



## Unimit Engineering Public Company Limited

# CODE OF CONDUCT AND ETHICS ESCALATION PROCEDURE

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Business Ethics and Integrity Enhancement Process Unimit Engineering Public Company Limited

Table of Contents

<u>Subject</u>	<u>Page</u>
1. Promoting Integrity in Business Dealings	3
■ Conducting Business with Honesty, Fairness, and Respect	
■ Compliance with Anti-Bribery and Anti-Corruption Policy	
■ Lobbying and Political Involvement	
2. Promoting Transparency through Reporting	4
■ Financial Reporting	
■ Insider Trading	
■ Public Disclosure	
3. Promoting Integrity in the Workplace	5
■ Environment, Occupational Health, and Safety	
■ Personal Data Protection	
■ Human Rights	
■ Diversity and Inclusion	
4. Promoting Integrity in Employee Conduct	6
■ Use of Confidential Information	
■ Corporate Opportunities and Investment	
■ Personal Interests and Interactions with Relatives or Friends	
■ External Positions	
■ Gifts, Hospitality, and Entertainment	
5. Promoting Responsible Communication	8
■ Cautious Communication	
■ Risk Management Department	



## **Business Ethics and Integrity Enhancement Process**

### **Unimit Engineering Public Company Limited**

To effectively enhance business ethics and integrity, the Company has developed this handbook as a means to encourage and support proper conduct aligned with best practices, including the identification and management of corruption-related risks.

( Note: "Employee" refers to all levels of staff, including consultants or individuals who receive compensation from the Company in any form.)

#### **1. Promoting Integrity in Business Dealings**

##### **■ Conducting Business with Honesty and Fairness**

The Company's philosophy emphasizes shared responsibility between employees and executives for the Company's success. To fulfill this responsibility, everyone must act with integrity—complying with all rules, ethical codes, and business conduct standards. Fairness must guide our interactions with colleagues, customers, suppliers, service providers, and all stakeholders.

Respect for differing opinions, cultural sensitivities, and the impact of our actions on communities and the environment is essential in every market we operate in.

##### **■ Compliance with Anti-Bribery and Anti-Corruption Policy**

Employees must not offer or accept bribes or kickbacks, whether directly or through third parties. All financial transactions must be accurately and completely recorded to ensure transparency, especially in dealings involving government officials. This policy is non-negotiable and applies regardless of local laws or customs.

##### **■ Lobbying and Political Involvement**

Given the complex and varying laws regarding lobbying and political contributions, employees must exercise extreme caution. Lobbying or political support (including donations of money, goods, or



services) on behalf of the Company is prohibited unless formally approved in writing by senior management.

## **2. Promoting Transparency through Reporting**

### **■ Financial Reporting**

The credibility of the Company depends on the accuracy of its financial reports and strict compliance with all related laws. Employees must ensure financial data is recorded truthfully and in time. Any action to falsify or manipulate data—whether by direction or personal choice—is a serious ethical violation and may constitute a criminal offense.

#### **Example Scenario:**

An accounting employee receives numerous invoices from a major vendor. Their supervisor instructs them to record the invoices in the next quarter to boost current financial performance and stock prices.

Should the employee follow the instructions?

**Answer: No.**

Falsifying dates or deferring expense reporting may misrepresent profits and violate ethical and legal standards. Such actions must be refused and reported to risk management or internal audit if pressure persists.

### **■ Insider Trading**

At times, employees may have access to confidential information about the Company, competitors, clients, or business partners. Using this non-public information for investment purposes creates unfair advantages and is considered illegal. Buying or selling securities (e.g., stocks, bonds) using inside information constitutes insider trading and may result in severe legal penalties.

Employees must not invest in any company until such information is made public and all investors have had an equal opportunity to assess it. Furthermore, employees must not share inside information with colleagues or third parties who are not authorized to receive it, including family members or close friends.



These restrictions are especially important for directors, executives, and others subject to the Company's Insider Trading and Disclosure Policy, which prohibits trading in Company securities during restricted periods and provides guidelines for avoiding insider trading and improper disclosure.

**Example Scenario:**

An employee learns from an internal report that sales have significantly increased, and quarterly earnings will exceed the analysts' forecasts. Can the employee tell their sister to buy shares of the Company before the announcement?

**Answer: No.**

Using inside information for personal or others' gain, including family and friends, violates both ethics and the law.

■ **Public Disclosure**

As a publicly listed company, Unimit Engineering is committed to providing complete and accurate information in a timely manner in all public disclosures. The Company takes this responsibility seriously and strives to comply with all applicable disclosure laws regarding its business operations and financial status.

**3. Promoting Integrity in the Workplace**

■ **Environment, Occupational Health, and Safety**

A clean and safe working environment is the foundation for operational success and workplace integrity. The Company aims to lead the industry in environmental responsibility, workplace safety, and occupational health. It is committed to complying with all environmental, health, and safety laws and regulations.

■ **Personal Data Protection**

The Company respects employee privacy and is committed to protecting personal data. Personal information will only be shared for legitimate business or employment purposes or when legally required. The Company will safeguard such data to maintain confidentiality.



■ **Respect for Human Rights**

The Company upholds the human rights of its employees and stakeholders as a core business principle and complies with all applicable human rights laws and regulations.

■ **Diversity and Inclusion**

The Company values diversity as a strength. It respects individuals of different backgrounds, capabilities, and viewpoints and complies with labor and employment laws, including those prohibiting discrimination and harassment. The Company is committed to providing equal employment and advancement opportunities without regard to gender, race, ethnicity, religion, disability, or any other legally protected personal attributes.

**4. Promoting Integrity in Employee Conduct**

■ **Use of Confidential Information**

Confidential information—such as trade secrets or proprietary data related to the Company, customers, or suppliers—is vital to the Company’s success and must be protected. This information must not be shared externally unless required by law or for business purposes, and only with prior management approval.

■ **Corporate Opportunities and Investment**

Employees must avoid situations where personal interests conflict with the Company’s interests—or appear to do so.

**Example Scenario:**

An engineering staff member invents a new heat-exchange device design during work that could benefit customers. May the employee market it independently?

**Answer: No.**

Intellectual property developed during employment using Company resources belongs to the Company. Seeking personal gain from such discoveries violates business ethics.



■ **Personal Interests and Relationships with Relatives or Friends**

Employees must not allow personal relationships to interfere with work responsibilities. Providing confidential Company information to relatives or friends, or being in a position to hire, evaluate, or contract with them, is inappropriate. If a relative or close friend has interests in a business dealing with the Company, the employee must disclose it to their supervisor or manager to ensure transparency.

**Example Scenario:**

A purchasing employee's wife is hired as a sales director for a major supplier. Is this a conflict of interest?

**Answer: Yes.**

The new role may influence or appear to influence purchasing decisions. The employee must inform management to allow appropriate measures, protecting both the Company and the individuals involved.

■ **External Employment or Positions**

Employees must fully dedicate their time and attention to the Company during working hours. They may not accept external roles that conflict with their job or create a perception of conflict. Any such activities must be disclosed to and approved in writing by management.

■ **Gifts, Hospitality, and Entertainment**

Business relationships must be based on sound judgment. Gifts or entertainment must not influence—or appear to influence—decisions. Acceptable gifts or hospitality must be occasional, of modest value, and properly recorded.

Extra caution is required when interacting with government officials. Any gifts or entertainment involving government officials must receive written approval from authorized Company personnel.

**Example Scenario:**

A supplier of a company invites an employee to watch a Premier League football match in the UK. Can the employee accept?

**Answer: No.**



Accepting high-value gifts may suggest bias toward the supplier and compromise the Company's interests.

**Example Scenario:**

The wife of a long-time government inspector is about to give birth. Can the QA/QC team gift him a bottle of whiskey?

**Answer:**

Such gifts to officials require extreme caution and prior approval from management.

**5. Promoting Responsible Communication**

■ Cautious Communication

Employees must recognize that anything they say or write, whether during or outside working hours, can affect the Company's and their own reputations. It should be assumed that any form of communication may be disclosed to the public. While everyone has the legal right to free expression, particular care must be taken when posting on the internet and social media. Employees must avoid posting content that could damage the Company's reputation, criticize suppliers or customers, reveal trade secrets, or infringe on the Company's copyrights or patents.

■ Risk Management Department

If any employee becomes aware of violations of the Company's code of ethics, integrity policy, or related regulations, they are encouraged to report such matters to the Risk Management Department. Employees should not hesitate to raise concerns honestly and in good faith. The Company has established whistleblower protection measures to ensure the safety and confidentiality of individuals who report in good faith.

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