

## HUMAN RIGHTS DUE DILIGENCE: HRDD

The company has undertaken the process of conducting a comprehensive assessment of human rights, referencing the principles outlined in the UN Guiding Principles on Business and Human Rights (UNGPR), to serve as a framework for evaluating all-around human rights risks. This assessment will be conducted every two years and follows the following steps:

### 1. Defining the scope of the audit:

The company establishes a clear scope for the comprehensive assessment of human rights, encompassing all relevant stakeholders, including vulnerable and marginalized groups such as children, persons with disabilities, women, minority groups, internally displaced persons, subcontracted labour, indigenous communities, LGBTQ+ individuals, pregnant women, elderly individuals, and other affected groups. This assessment covers all operational areas where the company conducts business or exercises control and stakeholders within the supply chain. Key human rights issues considered include labour rights, community rights, supply chain concerns, security and safety, environmental impacts, and consumer rights.

### 2. Identifying human rights issues:

The company reviews various human rights risks associated with the entire value chain, including both direct activities carried out by the company and indirect activities through business partners, contractors, or joint ventures, which could potentially contribute to human rights violations. This also involves examining trends and issues related to human rights within the same industry. Similar topics are grouped to create a list for conducting a Human Rights Impact Assessment, assigning relevant departments or stakeholders to evaluate potential human rights risks.

### 3. Prioritizing human rights issues:

The company prioritizes human rights issues by ranking them based on the Human Rights Impact Assessment results related to business operations. The company has established criteria for categorizing the level of human rights risks into four levels: low, moderate, high, and very high, as depicted in Figure 1. This assessment considers two factors: the likelihood of occurrence and the

potential impact. This allows the company to promptly develop appropriate strategies and measures to mitigate the identified impacts.

#### Criteria for Risk Assessment: Likelihood of Occurrence

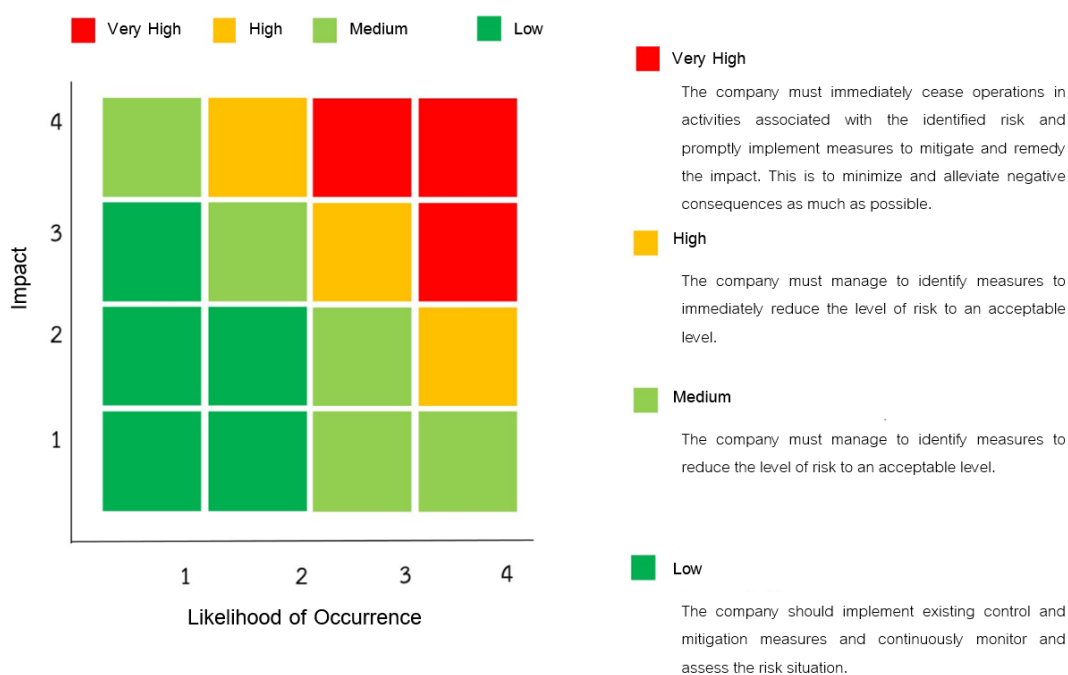
Level of likelihood of occurrence	Occurrences
4 Very-High (>25%)	Occurrences within the operational area several times per year
3 High (10-25%)	Occurrences within the operational area on an occasional basis
2 Medium (1-10%)	Occurrences within the operational area are very rare but possible
1 Low (<1%)	Occurrences within the same industry as the operational area, but the likelihood of such occurrences happening in the operational area is low

#### Criteria for Risk Assessment: Impact

Likelihood of Occurrence	Potential Impact
4 Very-High	<ul style="list-style-type: none"> <li>- The impact on human rights has wide-ranging consequences or affects population groups beyond the scope of the operational area</li> <li>- The company is unable to control or mitigate the impact on human rights to restore those whose rights have been violated</li> <li>- The impact/events related to human rights require assistance from independent and trustworthy external organizations to address the issues with the company jointly</li> </ul>
3 High	<ul style="list-style-type: none"> <li>- The company has intentions to provide assistance or support for addressing human rights violations (Legal Complicity)</li> <li>- The impact on human rights resulting from the company's operations or its value chain has consequences for affected stakeholders in the operational area</li> <li>- The company has conflicts regarding human rights with vulnerable or special-needs groups</li> </ul>

Likelihood of Occurrence	Potential Impact
2 Medium	<ul style="list-style-type: none"> <li>- The company benefits from operations that involve human rights violations by other entities (Non-Legal Complicity)</li> <li>- The company is unable to respond to concerns related to human rights from affected stakeholders, both internal and external</li> </ul>
1 Low	<ul style="list-style-type: none"> <li>- The potential impacts resulting from human rights concerns raised by affected stakeholders, both internal and external, are addressed and resolved at the operational level within the company. Mechanisms for managing complaints within the company are in place to prevent and address such impacts</li> </ul>

Image 1: Risk measurement matrix



#### 4. Mitigating and preventing measures

Once the prioritization of human rights risks has been determined, the company needs to anticipate the risks arising from those identified issues. It should develop measures to reduce the potential negative impacts of human rights risks, particularly in cases where the risks are ranked as high or very high. These measures should aim to minimize and control negative impacts to an acceptable level while reinforcing positive impacts on those affected by the risks.

## 5. Monitoring and reviewing human rights performance

Due to the dynamic nature of human rights risks related to the company's business operations, there may be changes in activities and groups affected. Therefore, the company must regularly review human rights risks and the effectiveness of mitigation and prevention measures. Key performance indicators should be established to monitor and evaluate the company's performance, such as the percentage of employees trained on human rights, the number of complaints received and their resolution status, among others. Additionally, the company should provide regular reports on its human rights performance through annual sustainability reports or its website.

### Communication channel:

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## 6. Remediation

The company has established mechanisms to receive and address complaints through various channels in case of human rights violations related to its activities. Therefore, the company has defined appropriate corrective measures and redress actions to address the harm caused, both financially and non-financial, to those affected. This includes providing compensation and restitution to individuals impacted and drawing lessons learned to develop preventive measures against recurrence.

In the event of a human rights violation, the company follows a fair investigation process and implements the following disciplinary measures:

- Low-risk level: Verbal warning or written reprimand
- Moderate risk level: Suspension from work
- High-risk level: Suspension from work without pay
- Very high-risk level: Termination of employment.

## 7. Risk mitigation and prevention mechanisms

In the event of an internal human rights violation within the organization, the company takes immediate action by establishing an investigative committee to uncover the truth and implement appropriate punitive measures commensurate with the level of risk and impact. Additionally, supervisors in the relevant departments where the violation occurred are tasked with closely monitoring the situation after the incident and reporting to the human rights committee and company board. This is done to prevent and mitigate any residual risks and ensure that the measures taken effectively address the risks, reducing the risk level to an acceptable threshold.

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