

Human Rights Due Diligence (HRDD)

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1. Purpose

Human Rights Due Diligence (HRDD) is a fundamental component of **Thai Optical Group Public Company Limited and its subsidiaries' ("TOG")** commitment to responsible business conduct and sustainability. It represents TOG's proactive approach to identifying, preventing, and mitigating any actual or potential adverse human rights impacts that may arise from its operations, supply chains, and business relationships.

This Human Rights Due Diligence (HRDD) sets out TOG's structured approach to implementing HRDD across the organization, in line with internationally recognized standards and frameworks. The document provides practical guidance on how human rights considerations are integrated into TOG's policies, management systems, and day-to-day business activities.

The purpose of this document is to:

- support consistent application of TOG's Human Rights Policy across all functions and subsidiaries;
- guide the identification, assessment, and management of salient human rights risks;
- clarify roles, responsibilities, and processes related to HRDD;
- strengthen transparency, accountability, and continuous improvement in TOG's human rights practices.

This document serves as an internal governance reference for the Board of Directors, management, employees, and relevant functions, including Human Resources, Procurement, Environment, Health and Safety (EHS), and subsidiary management. It also supports the Company's external disclosures, including its annual report and sustainability-related communications.

This document applies to the period from **1 January 2025 to 31 December 2025 and will be reviewed at least annually, or when significant changes occur in TOG's operations, business relationships, or human rights risk profile.**

2. Definitions and International Frameworks

2.1 Human Rights Due Diligence (HRDD)

Human Rights Due Diligence (HRDD) refers to an ongoing, risk-based process through which TOG identifies, prevent, mitigate, and address actual and potential adverse human rights impacts arising from the Company's operations, supply chains, and business relationships. TOG's HRDD approach is structured around **four key process objectives**, which are applied across the organization and its value chain:

1) Assess Impact

TOG conducts systematic assessments to identify actual and potential human rights risks and impacts associated with its operations, supply chains, and business partners. These assessments consider risks related to labour practices, occupational health and safety, environmental impacts, product safety, data protection, and impacts on surrounding communities.

2) Integrate Actions

TOG integrates human rights considerations into its internal policies, procedures, and decision-making processes. This includes embedding HRDD findings into human resources management, procurement and supplier selection, operational controls, and management practices, and implementing appropriate preventive or mitigation measures to address identified risks.

3) Track Performance

TOG monitors the effectiveness of its HRDD measures on a regular basis, using appropriate indicators, management reviews, and internal controls. Progress and key developments are reported through internal governance mechanisms and, where appropriate, through external disclosures to promote transparency and accountability.

4) Communicate

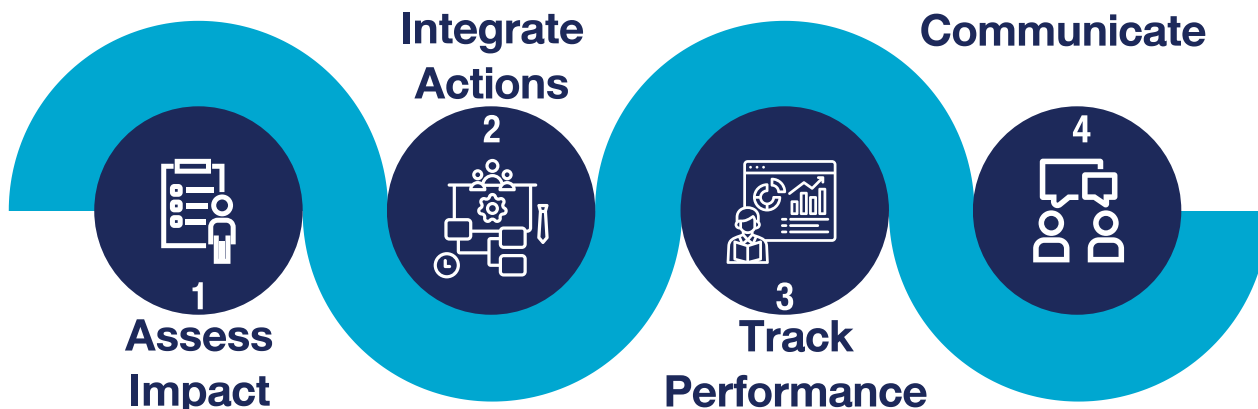
TOG actively engages with relevant stakeholders, including employees, outsourced workers, suppliers, business customers, and local communities, to understand concerns and emerging human rights issues. Accessible grievance mechanisms are maintained to enable concerns to be raised safely and confidentially, and to ensure that adverse impacts, where they occur, are addressed in a timely and effective manner.

HRDD Process Overview

Four Steps of the Human Right Due Diligence Process

2. Prioritize the impact findings and take appropriate actions or implement measures to prevent and/or mitigate risks.

4. Be accountable, communicate our commitment to the practices and report on progress.



1. Assess and identify any actual or potential adverse human rights impacts, which may occur or emerge in the future.

3. Once implemented, continue tracking effectiveness of the practices in place.

2.2 Alignment with International Frameworks

TOG’s HRDD approach is aligned with internationally recognized frameworks, including:

- the **United Nations Guiding Principles on Business and Human Rights (UNGPs)**,
- **ISO 26000 Guidance on Social Responsibility**, and
- **ISO 45001 Occupational Health and Safety Management Systems**.

In line with the UNGPs, TOG considers human rights impacts that the Company may **cause, contribute to**, or be **directly linked to** through its business activities or business relationships. In prioritizing risks and actions, TOG places primary emphasis on the **severity of impacts**, taking into account their scale, scope, remediability, and the vulnerability of affected stakeholders.

TOG's HRDD process is continuous and adaptive, evolving in response to changes in its business activities, supply chain, operating environment, and stakeholder expectations. Through the integration of human rights considerations across its operations, TOG seeks to support a sustainable, ethical, and resilient value chain for the benefit of all stakeholders.

3. TOG Human Rights Policy and Commitments

Thai Optical Group Public Company Limited and its subsidiaries (collectively "TOG") are committed to responsible business conduct with respect for human rights. TOG's Human Rights Policy aligns with internationally recognized frameworks, including the UNGPs, ISO 26000, and ISO 45001.

Human Rights Policy

1. Respect human rights and labor rights

Perform duties without discrimination, in communication, decision-making, and service delivery, to foster a respectful and inclusive workplace, which upholds human dignity and individual responsibility.

2. Assess and manage human rights risks across the value chain

Identify, prevent and mitigate potential impacts on workers, consumers, surrounding communities and the environment. Ensure compliance with applicable laws and international standards.

3. Prevent forced labor and child labor within the organization and supply chain

Provide clear guidance and regularly assess contractors, suppliers and service providers, to ensure alignment with labor regulations and human rights principles.

4. Promote equal access and embrace diversity in the workplace

Foster an inclusive work environment, supportive of individual potential development, to enable greater productivity and creativity.

5. Foster integrity, responsibility and accountability in the workplace

Encourage employees to take ownership of their roles, avoid causing harm to others, and safeguard company and personal property from misuse and/or damage.

6. Maintain a safe and healthy working environment

Prohibit violence, harassment and bullying in all forms, and promote employee well-being, through appropriate welfare and wellness initiatives.

7. Establish secure and trusted communication channels

Protect the confidentiality of those reporting concerns related to human rights, labor rights, safety, and community impact, ensuring appropriate investigation and resolution procedures.

8. Protect personal data and stakeholder information

Comply with personal data protection laws, and provide the necessary training, to ensure responsible and lawful handling of employee and stakeholder information.

9. Respect consumer rights and oversee product safety

Manufacture safe, quality products, in accordance with relevant industry standards. Ensure compliance with labeling requirements, and practice ethical marketing communications, whilst supporting broader social and environmental values.

10. Communicate and engage with employees, partners and stakeholders

Promote shared understanding and participation in human rights practices, via appropriate training and awareness campaigns, ensuring clear expectations throughout the organization, as well as amongst business partners and all other stakeholders.

The Human Rights Policy applies to all employees, outsourced workers, contractors, suppliers, and business partners. TOG communicates this policy through internal communication, training programs, onboarding processes, and engagement with suppliers and business partners.

4. Value Chain Overview and Stakeholder Engagement

TOG operates across a value chain that includes the procurement of raw materials and services, manufacturing operations, logistics and distribution, and sales to business customers in domestic and international markets. Human rights risks may arise at different stages of this value chain, including labour conditions, occupational health and safety, supply chain labour practices, product safety, data protection, and impacts on local communities.

4.1 Value Chain Overview

Understanding the value chain is essential to ensuring that Thai Optical Group Public Company Limited and its subsidiaries' ("TOG") business operations are conducted responsibly. The following outlines TOG's main operating activities across the value chain and highlights key areas where human rights considerations may be relevant.

1) Procurement

- **Supplier and Service Provider Selection**

TOG selects, evaluates, and regularly assesses suppliers and service providers based on defined criteria, which include compliance with applicable laws, human rights principles, environmental standards, and ethical business practices.

- **Transportation and Storage**

Compliant transportation and appropriate storage of raw materials are maintained to ensure safety, quality, and integrity throughout the supply chain.

- **Material Disposal**

Responsible disposal of unused or obsolete materials is practiced to minimize environmental impact and reduce potential risks to surrounding communities.

2) Production

- **Raw Material Usage**

TOG utilizes safety-qualified raw materials to ensure consumer safety and compliance with relevant product standards.

- **Certified Processes**

Production processes are operated under ISO-certified management systems, adhering to international standards for quality management and occupational health and safety.

- **Product Inspection and Quality Assurance**

Rigorous inspection and quality assurance processes are implemented to ensure that products meet defined quality and safety requirements.

- **Packaging and Labeling**

Safe storage, accurate labeling, and responsible packaging practices are prioritized to support product safety, regulatory compliance, and sustainability objectives.

- **Waste Disposal**

Production waste is managed and disposed of responsibly to minimize environmental impact and associated human rights risks.

3) Product Distribution

- **Product Storage and Order Management**

Proper storage conditions and efficient order management processes are maintained to preserve product quality prior to delivery.

- **Compliant Transportation**

Reliable logistics partners are engaged to ensure compliant transportation of products to domestic and international markets

4) Business Customers

- **Business Relationship Management**

TOG builds and maintains relationships with business customers based on transparency, reliability, and adherence to human rights principles.

- **Product Delivery**

TOG is committed to delivering high-quality, safe, and ethically produced products to support consumer safety and trust.

Through these key activities, TOG seeks to ensure that its operations remain aligned with human rights principles and contribute to a sustainable and ethical value chain.

4.2 Stakeholder Identification

TOG identifies **relevant stakeholders** using a structured approach, considering individuals or groups who:

- are subject to TOG's legal or regulatory obligations;
- can significantly influence TOG's business activities or decisions;
- are likely to express concerns regarding TOG's operations or corporate conduct;
- may be affected by TOG's ability to fulfill its responsibilities; and
- may be impacted by activities across TOG's value chain.

This identification process supports effective stakeholder engagement and informed human rights risk assessment.

4.3 Stakeholder Engagement Approach

TOG recognizes stakeholder engagement as a core element of its HRDD process and conducts engagement activities in a manner that is inclusive, proportionate, and aligned with internationally recognized standards.

1) Meaningful Dialogue and Collaboration

To ensure that stakeholder engagement is effective and constructive, TOG applies the **ISO 26000 Seven Principles of Social Responsibility** as a guiding framework. Through dialogue with relevant stakeholders and local communities, TOG seeks to:

- **understand stakeholder perspectives** and the potential consequences of its decisions or activities;
- **assess potential impacts** arising from actions or inaction;
- **identify** and address **stakeholder concerns**; and
- ensure **alignment with societal expectations** for responsible business conduct.

2) Inclusive Engagement

TOG maintains ongoing dialogue with key stakeholder groups, including employees, suppliers, business customers, and local communities. This engagement promotes open communication, builds trust, and enables the collection of feedback to inform decision-making and continuous improvement efforts, with the aim of enhancing positive impacts and reducing adverse impacts.

3) Collaborative Solutions

TOG believes that collaboration is essential to addressing complex human rights challenges. Where relevant, TOG engages with stakeholders and consults the Employee Welfare Committee on matters affecting employees, to develop practical and sustainable solutions that benefit the affected parties and strengthen long-term relationships.

4) Leveraging Influence

TOG recognizes the importance of using its influence with stakeholders, including suppliers, employees, business customers, and downstream supply chain partners, to promote respect for human rights.

Through appropriate engagement and leverage, TOG aims to:

- **promote positive change** by encouraging ethical practices and respect for human rights;
- **prevent harm** by taking proactive steps to reduce the risk of human rights abuses; and
- **mitigate impacts** by addressing the consequences of identified human rights issues and supporting remediation efforts where appropriate.

5. HRDD Governance and Oversight

The Board of Directors, or its delegated management, provides oversight of the Company's human rights commitments and Human Rights Due Diligence (HRDD) implementation, including the review of salient human rights risks and significant grievance matters.

The Human Resources function leads the annual Human Rights Due Diligence (HRDD) review, coordinating cross-functional input from relevant functions, such as Procurement, EHS, Operations, and other departments, as appropriate to the nature of identified risks. This cross-functional review supports the identification, assessment, and prioritization of salient human rights risks, as well as the evaluation of the effectiveness of existing controls and actions.

Updates arising from the annual HRDD review, including changes to risk assessments, action plans, or management measures, are submitted to Senior Management for review and approval. Senior Management ensures that HRDD outcomes are appropriately integrated into business decisions, management systems, and resource allocation, and that TOG's approach remains aligned with its human rights commitments.

HRDD assessments, action plans, and grievance case records are documented and retained in accordance with TOG's internal controls and applicable requirements.

6. Human Rights Risk Assessment Methodology

TOG applies a **risk-based human rights risk assessment methodology** as part of its Human Rights Due Diligence (HRDD) process, aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and proportionate to the nature and scale of its operations.

Human rights risks are identified across TOG's operations and business relationships through review of value chain activities, internal practices, supplier assessments, stakeholder engagement outcomes, grievance records, and relevant legal or regulatory developments. **Identified risks are assessed and prioritized primarily based on the severity of potential impacts on people, taking into account scale, scope, irremediability, and the vulnerability of affected stakeholders. Likelihood is considered as a supporting factor to inform management attention and resource allocation, without overriding severity-based prioritization.**

Salient human rights risks are prioritized for enhanced management and reviewed at least annually, or when material changes or significant incidents occur. Material changes may include changes in operations, suppliers, markets, workforce profile, or significant incidents/grievances. Assessment outcomes inform HRDD action plans, integration into management systems, and internal and external reporting. TOG monitors the effectiveness of HRDD measures through existing management and control mechanisms and tracks performance using qualitative and quantitative indicators proportionate to identified risks. Monitoring results and lessons learned are used to strengthen HRDD processes and support continuous improvement.

7. Internal and External Reporting

HRDD-related information is reported internally through established reporting lines and governance structures. Internal reporting may include updates on salient human rights risks, progress of HRDD action plans, trends arising from grievances or complaints, and significant incidents requiring management attention. Relevant information is escalated to senior management and, where appropriate, to the Board or its delegated management.

TOG discloses its human rights commitments and HRDD implementation through the Annual Report and sustainability-related disclosures, in a manner consistent with applicable requirements and stakeholder expectations.

Human Rights Incidents in 2025

In 2025, Thai Optical Group Public Company Limited and its subsidiaries did not record any significant human rights violations arising from the Company's operations, supply chain, or business relationships. The Company maintains accessible, confidential, and non-retaliatory grievance mechanisms and a Human Rights Due Diligence (HRDD) process to enable stakeholders to raise concerns appropriately. Notwithstanding the absence of reported human rights violations during the year, TOG continues to conduct ongoing human rights risk assessments, monitoring, and reviews of its HRDD processes to prevent, mitigate, and address potential adverse impacts.

8. Grievance Mechanism Effectiveness and Remedy

TOG's grievance mechanism is designed to provide effective remedy in line with internationally recognized standards, including the **ISO 26000 Guidance on Social Responsibility and the United Nations Guiding Principles on Business and Human Rights. The mechanism is structured to be legitimate, accessible, predictable, equitable, rights-compatible, transparent, and based on dialogue and mediation where appropriate.**

ISO 26000 Effective Grievance & Remedy Mechanisms (Clause 6.3.6)

Legitimate Ensure a clear, transparent and sufficiently independent governance structure.

Accessible Facilitate access without barriers, such as language, illiteracy, lack of awareness, distance or fear of reprisal.

Predictable Provide clear procedures, with clarity regarding the time frame for each stage and outcome, whether possible or not, and with appropriate means of monitoring.

Equitable Aggrieved parties are able to access sources of information, advice and expertise, necessary to engage in a fair grievance process.

**Rights-
Compatible** Outcomes and remedies align with recognized human rights standards.

**Clear &
Transparent** Respect individual privacy and reputations, publishing appropriately for public interest.

**Dialogue &
Mediation** Seek mutually agreed solutions to grievances, through engagement between parties. Where adjudication is desired, parties should retain the right to seek resolution via separate, independent mechanisms.

TOG provides accessible, confidential, and trusted grievance and communication channels through which stakeholders may raise concerns related to human rights, labour practices, occupational health and safety, community impacts, or business ethics. These channels are communicated to employees, outsourced workers, and relevant business partners and are designed to protect complainants from retaliation.

Grievance channels may include reporting to Human Resources or management independent from line supervisors, designated contact points, anonymous complaint mechanisms, and whistleblowing channels established by the Company.

TOG does not permit retaliation against individuals who raise concerns or participate in grievance processes in good faith and will take appropriate action in accordance with Company rules and applicable law where such conduct is identified.

Concerns and grievances are handled promptly and impartially, with due respect for confidentiality and the dignity and safety of all parties. The grievance handling process generally includes acknowledgement of receipt within a reasonable timeframe, preliminary assessment of the issue, fact-finding and investigation where necessary, documentation of findings and decisions, and communication of outcomes to the complainant, where appropriate and feasible.

Issues raised through grievance mechanisms may inform HRDD risk assessments and trigger the development or revision of HRDD action plans. Matters involving serious harm, repeated issues, potential legal breaches, systemic risks, or significant community impacts are escalated to senior management and, where appropriate, to the Board or its delegated management for oversight and direction.

Where adverse human rights impacts are identified, TOG implements remedial actions proportionate to the nature and severity of the impact. Remedial measures may include acknowledgement of harm, financial or non-financial compensation, rehabilitation or support measures, corrective employment actions, disciplinary measures, and systemic corrective actions to prevent recurrence. Remedial actions are documented and monitored to assess effectiveness.

Suppliers, contractors, and business partners are expected to cooperate with TOG's grievance handling and remediation processes where human rights impacts are linked to TOG's operations or supply chain. TOG applies a graduated approach to supplier remediation, which may include engagement and clarification, implementation of corrective action plans, monitoring and verification of corrective measures, suspension of business activities, or termination of the business relationship in cases of serious or repeated violations, in accordance with contractual terms and applicable law.

APPENDIX: HRDD Risk Assessment Tools and Illustrative Examples

This Appendix provides illustrative tools, reference tables, and examples to support the HRDD methodology described in Sections 6–8. These materials are intended to demonstrate application in practice and do not replace the core HRDD process set out in the main body of this document.

Value Chain & Human Rights Risk Mapping

| Value Chain | Identified Stakeholders | Human Rights Risk Areas | Control Measures |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Procurement | <ul style="list-style-type: none"> • Supplier Employees • Transports • Communities on transportation routes | <ul style="list-style-type: none"> • Ethical Business Conduct • Labor Practices • Chemical Handling Safety • Environmental Impact | <ul style="list-style-type: none"> • Suppliers Code of Conducts • ISO 45001 • ISO 14001 • Applicable regulations |
| Production | <ul style="list-style-type: none"> • Company Employees • Tier 1 Supplier Employees • Communities surrounding production sites | <ul style="list-style-type: none"> • Labor Practices • Workplace Safety • Social Safety • Environmental Impact • Personal Data Protection | <ul style="list-style-type: none"> • ISO 45001 • ISO 14001 • ISO 27001 • Applicable regulations |
| Products Distribution | <ul style="list-style-type: none"> • Carriers • Overseas warehouse service providers • Overseas warehouse employees | <ul style="list-style-type: none"> • Ethical Business Conduct • Labor Practices • Workplace Safety • Social Safety | <ul style="list-style-type: none"> • Qualified Service Providers • ISO 45001 • ISO 14001 • Applicable regulations |
| Business Customers | <ul style="list-style-type: none"> • Domestic Entrepreneurs • Overseas Entrepreneurs • Consumers | <ul style="list-style-type: none"> • Ethical Business Conduct • Product Safety • Product Labelling | <ul style="list-style-type: none"> • TOG Business Code of Conducts • ISO 9001, ISO 13485 • Applicable regulations |

Human Rights Risk Heat Map

- To determine the relevance and significance of the **Human Rights Risk Heat Map**, we examine the following risk criteria, pertaining to our business operations:

Severity – Severity - We assess severity levels, in order to prioritize and address the most critical issues first, using the **highest rating score**, amongst the following key factors, categorized with the rating table below:

- Sphere of Influence:** The impact of the Company's responsibility, including relationships with stakeholders and the broader community.
- Scope:** The number of individuals affected.
- Size:** The magnitude scale of adverse effects or potential impacts.
- Remediability:** The ease of recovery or restoring impacted individuals/entities to their prior or an equivalent state.

| Severity Rating | Sphere of Influence (Impact of Responsibility) | Scope (Number of Affected Individuals) | Size (Scale of Impact) | Remediability (Ability to Recover) |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 1 Negligible | Minimal influence, isolated impact with very limited reach, such as an isolated incident within a small department of a local business | Very few to no individuals affected, or affecting very few individuals (less than fifty), or affecting fewer than ten workers | Negligible impact on area or individuals, such as minor, isolated incident with little impact | Impacts are negligible and easily reversible without intervention. |
| 2 Minor | Limited influence, affecting local operations or small areas, such as a local business' HR policies, causing discrimination issues within a single office location | Few workers, few individuals or few isolated groups are exposed, or affecting a small number of individuals (less than one hundred), or affecting fewer than fifty employees | Affecting a small area or a few individuals, such as a localized spill, affecting a few acres | Impacts are easily reversible with minimal intervention, such as reversible health impacts via immediate medical treatment. |
| 3 Moderate | Moderate influence, affecting specific areas within a region, such as a regional company's environmental practices impacting local communities. | Hundreds of residents or several groups or a small community are affected, or affecting a moderate number of individuals, into the hundreds or thousands, or affecting tens to hundreds of workers | Affecting a moderate area or a significantly sized community, such as factory emissions affecting a nearby community | Impacts are reversible with some intervention, but may take time, such as air quality improvement with regulatory compliance efforts. |

| | | | | |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>4 Significant</p> | <p>Significant influence, affecting national or regional operations, such as a national company's practices impacting labor rights in various regions of a country</p> | <p>Thousands of residents or many individuals or large communities affected, or affecting a substantial number of individuals, into the thousands to hundreds of thousands, or affecting hundreds of workers</p> | <p>Affecting a large area or multiple communities, such as widespread water contamination within a region</p> | <p>Impacts are difficult to reverse and require significant intervention, such as long-term health impacts requiring significant health-care.</p> |
| <p>5 Severe</p> | <p>Extensive influence, affecting multiple regions or global operations, such as a multinational corporation's supply chain causing labor rights violations across several countries</p> | <p>Millions or a large population (possibly across multiple regions) affected, or potentially affecting millions of individuals, or affecting thousands of factory workers</p> | <p>Affecting an extensive area or critical infrastructure, such as massive oil spill affecting multiple countries</p> | <p>Impacts are irreversible or require extraordinary measures to mitigate, such as long-term ecological damage with some species extinction.</p> |

Likelihood – Probability of occurrence in day-to-day activities, or potential to arise under specific circumstances, defined as follows:

| Score | Likelihood | Definition |
|-------|----------------|---------------------------------------------------------------------------------------------------------------------------|
| 1 | Rare | >once a year, unlikely to happen, or the event may only occur under exceptional circumstances (0-9% probability). |
| 2 | Unlikely | >once in 6 months, potential occurrence, or the event could occur at some time, but is not expected (10-29% probability). |
| 3 | Possible | >once in 3 months, possible occurrence, or the event might occur from time to time (30-59% probability). |
| 4 | Likely | >once a month, expected to happen, or the event will probably occur under many circumstances (60-89% probability). |
| 5 | Almost certain | >once a week, sure to happen, or the event is expected to occur under most circumstances (90-100% probability). |

Human Rights Risk Heat Map

| | Rating | Severity | | | | |
|------------|--------|----------|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| Likelihood | 5 | 5 | 10 | 15 | 20 | 25 |
| | 4 | 1 | 8 | 12 | 16 | 20 |
| | 3 | 1 | 6 | 9 | 12 | 15 |
| | 2 | 1 | 4 | 6 | 8 | 10 |
| | 1 | 1 | 2 | 3 | 4 | 5 |

Heat Map Risk Level

| Rating Scale | Risk Level | Description |
|--------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20-25 | Very High | The impact is critical and can cause severe harm to many stakeholders and/or the environment. Immediate and significant action is required to mitigate the impact. Examples include widespread human rights abuses, severe environmental degradation, and major violations of labor practices. |
| 10-16 | High | The impact is significant and can cause considerable harm to stakeholders and/or the environment. Prompt and effective action is needed to manage the impact. Examples include major worker safety issues, significant environmental spills, and substantial breaches of human rights. |
| 1-9 | Medium | The impact is moderate and can cause noticeable harm to stakeholders and/or the environment. Actions are needed to mitigate the impact, but it is not immediately critical. Examples include moderate violations of labor practices, localized environmental impacts, and some breaches of human rights. |

TOG Human Rights Risk Prioritization Matrix

Note: These terms follow UNGP terminology describing TOG’s relationship to impacts (**cause**, **contribute**, or directly **linked** through business relationships)

| Examples of Risk Situations | Scenario Involvement | Risk Level |
|------------------------------------------------------------------|----------------------|------------|
| Work-related injuries from machinery accidents. | Caused | Medium |
| Excessive working hours. | Caused | Medium |
| Accidental chemical leakage during transportation. | Contributed | Medium |
| Unpleasant odor due to chemical spill in storage. | Caused | Medium |
| Unauthorized personal data exfiltration. | Linked | Medium |
| Work-related illness from chemical exposure. | Caused | Medium |
| Harassment and/or abuse of employees. | Linked | Medium |
| Mislabeled errors. | Caused | Medium |
| Work-related injuries from minor chemical spillage/exposure. | Caused | Medium |
| Unsafe products for consumers. | Caused | Medium |
| Dust and particulates from improper storage of production waste. | Caused | Medium |

Detailed tables are illustrative examples of Risk Situations, Actions and Performance Tracking

| Risk Situation Examples | Risk Level | Actions to stop, reduce, or prevent risks | Indicators | Performance Tracking |
|---------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Work-related injuries and illnesses from: •Machinery accidents •Minor chemical spillage/exposure | Medium | <ul style="list-style-type: none"> • Train all employees to understand how to work safely. • Promote and provide a hygienic workplace and a safe working environment. • Develop work processes to promote good practices in occupational health, safety, and general well-being. Control & monitor under occupational health and safety management system. • The safety and occupational health committee, together with professional safety officers and supervisory-level safety officers, monitor and evaluate the performance of safety initiatives monthly. • Organize safety promotion activities to raise awareness and communicate information. | Number of work-related illnesses and injuries leading to time off per year: Zero | <ul style="list-style-type: none"> • Internal and external audit of ISO 45001 system. • Assessment of compliance with laws and other requirements. |

| Risk Situation Examples | Risk Level | Actions to stop, reduce, or prevent risks | Indicators | Performance Tracking |
|------------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accidental chemical leakage during transportation | Medium | <p>Conditions, procedures and precautions for the storage and transportation of each type of chemical: Obtain clear instructions from suppliers. Ensure transporters, and storage workers fully understand and adhere to instructions</p> <p>Compliance: Transporters and storage facilities must have a real-time temperature monitoring system for storage. Storage facilities must have an alert system.</p> <p>Sealing and labeling: Chemical containers must be in good condition, tightly sealed, and have clear warning labels.</p> <p>Training and PPE: Provide appropriate training and personal protective equipment.</p> <p>Emergency plan: An emergency response plan must be in place and implemented.</p> | <ul style="list-style-type: none"> •Number of work-related accidents and illnesses among chemical transportation and storage personnel. •Delivery of goods and services. | <ul style="list-style-type: none"> •Evaluation of the performance of personnel responsible for the handling and storage of chemicals, particularly in cases of chemical spills. •Assess emergency response drills, according to the emergency response plan. |
| Unpleasant odor due to chemical spill in storage | Medium | Conduct environmental risk assessments and implement effective environmental management systems with continuous monitoring. | Number of nonconformities identified during ISO 14001 audits related to the relevant criteria | การตรวจประเมินภายในและภายนอกของระบบ ISO 14001/ การสานเสวนาชุมชน ไตรมาสละครั้ง/ การรายงาน Sustainability ต่อผู้บริหารประจำเดือน |
| Dust and particulates from improper storage of production waste | Medium | Conduct environmental risk assessments and implement effective environmental management systems with continuous monitoring. | Number of nonconformities identified during ISO 14001 audits related to the relevant | การตรวจประเมินภายในและภายนอกของระบบ ISO 14001/ การสานเสวนาชุมชน ไตรมาสละครั้ง/ การรายงาน Sustainability ต่อผู้บริหารประจำเดือน |
| Excessive working hours | Medium | <ul style="list-style-type: none"> •Develop and manage employee work schedules, including weekly and annual holidays, leave entitlements, and leave types within the HRMS. Oversee employment contracts and terms. •Plan and allocate work schedules, overtime, weekend work, and holiday overtime for individual employees based on HRMS data and workload requirements, adhering to standard operating procedure | Working hours, both regular and overtime, adhere to Thai labor protection laws. | Internal and external audits of the TLS 8001 SMETA certification. |

| | | | | |
|------------------------------------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Excessive working hours of Tier 1 Supplier Workers | Medium | <ul style="list-style-type: none"> •Adhere to the same guidelines as company employees (as mentioned above). •Conduct assessments of Tier 1 suppliers to verify their social responsibility and compliance with legal hiring practices, ensuring that employment is voluntary. Forced labor and child labor are strictly prohibited. | Working hours, both regular and overtime, adhere to Thai labor protection laws. | Internal and external audits of the TLS 8001 SMETA certification. |
| Unauthorized personal data exfiltration. (Company and Tier 1 Supplier employee personal data) | Medium | <ul style="list-style-type: none"> •Adhere to TOG's data protection measures and policies to prevent data breaches, control access to personal data, and safeguard against data loss, misuse, or unauthorized alteration. •Ensure the secure collection, use, disclosure, and storage of personal data, in accordance with relevant procedures. •Appoint a Data Protection Officer (DPO) to oversee data protection compliance. The DPO will be responsible for the company and Tier 1 Supplier involvement in the handling of personal data, and will ensure adherence to the Personal Data Protection Act B.E. 2562 | Quantity of non-conformities discovered in internal and external audits of the ISO/IEC 27001 system within relevant scopes. | Specify access permissions for personal data and mandate regular password changes for accessing personal data within the HRMS. |
| Harassment and/or abuse of employees (company or Tier 1 supplier) | Medium | <ul style="list-style-type: none"> •Provide a safe working environment. •Implement nightly security checks conducted by security personnel. •Establish an effective grievance handling mechanism, including: <ul style="list-style-type: none"> ◦ Emergency reporting channels. ◦ Clear timelines and appropriate follow-up procedures for each step. ◦ Protection measures for whistleblowers and complainants. ◦ Facilitation of legal investigations for victims. ◦ Maximum disciplinary actions for perpetrators. | Channel for hotline reporting or whistleblowing via LINE @TOGG4.1 allows for immediate investigation. | Monthly management meetings to discuss the outcomes of whistleblowing and grievance reports. |
| Unsafe products for consumers | Medium | <ul style="list-style-type: none"> •Regularly update information on relevant regulations and standards in each regional market. •Conduct material qualification testing for production and inspect product quality, according to industry standards for ophthalmic lenses. •Monitor, control and manage the medical device quality system ISO 13485, and continuously make improvements. | Number of serious customer complaints | ISO 13485 system undergoes both internal and external audits. Monthly reports on resolving customer complaints are provided to management. |

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| <p>Mislabelling Errors</p> | <p>Medium</p> | <ul style="list-style-type: none"> •The labeling practices comply with both ISO 14889 and US FDA standards, ensuring global recognition and compliance. •Conduct a thorough RCA-Root Cause Analysis to identify underlying causes, when errors occur. •Both internal and external audits are conducted, to ensure ongoing compliance and identify any areas for improvement. •Random inspections and a change control process are in place, to maintain the accuracy and consistency of labeling. | <p>Number of serious customer complaints</p> | <p>Monthly reports on resolving customer complaints are provided to management.</p> |
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Grievance Mechanisms

We recognize the importance of providing accessible, secure and effective channels for stakeholders to raise concerns related to human rights. Our grievance mechanisms are designed to address concerns systematically, as recommended under Clause 6.3.6 of ISO26000, to manage effectiveness in resolving grievances and ensuring that all voices are heard and respected.

Our grievance mechanisms are a cornerstone of our commitment to human rights. These mechanisms ensure that all stakeholders have a platform to safely voice their concerns, which are addressed transparently and effectively. We have active procedures in place, to investigate findings and protect whistleblowers. Moreover, it is important to note that our grievance mechanisms do not preclude individuals from pursuing legal investigations, when deemed necessary.

Whistleblowing Channels

Hotline & Online Platforms: We provide a dedicated hotline and online platforms for stakeholders to report concerns or violations. These channels are open to all employees, suppliers, customers and community members, to raise concerns and complaints, and report violations or non-compliance with any code of conduct or ethics standards.

- o LINE@TOGG4.1
- o email: hotline@thaiopticalgroup.com

Written Complaints: Stakeholders can also submit written complaints by sending sealed letters to our Internal Audit Office or to the Audit Committee. All communications are treated with the highest level of confidentiality.

- o Sealed letters to the Internal Audit Office or Audit Committee, at Thai Optical Group Public Company Limited, No.15/5 Moo 6, Bangbuathong-Suphanburi Road, Laharn, Bangbuathong, Nonthaburi 11110, Thailand.

Investigation

•**Prompt Action:** Upon receiving a grievance, we take prompt action to investigate and resolve the issue. Our response process includes a clear timeline and steps to ensure timely and effective resolution.

•**Whistleblower Protection:** We are committed to protecting whistleblowers and individuals who raise concerns. Measures are in place to ensure their safety and prevent any form of retaliation.

•**Continuous Improvement:** Feedback from the grievance process is used to improve our practices and prevent future issues. We regularly review our grievance mechanisms, to ensure they remain effective and accessible.

Remediation

We are committed to engaging in dialogue, mediation and/or legal investigations, as necessary to providing effective remediation, when adverse human rights impacts are identified, whether '**Caused**' by our own activities, '**Contributed**' to by our actions, or '**Linked**' to us through our business relationships.

Understanding the nature of the scenario involvement in human rights violations is crucial in determining the appropriate response and remediation.