



**MITR PHOL  
GROUP**

# **MITR PHOL**

## **CODE OF CONDUCT**

**จรรยาบรรณมี ตรพล**



**CREATING VALUE FOR A SUSTAINABLE LIFE**





**MITR PHOL  
GROUP**

(Copy)

## Acknowledgement and consent form

I fully acknowledge and consent to practice the Mitr Phol Code of Conduct in my work with the strictest adherence and compliance.

.....

Signature

(.....)

Position : .....

Department : .....

Date : ...../...../.....

# MITR PHOL CODE OF CONDUCT

REVISION 6, EDITION : JULY 2024



## Message from the Chairman

Throughout the duration of our business, Mitr Phol has encountered crisis while continue to grow through the changes of the era. As today, the changes of thing around us are stimulated at its rapid pace, in terms of economy, social, innovation and technology, while Mitr Phol learns to alter in response to such variation. However, one philosophy that we have never changed and continue to adhere to, from generation to generation, is to conduct business with honesty and morality under the principle **“Grow Together”**.

According to the said philosophy, we have cultivated the corporate culture that supports and develops Mitr Phol People for awareness, adherence to morality, understanding on individual rights and equality, compliance with the law and regulations, responsibility of one’s self, surrounding communities, society and environment. This **“Mitr Phol Code of Conduct”** has been revised in response to the current situation and in conformity with the changes of business environment on a regular basis. All of Mitr Phol People must acknowledge and understand as a guideline when performing their duties and driving highest business values.

On this occasion, I would like to convey my thankfulness gratitude to everyone who has fully adhered and complied with Mitr Phol Code of Conduct. My expectation is to see the implementation of our Code of Conduct into a solid performance, aiming to build trust among stakeholders, to support and bring Mitr Phol toward a sustainable growth together.

**Buntoeng Vongkusolkrit**  
Chairman of Mitr Phol Group

“

Mitr Phol has encountered crisis while continue to grow  
through the changes of the era.

However, one philosophy that we have never changed and  
continue to adhere to, from generation to generation,  
is to conduct business with honesty and morality.

”

A decorative graphic in the bottom right corner consisting of several overlapping, semi-transparent blue geometric shapes, including triangles and polygons, creating a modern, abstract design.

# Glossary

## Mitr Phol

Mitr Phol Sugar Corporation Ltd. and its subsidiaries

## Director

Directors of Mitr Phol Sugar Corporation Ltd. and its subsidiaries

## Employees

Management and employees of Mitr Phol Sugar Corporation Ltd. and its subsidiaries

## Mitr Phol People

Directors, Management, Consultant and employees of Mitr Phol Sugar Corporation Ltd. and its subsidiaries



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Message from the Chairman

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# Business Principle

Mitr Phol is committed to operating its business alongside the Thai society and way of life, with a strict adherence to the vision, philosophy, and corporate culture established by the company founders.





# 1.1 Mitr Phol Philosophy and Vision

## Vision

To be the world-class sugar and bio-based leader by combining our fully integrated agribusiness model with innovative technology and management talent to create value for a sustainable life for all.



### Philosophy

#### Strive for Leadership

Mitr Phol aim to produce and offer high quality products for our consumers with the best of our efforts in every process we do.



#### Believe in the Value of Human Dignity

Mitr Phol have a firm conviction that human resources are the most valuable assets of the organization. We take pride in encouraging every team member to gain knowledge and skills in what they do. It is our commitment to enhance the performance of Mitr Phol by combining the individual talents of our human resources.



#### Stand Tall in Fairness

Mitr Phol conduct our business with utmost integrity and are fair in dealing with our stakeholders, especially our employees, farmers, buyers, suppliers and consumers.



#### Responsible for Society

Mitr Phol are committed to operate our business under the respected principle of “**Grow Together**” that emphasizes on social and environmental development no less than business development.

## 1.2 Mitr Phol Culture

# MITRbeyond

### Mastery



- See the big picture See through
- Act attentively Know thoroughly
- Seek for mastery and opportunity always
- Act relentlessly

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### Innovation



- Think differently Think creatively
- Get it done
- Instill hyper-collaboration
- Embrace digital to transform

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### Trustworthiness



- Adhere to integrity and ethics
- Dare to speak Tell the truth
- Be held accountable for success
- Be humble
- Have the conscience towards society and environment to attaining sustainable growth

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### Resilience



- Do it now with speed and agility
- Learn fast Ready to change
- Never give up Spring back Move forward
- Fail forward Improve fast

# 1.3 Complying with local laws and regulations, as well as international human rights principles

**Mitr Phol People** are required to comply with applicable laws, regulations, and rules in any country in which the Company operates its business. This includes labor law, anti-money laundering (AML) and combating the financing of terrorism (CFT) laws, relevant rules, and international human rights principles.

## Guidelines

1. Mitr Phol People shall comply with the laws, rules, regulations, principles, customs and decorum of the country in which the Company operates its business or has entered into a business contract.

2. Mitr Phol People shall comply with labor law and any relevant regulations, with fairness and adhere strictly to international human rights principles, regarding the activities associated to Mitr Phol's business operation both directly and indirectly. For instance, the rights to collective bargaining, freedom of association, protection against anti-harassment in both sexual and non-sexual, human trafficking, forced labor, child labor and other rights. Mitr Phol also focuses specially on the vulnerable groups which include children, the disabled, women, minor ethnic groups, refugees, local tribes, local community, alien labor or the labor hired through the third party, alternative sex and the elderly. Mitr Phol's practices aim to avoid any risk of involvement in human rights violations within the Company's business operations.



3. Mitr Phol People must use the due caution in performing their duties and take part preventing the organization from becoming involved in such activities and to protect the company's data from being used for such activities. They are also required to comply with AML / CFT laws, rules, regulations and international principles.

4. Mitr Phol People who carry out their duties outside of Thailand shall study the laws, rules, regulations, principles, customs and decorum of the country in which they will work before travelling to such country. If they are unsure about anything, they shall seek the advice of the Legal Office. Employees shall not conduct themselves according to their own assumptions without seeking legal advice.



## Examples

1. If you encounter your supervisor engaging in an act of sexual harassment, discrimination, physical or verbal abuse, what should you do?

### Recommendation

Immediately notify the Human Resources Department or company management, so they can review the case with related departments in order to outline resolutions and prevention as these conducts are considered a violation of human rights and may also violate the laws.



2. If you encounter illegal labor practices such as child labor, pregnant women, or unregistered aliens, what should you do?

### Recommendation

Immediately notify your supervisor or relevant departments, as Mitr Phol policy strictly complies with laws, rules, regulations, and principles of human rights.

# 1.4 Ensuring compliance with the Mitr Phol Code of Conduct

**Mitr Phol** stipulates that compliance with the Mitr Phol Code of Conduct is a duty and responsibility of Mitr Phol People. They are required to study, understand, and adhere to the Code of Conduct at all times, to promote good corporate governance.

## Guidelines

1. Mitr Phol People must acknowledge and understand the rules and guidelines stipulated in the Mitr Phol Code of Conduct, as well as other rules and regulations issued by the Company, especially ones that are relevant to their areas of responsibility.
2. The Human Resources Department must inform employees of their responsibilities to comply with the Mitr Phol Code of Conduct, as well as other rules and regulations by the Company.
3. The Human Resources Department must conduct trainings to ensure employees are responsible for the Mitr Phol Code of Conduct. The department must formulate operational systems and implement systemic processes in line with the law and Mitr Phol's rules and regulations.
4. Supervisors must encourage people in their department to comply with the Mitr Phol Code of Conduct and be role models for others.
5. Supervisors must impart policies and guidelines, as well as listen with an open mind to opinions and suggestions about compliance with the Mitr Phol Code of Conduct.
6. Supervisors must ensure that work carried out in their departments comply with relevant rules and regulations.
7. Complaints of any malpractice or behaviors that violate the Mitr Phol Code of Conduct can be made through designated channels, as outlined in the guidelines regarding lodging complaints, so that further investigations can be made.
8. Any employee who violates or fails to comply with the Mitr Phol Code of Conduct shall not claim that he or she is unaware of the Code of Conduct and should their behaviors be found to be in violation of the law—shall face investigation and disciplinary or legal action.

## Examples

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1. As an employee of Mitr Phol, you are required to understand and comply with the Mitr Phol Code of Conduct at all times. If you find a co-worker or Mitr Phol employee is unaware of or does not have an understanding of the Mitr Phol Code of Conduct, what should you do?

### Recommendation

Notify the Human Resources Department to clarify the rules, roles or guidelines in the Code of Conduct, to which every Mitr Phol People must acknowledge, understand and adhere. The department must identify employees who are unaware of the Code of Conduct and find ways to prevent such an incident from occurring in the future.



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2. If you encounter practices that violate or fail to comply with the Mitr Phol Code of Conduct, what should you do?

### Recommendation

Report the malpractice to your supervisor or Human Resources Department to launch an investigation and take disciplinary action or legal action, should such malpractice be found to be in violation of the law.

# Anti-Fraud and Anti-Corruption



**Mitr Phol** is committed to operating its business on the basis of honesty, transparency, and ethical practices, including treating stakeholders fairly according to the good corporate governance practices and the Mitr Phol Code of Conduct. In doing so, the Company believes that a secure and sustainable growth can be achieved.

## Guidelines

1. Mitr Phol People must not commit or engage in any action that involves any form of fraud and corruption in order to seek improper benefits for oneself or others, which may cause damage to the Company. Our personnel must also strictly comply with the law provision on anti-corruption in Thailand and other location where the Company operates business, including Mitr Phol Code of Conduct, Anti-Corruption Policy and anti-corruption prevention procedures.

2. Mitr Phol People must comply with the company's regulations and practices, as well as local laws, regarding receiving or giving gifts, anything of value, hospitality, services or any other interests including donations for charitable and sponsorship, to ensure that such actions are not misconstrued as an act of bribery or conflict of interest.

3. It is prohibited to hire or appoint any incumbent government officers/officials as the Company's employees. In case of necessity to recruit, appoint and determine remuneration of former government officers/officials, the procedures must be transparent, in compliance with the law, and without the pursuit of any benefits in return.

4. Establish procedures for risk assessment regarding anti-corruption in business operation that could occur. Specify appropriate management approach.

5. Determine audit procedures to ensure that the internal control of accounting, data storage, including documents and records are accurate and adequate for recording in the financial report, and to affirm the effectiveness of the procedures in accordance with the anti-corruption and fraud measures.

6. The Internal Audit Office must report issues found regarding fraud, corruption, or any suspicious behavior urgently to the Chairman of Executive Committee and the Audit Committee in order to report to the Board of Directors.

7. Mitr Phol People must not neglect or ignore incidents that may involve fraud or corruption regarding the Company. It is their duty to report such incidents to your supervisor or relevant departments to investigate. The identity of the person providing information or lodging a complaint shall be protected and kept confidential throughout the entire investigation process, in line with relevant policies.



8. The person under investigation or the accused shall be treated fairly and with respect to human rights. If the person is found to have engaged in fraud, corruption, or actions that violate the law, rules, and regulations, they shall face disciplinary action as stipulated in company policies or legal action as stated by law.

9. Employees who refuse to engage in fraud or corruption shall receive protection and be treated with justice. They shall not face a demotion or any negative consequences, even though their actions may have caused the company to lose business interests.



10. Regular reviews shall be conducted to ensure the policies are in line with the law, rules and regulations governing business conduct, as well as anti-fraud, and anti-corruption.

11. Communication, training, and education about anti-fraud and anti-corruption policies, as well as other relevant practices, should be carried out regularly, to instill awareness and commitment for employees to carry out their duties with caution and mitigate potential risks of fraud and corruption.

## Definition

**Corruption** means the abuse of authority or any action performed in order to gain advantages or undue benefits either to the organization, oneself and or others. Corruption covers giving and/or accepting bribes, demanding or threatening for benefits, and causing conflicts of interest, whether with government officers, government officials or private entities or others.

**Misappropriation** means any action that leads to improper possession of the Company's assets, or any causes for damage to the Company, loss of property, opportunities, or any other benefits with the intent to seek benefits for oneself and others, which cover both cash and non-cash assets or any unlawful acts.

**Financial statement Fraud** means deviation of various reports in regard to financial information such as financial statements, financial records or non-financial reports, e.g. overall performance, in order to cover up the embezzlement or seek benefits for oneself or others, which results in inaccurate reports of the Company and causes damage to the Company both directly and indirectly.

**Facilitation payment** means any small informal payment to government officers/officials provided solely to ensure that the government officers/officials shall comply with the procedures or to urge them to take actions in a more timely manner, while the procedures do not require their discretion but their legitimate authority concerning any legal rights of juristic persons such as applying for a license, requesting a certificate, and receiving public services, etc. The Company has no policy to make such facilitation payments that may lead to corruption.

**Sponsorship** means providing financial aids, goods, services or other in-kind supports to organizing events, activities, individuals, agencies, associations or any others with the objective of commercial benefits, promotion of business relations and images, including the good reputation of the Company.



**Charitable Contributions** mean providing supports in form of financials, goods, assets, services or other in-kind contributions to other activities, individuals or entities with the objectives of public charity or for public benefits without expecting benefits or anything else in return.

**Political Contributions** mean providing supports in form of financials, resources, services or other in-kind assistances to aid political activities, political groups or any politician or group, either directly or indirectly, such as loans, monetary donation, giving goods or services, advertisement to promote or support, or purchase of tickets to join or finance fund raising events, etc.

**Government officers/officials mean** public servants or local administrative officers with full-time positions or salaries, operators in government agencies or state enterprises, local governors, deputy local governors, assistant to local governors and council members of local administrative organizations, officials under the Local Administration Act, or other legal officials, including committees, sub-committees, employees of government divisions or agencies or of state enterprises, and individuals or groups of persons, which are entitled by law to exercise power or authorized with jurisdiction established in the government system, state enterprises or other state affairs, as well as individuals holding political positions, judges, constitutional courts, officers in independent organizations and the National Anti-Corruption Commission (NACC).

## Examples

1. A local government official informs you that he needs support in the form of computers for use in the office, what should you do?

### Recommendation

It is possible to provide such support. You must first request a proposal outlining the objectives and details from the government official before you can begin the approval process, according to the steps in the delegations of authority manual.

2. You have been contacted by a contractor who is bidding on a project and have been offered benefits in exchange for being selected, what should you do?

### Recommendation

Turn down the offer and explain to the bidder about Mitr Phol's policies, which prevent personnel from accepting any inappropriate benefits and require that the supervisor be notified of such an offer.

# Exercising Political Rights



**Mitr Phol** is politically neutral, complies with relevant laws, and does not show preference for any political party or group. However, Mitr Phol People are encouraged to exercise their political rights and civic duties.

## Guidelines

1. Mitr Phol People have a right to express their personal opinions and engage in political activities outside of working hours and not on behalf of Mitr Phol. They must also refrain from leading others to think that Mitr Phol is involved with or supports any one political party or group.
2. Mitr Phol People must refrain from expressing their personal opinions and engaging in political activities during working hours, at the work place, or while carrying out duties on behalf of Mitr Phol, all of which could lead to conflicts in the work place.
3. Mitr Phol People are not allowed to use Mitr Phol's assets, directly or indirectly, to support any one political party or group.

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## Examples

1. Can Mitr Phol People request personal leave to engage in a political activity?

### Recommendation

Mitr Phol People have a right and freedom under the law to express their political opinion. Therefore, they can request a personal leave to engage in political activities, as long as they do so within a personal capacity. However, they are required to refrain from acting in such a way that may lead others to believe they are acting on behalf of Mitr Phol.

2. A local politician from a political party has asked to use the factory as a venue to announce his party's policies to Mitr Phol employees, what should you do?

### Recommendation

Turn down the request and explain that Mitr Phol is a politically neutral organization and does not allow the use of its premises for any political activity by any political party.

# Guideline of accepting or offering gifts and hospitality



Accepting of offering gifts and hospitality to express good wishes following the customs, traditions, or local cultures may be permissible providing that it is of appropriate value and done in accordance with relevant laws. Mitr Phol does not encourage employees to accept or offer gifts, anything of value, hospitality, or any other benefits that may lead to bribery or motivation to make a wrongful decision or cause a negative impact to Mitr Phol in any way.

## Guidelines

1. Refrain from accepting or offering gifts and hospitality for an individual or department, beyond a normal expression of good wishes, or if the value far exceeds what is considered appropriate or common practice. If the gift is inappropriate or if its value is unclear, it shall be rejected or returned.

2. Mitr Phol People and their families are prohibited from requesting gifts, anything of value, hospitality, or any other benefits, from customers, suppliers, contractors, or any stakeholders of Mitr Phol, as accepting such gifts may motivate one to make a wrongful decision.

3. Offering of gifts, anything of value, hospitality, or any other benefits to external persons or agencies must be in compliance with their respective policies. It must not be an act of bribery or violate any law. Approval must be sought to ensure that the value of the gift is in line with what is stipulated in the delegation of authority. Proof of expense must also be provided.

4. It is the duty of Mitr Phol People to communicate these policies to all relevant stakeholders, namely customers, suppliers, contractors and any other parties relevant to Mitr Phol's business operation. Such communications must be made regularly.

## Definition

**Accepting or offering gifts** mean accepting or offering gifts, anything of value according to customs, traditions, or local cultures, and includes an occasion to express congratulations, gratitude, condolence or any gesture to demonstrate goodwill and good relations with each other.

**Hospitality** means any meals, beverages with food and drink or any service, e.g. shows, sports, events, participation in various recreational activities. The reception costs may include accommodation, transportation fees, entrance fees for site visits or field trips, or other expenses directly related to trading traditions.

## Examples

1. A contractor has offered you a business trip abroad, in which your family are also invited, with all expenses paid for by the contractor, what should you do?

### Recommendation

Turn down the offer as it may influence your decision making involving work. However, if you truly feel that such a trip will be beneficial for your ability to carry out your duty, you may seek approval from your supervisor. However, you must not bring any family members.

2. You are invited to a New Year party at a supplier's company. At the party, there is a lucky draw for all participants. You have won a prize, can you keep it?

### Recommendation

You can keep the prize, provided that the objective of receiving such a gift is due to cultural tradition and the gift does not influence your decision making. However, if the gift is high in value, you should seek advice from your supervisor about an appropriate



# Conflict of Interest



**Mitr Phol** is committed to operating its business with the utmost transparency and accountability, putting the interests of the company and its stakeholders at the forefront. As an Mitr Phol People, you are required to abide by the same commitment and must not abuse your power, directly or indirectly, in order to avoid circumstances in which you are perceived as seeking benefits for yourself, your family, or other individuals, and avoid creating conflicts of interest with Mitr Phol or causing the Company to lose interest in any way.

## Guidelines

1. Mitr Phol People must not engage in any business, or become partners, equity shareholders, directors or executives in the business of partners, customers or competitors of Mitr Phol, or in any business with a conflict of interest with or operations against Mitr Phol. Additionally, for any unavoidable cases, they must disclose and report to the supervisors in writing immediately according to following hierarchy:

- 1) Directors, Consultants, The level of Executive Vice President or equivalent must report to the Chairman of the Board or Chief Executive Officer, depending on cases.
- 2) Employees report to their supervisors.

2. Mitr Phol People must not engage in any activities or transactions that may cause a conflict of interest with Mitr Phol, both directly and indirectly. If it is necessary to perform or participate in such activities or transactions for the benefit of Mitr Phol, they shall disclose all the facts and report to their supervisors in writing, and refrain from executing their duties, including attending any meeting and abstaining from voting for the sake of fair operations and decision-making.

3. Recruitment of new personnel, who are relatives or any other persons related to Mitr Phol personnel, must be transparent and fair to those with equivalent qualifications. Mitr Phol personnel must not intervene in any form.

4. Mitr Phol People who are on duty or after termination of employment must not seek benefits from the information and must not disclose the confidential information of Mitr Phol to anyone, whether financial information, Operational information, business information, strategic planning information, or any other information in all forms attained by their duties and responsibilities.

5. Mitr Phol People must not use their work time to seek their own benefit by performing other duties. If it is necessary to perform other work to provide supplementary income or for other purposes outside of office hours, the work you engage in must meet these criteria:

5.1 They must not violate applicable laws or common decency

5.2 They must not present conflicts of interest with Mitr Phol

5.3 They must not have a negative impact on Mitr Phol's reputation or business operations

5.4 They must not involve utilizing Mitr Phol's confidential information

5.5 They must not interfere with your ability to carry out your duties for Mitr Phol

6. Mitr Phol People, relatives or other related persons are prohibited from using their influence or authority to seek personal benefits in any forms from stakeholders.

7. Supervisors are responsible for reviewing disclosure reports of transactions that may contradict or are in conflict with the interests of Mitr Phol's or their subordinates thoroughly. In cases that any subordinates are found with conflicting or overlapping interests with Mitr Phol, any relevant and supervisory tasks must not be assigned to the subordinates in order to prevent them from abusing the authorized influence or power and causing damage or defamation to Mitr Phol.

## Definition

**Conflict of interest** means performing duties that must yield outcomes or benefits in accordance with the Company's objectives, but instead benefiting oneself, relatives or any other persons, which compromise the interests of the Company, either directly or indirectly.



## Examples

1. A person you know who works at Mitr Phol's competitor firm would like to exchange and share ideas that will help improve his organization, what should you do?

### Recommendation

Exchanging and sharing ideas can be done. However, you must ensure that the information you share is publicly available and does not contain company secrets or business sensitive information.

2. If you wish to have a stake in a company that is either a customer of Mitr Phol or conducts business with Mitr Phol, can you do it?

### Recommendation

You can own a stake in such companies. However, if Mitr Phol engages in business with such a company, you must not be involved in the decision making process and shall not disclose any information about Mitr Phol that will benefit that company.



# Responsibility for Information and Assets

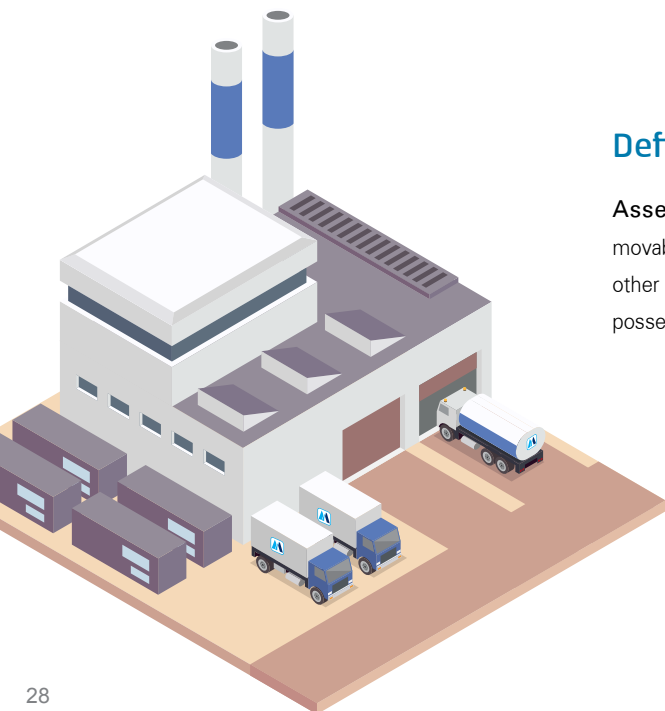


# 6.1 Protection, usage, and preservation of company assets

**Mitr Phol** believes in the efficient use of assets to create value. Mitr Phol People are encouraged to help protect company assets from damage, loss, or inappropriate usage, which includes using company assets for personal gain or for the benefit of others.

## Guidelines

1. Assets shall be used efficiently to create value and benefits for Mitr Phol.
2. Mitr Phol People shall take care of and protect Mitr Phol's assets from loss or damage.
3. Mitr Phol People shall not misuse company assets or use them in ways that violate the law, policies or relevant guidelines of usage issued by Mitr Phol.



## Definition

**Assets** refer to real estate, movable properties, resources, or any other types of assets Mitr Phol owns, possesses, or has the rights over.

## Examples

1. If you find office equipment, machinery, or spare parts that are no longer operational but are kept in your department, what should you do?

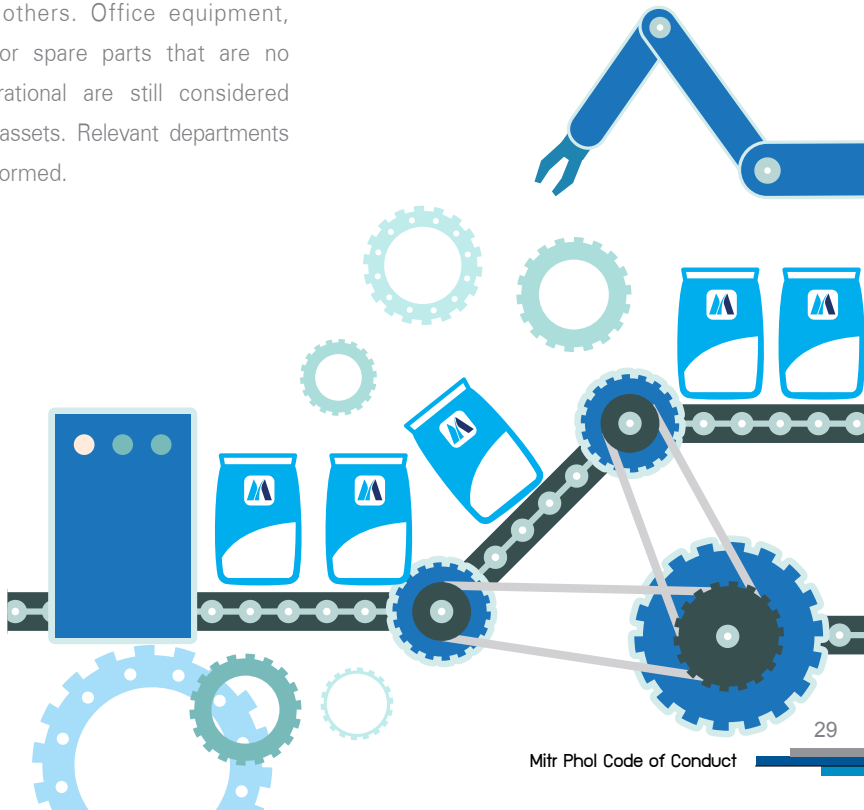
### Recommendation

Your department is responsible for taking care of and utilizing company assets in an efficient manner. Assets must not be used for one's own benefits or for the benefit of others. Office equipment, machinery or spare parts that are no longer operational are still considered Mittr Phol's assets. Relevant departments must be informed.

2. If you find that your co-worker is using a company-issued computer for his own business, what should you do?

### Recommendation

You should gently remind him/her about misusing company assets, or consider reporting the usage to your supervisor. Mittr Phol People are to use company assets only for the company's benefits.



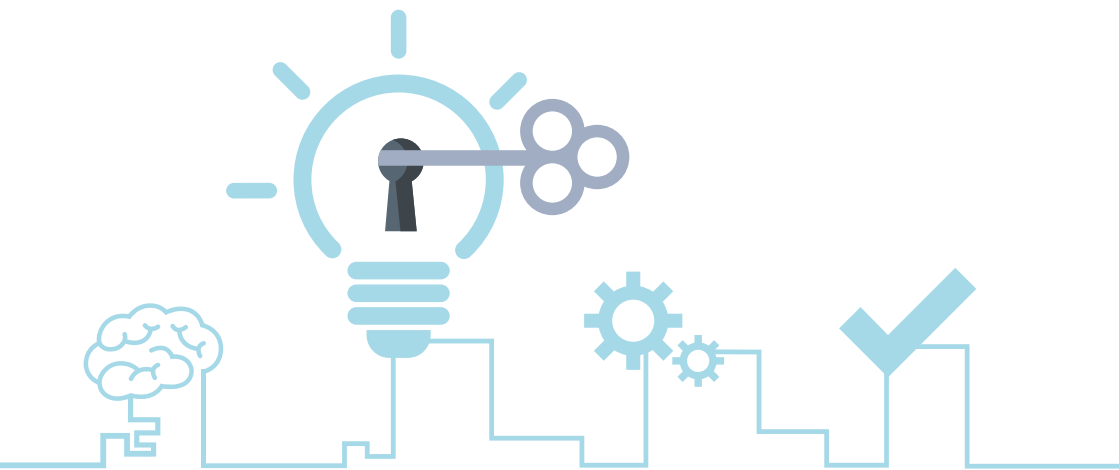
## 6.2 Usage and protection of intellectual property rights

**Mitr Phol People** are responsible for protecting company's intellectual property from being disclosed without authority or being used for personal gain. Employees are also to respect and not infringe upon others' intellectual property rights. Intellectual property is valuable, which is why Mitr Phol encourages its employees to create innovations and intellectual property that bring about benefits.

### Guidelines

1. You are to ensure that Mitr Phol's intellectual property is not violated, disclosed, copied, modified or misused, without express authority.
2. You are to respect the intellectual property of others and refrain from engaging in any actions that may violate the intellectual property rights of others.
3. You are to thoroughly inspect the assets or work you use or adopt at Mitr Phol, to ensure that there are no violations of intellectual property rights.
4. When entering into a legally binding contract, agreements regarding intellectual property rights should be clearly expressed to prevent misappropriation or infringement in the future. If in doubt, please seek advice from your supervisor or the Legal Office.
5. Works created by Mitr Phol People shall remain the intellectual property of the personnel. However, if such works or research utilize data or resources belonging to or commissioned by Mitr Phol, such works shall be considered the intellectual property of Mitr Phol. Any compensation from such works shall also be given to Mitr Phol.
6. If you become aware of any actions that are an infringement upon intellectual property rights (or may lead to an infringement), or actions that may cause a dispute regarding intellectual property rights for Mitr Phol or others, you must report these actions to your supervisor or relevant departments.





## Examples

1. You want to use a computer software that is not included in the basic package and would like to purchase and install the software on your company issued computer, can you do so?

### Recommendation

No you cannot. Installation of computer software on company-issued computers can only be carried out by the Information Technology Department. Such software must also be copyright versions so as to avoid intellectual property rights infringements and legal issues. If you wish to install or use computer software that was not included in the basic package, you can seek advice from the Information Technology Department.

2. Your department has hired an external company to organize an event. The supplier designs a logo, cartoon characters or symbols to use for this event. Who has the right over these design creations?

### Recommendation

If the contract does not clearly state agreements on intellectual property rights, all design creations are considered the intellectual property of the designer. You may consult the Legal Office to draft a clause in the contract regarding intellectual property rights before the hiring process and drafting of the contract.

## 6.3 Data protection and usage

**Data** is important and all Mitr Phol People must use it with care. Storing, protecting and managing data must be carried out in line with Mitr Phol's guidelines, measures and processes, to ensure data is used efficiently, accurately and safely, especially for confidential data. Mitr Phol People are encouraged to respect individual rights and refrain from infringing on data belonging to all stakeholder groups. It is considered your duty to protect data according to your job position in order to prevent leakage, loss, unauthorized disclosures or transfer of data, or any illegal acts.

### Guidelines

1. Mitr Phol People are to store, protect and manage documents or data in your care with caution and in a manner that is in line with Mitr Phol's guidelines, measures and processes, as well as the law.
2. Mitr Phol People are to take care of confidential documents and data by clearly setting accountable persons and data access levels including access rights, modification rights, or rights to delete data. You must ensure that data storage and access are secure, and that confidential data under your care will not be distributed or transferred to unauthorized personnel.
3. Using data, documents or reports of Mitr Phol must only be authorized according to your responsibilities and duties. Modifying, changing or distributing company data under any circumstances must be approved by an authorized person as per company policy.
4. Mitr Phol People shall not abuse your authorized access to data to seek inappropriate benefits for yourself and others.
5. Mitr Phol People shall respect personal rights and refrain from violating the personal data of stakeholders under your possession. Disclosing or transferring of data must be done when it is required by your duty and must comply with the law.



## Examples

1. You would like to reuse a piece of paper that's been used on one side. Can you do so?

### Recommendation

You can. However, you must check to make sure that the paper does not contain any confidential information. Once you no longer want to use the paper, it must be properly destroyed.

2. You work in the Human Resources Department. A member of company management has asked you to send him/her data about remuneration packages of employees in another department. What should you do?

### Recommendation

You are not allowed to disclose such data, as it is considered confidential and cannot be passed on to an unauthorized person. Such data must be safely and properly stored. You must notify the member of company management who made the request and inform him/her to request the data from the supervisors in that particular department.



## 6.4 Using and caring for computers and information technology systems

**Mitr Phol** uses computer and information technology systems efficiently and safely. According to the information technology policy, Mitr Phol People must use IT systems according to their rights, promote proper care to avoid damage and loss, and prevent intellectual property violations or unauthorized usage.

### Guidelines

1. Mitr Phol People must use computers and information technology systems, as well as data within the systems, according to your rights and responsibilities for the benefits of Mitr Phol.

2. Mitr Phol People shall protect data and your password for accessing the system from unauthorized usage. You shall also avoid accessing the system using others' rights, unless appointed and authorized to do so by the owner, to carry out your duties or comply with the law.

3. Mitr Phol People shall avoid opening files from unknown sources, accessing unsecure websites, and using accessories that may be infected with a computer virus or contain other dangerous malware.

4. Mitr Phol People shall avoid installing, modifying or configuring the settings of any computer program by yourself. You shall not install any computer accessories except for Mitr Phol's standard accessories. If you require assistance or experience an error with your computer, contact the Information Technology Department.

5. Mitr Phol People shall not use your computer and the information technology system to access, distribute or transfer information that is defamatory, unlawful, unethical, threatening national security and religion, infringing upon others' rights, or damaging to the image and reputation of Mitr Phol.

6. All electronic communications are considered Mitr Phol's assets. You shall exercise discretion and care when using and disclosing information.

7. Mitr Phol People shall respect and refrain from violating other's intellectual property rights by using copyrighted computer programs. You must check the copyrights of the software, programs, and systems you are using or plan to use at Mitr Phol to minimize the chances of infringing upon the intellectual property rights of others.

## Examples

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1. If you receive an email from an external organization or unsecure website containing an attachment and a link to a website. What should you do?



## Recommendation

You should not open the attachment or click on the link in the email if you are unsure of the source or if the source is unclear, in order to prevent any threats to Mitr Phol's system, software or internal data.



2. A colleague would like to borrow your computer for an intern to use on a day you are on leave. Can you lend it?

## Recommendation

No. Mitr Phol People must not allow others to use their computer and account information, in order to prevent unauthorized access and damage to Mitr Phol's data. If it is necessary to allow others or external parties to use your computer, you must seek advice from your supervisor and the Information Technology Department to obtain access rights.

## 6.5 Information disclosure and communication

**Disclosing information** and communicating about Mitr Phol to internal and external parties in any form, including in writing, verbally or at a press conference, must be done appropriately, clearly, transparently, and in line with Mitr Phol's policies and relevant laws.

### Guidelines

1. Announcing or disclosing information about the company's business operations or information that may affect Mitr Phol's business to the media and external parties must only be done by the Chief Executive Officer and President or authorized spokespersons. Such actions shall comply with company policy.

2. Disclosing important or internal information that has not been made public must be done only by authorized spokespersons, and is to be done with extreme discretion, accuracy, completeness, and on the basis of the truth.

3. The Corporate Communications Department is responsible for disclosing information to the media. Relevant departments must provide supporting information that has been checked for factual accuracy.

4. In disclosing other information within your rights and responsibilities, you shall disclose factually accurate information and refrain from causing any misunderstandings. Disclosing information must not interfere with your duties or responsibilities.

5. Disclosing information and expressing personal opinions on social media or other types of media shall be done with extreme discretion, and you must clearly state that your comments are your own personal opinion.

6. If you encounter any information or references made about Mitr Phol that are appropriate and may affect the company's image and reputation, you must notify a relevant department or your supervisor immediately.

## Examples

1. Your friend sees a piece of news in the newspaper about waste water leakage from your plant and asks you about the incident. What should you do?

### Recommendation

You can answer your friend based on the facts that have already been made public. However, you are not allowed to disclose other information, as doing so can only be done by authorized spokespersons. If you have been authorized to do so, you may only disclose information about topics for which you're authorized to discuss.

2. A supplier who's bidding for a project has a friendly relationship with you, as he/ she has worked with Mitr Phol for a long time. The supplier has found out that you're in the procurement committee and asks you about the likelihood of him/ her winning the bid before the bidding result has been announced. What should you do?

### Recommendation

You cannot disclose any details, as bidding information is considered confidential. You may only disclose such information to all bidders in a fair and just manner.



# Responsibilities to Stakeholders





# 7.1 Treatment of shareholders

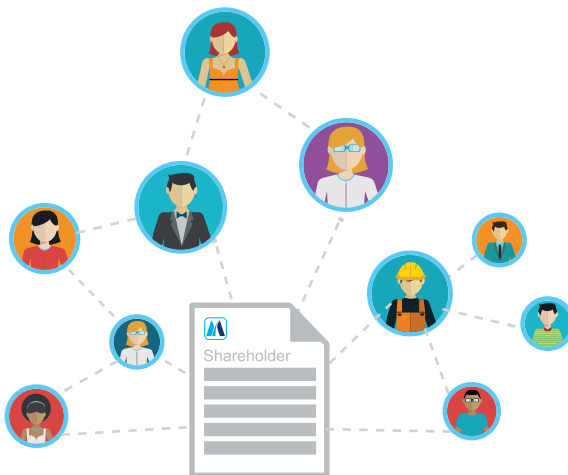
**Mitr Phol** strives to foster business growth to bring added value to shareholders in a sustainable and equal manner.

## Guidelines

1. Mitr Phol People are required to contribute to business growth to the best of their ability and capabilities. They shall also operate with care and on the basis of honesty, transparency, and justice for the equal benefit of all shareholders. Mitr Phol People shall not abuse their power and responsibilities to seek personal gains or benefits for friends, or engage in any action that may lead to a conflict of interest with Mitr Phol.

2. Mitr Phol will disclose to shareholders essential information about the company's business performance, financial and accounting status—including information about both positive and negative future trends—based on probability, provided with necessary supporting information and reasoning. The information must be complete, factual and current.

3. All shareholders shall be respected and treated equally. They shall have access to complete and necessary information, obtained through the appropriate channels.



## Examples

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1. During a shareholder meeting, a shareholder asks for clarification about an investment project as he/she has received information that conflicts with what has been provided in the report. What should you do?

### Recommendation

Listen to the information provided by the shareholder and consider it seriously. You shall provide and clarify about relevant information completely and factually, including current information and probable future trends.

2. A shareholder mentions to you that he rarely receives news and information directly from Mitr Phol, but has received information from other shareholders. What should you do?

### Recommendation

Rectify the problem immediately and review the appropriate communication channels for shareholders. Shareholders must have equal access to Mitr Phol's information via communication channels that they can access.



## 7.2 Treatment of Employees

**Mitr Phol** fully realizes the value of human capital and their contribution to success and fulfilling the company's mission. Therefore, the company places a great deal of importance on recruitment, employee remuneration, fair performance evaluations, career and capability development opportunities, welfare, and respect for human rights and dignity. Mitr Phol has adopted a zero-tolerance principle towards sexual harassment and non-sexual harassment and all forms of discrimination. In order to ensure Mitr Phol people are happy and proud of being a part of the company.

### Guidelines

1. Mitr Phol People are entitled to equal treatment and respect to human rights and dignity, regardless of their ethnicity, religion, beliefs, gender, age, background, disability, education, or any other statuses that are not relevant with their ability to perform their duties.
2. Mitr Phol People shall not violate or threaten others physically and emotionally through actions, words or expressions of any kind.
3. Fair remuneration must be ensured, based on the condition and scope of responsibilities, personal performance, and Mitr Phol's ability to pay such remuneration.
4. Recruitment, selection, evaluation, promotion, relocation, rewards and punishment of any Mitr Phol people must be carried out honestly and fairly, based on the knowledge, capabilities and skills required for the job role.
5. The company encourages training and capability development in order to improve work efficiency and to provide equal opportunities for career advancement in an equal and fair manner.
6. The company shall provide a safe working environment for Mitr Phol people, as well as appropriate surveillance measures both in normal circumstances and in times of risky situations such as civil disturbances, natural disasters, etc.

7. The company shall protect personal information under its care without disclosing such information, except if it is part of a normal operation, has been authorized by the information owner, or is required by law.

8. The company shall avoid any actions that may threaten job security or bring pressure upon employees unfairly.

9. Mitr Phol People are encouraged and given opportunities to express their opinions and make suggestions that help to improve efficiency and foster healthy working relationships. Such opinions and suggestions shall be taken seriously. Appropriate actions or resolutions shall be made for the interest of all.

10. The company shall strictly comply with the laws, rules, regulations, and principles relating to human resources. Mitr Phol does not support unlawful actions.

11. Complaints about alleged unfair treatment can be lodged through channels and processes stipulated by the company.



## Examples

1. During a meeting between different departments, you have an idea about how to improve the working processes that will make working interdepartmentally more convenient and faster. You would like to suggest your idea at the meeting. Can you do so?

### Recommendation

You can. Mitr Phol supports and encourages equal participation and opportunities for all employees to express their ideas and suggestions for improving efficiency and promoting the common interest. Ideas and suggestions are taken seriously.

2. If you find your supervisor engaging in discrimination and treating employees unfairly, what should you do?

### Recommendation

Lodge a complaint via the channels and processes stipulated in the Mitr Phol Code of Conduct to launch an investigation, implement preventative measures, and resolve the problems.



## 7.3 Treatment of Customers

**Mitr Phol** strives to achieve high customer satisfaction on the basis of doing business fairly. The company also seeks ways in which it can improve efficiency, bring about benefits, and cater to customer demands continuously and sustainably.

### Guidelines

1. Deliver products and services that are on par with international standards, that meet or exceed customer expectations, and are at fair prices.
2. Provide honest information about products and services in a timely manner so as to avoid misunderstandings about the quantity, quality, safety, sales and service conditions, or other terms and conditions.
3. Honor contracts or conditions that have been agreed upon with customers. In cases in which certain terms and conditions cannot be met, the customer shall be notified immediately so that resolutions can be agreed upon by both parties.
4. Customers must be treated with politeness, genuineness, and efficiency. Mitr Phol strives to be trusted by its customers.
5. Efficiently provide customers with recommendations or advice about product qualities and usage instructions, as well as services.
6. Customer information must be kept confidential and managed in a systematic and safe manner. Customer information must not be misused for personal gain or the benefits of others.
7. Processes and channels for customer complaints and suggestions about products and services must be established to ensure timely responses and resolutions.

## Examples

1. A change in the quality of raw materials is required so that the product better serves the needs of customers, but such a change increases the cost and forces you to increase the product price. What should you do?

### Recommendation

The person responsible must notify the customer in advance and provide him/her with accurate and complete information so that the customer understands that the increase in raw material costs has made it necessary to increase the product price. The customer can then make a purchasing decision in the future.

2. An external individual offers you money in exchange for the data of customers under your care. What should you do?

### Recommendation

You shall not release customer information to an external individual or unauthorized person. You are required to protect customer data in line with the Treatment of Customers policy. The incident must be reported to your supervisor.



## 7.4 Treatment of Suppliers and Creditors

**Mitr Phol** is committed to treating suppliers and creditors on the basis of equality, transparency and fairness. Situations or actions that may cause a conflict of interest should be avoided. Contracts and agreements shall be honored and upheld to ensure strong business relationships.

### Guidelines

1. Remain impartial with all suppliers and creditors. Mitr Phol People shall not ask for or accept improper offers of benefits. Should you encounter or learn of an incident in which an offer or acceptance of benefits has been made, you must disclose this information to the supplier or relevant officers immediately to find resolutions promptly and fairly.
2. Accurate and complete information must be provided for all suppliers or creditors equally and fairly to ensure a level playing field.
3. Contracts must be fair for all parties and compliant with relevant laws, rules and regulations, without taking advantage of any party and with an aim to bring the utmost benefits to Mitr Phol.
4. Terms and conditions of a contract must be strictly honored and complied with. If you are unable to fulfill any of the agreements, responsible departments must inform the supplier or creditor and work together to prevent potential damage.



## Examples

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1. A supplier offers an all-expenses paid trip to the beach for you and your family. Can you accept the offer?

### Recommendation

You must turn down any offers of benefits from suppliers and notify your supervisor, as such offers may impact your decision making, and lead to the unfair treatment of other suppliers.

2. Your direct report comes to you for advice about amending a clause in a contract between Mitr Phol and a supplier that will lead to the better protection of Mitr Phol's interest. The amendments are minor and do not need to be communicated to the supplier. What should you do?

### Recommendation

You must inform your direct report that this cannot be done, as agreements and contracts made with suppliers or creditors must be honest, transparent, and fair for both parties. Both parties must agree to the conditions before the contract is signed.



## 7.5 Treatment of Competitors

**Mitr Phol** treats competitors with honesty and fairness within the framework of Thailand's Trade Competition Act and rules of business competition. The company does not violate or seek trade secrets using unethical means to acquire a competitive edge.

### Guidelines

1. Compete in trade with honesty and ethics within the framework of healthy business competition.
2. Refrain from seeking competitors' trade secrets using unlawful and unethical means.
3. Refrain from tarnishing the reputation of competitors by wrongful accusations or defamation.
4. Support and promote free trade. Avoid making agreements with a competitor that may lead to unfair trade competition.

### Examples

1. A customer asks you to compare the differences between Mitr Phol products and the products of a competitor, and asks which ones are superior. How should you answer that question?

#### Recommendation

You shall answer truthfully about Mitr Phol products and refrain from defaming or providing untrue information about the competitor's products to avoid unfair trade competition.

2. Your direct report seeks your advice about a store manager who has offered to display Mitr Phol advertisements more prominently than those of the competitors. The store manager has also promised to help promote Mitr Phol products more, in exchange for a sum of money. What should you do?

#### Recommendation

You must not take up the offer. Explain to your direct report that Mitr Phol supports and promotes fair business competition and avoids entering into deals that may lead to unfair business competition.

# Responsibility to Communities and Society



**Mitr Phol** believes in the philosophy “Grow Together”. The company is dedicated to growing its business alongside community and social developments, which will lead to mutual and sustainable growth.

## Guidelines

1. Operate the business while keeping in mind the surrounding communities and society. Promote a better quality of life, an awareness of environmental conservation and the efficient use of natural resources.
2. Comply with the laws and regulations of local administrative organizations. Cooperate with government agencies and communities, and drive the company’s own initiatives, for the continued protection of the environment.
3. Manage and control waste throughout the production process, from raw material sourcing, manufacturing and waste management, through to delivering socially and environmentally friendly products and services that are also safe and of high quality.
4. Use factually accurate and complete information to communicate with and foster an understanding within local communities and society at large. Openly listen to opinions and suggestions so that preventative measures and resolutions can be made for any potential impacts.
5. Promote community activities and social development to improve quality of life and ensure self-sufficiency and sustainable growth.

## Examples

1. A member of the community comes to you with suggestions about how to improve the environment around the factory. What should you do?

### Recommendation

Openly listen to the opinions and suggestions from the community. Present them to your supervisor or related parties to analyze and drive appropriate actions.

2. A supplier has offered to sell a piece of machinery to you. It is a new brand and comes with a promotional discount, which will help to save the company money. However, you find that the machine's operating manual does not adequately provide information about waste management. The machine's manufacturer is also unable to provide additional information. What should you do?

### Recommendation

Do not purchase the machine, as there is not adequate and clear information. It may lead to an impact on the living conditions of surrounding communities.



# Responsibility for Safety, Occupational Health and The Environment



**Mitr Phol** places great importance on the safety and occupational health of Mitr Phol People and local communities, as well as the environment. The company strives to weave these values into the fabric of the operations and way of life.

## Guidelines

1. Strictly comply with laws, rules, regulations, policies and guidelines that govern safety, occupational health and the environment. Abide by relevant international treaties to prevent or minimize potential impact.

2. Ensure the work environment is safe for Mitr Phol People and their assets, as well as for stakeholders.

3. Assess risks both before and during operation in terms of the readiness of Mitr Phol People and the work environment to prevent threats to the safety of people, assets and the environment. The risk assessment helps to properly and efficiently plan and prepare preventive measures.

4. Supervisors must act as role models and clearly communicate policies, regulations and guidelines about safety, occupational health and the environment to their direct reports and related persons. Supervisors are also responsible for ensuring such policies are strictly implemented.

5. If you have been entrusted to perform work that is dangerous in nature, are unsure of your own safety, or fear that certain actions may cause an impact on the environment, you must immediately stop or delay such actions, then seek advice from your supervisors or other responsible persons.

6. Mitr Phol People shall be watchful and cautious of any irregularities or malfunctions with machinery, equipment or the work place, as well as behaviors that do not comply with safety, occupational health and the environment standards. If you observe risks that may cause an impact on the safety, health, assets or the environment, operations must be halted temporarily. You co-workers must be informed. You must also report the incident to your supervisor or a person responsible to resolve the problem immediately.

7. Commitment to environmental conservation by utilizing natural resources efficiently with minimal impact on communities and the environment.

8. Foster an awareness and consciousness within Mitr Phol People about their own safety, occupational health and the environment, as well as those of their colleagues and other stakeholders, for the benefits of communities and society at large.

## Examples

1. You happen to hear that the community surrounding the factory has been impacted by waste water leakage but is not aware of channels through which they can communicate the problem to the factory. What should you do?

### Recommendation

You must report the fact to your supervisor or related department to inspect the problem in the community and carry out an investigation to fix the issue as quickly as possible. Communication must be made to those impacted by the problem so that they are aware of the progress being made.

2. You find a co-worker operating a machine without wearing appropriate protective equipment as stipulated in the policy. The co-worker tells you the necessary gear and equipment was unavailable at the time. What should you do?

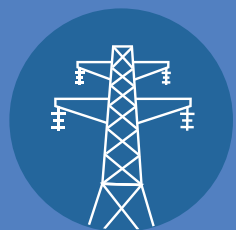
### Recommendation

Inform the co-worker to delay the work and notify their supervisor immediately to acquire appropriate equipment before the operations can resume.





# Responsibility to Consumers



**Mitr Phol** realizes the importance of delivering the highest level of satisfaction to consumers by offering quality and safe products and services at fair prices. The company has a responsibility toward consumers and is committed to continuing to improve in order to more effectively cater the varied needs of consumers.

## Guidelines

1. Deliver high-quality and safe products and services at fair prices and in a responsible way. Strictly comply with laws, rules and regulations in order to earn the trust and confidence of consumers in Mitr Phol's products and services.
2. Strive to develop new products and services, as well as support research and development efforts using innovation and state-of-the-art technology to add value to products and services.
3. Instill an awareness and conscience within Mitr Phol People about their responsibility in delivering quality products and services to consumers in order to effectively cater to their demands.
4. Provide truthful and sufficient information about products and services to allow consumers to make an informed decision. Provide clear and sufficient communication channels for consumers.
5. Departments responsible for receiving complaints and suggestions, and for providing advice to consumers, must carry out their duties fairly. Information must be taken seriously and utilized quickly and accurately to improve or develop products and services that answer the needs of consumers and result in higher satisfaction.



## Examples

1. You see the machine for packing sugar is not functioning properly, resulting in the product net weight being slightly lower than the standard net weight. What should you do?

### Recommendation

Hold the packing process and notify your supervisor immediately. Hold the product distribution process to inspect the products and find solutions. Products that do not meet company standards are not to be sold to consumers.

2. You find a consumer complaint posted on a website regarding the quality of Mitr Phol products. There are several opinions agreeing with the complaint and they show lack of confidence in the product. What should you do?

### Recommendation

Bring the information to your supervisor or the responsible department immediately to take action. Provide truthful and complete information. If the customer's claim is proven to be true, immediate actions must be taken to improve the product and deliver consumer satisfaction.

# Lodging complaints About Mitr Phol Code of Conduct



**Mitr Phol** has stipulated guidelines regarding lodging complaints to give employees the opportunity to provide information or lodge a complaint when they suspect wrongful, corrupt, unlawful, or unethical actions. They can do so by following these steps:

1. Lodge a complaint or provide information through designated channels as per the guidelines stipulated by Mitr Phol regarding lodging complaints.
2. Complaints that are based on false information or that are intended to defame others are in violation of Mitr Phol's policy.
3. Mitr Phol provides protection to the Complainant, the accused, and any others who are involved with the complaint. Protection is also provided for the information and evidence during the investigation process.

## Definition

**Lodging a complaint** covers issues regarding behaviors or actions that violate or are non-compliant with the laws, rules, regulations, measures, good governance policy, and anti-fraud and anti-corruption policy, as well as other relevant policies, principles, and the Mitr Phol Code of Conduct.

**Complainant** refers to a person who sees, suspects, or provides information about behaviors or actions of Mitr Phol People that violate or are non-compliant with the laws, rules, regulations, measures, good governance policy, and anti-fraud and anti-corruption policy, as well as other relevant policies, principles, and the Mitr Phol Code of Conduct.

**The Accused** refers to the person who has been accused of engaging in actions or behaviors that violate or are non-compliant with the laws, rules, regulations, measures, good governance policy, and anti-fraud and anti-corruption policy, as well as other relevant policies, principles, and the Mitr Phol Code of Conduct.





## Process of lodging and handling a complaint

### Complaint Channels

Written and Verbal Complaints:



- Intranet : Mymitrphol
- Website : [www.mitrphol.com/whistleblowing](http://www.mitrphol.com/whistleblowing)



- E-mail : [cg@mitrphol.com](mailto:cg@mitrphol.com)



- Letter
- Other appropriate channels that are convenient for the complainant

\*The complainant may or may not include his/her name and contact channel when lodging a complaint.

### Official Receiving the complaint



- Company Director, Executive, Supervisor
- Corporate Governance Section, Human Resources Group, Internal Audit Office

\*The person receiving the complaint notifies the Internal Audit Office.

## Process

1. **The complainant** lodges a complaint or provides information through a designated channel.
2. **The Corporate Governance Section / Human Resources Group / Internal Audit Office** responses to the complaint and coordinates with the Internal Audit Ofce within 7 business days from the date that the complaint has been received.
3. **The Audit Office** considers the complaint and coordinates with the department involved.  
*In case* of any violation of the work rules, coordination shall be pass on to Human Resources Group.  
*If case* of fraud, corruption or unlawful coordination shall be pass on to Internal Audit Office.
4. **The Department Involved** follow considers and proceed according to the procedure.  
*In case* there is insufcient evidence to proceed with the investigation / not receiving additional information within 90 days, with closing the complaint and coordination with a Corporate Governance Section to returning into notify the end of the process.  
*In case* if there is sufcient evidence to proceed with the investigation follow “the Document of Guideline for the case where the action is with fraudulent intention” and coordination with a Corporate Governance Section to returning into notify the end of the process.
5. **The Corporate Governance Section** informs the investigation result to the complainant within 7 business days, after being notied of the end of the verification process.

**Remark :** If the complainant discloses his/her identity, he/she shall be notified the result.

[illegible]