

## 6.2 Business code of conduct

### Business code of conduct

Business code of conduct : Yes

The Board of Directors prioritises ethical business operations through the establishment and approval of a formal Business Code of Conduct. This framework guides directors, executives, and employees in maintaining integrity, transparency, and responsibility toward all stakeholders. The Code applies to every entity within the Group, requiring strict compliance at all levels of personnel. Its scope encompasses internal governance policies and ethical practices across the entire corporate value chain.

Key provisions within the Code address critical areas, including the prevention of conflicts of interest, anti-corruption measures, and legal compliance. It further dictates the appropriate use and protection of corporate assets, information security, and fair business competition. Social and environmental considerations, such as human rights protection, occupational health and safety, and long-term sustainability, are also integrated into these standards.

The Company's commitment to these ethical foundations is reflected in its performance. **Throughout the past year, no instances of ethical misconduct or violations of the Business Code of Conduct were identified.**

### Policy and guidelines related to business code of conduct

Guidelines related to business code of conduct : Prevention of conflicts of interest, Anti-corruption, Whistleblowing and Protection of Whistleblowers, Preventing the misuse of inside information, Gift giving or receiving, entertainment, or business hospitality, Compliance with laws, regulations, and rules, Information and assets usage and protection, Anti-unfair competitiveness, Information and IT system security, Environmental management, Human rights, Safety and occupational health at work, Other guidelines related to business code of conduct

### Prevention of conflicts of interest

The Company establishes strict guidelines to prevent conflicts of interest, ensuring business operations remain fair, transparent, and unbiased. All directors, executives, and employees are prohibited from using their positions for personal gain and must avoid actions that create conflicts between personal interests and those of the Company. Immediate disclosure to a direct supervisor or the Managing Director is mandatory upon identifying a potential conflict of interest. This allows for the timely development of appropriate preventive or corrective measures. In cases involving the Managing Director, disclosure must be made to the Chairman of the Board, potentially facilitated through the Company Secretary, for formal review and resolution.

Employees must refrain from entering into transactions with the Company if they or their close associates have a vested interest, unless explicit approval is granted through official corporate procedures. Furthermore, the Company avoids business dealings with individuals or entities directly or indirectly related to employees. Such transactions are

permitted only after full disclosure and formal approval, maintaining transparency and mitigating conflict of interest risks.

### **Anti-corruption**

The Company maintains a strict policy of transparency, prohibiting all forms of fraud, bribery, and corruption, whether direct or indirect. Directors, executives, and employees at all levels are strictly forbidden from soliciting, receiving, or offering bribes to business partners, government officials, politicians, customers, or any third party. This prohibition extends to political neutrality, as the Company does not provide support to any political parties or individuals and strictly prohibits the use of corporate resources for political purposes.

To ensure effective compliance, the Company promotes ethics and anti-corruption awareness through consistent internal communication and engagement activities. These initiatives empower employees to understand and adhere to all relevant policies and operational guidelines correctly.

### **Whistleblowing and Protection of Whistleblowers**

The Company provides formal channels for reporting misconduct, including fraud, legal violations, internal regulation breaches, or ethical misconduct. All stakeholders may submit information through the following designated channels:

- Email: [whistleblowing@umi-tiles.com](mailto:whistleblowing@umi-tiles.com)
- Company Call Center

All reports undergo a screening process and are managed based on the nature of the issue by Human Resources, the Company Secretary, or the Internal Audit department. Significant or high-risk cases are escalated to the Audit Committee to ensure transparency and impartiality throughout the investigation.

The Company is committed to maintaining strict confidentiality and providing full protection to whistleblowers. Measures are in place to prevent any form of retaliation, intimidation, or unfair treatment. Furthermore, the Company ensures that all reports are investigated thoroughly, with progress updates provided within a timeframe appropriate to the complexity of the matter.

### **Preventing the misuse of inside information**

The Company establishes strict guidelines to prevent the unauthorised use of inside information for personal or third-party gain. Directors, executives, and employees are prohibited from disclosing or using non-public information, including trading the Company's securities based on such material. Personnel with access to sensitive information—specifically those in Finance and Accounting, the Company Secretary office, and Investor Relations—must report any transactions involving Company securities within three business days to the Company Secretary or the designated unit. In cases where the Company Secretary performs a transaction, a report must be submitted to the Chairman of the Board within the same timeframe.

A mandatory "blackout period" is enforced, requiring personnel to refrain from trading Company securities for 30 days prior to the public disclosure of financial statements or other material information. Trading may resume only after a minimum of 24 hours following the formal public announcement.

All relevant personnel are instructed to exercise extreme caution in the storage, handling, and transmission of inside information to prevent leaks. The Company maintains robust oversight measures to monitor and address potential conflicts of interest and insider trading violations. Any breach of these policies is considered a serious disciplinary offence, subject to maximum disciplinary action and legal proceedings where applicable.

### **Gift giving or receiving, entertainment, or business hospitality**

The Company establishes clear guidelines regarding the giving or receiving of gifts, entertainment, and business hospitality to prevent improper benefits. These measures ensure that business decisions remain independent and free from conflicts of interest. Directors, executives, and employees must avoid providing or accepting gifts or hospitality of excessive value or anything that could be interpreted as a business inducement.

In circumstances where such offerings are unavoidable, individuals are required to report and follow established corporate procedures for transparency and auditability. This includes the appropriate return or disposal of such items as deemed necessary. Non-compliance with these guidelines will result in disciplinary action in accordance with the Company's internal regulations.

### **Compliance with laws, regulations, and rules**

The Company is committed to operating with integrity, transparency, and accountability. All directors, management, and employees are required to strictly adhere to the laws, rules, and regulations governing business operations. This fundamental commitment ensures that all duties are performed with the highest standards of accuracy and ethical correctness.

### **Information and assets usage and protection**

The Company establishes strict guidelines for the appropriate, honest, and responsible use of corporate assets and resources. All directors, executives, and employees are tasked with safeguarding these assets against loss, damage, or unauthorised use. This protection extends to inside information, confidential data, and intellectual property, which must not be disclosed to third parties or used for personal gain without formal authorisation.

Any identified misuse of corporate assets or information must be reported immediately to a direct supervisor or the relevant department. Such reporting enables timely investigation and the implementation of measures to prevent further damage to the Company.

### **Anti-unfair competitiveness**

The Company adheres to the principles of fair and transparent competition in full compliance with relevant trade competition laws. Collusion with competitors that leads to monopolies or restricted competition is strictly prohibited. Furthermore, the Company forbids the improper acquisition or use of competitors' information, ensuring all market activities align with established ethical guidelines and competition policies.

### **Information and IT system security**

The Company prioritises the security of its information assets and information technology (IT) systems. Robust guidelines are integrated into the Business Code of Conduct and specific IT operational frameworks to guide personnel

at all levels. All employees must strictly comply with information security policies and cybersecurity measures to prevent unauthorised access, data leaks, loss, or misuse. Any identified security incidents or potential risks must be reported immediately to the designated departments.

During 2025, the Company enhanced employee awareness through training and e-learning programmes. These initiatives covered personal data protection, cyber-attack prevention, and response strategies for threats such as phishing. Monitoring results for the year confirmed that no significant information security breaches or personal data violations occurred. Furthermore, the Company received no related complaints or legal actions.

### **Environmental management**

The Company implements environmental management within a comprehensive sustainability framework, focusing on mitigating business-related impacts and maximising resource efficiency. Operational measures prioritise waste reduction and impact mitigation throughout the production process. All emissions and waste discharges are strictly controlled to remain within applicable regulatory standards, supported by the proactive use of eco-friendly materials.

Accident prevention protocols and environmental response plans are established to address potential incidents that could affect the environment or surrounding communities. Furthermore, the Company consistently cultivates ESG awareness among employees, fostering a corporate culture of environmental stewardship and continuous participation in sustainability initiatives.

### **Human rights**

The Company prioritises respect for human rights and human dignity through fair and non-discriminatory personnel management. All employment processes from recruitment to daily operations are conducted without regard to gender, age, race, religion, beliefs, education level, or social status. Fair internal channels are established to allow employees to submit suggestions or grievances in accordance with corporate procedures.

This commitment to ethical standards extends to the Company's procurement activities. Sustainable procurement practices are integrated into operations to encourage business partners to operate responsibly, respect human rights, and strictly prohibit illegal labour. These collective efforts aim to elevate human rights standards across the entire corporate supply chain.

### **Safety and occupational health at work**

The Company prioritises occupational health and safety to ensure a secure and appropriate working environment for all personnel. Operational strategies focus on health oversight, safety standards, and environmental conditions, alongside the proactive prevention of workplace accidents. These measures aim to mitigate operational risks and enhance the overall quality of life for employees.

Safety communication and educational programmes are consistently provided to empower the workforce with essential knowledge. Furthermore, the Company maintains accessible channels for employees to report safety concerns, facilitating continuous review and improvement of safety protocols.

### **Other guidelines related to business code of conduct**

[Customer Data Protection and Privacy](#)

The Company prioritises the confidentiality and security of customer personal data, ensuring full compliance with the Personal Data Protection Act B.E. 2562 (2019) and the Corporate Privacy Policy published on its official website. Formal procedures are established for data collection, usage, and disclosure, including designated channels for personal data grievances. These measures provide customers, service users, and stakeholders with the assurance that their personal information is managed appropriately and securely. Detailed provisions are accessible via the Privacy Policy section on the corporate website.

In 2025, **the Company identified no complaints or incidents regarding the violation of customer personal data.**

Furthermore, no instances of non-compliance with the Personal Data Protection Act B.E. 2562 (2019) were reported, reflecting the effectiveness of internal data governance.

### **Promotion of compliance with the business code of conduct**

Promotion for the board of directors, executives, and : Yes

employees to comply with the business code of conduct

The Company requires all directors, executives, and employees to acknowledge, study, and strictly adhere to the Business Code of Conduct. For the Board of Directors, the Code is communicated through formal presentations and reviews during Board meetings. The official resolution to adopt this framework ensures that directors remain fully informed and ethically aware in their governance roles.

Executives and employees engage with the Business Code of Conduct through a comprehensive learning process, encompassing both on-site training and internal online platforms. Following these sessions, mandatory post-tests are conducted to verify understanding. The Company sets a clear target of 100% participation and completion for all executives and employees. This structured approach ensures that ethical awareness and practical application are deeply integrated into the Company's operational culture.

### **Participation in anti-corruption networks**

Participation or declaration of intent to join anti-corruption : No

networks