

SCG Decor Code of Conduct  
SCG Decor Public Company Limited

**Introductions**

**What is SCG Decor Code of Conduct?**

SCG Decor Code of Conduct is good business practices on the basis of SCG Decor ideology for all SCG Decor employees to adhere to and use it as a guideline for working properly. It is considered part of the employee regulations.

**Who needs to adhere to SCG Decor Code of Conduct?**

**Directors, executives, and SCG Decor employees**

Anyone affiliated with SCG Decor must follow the principles and guidelines established in SCG Decor Code of Conduct, following the company who will conduct themselves in a way that will create good examples.

**What must you do with SCG Decor Code of Conduct?**

1. Understand the principles and guidelines established in SCG Decor Code of Conduct, especially the items related to your roles and responsibilities.
2. Consult with your supervisor or inquire in the SCG Decor Code of Conduct consultation system when you are not sure whether what you are doing adheres to the SCG Decor Code of Conduct or not.
3. Inform your co-workers or related parties the business practices of SCG Decor employees according to the SCG Decor Code of Conduct.
4. Report when you discover actions which do not abide by SCG Decor Code of Conduct through the channels established by SCG Decor and cooperate in the investigation process.

**What are the consequences of failing to comply with SCG Decor Code of Conduct?**

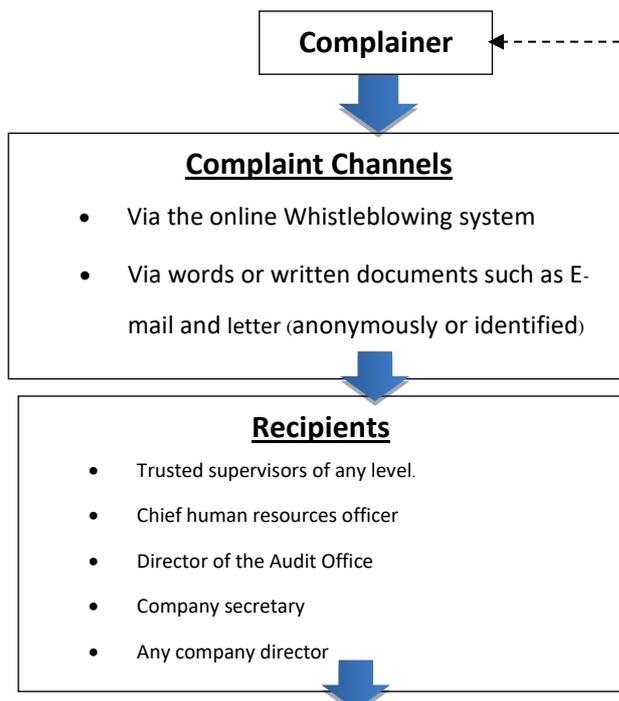
- Failure to comply with the principles and guidelines established in the SCG Decor Code of Conduct may result in disciplinary or legal offenses on a case-by-case basis, and may be subjected to punishment according to the criteria.
- In addition to not complying with SCG Decor Code of Conduct, encouraging others to violate the SCG Decor Code of Conduct, being negligent when witnessing actions noncompliant with the SCG Decor Code of Conduct, obstructing the investigation process, and improper treatment of the witnesses are considered a noncompliance with the SCG Decor Code of Conduct as well.

What you should do when having discovered actions noncompliant to SCG Decor Code of Conduct?

SCG Decor has a Whistleblowing System which is in accordance with international principles. In case you have discovered an action or a person who has suffered damage related to corruption, infringement of laws and regulations, as well as company regulations and SCG Decor Code of Conduct, you can provide information about such actions by doing the following:

- Report to a complaint recipient via designated complaint channels. The complaint must not be of false information or harassment, which SCG Decor considers to be a violation of discipline according to personnel management regulations.
- SCG Decor has a process for handling complaints and offers protection for the whistleblowing

Procedure when receiving complaints



In cases where the complainer is anonymous, they will be notified within 7 working days, counting from the day of the results

Duties of the Company or Audit Office

Facts gathering must be kept confidential\*

- Complaint recipient or assign others to gather facts
- In theory, one must believe that the complainer is honest.

*\* Analyzing and summarizing of basic information takes approximately 30-60 days (depending on the complexity of information gathering)*

Set up an official fact investigation team

(The facts tend to violate discipline/ethics. It is necessary to set up an investigation team to gather information and evidence from various agencies or external agencies and summarize results/suggest

Set up an official investigation committee

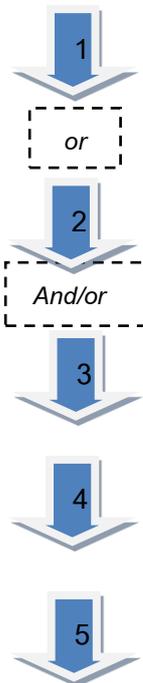
(The complaint is a case of corruption and summarize results/suggest punishment)

Consideration of punishment approval

The SCG Decor Personnel Committee handles management-level employees. For other level employees, the reviewers are as specified in the company's operating authority. (According to the conclusions of investigation team or investigation committee)

**Report as deemed appropriate**

Company Management Committee, Business Group Management Committee, Audit and Risk Management Committee, and the Board of Directors



#### How will the whistleblower/informants be protected?

SCG Decor has a policy to protect and provide fairness to whistleblowers or informants who reported or provided information on corruption or non-compliance with laws, regulations, and company regulations, or SCG Decor Code of Conduct (Whistleblower Policy) as follows:

1. In cases of the whistleblower or the informant revealing their names, the Company can report progress, clarify facts, or alleviate damage more promptly and conveniently.
2. SCG Decor considers related information to be confidential and will only disclose when necessary, while taking into account the safety and damage it might cause to the whistleblower, the informant, the person who provided the source of information, or other related parties.
3. In the case where the whistleblower, informant, or clue giver thinks that they might be in danger, or might suffer any damages, they can request that the Company take appropriate protection measures, or the Company may impose protection measures without request if the matter is likely to cause any distress, damage or danger.
4. SCG Decor will use appropriate and fair methods without retaliating, bullying, or discriminating against the whistleblower, informant, or the clue giver who provided information about corruption or non-compliance with laws, regulations, company regulations, SCG Decor ethics, as well as the person filing for a lawsuit, being a witness, giving a statement, or cooperating with the court or government agency. Failure to follow these guidelines is considered a breach of discipline that must be punished, including being punished as prescribed by law.
5. Those who have suffered any damages will be reimbursed through a process that is appropriate and fair.

SCG Decor Code of Conduct consists of:

- a. Subject
- b. Principles
- c. Guidelines
- d. Examples
- e. Definitions

**7. การปฏิบัติต่อข้อมูลและทรัพย์สิน a**  
**7.x การใช้และดูแลระบบเทคโนโลยีสารสนเทศและการสื่อสาร (ICT)**

**b**

• หลักการ  
 SCG เล็งเห็นถึงความสำคัญของการมีระบบ ICT มาใช้เพื่อเพิ่มศักยภาพในการดำเนินงาน จึงต้องมีระบบ ICT ที่มั่นคงปลอดภัย น่าเชื่อถือ และมีความรวดเร็วในระดับสากล โดยให้ความสำคัญกับความปลอดภัยและการป้องกันข้อมูลการรบกวนจากคอมพิวเตอร์ นอกจากนี้ยังให้ความสำคัญในการใช้งานและรักษาในส่วนของพนักงาน โดยพนักงานมีการพลัสของใช้ระบบระบบกัน และปฏิบัติตาม SCG e-Policy

**c**

• แนวปฏิบัติ  
 - ไม่เปิดเผย User/Password และใช้งานระบบตามสิทธิ์ในการเข้าใช้เท่านั้น หากต้องการเปลี่ยนรหัสสิทธิ์ในการใช้งาน ให้ทำหรือผู้บังคับบัญชา  
 - ไม่อนุญาตให้บุคคลภายนอกใช้ระบบ ICT ที่จัดไว้สำหรับพนักงานโดยเฉพาะ  
 - ไม่ใช้งานระบบบนแท็บเล็ตหรืออุปกรณ์เคลื่อนที่ หรือใช้งานในเวลาว่างโดยไม่จำเป็น หากพบว่าประสิทธิภาพของระบบบกพร่อง ให้ติดต่อผู้ดูแลระบบ  
 - เมื่อพบความผิดปกติในการใช้งานระบบหรือการเปลี่ยนแปลงข้อมูลโดยไม่ทราบที่มา ให้แจ้งผู้ดูแลระบบทันที  
 - หลีกเลี่ยงการนำคอมพิวเตอร์หรืออุปกรณ์ที่พกข้อมูล เช่น Thumb Drive ส่วนตัวมาเชื่อมต่อที่เครื่อง  
 - ระมัดระวังการเปลี่ยนแปลงการตั้งค่าต่างๆ โดยเฉพาะการตั้งค่าที่เกี่ยวกับความปลอดภัย  
 - ระมัดระวังการตอบ email ที่ผิดแหล่งที่มาที่ไม่คุ้นเคย โดยเฉพาะการถามข้อมูลส่วนบุคคลหรือข้อมูลเกี่ยวกับธุรกรรมทางการเงิน

**d**

ตัวอย่าง  
 - จดจำชื่อ email ลอนตามชื่อและเลขที่บัญชีเพื่อชำระค่าสินค้า โดยใช้ email address ที่ไม่คุ้นเคยชำระค่าสินค้าให้ถูกต้อง  
 - กำหนดเวลาสำรองข้อมูลไว้ ทำการยืนยันในสกุลค่าทางโทรศัพท์หรือ Fax คืนที่ เพื่อป้องกันการหลอกลวงที่โจมตีจนไม่ได้รับรู้ถึงข้อมูลจริง

**e**

นิยามศัพท์  
 • ระบบ ICT - เทคโนโลยีที่ใช้ในการทำงานกับข้อมูล  
 • อุปกรณ์คอมพิวเตอร์หรืออุปกรณ์สื่อสาร  
 • เครือข่าย - ระบบเชื่อมต่อถึงกันระหว่างอุปกรณ์ เช่น ระบบ LAN, VPN, Internet เป็นต้น

**General definitions**

- **Company** refers to SCG Decor Public Company Limited.
- **SCG Decor** refers to SCG Decor Public Company Limited and its subsidiaries.
- **Subsidiaries** refer to SCG Decor Public Company Limited’s subsidiaries according to its consolidated financial statements.
- **Company director** refers to a director of SCG Decor Public Company Limited.
- **SCG Decor employee** refers to permanent employees under employment contract, probationary employees, as well as employees under special employment contract, who are affiliated with SCG Decor in any country in which business is conducted.
- **Stakeholder** refers to an individual or groups of people who are affected by SCG Decor's business operations, whether directly or indirectly, or have any interest in SCG Decor's business operations or is in a position that may affect SCG Decor's business operations, such as company directors, employees, shareholders, contracting parties, business associates, creditors, debtors, society, communities near by the factory, etc.
- **Business partner or contractor** refers to contractors or providers of services to SCG Decor or contracting parties under a contract with SCG Decor.
- **Partner** refers to a product distributor, lessor, or hire-purchaser that delivers products to SCG Decor.
- **Contracting party** refers to a party that has agreed to be affiliated with SCG Decor and have rights, duties, and responsibilities as stated in the contract made with SCG Decor, including joint Ventures.
- **Business stakeholder** refers to a person, a group of people, or any legal entity that has a business relationship with SCG Decor whether it is the government, government entities, state enterprises, or private sector organizations.
- **Customer** refers to purchaser, consumer, and service recipient.

- **Transaction** refers to activities relating to making legal acts, contracts, or any financial, business-related, or property-related operations with other individuals such as providing services, purchasing, sale, employment, or providing financial, technical, or personnel support, etc.

## SCG Decor Code of Conduct Guidelines

### 1. Human rights and labor rights

#### Principles

SCG Decor has an ideology of conducting business with ethics, by adhering to responsibility towards the society and all groups of stakeholders. Therefore, respecting the human rights of every person is of very high importance to the Company. Treating everyone according to human rights principles, avoiding actions that violate human rights, as well as supporting and promoting human rights. This includes labor practices, by treating employees fairly according to human rights principles and labor laws.

Principle of respecting the human rights of every person and treatment towards laborers covers all direct activities of SCG Decor, including activities of business partners in the business value chain and joint ventures.

#### Term Definition

**Human Rights** refers to the inherent rights of every human being regardless of physical, mental, race, nationality, country of origin, ethnicity, religion, gender, language, age, skin color, education, social status, culture, customs, or any other matter, according to the laws of each country and according to the treaty that each country has an obligation to observe, human rights including the right to life and freedom, escape from slavery and torture, having freedom to express opinions and form groups, rights to work, and education, etc. All human beings have these rights equally without discrimination.

#### Guidelines

- 1) Acknowledge the importance of respecting the human rights of every person. Treat everyone according to human rights principles. Avoid actions that violate human rights. Support and promote human rights.
  - Treat employees according to human rights principles, labor laws, and related regulations. Every step of the employment process must be on the basis of equality and fairness, from recruitment, compensation, working days and office hours, holidays, work assignments, performance evaluation, training, and employee development progress planning and so on.
  - Do not use forced labor, labor from human trafficking and illegal child labor. As well as not punishing in a way that is cruel to the body or mind, whether by threats, confinement, or violence in any form.
  - Do not threaten or harass employees, whether in a sexual or any other way.

- Promote the right to freedom of association, expressing opinions, and collective bargaining.
  - Treat every individual equally without discrimination.
  - Respect diversity and accept the differences of every person, whether it is of the body, mind, race, nationality, country of origin, ethnicity, religion, sexual diversity (LGBTQI+), language, age, skin color, education, social status, culture, customs, or any other characteristics.
- 2) Follow human rights policy, diversity and inclusion policy, and other policies related to human rights.
  - 3) Use caution in performing your duties to prevent the risk of human rights violations in business operations, including from those involved in business operations. Monitor the operations in the aspect of human rights and report to supervisors to prevent actions that would violate human rights.
  - 4) Set guidelines, supervise, and provide support to business partners and business partners in the business value chain, as well as joint ventures in order for them to participate in business operations with ethics, respecting and treating everyone on the basis of human rights principles.

#### Examples

- 1) What should you do if you have discovered that your business partner uses child labor in their factory?  
**Advice** Report to your supervisor immediately. SCG Decor encourages its business partners to conduct business ethically and accordingly to the SCG Decor Code of Conduct for Business Partners, if a business partner does not comply with the Code, SCG Decor reserves the right to take any action against said business partner based on the impact and damages incurred and other related factors.
- 2) What should you do if you have discovered that SCG Decor's business operations, business partners, or joint ventures are likely to affect the human rights of local communities through toxin emissions or new toxins?  
**Advice** Report to supervisor immediately and carry out inspections to ensure compliance with SCG standards and the law. If problematic practice is found, SCG Decor will take corrective action and/or determine appropriate remedial measures.
- 3) What should you do, if you, as a supervisor, must evaluate the annual performance of subordinates who have personal conflicts with you?  
**Advice** All subordinates must receive equal treatment. Avoid discriminating, taking inappropriate actions, or unreasonable and immoral actions. Evaluate the performance based on work results, knowledge and abilities of the subordinate without allowing personal prejudice or bias influences your decision making.
- 4) What should you do if you see a pregnant female co-worker working overtime in the office?  
**Advice** Report this to your supervisor as pregnant employees are granted special protection under labor law. Normally, pregnant employees are prohibited from working overtime, or working on holidays

unless it is an exception according to the law.

- 5) What should you do if you see a co-worker speaking disrespectfully towards others or behave in a way that may violate the human rights of others?

**Advice** Report to supervisor In order to take the facts into consideration together with those involved in establishing the guidelines for each case. Cases of violation of human rights must be considered in detail, referring to the law and the process specified by law.

## 2. Environment, Health, and Safety

### 2.1 Environment

#### Principles

SCG Decor is committed to maintaining the environment throughout its business process by complying with the law and SCG Decor's environmental and climate policy, as well as supporting suppliers and business partners, direct and indirect service providers, other important business partnerships, such as operations without executive authority, business associates, outsourcing, implementations of new projects, improvement projects, agreement preparations, including mergers and acquisitions. Environmental operations are conducted in accordance with SCG Decor's environmental and climate policy as minimum standards. Instilling awareness in such matters among employees and those involved in business operations so that they, too, follow the guidelines. In order to incorporate environmental management as a part of the organizational culture and concrete practice.

#### Definitions

**Products and services** refer to what SCG Decor delivers to its customers, consisting of products, services, and solutions.

#### Guidelines

- 1) Conduct business based on legal requirements, standards, regulations, and other related environmental practices, including cooperation in complying with international agreements on various matters in accordance with global, national and local issues. In order to help protect or reduce environmental impacts.
- 2) Conduct business with consideration for sustainable conservation of natural resources, energy and water, through operations on eco-efficiency and circular economy, reducing environmental impacts, adapting to climate change, reducing emissions, reducing the generation of wastewater and waste, both hazardous and non-hazardous. There must be no waste going to landfill. Conservation of biodiversity and ecosystems with a commitment to creating a net positive natural impact, supplying chain management, sourcing environmentally friendly, as well as developing products and services that are environmentally friendly.

- 3) Create an environmental management system as part of business operations. The performance report is followed up and the management system is continuously audited to enhance environmental performance.
- 4) Assess important sustainable development issues such as, materiality and environmental aspects related to business operations, and provide management of such issues along with determining important indicators, plans and strategies to achieve operational goals.
- 5) Disclose information about environmental operations in a transparent and responsible manner through various channels as appropriate, and provide opportunities for stakeholders to participate in giving opinions on environmental issues according to the expectations of stakeholders.
- 6) Promote knowledge and instill awareness of environmental preservation and management among co-workers, customers, partners, business partners, relevant stakeholders and local communities through various channels as appropriate, as well as support and provide appropriate environmental management assistance to stakeholders, and especially the communities surrounding SCG Decor's establishments.

#### Examples

- 1) If someone offers to sell you a product at a cheaper price than what is currently used in SCG Decor's business operations, however, said product has not yet been registered within SCG Decor's environmentally friendly products and services, while there are manufacturers of similar products that are already registered. What should you consider when purchasing a product?

**Advice** Product purchasing must be according to SCG Decor's guidelines. In cases where other manufacturers are already registered with that type of product, you must purchase products from registered manufacturers only. In cases where there are other manufacturers who want to be registered, you can give advice on improving the operations of the manufacturer, and support in requesting registration in order to consider purchasing that type of product in the future.

- 2) Your subordinates reported that they have heard the local residents complain about polluted water with a bad odor flowing from SCG Decor's factory areas into the resident areas. However, the residents do not know how or where to report the issue. What should you, as a supervisor, do?

**Advice** Immediately coordinate and/or take corrective action. When an environmental complaint occurs, or likely to occur from SCG Decor's business operations, start with an investigation of the facts, analyze data, take corrective action, assign responsible persons, and schedule for completion. The process must be communicated to those who are or may be affected, as well as higher level commanders in order to solve problems and reduce the nuisance as quickly as possible.

- 3) Climate change is an issue of great interest to society. There will also be a carbon tax law enacted in the future. Your organization emits a large amount of greenhouse gasses, and you are part of the team that prepares the organization's business plan and risk management. How should you consider the issue of climate change?

**Advice** Evaluate the organization's risks while taking into account climate change issues, such as creating a Risk Matrix that identifies climate change issues, climate change scenario analysis, and clearly identifies the impact on business in order to create a risk management plan, such as installing equipment to reduce energy use that reduces greenhouse gas emissions in order to reduce tax, reducing water use and finding alternative water sources in the event of a drought, as well as business plans such as production of goods and services that would help reduce greenhouse gas emissions in response to changes in consumer behavior.

- 4) Your company will propose approval for investment projects that fall under the environment and energy category. You have been assigned by your supervisor to prepare information to calculate financial returns for approval, and according to SCG Decor, there is a policy that aims to be Net-Zero Emission by 2050. In order to prepare a plan for that goal, what should you do?

**Advice** Prepare data showing the amount of raw materials, fuel, energy, waste, and other resources of the project that affect the amount of greenhouse gasses, including showing information on the net amount of greenhouse gasses increasing or decreasing from the said project, while showing greenhouse gas data, separated into Scope 1 and 2, and calculates the financial returns of the project by including the results of greenhouse gas emissions through internal carbon pricing.

## 2.1 Health and Safety

### Principles

SCG Decor places great importance on the health and safety of its employees, business partners, customers, communities, and stakeholders involved in the value chain, covering the entire production process, service provision, transportation, as well as domestic and international offices. Starting with the assessment of risks that can affect the health, safety, and risk management before there is any investment or joint venture in any new project operation, improvements or changes in a project, including taking care of the establishment, production process, technology, machinery, equipment, raw materials, services, and transportation to keep relevant stakeholders healthy and safe. As well as instilling awareness of such matters among employees and those involved in order for them to proceed according to the guidelines in various matters.

### Guidelines

- 1) Conduct business on the basis of legal requirements, standard operating framework, regulations, and other practices regarding health and safety, including cooperation in complying with international agreements on various matters that are consistent with issues in each country where SCG Decor operates, and global, national and local issues to help prevent or reduce the impacts that may occur.
- 2) Take care of and check your own health readiness, colleague's, business partner's, and other related persons before conducting work, during work. If the health condition is not ready, you must stop the operation immediately to reduce the risk of work-related accidents.

- 3) Conduct business with consideration to reducing impacts on the well-being of the workers by assessing the risks before starting the operation or applying changes. Study about the production process, methods of work, working environment, staff qualifications and knowledge in order to plan or prepare appropriate protection.
- 4) Report to supervisors immediately when you see any abnormality in the production process, machinery, equipment, and working environment that may affect the well-being of the workers. In the cases of dangerous assignments or if safety cannot be guaranteed, immediately stop the operation and consult with supervisors or experts.
- 5) Create an occupational health and safety management system as part of business operations. The system consists of performance tracking, performance report, and continuous evaluation to ensure that the required policy is followed, and is a guideline to elevate operations even further.
- 6) Employees at all levels have duties and responsibilities to perform, supervise compliance with rules and regulations, standards, and work procedures regarding health and safety in the work of oneself and one's team. The supervisor must determine, provide knowledge and understanding, and disseminate guidelines for preventing accidents. As well as providing employee health care according to job risks.
- 7) Transparently report and disclose operational information, and health and safety indicators through various channels as appropriate and provide opportunities for stakeholders to participate in giving opinions on issues related to health and safety.
- 8) Provide knowledge, understanding, and promote instilling awareness in maintaining health and safety to co-workers, partners, business partners, customers, communities, and related stakeholders through various channels as opportune.

#### Example

- 1) The Company assigned you to order spray paint. You happen to know an employee of a spray paint manufacturing company who can order it at a cheaper price than what is currently used. However, the spray paint has not yet been certified to safety standards. What should you do?

Advice You must not buy products that are not certified by safety standards. When ordering materials and equipment, especially chemicals for office or factory use, you must be confident that the product has been certified to safety standards and/or has safety information on the product or chemical from the manufacturer or responsible agency, and has reliable production sources.

- 2) Your subordinates who work in areas that are at risk from noise hazards reported that their ears are often unable to hear people calling for them. The doctor commented that it could come from two causes: hearing very loud noises or being in a noisy environment on a regular basis. What should you, as a supervisor, do?

Advice You must carry out an investigation immediately upon receiving a report of an issue. Initially, that

employee should be transferred to perform duties in another area that is less noisy, and investigate the cause of the symptoms by assessing the risk, working environment, and work methods shared with relevant people for further improvement. All employees must report abnormalities that occur to their supervisors, even if they are only minor abnormalities in order to prevent any danger that may occur.

- 3) Your company has construction work to expand its production process. Business partners will conduct construction work in the area, but it was found that the business partner did not follow the company's safety rules. What will you do as the employee leading this construction project?

**Advice** Immediately stop or postpone the operation to improve work safety and control, supervise, and advise business partners to follow the company's safety rules in the same way as employees. In order to ensure safety throughout the operating period and treat business partners the same as employees of the Company, there must be staff training, checking readiness regarding safety requirements before starting work for the business partners to understand and perform efficiently.

- 4) You have been assigned by your commander to complete the repair of a 4-meter-high roof today. However, all the safety harnesses are being used, what will you do?

**Advice** Immediately stop or postpone the operation to improve work safety. If the assigned work is dangerous, if the safety cannot be guaranteed, or if safety equipment is not available, notify the supervisor to prepare the required equipment first. Furthermore, working at height is considered high-risk work as defined in the Life Saving Rules. Therefore, a safe workplace must be prepared and wearing required safety equipment at all times.

## 2.2 Product safety and service safety

### Principles

SCG Decor has taken steps to ensure that all products and services meet safety standards of the national legal requirements, industry standards, relevant international standards and the requirements agreed upon with the customer. As well as the life cycle and value chain, from the design process, product production, transportation, storage, use and end-of-use management to providing sufficient information, warnings, and correct usage methods regarding the products and services in order to ensure the safety of customers throughout the products and services' life cycle . Including paying attention to the product safety that SCG Decor has hired to produce, import and use in sales promotions as well.

### Definitions

**Products and services** refer to what SCG Decor delivers to customers, which consists of products, services and solutions.

### Guidelines

- 1) Establish and follow safety standards for products and services, covering everything from Product Hazard Analysis (PHA) of products and services in every step, from product production, transportation,

storage, use and end-of-use management. Plan defect prevention, from designing, production, and effectively preparing warning labels according to international standards.

- 2) Design, produce, provide services, and communicate while considering customer safety throughout its lifespan. If there are any changes in production methods or services that would affect safety, the supervisor must agree to the changes after having conducted a risk assessment. The details and reasons for the change must also be documented for reference.
- 3) Maintain information regarding the responsible products and services safety for verification.
- 4) Immediately notify your supervisor in cases where employees are made aware or have concerns about the products and services safety relating to the production process, service process and/or situations that may endanger customer safety.
- 5) Welcomely receive complaints regarding product and service safety, and coordinate or improve in a timely manner if there are limitations or if the problem takes time to be resolved. The responsible person must report information and status to the customers in a timely manner, including periodic progress reports.
- 6) Create measures to respond, manage, analyze, and investigate complaints, as well as emergencies caused from the use of goods and services. Rehearse and prepare for such situations.
- 7) Regularly arrange training to provide knowledge and understanding to employees, partners, and related business partners regarding the safety operations of products and services.

#### Sample

- 1) You notice that during the operation, your co-worker has skipped some steps which may cause the product to be below standards and can affect product safety. What should you do?

**Advice** Immediately consult your supervisor. As the production method that the Company has set is to ensure that the products meet the standards in quality, properties, and safety for customer use. Strictly following the method will help maintain standards, quality, safety, as well as the reputation of the company. Such consultation is not considered an accusation against a colleague.

- 2) You are responsible for arranging vehicles to deliver products to customers and is under an agreement with the customer regarding punctual delivery. However, you have discovered that the transport vehicle that will be used is in an unsafe condition and if you procure a new vehicle, it may not be able to deliver the goods to the customer on time. How will you proceed?

**Advice** Immediately notify the customer and consult with supervisors to procure a new vehicle as quickly as possible. This may cause some delays in product delivery, but the product will reach the customer safely. By using unsafe vehicles to deliver products to customers, there is a chance of an accident happening during transportation, causing damage to the vehicle and the product and ultimately obstructing the delivery process. Moreover, it may also affect the reputation of the Company.

- 3) Your company has arranged an activity to promote the new products. A subordinate came to discuss

organizing the event and suggested distributing bottled fruit juice to attendees under the Company's brand. They will hire a manufacturer to produce the juice. As a commander, what should you do?

**Advice** You must consider health and safety aspects and assign subordinates to inspect the product safety, and have the manufacturer specify their name on the bottled fruit juice label as well. Even though the Company is not a manufacturer or seller of the bottled fruit juice, but as an entity that hired a manufacturer to produce and distribute for commercial gain, the Company still has to be responsible for the safety of the product as much as the products the Company produces itself.

- 4) If your company's products do not have the instructions for using the product, warning, material safety data sheet (MSDS), and storage method. How will you proceed?

**Advice** Recommend the responsible agency to conduct a product hazard analysis to include product usage throughout its product life cycle, then determine dangerous issues that are considered warnings to prepare adequate and appropriate labels, such as warning labels, instructions on to use, material safety data sheet (MSDS), storage method, in order to prevent danger and comply with relevant international standards.

- 5) If the department that receives complaints from customers does not promptly deal with customer complaints, and without informing customers of the progress, leaving the customers tend to be highly dissatisfied. What should you do?

**Advice** Coordinate with said department and recommend that the corrective action should be reported to the customer. If the customer is periodically informed of the progress, they will know that the problem is being taken care of and will reduce dissatisfaction. If the customer complaint is too serious or if the damage exceeds the approval authority of the unit receiving the complaint, it must be promptly reported to the supervisor for further consideration according to approval authority. If the Company does not take appropriate action, customers may file complaints using public media. This will affect the reputation of SCG Decor and may increase the compensation that the Company has to pay.

### 3. **Anti-corruption**

#### **Definitions**

**Corruption** refers to any form of bribery. By offering, promising to give, giving, as well as demanding money or receiving money, property, or any other benefits that are inappropriate from government officials, government agencies, private agencies or those responsible whether directly or indirectly, to induce such persons to perform or refrain from performing their duties with the goals of acquisition or maintaining of a business, or specifically recommend business to SCG Decor, or to obtain or retain any other benefits that are inappropriate.

#### **Principles**

SCG Decor's business operations with business stakeholders must be carried out correctly, straightforwardly,

transparently, and without corruption by complying with relevant laws and SCG Decor's anti-corruption policy, including avoiding scandals or damaging the reputation of SCG Decor.

### Guidelines

- 1) Do not commit corruption and must be careful in high-risk work processes, such as sales and marketing, purchasing, investment projects, creating contracts, giving and receiving gifts, entertainment, donating or financial support, etc.
- 2) Publish, educate those who must perform duties related to SCG Decor on matters that must comply with the anti-corruption policy.
- 3) Do not neglect or ignore when you have discovered corruption related to SCG Decor. You must report it to your supervisor or the responsible person, and cooperate in investigating various facts.
- 4) Conduct the process of giving or receiving donations, financial support, properties, hiring government officials transparently and in accordance with the anti-corruption policy, company regulations and the law. Ensure that the donation or the financial support was not used for bribery, does not cause any conflicts of interest and is not a direct or indirect payment convenience.
- 5) Be cautious during transactions with any individual, juristic person, or organization that is suspected of corruption.

### Samples

- 1) An official from one project asked about the compensation they would receive if they could persuade the project owner to order SCG Decor products. How would you respond to this official?  
**Advice** Inform that person that according to SCG Decor's guidelines, SCG Decor employees will not give benefits or compensation. If it is not in accordance with the trade traditions that SCG Decor adheres to.
- 2) The company you work for is in the process of applying for a license. One person suggested that they could facilitate the request for a license as they are acquainted with the officials who have special authority in handling licenses. You will have to pay this person. How will you proceed?  
**Advice** Any compensation must not be given to any person in order to gain the privilege of applying for a license as it does not follow the process required by law.
- 3) SCG Decor has ordered machinery for producing construction materials from abroad. You have been informed by the seller that it is customary to give you, the purchaser, 3% compensation. What should you do?  
**Advice** You must not receive any compensation from the seller. In this case, you must report it to your supervisor and negotiate with the seller to return the money to SCG Decor.
- 4) An official of an organization informed you that the office is being renovated. Therefore, they would like to ask for help from the company to support office equipment such as refrigerators and printers for office use. What should you do?

Advice You can support or donate by having that organization prepare a letter specifying its objectives along with details to the Company. The employee must request for approval. The Company must give it to the organization for public use. In the case of providing support or donating money, payment should be made in the name of the organization that has the request for assistance letter. Do not make payments in your own name or in cash.

- 5) In the event that an agency or an organization asks for a bribe from the Company, and if the company does not pay, it will have an impact on the company's business. What should you do?

Advice You must not pay bribes and immediately notify supervisors on the impact on the business to find ways to reduce the impact. If the supervisor is not sure on how to proceed, consult the supervisor who is next in order of rank up to the highest ranking supervisor.

- 6) The Company considers that a former government official has knowledge and expertise which is beneficial to the Company, and therefore would like to hire them as a consultant for the Company. Can it be done?

Advice The Company must consider and verify that there is no conflict of interest, and the government official has taken a break from working in government agencies in accordance with state regulations.

#### 4. Gifts and Entertainment

##### Principles

Receiving or providing benefits, including property, services, facilitation, or entertainment with business associates must follow the customs, traditions, and related laws of each region or country. It must have an appropriate value and does not create an incentive to make unfair decisions.

##### Guidelines

- 1) Before receiving or giving gifts and entertainment to business associates, make sure they are appropriately valued for each occasion and that it is transparent and verifiable and is permitted by laws, regulations, declarations, regulations or local customs and traditions.
- 2) Do not receive or give property, services, or entertainment that may cause influence or the motivation to make a particular decision and turn the performance of duties or decisions to be unfair.
- 3) There must be evidence of spending showing the value of the property, service, or entertainment so that it can be verified.
- 4) If you are assigned or received permission from a supervisor to assist an external agency, you may receive property, services, and entertainment according to the criteria or standards set by that agency.
- 5) Be cautious when giving property, services, or entertainment to superiors or internal persons/agencies and receiving property, services, and entertainment from subordinates or internal persons/agencies. Such giving and receiving must not create an unfair incentive to make any unfair decision.

##### Samples

- 1) One of the contractors you work with has a seaside vacation home, and they have suggested that you and your family can enjoy the house privately, free of charge. They also offered to pay other expenses such as entertainment expenses and travel expenses Even Though they claim that normally no one uses it, can you accept this offer?

**Advice** You should not accept this offer as it may influence decision making and affect work performance and the ability to make fair decisions.

- 2) The Company has paid for your participation in external activities or seminars and you have won prizes through a drawing from all the participants. Will you be able to keep the prize for yourself?

**Advice** You can take it as your own if the prize received from the drawing is drawn at random from a large number of choices. The objective is to avoid influencing decision making, but if the prize is of high value, you must consult with your supervisor to find the appropriate solution. This is to ensure that the gift is not intended to provide motivation for decision-making.

- 3) The Company has assigned you to join a golf tournament organized by the Company to strengthen relationships with customers. In this competition, you received an individual award. Will you be able to claim the prize for yourself?

**Advice** You can receive the rewards because you have been assigned to participate in the competition. You are performing your duties as assigned. The competition follows the competition rules which have been informed to the contestants. The contestants must use unique skills and abilities to compete. However, if the prize is of high value, consult your supervisor to find appropriate guidelines.

- 4) A government agency or private organization has sent you an invitation to be a speaker for a weekday during office hours. They will compensate you according to the organization's regulations. What should you do? Can you keep the compensation money?

**Advice** Have the organization send your supervisor an invitation letter to ask for permission as the activity is during office hours. If the compensation money is an appropriate amount, and is in accordance with government agency standards, you can keep the compensation money. However, if the compensation is a property or benefits of high value, you must consult your supervisor.

- 5) How should gift giving or entertainment for government officials, high-level officials, or any organizations, be done?

**Advice** Proceed with caution whether it is for company directors, executives or employees at any levels. As giving or receiving gifts or entertainment is an issue that SCG Decor considers to have a high risk of corruption. If in doubt or if something is abnormal, consult your supervisor and agencies that provide advice.

- 6) If there is a government or private agency requesting to visit the factory and give gifts to the person who is the representative of the company. What should you do?

Advice You can receive gifts or souvenirs but you must give them to the company. If the items received are of high value, consult with your supervisor to determine the appropriate action.

- 7) A commander received a valuable gift from one of his subordinates. What should the supervisor do?

Advice You should explain to subordinates that you do not accept gifts as they may be improper and may create unfair incentives to make certain decisions.

- 8) Can the employees whose duty is to contact government agencies give snacks or souvenirs to government officials?

Advice It can be done with caution. Gift giving should be in accordance with traditions and/or in accordance with declarations of the agency. It must not be interpreted as facilitating, which SCG Decor considers to be a risk of corruption.

- 9) An employee made a transaction to request a license from a government agency. After receiving the service successfully, they gave money to government officials in addition to the fees charged by government agencies as thanks to the staff for providing good service.

Advice You should not do this as it may cause influence or motivation to make a particular decision and cause unfair work performance or unfair decision, which SCG Decor considers to be a risk of corruption.

## 5. Conflict of interest

### Definition

**Conflict of interest** refers to a situation or action in which an employee has personal interests to the extent that it affects the decision or work performance of that employee, and affects the benefits of SCG Decor, whether directly or indirectly.

### Principle

SCG Decor strives to do the right thing with the intention of producing excellent results. Therefore, employees' performance must adhere to the interests of SCG Decor within legality and ethics, by avoiding actions that cause conflicts of interest that may affect decision making. SCG Decor will provide an internal and external inspection system to prevent and eliminate any further conflicts of interest.

### Guidelines

- 1) Do not engage in competitive business or become a partner with a shareholder with decision-making power, director or executive in a competitive business or business with the same characteristics as SCG Decor's business. Do not make transactions with contract parties that are related to you, such as family, close relatives, close persons or a contract party in which you are the owner or a partner, even if it will be beneficial to SCG Decor.
- 2) Do not seek benefit from information that you have gained or received from others while being in the position of work.

- 3) Avoid getting involved in actions, whether with business associates of SCG Decor or SCG Decor employees, that may cause a conflict of interest to SCG Decor.
- 4) Avoid doing other work, aside from the work of SCG Decor, for personal gains which may have an impact on the work under your responsibility and the reputation of SCG Decor.
- 5) Employees are prohibited from using their working hours to search for information, contact, buy or sell securities or any assets on a regular basis for the benefit of themselves or parties other than SCG Decor. In the event that there is an item that may cause a conflict of interest with SCG Decor, it must be reported to the supervisor immediately.

#### Examples

- 1) If you are responsible for allocating products to distributors, and a distributor of SCG Decor who happens to be a close relative of yours has asked you to provide some goods that are in short supply by offering a purchase price that is more expensive than normal. Is it permitted to do so?

**Advice** It is not permitted even though the conditions received are beneficial to the company. Inform the distributor that you will discuss the matter with your supervisor and that you are happy to coordinate and will periodically inform them about the progress.

- 2) A company that is a contractor of SCG Decor has invited you to attend a seminar. The contractor will sponsor the travel expenses, air tickets, lodging, food, and travel allowances for all seminar participants. They also agree to allow you to bring your family along. Should you attend this seminar?

**Advice** Do not attend the seminar because the offer is more motivating than normal. However, if the seminar is interesting and has business benefits, you can request for approval from your supervisor on a case-by-case basis. If you accept to attend the seminar, you must not bring your family along and must not receive travel allowances because it is considered more beneficial than normal it should be.

- 3) If a close friend invites you to become their business partner, what should you do?

**Advice** Determine if becoming a business partner will affect your work performance at the Company, or if there is a conflict of interest with SCG Decor, such as SCG Decor's competitions. However, you can proceed according to the guidelines set by SCG Decor.

- 4) SCG Decor would like to urgently order a product by giving you the authority to approve the purchase of such items. You happen to have a close friend who is selling this type of product. This allows you to procure products quickly at prices that are cheaper than what the Company normally uses. Can you purchase it?

**Advice** No, because approval and purchasing by the same person may raise suspicions of unfairness. In this case, you must present it to your supervisor for approval while providing a clear and transparent explanation for the reasons of purchase. Other procedures must be carried out according to the authority and regulations and procedures for procurement of goods.

SCG Decor without getting involved in the procurement process.

- 5) Can employees hold shares in companies that are customers of SCG Decor or external companies that have business dealings with SCG Decor?

**Advice** Yes, but if SCG Decor has business dealings with the company in which the employee holds shares, the employee must not participate in decision making.

## 6. Political operations

### Principles

SCG Decor is politically neutral. It does not act in a way that favors, financially supports, or other forms of support, political parties, political coalition groups, political authority, or political candidates, whether directly or indirectly in local, regional or national level. However, SCG Decor respects the political rights of its employees as good citizens according to the constitution, such as participating in expressing political opinions which are legal, voting in elections, and being a member of a political party.

### Principles

- 1) Employees can exercise their political rights on their own behalf.
- 2) In exercising their political rights, the employees should avoid expressing themselves, giving information, dressing, using any symbols, or posting information on social media that may cause others to understand that SCG Decor is involved with, affiliated with, or supports any political actions, political parties, political coalition groups, political authority or political candidates.
- 3) Avoid expressing your political opinions in the workplace or during work hours, as it may cause conflicts in the workplace.
- 4) Exercising the right to participate in expressing political opinions or voting must be done outside of work hours, or during leave from work according to personnel management regulations and guidelines or regulations announced by SCG Decor.
- 5) Being a member of a political party is not prohibited. However, acting as a member of such political party must not affect working hours and does not violate the rules, regulations, and performance of employees' employment contracts.

### Example

- 1) Can SCG Decor employees request permission to take leave from work to participate in political expression?

**Advice** Every employee has rights and freedom under the law to express their political opinions. However, political expression must be done in one's own name. Do not act on behalf of SCG Decor or cause others to understand that SCG Decor is involved. Do not violate rules, regulations and the performance of employees' employment contracts and human resources management guidelines of SCG Decor.

## 7. Information and property treatment

## 7.1 Personal information

### Principles

SCG Decor respects the privacy rights of customers, shareholders, employees and those involved with SCG Decor. Any operations related to personal information, including collection, use, and disclosure, SCG Decor will ensure that personal data are securely protected in compliance with the law and SCG Decor's Personal Data Protection Policy.

### Guidelines

- 1) Collect, use, and disclose personal information as necessary and in accordance with the law, taking into account the rights of the owner of personal data owners. There must always be a legal reason to support such action, such as complying with a contract, or having obtained consent from the owner of personal data.
- 2) Keep personal information safe according to standards set by SCG Decor to prevent personal information from being lost, destroyed or processed unlawfully.
- 3) Destroy personal information that is no longer necessary or has expired in storage, or make the data unable to identify the data owner.
- 4) Do not neglect and facilitate personal data owners to exercise their legal rights.

### Examples

- 1) If you are the secretary of the managing director. And the factory manager asked them to send personal information of the managing director in order to be disclosed in a book, claiming that they have received permission from the managing director. However, you are not informed of this. How will you proceed?

**Advice** Consent must be obtained from the managing director before taking any actions, as disclosing other people's personal data requires direct consent from the data owner. Those who disclose other people's personal information without permission will be held responsible for any damages that may occur.

- 2) A former employee of the company that you are acquainted with has called to ask for the names, addresses, and telephone numbers of employees in your organization while claiming that it will be used to contact those people to offer various financial benefits such as credit cards and loan services. Will you be able to provide information to that former employee?

**Advice** Such information cannot be provided to that former employee. Names, addresses, and telephone numbers are considered personal information and the employees – data owners – have provided it for the sole purpose of operating the Company.

- 3) You would like to interview and record images and audio of people participating in the Company's activities for use in publicizing the company's business. Can you do it?

**Advice** Name, surname, image and audio of the person being interviewed is personal information. Consent must be obtained from the interviewee before recording. You must also comply with personal

protection laws. And the interviewee should inspect the images and audio before publishing

- 4) Can you send information of product promotions, special privileges, and new product lists to customers via customer contact channels such as SMS or email received from selling products to the customers?

**Advice** You must first obtain consent to receive such information from the customer who is the owner of personal information before sending the information to the customer. This is because customers may not be able to expect that their information will be used to send product promotions.

## 7.2 Recording, reporting, and data management

### Principles

SCG Decor realizes the importance of data management within the organization. By recording or reporting information, it must comply with the criteria set by SCG Decor and be accurate and truthful according to the law. As for data storage, it must be carried out in a safe condition and can be used as a reference or useful with SCG Decor when needed.

### Guidelines

- 1) Record information correctly, completely, and in a timely manner by following the criteria set by SCG Decor or specified in laws such as tax laws, accounting standards and etc.
- 2) Report information accurately and truthfully according to the facts.
- 3) Maintain important documents and confidential information using the methods specified for each level, type of data, or type of information. As well as ensure that it is stored safely and appropriately, both information that is internal information and information of business stakeholders such as customers, partners, or business partners and etc.
- 4) Do not disclose confidential information of stakeholders to unrelated persons. Do not use the information for unfair and inappropriate benefits.
- 5) Retain the information according to the schedule and according to the criteria set by SCG Decor or the requirements of the law. They must be organized carefully and systematically for ease of retrieval and use. Relevant employees must arrange for destruction by methods appropriate to each type of information or document when the period for which data must be kept has expired.

### Examples

- 1) Your friend requests a copy of an electronic article in the company's database for internal use of a company other than SCG Decor. Can you let your friend do this?

**Advice** No, information contained in the Company's database is the property of SCG Decor. It must not be distributed or used for personal gain or the benefit of others.

- 2) If you are a lecturer for students who come to attend an event of SCG Decor. A student has requested electronic data to use in making reports, what will you do?

**Advice** You should consult or request approval from your supervisor and the owner of the information before using or publishing it. This must not cause damage to SCG Decor.

- 3) At the end of the year, various documents are organized in your department. Most of these documents are accounting documents. If you are responsible for collecting documents that have exceeded their legal retention period and prepare to destroy the entire box. How must you proceed?

Advice Documents should be inspected. Make a list of documents to be destroyed as evidence before destruction. This is to ensure that no documents that are not yet expired will be lost.

- 4) If you have used paper only on one side and want to use the other side, Can you do it?

Advice Yes, but before you reuse the paper, you must first make sure that the paper does not contain confidential information. If it is a confidential document that is no longer in use, you must not reuse the paper and please destroy it.

### 7.3 Securities trading and use of internal information

#### Definitions

**Internal information** refers to Information that has not yet been disclosed to the general public and is a material to changes in the price or values of the securities of the Company or other companies affiliated with SCG Decor, such as information in the financial statements, investment project information that has not yet been disclosed to the public, or information about auctions and etc.

#### Principles

The use of internal information must be done appropriately, by taking into account the overall impact on stakeholders and accuracy as required by law. The information must not be used for personal gain or the benefit of others.

#### Guidelines

- 1) Do not use internal information that has not been disclosed to the public in securities trading to take advantage of outsiders. No matter what time period.
- 2) Do not give advice or give opinions on the trading of securities of the Company or its affiliated companies, unless it is related to work duties assigned by SCG Decor which is carried out under the provisions of the law.
- 3) Do not disclose or pass on internal information to anyone unrelated to the information. This includes family members, relatives, friends and etc.
- 4) Employees in departments involved in preparing financial statement information, including their family members, spouses or people living together as husband and wife, and children who have not yet reached the age of majority of the employee must not buy or sell the Company's or its affiliated companies' securities during the period of one month before the disclosure of financial statements, and 24 hours after the disclosure of financial statements or other information that may have an effect on the price of the securities of such companies, and within 24 hours after the disclosure of such information.

### Examples

- 1) You have been assigned to work with information that may affect the price of the Company's securities. Your work does not require you to meet and contact the representatives of the securities company. However, one day, a representative of a securities company that has never contacted or acquainted with you personally called and asked to arrange a dinner without explaining the reason. What will you do?

Advice Ask about the reason for the party appointment. If it is unclear, you should politely decline while informing your supervisor as well. Try to avoid unreasonable contact with any individual who might give other people the false impression of having a special connection with you.

- 2) There are rumors that SCG Decor will invest in a large project which, if successful, will greatly benefit the business. Such rumors caused the share price of the company or its affiliated companies to increase significantly. SCG Decor does have plans to invest in the project and is preparing to reveal the details to the public. If you are a person involved in preparing the information for disclosure, can you buy or sell shares of the company that you own?

Advice You must not buy or sell shares of the related company during this period. The use of internal information is an offense according to SCG Decor's regulations and is an offense under the law which is punishable by criminal penalties.

- 3) If you are a committee member in charge of opening a bidding envelope in a procurement event, and colleagues in your organization asked for information about the participants in the said bidding. Will you be able to share information with your co-workers?

Advice No, information cannot be given to those not involved in the bidding. This is because such information must be used for bidding purposes only.

## 7.4 Use and maintenance of SCG Decor's assets

### Definitions

SCG Decor's **assets** refers to any type of property, whether it is movable property or real estate or any other property that SCG Decor owns or is responsible for possessing and maintaining.

### Principles

SCG Decor uses assets efficiently and to their full benefit. As well as encouraging employees to take care of properties so that they are not damaged, lost, or used for personal gain or for others.

### Guidelines

- 1) Use SCG Decor's assets efficiently and only for the benefit of the Company.
- 2) Do not use SCG Decor's assets for the wrong purpose or for illegal actions.
- 3) Maintain and protect SCG Decor's assets from damage or loss.

### Examples

- 1) If you have withdrawn advance payments to use in the Company's operations, what should you do?

**Advice** The advance money must be used only for the company's operations. Do not use it for the benefit of yourself or others. SCG Decor regulations must be followed when withdrawing and returning advance payments. The supervisor is responsible for supervising the disbursement of their subordinates, ensuring that the process strictly complies with the regulations.

- 2) If the agency you are responsible for has machine spare parts that are deteriorated and stored in the factory. How must you proceed?

**Advice** You must maintain and manage the assets for maximum benefit. Do not use it for the benefit of yourself or others. This is because machine parts that are deteriorated still remain as properties of the Company.

## 7.5 Using and maintaining information technology system

### Definitions

**Information technology system** refers to various tools and systems used for processing and transmitting electronic data, such as computers, network systems, the Internet, e-mail, passwords, and various programs, etc.

### Principles

SCG Decor emphasizes the efficient and safe use of information technology systems, in accordance with policies and regulations for the use of information technology. The system must be well maintained so that it will not be violated or used without authorization.

### Guidelines

- 1) Use information technology systems, including various information in the system, for the benefit of SCG Decor. Avoid using the system in a way that may violate the rights of others in matters not related to work or matters that may affect the efficiency of the system.
- 2) Do not use the system to access or send information which content is contrary to good morals, related to gambling, or may affect national security or violate the rights of others.
- 3) Use the system appropriately according to the permitted rights. Do not allow others to use your password for accessing the system.
- 4) Avoid opening files of unknown origin, and using data recording devices that have been used with computers suspected of having viruses.
- 5) Avoid installing computer programs by yourself, modifying and changing system settings that may affect the safety. If you have encountered a problem or see an abnormality during use, notify your IT administrator.

### Examples

- 1) If you received an email from an external company that is interested in being a raw material seller for SCG Decor, the email has content that is not specific to any organization and there are attachments and website addresses to click on for more information. What will you do?

**Advice** Do not open attachments or websites sent with e-mails that you are not familiar with, unsure of its origin, or who you want to send it to. This is to protect against unwanted software that may be hidden in emails. In the case of business dealings or transactions via email, you should first confirm the identity of the person you are dealing with by telephone or fax.

- 2) If a third party that you have assigned to organize promotional activities for SCG Decor requests to use your computer to improve SCG Decor's website to support such activities. Will you allow that person to use your computer to access internal systems?

**Advice** Third parties are not allowed to access computers, user accounts, or SCG Decor's internal network. You should consult with your supervisor to grant permission to third parties as appropriate.

## 7.6 Use and maintenance of intellectual properties

### Definitions

**Intellectual property** refers to creations created from human invention, invention, or creativity.

**Patent** refers to important documents issued by the government to protect inventions, or product designs, consisting of invention patents, product design patents, and petty patents.

**Copyright** refers to literary works, dramatic works, fine arts, musical works, audiovisual works, films, sound recordings, sound and image broadcasting works such as computer programs, paintings, photographs, articles, etc.

**Trademark** refers to marks or symbols or brand signage, consisting of trademarks, service marks, certification marks, and conjunction marks.

**Trade secrets** refers to commercial information that is not known to the public and has commercial values because of its confidentiality.

### Principles

SCG Decor considers intellectual properties to be valuable assets of the Company. Employees must strictly comply with SCG Decor's intellectual property policy. They must protect and maintain SCG Decor's intellectual property from being used or distributed without permission. They must also respect the intellectual properties of others, and must not infringe their intellectual property rights.

### Guidelines

- 1) Maintain SCG Decor's intellectual properties so that they are not infringed, disclosed, duplicated, modified in any way without permission from SCG Decor.

- 2) Respect and do not infringe on the intellectual properties of others. Examine works that are the rights of third parties that have been received or will be used within SCG Decor operations.
- 3) In making a contract or any juristic acts, every party should clearly agree on intellectual property rights. If in doubt, please consult SCG Decor's intellectual property supervisor or SCG Decor's legal advisor.
- 4) Cooperate in exercising your rights, or request protection of intellectual property rights owned by SCG Decor.
- 5) Report to your supervisor or Intellectual Property Supervisor when you have discovered actions that are considered a violation of rights, actions that may lead to rights violations, or actions that may cause a dispute regarding the intellectual properties of SCG Decor.

### Examples

- 1) After conducting research to develop new products for some time, the sales team plans to display product samples at trade shows. The supervisor has advised you to register a patent. What should you do?

Advice Consult the business's intellectual property team from the start of your research to plan for intellectual property management by applying for patent protection at least 1-2 months in advance of public disclosure.

- 2) If you hire an outside company to organize promotional activities, the hired company will design a cartoon character as the symbol for the activity. In this case, whose copyright is the cartoon character?

Advice During the making of the contract, it should be clearly stated who the copyright belongs to. You should clearly check first whether the commissioned company has an agreement with its employees, stipulating that the copyright of the works created by its employees has been transferred to the commissioned company or not.

- 3) If you are preparing a corporate public relations letter and found that the illustrations used were others' copyrighted images. What must you do?

Advice You should notify the person who has provided the image and contact for permission from the copyright owner of the image and give proper credit to the owner of the work, or change to another image in which SCG Decor owns the copyright.

- 4) If you want to use a program that is not available on the Company's computer and you found out that there were stores selling said software disks. Are you able to install the disk onto the Company's computer?

Advice Do not install computer programs yourself as this may be a copyright infringement, which may lead to lawsuits for damages. If you want to use another computer program that is not available on the Company's system, you should consult your IT administrator.

- 5) The company exports products to sell abroad through distributors. You later found out that there are sellers of the same type of product with a brand similar to SCG Decor's brand, what should you do?

**Advice** Notify the business's intellectual property department, technology office and/or SCG Decor's legal advisor, in order to take action as soon as possible. Trademarks of products should be registered in the country of production and trade, before being released into the market. If there are distributors, they should have made agreements regarding intellectual property rights.

- 6) While attending an academic conference, there were many people who were interested in SCG Decor's products who came to visit the Company's exhibition and asked for more information about production, and the technology used. What should you do?

**Advice** Exercise caution when giving information. Filter out confidential information from disclosable information because there may be information that is knowledge, trade secrets and information stated in the patent. ใช้ความระมัดระวังในการให้ข้อมูล โดยก่อนเปิดเผยควรเตรียมการคัดกรองข้อมูลที่เปิดเผยได้ออกจากข้อมูลส่วนที่ไม่สามารถเปิดเผยได้ เนื่องจากอาจมีข้อมูลที่เป็นองค์ความรู้ ความลับทางการค้า และข้อมูลในสิทธิบัตรอยู่

## 8. Information disclosure and communication

### 8.1 Information disclosure

#### Principles

SCG Decor's information disclosure adheres to the principles of fairness, transparency, and auditability. You must ensure that information is accurate, clear, up-to-date, fair, and consistent with the law whether disclosed in writing, verbally, through a press conference, or through any other channels.

#### Guidelines

- 1) Disclosure of information that may have any impact on SCG Decor must be made by someone with direct authority in that matter, unless assigned by the person with authority to disclose that information. The disclosure must also strictly comply with SCG Decor's information disclosure policy.
- 2) When disclosing internal information that has not yet been disclosed to the public, the individual responsible for the disclosure must proceed carefully, accurately, completely, and in a timely manner, while ensuring that various groups of stakeholders receive adequate and equal information.
- 3) Disclosure of other information must be based on fact and must not intend to mislead others in the facts.

#### Examples

- 1) The media called to inquire about rumors about the company's operating results. Will you be able to explain the facts?

**Advice** Answering questions or providing important information to the media must be carried out only by the persons who have the right to disclose information. Even if you are assigned, you can only disclose information only on the assigned matters. If in doubt, contact the agency responsible for disclosing such information.

- 2) You have a friend working in a competing company. Will you be able to exchange market information

such as the growth rate of your company's products?

**Advice** No, unless the information has already been disclosed to the public.

- 3) If you are invited to be a representative of SCG Decor to exchange and express opinions on online media, such as chat rooms, pages, or bulletin boards, etc. Can you represent the Company?

**Advice** You should inform your supervisor immediately to consult. This is because expressing opinions as a representative of the organization must be assigned by a supervisor and in accordance with the duties and responsibilities of the agency or person already assigned.

## 8.2 Communication

### Principles

Communications of SCG Decor, which includes communicating the SCG Decor brand both inside and outside the organization, marketing communication of brands of SCG Decor products, SCG Decor's logo using and communicating via social media must be appropriate management, correctly, concerning justice to all involved parties and does not cause any damage to SCG Decor should strictly follow guidelines of brand communication and policy of using social media of SCG Decor.

### Guidelines

- 1) Communication by demonstrating responsibility for social, environment and concerning social values of each country that conducts the business.
- 2) Do not use marketing communication in directly comparing with competitors about goods or services.
- 3) Do not present anything that would cause any social conflict such as national, religious, monarchy, politics, beliefs, international relations, opinions on genders, or issues that are contrary to morals and culture, social inequality, discrimination and human rights.
- 4) Do not over-communicate information that can mislead customers about product quality, services and other qualifications of the organization. Except for using technology that can help customers realize that it is not real. It can enhance the interest of advertising and public relations. However it should be clearly stated to customers that this is not reality.
- 5) Symbols of the organization should be correctly applied and following the Corporate Identity Manual: CI Manual. The use of the organization marks should have prior approval by the responsible department. The logo should not be used for personal gains.
- 6) Pay close attention to communications regarding the Company, and immediately inform the responsible department or chief in case that the communication refers to the organization or procedures that can affect the reputation of the organization including inappropriate logo use and any action that can damage the brand's reputation.
- 7) When sharing information or private opinion on social media, clearly state that it is private opinion. Share any information and/or opinion with caution as an SCG Decor employee.

### Examples

- 1) You have been assigned to create an advertising media for the organization that can be popular in the social. What should you do if the advertising company suggested you use the actual situation to be the main story, one of them is political rally or sarcasm to people who like the same gender for fun and continue following?

Advice Do not present the following content. Be careful that the format and content are not related to other people or imitate some situations that can affect the society, especially sensitive and controversial issues and can cause reputational damage to the organization.

- 2) You were assigned to produce a media for the Company to reflect the leader of business conduction in the ASIAN region by using maps and flags of countries in the region. What would you do if there is a comment that the content and picture you use are incorrect after the media was shared to the target group?

Advice You should check the correction of information, maps, flags or symbols of each country. Consider various sources of information and pictures and check with the official organization that can approve their accuracy. If you feel uncertain about the correction, you should not use the information and pictures to create the media. In case of complaint that the media is not correct you should coordinate with the complainer and relevant organization to inform them and make them understand and cancel the media immediately. Then find out the methodology to correct the media.

- 3) You were assigned to be in charge of the product exhibition of the company. You would like to show the quality of the product that it is better than the same product that is produced by another manufacturer. Can you test the quality of the product in front of the attendants of the exhibition?

Advice You cannot test the quality of products of other manufacturers. Even if it is fact verification, it is a violation of business etiquette. However, if you would like to demonstrate the quality of the product you can compare but should not specify the source or the manufacturer of the comparison product.

- 4) You have been informed that your competitor is about to launch an advertisement for a new product and it is the same type of the new product of SCG Decor but it is not ready for marketing yet. Can you publish an advertisement showing the information of the new product of SCG Decor via advertisement to beat the competitor and to increase the business opportunity?

Advice Yes, if the product is to be released into the market, it should be communicated to consumers as well. However, the opportunities of products being launched before the competitors' should be done after considering the readiness of SCG Decor. You should not distort the facts if they are not ready.

- 5) Suppose that you are on vacation traveling to Vietnam and you saw an advertising board of SCG Decor had been damaged and had fallen off. What would you do?

Advice You should find a channel to inform the relevant person, the corporate communications

department, or the supervisor to coordinate further corrections.

- 6) You would like to raise money to help people who suffered from the flood by making t-shirts, screen-printing the SCG Decor logo on them to sell to fellow employees. Can you do it right away?

**Advice** You should write a letter asking permission to the department responsible for the logo, clearly stating the objectives and the focal point person. You can proceed with the activity after you have received the permission.

- 7) If you find an allegation of discrimination in recruiting SCG Decor employees that has been forwarded through social media. What must you do?

**Advice** Do not forward and do not express any opinions on that information and notify the relevant agencies or your supervisor.

## 9. SCG Decor's transactions

### 9.1 Inter-company transactions in SCG Decor

#### Principles

Business conducting or work performing that is a transaction between companies within SCG Decor must take into consideration the law and regulations issued by government agencies, including policies, guidelines, regulations, and operating authority of SCG Decor, as well as various criteria and conditions specified in each region.

#### Guidelines

- 1) Study the criteria, policies, guidelines, regulations, procedures, and authority of SCG Decor before proceeding.
- 2) Do not proceed with any requests to skip steps or ignore any normal process.
- 3) Follow the guidelines and processes for considering and approving related transactions, related items or items that may have conflicts of interest to provide maximum benefit to SCG Decor according to the criteria set by law.
- 4) Conduct related transactions fairly, reasonably, and without transferring benefits between companies in SCG Decor.

#### Examples

- 1) The A company asked to buy motor remains that are no longer usable from the B company to use in motor repair technicians training. The B company will not charge any expenses from the A company because they are companies in SCG Decor. Can it be done?

**Advice** No, because assets trading between companies in SCG Decor must be traded at market prices or book value.

- 2) Requesting to borrow employees from other companies in SCG Decor to temporarily work in your

department by having verbal agreement of the executives of both companies. Can it be done?

**Advice** No, because borrowing personnel between companies in SCG Decor should follow personnel agreement and Transfer Pricing guidelines and specify cost center to collect expenses correctly.

- 3) A company is a company in SCG Decor that sells/provides services to other companies in SCG decor with the same type and same condition in lower or higher sells/provides services to companies outside SCG Decor. Can it be done?

**Advice** If A company sells/provides services in the same type same condition to companies inside and outside SCG Decor, A company must charge the same amount of remuneration.

## 9.2 SCG Decor's transactions with third parties

### Principles

Transactions with third parties must be strictly performed according to the rules and the process prescribed by law, regulations of government agencies and policy of SCG Decor, including approval according to SCG decor's operating authority, In addition, the transactions should be performed according to the condition agreement with straightforward, transparency, verifiable by avoiding transactions that may cause distress or damage to SCG Decor or third parties.

### Guidelines

- 1) Study, understand and follow the law, regulations that are issued by government agencies, policies and guidelines of SCG Decor towards various groups of stakeholders.
- 2) You must proceed according to regulations and procurement methods of SCG Decor in procuring. Juristic persons must be considered first and should avoid individuals except in cases that require individual expertise or for the benefit of any operation of SCG decor and must strictly comply with SCG Decor's policies and guidelines for recruiting and selecting business partners or business partners.
- 3) Transactions must be concerned about value, price of market mechanisms, quality and services received, do not discrimination or deprive performing business through unfair or unlawful means.
- 4) Avoid transactions that may cause an impact on social, environment or may cause damage to SCG Decor's reputation even though the transactions bring business benefits.
- 5) In transactions that are not related to SCG decor, do not refer stealthily to SCG Decor, the Board of Directors, management or employees even if it does not directly impact SCG Decor.
- 6) Promote and support partners or business partners to follow the SCG Decor Business Code of Conduct and use it as a standard for doing business together.

### Examples

- 1) Foreign companies offer to sell machinery at a lower price than sourcing directly from the manufacturer. Will you be able to buy this machine?

**Advice** You can buy the machine but you have to check all the details to ensure that the machine has efficiency suitable for the amount paid including the information of its origin, ensure that there is no

infringement of anyone's intellectual property rights. This may be inspected through government agencies such as the Ministry of Industry, the Customs Department, or the Royal Thai Police and etc.

- 2) If there is a person who would like to buy products from SCG Decor and asks to not issue a VAT invoice to avoid paying VAT. Can you do it?

Advice You cannot do it because you must comply with tax laws.

- 3) You would like to order a product for yourself from a manufacturer that is a partner of SCG Decor. You also know that if the contract is signed under SCG Decor's name, you will receive a larger discount than usual. Will you be able to use the name of SCG decor when ordering?

Advice The name of SCG Decor cannot be used in transactions that are not related with SCG Decor under any circumstances. Doing so may lead others to believe that it is a transaction with SCG Decor and may cause damage to SCG Decor. However, if SCG Decor has an agreement with the seller that allows employees to place personal orders then they can place orders on their own.

- 4) You have made an agreement to buy and sell by creating a purchase order/sales contract with a vendor. You would like to edit the trading conditions on payment terms because the company will benefit from a longer payment cycle. What would you do?

Advice Trade terms determination should consider the status of business of partners that consist of determining payment terms to be correspondence to financial liquidity of the partners for fairness in business operation.

## 10. International Business and International Trading

### 10.1 International business

#### Principles

Business operations abroad, whether it is the establishment of companies, factories, offices, branches, or business representatives. Commercial transactions with agents or overseas acquisitions should consider and follow local laws of countries that SCG Decor invests in and should act as good citizens in each locality, considering the local environment, traditions, norms and culture.

#### Guidelines

- 1) Business operations should follow all of the internal laws of the country, policy of inspection and monitoring, and other related regulations that SCG Decor operates in. If the SCG Decor has better or higher regulations, procedures than the determining laws or policy, employees should follow the regulations, procedures of SCG Decor.
- 2) Refuse any operation that would have risks of violating the local laws. Report to commander or ask to SCG Decor's law consultant, if the conduction is unclear, is not according to the regulations or is contrary to the local laws, traditions, norms, and culture.

- 3) Regularly following changes of the laws or regulations in each country where business is being conducted. If you are uncertain, you should ask for advice from SCG Decor's laws consultant or related person who can evaluate risks and effects of the laws, regulations changing and to make appropriate and carefully risk management plans.

#### Examples

- 1) If someone else offered to help you to apply for the license of a factory establishment in a foreign country, they claimed that they can coordinate with an authorized official for the license approval by skipping some steps of the laws. What would you do?

Advice Refuse the offering and proceed according to required steps as usual and report to your supervisor.

- 2) In case of buying business in foreign country, the seller offers to determine a lower price in various documents than the actual price to facilitate them to pay less tax. What would you do?

Advice Refuse the offering and consult the laws consultant of SCG Decor to study and conduct other appropriate and legal processes.

### 10.2 International trade

#### Principles

Importing and exporting products or any transactions of SGC Decor that are related to foreign countries must strictly follow the relevant laws such as Import and Export laws, Custom laws, laws regarding product safety, Consumer Protection laws, as well as regulations and guidelines of SCG Decor.

#### Guidelines

- 1) Study and follow the information of customers, partners and business partners that would proceed their business. Avoiding conducting the business with customers, partners and business partners who will not comply with the relevant laws or who conducts business in a dishonest manner.
- 2) Regularly monitor any transactions to ensure compliance with the law.
- 3) Ensure the accuracy of data and evidence of the imports and exports, and report to the responsible person such as internal organization in SCG Decor or government office etc.

#### Examples

- 1) You have received an invoice that showed an incorrect price and did not give clear product information. What would you do?

Advice Inform business partner to correct and clarify the invoice.

- 2) What would you do in cases where a customer who lives abroad asks you to make a document that does not match with the agreement in the transaction for tax benefit of the importing country?

Advice Refuse to create the document and report to your supervisor.

## 11. Commercial competition

### Principles

SCG Decor is committed to conducting fair business under the framework of law and concerns the ethics of business with customers, partners and business of SCG Decor, fairness in business competition and laws of business competition of various countries where SCG Decor operates its business. SCG Decor will not do anything that may cause trade unfairness, hinder free competition for both customers and partners of SCG Decor including following the relevant policies and regulations of SCG Decor.

### Guidelines

- 1) In case that SCG Decor is a market power as required by law. You must not use unfair market power that would limit competition or distort market mechanisms such as determining unfair prices or conditions, limit purchase options of customers or business partners with inappropriate reason.
- 2) SCG Decor will not make an agreement, including the exchange of business information with competitors or any person that can cause limited competition between SCG Decor with its competitors.
- 3) International or domestic merger must be conducted correctly according to conditions and any procedures as required by relevant trade competition laws, such as requesting permission before merging or notify after merging.
- 4) Competition laws are complex and different from country to country. The organization whose duties are related to business both domestically and internationally must understand and follow the laws, rules, policies and guidelines related to business competition of SCG Decor. Prior consultation to the law consultant of SCG Decor is an option in case of doubts.

### Examples

- 1) What would you do if you were invited by a competitor of SCG Decor to share any opinions of marketing plans to allocate customer groups and target areas to reduce cross-selling?

**Advice** Refuse to talk about the issue and insist on the policy of SCG Decor that inhibits employees to exchange opinions on the issue and report to the supervisor.

## 12. Money laundering Prevention

### Principles

SCG Decor adheres to the principles and laws that are related with money laundering prevention. SCG Decor will not accept transfers or changes of the conditions of property that are related to any rule breaches to prevent someone from using SCG decor as a channel or a tool for transferring, concealing or disguising the illegal source of assets.

### Principles

- 1) Reassure that source of money is legal before making a transaction with counterparty.
- 2) Do not transfer money to an unknown account or receive unusual transfer money especially from the country that is not related with the transaction.

- 3) Report to supervisor immediately in case of an unusual transaction.

**Examples**

- 1) Is it possible for a foreign debtor to transfer debt payment to SCG Decor through a country that has Tax Haven?

**Advice** Yes, because transferring funds or making contractual payment through a Tax Haven country is not illegal. However, you must be confident that the contracting party is reliable and that their business history can be verified.

- 2) What must you do if a contractual debtor would like SCG Decor to receive money transfer to settle debt from another party that is not a contractual party of SCG Decor?

**Advice** Avoid receiving contract payment from any party that is not a contracting party. If unavoidable, investigate the source of money in any transactions, relationship between debtor and transferor and history of transferor first before proceeding.