



Human Rights Due Diligence : HRDD

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Human Rights Due Diligence Policy (HRDD)

The Company conducts Human Rights Due Diligence (HRDD) as an ongoing risk management process to identify, prevent, mitigate, and account for how the Company addresses actual and potential human rights impacts arising throughout its business activities. The process is aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and consists of the following key steps ;

1. Policy Commitment and Human Rights Principles
2. Assessment of Actual and Potential Human Rights Impacts
3. Integration of Findings and Internal/External Control Mechanisms
4. Monitoring and Reporting
5. Corrective Actions and Remediation

1. Policy Commitment and Human Rights Principles

The Company is committed to respecting the human rights of all stakeholders in accordance with international human rights principles and labor standards, including the Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights.

This commitment covers anti-human trafficking, prohibition of forced labor and child labor, non-discrimination, prevention of harassment and sexual abuse in all forms, freedom of association, collective bargaining rights, equal remuneration, and other human rights issues relevant to the Company's business operations.

The Human Rights Policy applies not only to the Company's operations but also to subsidiaries, suppliers, service providers, contractors, and business partners. The policy is communicated through the Company's designated communication channels.

In addition, suppliers and business partners are required to complete sustainability assessments covering economic, social, environmental, and human rights issues to promote awareness throughout the Company's supply chain and value chain.

2. Assessment of Actual and Potential Human Rights Impacts

The Company conducts human rights risk assessments to identify actual and potential risks arising from its activities, business relationships, and value chain connections. The assessment considers both internal and external stakeholders who may be directly or indirectly affected.

Special attention is given to vulnerable groups, including women, children, third-party contract workers, branch and hourly employees, persons with disabilities, and local communities. Key assessment areas include equal remuneration, discrimination, occupational safety, and personal data protection.

The assessment covers 100% of the Company’s business activities, including:

Core Business Activities:

- Cinema and Entertainment Operations
- Advertising and Media Business
- Lifestyle and Retail Businesses, including bowling, retail spaces, and promotional activities

Business Support Activities:

- Suppliers, contractors, and external service providers
- Employees at all levels
- Customers, members, and service users across all channels
- Society, communities, and surrounding areas
- Shareholders, investors, and other stakeholders

3. Integration of Findings and Control Mechanisms

Step 1: Human Rights Identification

The Company identifies relevant human rights issues based on business characteristics, stakeholder concerns, and value chain impacts.

Step 2: Risk Ranking

Human rights risks are assessed using Likelihood and Impact criteria to determine risk levels and appropriate control measures.

Key Human Rights Risk Matrix:

No.	Human Rights Issue	Key Stakeholder Group	Likelihood (L)	Impact (S)	Risk Level (L × S)
1	Customer and Visitor Safety at Branch Locations	Customers / Service Users	3	5	15 (Very High)
2	Right to a Safe Working Environment	Employees / Contractors / Service Providers	3	4	12 (High)
3	Contract Labor Practices	Contractors	2	4	8 (Medium)
4	Working Hours and Overtime (OT)	Branch Employees / Hourly Employees	2	4	8 (Medium)

5	Personal Data Protection	Customers / Employees / Business Partners	2	4	8 (Medium)
6	Fair Wages and Benefits	Employees / External Workers	2	3	6 (Medium)
7	Gender and Racial Discrimination	All Employees	2	3	6 (Medium)
8	Access to Grievance and Remedy Mechanisms	Employees / Customers / Communities	2	3	6 (Medium)
9	Freedom of Association Rights	Employees	1	2	2 (Very Low)

Risk Level		Impact				
		Very Low	Very Low	Very Low	Very Low	Very Low
Likelihood	Very High			1		
	High		3,4,5	2		
	Moderate		6,7,8			
	Low	9				
	Very Low					

Step 3: Risk Management

High-Risk Issue:

- **Safe Working Environment**
 - Conduct safety assessments of work and service areas.
 - Provide appropriate PPE and safety equipment.
 - Deliver safety training before work commencement and on a regular basis.
 - Conduct daily and monthly safety inspections.
 - Establish confidential grievance channels.
 - Provide remediation mechanisms such as accident insurance and compensation.
 - Consider external audits and adoption of relevant standards.

Medium-Risk Issues:

- **Fair Wages and Benefits**
 - Ensure wages meet or exceed legal requirements.
 - Provide statutory and company benefits.
 - Review employment contracts for fairness and clarity.
- **Contract Labor**
 - Select contractors with appropriate labor standards.
 - Establish written labor requirements and communicate expectations.
 - Monitor labor rights compliance, timely payment, and working conditions.
- **Customer Safety**
 - Ensure safe facilities, walkways, stairways, crowd management, and emergency plans.
 - Maintain emergency response systems and drills.
 - Record incidents and continuously improve preventive measures.
- **Grievance and Remedy Mechanisms**
 - Provide accessible complaint channels such as QR Codes and online platforms.
 - Establish transparent investigation and response procedures.
 - Provide appropriate remedies and compensation.
- **Working Hours and Overtime**
 - Ensure compliance with labor laws and company policies.
 - Require overtime to be voluntary.
 - Maintain reliable attendance systems and monitor irregularities.

Low-Risk Issues:

- **Discrimination**
 - Communicate equal opportunity policies.
 - Train employees on diversity and inclusion.
 - Maintain transparent complaint and investigation procedures.
 - Promote a respectful workplace culture.
- **Personal Data Protection**
 - Comply with PDPA requirements and internal policies.
 - Restrict access to authorized personnel only.
 - Train employees on proper data handling.
- **Freedom of Association**
 - Respect employees' rights to organize and bargain collectively.
 - Prohibit retaliation against employees exercising their rights.
 - Promote communication and employee engagement mechanisms.

4. Monitoring and Reporting

The Company regularly monitors human rights performance and continuously communicates and provides training on human rights issues.

Performance in 2025:

- 100% of operations and business activities were assessed for human rights risks and impacts.
- 100% of identified high-risk human rights issues were subject to mitigation and corrective measures.
- No significant human rights violations or legal cases occurred during 2025.

Human rights performance is disclosed annually through sustainability reports and other corporate disclosure channels. Stakeholders may report concerns through available grievance mechanisms.

5. Corrective Actions and Remediation

- **Corrective Actions**
 - Investigate complaints and incidents related to human rights violations.
 - Analyze root causes and implement corrective measures.
 - Improve policies, procedures, and practices to prevent recurrence.
 - Communicate outcomes to relevant stakeholders as appropriate.
- **Remediation**
 - Provide appropriate remediation or compensation, including medical expenses, wages, or restoration of rights.
 - Provide legal assistance when necessary.
 - Ensure affected persons can access grievance mechanisms without retaliation.
 - Follow up to ensure fair and effective remediation.
- **Internal Support Mechanisms**
 - Appoint responsible personnel or committees to review and resolve cases.
 - Maintain accessible, transparent, and confidential grievance systems.
 - Escalate significant cases to senior management and/or relevant Board committees for consideration.