as one of its stakeholder groups, whether trade creditors or financial institutions with which the Company conducts business. The Company treats all creditors equitably and responsibly, and strictly complies with contractual obligations.

### **Guidelines**

1. Strictly comply with the operating manuals relating to debt obligations and responsibilities toward creditors, as well as the terms and conditions for loan repayment under contracts, agreements, and other arrangements entered into with creditors.
2. Accurately, completely, and timely disclose financial information to creditors in accordance with contractual requirements.
3. Inform creditors promptly in the event that the Company is unable to comply with contractual terms, and cooperate with creditors to seek appropriate solutions and prevent potential damages.

## **7. Conflict of Interest**

### **Principle**

Any decision of all personnel level in conducting business activities must for the best interest of the group companies only. All personnel must work full time for the company or subsidiary with the utmost capability and should not have any business benefit outside which will interfere time or distract dedication to the duties and responsibilities to the company or subsidiary where may cause damage to the group companies.

Conflict of interest arises in the event that all personnel level has interests in relation to those close to them or having responsibility position whether financially or otherwise in the business that will receive benefits based on such person's decision or perception of the group companies' operating activities or future plans.

In the event that the Board of Directors or subsidiary have assigned personnel of the company or subsidiary at all levels operate on behalf of the company or subsidiary in any matter, such assignment must be in writing or recorded as the board resolution in the Minutes of Board of Directors meeting clearly specifying the scope of authority and responsibility of the authorized person where such scope will not include the approval of transaction the authorized person or person who may have conflict of interest. Additionally, the management shall report such to the Board of Directors for acknowledgement.

The company and subsidiary deem that all personnel level has duty to avoid conflict of interest which will result the group companies lose benefits or cause conflicts in operations.

### **Definition**

Conflict of interest means situation or actions in which employees have much personal interest resulting making decision or performing duties of such employee and affect the benefit of EWG either directly or indirectly.



### **Guidelines**

1. The personnel of the group companies must make a decision regarding business operation of the group companies for the utmost benefits of the company.
2. The personnel of the group companies must not be the partner or the shareholder who has authority to making a decision or director or the executive of the competitive business or having same nature of business of the group companies.
3. Any actions and decisions of the personnel of the group companies must be done without the influence of personal's need or the relevant person of such personnel no matter by blood or other person who personally knows them and using an appropriately fair price likewise doing transactions with the third parties. When making a decision or approving transactions which may have conflict of interest, to report to the supervisor or the co-approved person and withdraw from participation in such program are required.
4. Not seeking benefits from information or matter other person know due to the position and responsibility.
5. Avoid getting involved in any actions regardless of business associates or employees of the group companies which may cause conflict of interest to the group companies.
6. Avoid other work for personnel benefit in addition to EWG's work which may affect the responsibility and image of the group companies.
7. Employees are not allowed to spend their time searching for information, contact or trading any securities or assets regularly for the sake of himself or other person and not for the sake of the group companies.
8. All employees have duty to disclose to the matter which may be conflict of interest to the supervisor by attaching details of such matter for compiling in order to consult with the Chief Executive Officer for consideration and proceeding appropriately. However, should there is any suspicion on the conflict of interest, immediate notification to the supervisor is required when such event occurred by using the form of disclosure of report of conflict of interest of the group companies (Appendix 1) which Human Resources Department will keep such report confidential.

## **8. Related Transaction**

### **Principle**

The company adheres to the guidelines for carrying out connected transactions in accordance with the Securities and Exchange Act, Securities and Regulations, Notifications, Orders or Requirements of the Stock Exchange of Thailand and related regulations. Should there be any necessity to do a connected transaction, the benefits of the company will be mainly considered and

such transaction will be conducted as if it is a third party's transaction in which no involvement of the approval process.

#### **Guidelines**

8.1 The Board of Directors must perform duties in accordance with the Securities and Exchange Act, Regulations, Announcement, Orders or Requirements of the Stock Exchange of Thailand including the compliance with the requirements pertaining to disclosure of information regarding connected transactions and acquisition or Distribution of the important assets of the company in accordance with accounting standards prescribed by the Federation of Accounting Professions.

8.2 In conducting a connected transaction under the Announcement of the Stock Exchange of Thailand shall comply with the rules, method and disclosure of relevant information strictly.

8.3 In case it is necessary to do own connected transaction, the benefits of the company shall be primarily consider performing such transaction as if it is a transaction done with a third party in which director, chief executive officer, executives and all employees who deal with such connected transaction must not be involve with the approval process.

### **9. Political Operations**

#### **Principle**

EWG places itself politically neutral not acting directly or indirectly in concentration or providing finance support or other forms to political parties, political alliances, political authority or political candidate either for the local, regional or national level. Nevertheless, EWG respects the employees' political rights as a good citizen under the Constitution no matter voting or being a member of political party.

#### **Definition**

**Political Assistance** means the provision of assets, money, goods, rights, or any other benefits, whether directly or indirectly, for the purpose of providing assistance, support, or any other benefit to political parties, politicians, persons involved in political activities, political groups or alliances, or political candidates.

#### **Guidelines**

1. Exercise political right on its own and avoid acting that lead other to understand acting on behalf of EWG.

2. No expression in any manners leading others to understand that EWG is involved, concentrate or support political operation, political party, political associates, political authority or political candidate.

3. No dressing an employee uniform or using any symbols leading others to understand that attending political meetings or joining a gathering in any public places bearing political characteristics as EWG's employee.

4. Avoid expressing or expressing political view in the workplace or during working hours which may cause work conflicts.

## **10. Treatment of Data and Assets**

### **10.1 Personal data EWG respects**

#### **Principle**

EWG respects privacy rights of the related parties, therefore, the personal data of employees and related parties in conducting business such as personal status, biography, resume, financial data, contact information, health information or other personal information shall be protected for not being used, disclosed or transferred to other person in a manner that violation of rights under law.

#### **Definition**

"Data privacy" means data of person that can be identified such person either directly or indirectly, such as name, age, address, telephone number, ID card number, financial data, health information including Log data and device information.

#### **Guidelines**

1. Must respect data privacy of other persons. Consent must be obtained from such persons prior to any disclosure or transfer of their personal data, and such actions must not violate any rights under applicable laws.

2. The responsible person for keeping data in the possession or under maintenance of the company must protect personal data of the employees or related parties in conducting business. Hence, use, disclose or transfer personal data of the employees or related parties will be done only necessary in the normal course of work and does not violate legal rights.

### **10.2 Recording, reporting and internal data storage**

#### **Principle**

EWG realizes the significant of data management with the organization. Any recording or reporting of data must be conformed with the criteria EWG set up legitimately. Internal data storage shall be done with measures and internal data control system where can be referred or utilized when EWG requires.

## **Guidelines**

1. Record data accurately, completely and timely in compliance with the criteria EWG set up or prescribed by law such as taxation law, accounting standards etc.
2. Report data accurately and straightforwardly based on the fact.
3. Maintain important documents and confidential information with specific methods specified in each level or type of information and must ensure that it is stored safely and properly in both EWG's internal data and Business Associates data such as customer, partner, business partner etc.
4. Employees must maintain data on time with the criteria EWG set up or under legal requirements by keeping carefully and systematically for ease of use. Upon data retention period has elapsed, the relevant staff must provide appropriate destruction method depending on each type of data and documentation. Do not use company's internal data for own sake which cause damage to the company where the organization's image may be loosen.
5. The group companies require the data related to the parties to the contract and the agreement made with the parties are confidential not disclose to other person unless getting consent from the company and the party to the contract.
6. The group companies have established strict measures and system for controlling company information within its department or in order to prevent significant internal data being disclosed prior to official release and also deeming that this measures and controlling system is the integral part of measures of controlling company's significant risks.
7. The group companies have assigned duties and responsibilities of the supervisor in various stages to supervise and control preventing the leakage of company's significant information and news to public from their own subordinate personnel prior to the official publication of the group companies 'information.
8. The sharing of internal data by personnel must be in the framework of duties and responsibilities as per assigned only.
9. Personnel of the group companies must not disclose confidential information of the group companies even if the condition has been ended or performing duties ended.
10. In the event of being asked or requested to disclosing data beyond responsibility, polite rejection of expressing various comment is required, furthermore, advise to inquire directly from the assigned department who responsible for such disclosure of information in order to providing accurate information in the same direction.

### **10.3 Trading of securities and insider trading**

#### **Principle**

Use of significant inside information must be done appropriately by considering the impact on the interested parties overall and accuracy as required by law, not using such information for own sake or other person even though termination of employment or duty has been ended.

#### **Definition**

Significant information means various information pertaining to business operation of the Group of companies if being disclosed by inappropriate method may cause significant impact on the group companies business operation, securities price or may influence on investment decision such as financial statement information, investment project information being not yet disclosed to the Stock Exchange or bidding information etc.

#### **Guidelines**

1. Personnel of the Group of Companies are not allowed to disclose significant inside information to others directly or indirectly and by any means knowingly or should know that the recipient of information may take benefit using such information to buy or sell securities for himself or others.

2. Not giving advice or opinions on the trading of company securities unless it is related to the duty assigned by the company.

3. The Board of Directors, board advisor, executives or employees including spouse and child of such persons are not allowed to take company's substantial inside information which is not yet being disclosed to public for using in trading of securities, speculation or create advantage for a particular person or group of people. Moreover, refrain from buying and selling or transferring company shares over a period of 1 month prior to disclosure of financial statements to the Stock Exchange of Thailand and during the period of 3 days after disclosure of financial statements to the Stock Exchange of Thailand are required.

4. If any director or senior executive intends to trade the Company's shares, such Director or Senior Executive must notify the Company Secretary of the intended share transaction at least one day in advance prior to the execution of the transaction. The Company Secretary shall then report such information to the Board of Directors for acknowledgment.

### **10.4 Use and maintenance of the Group of Companies' assets**

### **Principle**

The group companies use assets efficiently and maximize benefits as well as encouraging employees to maintain the assets not being damaged or lost or use for employees' own sake or others.

### **Definition**

The Group of Companies' assets means all kind of assets either movable property or immovable property or any other assets owned by the group companies or responsible for possession and maintenance.

### **Guidelines**

1. Use assets efficiently for the sake of the group companies.
2. Do not misuse the Group of Companies' assets out of the objectives or illegal way.
3. Maintain and protect the Group of Companies' assets not being damaged or lost.

## **10.5 Use and maintenance of Information Technology system**

### **Principle**

The Group of Companies manage security of information technology focusing on efficiency and safe in accordance with the policy and guidelines for using information technology which must be maintained to be free from any violation or misusing without any rights in conformity with the criteria and procedures prescribed in the Computer Crime Act B. E 2550.

### **Definition**

Information Technology system means various tools and systems used in gathering process and transferring electronics data such as computer, internet networks, intranet, electronic mail, name list, password or various program etc.

### **Guidelines**

1. Use Information Technology system including various data which is in the Information Technology system for the benefit of the Group of Companies. Avoid using Information Technology system that may violate normal use right of others in the unrelated – to - work matter or may affect efficiency of the system performance.
2. Do not use the system to access, disseminate or forwarding information which contain content against good morals of the people, illegal, pornography, obscene statements, gambling, affecting national security or violating the right of others or disseminating information and images of politics and religious which may induce others to hate each other.
3. Employee's password is deemed as the Group of Companies' assets where every employee is responsible for strictly protecting the organization's password and must use the system correctly

as per the granted right including keeping without allowing other to using password to access the system.

4. Avoid opening files of unknown sources and using a data recording device that was previously used with a malicious computer suspected having a computer virus or other malicious software.

5. Avoid installing computer programs by yourself, infringement of copyright such as copying, distribute any software, music, data or report without permission of the copyright owner, modifying setting which may affect safety. Should experiencing problems or seeing abnormalities in using, contact the Information Technology system administrator is required.

6. The Group supports the use of electronic signatures (e-Signature) to enhance convenience and efficiency in work processes.

## **10.6 Non-infringement of intellectual property or copyright**

### **Principle**

The group companies realize the significant of intellectual property including patent, copyright, trademark, trade secrets or knowledge or any other information related to such non- infringement.

### **Definition**

Intellectual Property means the work resulting from invention or human creativity.

Copyright means literary, dramatic, artistic, musical, audio visual work, movie, sound recording, sound and image broadcast work such as computer programs, drawing, photo, article etc.

Trademark means the mark or symbol or brand used for goods or service such as trademark, service mark, certification mark, common mark.

Trade Secrets means trade information which is not generally known and has commercial value because such information is confidential and taking reasonable steps to keep such information confidential.

### **Guidelines**

1. To performing duties, employees must maintain report, formula, statistics, program, method, any process which is intellectual property, copyright, patent of the company not to be violated and disclosed to anyone unless obtaining written consent from the Chief Executive Officer.

2. All employees of the group companies must respect, not violating intellectual property, copyright, patent of others.

3. All employees must not publish, reproduce, modify, taking any actions in any intellectual property without permission from the right owner.

4. All employees have duty to be careful not using confidential information or the right of others without permission from the right owner.

## **11. Information disclosure and communication**

### **11.1 Information disclosure**

#### **Principle**

Disclosure of the group companies' information adhere the principle of fairness, transparency and auditable which must be assured that such disclosure is accurate, clear and equally in accordance with the law whether disclosed in writing, verbally, press release or other means.

#### **Guidelines**

1. Disclosure of information which may affect the group companies must be done by the person with direct authority in that matter unless having been assigned by such authority person to disclose.

2. Disclosure of significant information that has not yet been disclosed to public, the person who has right to disclose must disclose carefully, completely, on time whereas taking any action to assure that various group of the interested parties have received information sufficiently and equally.

3. Disclosure of other information must be done on the basis of the truth and must have no intention to mislead the fact to others.

4. Director, executives, employee, associate staff, employee of the company's contractor and subsidiary occasionally sometimes have to work with information and document that cannot be disclosed to third parties and /or trade secrets such as contract information, plans, map, number, formula, invention etc. is deemed as the rights of the Group of Companies. Protection of this type of information is extremely important to the success of the Group of Companies in the future including being important to career security of everyone. Should anyone disclose information to a third party without permission from the supervisor will be deemed as a disciplinary offense according to the working rules & regulations.

### **11.2 Communication**

#### **Principle**



Communication of the Group of Companies shall include EWG brand communication both inside and outside the organization. Marketing communication regarding products brand of the Group of Companies, using EWG logo and communication through social media must be performed appropriately, correctly, taking in to account of fairness to all involved parties and not causing damage to the group companies by strictly complying with the policy and communication guidelines including the communication system of EWG.

### **Guidelines**

1. Communicate by showing responsibility towards society, environment and taking the values of society in each country where business running into consideration.
2. Do not use marketing communication methods which is direct comparison with competitors' products or services.
3. Not presenting matters that may cause conflicts in society such as national institution, religious institution, Monarchy institution, politics, beliefs, international relations, sexual opinion or any matters that are contrary to morality and good culture, social inequality, discrimination and human rights violation.
4. Do not over-communicate in a way aimed at making consumers misunderstand in the characteristics of the organization unless using the technique that the consumers can realize that is not the truth, but creating interesting in advertising and public relations and should clearly state to consumers that it is not true.
5. Use the organization's logo correctly where use of the organization's logo must obtain prior approval from the brand responsible agencies whereas use for personal purpose is not allowed.
6. Not ignoring, but helping looking after for the organization in case finding any communication referring the organization or practices that may affect reputation including improper use of the logo or may cause damage to the brand, to notify the responsible department or supervisor immediately is required.
7. When disseminating information or expressing personal opinions in various matters on social media, such message should be clearly marked as personal opinion with cautious as the EWG's employee and will not specify inappropriate messages regarding the company on online forums or various social network websites.

## **12. Transaction of EWG**

### **12.1 Transactions between the Group of Companies**

### **Principle**

Business operations or operation which are transactions between the Group of Companies of EWG must consider the laws and regulations issued by government agencies including regulations and operational authority of the group companies as well as guidelines and various conditions set up in each locality.

### **Guidelines**

1. Study rules, regulations, procedures, proceeding authority as per the process the group companies set aside to understand thoroughly prior to proceeding.
2. Not proceeding if request to skipping steps or ignoring any process which must be processed normally has been made,
3. Carry out the procedures and process for approval, related party transaction, connected transaction or transaction that may have conflicts of interest for the maximum benefit to EWG in accordance with the rules prescribed by law.
4. Conducting transactions with related parties fairly and reasonably where there is no transfer of benefits between companies in EWG.

## **12.2 Transactions of the group companies with third parties**

### **Principle**

Transaction with third parties must strictly comply with the rules and process stipulated by law, regulations issued by government agencies and policy of the group companies including being approved according to the Group of Companies' operational authority. Also require compliance with the agreeable condition straightforwardly, transparent and auditable and avoiding transactions that may cause damage to the group companies or third parties.

### **Guidelines**

1. Study to understand and comply with the policy and guidelines for various interested party groups.
2. Procurement must be carried out as per the procedures specified in EWG's procurement regulations and procedures. Also required considering first selecting Juristic entity and avoid procuring with an individual unless in the case that requires specialized expertise or for the benefit of any operation of the group companies.
3. Transaction must take into account the value price according to market mechanism, quality and service received, no discrimination or discourage conducting business in unrighteous or unlawful ways.

4. Avoid transactions that may cause adverse impacts on society, environment or may cause the Group of Companies to be discredited even such transaction will be gained business benefits.

5. In conducting transaction not related to the Group of Companies, do not falsify the name of EWG, the Board of Directors, Management or employee even no direct impact on the Group of Companies.

### **13. Doing business in foreign countries**

#### **Principle**

Doing business in foreign countries whether setting up a company, plant, branch office, representative, trading transaction with distributor or acquisition of business in foreign country must consider and comply with the relevant local laws of various countries the group companies invest and act as a good citizen in each locality, furthermore, environment, customs, traditions and culture of each locality shall be also considered.

#### **Guidelines**

1. Perform completely according to domestic laws of the country the Group of Companies operated. In case the Group of Companies have guidelines, rules and procedures higher or better than required by laws, proceeding as per guidelines, rules and procedures the group companies set up is required.

2. Reject any actions which are at risks of being classified as an offense under local law. Should there deem to be any unclear operation not in accordance with the rules or may against or conflict with the law or customs or tradition, culture of each locality, reporting to the supervisor or legal consultant is required.

3. Always update any modification of laws or rules in each country that engaging in business. If unsure, seeking advice from legal consultant or relevant person is required.

### **14. Trade Competition and Fair Treatment of Competitors**

#### **Principle**

The group companys have determined to operating business fairly considering the Business Ethics of trading operation and competition law in the country the group companies engaged in business for both the customers and partners of the group companies including compliance with the guidelines of relevant group companies.

#### **Guidelines**

1. Not making any agreements with partner or competitor or any person in respect of reducing or restricting trade competition.

2. Shall not seek or obtain confidential information of competitors through dishonest or improper means.

3. In case the group companies dominating the market in any product, such marketing dominating power cannot be used in the unfair trade manner such as restriction of customer alternatives in buying goods or services including fixing the price or condition of selling goods or services unfairly.

4. Competition law is the law which is complex and different in each country, as a result, understanding the guidelines related to trade competition of the group companies should be done and in case of any suspicion, should firstly consult with the legal consultant.

## **15. Anti - Money Laundering**

### **Principle**

The group companies adhere and comply with the relevant rules and law of anti-money laundering that the group company shall not accept transfer or changing assets condition or supporting to having various acceptance of transfer or changing assets condition related to the offense to prevent anyone using EWG as a channel or tools for transferring, conceal, or dissemble the source of the assets obtained illegally.

### **Definition**

1. The Group of Companies strictly adhere to conducting business with reliable customers and partners who operate business legally and be cautious in dealing transaction with any person or juristic entity who is suspicious that may commit offense according to law.

2. The Group of Companies do not assist or avoid any actions to conceal or dissemble the source of money or assets related to the offense and not doing any transaction which may cause money or assets related to the offense transformed, adapted, or converted in to assets obtained lawfully including behavior of assistance support as per the above-mentioned cases.

3. Personnel of the group companies agree without any conditions to cooperate with relevant department for anti- money laundering in business system including strict compliance with law of anti- money laundering. If in doubt, seek advice from Legal department or legal consultant of the group companies.

4. Prior to making a transaction with a party to the contract should ensure that the source of income is lawfully obtained.

5. Not transferring money to an unknown account or accepting money transferred with unusual payment characteristics especially countries that are not related to such transaction.

6. In case of unusual transactions, the supervisor must be reported immediately.

# Appendix

## EWG's Disclosure Report Form of Conflicts of Interest

ATTN ☐ Chairman ☐ Board of Directors ☐ Supervisor

I.....Position.....

Department ..... Section..... To report the issue that may be a conflict of interest of the group Eastern Water Resources Development and Management Public Company Limited.

- ☐ During the year  
☐ While reporting as follows

.....  
.....

In this regard, I have resolved the issue (if any) as follows

.....  
.....

Please be informed accordingly.

Signed.....Reporter

( )

Date.....

### 1. Comment of the Chairman/Board of Directors/Supervisor

Acknowledge, and for those with conflict of interest, to comply as follows

- ☐ Abstain from voting on the agenda regarding conflict of interest  
☐ Withdraw from participation of such matter  
☐ Other .....

Sign .....

( )

Position .....

Date .....

### 2. Human Resources Department reports back to the reporter

I have received the above comment

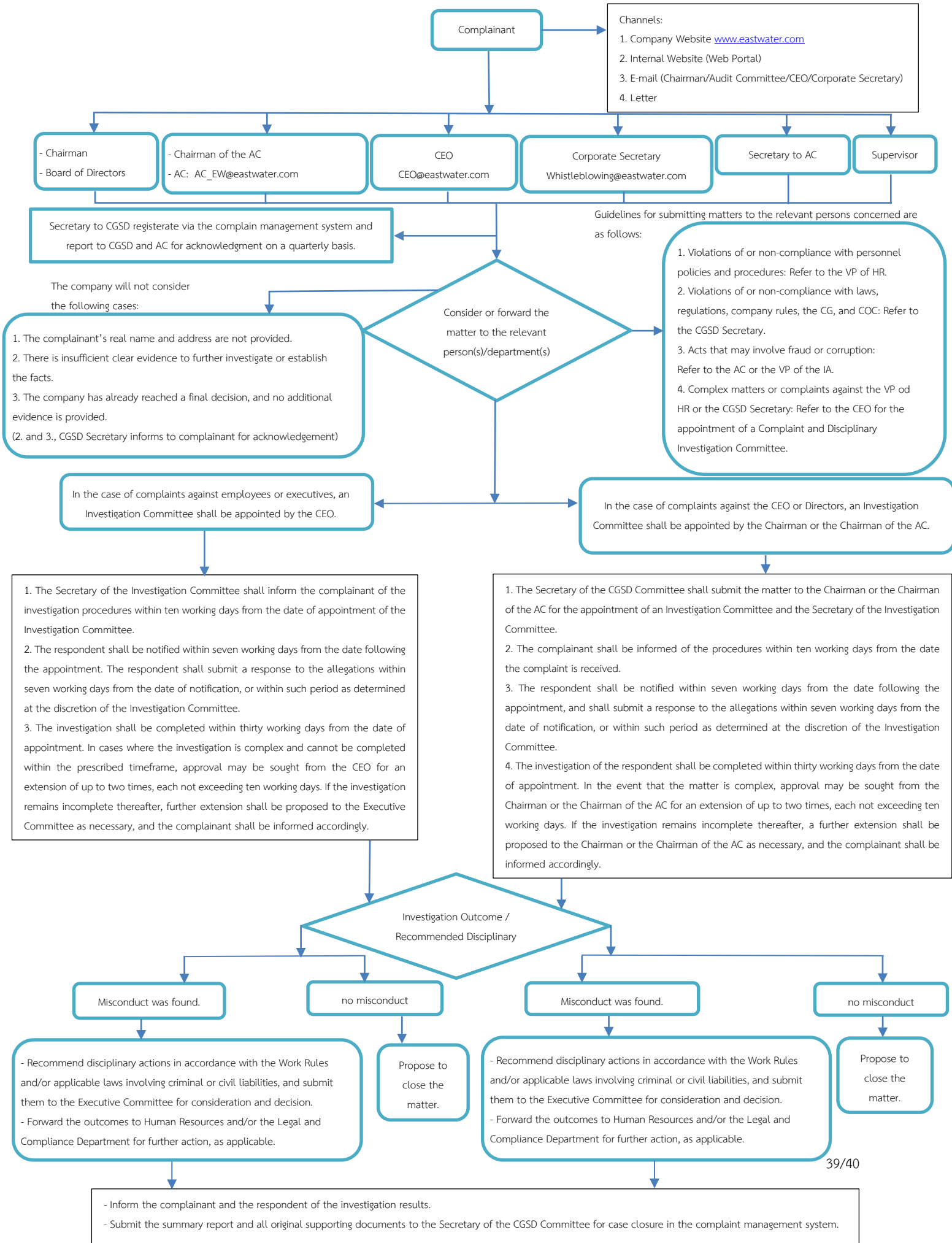
Sign.....

Date .....

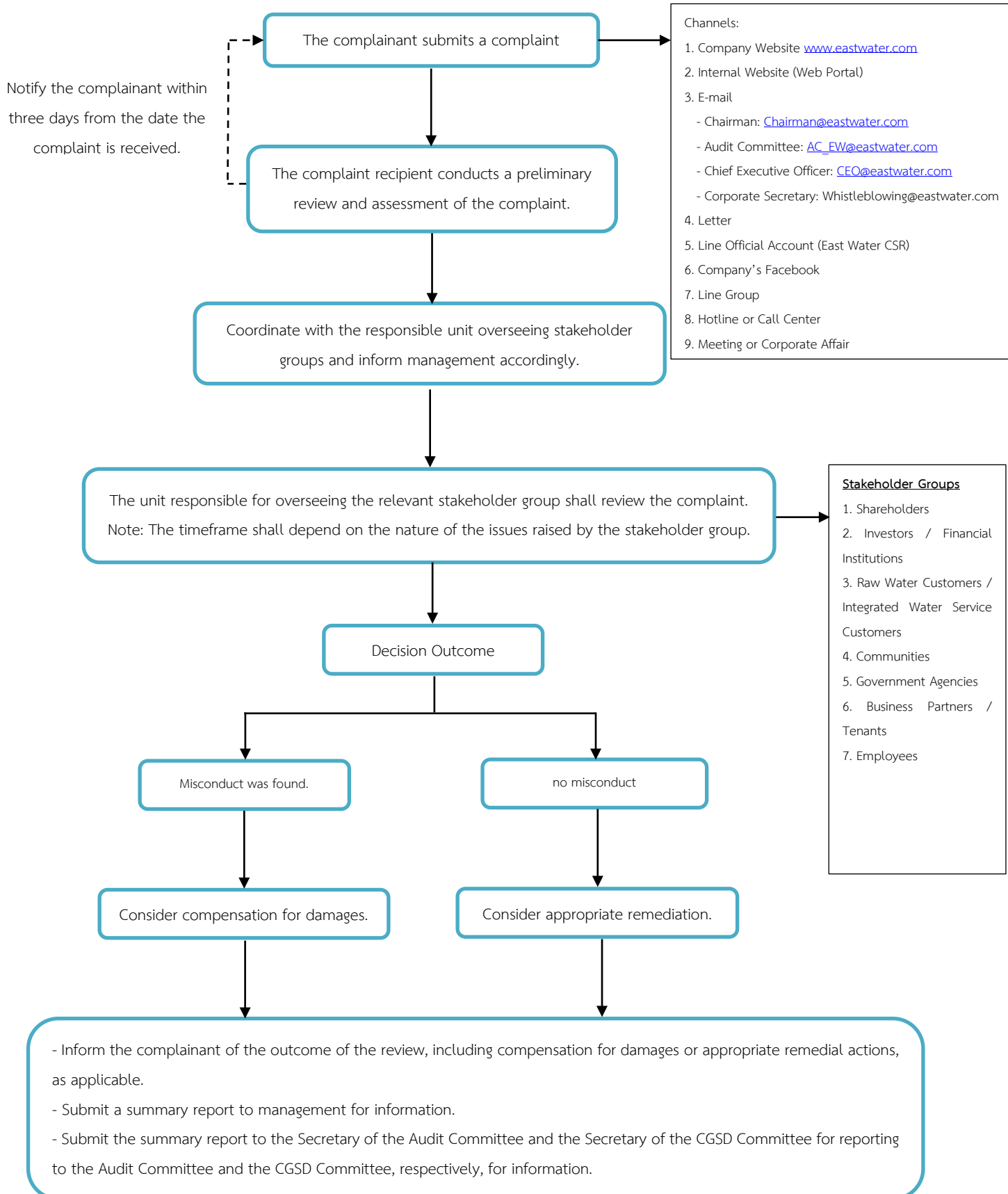
Remark :

1. Human Resources Department sends a copy of the report form to the Internal Audit Office and Board of Directors Secretary & Corporate Compliance Division once the reporter has received the comment.
2. Conflict of interest means situation or actions in which employees have much personal interest resulting making decision or performing duties of such employee and affect the benefit of EWG either directly or indirectly

## Procedure Flow for Handling Human Rights Complaints



## Operational Flow Upon Receipt of a Human Rights Complaint



Note: Human rights-related complaints include, but are not limited to, complaints concerning labor rights, community rights, supplier rights, shareholder rights, investor rights, financial institution rights, customer rights, as well as complaints related to natural resources and environmental issues.