



## The Makerbox Lao Policies

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### Preamble:

The Makerbox Lao and its co-founders believe that, over time, a company can only survive if it conducts its business in a manner which is consistent with the legitimate interests of its stakeholders. To that end, good governance requires that the impact of business decisions (including impacts on the environment) be taken into account, not only in regards to its shareholders but to all its other stakeholder groups as well. These groups include, although not exclusively, the co-founders, management, employees, shareholders, customers, business partners, competitors, creditors, communities in which the The Makerbox Lao operates, society as a whole, and the environment. Furthermore The Makerbox Lao abides by international human rights principles and anti-corruption guidelines to promote the development of society.

The Makerbox Lao has issued an Employee Handbook and Ethics manual, “Code of Conduct”, and distributed this manual to its employees for their acknowledgement and strict adherence to the guidelines published in this manual to ensure fundamental rights are well protected.

Separate from the Employee Handbook and Code of Conduct which covers most areas, The Makerbox Lao has several specific policies that are set out more fully below. The policies more fully encompass The Makerbox Lao core values we hold toward our stakeholders, as well as our specific commitments to shareholders, employees, customers, communities and business partners.



## Definitions:

In this Policies document, the words and expressions listed below shall have the meanings hereby assigned to them except where the context otherwise requires.

- (1) “Employee” means regular Employee, probationary Employee and special contracted Employee according to the work rule of The Makerbox Lao.
- (2) “Executive” means an Employee or Employees who have been appointed to any position of responsibility for determining the policy and direction of The Makerbox Lao’s business operation and or supervising the compliance with the policy of The Makerbox Lao.

The following policies and practical guidelines can be found below:

**Stakeholders:** The Makerbox Lao takes into account the rights and equitable treatment of stakeholders. Although the Makerbox Lao is a not-for-profit entity, The Makerbox Lao does have a specific set of goals that have been set forth by The Makerbox Lao’s co-founders. The Makerbox Lao is determined to operate its businesses in a manner that ensures the greatest stakeholder satisfaction. This includes long-term growth in The Makerbox Lao’s activities to provide facilities for people of all ages to explore, experiment and learn, and the transparent and trustworthy disclosure of data to stakeholders.

**Facility Users:** The Makerbox Lao is dedicated to creating customer satisfaction. The Makerbox Lao aims to maintain good customer relations and is dedicated to ensuring that any customer complaints are dealt with fairly and efficiently. The Makerbox Lao will also safeguard any customer data that should not be divulged, unless such customer information must be disclosed to third parties in accordance to an act of Law.

**Business Partners:** The Makerbox Lao complies with the Policy on fairness and responsibilities toward business partners and/or creditors. This Policy identifies best practice in the fairness of business partner selection and maintenance of long-term relationships. All transactions must be based on equality and mutual benefit. The Makerbox Lao firmly observes contractual agreements and strictly follows the conditions of such agreements, including the repayment of loans and interest or other charges due to creditors.

The Makerbox Lao has a policy to treat every business partner and/or creditor with equality and fairness. The Makerbox Lao adheres to creating credit worthiness in the eyes of creditors and ensuring mutual benefits whilst avoiding situations which can give rise to conflicts of interest or damage to The Makerbox Lao’s reputation. In order to be in agreement with these principles, The Makerbox Lao lays down the following guidelines:

1. The Makerbox Lao will do its best to comply with any contract, agreement or various conditions concluded with business partners, and/or creditors. In case a compliance with the conditions cannot be met, the Makerbox Lao shall promptly inform its business partner and/or creditors to find a remedy based on sound business rationale.



2. The Makerbox Lao shall provide business partners and/or creditors with adequate and complete data that is factual and not false or distorted, as such any misleading information may have an unfavourable impact on the Makerbox Lao's activities.
3. The Makerbox Lao will conduct financial management in such a way that business partners and/or creditors shall have full confidence in its financial status and reporting.
4. The Makerbox Lao shall by no means ask for, receive or grant any trade benefits to business partners and/or creditors under false pretenses. Should The Makerbox Lao become aware of any such situation, immediate action will be taken to rectify the situation and additional measures will be implemented to prevent a recurrence.
5. In dealing with business partners and/or creditors, all actions will be undertaken in good faith and with honesty and integrity to ensure there is no damage to The Makerbox Lao's reputation, and all partners are treated equally, with fairness and mutual benefit.

**Society, Community, Environment:** The Makerbox Lao realizes that it has duties and responsibilities toward its host country. The Makerbox Lao is an integral part of the country's business and social fabric, and as such must help and lend support to local activities in the communities where The Makerbox Lao has business operations. Moreover, The Makerbox Lao urges its staff to look after the environment and conserve resources by promoting efficiency and maximizing benefits from resources in an environment friendly manner.

The Makerbox Lao focuses on environmental sustainability by promoting natural resources conservation, efficient use of resources and energy management. This includes promoting the reduction of pollution, waste and effluent through efficient management; reduce the effects of global warming through operational processes focused on minimizing the use of non-renewable resources; work with suppliers and communities to review environmental impacts and find alternative solutions. In short, The Makerbox Lao adheres to the following Policy statements:

1. The Makerbox Lao will comply with all applicable environmental laws and regulations as well as related environmental standards;
2. The Makerbox Lao will minimize negative impacts on the environment by reducing waste and preventing pollution caused by The Makerbox Lao's activities;
3. The Makerbox Lao will effectively manage limited resources and energy consumption;
4. The Makerbox Lao will prevent and mitigate greenhouse gas emissions effectively;
5. The Makerbox Lao will support environmentally friendly products and services;
6. The Makerbox Lao will communicate this policy and its implementation to stakeholders;



7. The Makerbox Lao will encourage all employees to be aware of and participate in environmental management;
8. The Makerbox Lao will promote and develop technologies to facilitate environmental impact minimization, as well as promote projects that aim to achieve a positive environmental impact.

**Our Staff (Crew):** Our employees are our most valuable asset. Therefore, there are policies to foster advancement of employees driven by procedures for human resource improvement including the provision of both professional and general improvement training courses on a regular basis. Also, The Makerbox Lao values equal and fair treatment of its employees. Other policies exist to determine the appropriate remuneration and other benefits for employees in line with The Makerbox Lao's short and long-term performance. The Makerbox Lao is also focused on creating a strong corporate culture and providing a good atmosphere and safe working environment for all employees. The Makerbox Lao strictly complies with local labour laws. The Makerbox Lao's comprehensive Policy on Occupational Safety, Health and Work Environment is as follows:

## **Health and Safety:**

The Makerbox Lao, as the operator of a space for exploration, experimentation, creation and building, considers the management of safety, health and environmental conditions in the workplace to be of utmost importance to successful and sustainable business operations. This includes ensuring safety of the work environment for company employees as well as customers and other relevant persons.

The Makerbox Lao therefore maintains this policy for practicing and further developing the management of occupational safety, health and work environment:

1. All employees throughout all levels of The Makerbox Lao are responsible for maintaining the safety, health and environment conditions in the workplace by cooperating to ensure the safety of life and property;
2. The administration of occupational safety, health and environmental procedures is carried out in accordance with all applicable laws, regulations, and other relevant provisions throughout the Makerbox Lao's business operations;
3. The Makerbox Lao maintains procedures as well as a working plan concerning occupational safety, health and environment, including review for the plan and continual follow up and assessment of results. The Makerbox Lao also establishes preventative measures to control risks which may give rise to loss from accident, injury, or illness due to improperly following procedures or any manipulation errors;
4. The Makerbox Lao promotes and supports performance of duties by personnel in a manner which does not create danger to life, body, mind, or health;
5. The Makerbox Lao communicates and distributes information regarding occupational safety, health and environment to personnel, crew and stakeholders involved in The Makerbox Lao's activities;

6. As a makerspace, there are tools, equipment and materials that have different levels of operator requirements; identified by security level, such equipment and materials may only be used by properly trained and certified people, whether that be The Makerbox Lao Crew members or customers using the space;
7. Tools that may cause harm if improperly operated will be stowed away securely when not in use, or disabled whenever possible. Materials that may cause harm if improperly handled will be stored securely in a similar way. Access to these materials and tools will be restricted to trained staff and use will only be allowed under supervision of said staff;
8. For safety reasons, protective equipment is supplied and must be worn at all times when specific pieces of equipment are used (eye, ear, hand, body protection gear); non-compliance will result in a loss of privileges;
9. Regular refresher courses are held to ensure continued safety awareness;
10. All equipment undergoes regular maintenance, and all protective shields or safety devices must always be in place;
11. The Makerbox Lao has in place safety and security equipment, including fire prevention, first aid and emergency assistance facilities.

## Human Rights:

**Human Rights:** The Makerbox Lao supports and respects human rights and will operate its business based on the principles and intention of the Universal Declaration of Human Rights under the auspices of the United Nations. Under no circumstance will The Makerbox Lao take part in any action which is against the principles of human rights. The Makerbox Lao has also specified compensation measures in its “business ethics” manual for cases where the stakeholders incur damage from a violation of stakeholders' legal rights.

Further, The Makerbox Lao has developed and disseminated the following Policy on Respect of Law and Principles of Human Rights:

1. Thoroughly understand and strictly adhere to the law relating to one’s own duties and responsibilities. If in doubt, seek advice from a legal adviser or speak with a co-founder. Avoid acting on one’s own interpretation.
2. In its activities across the country, The Makerbox Lao personnel are urged to study the laws, customs, traditions and cultures of the people they will interact with to ensure that any of the Makerbox Lao’s activities do not violate such norms or practices.
3. The Makerbox Lao promotes and respects the protection of human rights and ensures that The Makerbox Lao’s activities are in line with human rights laws, including but not limited to those relating to forced or child labour.
4. The Makerbox Lao respects and provides fair treatment to all stakeholders based on human dignity, and without distinction of any kind, such as race, colour, sex,



sexual orientation, language, religion, political or other opinion, national or social origin, property, birth or other status.

5. The Makerbox Lao promotes compliance with human rights and encourages partners and other stakeholders to observe the international standards of the principles of human rights.

## **Anti-corruption:**

The Makerbox Lao opposes all forms of corruption and complies with all anti-corruption laws in the Lao PDR as well as in any other countries or territories where The Makerbox Lao may have business interests or operations. The Makerbox Lao has an Anti-Corruption Policy and put in place an internal compliance and control program to prevent and monitor corruption risk which all directors, executives, and employees must acknowledge and adhere to strictly. The Makerbox Lao has also outlined activities that encourage and promote all staff to follow the policy.

### **Anti-corruption Policy**

#### **Objectives:**

1. This Policy has the following objectives:
  - I. State The Makerbox Lao's zero-tolerance position on corruption of any form;
  - II. Establish criteria and practical guidelines to prevent The Makerbox Lao and its employees from violating anti-corruption laws;
  - III. Set up monitoring and review procedures to ensure strict adherence to this Policy;
  - IV. Encourage employees to be vigilant and to report suspected cases of corruption through  
secure channels.
2. Scope: This Policy applies to the following persons:
  - 2.1 Directors, executives, and every employee (collectively referred to as "Employees") of the Makerbox Lao as well as spouses and offspring of Employees;
  - 2.2 Representatives, customers, trade partners, creditors, other intermediaries or any stakeholders related to or acting on behalf of The Makerbox Lao. This includes all of The Makerbox Lao's businesses and all related activities throughout the country.



### 3. Definitions:

In this Policy, the following words and expressions shall have the meanings hereby assigned unless explained otherwise.

**Corruption** means the abuse of entrusted authority for private gain. Corruption also includes bribery, which is the soliciting, accepting, agreeing to accept, offering, promising, or giving of cash or any other material or immaterial advantage in order to induce an unethical action or lack of action from state officials, state agencies, officials of private agencies, or private agencies for the benefit of such individuals or agencies or the benefit of The Makerbox Lao, except in the case that legal provisions, culture or customs render such an action acceptable.

Corruption may take many forms, including the provision or acceptance of:

- (1) Political contributions
- (2) Charitable contributions and sponsorships
- (3) Facilitation payments
- (4) Gifts, entertainment and hospitality

Political contributions means offering money and assets as well as gifts, rights or other benefits to help, support or benefit any particular parties or any politician, either directly or indirectly.

Facilitation payment means the provision of money, goods, or any other advantage to an official of any agency, whether governmental or private, to secure or expedite a routine or necessary action.

### 4. Roles and Responsibilities:

- 4.1 The Makerbox Lao co-founders have the responsibility of monitoring and controlling this Policy and anti-corruption measures to ensure that The Makerbox Lao performs in Accordance with prescribed legal and ethical obligations;
- 4.2 The Makerbox Lao Crew are all responsible for ensuring that each person is aware of and understands this Policy;
- 4.3 Employees must perform their duties in accordance with this Policy. Anyone who suspects or discovers a violation of this Policy must report it to a supervisor or through the channels prescribed under The Makerbox Lao's Whistle-blowing Policy.

### 5. Policy and Procedures:

#### 5.1 General

1. The Makerbox Lao has adopted a zero-tolerance policy towards corruption and observes all applicable anti-corruption laws in Lao PDR.



2. The Makerbox Lao shall not take part in corruption, either directly or indirectly. The Makerbox Lao is committed to implementing effective anti-corruption measures.
3. Employees must not engage in any acts which could be interpreted as corruption, including giving bribes to or taking bribes from state officials or private entities such as personnel of companies which conduct business transactions with The Makerbox Lao, whether directly or indirectly, to win or maintain a business or any other competitive advantage.

## 5.2 Political contributions

1. The Makerbox Lao has adopted a policy of maintaining neutrality in politics and refrains from any actions which might show loyalty towards any particular party or politician.
2. Employees are free to participate in political activities as prescribed under the constitution and relevant laws, but they must not use their status as a Company employee or use any of The Makerbox Lao's assets or equipment for the purpose of political activities. If Employees engage in political activities, they must take particular care not to give rise to the understanding that The Makerbox Lao is supporting or showing loyalty towards a political party. Engagement in political activities should be carried out only during personal time and at personal expense.

## 5.3 Charitable contributions and sponsorships

1. As part of its commitment to giving back to society, the Makerbox Lao supports charitable contributions, whether through financial assistance, gifts in kind or other forms (such as providing knowledge and donating time), in a way that generates positive publicity and a good corporate image, without expectation of any business advantage in return;
2. Sponsorships differ from charitable contributions as they provide a channel for The Makerbox Lao to promote its business. Sponsorships can take various forms such as support for cultural events, the arts, and education;
3. Charitable contributions and sponsorships made on behalf of The Makerbox Lao must be for the public benefit and carried out in good faith under good governance practices as described in The Makerbox Lao's Code of Conduct, this Policy and any relevant laws;
4. Employees must be careful to ensure that charitable contributions and sponsorships are not used as an excuse for bribery. All charitable contributions and sponsorships be transparent and provided in accordance with any applicable laws which are in force;
5. When making charitable contributions or sponsorships, a requisition form naming the recipient and describing the purpose of the contribution or sponsorship must be filled out and processed in adherence to The Makerbox Lao's Approval Authority.

## 5.4 Facilitation payments

It is The Makerbox Lao's policy to abstain from making facilitation payments in any form whatsoever, whether directly or indirectly. The Makerbox Lao will not proceed with or condone any such action carried out in exchange for convenience in conducting business.

## 5.5 Gifts, entertainment and hospitality

1. The Makerbox Lao recognizes that fostering good relationships with business partners is important to its continued success. Gifts, entertainment and hospitality are acceptable provided that they are reasonable, appropriate and made in good faith according to customs and Company policy. Any such activities must be carried out in compliance with the Code of Conduct and the relevant Approval Authority. The Makerbox Lao, however, must not give or receive gifts or any form of entertainment if such action could be construed to induce a loss of neutrality for the giver or receiver;
2. Employees may give or receive gifts, entertainment or hospitality to or from third parties if all the following requirements are met:
  - (1) It is not made with the intention of influencing, inducing, or rewarding a third party in order to gain any advantage through inappropriate action or in explicit or implicit exchange for favors or benefits;
  - (2) It complies with all Company policies, rules, regulations, and procedures as well as all relevant laws, and it is suitable and customary for the occasion within a professional context;
  - (3) It is given and/or received on behalf of The Makerbox Lao, not in the Employee's name;
  - (4) It does not include cash or a cash equivalent (such as loans, discount coupons, gift vouchers, cash vouchers, cashier's checks, bonds, stock, gold bullion, jewelry, or immovable property), except if it is a gift voucher or another cash equivalent received in the form of a prize;
  - (5) It is appropriate for the situation. For example, it is customary to give small gifts on the occasions of Lao New Year, Chinese New Year or International New Year;
  - (6) It is of appropriate type and value, and given on an appropriate occasion. For example, if The Makerbox Lao is engaged in a bidding process, Employees must not give gifts or accept gifts, entertainment or hospitality to or from any participating company;
  - (7) It is given openly, not secretly.
3. Offering or accepting entertainment when the offering party will also join in said entertainment can be done only when:

- (1) It involves a small sum of money for a business discussion;
  - (2) Arrangements are appropriate for the business discussion;
  - (3) It is considered a regular courtesy, meaning that it is comparable to entertainment given or received in return and is suitable for recording as a business expense;
  - (4) It is not solicited, meaning the receiver did not solicit or hint at the action in any way.
4. Employees may give and receive gifts of appropriate type and value. Gifts must not exceed 800,000 LAK in value, nor should total gifts from any one source combined be more in value than US\$250. If the gift exceeds 800,000 LAK in value, an approval request must be submitted to the Employee's supervisor detailing the reason for the gift and necessity for giving it;
  5. Employees must notify their supervisor of the receipt of gifts by submitting the Receiving Gift ;
  6. Form and specify how the gift has been dealt with;
  7. To requisition a gift or request to provide entertainment or hospitality arrangements, Employees must complete and submit the appropriate form so that the form can then be forwarded to their supervisor for approval;
  8. When a third party based outside of Lao PDR is involved, Employees should consider the laws and customs of the country where the third party is based, and should act accordingly per the guidelines set by The Makerbox Lao and after receiving their supervisor's approval;
  9. If an Employee is in doubt as to whether or not they can accept gifts or entertainment, they can consult the Co-Founders.

## 5.6 Business Relationships

### 1. Representatives, Consultants, and Agents

The Makerbox Lao shall communicate the Anti-Corruption Policy to representatives, consultants and agents. Employees are also prohibited from hiring any representative, consultants or agents for the objective of committing corruption.

### 2. Suppliers, service providers and contractors

The Makerbox Lao shall arrange to procure goods and services with fairness and transparency, and will act with prudence when assessing prospective suppliers, service providers and contractors. The Makerbox Lao shall inform suppliers, service providers and contractors of this Policy and confirm their acknowledgement of the Policy. The Makerbox Lao shall reserve the right to terminate the relationship if it is found that the other party has acted in a corrupt manner.

## 6. Risk Assessment

- 6.1 Risk assessment is regarded as a foundation for anti-corruption practices. To address the risks associated with corruption in The Makerbox Lao's business, all members of management must understand how business processes may expose The Makerbox Lao to such risks;
- 6.2 A risk assessment must be performed on a regular basis (at least once a year), reviewing existing mitigation measures to ensure that they are suitable for maintaining acceptable risk levels.

## 7. Controls

- 7.1 The Makerbox Lao shall maintain an effective internal control and risk management system to counter corruption; this system shall include checks and balances over accounting, procurement and record-keeping practices as well as other business procedures related to this Policy;
- 7.2 The internal control system shall consist of company-wide controls, as well as specific controls and procedures designed to address particular corruption risks which The Makerbox Lao may face;
- 7.3 Company-wide controls include the Code of Conduct; anti-corruption statements issued by the management; reviews; oversight of contracts; policies on staffing, compensation and disciplinary action; the appropriate delegation of authority and segregation of duties; accurate and truthful financial accounting, reporting and record-keeping..

## 8. Monitoring and Review

- 8.1 The Co-founders will monitor and evaluate Employees' adherence to this Policy and other policies related to each Employee's responsibilities;
- 8.2 The Co-founders must review this Policy annually.

## 9. Record Keeping

- 9.1 It is Company policy to follow the applicable standards, principles and laws on accounting and financial reporting;
- 9.2 All expenditure must be supported by documents. The retention and archiving of Company records must comply with all applicable laws and regulations;
- 9.3 The Makerbox Lao shall not permit any accounts to be kept "off-book" to facilitate or conceal improper payments. False, misleading, incomplete, inaccurate or artificial entries in The Makerbox Lao's books, records or accounts are prohibited.

## 10. Human Resources

This Policy shall be adopted as a part of The Makerbox Lao's human resources management, including recruitment, training, performance assessment, remuneration and promotion.

## 11. Training and Communication

### 11.1 Employees

Every Employee will receive training on anti-corruption practices in order to raise awareness of this Policy, in particular various forms of bribery, risks of engaging in bribery, anti-corruption guidelines, and how to report suspicious activity. Every Employee will receive a copy of this Policy to ensure they are aware of and understand The Makerbox Lao's policy on anti-corruption. Employees will be notified whenever significant changes are made to this Policy, and the latest version will be available on The Makerbox Lao's website. All new Employees must receive training on this Policy as part of the orientation program or prior to beginning their employment.

### 11.2 Representatives, intermediaries, suppliers, service providers and contractors

The Makerbox Lao's zero-tolerance policy towards corruption policy shall be communicated with representatives, intermediaries, suppliers, service providers and contractors at the outset of every business relationship and as appropriate thereafter. The Makerbox Lao encourages representatives, intermediaries, suppliers, service providers and contractors to adhere to the same standards of social responsibility and anti-corruption as The Makerbox Lao does.

## 12. Seeking Guidance

If an Employee is unsure as to whether a particular action constitutes corruption, or has any other queries regarding this Policy, they should consult their immediate supervisor or the Co-founders.

## 13. Raising Concerns

If an Employee has suspicions or evidence of other Employees, or anyone acting on behalf of The Makerbox Lao, engaging in corruption, they must immediately report the case to their supervisor or via the channels provided in The Makerbox Lao's Whistle-blowing Policy. All such reports, will be taken seriously, reported to the Co-founders and investigated according to The Makerbox Lao's Misconduct & Fraud Investigation Policy. No disciplinary action of any form will be taken against Employees who report a concern in good faith.

## 14. Employee Protection

14.1 The Makerbox Lao is committed to ensuring that no Employees will suffer demotion or other adverse consequences, or incur any kind of penalty, for declining to pay bribes, even if this may cause The Makerbox Lao to lose



existing business or fail to secure a new business opportunity. The Makerbox Lao believes that its zero-tolerance policy towards corruption will add value to its business. Furthermore, The Makerbox Lao will not tolerate any action by any person within the business attempting to intimidate, threaten or harass an Employee who is intent on complying with this Policy.

14.2 If an Employee believes they have suffered intimidation, threats or harassment as a result of complying with this Policy, they should inform their supervisor or the Co-founders without delay. If the matter is not remedied, it should be raised formally through the channels established in the Whistle-blowing Policy.

## 15. Policy Violations

15.1 Employees who violate this Policy, including direct supervisors who ignore misconduct or are aware of misconduct but fail to deal with it, shall be subject to disciplinary action up to and including termination of employment. Ignorance of this Policy and/or the relevant laws is not an excuse for failure to comply.

15.2 Any representative, intermediary, supplier, service provider or contractor who violates the terms of this Policy, or knows of and fails to report violations of this Policy to The Makerbox Lao management, or misleads The Makerbox Lao's investigators regarding potential violations, will face contract termination.

## Politics, Conflict of Interest, Confidentiality, Fair Competition

**Politics:** The Makerbox Lao has an Unbiased Political Policy for acknowledgement and strict adherence by directors, executives, and employees and staff of The Makerbox Lao in accordance with the sections of the Anti-Corruption Policy related to political sponsorship, as well as in accordance with The Makerbox Lao's Code of Conduct.

**Conflict of Interest:** The co-founders realize that working for The Makerbox Lao can lead to situations whereby personal interests of directors, executives and staff may be in conflict with The Makerbox Lao's interests. Such conflicts may come in many forms and make it impossible to act in a manner that ensures fairness to partners, stakeholders or entities. Therefore, the co-founders have considered and approved the Conflict of Interest Policy.

**Confidentiality :** The Makerbox Lao Crew at every level have a duty and responsibility to safeguard The Makerbox Lao's assets for the best interest of The Makerbox Lao. They must appropriately control confidential data and sensitive information that they may possess or become aware of as part of their responsibilities. They must not communicate such information to other work units or outsiders and must store confidential documents as addressed in the said policy and the Code of Conduct.

**Fair Competition:** The Makerbox Lao has a policy to support and promote free and fair competition in business. It has no policy to resort to competition in business in any form that would acquire information from competitors in an unlawful or unethical manner as further referenced in the Code of Conduct.



## Intellectual Property

The Makerbox Lao emphasizes respect and not infringing on other people's intellectual property and has set guidelines for intellectual property rights protection.

1. The Makerbox Lao has a policy to protect and respect intellectual property of others in line with the laws of the Lao PDR while aiming to raise awareness of these issues to Makerbox Staff and visitors.. The Makerbox Lao shall support and promote creativity and encourage innovation without conducting actions which are in violation of local Lao Intellectual Property laws.
2. The Makerbox Lao shall strive at all times to adhere to local Lao intellectual property rights, give proper credit and reference to sources of data and request permission for use when such is required under local IP laws. The Makerbox Lao shall support and take part in various activities to protect the intellectual property of others. The support includes the promotion for the staff to have knowledge on and conscience over due respect on intellectual property of others on a regular basis.
3. All intellectual property works created and/or developed by employees under The Makerbox Lao's instructions and/or employee's duty shall be the intellectual property of The Makerbox Lao.

## Whistle-blowing

The Makerbox Lao's Whistle-blowing Policy allows for investigation and protection of alleged wrong-doers and any whistle-blowers. The Makerbox Lao has provided channels to report misconduct or corrupt behaviour that may have occurred within The Makerbox Lao. The Makerbox Lao has also specified a process of fair and transparent investigation.

### Whistle-blowing Policy

#### 1. Introduction

The Makerbox Lao operates its business with adherence to the principles of corporate accountability, authenticity, transparency and in accordance with the specified good corporate governance policy of The Makerbox Lao. The Makerbox Lao believes that Employees of The Makerbox Lao must be fairly treated and expects that its Employees will behave professionally, with integrity and in strict compliance with the code of conduct of The Makerbox Lao.

The Makerbox Lao is committed to protecting its Employees, business operations and property from the risk arising out of any conduct which violates the code of conduct, and any fraud which affects the reputation or the value of the shareholders of The Makerbox Lao. Thus, The Makerbox Lao will not tolerate any wrongdoing or fraud in The Makerbox Lao and will enforce disciplinary proceedings and actions against wrongdoers.

#### 2. Purpose

In order to enable The Makerbox Lao to efficiently implement such a policy and its principles, this policy is, therefore, set up with the following objectives:

- 2.1 To provide the channels for reporting and to encourage all Employees to report any information on misconduct and/or fraud occurring in The Makerbox Lao. This will help encourage staff to report their concerns with confidence;
- 2.2 To provide protection to Employees who provide information, cooperation or assistance to The Makerbox Lao concerning the misconduct and fraud from any kinds of threats or unfair acts;
- 2.3 To provide transparent and fair guidelines for investigation of misconduct and fraud.
- 2.4 To prevent misconduct and/or fraud which may occur in the organization and help detect and reduce damage from misconduct and fraud;
- 2.5 To enhance the image and good moral values of The Makerbox Lao and its Employees.

### **3. Scope**

- 3.1 This Policy applies to all directors, executives and employees of The Makerbox Lao;
- 3.2 This Policy covers all acts of misconduct or fraud (which have either occurred or are suspected) involving the executives, employees, suppliers of goods and/or services, creditors, customers, business partners, shareholders, directors, and other stakeholders who have any kind of business relationship with The Makerbox Lao.

### **4. Definition**

In this Policy, the words and expressions listed below shall have the meanings hereby assigned to them except where the context otherwise requires.

- (1) "Misconduct" means any action or omission by the executives or employees that violates The Makerbox Lao's Code of Conduct and work rules, such as :
  - i. Disclosure of confidential information other than for the business objectives of The Makerbox Lao;
  - ii. Having serious conflict of interest by regarding his or her own self-interest as an Employee or Executive rather than the interest of The Makerbox Lao;
  - iii. Having carried out any inappropriate act for his or her own or other person's benefit;
  - iv. Disclose or use any confidential business information or trade secret of The Makerbox Lao to seek for his or her own or other person's benefit;
  - v. Accept or seek for valuables from contractors, suppliers or individuals who provide services or deliver goods to The Makerbox Lao including receiving secret commissions or an "under the table incentive payment";

- vi. Coercion, harassment, or unfair discrimination against any Employee.
- (2) “Fraud” means an intentional act carried out by an individual or a group of people in order to directly or indirectly gain an unlawful or unfair advantage. Fraud is classified reference to the manual of the Association of Certified Fraud Examiners.
- (3) “Whistle-blower” means any director, executive, employee or other stakeholder of The Makerbox Lao who makes a complaint, or reports misconduct or fraud, or suspicions thereof, in good faith.

## 5. Roles And Responsibilities

### 5.1 Employees

- 5.1.1 Employees have the responsibility to immediately inform their direct superior or use the channel specified in this policy if they witness or have reasonable grounds to believe that an offense or fraud relating to The Makerbox Lao executives and Employees has occurred;
- 5.1.2 Employees must cooperate and assist The Makerbox Lao management or its investigation of the act of misconduct or act of fraud.

### 5.2 Executives and supervisors

- 5.2.1 Act as good role models as well as encourage their subordinates to comply with The Makerbox Lao’s Code of Conduct, work rules, regulations and policies.
- 5.2.2 Promote and establish adequate and effective internal control and risk management systems as well as understand the types of misconduct or fraud that might occur within their departments and be aware of the indicators including the following :
  - Executives should understand the nature of any misconduct or fraud that may arise within their own areas of responsibility.
  - Executives should be aware of any abnormality that could indicate any misconduct or fraud.
- 5.2.3 Executives should support and cooperate with investigations of misconduct or fraud.
- 5.2.4 Report any act of misconduct or fraud they may witness or suspect within seven (7) working days.
- 5.2.5 Inform whistle-blowers of the progress of investigations and their outcomes.

## 6. Making A Complaint Or Reporting Of Misconduct Or Fraud

The Makerbox Lao considers every Employee responsible for reporting any concerns they have on the question of misconduct or fraud. Any information must be made with honest intent, and not with the intent to pass deliberately false information that may damage or slander The Makerbox Lao and or its Employees. If an Employee passes information with intent to damage or slander, then The Makerbox Lao will take disciplinary action and legal proceeding against that person. If an Employee wants to provide information relating to misconduct or fraud, they must perform the following steps:

- 6.1 If an Employee has any cause for concern over matters relating to misconduct or fraud, they must immediately report their concerns to their immediate line-manager verbally or in writing. If the line manager ignores or dismisses the concerns raised, the Employee must report their concerns to the next level manager. (See Misconduct and Fraud Reporting Form, Appendix A) The Employees must not conduct any investigation or ask any questions about their concerns independently.
- 6.2 If the Employee suspects any Company supervisor or manager is involved in misconduct or fraud, the Employee can report any concerns through the following channels:
  - 6.2.1 Personal message platform of The Makerbox Lao co-founders. Any information is passed directly to the Co-founders.

Employees can disclose their name, address and telephone number if they wish. However, Employees may also choose not to disclose this information.
- 6.3 If an Employee suspects a senior manager is involved in misconduct or fraud, the Employee should notify the Chairman.
- 6.4 Responsible Executives upon receiving notification of misconduct or fraud, must report to the co-founders within (seven) 7 working days.
- 6.5 Whistle-blowers from within The Makerbox Lao should make complaint or report any act of misconduct or fraud, or suspicions thereof, through their company's channels. However, if the person making the report considers these channels to be inappropriate, he or she can report the matter directly to the co-founders.

## 7. The Makerbox Lao's response

- 7.1 The Makerbox Lao will investigate all complaints and reports of misconduct or fraud, or suspicions thereof, independently and impartially in order to obtain sufficient evidence to either substantiate or refute the allegations. If a case is proven, disciplinary action and/or legal proceedings will be taken in accordance with the Misconduct & Fraud Investigation Policy.
- 7.2 The Makerbox Lao will inform the whistle-blowers who have disclosed their names and contact details of the progress of investigations and their outcome. However, The Makerbox Lao may not provide details of the



investigation process or any disciplinary action taken if these are deemed to be private and confidential.

## **8. Protection Of Employees**

- 8.1 The Makerbox Lao will not tolerate any intimidation of Employees who provide information for misconduct or suspected fraud, including those Employees who cooperate with or assist in the investigation with honest intent. The Makerbox Lao will provide protection and not allow Company Executives to threaten, take any disciplinary action against, or dismiss Employees who provide information during the investigation. The Makerbox Lao will take disciplinary action against any violation of Company Employees.
- 8.2 If an employee is threatened or intimidated in any way, he or she has the right to request the necessary protection. The Makerbox Lao may provide additional protection as required and determined by the severity and importance of the complaint(s). In the event that an Employee is threatened, the Employee must report the incident to the Co-founders immediately.
- 8.3 In the case of an investigation where The Makerbox Lao finds no evidence of wrongdoing, any Employee who has provided information with honest intent will not be subject to any disciplinary action. However, if the investigation finds that an Employee made unfounded complaints, or provided false information or facts that were disparaging or made with willful intent to cause harm to The Makerbox Lao or its Employees, The Makerbox Lao will consider appropriate disciplinary action and consequent penalties against the Employee concerned, including, but not limited to, a verbal or written warning, dismissal from The Makerbox Lao or legal prosecution.

## **9. Confidentiality**

- 9.1 All related persons must keep the fraud information and the investigation as confidential and not be disclosed to anyone other than those who have a legitimate need to know.
- 9.2 The Investigation Report may not be disclosed to anyone if an Employee was suspected but subsequently found innocent of any Fraud, and to avoid potential civil liability.
- 9.3 Any employee contacted by the media, investor, or other stakeholders, must respond that “I’m not at liberty to discuss this matter” and refer them to the Co-founders.

## **10. Seeking Guidance**

If any executive or employee has a question about this Policy, he or she should contact either the Chief Executive Officer or a supervisor, or his or her respective business unit.



## Cyber Security and Personal Data Protection

The Makerbox Lao realizes the importance of measures to prevent cyber threats and to maintain the confidentiality of personal information, company information, customer information, and stakeholders in the business values chain. Nowadays, the Internet has become a vital resource for all businesses, even more so during the COVID-19 pandemic. The Makerbox Lao needs employees to be able to work anywhere, connect any device and connect anytime, anywhere. So that The Makerbox Lao can continue on its mission, The Makerbox Lao has set an “Information Security Policy” and “Information Security Regulations” which are applicable to all employees to follow. If employees are not aware of such matters, it may cause damage to both the personal information of employees, The Makerbox Lao information or information of our stakeholders such as customers, business partners unintentionally.

In addition, the data security of personal information, especially of customers or stakeholders in the business values chain of The Makerbox Lao is paramount. Therefore, The Makerbox Lao has set the "Classification of Confidentiality and Information Handling Regulations". Briefly, it defines a hierarchy of access to important information within the organization. Moreover, there is a control and management of information security protocol for internal personnel and those in the business values chain such as customers, partners, or venture capital. This is to ensure that all parties can be confident that personal information or transactions related to business operations will not be disclosed to third parties or other malicious people. It also covers the confidentiality of customer information or disclosure without the customer's permission. The Makerbox Lao has stated in the Business Code of Conduct that everyone in the organization must strictly adhere to and abide by including those who are in branch offices in foreign countries.

The Makerbox Lao has established an information system which it owns and is considered as any other asset. Employees and visitors will use The Makerbox Lao information system and internet only for the benefits in business operation of The Makerbox Lao and must refrain from using the information system on the matter not relevant to the work of The Makerbox Lao. Personal use of the Makerbox Lao Internet is allowed within reasonable limits as outlined in the Code of Conduct.

1. Users (including but not limited to management, employees, customers, and partners) must use the information system and internet service in a discerning manner. In particular, they must be mindful of the impact of their online activity on the reputation of The Makerbox Lao. Users' online activities must conform to local legislation and policies, as well as the rules and regulations of The Makerbox Lao.
2. Users must exercise caution in the use of the information system and internet. They should create strong passwords that are easy to remember but hard to guess, and should not share these passwords with persons outside of The Makerbox Lao.
3. Employees shall not copy or disseminate licensed software to persons outside of The Makerbox Lao.
4. Administrators (including but not limited to any employees with administrative privileges over computer hardware or software resources and/or employees tasked with the maintenance and management of said resources) and users of the information system have a joint duty to look after the safety of the system and take



preventive measure against any threat so as to avoid any disruption to the information system of The Makerbox Lao. Users coming across an incident, vulnerability, instability or defect in the Information system must quickly act upon this information, alert impacted users and employees and if it is within their remit, perform the necessary repairs.

5. Those, who are not the employees of The Makerbox Lao, wanting to connect with or use the information system of The Makerbox Lao must register for use and, prior to using, must agree to comply with the rules, regulations and policies of The Makerbox Lao.
6. The Makerbox Lao has the right to check and control the use of the information system. If these checks uncover actions of users which violate the present policies or the specific terms of use of that service, access to that service may be terminated. Such checks and controls are submitted to the restrictions outlined in the Data Collection and Protection Policy.
7. The administrators of the information system must take proactive measures to ensure continued operation, or at least minimal disruption, to the Information system in case of an accident, disaster or other case of force majeure. This includes sufficiently and reasonably frequent and data backups, sufficient and reasonable failover systems, and sufficient and reasonable purchases of spare parts.

## Data Collection and Protection Policy

The Makerbox Lao will organize events and develop solutions that involve the collection and storage of User data. The Makerbox Lao may also collect User data as part of its normal operation, for example as part of a customer's registration process. The Makerbox Lao acknowledges that any data it collects is and remains the property of the Users. Any data acquisition, storage and subsequent usage performed by The Makerbox Lao will follow the following Policy:

1. **Informed consent.** The conditions of any data acquisition, storage and subsequent usage will be communicated to the user prior to action, and written consent will be obtained from participants. The Makerbox Lao will ensure that the User understands all aspects of the planned data cycle. If the Users express concerns or questions, The Makerbox Lao will address them to the best of its ability.
2. **Right of access, rectification, deletion.** If at any point a User wishes to access, change or delete their data after it has been collected or processed by The Makerbox Lao, they may do so by contacting its Data Protection Officer. The User understands that if they withdraw any data that is critical to their usage of and participation in The Makerbox Lao's services, access to these may no longer be possible and their membership could be terminated. The User also understands that it may not be feasible in practice to remove all the data that was derived from the data they withdrew. In that case, The Makerbox Lao will make any reasonable effort to address the User's demand.



3. **Isolation.** When it collects information for a Purpose, The Makerbox Lao will keep that information isolated from any other data collection it possesses, unless otherwise specified in the Informed Consent document.
4. **Minimal reasonable collection.** When it collects information for a Purpose, The Makerbox Lao will only collect information that is, or could be useful for the Purpose in the future.
5. **Minimal retention.** The Makerbox Lao will only keep User data for a period that is reasonable given the Purpose of collection. In practice, data should not be kept longer than strictly necessary, and the exact duration should be stated in the Informed Consent document.
6. **Resale.** The Makerbox Lao will not sell User data, unless otherwise specified in the User-signed Informed Consent document.
7. **Analysis.** In order to carry out its projects, events or activities, The Makerbox Lao may analyse, link, and post-process User data using descriptive and predictive statistical tools. Such analysis will be outlined in reasonable detail in the Informed Consent document.
8. **Secure storage.** As it collects data that is the property of its Users, the Makerbox Lao will act as a responsible custodian, and ensure the data is kept safe. This will be enforced through the use of strong passwords that are easy to remember but hard to guess. Employees who share, disseminate, or facilitate access to User data through negligence or nefarious intent will be subject to disciplinary action, including potential dismissal from The Makerbox Lao.
9. **Misuse of data.** If any User suspects that a misuse of data or violation of this Data Protection Policy has occurred at The Makerbox Lao, they may report their suspicions using the means outlined in our Whistleblower Protection Policy. The protections granted to them in that Policy will apply in full. Whether they suspect a violation or are made aware of one, employees and managers of The Makerbox Lao are obliged to act according to the procedures outlined in the present document.