

មីសុតា ផ្តល់អាទិភាពខ្ពស់បំផុតដល់ការកសាង និងអនុវត្តវប្បធម៌ក្រមសីលធម៌និងការអនុលោមតាមច្បាប់ ដោយចាត់ទុកថាវាជាមូលដ្ឋានគ្រឹះនៃប្រតិបត្តិការអាជីវកម្មទាំងមូល។ ក្រុមហ៊ុនអះអាងថា ការទទួលខុសត្រូវ ផ្នែកសីលធម៌របស់បុគ្គលម្នាក់ៗនិងជាសមូហភាព អាចឱ្យក្រុមហ៊ុនដោះស្រាយរាល់បញ្ហាប្រឈមក្នុង ទីផ្សារ ប្រកួតប្រជែងបានយ៉ាងមានប្រសិទ្ធភាព។

បុគ្គលិកទាំងអស់តម្រូវឱ្យបំពេញការងាររបស់ខ្លួនដោយស្របច្បាប់ និងប្រកបដោយក្រមសីលធម៌ ដោយតែងតែ ផ្តល់អាទិភាពដល់ផលប្រយោជន៍ល្អបំផុតរបស់ក្រុមហ៊ុន ដែលការប្តេជ្ញាចិត្តចំពោះភាពស្មោះត្រង់នេះត្រូវបាន ឆ្លុះបញ្ចាំងតាមរយៈការផ្តល់ជូននូវផលិតផល និងសេវាកម្មដែលមានគុណភាពខ្ពស់ ផលិតដោយយកចិត្ត ទុកដាក់ និងមានតម្លៃសមរម្យ។

ដើម្បីរក្សា និងពង្រឹងក្របខ័ណ្ឌក្រមសីលធម៌ដ៏រឹងមាំនេះក្រុមហ៊ុន ជ្រើសរើសវត្ថុធាតុដើមតែពីអ្នកផ្គត់ផ្គង់ណា ដែលមានប្រវត្តិល្អប្រសើរទាក់ទងនឹងសិទ្ធិមនុស្ស និងការអនុលោមតាមច្បាប់ ព្រមទាំងបន្តតាមដានប្រតិបត្តិការ របស់ខ្លួនជាប្រចាំដើម្បីធានាថាការអនុវត្តគោលការណ៍ក្រមសីលធម៌ធុរកិច្ចនេះមានប្រសិទ្ធភាពជានិច្ច។

MISOTA prioritizes a culture of ethics and compliance, viewing it as a fundamental aspect of its operations. The company asserts that embracing moral responsibility, both individually and collectively, enables it to effectively address the challenges of a competitive marketplace.

All employees are required to conduct their work in a lawful and ethical manner, always prioritizing the best interests of MISOTA. This commitment to integrity translates into the delivery of high-quality, well-crafted, and fairly priced products and services.

To maintain a robust ethical framework, MISOTA sources materials exclusively from suppliers with exemplary human rights and compliance records, while continuously monitoring its operations to ensure adherence to its Code of Ethics.



ប្រធានអគ្គនាយក  
**TAN Michel, CEO**

កាលបរិច្ឆេទ/ Date: 19 September 2025



### 1. Introduction

The MISOTA Code of Ethics and Business Conduct serves as the company's ethical commitment and a guide for proper business conduct for all its stakeholders. The company is committed to operating legally, ethically, and transparently.

This document applies to all MISOTA staff, including officers, directors, managers, team leaders, employees, temporary staff, and subcontractors, as well as other organizations that do business with the company. All staff are expected to be impartial and honest in all work-related matters. The success of the business is based on the trust earned from employees, customers, and shareholders. This credibility is gained by adhering to a commitment to fairness and achieving goals through ethical conduct. Staff should adhere to this code in their professional and personal conduct, treating everyone with respect, honesty, and fairness.

MISOTA is open to questions at any time and will not retaliate against anyone who reports misconduct in good faith. Managers and leaders have a higher responsibility to demonstrate the importance of this code through their actions and are responsible for promptly addressing any ethical questions or concerns raised. Employees must cooperate in investigations of potential or alleged misconduct. Non-compliance with the code is considered misconduct and may result in disciplinary action, including termination of employment. The company is committed to applying its values throughout the entire value chain, including with suppliers, subcontractors, service providers, and business partners.

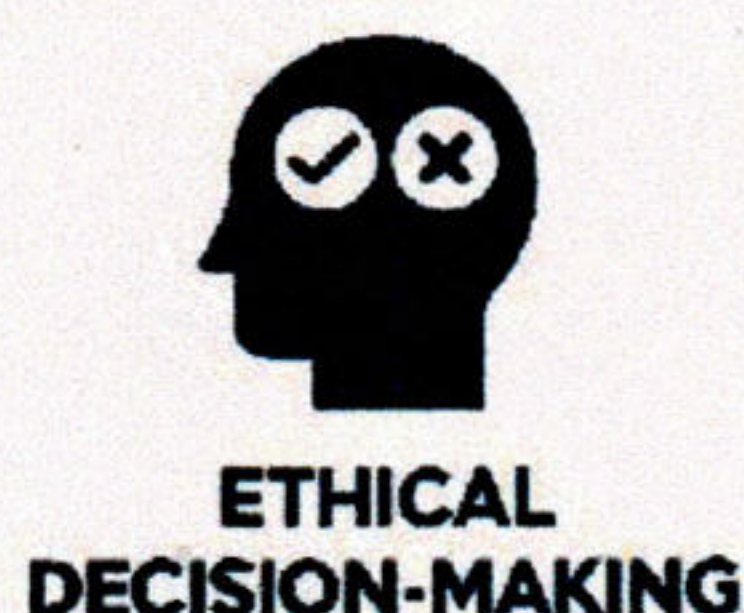
### 2. Ethical Principles/Values

MISOTA's core values are:

- Professionalism
- Integrity
- Continual improvement



### 3. Ethical Decision-making



Ethical conduct is driven by values. Key questions to ask to identify unethical, inappropriate, or illegal situations include:





- "Is what I am doing legal?"
- "Does it reflect our company values and ethics?"
- "Does it comply with the Code and company rules/policies?"
- "Does it respect the rights of others?"
- "How would it look if it made the news headlines?"
- "Am I being loyal to my family, my company and myself?"
- "Is this the right thing to do?"
- "What would I tell my child to do?"
- "Have I been asked to misrepresent information or deviate from normal procedure?"

#### 4. Compliance with Laws and Regulations



The company's commitment to integrity starts with complying with laws, rules, and regulations. MISOTA understands and complies with the legal requirements of lawful business. The company adheres to all valid and binding contractual agreements and does not abuse its rights. Staff must always follow applicable laws, regulations, and the Code to ensure compliant operation.

#### 5. Sustainability: People + Profit + Planet



MISOTA is committed to meeting current needs without compromising the needs of future generations. To achieve this, the company combines economic, environmental, and social factors in its operations and business decisions.

#### 6. Human Rights



The company is committed to respecting the human dignity and rights of every individual and community it interacts with. MISOTA will not cause or contribute to human rights violations. Staff must treat everyone with dignity, respect, and care and uphold human rights.





### 7. Fair Labor Practices and Working Conditions



MISOTA is committed to promoting equality in employment and a fair employment and remuneration policy that complies with applicable laws. The company is opposed to child, slave, forced, or compulsory labor. It also condemns all forms of illegal, unfair, or unethical labor practices that exploit workers, including undeclared work or withholding wages. Staff must act with integrity and treat colleagues with full respect.

### 8. Discrimination and Harassment



The company provides equal employment opportunities and does not tolerate any form of discrimination or harassment. Discrimination based on factors such as gender, age, origin, color, religion, political opinion, disability, sexual orientation, or other status is not permitted. Any kind of discriminatory behavior, harassment, bullying, or victimization is prohibited.

Staff are expected to follow high standards of conduct in all communications and must refrain from harassment, slander, or any offensive, intimidating, humiliating, malicious, or insulting behavior.

### 9. Health, Safety and Environment



MISOTA provides clean, safe, and healthy working conditions and is dedicated to maintaining a healthy environment. The company is committed to minimizing the environmental impact of its operations, making efforts to reduce the use of finite resources like energy and water, and harmful emissions like waste. All staff must comply with relevant health, safety, and environmental protection laws and regulations at all times.





### 10. Fair Competition and Business Conduct



The company's relationships with business partners are built on trust and mutual benefit, in compliance with competition law. MISOTA is dedicated to ethical and fair competition, selling products based on quality, functionality, and competitive pricing. The company makes independent pricing and marketing decisions and will not improperly cooperate with competitors.

It will not offer or solicit improper payments, engage in unlawful boycotts, or violate trade controls or sanctions. MISOTA does not allow any violation of the fairness of tendering processes and refrains from damaging the reputation or credibility of business partners or competitors. The company does not maliciously or unlawfully withhold payments to its partners and fights the unethical practice of "debt chain". Staff are responsible for ensuring fair business conduct and adhering to all competition, consumer protection, and fair marketing rules. Customers and partners must be treated fairly and equally, and products and services must be advertised in a fair and accurate way that discloses all relevant information.

### 11. Anti-corruption



MISOTA firmly condemns and does not tolerate all forms of corruption. It is prohibited to directly or indirectly offer, promise, give, ask for, or accept any unfair advantage or benefit to obtain or retain business. An unfair advantage can include cash, gifts, credit, discounts, travel, or services. The company does not permit facilitation payments to government officials or private businesses to speed up routine actions.

Corruption also includes the misuse of a function or position to create a false appearance of improperly influencing a decision-maker.

Corruption for the purpose of gaining an advantage is considered gross misconduct. Staff must account for all benefits received and must not give or receive bribes or act corruptly.

### 12. Gifts and Hospitality



Staff should avoid any actions that could create the perception that favorable treatment was sought or given in exchange for personal benefits. Business courtesies, such as gifts, meals, entertainment, or other advantages, should not be given or accepted if they could be perceived as unfair business inducements that violate laws or policies. Staff can never use personal funds to do something that cannot be done with company resources.





Occasional gifts and hospitality that are customary and not excessive or frequent may be accepted. Only trivial, low-value gifts can be accepted. All other gifts must be politely refused or, if received by mail, returned to the sender or offered to charity. The person offering, providing, or receiving a gift is responsible for deciding whether it is appropriate.

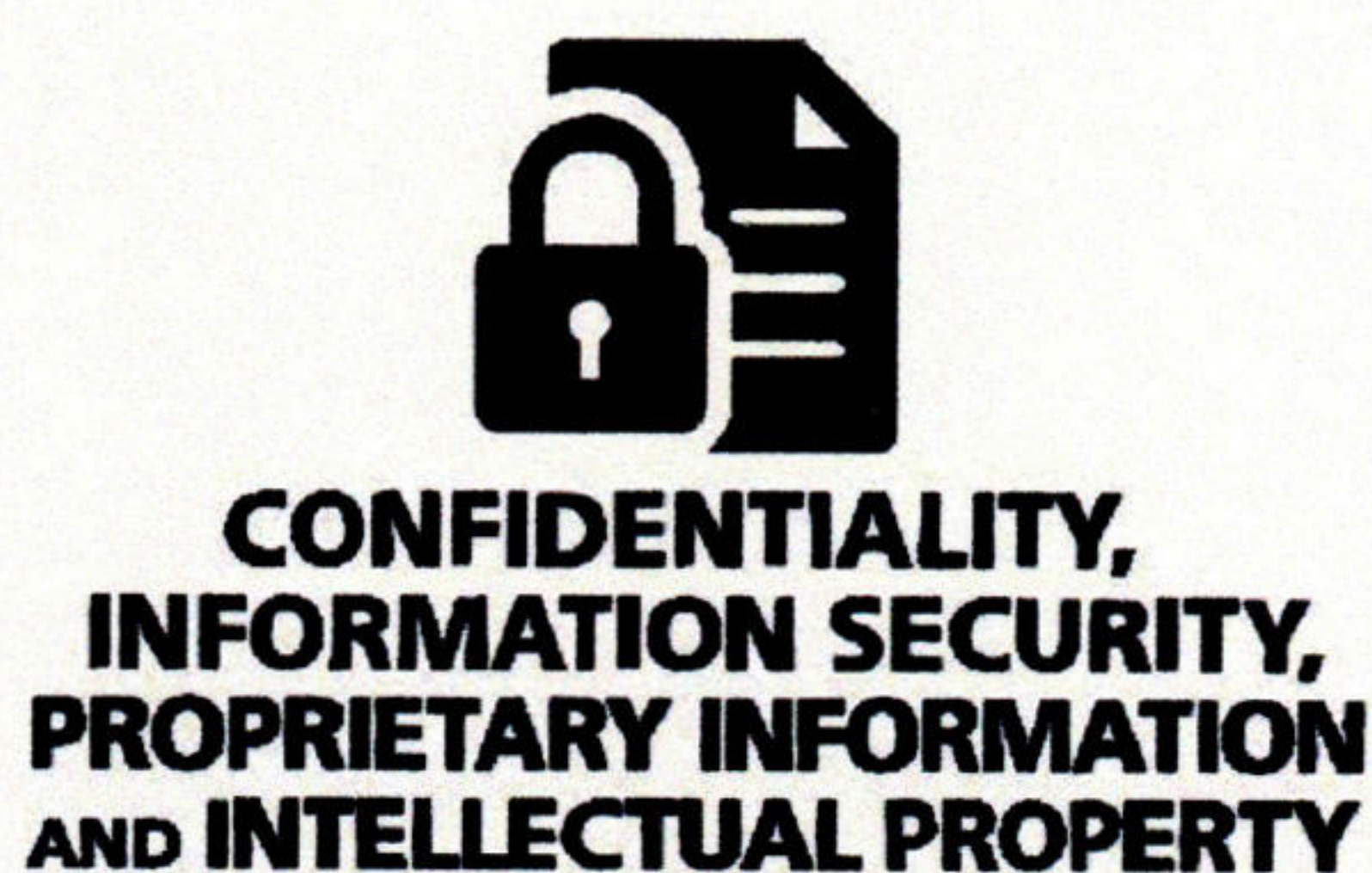
### 13. Security, Protection and Proper Use of Company Assets



Staff are responsible for the security, protection, and economic use of company resources. Resources, including time, materials, equipment, and information, are for legitimate business use only. Occasional personal use is permissible as long as it is lawful and does not affect job performance or workplace morale.

All staff must follow security measures and treat company property with respect, not misusing it or using it carelessly.

### 14. Confidentiality, Information Security, Proprietary Information and Intellectual Property



MISOTA is committed to the confidentiality, integrity, and accessibility of business information and has implemented technical security measures to uphold this. Proprietary information includes all non-public information that could be harmful if disclosed. Staff must treat such information as secret and cannot trade securities while in possession of non-public information or give such information to others who could impact securities.

The company respects the property rights of others and will not acquire trade secrets or other confidential information through improper means. Unauthorized use, copying, distribution, or alteration of software or other protected intellectual property is not permitted.

### 15. Anti-Fraud



Fraud, which is the act of or intent to cheat, steal, deceive, or lie, is both unethical and criminal. All forms of fraud are prohibited, including submitting false expense reports, forging financial documents, misappropriating assets, misusing company property, or making untrue entries on records.





## 16. Conflict of Interests



Decisions must be based on objective and fair assessments, avoiding improper influence. A conflict of interest exists when an employee's personal interest, which can be linked to friends, family, customers, or competitors, interferes with the best interests of MISOTA. If a conflict-of-interest question arises, employees should seek advice from management.

If coworkers become involved in a personal relationship, the senior employee must inform their manager to confirm that no conflict of interest exists or will arise.

## 17. Privacy, Personal Data Protection



MISOTA respects people's privacy and acknowledges the need for personal data to be processed appropriately and for legitimate business purposes. The company is committed to complying with all personal data protection laws. It only acquires and keeps necessary personal information and provides proper information about these activities to data owners.

Proper security measures are implemented to ensure the confidentiality, integrity, and availability of personal information. Staff must follow all legal requirements and procedures to ensure the legality of personal data handling and processing activities.

