



ADDING VALUE  
IN EVERYTHING  
WE DO

Manual of Principles of Good Corporate Governance and  
Code of Business and Social Conduct  
of DT Group of Companies

Effective from 1<sup>st</sup> March 2019 onwards.



ADDING VALUE  
IN EVERYTHING  
WE DO

CONTENTS	PAGE
<b>Section 1: General</b>	<b>1</b>
1.1 Message from Chairman of the Executive Committee of DT Group of Companies	1
1.2 Words of Wisdom	2
1.3 Vision	2
1.4 Mission	2
1.5 Core Values	2
1.6 Definition	3
1.7 Guidelines	5
<b>Section 2: Principles of Good Corporate Governance</b>	<b>6</b>
2.1 Rights of shareholders	6
2.2 Equitable treatment of shareholders	7
2.3 Responsibilities to stakeholders	9
2.4 Information disclosure and transparency	9
2.5 Responsibilities of Board of Directors/Executive Committee	10
<b>Section 3: Code of Business and Social Conduct</b>	<b>17</b>
3.1 Respect and compliance with laws and relevant rules and regulations	17
3.2 Human rights	17
3.3 Right of privacy	18
3.4 Conflicts of interest	18
3.5 Anti-fraud and corruption	19
3.6 Gifts and entertainment	20
3.7 Whistleblowing and complaint making	21



ADDING VALUE  
IN EVERYTHING  
WE DO

CONTENTS	PAGE
3.8 Internal control, internal audit, risk management, and accounting/financial reports	22
3.9 Political activities	24
3.10 Information and asset handling	24
3.10.1 Asset management	24
3.10.2 Information recording, reporting, and storage	25
3.10.3 Information technology management	25
3.10.4 Intellectual property	26
3.11 Corporate social and public responsibility	26
3.12 Treatment of stakeholders	27
3.12.1 Treatment of shareholders	27
3.12.2 Treatment of organization members	28
3.12.3 Treatment of partners	28
3.12.4 Treatment of customers	29
3.12.5 Treatment of business operators in same industry	29
3.12.6 Treatment of socially assisted persons	30
3.12.7 Treatment of business and social partners	30
3.13 Occupational health, safety, and environment	31
3.14 Procurement	32
3.15 Marketing communications	33
3.16 Connected transactions of DT Group of Companies' business units	33
3.17 Overseas business operations	34



ADDING VALUE  
IN EVERYTHING  
WE DO

## Section 1: General

### 1.1 Message from the Chairman of the Executive Committee of DT Group of Companies

DT Group of Companies 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.

DT Group of Companies 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, organization members, and stakeholders. All the policies are aimed at supporting people at large, society, and the environment and upholding moral and ethical values.

Thippaporn Ahriyavraromp  
The Chairman of the Executive Committee  
DT Group of Companies



ADDING VALUE  
IN EVERYTHING  
WE DO

## 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

CEO, DT Group of Companies (DTGO)

Chairman of the Executive Committee

## 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

## 1.5 CORE VALUES

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



ADDING VALUE  
IN EVERYTHING  
WE DO

## 1.6 Definition

- **DT Group of Companies or organization or DTGO** refers to DTGO Corporation Limited and other legal entities controlled by DTGO Corporation Limited's Board of Directors and/or executives.
- **Organization members** are individuals contracted with DT Group of Companies 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 DT Group of Companies that guide its business and social activities.
- **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.



ADDING VALUE  
IN EVERYTHING  
WE DO

- **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 the data that identifies a person directly or indirectly, which includes name, birthdate, addresses, emails, telephone numbers, credit card numbers, and status.
- **Internal Information** is the significant information of DT Group of Companies not yet disclosed to the public.
- **Conflict of interest** refers to activities that lead to a clash of the interests of organization members, their relatives, or friends with the interests of DT Group of Companies. 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 DT Group of Companies such as shareholders, directors, organization members, 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

## 1.7 Guidelines

1. All directors and organization members 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 organization members understand and strictly follow this manual.
3. Organization members must inform DT Group of Companies' stakeholders about parts relevant to them in this manual.
4. Organization members 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. Organization members are required to duly report such actions to whistleblowing and complaint-making channels as specified in DT Group of Companies' whistleblowing and complaint regulations.
5. Violations or failure to follow this manual are considered violations of DT Group of Companies' regulations and are liable to disciplinary actions or legal actions if such violations are illegal.
6. Organization members should consult superiors or the Corporate Compliance 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.





ADDING VALUE  
IN EVERYTHING  
WE DO

## Section 2: Principles of Good Corporate Governance

DT Group of Companies 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

DT Group of Companies 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. DT Group of Companies has a policy to promote and facilitate the exercise of these rights as follows:

1. Organize the annual shareholders' meeting every year, within 4 months of the end of an accounting year. Shareholders are informed about the date, time, meeting venue, and agenda in advance along with the explanatory information of significant issues. The invitation is published in newspapers at least 7 days prior to the meeting date.
2. Allocate an appropriate meeting period and encourage shareholders to express their opinions/recommendations and ask relevant questions for each agenda item.



ADDING VALUE  
IN EVERYTHING  
WE DO

3. Keep meeting minutes accurate and complete for shareholders' scrutiny, by clearly recording the resolutions.
4. Facilitate shareholders at all meetings. The venue must have enough room for all shareholders, be at a convenient location, and be properly equipped with communication devices.

## 2.2 Equitable treatment of shareholders

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

## 2.3 Duties to stakeholders

DT Group of Companies adheres to the good citizen concept, for all the communities affected by its operations or corporate social responsibility (CSR) activities, with respect and fairness. We are open to feedback and forge good relationship with all stakeholder groups. We join forces in improving society and the environment for the mutual prosperity of DT Group of Companies and stakeholders. We treat our stakeholders as follows:

### 2.3.1 Shareholders

DT Group of Companies emphasizes quality and sustainable growth through honest, righteous, and transparent operations. In place are an appropriate internal control system as well as the disclosure of accurate and complete information, as guided by laws and guidelines on good corporate governance.



ADDING VALUE  
IN EVERYTHING  
WE DO

### **2.3.2 Customers**

DT Group of Companies cares about customers and operates responsibly, delivering quality products and services and being open to their opinions and complaints, which are fully addressed in timely manner for customer satisfaction.

### **2.3.3 Organization members**

DT Group of Companies sees the importance of organization members, who are a key factor for sustainable development of the group's business, society, and the environment. DT Group of Companies thus seeks and retains capable and experienced members who share the core values in being good and smart, to support DT Group of Companies' capacity to benefit society and the environment.

### **2.3.4 Partners**

DT Group of Companies underlines equal and fair treatment of partners, strictly abides by given commitments and promises, and encourages and supports partners' socially and environmentally responsible operations for the mutual sustainable growth of all parties.

### **2.3.5 Business operators in same industry**

DT Group of Companies acknowledges the importance of partnerships and relationships with other businesses operating in the same industry. Assistance, support, and sharing among the businesses will lift individual companies' competitiveness and lead the industry toward better standards and mutual prosperity in a sustainable manner.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 2.3.6 Community, society, and environment

DT Group of Companies focuses on laying down sustainable foundation for communities, society, and the environment, combining the capacity of DT Group of Companies and stakeholders' networks to create valuable and truly beneficial results. Our emphasis is placed on the following areas:

- Improving capacity in various fronts like modernizing the organization in line with social and environmental changes.
- Formulating and regularly reviewing policies and guidelines to prevent risks to communities, society, and the environment and ensuring collaborative activities; and instilling a sense of social and environmental responsibility among organization members.
- Continually encouraging organization members to join and initiate activities that benefit communities, society and the environment.

## 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 DT Group of Companies.
- 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

### Internal information protection

- 1) All directors and organization members must not exploit internal information for their own benefit or the benefit of others.
- 2) All directors and organization members must not reveal DT Group of Companies' 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) DT Group of Companies protects internal information by granting access according to each person's responsibilities.
- 4) Disclosing internal information is restricted to DT Group of Companies' authorized persons.

### Communication channels

DT Group 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 Board of Directors' responsibilities

### 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

## 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 DT Group of Companies' operations, which include vision, mission, strategies, risks, work plan, and budgeting, as well as ensure that operations continue as planned.

### Corporate governance

DT Group of Companies emphasizes transparent, righteous, and equitable operations. The Executive Committee of DT Group of Companies initiates the written good corporate governance policy of DT Group of Companies, 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 DT Group of Companies' publications or website as guidelines for all directors and organization members.

### Conflict of interest

DT Group of Companies 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 DT Group of Companies 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 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 DT Group of Companies audits the group'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 DT Group of Companies' internal control system. It reports directly to the Audit Committee of DT Group of Companies.

### Risk management

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



ADDING VALUE  
IN EVERYTHING  
WE DO

### 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 DT Group of Companies' 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 the group'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 Executive Committee of DT Group of Committee sets up sub-committees to help consider and supervise in the following areas:

#### 1) The Audit Committee of DT Group of Companies

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





ADDING VALUE  
IN EVERYTHING  
WE DO

**2) The Good Corporate Governance Committee of DT Group of Companies**

Establishes and reviews DT Group of Companies' good corporate governance policy and ensures DT Group of Companies' good corporate governance practices are suitable for its business.

**3) The Risk Management Committee of DT Group of Companies**

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 DT Group of Companies' business. The committee is also tasked to monitor and evaluate the compliance with risk-management framework.

**4) The Corporate Social Contribution and Sustainability Committee of DT Group of Companies**

Determines the policy concerning the allocation of budgets from DT Group of Companies' business units; manages budgets; oversees social activities; promotes social collaboration by the group's business units; and monitors the progress of activities to reach the goals.

**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.



ADDING VALUE  
IN EVERYTHING  
WE DO

- 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 detail, 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

DT Group of Companies 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

#### 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

## Section 3: Code of Business and Social conduct

### 3.1 Respect and compliance with laws and relevant rules and regulations

DT Group of Companies will respect and abide by laws and relevant rules and regulations enforced in Thailand and in countries where DT Group of Companies 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 DT Group of Companies 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 DT Group of Companies as specified in DT Group of Companies' whistleblowing and complaint regulations.

### 3.2 Human rights

DT Group of Companies emphasizes and honors human rights principles, taking into account human dignity, liberty, and equality as stipulated in Thai and international laws. DT Group of Companies will not be involved with any actions that violate human rights and will not support activities that breach human rights principles.

#### Guidelines

- 1) Respect human rights and adopt a non-discriminatory practice when dealing with organization members' similarity or difference in terms of race, religion, gender, age, education or marital status.
- 2) Respect personal liberty and rights and give importance to the rights of children and women.
- 3) Avoid forced labor or slavery that involves physical punishment, extortion, detention, threat, offence, human trafficking, or violence, directly or indirectly.



ADDING VALUE  
IN EVERYTHING  
WE DO

- 4) Comply with human rights practices and perform one's duties with respect to human dignity, liberty and equitable treatment of all.
- 5) Treat other organizations' members politely, showing respect to human dignity and their honor.

### 3.3 Personal rights

DT Group of Companies respects personal rights and others' privacy, which is the constitutional basic rights. This concerns the rights of family members, honor, reputation, personal life, or personal information, and so on. The group will never commit any actions that will violate or infringe others' rights.

#### Guidelines

- 1) Respect and avoid violating the lawful rights of organization members, stakeholders, and other individuals.
- 2) Realize 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) Use, reveal, store and transfer the information only when permitted by the persons who own such data and when such act does not violate laws.

### 3.4 Conflict of interest

DT Group of Companies requires organization members 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

- 3) Do not start a business or hold a directorship or executive position in a business that competes with DT Group of Companies as that may cause conflicts of interest. In an unavoidable case, a written report must be submitted to superiors and the organization's member service unit and corporate culture development department.
- 4) Organization members must maintain transparency and follow DT Group of Companies' rules and procedures when introducing or inviting their family members, relatives or close friends to undertake any transactions involving DT Group of Companies. A written report must be submitted to their superiors.

### 3.5 Anti-fraud and corruption

DT Group of Companies is against all forms of direct and indirect fraud and corruption and this code covers all business units. DT Group of Companies also encourages all organization members to recognize the importance of this and be aware of frauds and corruption.

#### Guidelines

- 1) DT Group of Companies 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.6 Gifts and Entertainment

The value of gifts, benefits and entertainment involving DT Group of Companies' 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 DT Group of Companies' 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 DT Group of Companies' 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 DT Group of Companies 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 DT Group of Companies' regulations on giving and receiving gifts, benefits, and entertainment.
- 3) Hosting and accepting entertainment must be reasonable and transparent, in line with DT Group of Companies' regulations on giving and receiving gifts, benefits, and entertainment, and not against the laws.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.7 Whistleblowing or complaint making

DT Group of Companies puts in place a whistleblowing and complaint-making channel for organization members 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) Executives and organization members are not subjected to demotion, punishment, or negative consequences if they act against fraud or corruption even if such act causes lost opportunities to DT Group of Companies' business.
- 4) The organization members involved in the issues must duly cooperate in the fact-finding investigation or in the process related to the whistleblowing and complaint cases.

#### Recipients of whistleblowing cases and complaints

1. Chairman of the Executive Committee of DT Group of Companies
2. Chairman of the Audit Committee of DT Group of Companies
3. Group Chief Executive Officer of DT Group of Companies
4. Head of Internal Audit of DT Group of Companies





ADDING VALUE  
IN EVERYTHING  
WE DO

#### Whistleblowing and complaint-making channel

1. Direct reporting
2. Reporting by phone at Tel. 02-741 914
3. Website: [www.dtgsiam.com/DTGO](http://www.dtgsiam.com/DTGO) Whistleblowing System
4. Internal website: <https://intranet.dtgsiam.com/>
5. E-mail to:
  - 1) Chairman of the Executive Committee of DT Group of Companies  
at e-mail: [whistleblower\\_cm@dtgo.com](mailto:whistleblower_cm@dtgo.com)
  - 2) Chairman of the Audit Committee of DT Group of Companies  
at e-mail: [whistleblower\\_ac@dtgo.com](mailto:whistleblower_ac@dtgo.com)
  - 3) Group Chief Executive Officer of DT Group of Companies  
at e-mail: [whistleblower\\_ceo@dtgo.com](mailto:whistleblower_ceo@dtgo.com)
  - 4) Head of Internal Audit of DT Group of Companies  
at e-mail: [whistleblower\\_ia@dtgo.com](mailto:whistleblower_ia@dtgo.com)
6. By post to the persons mentioned above and sent to this address.  
DTGO CORPORATION LIMITED  
695 Sukhumvit 50, Prakanong  
Klongtoey, Bangkok 10260

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

In line with good corporate governance principles, DT Group of Companies 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.8.1 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 the Audit Committee of DT Group of Companies.
- 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.

### 3.8.2 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.9 Political activities

DT Group of Companies respects organization members' 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 DT Group of Companies' regulations.
- 3) Avoid actions that block other organization members' political expression. Avoid expressing political opinions at workplace or during working hours that may lead to conflicts.

### 3.10 Information and asset management

All directors and organization members are required to protect DT Group of Companies' information and assets from damage, loss, and misuse for their own or others' gains. The assets must be efficiently used, only to serve DT Group of Companies' business and social activities.

#### 3.10.1 Asset management

##### Guidelines

- 1) Carefully and frugally use the organization's tools and equipment for maximum benefits.
- 2) Avoid destroying and damaging the organization's assets and keep the assets in good condition.
- 3) Do not seek personal gains or help others make personal gains from the organization's assets.
- 4) Procurement, storage, and disposal must comply with DT Group of Companies' regulations.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.10.2 Information recording, reporting, and storage

#### Guidelines

- 1) Maintain, store, and protect DT Group of Companies' 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 DT Group of Companies' 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 DT Group of Companies' secret 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.

### 3.10.3 Information technology management

#### Guidelines

DT Group of Companies' Information Technology Management must support the relevant goals of business and social activities and comply with laws as well as DT Group of Companies' regulations.

- 1) Comply with laws and DT Group of Companies' regulations on information technology management. DT Group of Companies' 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

- 2) Protect and keep information technology management in one's control or under one's responsibility out of reach of those without authorization.

#### 3.10.4 Intellectual property

DT Group of Companies is aware that intellectual property must not be breached and organization members are urged to complete tasks within the legal context and relevant regulations.

##### Guidelines

- 1) 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.
- 2) Secure and protect DT Group of Companies' intellectual property against infringement.
- 3) Once a director ends his/her tenure or an organization member'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 DT Group of Companies regardless of storage formats.

#### 3.11 Corporate social and public responsibility

DT Group of Companies adheres to sustainable and socially responsible operations based on the policy to promote and support activities and projects that improve society. The policy is part of the corporate culture. Aside from the in-process approach, DT Group of Companies extends support to partner organizations and social networks to widen the social results.



ADDING VALUE  
IN EVERYTHING  
WE DO

### Guidelines

- 1) Build the corporate culture whereby organization members intuitively take into account the majority's benefits while undertaking any DT Group of Companies activities.
- 2) Be a good citizen by supporting and helping society or communities according to the organization's role and capacity, particularly involving communities near the organization operating premises or projects.
- 3) Organize activities to improve and serve society as part of the joint efforts by DT Group of Companies, organization partners, and social networks. The occasional activities concern education, health, environment, etc.

### 3.12 Treatment of stakeholders

DT Group of Companies underlines equitable treatment of all stakeholders in all business and social activities, respecting all parties' rights.

#### 3.12.1 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.12.2 Treatment of organization members

#### Guidelines

- 1) Comply with relevant laws, rules, and regulations.
- 2) Apply non-discriminatory practices with organization members and provide appropriate returns and welfare.
- 3) Ensure fair and non-discriminatory employee nomination and selection process, basing the decision on one's ability and experience versus the requirements for the open position.
- 4) Build a positive workplace environment, ensuring safety to organization members' life and property.
- 5) Emphasize the improvement of organization members' knowledge and ability, promoting the "good and smart" concept and giving all an equal opportunity.
- 6) Honesty and fairness is assured in the consideration of appointments, transfers, rewards, remuneration, and punishment of organization members.
- 7) Be equitably receptive to the ideas and recommendations of organization members at all levels.

### 3.12.3 Treatment of partners

#### Guidelines

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



ADDING VALUE  
IN EVERYTHING  
WE DO

- 5) Promote socially and environmentally responsible operations among partners and support relevant actions.
- 6) Keep partners' information confidential and do not use the information for personal gain or related parties' gain.

#### 3.12.4 Treatment of customers

##### Guidelines

- 1) Follow the contracts, conditions, and agreements that DT Group of Companies and customers agree upon with fairness and compliance with law.
- 2) Keep customers' information confidential and do not use the information for personal gain or related parties' gain.
- 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 DT Group of Companies' website whereby customers can contact the company or file complaints about product and service quality.

#### 3.12.5 Treatment of business operators in same industry

##### Guidelines

- 1) Build a good network and relationship and secure business and Social partnerships with other business operators in the same industry.
- 2) Give support and exchange information and knowledge beneficial for business and social activities.





ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.12.6 Treatment of socially assisted persons

#### Guidelines

- 1) Respect human rights and avoid violating personal rights.
- 2) Respect and treat socially assisted persons with compassion and sincerity.
- 3) Promote and support socially assisted persons to win opportunities in an appropriate and moral manner.
- 4) Keep socially assisted persons' information confidential and do not use the information for personal gain or related parties' gain.

### 3.12.7 Treatment of business and social partners

#### Guidelines

- 1) Follow the agreements struck in line with laws and DT Group of Companies' rules.
- 2) Business and social activities undertaken by DT Group of Companies 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) Keep business and social partners' information confidential and do not use the information for personal gain or related parties' gain.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.13 Occupational safety, health, and environment

DT Group of Companies emphasizes the safety and health of organization members 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.

#### 3.13.1 Occupational Safety and Health

##### 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 organization members and stakeholders as well as their property.
- 3) Provide healthcare to organization members 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 organization members 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) Organization members are required to immediately notify the superiors or responsible units if finding unsafe situations and accidents or foreseeing possible dangers.



ADDING VALUE  
IN EVERYTHING  
WE DO

### 3.13.2 Environment

#### Guidelines

- 1) DT Group of Companies adheres to and complies with environment-related laws and regulations, treating them as the foundation of its business and social activities. DT Group of Companies is also geared to raise its standards and requirements to meet or exceed international standards.
- 2) DT Group of Companies aims to prudently handle the environmental impacts from its operations, from the product and service designing stage, manufacturing, and construction to delivery, and other related activities.
- 3) DT Group of Companies encourages stakeholders to help protect the environment through collaboration in business or social activities.
- 4) Organization members are encouraged to help conserve natural resources and the environment and avoid actions that will harm or pollute natural resources, the environment, and ecosystems.

### 3.14 Procurement

Procurement is a crucial process that assures the quality of products and services. DT Group of Companies 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) Organization members 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) DT Group of Companies 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.



ADDING VALUE  
IN EVERYTHING  
WE DO

- 4) Partners' information must be kept confidential.

### 3.15 Marketing communication

DT Group of Companies operates with integrity. Marketing messages must therefore be accurate and released via appropriate communication channels, taking into account fairness to all stakeholder groups. The messages must not be falsified, contain improper language, or include a part that may discredit or damage reputations or cause the organization to have a bad image.

#### Guidelines

- 1) DT Group of Companies' marketing communication must be accurate, proper, and fair to all stakeholder groups.
- 2) Avoid communication or presentation that is distorted or may cause social conflicts in the areas of nation, religion, royalty, politics, beliefs, international relations, gender, morality, or culture. All media must not infringe others' intellectual property.

### 3.16 Connected transactions of DT Group of Companies' business units

DT Group of Companies 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, organization members or related persons must honor the laws and regulations in respective countries.

#### Guidelines

- 1) The connected transactions of DT Group of Companies' 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. Organization members must accurately book the income and expenditure involved, in accordance with relevant laws and regulations.



ADDING VALUE  
IN EVERYTHING  
WE DO

- 3) The criteria, procedure, and authorization must be thoroughly studied before striking a transaction. When assigned to be involved in a connected transaction, the organization member must inform superiors about the condition, criteria, and nature of the transaction in detail.
- 4) The assurance is needed that the lawful transactions within DT Group of Companies will create mutual benefits and are in line with business or financial strategies.

### 3.17 Overseas operations

DT Group of Companies' 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 DT Group of Companies will venture into. These include export-import, tax, and international trade laws. The group 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 DT Group of Companies will venture into.