



บริษัท อัครีปราการ จำกัด (มหาชน)  
AKKHIE PRAKARN PUBLIC COMPANY LIMITED

Comprehensive Human Rights Due Diligence Process Manual

(Human Rights Due Diligence: HRDD)

Akkhie Prakarn Public Company Limited

## Table of Contents

1. Determining the scope of the audit.....	ผิดพลาด! ไม่ได้กำหนดบุ้กมาร์ก
2. Identifying relevant human rights issues .....	ผิดพลาด! ไม่ได้กำหนดบุ้กมาร์ก
3. Prioritizing human rights risks .....	ผิดพลาด! ไม่ได้กำหนดบุ้กมาร์ก
4. Determining mitigation and prevention measures .....	ผิดพลาด! ไม่ได้กำหนดบุ้กมาร์ก
5. Monitoring and reviewing human rights performance.....	ผิดพลาด! ไม่ได้กำหนดบุ้กมาร์ก
6. Remediation and remedy .....	5

## Comprehensive Human Rights Due Diligence Process

The Company has implemented a comprehensive human rights due diligence process based on the principles of the UN Guiding Principles on Business and Human Rights (UNGP) to be used as a guideline for conducting comprehensive human rights risk assessments every 2 years, with the following steps:

### 1. Scope of the audit

The Company clearly defines the scope of the comprehensive human rights audit process, covering all relevant stakeholders, including risk groups and vulnerable groups such as children, the disabled, women, minorities, migrants, workers hired through third parties, indigenous peoples, local communities, alternative genders, the elderly and pregnant women, etc., in every operational area where the Company operates or has the right to control and manage, as well as stakeholders in the supply chain, considering relevant human rights issues, such as labor rights, community rights, supply chain, security, environment and consumer rights.

### 2. Identification of relevant human rights issues

The Company reviews various human rights risks throughout the value chain, both direct activities conducted by the Company itself and indirectly through the operations of business partners, contractors or joint ventures, which can lead to participation in human rights violations, including reviewing trends in human rights issues of the same industry group in the global market, organizing them into groups of similar topics to create a list of human rights risks related to business (Human Rights Impact Assessment). Assign relevant parties to jointly assess potential human rights risks.

### 3. Prioritizing human rights risks

The Company prioritizes human rights risks from the assessment results of the Human Rights Impact Assessment. The Company has set human rights risk criteria, divided into 5 levels: very low, low, medium, high, and very high, based on 2 factors: likelihood of occurrence and impact. This is to enable the Company to develop appropriate mitigation measures/guidelines for the potential impacts that may occur simultaneously.

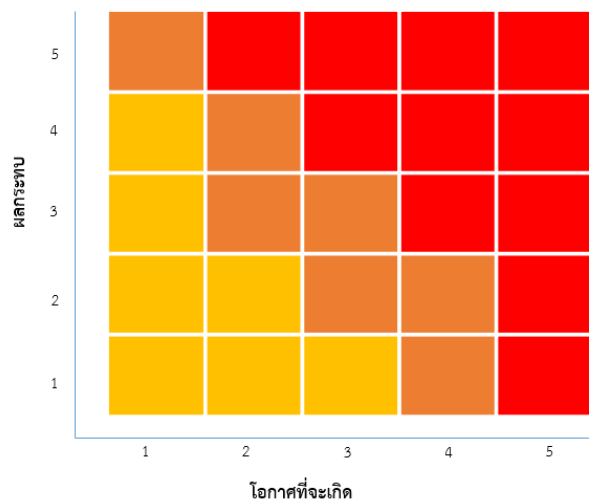
**Risk Assessment Criteria: Likelihood of Occurrence**

Level of probability of occurrence	Characteristic of probability of occurrence
5. Very high chance	Occurs several times per year or occurs more than 3 times per year
4. High chance	Occurs occasionally but has a chance of occurring 3 times per year
3. Moderate chance	Occurs rarely but has a chance of occurring 2 times per year
2. Low chance	Occurs once per year
1. Very low chance	No incidents in a year

**Risk Assessment Criteria: Impact**

Impact level	ลักษณะผลกระทบ
5. Very high impact	<ul style="list-style-type: none"> <li>- The Company is unable to control or mitigate human rights impacts to restore those whose human rights have been violated to their rights.</li> </ul>
4. High impact	<ul style="list-style-type: none"> <li>- Human rights impacts are widespread or affect groups of people beyond the scope of the operations area.</li> <li>- Human rights impacts/events require assistance from independent and credible external agencies to mediate the issues together with the Company.</li> </ul>
3. Moderate impact	<ul style="list-style-type: none"> <li>- The Company intentionally assists or supports operations that cause human rights violations (Legal Complicity)</li> <li>- The human rights impacts resulting from the Company's operations or the Company's value chain affect stakeholders in the operating area</li> <li>- The Company has human rights conflicts with vulnerable groups or groups that require special care (Vulnerable Group)</li> </ul>
2. Little impact	<ul style="list-style-type: none"> <li>- The Company benefits from operations that cause human rights violations by other entities (Non-Legal Complicity)</li> <li>- The Company fails to respond to human rights-related concerns from internal or external stakeholders.</li> </ul>
1. Little impact	Potential impacts arising from human rights concerns raised by internal or external stakeholders are prevented and addressed at the operational level and through the Company's complaints management mechanisms.

### Prioritizing human rights risks



#### 4. Determining mitigation and prevention measures

Once the human rights risks have been prioritized, the Company must anticipate the risks that may arise from those risks and develop measures to reduce the potential impacts from human rights risks, especially in issues with high and very high risks, to be used as a guideline to reduce and control negative impacts to a low or acceptable level, while enhancing positive impacts for those affected.

#### 5. Monitoring and reviewing human rights performance

Since human rights risks related to the Company's business operations may change when the activities and groups of stakeholders change, the Company must regularly review human rights risks and measures to mitigate and prevent human rights risks by setting indicators to be used as a tool to monitor and evaluate the Company's performance, such as the percentage of employees who have received human rights training, the number of complaints received and the resolution situation, etc., and report human rights performance to the executives annually

#### 6. Correction and Remedy

The Company has a mechanism to receive complaints through various channels in the event of human rights violations related to the Company's activities. Therefore, the Company has set corrective measures and measures to compensate for the damages, both financial and non-financial, to those affected, including summarizing lessons learned to establish measures to prevent recurrence.