

CODE OF CONDUCT

BOUND AND BEYOND PUBLIC COMPANY LIMITED



Reviewed and Effective on November 18, 2024

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**Discipline is the bridge between
goals and accomplishment**

– Jim Rohn



TABLE OF CONTENTS

01 INTRODUCTION

Introduction	1
--------------	---

02 DEFINITION

Definition	2
------------	---

03 BUSINESS ETHIC

Adherence to the Rule of Law	6
Adherence to Fairness and Integrity	7
Transparency	8
Human Centric	9
Safety of Products and Services	10
Politically Neutral	11
Responsibility to Society, Community, and Environment	12
Money Laundering Prevention	13
Anti-Corruption	14

04 ETHICAL BOUNDEN DUTIES

Integrity	16
Abide by Law, Rules, and Regulations	17
Human Rights, promoting mutual respectfulness and fair treatment	18
Preservation of property	19
Not Giving or Acceptance of Gifts, Assets, or Other Benefits	20
The prevention of conflict of interest	21
Preventing the use of inside information for wrongful benefits	22
Health and Safety	23

05 WHISTLE BLOWING POLICY

Whistle Blowing Policy	24
------------------------	----

06 IMPLEMENTATION OF THE CODE OF CONDUCT

Implementaion of the Code of Conduct	30
--------------------------------------	----

INTRODUCTION

To ensure the consistency, excellence, and morality of directors', executives', and workers' performance.

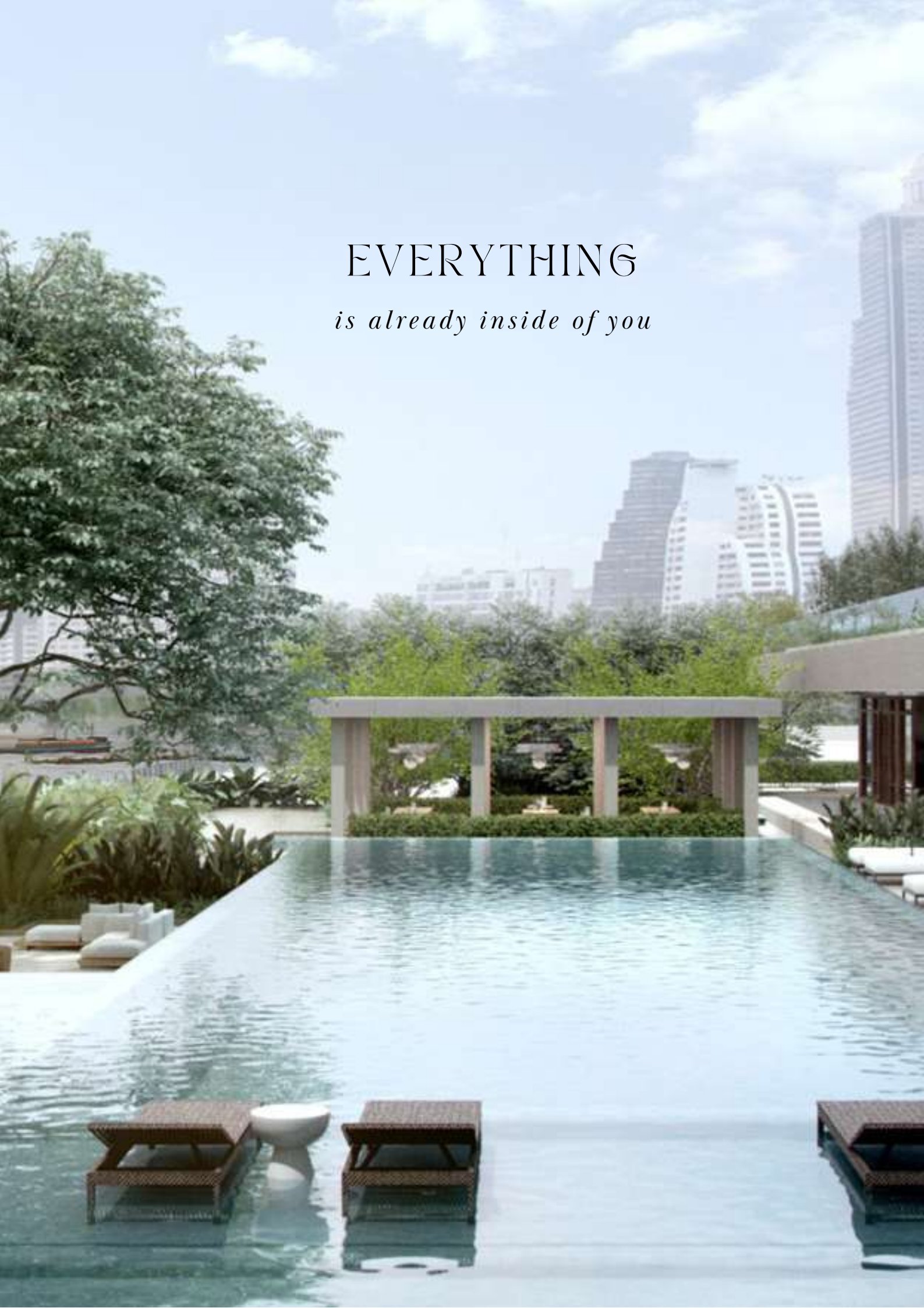
Therefore, Bound and Beyond Public Company Limited and its subsidiaries established the Code of Conduct as a manual for operations. In addition, the Code is to support one another in maintaining it for the sake of the organization's good reputation and the pride of its employees, which will eventually result in a sound corporate governance system.

The Company strongly encourages all individuals, including directors, executives, and employees, to adhere to the guidelines outlined in this document and to apply the principles in this Code of Conduct consistently and rigorously in their performance.

This Code of Conduct presents guidelines for conducting business with ethical and social responsibility. Therefore, to achieve the Company's vision, mission, and values and gain stakeholders' acceptance, everyone must understand and adhere to the guidelines of this Code of Conduct.



EVERYTHING
is already inside of you





01

DEFINITION

No matter who or where you are

We Are All Equal

No human being is more important than the next.



Here's to being a champion of human rights.

A message from Milcheur Law.



DEFINITION



Company

Bound and Beyond Public Company Limited and its subsidiaries

Board of Directors or Director

Bound and Beyond Public Company Limited's directors

Employee

An employee in supervisory level or equivalent or under of the Company

Stakeholders

An individual / juristic person involving the business conduct of the Company, which includes shareholders, executives, employees of the Company, customers, business partner, business allies, creditors, competitors and the society as a whole, for instance.

Ethics in Conducting Business

Best practices in conducting business for the Company's directors, executives and employees leading to acquiring good governance system.

Fairness and Morality

Performing duties with reliability, equitability without discrimination, based on the principles of fairness and morality.

Close family members

Dependents that have blood relationship or registered by laws or de facto as follows;

1. Spouse including without registered partner
2. Father and Mother
3. Child
4. Spouse of children
5. Siblings
6. Half-sibling
7. Adopted child or adopter

Assets

Movable assets, immovable assets (real estate), technology, copyright, title deed, rights, patent, innovation, including tools, equipment set of computers and other parts in the computer system of the Company such as hardware, software and internal information, etc.

Transparency

Transparency in making decisions and operating business, which can be disclosed for public acknowledgment and audit ability under law and regulation framework.

Personal Information

Information about a person that is able to address personal identity directly or indirectly but excluded information about the deceased.

Conflict of Interest

Performing duties that must produce results or benefits that meet the objectives of the Company but instead providing benefits for oneself or other related parties causing the Company to not receive the maximum benefit or may cause damage to the Company in trouble.

Business Allies

Individuals or juristic persons with whom the Company typically conducts business. These include governments, public organizations, state enterprises, private sector organizations, and those operating in the public interest.

Inside Information

Information that the Company owns or controls and is valuable to current and future economics. It is known as limited and should not be disclosed to public before getting an approval from authorized persons such as

- personal information
- customers and employees information
- sales and marketing data
- products and services data
- accounting data
- business plan, marketing plan and financial plan
- innovation information
- R&D information
- change of performance results, change of financial status and change of the controlling
- change of directors
- change of external auditors
- change of capital

The information is material impacting to a change in securities' price and not yet disclose to public.



Fraud

Performing or omitting to perform one's own role or duties, or behaving or omitting to behave in a way that could give the impression of having such a role or duties even if it is false, or exercising power in one's role or duties for improper gain, for oneself or others, or misbehaving in one's own role or duties and exercising power in one's role or duties in violation of laws, regulations, or commands, with the intent to control the receiving, This shall include the scope of corruption in accordance with the anti-corruption policy manual and related practices.

Purchasing or Selling Securities using Internal Information (Insider Trading)

An act is performed by any individual in buying, selling, offering to buy, offering to sell, or inviting others to buy, sell, offer to buy, or offer to sell the securities in the stock market or on the stock exchange directly or indirectly, in a manner taking advantage over external parties. These are done by utilizing information significant enough that a change in security price remains undisclosed and is known due to being in such a position or status. Either such an act is performed for the benefit of one's self or others, or the information is disclosed to let others commit such an act in return for the benefit of oneself.

Love Your Planet Take care of our Home



Environmental Ethic



02

BUSINESS ETHIC



The Company conduct its business with ethics. Directors, executives and employees shall adhere to the the following guidelines in performing their duties as representative of the Company

BUSINESS ETHIC

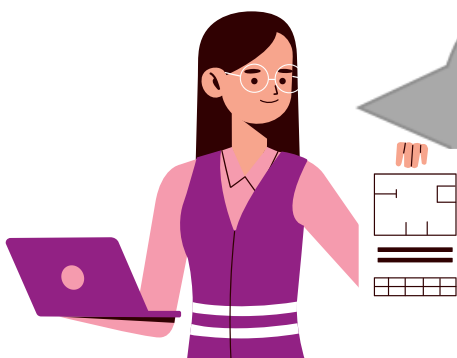


Adherence to the Rule of Law

The Company adheres to the rule of law in conducting its business. It is the duty of executives and employees to know the Company's rules and regulations, related laws, and laws that will be enforced in the near future which will affect their management and work.

Guidelines

- Study and understand the duties and responsibilities in the relevant regulations of government organizations and related agencies, both currently enforced and will be enforced in the near future, that are mainly used in performing their duties.
- Do not seek competitors' trade secrets or inside information by illegal means such as theft, espionage or violation of agreement not to disclose competitors' information, whether received from customers or other persons. In addition, do not damage competitors' reputation by allegations or slander and shall not enter into agreements with competitors or other persons which reduce or limit business competition.



"Taking lawful rights preserved programs to use in an improper manner is risk at lawsuit cases and is an unlawful act. You must delete and uninstall such program from the Company's computer immediately and to emphasize to prevent from utilizing legally procured computer program with the Company's computers"

Adherence to Fairness and Integrity



The Company adheres to fairness and integrity towards stakeholders in order to build continued good business relations. The Company does not discriminate against anyone, does not make decisions based on personal judgment or personal relationships.

Guidelines

- **Be fair and shall not discriminate against any stakeholder in operating the business. In providing benefits to customers, the Board of Directors, executives and employees shall adhere to the Company's practices and policies.**
- **Use best effort to provide exceptional customer service and must service customers with honesty and fairness, without taking advantage of or defrauding customers.**
- **Enter into contracts with fairness, without taking advantage of suppliers/creditors, and with consideration to the Company's reputation and image. Executives and employees must follow trade conditions to suppliers/creditors with honesty and fairness. In case conditions informed to suppliers/creditors cannot be met, executives and employees must inform suppliers/creditors to jointly find solutions.**
- **Manage and perform duties with prudence so that shareholders have confidence and trust that decisions are made with fairness and the best interests of shareholders in mind.**

"Be fair and shall not discriminate in hiring including recruitment of personnel, consideration of remuneration and benefits, job promotion, job relocation, performance evaluation, training, adherence to regulations, job termination and so on"



Transparency



Decision making and business operations at the Company are transparent and can be disclosed to stakeholders for their information and verification under the laws and rules, regulations and practices of the Company that are related to protecting trade secrets from being leaked to competitors

Guidelines

- **Employees at all levels must strictly adhere to the Company's Authority Handbook.**
- **Strictly adhere to the procurement process according to the Company's policy in a transparent, clear and fair manner, and audited by the Procurement Committee.**
- **In case, the supplier has an executive, employees or shareholder who is a relative as an executive or employee of the Company, that the Company's executive or employee must immediately report to his supervisor and human resources department in writing and avoid being related to that procurement transaction.**
- **Executives and employees related to the procurement process including their relatives should avoid joining activities including having meals and playing sports with supplier companies. In case of unavoidable circumstances, there should be more than one of the Company's representative joining and this must first be informed to their supervisor in writing.**
- **Prepare accounting reports, financial reports, business reports and operating performance reports in order to show the financial status and operating results of the Company that is true, correct and complete according to generally accepted accounting principles, reliable and verifiable according standards set by the Audit Committee.**



"The Company's policy states that there should be transparency, clarity and fairness in the procurement/hiring process. The executive should investigate in order to retrieve fact. If misconduct is found, punishment should be enacted according to regulation and improvement measures should be improved clear and fair"

Customers Centric



Directors, executives, and employees must give importance to and care for customers by ensuring quality, safety, and healthy products and services, resulting in customer satisfaction to retain the long relationship.

Guidelines

- **Must know and well understand the Company's products and services, and provide correct and complete information to customers in order to support the customer's decision without trying to press advertising information aiming too much on sales promotion.**
- **Regularly study and truly understand the demands of customers before presenting products or services to customers in order to correctly meet their demands. Additionally, it must constantly seek new information and knowledge and gain more work experience in order to be more effective in increasing customer satisfaction.**
- **Respect the decisions and opinions of customers, must not violate the personal rights of customers, and must be willing to receive customer complaints and solve the problems in a timely manner. In case of limitations or more time is needed to solve the problem, customers should be informed of the details or current status in appropriate time and should be regularly updated on the progress to solve the problem.**
- **Have a positive attitude with regards to servicing customers, must give importance to service, and must provide service to the best of their ability. This will make service work valuable and effective which will lead to service excellence.**
- **Treat customers with courtesy and respect and shall speak with customers politely.**

"Determine to develop products and services to meet the needs of customers and must treat them with courtesy and respect. Use polite words with customers, including knowing and understanding the products and services of the Company well, and must provide accurate and complete information and deliver products and customer service with fairness and equality."



Safety of Products and Services



The Company has ensured that all the products and services' safety complies with or is higher than those stipulated by laws, has standard compatible with industrial and international standards and as agreed with the customers. This covers design and production process, provides information or warnings about the products and services and appropriate use for the whole life cycle. In addition, the Company pays attention to safety of the Company's products and services that uses for sale promotion activities.

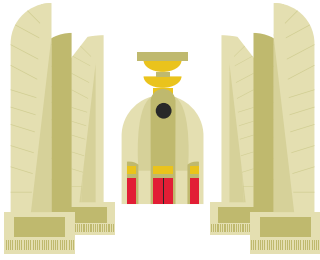
Guidelines

- **Produce products and provide services considering safety of customers for the whole life cycle of the products. If you are going to change production or service process that affects the safety of products or services, you must seek approval from superior or person of responsibility.**
- **Report to superior right away if you know or have concern about safety of products and services caused by production process and/or service process or situation that may lead to unsafe condition to the customers.**
- **Be open to safety complaint on products and services and coordinate or improve the condition right away. In case there is any limitation or in case of requiring a long time to solve the problem, the person of responsibility must report information and status to the customers at appropriate time and report progress of fixing the problem periodically**



"Advise the responsible department to analyze any potential hazards to the products and services that will cover throughout their service lives, and should provide warnings or instructions on how to use it, including safety data sheets, and how to use it properly to prevent potential risks."

Politically Neutral



Directors, executives, and employees of the Company have personal rights to participate in politics in various forms under the constitution but must avoid actions that conflict with maintaining political neutrality.

Guidelines

- Do not use the authority and position to induce, pressure or force colleagues and subordinates to support any political activity or political organization or member of a political organization.
- Refrain from expression of political opinions at the workplace or during working hours which may lead to work conflict.
- Avoid any act that others might construe as signifying the Company's involvement in, or preference or support for, a political program, political party, political group, person with political influence or election candidate. Do not wear the uniform of the Company's employee, or use any symbol that would lead others to believe that he is the Company's an employee , while engaging in any type of political activity or event involved with any political party.



"All employees have the legal freedom to express their political opinions, provided such expressions must be done on their behalf. However, do not act on behalf of the company or make other people understand that the company is involved with or supports a political party, political coalition groups, political powerhouses, or political candidates."

Responsibility to Society, Community, and Environment



The Company recognizes its responsibility to society, community, and environment and has a main mission to create projects and activities that sustainably support community development.

Guidelines

- Participate in or organize social contribution activities that develop and serve society such as activities relating to education, art and culture, or the environment and so on.
- Recognize the importance of helping conserve natural resources and the environment for sustainability and must try to prevent the Company from engaging in activities that harm or pollute natural resources, the environment and related ecosystems.
- Participate in waste reduction, minimizing waste, and processing it for reuse or finding suitable alternatives for reducing waste.
- Monitor, follow up on and evaluate operating results in order to reduce impacts on the environment, hygiene, safety, communities and the environment.



"Data analysis and fact-checking are required if there is an environmental complaint or a tendency to have complaints related to the Company's business practices. Then, take corrective action, designate a responsible party, and notify the affected parties of the action. Supervisors must address the issue as soon as possible to minimize the pain and suffering."

Money Laundering Prevention



The Company is committed to preventing the Company from being a source of money laundering by creating and maintaining accounts and assets legally in order to protect the business from both intentionally and unintentionally being involved in any illegal activities.

Guideline

- **Must do legitimate business with reputable customers that are acceptable and their funds can be verified their sources.**
- **Verify facts about customers before starting a transaction by understanding and following Know Your Customer Procedures (KYC).**
- **Identify alarms indicating behaviors that are likely to be money laundering, for example, requesting customers or business partners to pay the capital to third parties or to pay in multiple accounts or to pay in large amounts of cash or cash equivalents. If there is any suspicious or customers are willing to pay more than the market price without any suitable reasons or paying via an intermediary unnecessarily. If such behavior is found, report it to the Compliance Unit for consideration before proceeding further.**
- **Immediately notify the Compliance Unit when behaviors are likely to be met according to money laundering observations.**

"Avoid accepting payment from parties who are not counterparties under the contract, but if required, verify the source of funds before each transaction. Relationship between the debtor and the assignor, as well as the transferor's background"



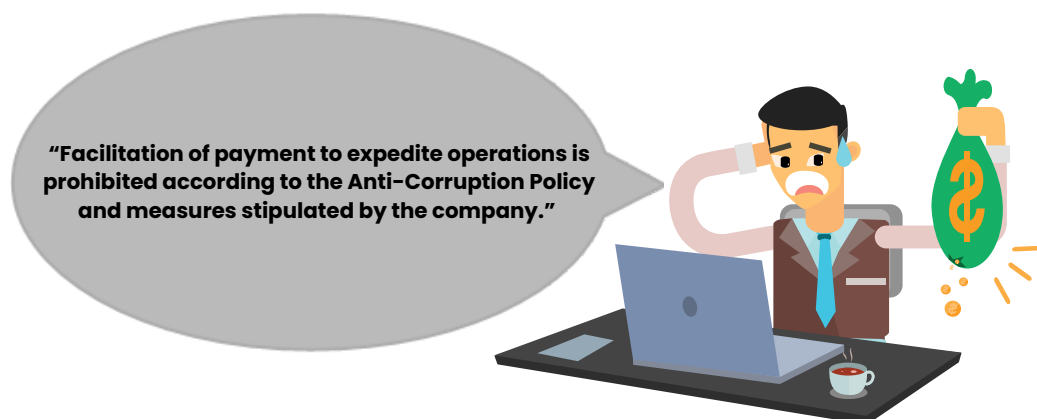
Anti-Corruption



The Company supports and encourages employees at all levels to recognize the importance of and to have conscience in fighting corruption. The Company also has an internal control system to prevent corruption, extortion, and acceptance or giving of bribes in all forms by stipulated in the Anti-Corruption Policy and its measures.

Guidelines

- Study the policy or guideline about anti-corruption, risk management, ethics, charitable donations and offering/accepting of gifts and hospitality guidelines.
- Be careful with work process with high risk such as sales and marketing, procurement, investment, contract execution, giving and receiving gifts, entertainment, donation or financial support, and so on.
- Must not ignore or overlook any transaction possibly considered as corruption relating to the Company; and must report to his supervisor or person in charge for fact finding activities.
- Receiving expenses or compensation in exchange for providing services on behalf of the Company is prohibited. Additionally, do not give or provide business entertainment to any person to create influence or to persuade that person to act for the benefit of the Company or engage in activities related to the Company's business. These include not providing or accepting gifts or a business reception from anyone doing business or seeking to do business with the Company.
- Arrange giving or receiving of donation and financial support in a transparent manner, complying with the Company's regulations and laws. Effort must be made to ensure that the donation or financial support is not used for bribery.



03

ETHICAL BOUNDEN DUTIES



The Company has stipulated the ethical bounden duties for the directors, executives and employees as guidelines for operating business as follows:

ETHICAL BOUNDEN DUTIES

Integrity



Directors, executives and employees must perform their duties with honesty and care in protecting the interest of the Company.

Guidelines

- Perform their duties with honesty, without bias, and do not exercise their power in seeking for the benefit of oneself or others.
- Must not intentionally make reports or records with untrue or inaccurate information and must not intentionally conceal or present untrue or inaccurate information to the Company. Whenever untrue or inaccurate information is found, such persons must report their superior immediately.
- Utilize work time efficiently to generate effective outcome as stipulated in the regulations and must not commit any act or persuade colleagues and subordinates to use their work time to do any activities which are not for the interest of the Company.
- perform their designated duties with full capability, knowledge, conscientiousness for duties and accountability.



"It is a significant disciplinary infraction to create fraudulent or misleading reimbursement documentation, and such behavior costs the business money regarded as fraud against the business. If it is detected, must inform the supervisor and the human resources office so that the proper steps can be taken in accordance with the rules."

Abide by Law, Rules, and Regulations



Directors, executives, and employees must perform their duties strictly in compliance with laws relevant to the Company's business and work regulations and avoid any acts that might harm the Company's reputation. Additionally, one must not help or participate in a violation of the law or illegal acts of business partners, whether it is done for the benefit of the Company or one's own.

Guidelines

- **Must not violate, avoid, disobey or neglect the Company's rules, regulations or notifications including legitimate and authorized orders from the superior.**
- **Must not produce or possess illegal materials, either for their own usage, dispense or give to others.**
- **Utilize the communication and computer systems with full responsibility and must not cause disharmony, damage others' reputation, discourage others' morale, or discourage amity in workplace.**
- **Do not utilize the communication and computer systems to conduct any activities that are illegal or against the Company's policy or utilize the Internet or similar services in the manner that could cause damages, disgrace, lack of trust or discredit.**
- **strictly conform to the Company's rules and regulations regarding computers.**
- **Refrain from trading or advising on trading the Company's securities by using non-public inside information obtained from work for or with the Company.**

"Executives and employees must carry out their responsibilities according to business laws and company regulations. Avoid any action that may have a negative effect on the reputation of the Company's business operations."



Human Rights, promoting mutual respectfulness and fair treatment



The Company recognizes the importance of respecting human rights by treating equally, non-discrimination, promoting human rights, and avoiding human rights violation. Furthermore, the Company is aware of important of; labour practices, fairly treating employee by aligned with labour laws and other labour regulations. Promote diversity at workplace, non-discrimination on gender, nationality, religion, age, disability, race, or any physical appearance that protected by laws, avoid violation, and respect each other as well as jointly recommend a solution, complying with labour laws and guidelines. Lastly, Avoid actions that violate personal rights, promote mutual respect and cooperation, or suggest an opinion and solve problems together while working.

Guidelines

- **The Company operates according to relevant laws. Declaration on human rights of the United Nations and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work both promote freedom to join groups and engage in group bargaining and non-discrimination, forced labor, and child labor.**
- **Respect the privacy of other executives and employees by not revealing personal information such as salary, medical treatment history or family detail to external or irrelevant parties, except the information which must be disclosed in accordance with the Acts or laws as regulated.**
- **must not provoke, slander or imitate others causing disharmony and shall omit claiming others' work as one's own.**
- **Must be disciplined, must not commit any acts that are disrespect against their superior, and must treat their colleagues and subordinates with politeness, morale and amity**
- **Must not commit any acts causing sexual harassment among colleagues. If sexual harassment among employees is found, such matter shall be reported to the superior immediately.**
- **The Company chooses its suppliers, distributors, and customers based on how they interact with their communities in accordance with their human rights policies. In addition, the Company requires its distributors to comply with applicable laws and the International Labor Organization (ILO) labor principles.**



"Treat all subordinates equally without discrimination. Avoid taking inappropriate actions for no reason or righteousness, and evaluate subordinate performance based on work results, knowledge, and abilities rather than personal feelings, prejudice, or bias."

Preservation of property



Everyone shall keep the Company's properties in a good condition and utilize them to fully generate benefits for the Company's business and must not use them for their own or others' benefit in a misconduct way.

Guidelines

- **Conform to the Company's safety regulations when using tools, equipment and work environment.**
- **Must not take, utilize, sell, give, borrow, owe, distribute or transfer the Company's properties without permission, regardless of their value or condition.**
- **Must not have an intention to damage, sabotage or destroy the Company's properties.**
- **Must not use the Company's properties for their own interest or external business, except for permission granted by their superior.**
- **Everyone is responsible for helping or attempting to gain patent and copyright, and protect, save and preserve the rights that the Company owns towards intellectual properties such as patent, copyright, trademark and commercial confidentiality necessary to the business competitiveness. Such rights must be exercised with full responsibility and respect in the rights of the intellectual property's owner.**



"Executives and employees must not take, use, sell, give, borrow, lend, or dispose of the Company's assets without permission. Regardless of the value or condition of the property. Do not use the Company's assets for personal gain unless permitted by the authorized representative of the Company before."

Not Giving or Acceptance of Gifts, Assets, or Other Benefits



Director, executives, employees and close relatives shall not give and/or not receive money, benefits, or items from others related to the business of the Company if such giving and/or receiving causes misunderstanding in the way that the giver and/or receiver is inclined or specially related in business with the giver and/or receiver, causing damages to the Company.

Guidelines

- **Must not request, receive or join social activities, sports, reception, gratuity, gift or commission for oneself or others from any individuals that jointly do business.**
- **In an undeniable case, the directors, executives, and employees may accept benefits or gifts with a commercial or traditional purpose if the value of such benefits or gifts does not exceed Baht 3,000. However, in case of over Baht 3,000, the executives and employees must report their superior in writing and submit such benefits or gifts to the Human Resource Department for mutual benefit. Furthermore, as the Company's representatives, in the case of joining business partners' reception or traveling outside for training/visit and receiving benefits or gifts with a value exceeding Baht 3,000 either through lucky draws or gift acceptance, executives and employees must act in the same way.**
- **Giving gifts or benefits can be traditionally done transparently in accordance with relevant laws and company policies, but it must not affect the Company's operations and business decisions without any intention or anticipation to get benefits or other things in return and without company personnel's demand or request.**

"Employees and executives are not permitted to receive gifts from business partners. Executives and employees may receive such gifts or that item if it is necessary to accept it in accordance with tradition. That item is worth no more than 3,000 baht if it is an unavoidable circumstance."



The prevention of conflict of interest



Directors, executives and employees shall not act in any way that may create conflict of interest with the Company. These can happen when a person has outside activities or personal interests that conflict with or appear to conflict with their professional responsibilities to the Company. An activity may have a conflict of interest if it has a negative impact on business interests with the Company or negatively impacts the Company's reputation or relationship with other parties, including if the activity has a conflict of interest or obstructs the use of a person's judgment in the performance of work duties.

Guidelines

- **Do not engage in any business/activity that may cause other persons to consider that the business/activity has conflict of interest with the Company, whether directly or indirectly. The consideration and approval of the transaction must take into account for the best interests of the Company. In order to avoid any inappropriateness that may arise. Relations with family members or other persons that may create conflict of interest should be reported to your superior and Human Resources Department in writing.**
- **Must not be involved in or attempt to conduct business in competition with the Company or use one's position or influence to obtain improper gains for oneself or others.**
- **Do not use the Company's information, assets, resources, or inside information to seek one's benefits.**
- **If it is possible to carry out a conflict of interest transaction with the Company's interests, it must be notified immediately to a superior or the Human Resources Department before carrying out sensitive responsibilities. Relevant Departments must assess processes for identifying potential conflicts of interest.**

"Executives and employees must not participate in or carry out any activities where it is suspected that there may be a conflict of interest with the Company. If there are any doubts, you must notify your supervisor and the Human Resources Department in writing, according to the conflict of interest disclosure report form."



Preventing the use of inside information for wrongful benefits



Directors, executives and employees shall not use the Company's inside information for wrongful benefit.

Guidelines

- **Protect the confidential information that has not yet been disclosed by restricting access to only directors, executives, and relevant employees as appropriate, as well as notifying associated parties that the information is confidential and that there is a limitation on its use.**
- **Destroy information that is no longer in use in strict compliance with the Company's rules and regulations to prevent information leak.**
- **Personels who are responsible for using the Company's inside information must be careful not to let others overhear, eavesdrop, wiretap, or audio record the inside information. In addition, they should not converse in public through mobile phones or converse with family members and close persons which may lead to dissemination of inside information to others.**
- **Strictly manage, store and classify inside information according to the Company's rules and regulations.**
- **Do not disclose the Company's inside information to unauthorized persons, including their own family members, relatives, and friends, unless having received written approval from authorized persons and the responsible unit and/or owner of the information.**
- **Do not use inside information that has not yet been disclosed to the public for securities trading or providing this information to others for securities trading at any time.**
- **Directors, executives and employees in the unit related to preparing financial reports, including their family members, shall not trade the Company's shares in the period 1 month before disclosure and 24 hours after disclosure of financial reports or other information that may affect the share price of the Company**



"The Company prohibits employees from disclosing inside information about the Company to those not authorized to know it unless approved by the authority or data owner. The completion of processing of personal data if it complies with the purpose of collection, use, or disclosure as specified in the Company's policy or business agreement. Changes in objectives must be notified or consented to by the data owner."

Health and Safety



The Company has paid great attention to health and safety of employees, suppliers, customers, communities and stakeholders throughout our business value chain. Health and safety impact assessment must be carried out before investment or joint-venture is made. Place of business, production process, technology, machines, equipment and raw materials must be taken care of to ensure safety to health. Moreover, employees and relevant parties must be raised awareness in safety consciousness to comply with the health and safety regulations.

Guidelines

- **Comply with laws, standards, regulations and good practices on health and safety and cooperate on compliance with international agreements to prevent or mitigate possible impacts.**
- **Examine your own readiness and physical health including co-worker, suppliers and relevant party's before commencing work. If the persons doing the work are unhealthy or not ready, the work must be stopped or ordered to stop immediately so as to prevent exposure to unnecessary danger at work or caused by work.**
- **Before starting the work, assess risk and study the working instructions of unsafe or potentially harmful jobs in order to plan or prepare appropriate prevention. In case of being assigned harmful work or not being confident in safety at work, the work must be stopped or held. And you must immediately consult the supervisor or expert**
- **Immediately report to your superior when you notice anything unusual about your workplace that could affect health or safety.**
- **Supervisors are obliged to set rules or guidelines that could prevent or control accidents. They should also inspect the health of workers according to the risk to which they are exposed.**
- **Raise awareness on health care and safety precaution among co-workers and communities around the place of business via appropriate channels.**

"Stop or diminish activities by informing the supervisor to provide complete equipment first if the assignment is harmful or it is found that there is no protective equipment and no security in the safety of the work."



04

WHISTLE BLOWING POLICY



WHISTLE BLOWING POLICY

The Board of Directors emphasizes the rights of all stakeholders. Therefore, they established the Whistleblowing Policy by providing channels for whistleblowing and complaints related to illegal actions, ethics, or behaviors that may indicate corruption or misconduct done by persons in the organization. These may arise from employees, customers, partners, business partners, and other groups of stakeholders. In addition, this whistleblowing policy covers receiving complaints, fact checks, and protection measures for whistleblowers or complainants and those who cooperate in the fact-finding investigation.

Objectives

This Policy is intended to:

- Encourage the Company's executive, employees, and other stakeholders to report any misconduct, fraud, or suspicions thereof involving the Company's or its personnel.
- Provide secure and confidential channels for reporting misconduct or fraud.
- Protect whistle-blowers and all other persons who cooperate with the Company's investigation of misconduct or fraud from any kind of retaliation, such as job transfer, suspension from work or termination of employment, or any unfair acts.
- Prevent misconduct or fraud in the Company, and help to detect and reduce the impact or loss that may have arisen as a result of misconduct or fraud.

Scope

- This Policy applies to all the Company's directors, executive and employees.
- This Policy covers all acts of misconduct or fraud which have either occurred or are suspected) involving the Company's executives, employees, customers, suppliers, and other stakeholders, who have any kind of business relationship with the Company

Definition

This Policy, the words and expression listed below shall have the meanings hereby assigned to them except where the context otherwise requires.

- **Misconduct** means any action or omission by the executive or employees that violates the Company's Code of Conduct, work rules, regulations or policies, or any relevant law to the Company's business.
- **Fraud** means an intentional act carried out by an individual or a group of people in order to directly or indirectly gain an unlawful or unfair advantage. Fraud includes but not limited to the following acts:
 1. Fraudulent statements: Any erroneous information or deliberate omission in either financial reports, with the intention of misleading the users of those reports.
 2. Asset misappropriation.
 3. Corruption: The abuse of entrusted power for private gain or the benefit of other person.
- **Personal Information** means any information relating to a natural person, which enables the identification of such person, whether directly or indirectly.
- **Whistle-blower** means any directors, executives, employees or other stakeholder of the Company who reports misconduct or fraud, or suspicion thereof, in good faith.

Whistle Blowing Channels

Whistleblowers may submit complaints or findings, clearly **stating that they are confidential information** through the following channels.



Chairman of the Board of Directors or
Chairman of the Audit Committee or
Chairman of the Executive Committee or
The Managing Director or
Company Secretary

Bound and Beyond Public Company Limited
130 - 132 Sindhorn Tower 2, Floor 15,
Wriless Road, Lumpini Sub-District, Pathumwan District,
Bangkok, 10330



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comsec@boundandbeyond.co.th

Principles of consideration

1. Whistleblowing information should be reported to designated channels in good faith and not for personal gain.
2. Those involved in corruption investigations must keep the information and results of the investigation confidential.

Complainants

All personnel of the Company and its subsidiaries, relevant officers, or a third party witnessing or becoming aware of suspected acts, including those affected by the Company's business or the conduct of the Company's directors, executive, and employees that violate law, regulations, Corporate Governance Policy or Code of Conduct or other policies of the Company. These include the Company regulation and suspected corrupt practice. Whistle-blowers can file matters through the following channels as specified above. In this regard, the Company encourages whistleblowers or complainants to disclose their identities and provide clear and sufficient evidence.

False - Reporting

If the reporting is proven to be based on distortions of facts or slander, whistleblowers will be treated as offenders who violate the Company's Code of Conduct. As for the punishment, it is based on the company's personnel management regulations and/or relevant legal provisions.

In this regard, even if the Company conducts an investigation and finds no misconduct as reported, those who report suspicions of wrongdoing or fraud in good faith shall not be punished.

Whistleblowing Procedures

The Company has established the following procedures and processes for all groups of stakeholders to be able to report or submit complaints if they witness any conducts that may cause damage to the Company:

01. When witnessing the circumstances: :

- The violation of or non-compliance with the law, state regulations, Corporate Governance Policy, Code of Conduct, various policies, rules, or regulations of the Company.
- Other conduct that might imply corruption or if there is a reason to suspect fraud or a violation of any laws, policies, or regulations.

Whistle Blowing Channels



02. After receiving complaints:

- The Company will initially verify the information and facts in the matter received,
- If it appears that the complaint is materially related to the Company or has sufficient and reliable information and evidence,

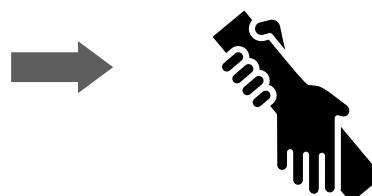
Form an investigation committee



03. After the completion of the investigation:

- The Company will inform the results of the investigation to Managing Director and Board of Directors, including the complainant.
- If there is damage to the complainant, the Company will assist appropriately.

Report the stakeholders and assist the victims



PROCEDURE UPON RECEIVING COMPLAINTS

The complaint receiver gathers the facts received or assigns an appropriate person to proceed with the complaint.

Appoint an investigative committee composed of a fair and knowledgeable expert to investigate the complaint's facts.

The investigative committee gathers information about complaints received through interviews with witnesses and/or the verification of relevant documents.

The investigation committee will evaluate and judge the facts to consider appropriate procedures and methods. Then, they will report the findings of wrongdoing to the Managing Director and the Audit Committee and report such results to the Board of Directors in subsequence.

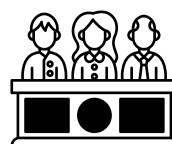
The investigative committee proceeds to punish the offenders. Then, determine corrective measures and prevent a recurrence. By considering those suffering, the deciding measures to mitigate the damage to those impacted.

The investigative committee will finally report a summary of the results to the complainant.

01



02



03



04



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Whistleblowers Protection Measure

- 01.** The Company will protect its employees against harassment and will not tolerate it when they report wrongdoing or corruption or make whistle-blowing allegations, including when they cooperate or assist in good faith with investigations.
 - 02.** If an employee is intimidated or harassed, the Chief of the Human Resources Department must be notified immediately so that appropriate protection can be provided, depending on the severity and importance of the reported matter.
 - 03.** The Company's executives or employees are prohibited from terminating employment, suspending work, taking disciplinary action against employees, or threatening those who have reported misconduct, fraud, or suspicions to the whistleblower or made complaints. If anyone takes such action, they will be subject to disciplinary action.
 - 04.** Persons involved in receiving whistleblowing or fraud must keep the information received, including personal information, confidential and not disclose it to anyone unless it is disclosed only as necessary for the operation or as required by law.
-



05

IMPLEMENTATION OF THE CODE OF CONDUCT

A rooftop garden scene featuring a large, mature tree with a thick trunk and dense green foliage. The tree is partially covered in ivy. In the foreground, there is a paved patio area with a small patch of grass. Several outdoor tables and chairs are set up, some under large white umbrellas. In the background, a city skyline with various buildings is visible through the trees. The overall atmosphere is serene and modern.

*Stay inspired.
Never stop
creating.*

IMPLEMENTATION OF THE CODE OF CONDUCT

Scope and responsibilities

All directors, executives, and employees must comply with the Code of Conduct, a principles-based guideline. However, this may only cover some cases. If anyone needs help in practice, please consult the supervisors in hierarchical order. In a conflict, the Managing Director's decision is final.

Supervising the acting Code of Conduct

The Company established that all directors, executives, and employees have a duty and responsibility to recognize, comprehend, and abide by the Code of Conduct and strictly defined principles. Executives at all levels must take full responsibility. It is essential to convey this too, and ensure that employees subordinate to them are aware of and completely abide by the Code of Conduct. The Company does not desire to tolerate any misconduct against the law or morally righteous.

If directors, executives, or employees need advice or discuss their work or to conduct themselves in accordance with this Code of Conduct, please inquire directly to the Internal Audit Department or through cg@boundandbeyond.co.th

Violations and non-compliance with the Code of Conduct

Failure to comply with the codes of conduct and bound ethical duties outlined in this CODE may constitute disciplinary or legal offenses in each case. In addition, it may be punished upon the Company's personnel management regulations.

Apart from non-compliance with the Code of Conduct, the following actions are also considered non-compliance with the Code of Conduct:

1. Advise, encourage, and support others who violate the Code of Conduct and the Bound Ethical Duties.
2. Negligence or indifference when witnessing a violation or failure to comply with the code of conduct if they know.
3. Not cooperating, obstructing an inquiry, or fact-finding investigation.
4. Unfair actions against complainants arising from reporting non-compliance with the Code of Conduct.

Whistleblowing for the finding of the Code of Conduct violation

The Company has a whistleblowing policy for any known or seen corruption-related action or being a person who suffers damage due to corruption. Failure to comply with laws, rules, regulations, and business ethics Those can provide information about such actions by reporting them to management according to the chain of command and notifying them through the Human Resources Department or the Secretary to the Audit Committee. The Audit Committee's secretary will receive a final report and recommendations on how to judge those who do not comply with the Code of Conduct.

The procedure when receiving the complaints

The Company provides employees with channels to complain and freely express their opinions as a guideline for the development and sustainability of the organization, as follows:

- 01** **Complaint recipients collect facts about violations or non-compliance with the Code of Conduct.**
- 02** **Complaint recipients present to the Audit Committee to investigate facts and determine measures to prevent violations or non-compliance with laws or the Code of Conduct.**
- 03** **The complaint receiver must notify the complainant of the result if the complainant reveals himself. In case of important matters, the result shall be reported to the Chairman of the Board of Directors. and/or the Board of Directors for acknowledgment.**

Whistleblower Protection Measures

The Company established measures to protect whistleblowers under the following criteria:

1

The complainant can choose to remain anonymous if he/she deems that such disclosure may not be safe, but if he/she reveals himself, the Company can report progress and clarify the facts.

2

Complaint recipients will maintain the confidentiality of relevant information while bearing their safety in mind, take precautions to protect the complainant or whistleblower, and collaborate with information investigations. They will be protected from unethical actions.

“

Our code of conduct is definitive;
it is not negotiable

”

- Thomas S. Monson

[illegible]

