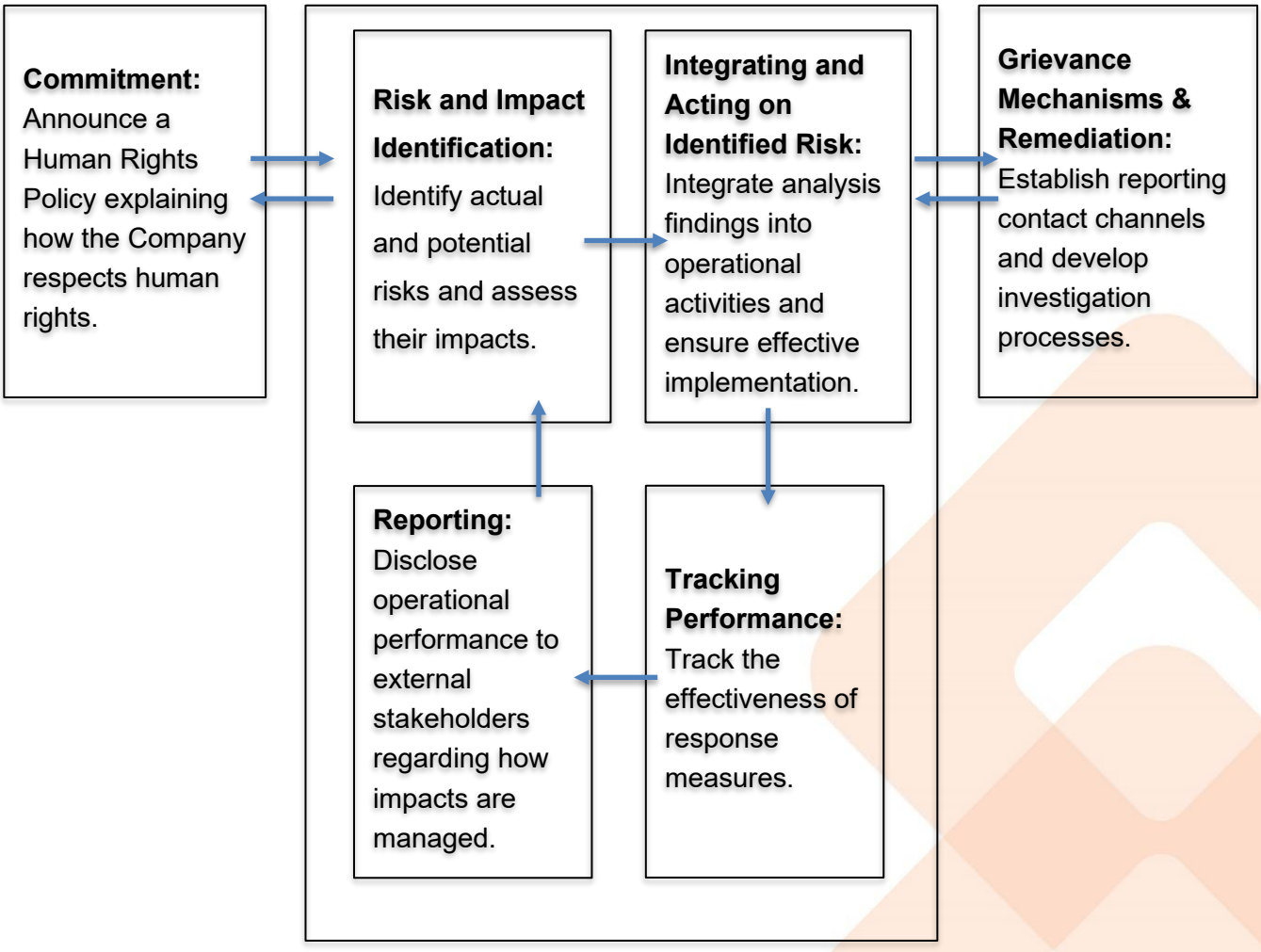
HUMAN RIGHTS DUE DILIGENCE MANUAL

AURORA DESIGN PUBLIC COMPANY LIMITED

INTRODUCTION

The Company develops and implements Human Rights Due Diligence (HRDD) to identify, prevent, and mitigate potential human rights impacts on relevant stakeholders across its supply chain. This encompasses all stakeholder groups, such as suppliers, customers, local communities, and vulnerable groups (e.g., women, children, indigenous peoples, migrant workers, and persons with disabilities). This HRDD Manual has been developed based on the United Nations Guiding Principles on Business and Human Rights (UNGPs) and business human rights indicators. The HRDD operational framework consists of six core components:



OBJECTIVES

- To provide guidelines on conducting Human Rights Due Diligence
- To identify, prevent, mitigate impacts, and account for the nature of human rights risks associated with the Company's operations and supply chain.
- To communicate with stakeholders regarding how the Company respects human rights.

SCOPE

All business units.

DEFINITIONS

Due Diligence Process: A comprehensive, proactive process to identify actual and potential adverse impacts on social, environmental, and economic aspects resulting from corporate decisions and activities throughout the lifecycle of a project or corporate activity, aiming to avoid and minimize adverse impacts.

Actual Risk: Risks currently occurring or that have already occurred.

Potential Risk: Risks that may occur in the future.

Mitigation: Actions taken to reduce the scope or severity of impacts.

Prevention: Actions taken to avoid the occurrence of impacts.

PROCESS / CONTENT

1. Commitment

The United Nations Guiding Principles on Business and Human Rights encourage companies to respect human rights by developing a Human Rights Policy to demonstrate commitment to integrating and respecting human rights across their supply chains. Aurora Design Public Company Limited declared its Human Rights Policy in 2024 to express its commitment to respecting and preventing human trafficking, forced labor, child labor, freedom of association, the right to collective bargaining, equal remuneration, and discrimination.

2. Risk and Impact Identification

To assess human rights risks, the Company identifies and evaluates actual and potential adverse human rights risks and impacts that the Company may be involved in, either through its own activities or as a result of its business relationships. This process includes:

2.1 Risk Identification

The Company identifies actual and potential human rights risks to stakeholders, including vulnerable groups relevant to business activities across the supply chain, and maps them accordingly against the respective stakeholders. This process includes a desktop review of human rights risks across each business sector and benchmarking against industry peers.

Key Potential Human Rights Risks Include:

Environmental impacts, labor risks, socio-economic disruptions, supply chain risks, bribery and corruption, cumulative impacts and access to remedy, health and safety, employee discrimination, and collective bargaining.

2.2 Impact Identification

Understanding the severity of actual and potential impacts is essential, as the Company cannot address all identified risks simultaneously. Prioritizing risks through impact identification ensures that efforts and resources are appropriately allocated. Risks are assessed based on Severity and Likelihood (Probability).

Severity Criteria:

- **Scale:** The number of stakeholders affected or to be affected.
- **Scope:** The degree of impact on the livelihoods and/or quality of life of stakeholders.
- **Irremediability:** Any limitations on the ability to restore affected individuals to their original or equivalent pre-impact condition.

Severity Criteria Matrix (Example)

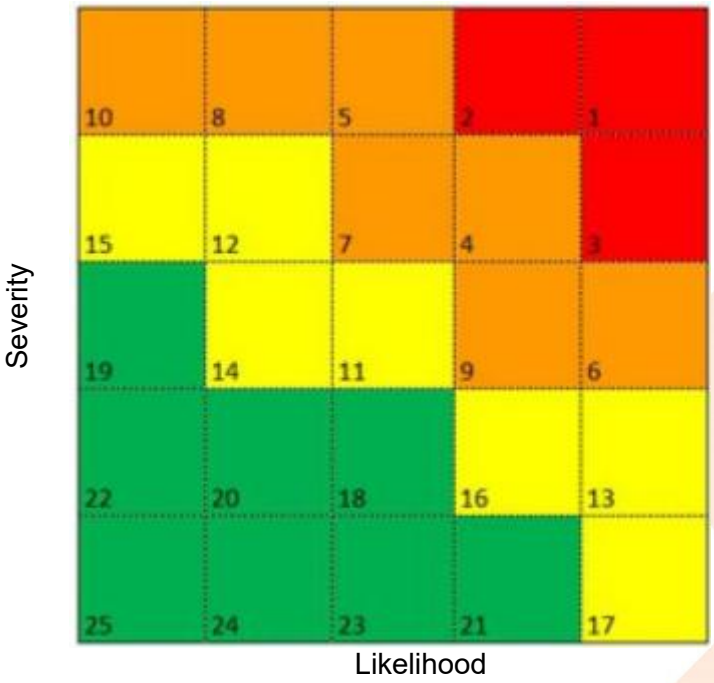
Level	Scale	Scope: Living & Quality of Life	Scope: Health & Safety	Irremediability
1 (Very Low)	No impact on stakeholders.	No impact on living and quality of life; monitoring plan not required.	No impact or first-aid case.	No impact.
2 (Low)	Impacts an individual / individuals within a specific stakeholder group.	Impacts living and quality of life; mitigation plan not required.	Minor injury or illness (no lost time).	Requires 6–12 months for remediation/restoration.
3 (Medium)	Impacts certain groups within a specific stakeholder group.	Impacts living and quality of life; mitigation plan required.	Moderate injury requiring rehabilitation (1–3 lost days).	Requires 1–2 years for remediation/restoration.
4 (High)	Impacts the majority of people within a specific stakeholder group.	Impacts living and quality of life; activities must cease to mitigate the issue.	Severe injury requiring rehabilitation (>3 lost days).	Requires 2–3 years for remediation/restoration.
5 (Significant)	Impacts everyone within a specific stakeholder group.	Impacts living and quality of life; stakeholders are required to relocate.	Permanent physical disability or fatality.	Requires more than 3 years for remediation, or is irremediable.

Likelihood Criteria Matrix (Example)

Level	Probability	Frequency
1	Not likely to occur	Occurs once in more than 10 years, or never
2	Could happen at some time	Occurs once every 5 – 10 years
3	Probably will occur or has happened in the past	Occurs once every 3 – 5 years
4	Expected to occur in most circumstances	Occurs once every 1 – 3 years
5	Common occurrence	Occurs every year

Risk Matrix & Prioritization

By considering two dimensions (Severity and Likelihood), human rights risks are plotted on a matrix to prioritize risks requiring further mitigation actions.



Risk Rank	Color	Details
1 – 3	**Red**	Immediate intervention by top management is required to eliminate or reduce this risk.
4 – 10	**Orange**	Risk must be eliminated or reduced to a lower level through control measures, requiring management planning by top management.
11 – 17	**Yellow**	Corrective actions must be defined, and management accountability must be established.
18 – 25	**Green**	Monitored and managed using corrective measures as feasible.

Current Risk Assessment Example

The table below illustrates an example where existing controls are applied to inherent risk, resulting in the current risk level:

Inherent Risk	Current Control	Likelihood Level	Severity Level	Current Risk Level
Risk #1	Current Control #1	1	2	
Risk #2	Current Control #2	4	5	

3. Integrating and Acting on Identified Risk

When current risk levels remain high (Red and Orange), the Company must define risk responses to reduce severity and/or likelihood to an acceptable level (Yellow). Defined risk responses should be co-designed with the relevant departments or business units to facilitate integration and enhance the effectiveness of preventive or corrective measures.

Inherent Risk	Current Control	Current Severity	Current Likelihood	Current Risk Level	Risk Response	Residual Likelihood	Residual Severity	Residual Risk Level
Risk #2	Current Control #2	4	5		Risk Response Measure	3	3	

4. Tracking Performance

To verify that human rights risks are properly managed, the Company tracks the effectiveness of risk responses. Monitoring measures should be developed considering:

a) Appropriate qualitative and quantitative indicators.

b) Information from internal and external sources, including affected stakeholders.

5. Reporting

In addition to performance tracking, the Company prepares external communications to demonstrate accountability regarding its operational approaches and actions taken on identified human rights risks. Greater transparency enhances stakeholder perception, and increased communication adds value to stakeholder engagement. Disclosing operational results in the annual Sustainability Report and/or on the Company website is a standard practice.

6. Grievance Mechanisms & Remediation

Grievance mechanisms serve as a process to identify and resolve concerns raised by affected and relevant stakeholders. The Company provides multiple channels for internal and external stakeholders to voice opinions and concerns, as well as opportunities to provide feedback on potential human rights impacts arising from company activities. For instance, the Company maintains a Community Grievance Management Standard to specifically address complaints from local communities. Additionally, a whistleblowing mechanism is established to enable the reporting of corporate governance issues or concerns through the following channels:

- **Letter:** Corporate Governance and Compliance Division
- **Company Website**
- **Company Web Portal**
- **Email**

Whistleblowing Investigation Procedure

1. **Conduct a Full Investigation:** Proceed with a full investigation in accordance with the Corporate Anti-Fraud Policy Guidelines upon obtaining sufficient evidence.
2. **Notify Complainant:** Inform the complainant of the investigation results through appropriate communication channels.
3. **Determine Action:** Decide on appropriate actions once the allegations are proven.
4. **Report to Committees:** Report quarterly to the Corporate Governance and Nomination Committee, and annually to the Board of Directors.