
	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights	CONFIDENTIAL: 00	
	TOPIC: Human Rights Due Diligence	DOCUMENT CODE: SOP-COR-002	
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 1 / 17

Verification and Approval

Signatory	Signature	Position	Date
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	Index Living Mall Public Company Limited		
	TITLE: Human Rights		CONFIDENTIAL: 00
	TOPIC: Human Rights Due Diligence		DOCUMENT CODE: SOP-COR-002
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 2 / 17

Document History

Revision	Revised Topics and Changes	Effective Date
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Document Distribution Record

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### 1. SCOPE

- 1.1 This standard operating procedure applies to all stakeholders in the value chain and employees of Index Living Mall Public Company Limited and its subsidiaries, as well as relevant external stakeholders (such as communities) and vulnerable groups.
- 1.2 This standard operating procedure applies to the Company Group of Index Living Mall Public Company Limited, including headquarters, branches, furniture centers, distribution centers (DC), The Walk and branch offices, or any other current and future business unit.

### 2. OBJECTIVES

- 2.1 Establish guidelines for human rights due diligence risk assessment. Identify and prioritize risks, establish risk management planning, and remedies to prevent human rights violations or other negative impacts.
- 2.2 Build confidence and communicate with all stakeholders regarding the Company's respect for human rights.

### 3. DEFINITIONS

- 3.1 Company Group refers to Index Living Mall Public Company Limited and its subsidiaries.
- 3.2 Company refers to Index Living Mall Public Company Limited, including the authorized signatory or assigned person who acts on behalf of the Company.

3.3 Subsidiary refers to a company that Index Living Mall Public Company Limited holds more than 50% shares.

3.4 "Value Chain" refers to the activities that are interconnected and related throughout the Company's business operations, intending to jointly generate value-added products and services for customers. There is a value creation process that is connected and continuous, similar to a chain.

3.5 "Stakeholder" refers to any individual or group of individuals that is directly or indirectly impacted by the Company's operations, regardless of whether the impact is positive or negative, as well as society, community, and environment.

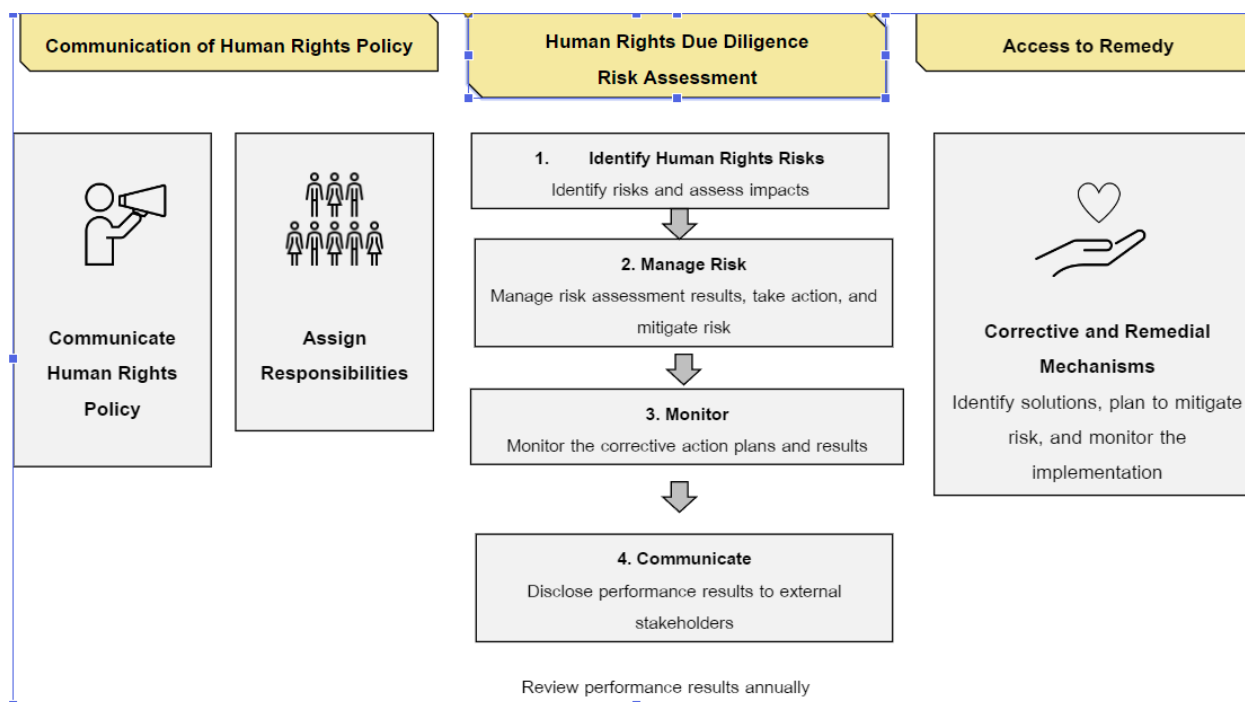
3.6 Human Rights are inherent human dignity, inherent rights, and the right to equality without discrimination regardless of race, nationality, religion, national origin, ethnicity, gender, skin color, language, or any other status.

3.7 Human Rights Due Diligence (HRDD) is the comprehensive process of risk identification, prevention, mitigation, remediation, and management of impacts on human rights to ascertain the organization's operational status throughout the value chain and to communicate it to stakeholders.

#### 4. PROCEDURES

4.1 The scope of the Human Rights Due Diligence encompasses all operations that are directly associated with the Company Group throughout the value chain and all stakeholders.

4.2 Human Rights Due Diligence Framework



### 4.3 Roles and Responsibilities


Organize a working group that is comprised of representatives from each department or business unit to have responsibilities as follows:

4.3.1 Carry out a human rights due diligence framework to ensure the efficiency of business operations throughout the value chain. Review issues and take action to mitigate risks and impacts continuously.

4.3.2 Report performance results on human rights to executives and company directors.

### 4.4 Human Rights Due Diligence Risk Assessment

#### 4.4. Identifying Human Rights Risks


	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights	CONFIDENTIAL: 00	
	TOPIC: Human Rights Due Diligence	DOCUMENT CODE: SOP-COR-002	
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 6 / 17

Identify actual and potential human rights risks by reviewing human rights issues of the same business group and the information analysis from a variety of resources, such as discussions among different business units, information from whistleblowing mechanisms, feedback from stakeholders, and the human rights risk assessment form for suppliers as shown in the table below:

Business Group	Stakeholders	Human Rights Risk Issues
<ul style="list-style-type: none"> <li>- Products and services</li> <li>- Retail Space</li> <li>- Product Production</li> </ul>	<ul style="list-style-type: none"> <li>- Employees</li> <li>- Customers</li> <li>- Suppliers</li> <li>- Shareholders</li> <li>- Society, community, and the environment</li> <li>- Vulnerable groups</li> </ul>	<ul style="list-style-type: none"> <li>- Forced labor</li> <li>- Human trafficking</li> <li>- Child labor</li> <li>- Freedom of association</li> <li>- Right to collective bargaining</li> <li>- Equal remuneration</li> <li>- Discrimination</li> <li>- Others (health and safety, working environment, personal data protection, community rights, vulnerable groups, and all forms of harassment)</li> </ul>

The affected groups include vulnerable groups such as women, children, indigenous people, religious groups, migrant workers, employees from external trade partners, local communities, the elderly, pregnant women, LGBTQI+ groups, etc.


4.4.2 Risk management

	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights	CONFIDENTIAL: 00	
	TOPIC: Human Rights Due Diligence	DOCUMENT CODE: SOP-COR-002	
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 7 / 17

Identify and assess actual and potential risks and its impacts. Assess human rights risks using impact criteria and risk likelihood to prioritize risks and take action to mitigate and control risks to be at an acceptable level.


4.4.2.1 Impact Criteria

Level	Severity of Impact					Scope	Restoration Period
	Health and Safety	Reputation	Operational Continuity	Environment	Regulatory Compliance		
4  (significant)	Death	-Negative news was broadcast on domestic or international media for more than 3 days  - Letter of complaint was sent to government agencies	Business or operations were disrupted for more than 3 days.	The environmental restoration process is expected to take more than 5 years due to the environmental impact.	Business licenses may be revoked and executives may face imprisonment	More than 3 stakeholder groups, with over 3% of each group being impacted	More than 5 years

	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights		CONFIDENTIAL: 00
	TOPIC: Human Rights Due Diligence		DOCUMENT CODE: SOP-COR-002
EFFECTIVE DATE: April 26, 2024		REVISION: 00	PAGE: 8 / 17

3  (High)	Disability	-Negative news was broadcast on domestic media for more than 2-3 days  - Verbal complaints were made to government agencies	Business or operations were disrupted for 1-3 days and/or continue to be delayed, affecting other businesses or other procedures	The environmental restoration process is expected to take 3-5 years due to the environmental impact	The Company will be investigated by a regulatory agency/ found guilty and/or punished	More than 3 stakeholder groups, with 2-3% of each group being impacted	Approximate ly  3-5 years
2  (Moderate)	Hospital Admission	Negative news was broadcast on domestic media for more than 1 day	Business or operations were impacted, taking less than 24	The environmental restoration process is expected to take 1-2 years due to the	The Company may receive a warning or be required to submit documentar y evidence	More than 3 stakeholder groups, with less than 1% of each	Approximate ly  1-2 years



	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights	CONFIDENTIAL: 00	
	TOPIC: Human Rights Due Diligence	DOCUMENT CODE: SOP-COR-002	
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 9 / 17


			hours to resolve	environmental impact	to regulatory agencies	group being impacte d	
1  (Low)	First aid treatment	No negative news on social media	Business or operations were impacted, taking less than 12 hours to return to a normal state	The environmental restoration process takes less than 1 year	No regulatory compliance issues	No one is impacte d	Less than 1 year

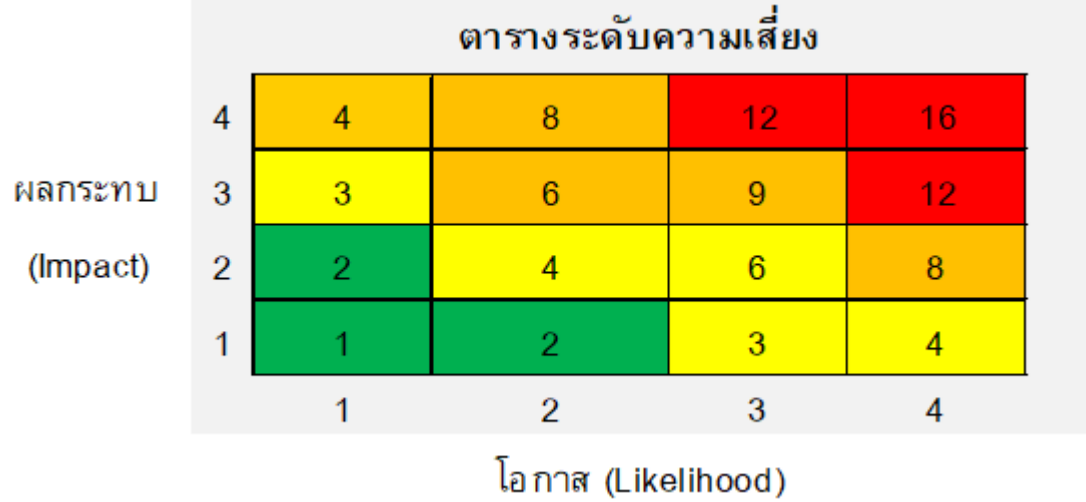
### 4.4.2.2 Risk Likelihood

Level	Possibility	Frequency
4 (Almost Certain)	An event that is highly probable or occasionally occurs in business operations.  (The probability of this occurrence is more than 70%.)	More than 10 times/year
3 (likely)	An event that may occur or may occasionally occur in business operations.  (The probability of this occurrence is between 30-70%.)	6-10 times/year
2 (possible)	An event that may occur or may occasionally occur in business operations.  (The probability of this occurrence is between 10-30%.)	2-5 times/year
1 (Rare)	An event that is unlikely to occur or has a minimal likelihood of occurring in business operations.  (The probability of this occurrence is less than 10%.)	1 time/year

### 4.4.2.3 Risk level

### Risk Assessment Matrix

	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights	CONFIDENTIAL: 00	
	TOPIC: Human Rights Due Diligence	DOCUMENT CODE: SOP-COR-002	
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 11 / 17



Color	Risk Level	Details
red	Extremely High	<u>Critical Risk</u> - Immediate action is required to reduce the risk to an acceptable level.
orange	High	<u>Unacceptable Risk</u> - Additional measures are required to mitigate risks to an acceptable level.
yellow	Moderate	<u>Risk monitoring</u> - Acceptable risk, but the situation must be strictly monitored and the management plan/implementation measures must be adhered to.
green	Acceptable	<u>Acceptable Risk</u> - Management plans/implementation measures are sufficient to deal with risks.

4.4.2.4 Mitigation and Preventive Measures

After identifying human rights risks and assessing impacts from potential risks, particularly, the high-risk and extremely high-risk levels, mitigation and preventive measures must be established as guidelines to mitigate negative impacts to an acceptable level while creating a positive impact on individuals who are impacted.

In order to mitigate risk at all levels, all employees and stakeholders must strictly adhere to preventive and control measures as well as the established management plan/ measures.

#### 4.4.3 Monitoring Results

Monitor the effectiveness of risk management and manage risks in accordance with the specified timeframe to ensure that the impacts of human rights have been effectively rectified through established measures by taking into account the following issues:

4.4.3.1 Quantitative and qualitative indicators are suitable and appropriate for mitigating human rights impacts.

4.4.3.2 Pay close attention to stakeholders who are impacted, both internally and externally.

4.4.3.3 Monitor internal and external evaluation processes, such as employee engagement evaluations, customer satisfaction evaluations, questionnaires, whistleblowing channels, performance reviews, and supplier evaluations.

#### 4.4.4 Communication and Remedy

4.4.4.1 Organize both internal and external communication to clarify human rights risk management guidelines for both internal and external stakeholders.

This includes employees, suppliers, communities, and society, as well as government agencies, etc.

4.4.4.2 Communicate the results of performance and remedies regarding human rights impacts.

4.4.4.3 Raise awareness and engage with stakeholders through communication channels by disclosing the human rights performance results on the Company's website and in the 56-1 One Report.

4.4.4.4 Continuously instill awareness and understanding of the correction and remediation of impacts, policies, or standards of conduct for employees.

4.4.5 Review human rights due diligence annually to ensure that all human rights risks and impacts are effectively managed.

### 4.5 Remedial and Whistleblowing Mechanisms

#### 4.5.1 Remedy and Whistleblowing

A process that specifies solutions, planning, and responsible persons to proactively prevent, mitigate, and reduce potential risks and impacts to rectify and manage complaints from affected individuals and stakeholders. In the event that risk cannot be prevented, a remedial measure has been established to effectively deal with affected stakeholders. There are practice guidelines for whistleblowing policy and other related regulations.

#### 4.5.2 Corrective and Remedial Measures

Corrective and remedial measures for human rights risks, inspection processes, and the disciplinary action are under the rules and regulations of the Company, such as work regulations, whistleblowing management, disciplinary action, etc.

### 4.5.3 Whistleblowing Channels

## Whistleblowing Channels



Telephone number: 02-898-6420-5 or 1379  
Extension number: 2205  
Monday-Friday (Company Business hours)



E-Mail: [hr\\_service@indexlivingmall.com](mailto:hr_service@indexlivingmall.com) or  
[ethics\\_hotline@indexlivingmall.com](mailto:ethics_hotline@indexlivingmall.com)



Website:  
<https://investor.indexlivingmall.com/th/corporate-governance/whistleblowing-policy>



Mail: Managing Director  
Index Living Mall Public Company Limited  
147 Rama 2 Soi 50, Rama 2 Road, Samae Dam, Bang  
Khun Thian, Bangkok 10150

### 4.6 Corrective and Remedial Mechanisms

#### 4.6.1 Identify risks and establish measures to mitigate risks and impacts

4.6.1.1 Integrate risk assessment results from all operational resources into the discussion and decision-making process through the working group.

4.6.1.2 Report any risks to the responsible executive and the Managing Director.

4.6.1.3 Determine the department responsible for the next steps to reduce or mitigate risks.

4.6.1.4 Risk-related departments are required to prepare a human rights risk mitigation plan by emphasizing the mitigation of risks and impact,

organizing an action plan to mitigate risks, and remedial guidelines for each risk issue.

### 4.6.2 Implementation of Human Rights Risk Mitigation Plans

4.6.2.1 Meet, discuss, plan, and execute the established plan. Adjust and increase the processes during the implementation of the plan as necessary in order to maximize risk mitigation.

4.6.2.2 Provide an update on the progress of correcting and remedying risks to stakeholders or individuals who may be impacted by human rights risks.

4.6.2.3 Oversee, monitor, and evaluate the implementation of risk mitigation plans with relevant departments through a variety of communication channels.


### 4.6.3 Implementation of Corrective and Remedial Measures (In the event that human rights risks occur and individuals are impacted)

4.6.3.1 Follow the Company's guidelines to administer compensation to stakeholders and vulnerable groups that have been impacted.

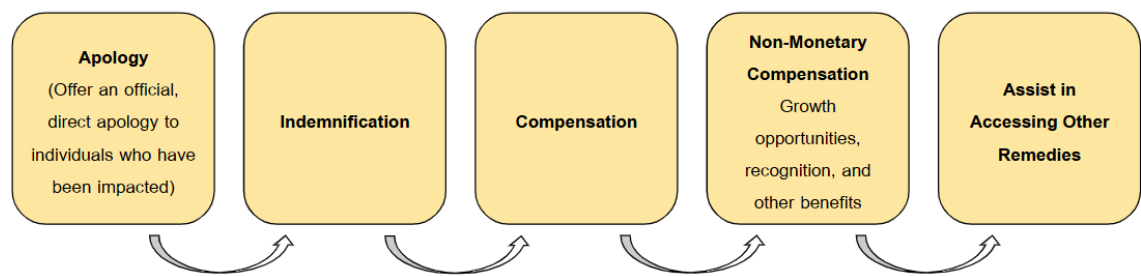
4.6.3.2 Provide an update on the progress of corrective and remedial actions or changes (if necessary) to the department and executive who are responsible, stakeholders, and vulnerable groups who are impacted.

4.6.3.3 Continuously communicate the results of corrective and remedial actions to stakeholders and individuals who are impacted until the end of the process and the situation returns to the pre-human right risk state.

### 4.6.4 Company's Remedial Guidelines

	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights	CONFIDENTIAL: 00	
	TOPIC: Human Rights Due Diligence	DOCUMENT CODE: SOP-COR-002	
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 16 / 17


Company’s Remedial Guidelines



5. Reference and Form

NO.	Document Code (if any)	Document Name
1	ILM-COR-014	Human Rights Policy
2	ILM-COR-012	Whistleblowing Policy
3	ILM-HR-001	Code of Business Conduct



	STANDARD OPERATING PROCEDURE		
	Index Living Mall Public Company Limited		
	TITLE: Human Rights	CONFIDENTIAL: 00	
	TOPIC: Human Rights Due Diligence	DOCUMENT CODE: SOP-COR-002	
	EFFECTIVE DATE: April 26, 2024	REVISION: 00	PAGE: 17 / 17

6. ADDENDUM

N/A