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(For translation only)

DTGO Manual of Principles of Good Corporate Governance and Code of Business and Social Conduct

Effective from 16th December 2024.



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Section 1: General

1.1 Message from Founder & Chairman, Chairman of the Executive Committee of DTGO Corporation Limited (DTGO)

DTGO upholds integrity and ethics in business operations and social/environmental activities as guided by good corporate governance practices in line with the corporate vision and mission. Our activities are efficient, transparent, and accountable, taking into account the benefits of stakeholders, society, and the environment.

DTGO has outlined a good corporate governance policy, covering business ethics and society, as well as practices in line with good corporate governance practices, as guidelines for executives, FAMZ, and stakeholders. All the policies are aimed at supporting people at large, society, and the environment and upholding moral and ethical values.

Thippaporn Ahriyavraromp
Founder & Chairman
Chairman of the Executive Committee
DTGO Corporation Limited (DTGO)



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1.2 WORDS OF WISDOM

"All our undertakings, to which we devote our intellect, our strength, and our time, must Benefit the people at large, the society we live in, our organization, and all other stakeholders".

Dhanin Chearavanont
Honorary Chairman of Buddharaksa
Foundation

"Success is assured to anyone who adheres to this principle."

Thippaporn Ahriyavraromp
Founder & Chairman
Chairman of the Executive Committee
DTGO Corporation Limited (DTGO)

1.3 VISION

To be a global, evolving, and living organization that fosters a community of smart and good-hearted people who care for society at large

1.4.1 MISSION

- Nurture children in need of a better quality of life
- Conduct business successfully with ethics and integrity
- Be a community full of warmth and happiness
- Be a dependable place for every member
- Foster every community member to live a happy life with ethics and integrity



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1.5 DTGO CORE VALUES

- Honor our words, honor our time (D: DYNAMIC)
- Always be helpful (T: TEAMWORK)
- Good thoughts, good words, good deeds (G: GOODWILL)
- Listen and think positively (O: OPEN-MINDED)

1.6 DTGO MORAL CODE

- 1) Share, be selfless, and help others.
- 2) Don't encroach upon living things.
- 3) Don't steal. Don't covet the property or reputation of others. Don't crave what you don't need.
- 4) Be humble, respect and treat everyone equally.
- 5) Patience, determination, persistence.
- 6) Always seek wisdom.
- 7) Be grateful to your benefactors, the world, all things.
- 8) Maintain good discipline and ethics.
- 9) Live together in unity, peace, happiness and common good.
- 10) Choose your words carefully.
- 11) Be kind to people and all lives.
- 12) Be forgiving and loving
- 13) Always be mindful.
- 14) Understand and Awareness of life's impermanence.



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1.7 DEFINITION

- **DTGO or organization** refers to DTGO Corporation Limited and/or other legal entities controlled by DTGO Corporation Limited's Board of Directors and/or executives.
- **FAMZ** are individuals contracted with DTGO for permanent jobs, tasks with clearly specified periods, or consulting jobs.
- **Moral** means goodness, fairness, and righteousness in one's mind.
- **Ethics** are moral principles that govern a person's behavior
- **Code of Conduct** is a set of rules of DTGO that guide its business and social activities.
- **Individual Rights** are adopting human rights principles and applying them responsibly, taking into account values and impacts on others, society, and the environment.
- **Human rights** are the inviolable rights to equality, dignity, and liberty concerning one's verbal and non-verbal actions, as protected under Thailand's Constitution and international treaties.
- **Corruption** is the act of direct or indirect offering and promises, demanding or receiving money or other gains to and from government officers, government unit, private organizations' officers, private organizations or other individuals in return for their actions or inactions, to acquire new businesses or maintain business gains, unless such act is allowed by law, rules and regulations, and local norms.
- **Intellectual property** is tangible and intangible creations of the human intellect and expertise including computer software, systems, theories, copyrights, patents, trademarks, performances, arts, literature, processes, product innovations, or innovative media.
- **Patent** is the official document granted for the protection of innovations or product designs with legally defined characteristics.

- **Copyright** is the exclusive legal right given to an originator to reproduce, modify, or publish their materials and to authorize others to do the same.
- **Trademark** is a symbol, word, or words legally registered to represent a product of the trademark owner, which is differentiated from other products under others' trademarks.
- **Trade secret** is trade-related information that contains commercial value and is not yet disclosed to the public or to unconnected individuals. A trade secret can be a formula, a process, a design, a format, a method, or collected business data involving products, R&D, technology, procurement, marketing, human resources, accounting information, and so on.
- **Personal data** is data that identifies a person directly or indirectly, such as name, surname, national identification number, date of birth, address, email, telephone number, credit card information, status, and photograph, as defined in the Personal Data Protection Act.
- **Internal Information** is the significant information of DTGO not yet disclosed to the public.
- **Conflict of interest** refers to activities that lead to a clash of the interests of FAMZ, their relatives, or friends with the interests of DTGO. Such conflicts may affect their efficiency and cause prejudice in the workplace.
- **Personal benefits** are any benefits reaped from personal activities, financial benefits, or personal connections.
- **Stakeholders** are parties involved with DTGO such as shareholders, directors, FAMZ, contractual parties, suppliers, creditors, debtors, society, and communities around operating premises, government agencies, government officers, state enterprises, state enterprise employees, private organizations, and private organizations' officers.



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1.8 Guidelines

- 1) All directors and FAMZ must acknowledge, understand, and strictly follow the policies and rules specified in this manual.
- 2) Directors, executives, and supervisors at all levels must take a lead in complying with this manual and ensure FAMZ understand and strictly follow this manual.
- 3) FAMZ must inform DTGO's stakeholders about parts relevant to them in this manual.
- 4) FAMZ must look out for possible violations and must not ignore any violations of or incompliance with laws, regulations as well as policies and rules prescribed in this manual. FAMZ are required to duly report such actions to whistleblowing or complaint-making channels as specified in DTGO's whistleblowing and complaint regulations.
- 5) Violations or failure to follow this manual are considered violations of DTGO's regulations and are liable to disciplinary actions or legal actions if such violations are illegal.
- 6) FAMZ should consult superiors or the Corporate Governance Department when in doubt about compliance with this manual or when in need of advice.
- 7) This manual must be reviewed on an annual basis, to meet possible changes in business circumstances and environment.



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Section 2: Principles of Good Corporate Governance

DTGO realizes the significance of good corporate governance, taking it as a key factor for sustainable development of its business, society, and the environment. The management takes into account morality, transparency, and accountability, aimed at delivering maximum benefits to all stakeholders and the environment.

Guidelines on good corporate governance

2.1 The Right of Shareholders

DTGO gives importance to shareholders' fundamental rights such as the right to buy, sell, and transfer their own shares; the right to profit sharing; the right to complete and equal information; the right to attend annual shareholders' meeting, voice their opinions, appoint or dismiss directors, appoint auditors, and be involved in other issues affecting the company such as dividend allocation and the setting of or changes to the company's memorandum of association and articles of association without violating or infringing other shareholders' rights.

Shareholders are also encouraged to exercise their rights beyond the aforementioned fundamental rights. DTGO has a policy to promote and facilitate the exercise of these rights as follows:

- 1) An annual shareholders meeting shall be held within 4 months from the end of each accounting year. The notice for every annual general meeting may be given to shareholders via registered mail or delivered directly to each shareholder listed in the company's register, at least 7 days before the meeting date. If the meeting is to be held online, notice may be sent via email at least 7 days before meeting date.

For the meeting requiring a special resolution, notice shall be sent at least 14 days in advance with information about the meeting, specifying the date, time, place, or online meeting details, agenda, and important supporting information for shareholders to be informed in advance.

- 2) An appropriate meeting time is allocated, and shareholders are given the opportunity to receive information, exercise their right to express their opinions/recommendations, and ask relevant questions for each agenda item related to the company.
- 3) Meeting minutes are kept accurately and completely for shareholders' scrutiny, by clearly recording the resolutions.
- 4) Shareholders at every meeting are facilitated by orderly, transparent, and efficient operation for them exercise their rights. The meeting venue must be in sufficient size to accommodate all shareholders, be at a convenient location which does not pose obstacles to travel and be properly equipped with communication devices.

2.2 Equitable treatment of shareholders

DTGO realizes the duty of protecting shareholders' benefits and rights so emphasizes equitable treatment. In line with DTGO's policy to disclose information completely, accurately, and transparently, the mechanism against insider trading is in place.

2.3 Treatment of stakeholders

DTGO recognizes the rights of all stakeholders, including shareholders, customers, partners, FAMZ, society, communities, and the environment, business and social partners, socially assisted persons, business operators in the same industry. DTGO conducts its business and societal activities with respect for the rights of stakeholders and treating them fairly, promoting participation, listening to their views and building good relationships, contributing to society and the environment together so that DTGO and stakeholders can jointly create value sustainably. We treat our stakeholders as follows:

2.3.1 Treatment of Shareholders

Guidelines

- 1) Protect shareholders' benefits.
- 2) Ensure equitable treatment to all individual shareholder.

- 3) Fully apply knowledge, capacity, and management skills in operating the business and running the operations with caution, integrity, and transparency.
- 4) Disclose corporate information, operating and financial results, and eligible shareholders' rights completely, accurately, and transparently.

2.3.2 Treatment of Customers

Guidelines

- 1) Follow the contracts, conditions, and agreements that DTGO and customers agree upon with fairness and compliance with law.
- 2) Maintain the confidentiality of the information of customers and do not use it without consent or to benefit you or your associates.
- 3) Deliver quality and standardized products and services and reveal complete, accurate information and do not misstate information about products and services.
- 4) Provide accurate, sufficient, and timely information about products and services.
- 5) Quickly and timely address customer demands and put in place an efficient process and channel on DTGO's website whereby customers can contact the company or file complaints about product and service quality.

2.3.3 Treatment of Partners

Guidelines

- 1) Build up good relationships and treat partners equitably.
- 2) Follow the conditions and agreements that DTGO and partners agree upon.
- 3) Do not demand, receive, or offer illicit gains.
- 4) Collaborate with partners for mutual development and sustainable growth.

- 5) Promote socially and environmentally responsible operations among partners and support relevant actions.
- 6) Maintain the confidentiality of the information of partners and do not use it without consent or to benefit you or your associates.

2.3.4 Treatment of FAMZ

Guidelines

- 1) Comply with relevant laws, rules, and regulations.
- 2) Ensure fair and non-discriminatory candidacy and selection processes, basing decisions on ability and relevant experience for the position's requirements.
- 3) Apply non-discriminatory practices with FAMZ and provide appropriate remuneration and welfare.
- 4) Treat all FAMZ equally by valuing and recognizing the importance of their diversity regardless of age, gender, race, educational level, thoughts, and religious beliefs, or personal views.
- 5) Emphasize the improvement of FAMZ knowledge and ability, promoting the "good and smart" concept and leadership while providing everyone with equal opportunities to learn and explore their own interests.
- 6) Honesty and fairness are applied in the consideration of appointments, transfers, rewards, remuneration, and punishment of FAMZ.
- 7) A positive workplace environment is created to ensure the safety of FAMZ and their property.
- 8) Be equally open to the ideas and recommendations of FAMZ at all levels.

2.3.5 Treatment of Communities, society, and the environment

Guidelines

- 1) Understand the changing context of communities, society, and the environment to accurately analyze relevant issues and challenges, promote participation, and plan for sustainable positive outcomes.
- 2) Encourage and support FAMZ to continuously conduct activities and initiate projects benefiting communities, society, and the environment to instill social and environmental responsibility awareness.
- 3) Promote and support knowledge creation through research and innovation focused on responsibility toward the communities, society and the environment, creating long-term organizational value and sharing this knowledge with stakeholders for sustainable collaborative development.
- 4) Regularly introduce and review policies and practices to prevent potential risks to communities, society, and the environment and assist integrated collaboration and participation across all sectors.

2.3.6 Treatment of Business and social partners

Guidelines

- 1) Follow the agreements struck in line with laws and DTGO's rules.
- 2) Business and social activities undertaken by DTGO and business/social partners must be carried out with integrity, transparency, and respect for relevant ethics.
- 3) Give support and exchange information and knowledge beneficial for business and social activities.
- 4) Do not demand, receive, or offer anything dishonestly from business and social partners.
- 5) Maintain the confidentiality of the information of business and social partners and do not use it without consent or to benefit you or your associates.

2.3.7 Treatment of Recipients of social assistance

Guidelines

- 1) Respect individual rights and avoid violating personal rights.
- 2) Respect and treat socially assisted persons with compassion and sincerity.
- 3) Promote and support recipients of social assistance to find opportunities in an appropriate and moral manner.
- 4) Maintain the confidentiality of the information of recipients of social assistance and don't use it without consent or to benefit you or your associates.

2.3.8 Treatment of Business operators in the same industry

Guidelines

- 1) Promote and develop business and social networks to jointly raise industry standards and care for stakeholders, with public interest as a priority.
- 2) Promote and support the exchange of information and the development of knowledge in various fields that benefit stakeholders and society.

2.4 Information disclosure and transparency

Information disclosure

- 1) The Board of Directors and/or the Executive Committee are tasked to ensure the communication and disclosure of complete, adequate, reliable, and timely financial and non-financial information of DTGO.
- 2) The disclosure of information is in line with laws and regulations. The disclosed information's accuracy and completeness must be verified by responsible persons.

Internal information protection

- 1) All directors and FAMZ must not exploit internal information for their own benefit or the benefit of others.
- 2) All directors and FAMZ must not reveal DTGO's confidential information, customer data or partners' data except when authorized or legally obliged. In that case, the revealed

information must not be exaggerated and cause misunderstanding in significant aspects. The internal information must also be utilized within the scope of assignees' responsibility.

- 3) DTGO protects internal information by granting access according to each person's responsibilities.
- 4) Disclosing internal information is restricted to DTGO's authorized persons.

Communication channels

DTGO discloses information via multiple communication channels including websites, leaflets, newspapers, radio, television, meetings and press conferences, and internal channels like the Intranet platform.

2.5 Responsibilities of Board of Directors/Executive Committee

2.5.1 Board of Directors and/or Executive Committee

1) Structure of Board of Directors and/or Executive Committee

The Board of Directors and/or the Executive Committee comprise an appropriate number of members who are knowledgeable, capable, and experienced enough to drive the organization toward its goals.

2) Role, duties, and responsibilities of Board of Directors and/or Executive Committee

Duties

The Board of Directors and/or the Executive Committee review and approve significant issues related to DTGO's operations, which include vision, mission, strategies, risks, work plan, and budgeting, as well as ensure that operations continue as planned.



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Corporate governance

DTGO emphasizes transparent, righteous, and equitable operations. The DTGO Group Executive Committee initiates the written good corporate governance policy of DTGO, taking part in its formation and endorsing the policy. The committee also determines the written Manual of Principles of Good Corporate Governance and Code of Business and Social Conduct and has it posted on DTGO's publications or website as guidelines for all directors and FAMZ.

Conflict of interest

DTGO shall not to commit any actions that may cause conflicts of interest. The parties connected to transactions showing conflicts of interest or possible conflicts with DTGO must notify the organization about their connections to the transactions, must not take part in the consideration process, and must have no authority to approve the transactions.

Internal control

- 1) To provide a handbook complete with written rules and guidelines that set out operating officers' and executives' scope of responsibilities and authorization over different issues.
- 2) The Audit Committee of DTGO audits DTGO's internal control system, testing the adequacy and efficiency. It is tasked with reviewing the system concerning operations; financial reporting; compliance with laws, rules and regulations; and the implementation of business plans.
- 3) The Internal Audit Unit is in place to monitor DTGO's internal control system. It reports directly to the Audit Committee of DTGO.



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Risk management

The DTGO Group Executive Committee sets up the Risk Management Committee of DTGO to determine risk management policy and guidelines, to put in place the mechanism to mitigate adverse impacts on DTGO's business, and to follow up and evaluate the compliance with risk management framework.

Financial reports

The Board of Directors and/or the Executive Committee takes responsibility for the completeness and accuracy of financial reports. Financial statements must meet the generally accepted Accounting standard and be audited by trustworthy and independent auditors.

3) Role of Chairman of Director and/or Chairman of the Executive Committee

- 1) Lead DTGO's management and operations toward the specified strategy and policy.
- 2) Determine short and long-term business targets in the annual business plan, including target expenditures and long-term strategic plans.
- 3) Promote and strengthen corporate culture, while supporting DTGO's vision and business expansion.
- 4) Closely monitor the management to achieve the targets specified in the business plans.

2.5.2 Sub-committees

The DTGO Group Executive Committee sets up sub-committees to help consider and supervise in the following areas:

1) DTGO Audit Committee

Reviews compliance with laws and DTGO's policy and rules; ensures the financial reporting system's reliability; and assures the internal control and risk management system is adequate, appropriate, and efficient.

2) DTGO Good Corporate Governance Committee

Establishes and reviews DTGO's good corporate governance policy and ensures DTGO's good corporate governance practices are suitable for its business.

3) DTGO Risk Management Committee

Determines the risk management policy and guidelines appropriately and efficiently as well as ensures the risk management system and process can appropriately mitigate adverse impacts on DTGO's business. The committee is also tasked to monitor and evaluate the compliance with risk-management framework.

4) DTGO Corporate Social Contribution Committee

Manages budgets, oversees social activities efficiently, promotes social collaboration by the group's business units; and monitors the progress of activities to reach the goals.

5) DTGO Sustainability Management Committee

Responsible for setting policies, goals, strategies, and driving sustainability action plans and collecting DTGO sustainability performance results, encompassing environmental, social, and governance aspects; preparing a sustainability report to communicate and create understanding, and foster cooperation with stakeholders throughout the value chain; overseeing environmental and ecosystem achievements; and promoting environmental

conservation and reducing environmental impacts arising from business and social activities.

2.5.3 Meeting of Board of Directors and/or Executive Committee

- 1) Set the meeting date, agenda, and quorum for each committee in line with each committee's charter or announcements.
- 2) Directors or members must attend all meetings. In cases of necessary absence, they must inform the chairman or the secretary.
- 3) The executives with knowledge of a particular agenda should be invited to the meeting, to provide additional details necessary for the board and/or committee's consideration.
- 4) The secretary to the board and/or committee must submit explanatory information to directors and/or members prior to the meeting date.
- 5) Directors and/or members with vested interests must report their vested interests in a particular agenda and must not be involved in the discussion, to allow open discussion and independent voting. Their reports shall be included in the board and/or committee's meeting minutes.

2.5.4 Director and executive development

DTGO encourages directors and executives to seek additional knowledge on the duties and responsibilities of directors as well as corporate governance. They are urged to enroll in training courses organized by established organizations like Thai Institute of Directors (IOD) and the Stock Exchange of Thailand, to improve themselves and apply new knowledge in continually improving the operations.



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2.5.5 Board of Directors and Committee's self-evaluation

The Board of Directors and Committee should carry out self-evaluation, designed to match each board and committee appropriately. The results should reflect operational efficiency under good corporate governance principles. The results should also reflect directors or members' performance while recommendations can be applied to further improve the operations.

Section 3: Code of Business and Social conduct

3.1 Respect and compliance with laws and relevant rules and regulations

DTGO will respect and abide by laws and relevant rules and regulations enforced in Thailand and in countries where DTGO operates business or conducts social activities.

Guidelines

- 1) Strictly respect and abide by laws and relevant rules and regulations enforced in Thailand and in countries where DTGO operates business and conducts social activities.
- 2) Avoid supporting offences or incompliances with laws, rules, and regulations and cooperate in reporting relevant clues and information to DTGO as specified in DTGO's whistleblowing and complaint regulations.

3.2 Individual Rights

DTGO values and respects individual rights, respecting everyone's dignity equally and inclusively, without discrimination, and refrains from engaging in or supporting any actions that directly or indirectly violate individual rights.

Guidelines

- 1) Respect individual rights and diversity and practice non-discrimination towards FAMZ and others over differences in origin, nationality, race, skin color, gender, age, physical disability or impairment, beliefs, political views, social and marital status.
- 2) Respect the rights and freedoms of individuals and treat everyone equitably.
- 3) Do not participate or be involved in the use of illegal labor, forced labor or child labor, slave labor, including physical punishment, coercion, confinement, intimidation, harassment, physical and verbal abuse, humiliation, human trafficking, or any form of violence, whether direct or indirect.
- 4) Treat FAMZ and others with politeness and respect for human dignity and each other.

- 5) Give FAMZ equal opportunities to develop knowledge, skills, and potential in various areas for career advancement and encourage FAMZ to participate in providing suggestions on matters beneficial to the organization or the public.

3.3 Personal rights

DTGO respects personal rights and others' privacy, which are basic constitutional rights. This includes the rights of family members, honor, reputation, personal life, or personal information. The group will never commit any actions that violate or infringe others' rights.

Guidelines

- 1) Respect and avoid violating the rights of FAMZ, stakeholders, and others as legally required.
- 2) Recognize the need to protect the personal information gathered through business and social activities and refrain from inappropriately exploiting the information or using it against the persons to whom the information belongs.
- 3) Collection, use, disclosure, or transfer of personal data of any person obtained from business operations and social activities can be done only under the specified legal basis and when such act doesn't violate laws. DTGO has issued a privacy notice for those involved to acknowledge and understand about the collection, use, and disclosure of personal information by DTGO.

3.4 Conflict of interest

DTGO requires FAMZ to execute their jobs with integrity and transparency as guided by law and good corporate governance, for the benefits of stakeholders as a whole.

Guidelines

- 1) Do not seek benefits from positions or assigned jobs for personal gain or others' benefits, directly or indirectly.
- 2) Do not act in violation of stakeholders' benefits and avoid taking part or involve with actions that may cause conflicts of interest.

- 3) Do not start a business or hold a directorship or executive position in a business that competes with DTGO as that may cause conflicts of interest. In an unavoidable case, a written report must be submitted to superiors and the Corporate Culture Development department.
- 4) FAMZ must maintain transparency and follow DTGO's rules and procedures when introducing or inviting their family members, relatives or close friends to undertake any transactions involving DTGO. A written report must be submitted to their superiors.

3.5 Anti-fraud and corruption

DTGO is against all forms of direct and indirect fraud and corruption and this code covers all business units. DTGO also encourages all FAMZ to recognize the importance of this and be aware of frauds and corruption.

Guidelines

- 1) DTGO upholds transparency and accountability in undertaking business and social activities, acting in accordance with relevant laws, rules and regulations.
- 2) Operate with integrity and ensure zero fraud and corruption.
- 3) Follow corruption-related laws, policies, and measures and avoid all forms of fraud and bribery, directly or indirectly.
- 4) Pay attention to remarks or incidents showing possible fraud and corruption; report the superiors or responsible officers or file the information to channels specified in the whistleblowing and complaint regulations; and cooperate in fact-finding or other relevant process.

3.6 Gifts and Entertainment

The value of gifts, benefits and entertainment involving DTGO's customers, partners, business representatives, government agencies, government officers, private organizations, and private organizations' officers must be appropriate and not influence one's decisions. Such giving and receiving must be in line with laws and DTGO's regulations.

Guidelines

- 1) Do not give any gifts or benefits to customers, partners, business representatives, government agencies, government officers, private organizations, and private organizations' officers if these will influence their decisions. Giving gifts, of an appropriate value, is allowed only when traditionally permitted or to promote sales and must follow DTGO's regulations on giving and receiving gifts, benefits, and entertainment.
- 2) Do not accept any gifts or benefits from customers, partners, business representatives, government agencies, government officers, private organizations, and private organizations' officers, given to the individual as a DTGO representative or as a personal gift. If unable to decline a gift or other benefits, because in this circumstance offering and accepting a gift or other benefits is in accordance with tradition, the gift or benefit must be in line with DTGO's regulations on giving and receiving gifts, benefits, and entertainment.
- 3) Hosting and accepting entertainment must be reasonable and transparent, in line with DTGO's regulations on giving and receiving gifts, benefits, and entertainment, and not against the laws.

3.7 Charitable donations and sponsorships

Charitable donations or sponsorship activities, whether in the form of financial assistance or other forms such as providing knowledge or volunteering, can be done as appropriate. Those activities must have clear objectives in accordance with the group's goals or directions and with a transparent process under the legal and ethics framework.

Guidelines

- 1) Charitable donations must have an objective that benefits the public or underprivileged groups, reflecting socially responsible business practices, without being used as a channel to conceal corruption or gain an improper business advantage.
- 2) Sponsorship must be for the clear purpose of promoting business and social activities, building corporate credibility, strengthening business relationships with stakeholders or enhancing the good image of DTGO.
- 3) Charitable donations and sponsorships must be made openly, transparently, and on behalf of the organization only. They should be directed to underprivileged persons or external organizations that are legally established, credible, and can be verified.
- 4) All types of charitable donation and sponsorship activities are subject to approval and disbursement procedures as specified by DTGO.

3.8 Whistleblowing or complaint making

DTGO puts in place a whistleblowing and complaint-making channel for FAMZ and stakeholders who witness illegal actions, actions that may be fraudulent or lead to corruption, and violations of rules and regulations specified in this manual. The channel is also open for alleged harassment or unfair treatment or similar acts.

Guidelines

- 1) The whistleblowing and complaint-making regulation is outlined, putting in place the reporting channel and transparent handling process that covers investigation, interrogation, and penalties.
- 2) Measures to protect whistleblowers and complaint makers including related person are drawn up, to prevent them from danger or unfair treatment. The received information will be kept confidential, accessible only to persons in charge.
- 3) FAMZ are not subjected to demotion, punishment, or negative consequences if they act against fraud or corruption even if such act causes lost opportunities to DTGO's business.
- 4) FAMZ involved in the issues must duly cooperate in the fact-finding investigation or in the process related to the whistleblowing and complaint cases.

3.9 Anti-money laundering and counter-terrorism financing

DTGO is committed to protecting itself from becoming a tool for money laundering, transferring, concealing or disguising the source of assets involved in wrongdoing or financial support for terrorist groups. Therefore, DTGO places great importance on monitoring and safeguarding against such activities, as well as ensuring that financial transactions and assets are recorded accurately and in accordance with the law and related regulations.

Guidelines

- 1) Comply with the law on anti-money laundering and counter-terrorism financing of Thailand and other countries where DTGO conducts business and social activities.
- 2) Do not engage in or support any actions that involve the transfer, concealment, or disguise of the origins of assets obtained unlawfully or related to criminal activities.
- 3) Establish a mechanism to ascertain basic facts and information regarding individuals or juristic persons who are contracting parties, before entering into a transaction or establishing a business relationship.
- 4) Exercise caution when transacting with individuals or juristic persons suspected of violating anti-money laundering laws or providing financial support to terrorist groups. This includes offenses related to drugs, sex, public fraud, gambling, human trafficking, etc.

3.10 Fair competition

DTGO is committed to conducting business correctly and transparently, aiming to treat businesses in the same industry honestly and fairly.

Guidelines

- 1) Strictly respect the rules and follow international principles within the framework of trade competition laws in Thailand and every country in which business is conducted by implementing monitoring and auditing processes to ensure correct and complete compliance with relevant regulations.
- 2) Refrain from any actions that could restrict competition, distort market mechanisms, discourage the operation of other businesses, or create an improper business advantage whether directly or indirectly.

- 3) Promote cooperation among businesses in the same industry for the benefit of consumers and stakeholders.

3.11 Internal control, internal audit, risk management and accounting/financial report

In line with good corporate governance principles, DTGO ensures the internal control and internal audit is efficient and effective and meets internal control standards. In addition, an effective monitoring and evaluation system is in place and regularly reviewed, along with sufficient and appropriate risk management. Meanwhile, the accounting and financial report is complete, reliable, and in line with the law.

3.11.1 Internal control, internal audit and risk management

Guidelines

- 1) Set up the monitoring and internal control system is appropriate to all levels of operation.
- 2) Set up the internal audit department to review the internal control, risk management, and good corporate governance. It reports directly to DTGO Audit Committee.
- 3) Set up the risk management department to formulate the risk management policy and management framework as well as draw up a risk management plan and appropriately monitor and evaluate risk management activities.
- 4) Strictly comply with laws, rules and regulations, orders, and other principles.
- 5) Cooperate in internal audit by providing relevant data, documents, and evidence; avoid concealing, distorting, or falsifying documents; avoid intervening in the auditing procedure.

3.11.2 Accounting/financial report

Guidelines

- 1) Set up the accounting/financial report that meets accounting standards.
- 2) Comply with relevant laws, rules, and regulations enforced in Thailand and/or overseas, so as to achieve an accurate and complete accounting process.
- 3) All accounting records must be accurately and completely accompanied with receipts and other documents, ready for investigation. Such documents must not be falsified.

3.12 Political activities

DTGO respects FAMZ's liberty to political rights and encourages them to exercise their rights as good citizens.

Guidelines

- 1) Exercise political rights as good citizens.
- 2) Join political activities at their own will and on behalf of themselves, but such participation must not breach the laws and DTGO's regulations.
- 3) Avoid actions that block other FAMZ's political expression. Avoid expressing political opinions at workplace or during working hours that may lead to conflicts.

3.13 Information and asset management

All directors and FAMZ are required to protect DTGO's information and assets from damage, loss, and misuse for their own or others' gains. The assets must be efficiently used, only to serve DTGO's business and social activities.

3.13.1 Asset management

Guidelines

- 1) Carefully and frugally use DTGO's tools and equipment for maximum benefits.

- 2) Avoid destroying and damaging DTGO's assets and keep the assets in good condition.
- 3) Do not seek personal gains or help others make personal gains from DTGO's assets.
- 4) Procurement, storage, and disposal must comply with DTGO's regulations.

3.13.2 Information recording, reporting, and storage

Guidelines

- 1) Maintain, store, and protect DTGO's data involving their assignments, ensuring safety and legal compliance.
- 2) Comply with relevant laws, rules, and regulations for accurate and complete accounting and financial records.
- 3) Do not use the information given as part of their assignments for their own gains or others'. Do not reveal the information without permission from DTGO's authorized persons. Do not submit intentionally falsified reports or make false records. Immediate notification to superiors or related business units and rectification is required if incorrect information in a report is spotted.
- 4) Protect DTGO's confidential information, particularly internal information not yet disclosed to unconnected individuals or information that, if released, may harm the organization.
- 5) Use internal information as guided by assigned duties and responsibilities, with information disclosure limited to the organization's authorized personnel.

3.13.3 Information technology management

Guidelines

- 1) DTGO's Information Technology Management must support the relevant goals of business and social activities and comply with laws as well as DTGO's regulations.
- 2) Comply with laws and DTGO's regulations on information technology management. DTGO's Information Technology Management System must be maintained and protected against violators or unauthorized/illegal use. Misuse is prohibited or the organization or other individuals may be harmed.
- 3) Protect and keep information technology management in one's control or under one's responsibility out of reach of those without authorization.
- 4) Do not use technology in a way that could harm the information technology system, such as by installing software without authorization from Internet of Things department, downloading unsafe data from the internet.
- 5) Do not visit illegal or immoral websites, such as those for pornography, gambling, fraud, that may harm the organization.
- 6) Avoid opening emails or links from unreliable external sources that could pose a cybersecurity threat, such as emails with suspicious or unfamiliar sender names or subject lines, or those that are likely to be phishing emails.
- 7) Do not use the organization's information technology system for illegal activities, including the violation of the Computer Crime Act, Copyright Act, Electronic Transactions Act, Personal Data Protection Act, and other relevant laws.
- 8) FAMZ must immediately report any security violations, weaknesses, or irregularities that they encounter in DTGO's information technology systems to their supervisors or Internet of Things department so relevant responsible person can promptly resolve the issue.

3.13.4 Intellectual property

Guidelines

- 1) DTGO is aware that intellectual property must not be breached and FAMZ are urged to complete tasks within the legal context and relevant regulations.
- 2) Respect and do not infringe others' intellectual property by publishing, modifying, and copying for personal gains or others' without permission. Do not commit any acts that violate the intellectual property law. As a preventive measure, verification is required before using others' intellectual property.
- 3) Secure and protect DTGO's intellectual property against infringement.
- 4) Once a director ends his/her tenure or FAMZ's employment status is terminated, they must return all intellectual property like their work, inventions, data, reports, statistics, formula, and programs acquired during their service period to DTGO regardless of storage formats.

3.14 Management of artificial intelligence

Management of artificial intelligence must align with objectives for business operations and social activities in line with the law, ethical principles, as well as DTGO policies, rules, and regulations.

Guidelines

- 1) Strictly comply with various laws, standards, good practices, as well as DTGO's policies, rules, and regulations related to artificial intelligence.
- 2) Use corporate artificial intelligence responsibly, refraining from using such technology for personal gain or wrong purposes, which could cause injustice, discrimination, or harm to organizations and others.

- 3) Data used for the development of artificial intelligence must be obtained legally and mechanisms must be in place to protect privacy and ensure the security of artificial intelligence data. Care must be taken to prevent data under responsibility or supervision from being breached or accessed improperly by unauthorized persons.

3.15 Social and public responsibility

DTGO is committed to sustainable business practices and social responsibility. The organization has therefore formulated a policy to promote and support activities and projects that benefit society, integrating them into the corporate culture. In addition to creating benefits for society in its operations, DTGO supports partner organizations and social networks to expand social outcomes widely.

Guidelines

- 1) Act as a good citizen by helping people and communities according to one's role and capabilities, especially communities surrounding DTGO headquarters or projects.
- 2) Participate in organizing activities for social development and services by DTGO or its partner organizations and social networks, as possible and appropriate, such as education, public health, and the environment.
- 3) Promote and support knowledge creation through research and innovation that focus on social responsibility and long-term value creation for the group and spread this knowledge to stakeholders for sustainable collaborative development.

3.16 Environment

DTGO places importance on and promotes environmental conservation to maintain the abundance of natural resources, ecological balance, and biodiversity, as well as reduce environmental impacts from DTGO's business operations and societal activities. DTGO also aims to continuously improve the efficiency and effectiveness of its environmental management.

Guidelines

- 1) Adhere to and comply with environmental laws and regulations that are the basis for business operations and societal activities and focus on raising standards or requirements to meet or surpass international standards.
- 2) Focus on carefully managing environmental impacts of business operations, from research and innovation processes, product and service design, production and construction, transportation, and other related activities.
- 3) Encourage stakeholders to participate in protecting the environment through cooperation in collaborative societal activities.
- 4) FAMZ should be engaged in the conservation of natural resources and the environment, avoiding actions that negatively impact natural resources, the environment, living things and ecosystems.

3.17 Occupational safety, health, and environment

DTGO emphasizes the safety and health of FAMZ and stakeholders, to reduce risks to health and property and environmental impacts possibly deriving from business and social activities. The emphasis is also aimed at continually enhancing the efficiency and effectiveness of occupational safety, health, and environment management.

Guidelines

- 1) Uphold and comply with laws, policies, requirements, and standards concerning occupational safety and health. Specialized personnel are appointed to handle the organization's occupational safety, health, and environment.
- 2) Maintain workplace environment and equipment, making sure everything is ready to use and safe for FAMZ and stakeholders as well as their property.
- 3) Provide healthcare to FAMZ for their good health.
- 4) Regularly assess the organization's occupational safety and health measures, to formulate improvement strategies and prevent possible accidents.
- 5) Host public relations events and disclose occupational safety and health information, to enhance knowledge and understanding among FAMZ and stakeholders.

- 6) Cooperate and follow the emergency plan in work areas, and put in place the emergency response plan, which includes fire drills and first-aid training, to stand ready for emergency situations.
- 7) FAMZ are required to immediately notify the superiors or responsible units if finding unsafe situations and accidents or foreseeing possible dangers.

3.18 Procurement

Procurement is a crucial process that assures the quality of products and services. DTGO has procurement procedures and guidelines that are based on legal compliance, fairness, transparency, and accountability.

Guidelines

- 1) The procedure must be fair, transparent, and accountable.
- 2) FAMZ must not exploit their positions for personal gain or be involved with procurement from family members such parents, spouses, siblings, and relatives as well as friends.
- 3) DTGO procurement must be from suppliers that show legal compliance, good corporate governance, respect for human rights, and have no involvement with or benefits from illegal labor.
- 4) Partners' information must be kept confidential.

3.19 Marketing communications

DTGO commits to conducting business and social activities with ethics and honesty. Marketing communications must be truthful, use appropriate language and communication channels, and be socially responsible and equitable for all stakeholders.

Guidelines

- 1) Marketing communications must be conducted correctly, creatively, and with social responsibility, without presenting distorted, incomplete, misleading, or

potentially conflicting information on issues such as national institutions, religion, monarchy, politics, beliefs, international relations, views on gender, or matters against morality and good culture.

- 2) Do not violate the intellectual property of others when designing or creating marketing materials, such as content, images, etc.
- 3) Carefully consider the selection of advertising channels and marketing content to prevent inappropriate messages that damage the organization's image.
- 4) Sharing information or personal opinions on social media must not affect the organization and must be responsible and ethical.

3.20 Connected transactions of DTGO's business units

DTGO comprises a number of subsidiaries that strike connected transactions involving, for example, the purchase and disposal of assets, equipment and tools, products and services; financial assistance; and technical and personnel assistance. In entering into such transactions, FAMZ or related persons must honor the laws and regulations in respective countries.

Guidelines

- 1) The connected transactions of DTGO's subsidiaries must be in compliance with laws, rules, and regulations in respective countries.
- 2) Such connected transactions must be appropriately priced and backed up by clear documentation. FAMZ must accurately book the income and expenditure involved, in accordance with relevant laws and regulations.
- 3) The criteria, procedure, and authorization must be thoroughly studied before striking a transaction. When assigned to be involved in a connected transaction, FAMZ must inform superiors about the condition, criteria, and nature of the transaction in detail.
- 4) The assurance is needed that the lawful transactions within DTGO will create mutual benefits and are in line with business or financial strategies.



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3.21 Overseas operations

DTGO's overseas operations, which involve, for instance, the establishment of a company, a joint venture, an office, or a branch or other international transactions, must comply with the laws, rules, and regulations in the respective countries. The environment, culture, and local traditions must also be taken into consideration.

Guidelines

- 1) Study and comply with laws, rules, and regulations of the countries that DTGO will venture into. These include export-import, tax, and international trade laws. DTGO also makes sure that it acts in accordance with local culture, ethics, and traditions; and respects differences in cultures, nationalities, religions, and races.
- 2) Regularly track the amendments of laws and regulations in the countries that DTGO will venture into.