

ANTI-FRAUD AND ANTI-CORRUPTION POLICY AND GUIDELINES

3th revision

14 August

2025

RS PUBLIC COMPANY LIMITED AND ITS SUBSIDIARIES (“RS Group”)



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Message from the Chairman and CEO

RS Public Company Limited and its subsidiaries (“RS Group”) are committed to conducting business with fairly, integrity, transparency, fairness, and accountability towards all stakeholders in accordance with business ethics and good corporate governance. RS Public Company Limited signed the Declaration of Intent to join the Thai Private Sector Collective Action Against Corruption (CAC) on 5 May 2021. At the Board of directors’ Meeting No. 5/2021 held on 16 August 2021, the Board approved the establishment of the Anti-Fraud and anti-corruption Policy and Practices, aiming to ensure that Board of directors, executives, and employees of RS Group clearly understand the definitions and various forms of corruption, recognize their responsibilities, and are able to apply the relevant practices with due care and diligence. The Whistleblower Policy was also introduced to facilitate the reporting of misconduct and corruption. In addition, RS Group has implemented mechanisms to monitor and regularly review corruption and bribery risk assessments, along with appropriate and sufficient preventive measures. The Anti-Fraud and anti-corruption Policy and related practices are subject to periodic review and improvement to ensure ongoing effectiveness.

Furthermore, at the Board of directors’ Meeting No. 5/2025 held on 14 August 2025, a resolution was passed to approve the 3rd revision of the “Anti-Fraud and anti-corruption Policy and Practices,” with updated and enhanced content to ensure its continued relevance and alignment with current best practices.

The Board of directors therefore promotes and supports the dissemination of this Policy and its practical guidelines through RS Group’s various communication channels. It also ensures that board of directors, executives, and employees receive regular training, knowledge enhancement, and refresher sessions on anti-fraud and anti-corruption practices. Furthermore, RS Group communicates this commitment to subsidiaries, joint ventures, business partners, and external stakeholders including business partners, contractual parties, manufacturers, and customers. The overarching goal is to position RS Group as a transparent organization with enhanced competitive capabilities, sustainable business growth, and a meaningful contribution to national development through the reduction of corruption across both the public and private sectors.

-Signed-

(Mr. Surachai Chetchotisak)
Chief Executive Officer
RS Public Company Limited

"RS Group"	refer	RS Public Company Limited and its subsidiaries.
"Board of directors"	refer	the Board of directors of RS Public Company Limited and its subsidiaries.
"Executives"	refer	employees holding positions at the Assistant Director level and above.
"Employees"	refer	full-time employees and contract-based employees with a fixed-term agreement.
"Stakeholders"	refer	shareholders, investors, employees, consumers, and customers, as well as business partners, contractual parties, manufacturers, creditors, joint venture partners, and business alliances. It also includes regulatory bodies, government agencies, and local communities.
"Government Official"	refer	individuals holding political positions, constitutional court judges, members of independent agencies, and members of the National Anti-fraud and anti-corruption Commission (NACC).
"State Official"	refer	civil servants or local government employees who hold permanent positions or receive regular salaries, individuals working in government agencies or state enterprises, local administrators, deputy or assistant local administrators, members of local councils, officials under the law governing local administration, or other officials as defined by law. This term also includes board members, subcommittee members, and employees of government agencies, state enterprises, or organizations established by law to exercise administrative authority, whether under the civil service, state enterprise, or other state-run entities.
"Government Official / State Official"	refer	individuals who formerly held such positions, including former government or state enterprise officials, and consultants or advisors to government agencies or state enterprises.

Definitions

“Fraud”	refers	dishonest or unlawful acquisition of money, assets, or any other benefits convertible into monetary value belonging to RS Group. This may involve misconduct toward private entities, customers, business partners, contractual parties, trade creditors, fellow employees, and/or any other stakeholders, whether directly or indirectly through third parties. Examples include falsification of financial records, misconduct in office, misuse of RS Group’s assets for personal or familial gain, misrepresentation intended to cause misunderstanding, fraud, concealment or destruction of evidence, and any action taken for self-serving interests or those of associates.
“Corruption”	refers	Bribery, in any form, refers to the offering, promising, giving, requesting, or receiving of money, assets, or any other benefits convertible into monetary value whether directly or indirectly to or from a government official, state official, state enterprise, government agency, or any affiliated public organization. Such actions are intended to influence the performance or non-performance of official duties for the purpose of securing or retaining business for RS Group, receiving preferential treatment, or obtaining or preserving any other undue advantage convertible into monetary value.
“Bribe”	refer	any asset or benefit convertible into monetary value given to a person to induce them to act, or refrain from acting, in accordance with the intention of the bribe-giver.
“Customary Practice”	refer	socially accepted traditions or norms passed down over time.
“Receiving Property or Other Benefits” on Social norms	refer	the acceptance of assets or other benefits convertible into monetary value that are customarily given on festive or special occasions. This also includes the receipt of such benefits on occasions such as expressions of congratulations, appreciation, hospitality, condolences, or other socially accepted gestures of courtesy.

Definitions

“Other Benefits”	refer	any item of value, including discounts, entertainment, services, training, or any similar benefit that may be converted into monetary value.
“Giving / Receiving Gifts”	refer	items or services of value exchanged as a gesture of goodwill or to foster business relationships, particularly on special occasions in accordance with customary practices.
“Entertainment / Hospitality”	refer	the provision of meals, beverages, shows, sports events, recreational or social activities, or any similar hospitality provided on customary or special occasions.
“Giving / Sponsorship”	refer	the provision or receipt of money, assets, or any benefit convertible into monetary value for business purposes such as promoting public relations, advertising, commercial credibility, brand awareness, corporate image, or reputation of RS Group through support of various activities or projects.
“Giving / Charitable Donations”	refer	the giving or receiving of money, assets, or other items convertible into monetary value to or from public interest organizations such as foundations, temples, schools, hospitals, or other social benefit entities without expectation of anything in return, and with the genuine intent of benefiting society.
“Political Contributions”	refer	any financial or non-financial support provided to political parties, politicians, or politically affiliated individuals. This includes monetary donations, loans to political parties, or promotional activities in support of such entities.
“Conflict of Interest”	refers	any activity influenced by personal interests or those of related parties—whether directly or indirectly, by blood or other associations—which may interfere with or compromise the best interests of RS Group.

Definitions

“Facilitation Payment”

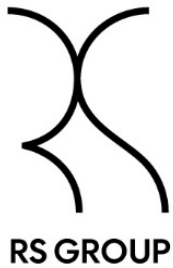
refer

the informal provision of cash, goods, or other benefits to government officials, state officials, or officers of state enterprises with the intention of ensuring that official processes proceed smoothly or to accelerate actions that the official is already obligated to perform.

“Hiring of Government Officials
/ State Officials”

refer

the employment of individuals from government agencies or state enterprises into private sector roles, or the placement of private sector personnel into policy-related positions within government agencies or state enterprises. Such arrangements may lead to corruption risks and conflicts of interest, especially when individuals simultaneously hold or influence positions in both sectors. These situations may compromise the neutrality of public officials in their regulatory duties, or result in private sector influence over government or state enterprise policies in a way that benefits specific organizations.



Anti-Fraud and Anti-Corruption Policy

Anti-Fraud and anti-corruption Policy of RS Group

“All Board of directors, executives, and employees of RS Group must not solicit, engage in, or accept any form of corruption or bribery whether directly or indirectly for the benefit of RS Group, themselves, their families, friends, or associates. This commitment applies across all business units, departments, and stakeholder groups connected to RS Group.

RS Group conducts regular reviews of corruption and bribery risk assessments and implements appropriate and sufficient preventive measures. The Anti-Fraud and Anti- Corruption Policy and related measures are regularly reviewed, audited, and updated, and the results are reported to the Board of directors annually. This is to evaluate the effectiveness of the policy and ensure that preventive actions remain aligned with evolving business risks, regulatory requirements, and applicable laws.

The Group also promotes the dissemination of this Anti-Fraud and Anti- Corruption Policy to its subsidiaries, joint ventures, other entities under RS Group’s control, business partners, and agents, with the expectation that they uphold and comply with this Policy in the same manner”.

Duty and Responsibilities

Scope of Authority, Duties, and Responsibilities

To ensure clarity and concrete implementation of anti-fraud and anti-corruption oversight, the roles and responsibilities of the Board of directors, sub-committees, working groups, as well as Board of directors, executives, and employees at all levels of the Company and its subsidiaries under RS Group, are defined as follows:

1. **Board of directors** is responsible for approving and establishing a clear Anti-Fraud and anti-corruption Policy and related practices. The Board oversees the overall anti-fraud and anti-corruption framework and ensures the effectiveness of supporting systems. It must ensure that all board of directors, executives, and employees of the Company and its subsidiaries are aware of and genuinely prioritize anti-fraud and anti-corruption efforts, embedding them as part of the corporate culture. The Board is also responsible for promoting the dissemination of the Policy across subsidiaries, joint ventures, controlled entities, business partners, and business representatives to ensure consistent adoption.
2. **The Audit Committee** is responsible for reviewing financial and accounting reports, the internal control system, and the internal audit system. The Committee also oversees the establishment and periodic review of the effectiveness and appropriateness of the Company's risk assessment framework, as well as compliance with the Whistleblowing Policy, the Anti-Fraud and Anti-Corruption Policy, and all related guidelines and measures. This includes verifying the accuracy of reference documents and self-assessment forms concerning anti-fraud and anti-corruption practices under the Thai Private Sector Collective Action Against Corruption (CAC) initiative, and regularly reporting audit results to the Board of directors.
3. **Anti-Fraud and Anti-Corruption Working Group** is responsible for drafting policies, guidelines, and measures related to anti-fraud and anti-fraud and anti-fraud and anti-corruption efforts. The Group regularly reviews the implementation of such policies and assesses corruption-related risks to ensure alignment with the Company's anti-fraud and anti-fraud and anti-fraud and anti-corruption objectives. The results of these assessments shall be reported to the Audit Committee. The Group is also tasked with providing ongoing training, refresher courses, and assessments to enhance awareness and understanding of anti-fraud and anti-fraud and anti-fraud and anti-corruption practices among Board of directors, executives, and all employees. In addition, the Group shall ensure effective communication and dissemination of anti-fraud and anti-fraud and anti-fraud and anti-corruption policies to the public, external parties, and relevant stakeholders such as business partners, contractual parties, and manufacturers in order to promote transparency and accountability.

Duty and Responsibilities

4. **All Board of directors, executives, and employees** at all levels are responsible for strictly complying with the Company's anti-fraud and anti-corruption policy, guidelines, and related measures. In cases of doubt or upon witnessing any violation of the policy or related measures, they must report the matter through the designated whistleblowing and complaint channels as set forth in the Whistle Blowing Policy. Whistleblowers and complainants will be protected in accordance with the protection measures outlined in the Whistle Blowing Policy.

Anti-fraud and anti-corruption Guidelines

Anti-fraud and anti-fraud and anti-corruption Guidelines

1. General Guidelines

- 1.1 **All board of directors, executives, and employees of RS Group** must strictly comply with the Anti-fraud and anti-corruption Policy and all related measures. They must refrain from engaging in any form of corruption, whether directly or indirectly.
- 1.2 **Board of directors, executives, and all employees of RS Group** must not neglect or ignore the following actions:
 - 1) When witnessing any act that may constitute fraud or corruption related to RS Group, they must report it through the Whistleblower Policy channels and fully cooperate in the investigation process. In case of any doubt or inquiry, they should consult the responsible person in charge of monitoring compliance with this Policy
 - 2) They must avoid both direct and indirect conflicts of interest, including those involving personal interests, or interests of family members, friends, or acquaintances, in connection with RS Group. This includes, but is not limited to, engaging in activities to sell goods or services to the Company or its subsidiaries, or engaging in business in competition with the Company or its subsidiaries.
 - 3) They must exercise due caution when giving or receiving gifts, items, or any services of value. Such actions must be in line with the guidelines on the giving and receiving of gifts, items, or any other benefits convertible to monetary value.
 - 4) They must refrain from accepting entertainment or hospitality from business-related parties or any other persons who may benefit from the employee's performance of duties.
 - 5) They must not solicit or accept any improper benefits, either directly or indirectly, or any other advantages intended to gain business benefits through dishonest or corrupt means, nor exploit any form of corruption for business advantage.

Anti-fraud and anti-corruption Guidelines

- 1.3 RS Group will treat fairly and protect any individual who refuses to engage in acts that may constitute fraud or corruption, as well as whistleblowers who report such misconduct to the Company, in accordance with the protection measures outlined in the Whistleblowing Policy, even if such refusal or reporting may result in a business opportunity being lost.
- 1.4 Any act of fraud or corruption shall be deemed a violation of RS Group's anti-fraud and anti-corruption Policy. The offender shall be subject to disciplinary action as prescribed in this Policy and may also be subject to legal proceedings.
- 1.5 RS Group will communicate its anti-fraud and anti-corruption Policy and the available whistleblowing channels through various means such as new director, executive, and employee orientation programs, training sessions, and the Company's internal intranet network.
- 1.6 RS Group will disseminate the anti-fraud and anti-corruption Policy to its subsidiaries, joint ventures, controlled entities, business partners, and business representatives, encouraging them to adhere to the same standards. The Company will also ensure communication and public disclosure of relevant anti-fraud and anti-fraud and anti-corruption policies to external stakeholders including partners, contractors, and suppliers to promote transparency and accountability.
- 1.7 RS Group will implement and maintain appropriate and effective internal control and audit mechanisms on a regular basis covering areas such as finance, accounting, and record-keeping and will also establish a risk management system to prevent fraud and corruption.

Anti-fraud and anti-corruption Guidelines

2. Guidelines on Risks Related to Fraud and Corruption

2.1 Guidelines on Giving or Receiving Gifts, Items, or Other Benefits Convertible to Monetary Value

2.1.1 Giving of Gifts, Items, or Other Benefits Convertible to Monetary Value

- 1) The approval must not exceed the annual budget allocated and approved by the Company's Board of directors for that fiscal year. Prior to any disbursement, appropriateness shall be assessed and verified, and supporting documents must be properly retained. All expenses must be accurately recorded, supported by receipts or relevant documentation to enable subsequent verification, thereby preventing potential fraud or corruption. Gifts, items, or other benefits convertible to monetary value may only be given on customary and culturally recognized occasions. If the value does not exceed THB 3,000 per instance, approval authority lies with the highest-ranking executive of the respective business unit. If the value exceeds THB 3,000, approval must be granted by the Chief Executive Officer (CEO). The approval must not exceed the annual budget allocated and approved by the Company's Board of directors for that fiscal year. Prior to any disbursement, appropriateness shall be assessed and verified, and supporting documents must be properly retained. All expenses must be accurately recorded, supported by receipts or relevant documentation to enable subsequent verification, thereby preventing potential fraud or corruption.
- 2) Executives shall act as official representatives of the Company when presenting gifts, items, or other benefits convertible to monetary value.
- 3) Reports on expenses exceeding the prescribed limits set forth in the policy shall be submitted to the Board of Directors on a quarterly basis

2.1.2 Receiving of Gifts, Items, or Other Benefits Convertible to Monetary Value

- 1) Executives and employees are strictly prohibited from accepting or soliciting gifts, items, or any benefits convertible to monetary value—including entertainment, services, financial support, or rewards—from business partners, contractors, or any stakeholders doing business with RS Group or its Subsidiaries exception is made for the acceptance or solicitation of gifts, items, or other benefits of monetary value given on customary or traditional occasions, or in circumstances where it is necessary to maintain good personal or organizational relationships. Such acceptance must not influence or compromise the decision-making of executives or employees, and must not be

Anti-fraud and anti-corruption Guidelines

intended to obtain or promise any undue advantage that could be deemed as corruption or bribery. The value of each gift, item, or benefit must not exceed THB 3,000 per occasion. Furthermore, such acceptance shall be made on behalf of the organization by an authorized executive.

In unavoidable or exceptional circumstances, a staff member who holds a position no more than one level below an executive may act as a representative to receive gifts, items, or other benefits of monetary value on behalf of the organization. Such receipt must be immediately reported to the responsible executive, and a “Gift and Benefit Receipt Reporting Form” must be submitted to the Company Secretary within five (5) business days from the date of receipt for the purpose of recordkeeping and further verification.

The highest-ranking executive of the relevant business unit shall consider the appropriate allocation or donation of such gifts, items, or benefits for charitable or public interest purposes.

However, in the case of seasonal or customary gifts, employees may accept calendars, notebooks, or similar promotional materials that bear the sender’s corporate logo. For consumable items, the decision on how to manage them shall be at the discretion of the supervisor of the receiving unit.

2.2 Guidelines on Business Hospitality / Entertainment

- 1) Executives and employees are strictly prohibited from soliciting or accepting hospitality or entertainment from business partners, contractors, vendors, or other stakeholders with whom RS Group conducts business.
- 2) Business-related hospitality expenses such as meals and beverages, entertainment in the form of sports activities, or other directly related costs may be permissible if they are reasonable, do not influence business decisions, do not create a conflict of interest, and are not in violation of applicable laws or regulations. Therefore, the approval for expenses not exceeding THB 20,000 lies with the highest-ranking executive of the respective business unit, while expenses exceeding THB 20,000 are subject to the consideration and approval of the Chief Executive Officer. The hospitality expenses must not exceed the annual budget approved by the Board of directors for the respective year, and shall not include any expenses related to the family members of executives or employees. All such expenses must be reported and/or submitted for approval in accordance with the procedures outlined in the Company’s Delegation of Authority Manual.

Anti-fraud and anti-corruption Guidelines

- 3) Executives and employees are prohibited from providing hospitality to government agencies or officials that exceeds the monetary threshold permitted by law. Furthermore, such hospitality must not be intended to induce any government official to act improperly or to make decisions that benefit RS Group's business. All related expenses must be recorded accurately, supported by actual receipts or verifiable documentation.
- 4) Reports on expenses exceeding the prescribed limits set forth in the policy shall be submitted to the Board of Directors on a quarterly basis.

2.3 Guidelines on Giving / Receiving Sponsorship

2.3.1 Provision of Sponsorship

- 1) Sponsorship in the form of money, goods, or any other monetary-equivalent benefit may be provided for business-related purposes to support activities or initiatives that contribute to the Group's business, such as public relations, advertising, and enhancement of RS Group's commercial credibility, brand recognition, positive image, and reputation.
- 2) Such sponsorship must serve the legitimate business objectives of RS Group and must be made strictly on behalf of RS Group, whether directly or indirectly. It must not be provided with the expectation of receiving any improper advantage that may be construed as an act of bribery or corruption. Sponsorship shall be granted only to credible and verifiable organizations or entities. For sponsorship not exceeding THB 100,000, approval authority rests with the highest-ranking executive of the respective business unit. For sponsorship exceeding THB 100,000, approval must be granted by the Chief Executive Officer. In all cases, the approved sponsorship must not exceed the annual budget allocated by the resolution of the Company's Board of directors for that fiscal year.
In this regard, a formal written request stating the purpose of the sponsorship, along with relevant supporting documents, must be submitted to the authorized approver at each level.
- 3) Reports on expenses exceeding the prescribed limits set forth in the policy shall be submitted to the Board of Directors on a quarterly basis.

2.3.2 Receipt of Sponsorship

- 1) Executives and employees are strictly prohibited from soliciting, accepting, or requesting sponsorship of any kind from any organization or entity for personal benefit or for the benefit of their family members, friends, or acquaintances, whether directly or indirectly.

Anti-fraud and anti-corruption Guidelines

2.4 Guidelines on Giving / Receiving Charitable Donations

2.4.1 Provision of Charitable Donations

- 1) Charitable donations may be made in the form of money, goods, or other items of monetary value to public organizations such as foundations, temples, schools, hospitals, or other institutions that serve the public interest, without any expectation of return, and with the genuine intention of contributing to society.
- 2) Charitable donations must be made transparently and in full compliance with applicable laws. It must be ensured that such donations are not used as a pretext for bribery or corrupt practices.
- 3) Charitable donations may be made to public organizations that operate for the genuine benefit of society and without expectation of return. For donations not exceeding THB 100,000, approval authority rests with the highest-ranking executive of the respective business unit. For donations exceeding THB 100,000, approval must be granted by the Chief Executive Officer. In all cases, the approved donation must not exceed the annual budget allocated by the resolution of the Company's Board of directors for that fiscal year.
- 4) Reports on expenses exceeding the prescribed limits set forth in the policy shall be submitted to the Board of Directors on a quarterly basis.

2.4.2 Guidelines on Political Contributions

- 1) Executives and employees are strictly prohibited from soliciting, accepting, or requesting charitable donations of any kind from any organization or entity for personal benefit or for the benefit of their family members, friends, or acquaintances, whether directly or indirectly.

2.5 Guidelines on Political Contributions

- 1) RS Group upholds a policy of political neutrality and maintains independent management and operational processes, free from any political affiliation or involvement. The Group shall not participate in or support any political party or individual political figure.
- 2) In the event that RS Group considers providing political support for the purpose of promoting democratic governance, such support must not contravene any applicable laws and must not be given with the expectation of receiving any special favors in return.
- 3) Executives and employees are prohibited from using RS Group's funds or resources to provide political support, whether directly or indirectly, to any political party or political figure.
- 4) Executives and employees have the legal right and freedom to engage in political activities in their personal capacity. However, such personal actions must not compromise RS Group's political neutrality or cause reputational damage to the Group. In addition, political activities must not be conducted within RS Group or its subsidiaries.

Anti-fraud and anti-corruption Guidelines

2.6 Guidelines on Procurement

- 1) All persons involved are strictly prohibited from offering or accepting bribes in any business dealings with business partners, contractors, government agencies, or any entities engaged with the Company or its subsidiaries. This includes any act that may lead to an undue advantage or benefit in the procurement process or in the performance of contractual obligations, whether before, during, or after the bidding or contracting process, or for the purpose of securing any improper benefit contrary to business ethics. All forms of bribery and corruption that result in unfair advantage or personal gain are strictly prohibited. Procurement activities must be conducted by authorized personnel and carried out fairly for all relevant parties. Decisions must be made with due consideration of reasonable pricing, quality, and services received, as well as applicable standards such as environmental and industry standards. Procurement must be conducted with transparency and in full compliance with applicable laws. No individual may use their position in the procurement process to gain personal benefit, whether directly or indirectly, nor may they use procurement-related information for personal advantage or to benefit others.

2.7 Guidelines on Human Resource Management and Training

- 1) RS Group shall integrate this Anti-fraud and anti-corruption Policy into its human resource management framework, including HR procedures and the employee handbook. The Group shall also implement ongoing communication and training programs to ensure that Board of directors, executives, and employees at all levels are informed and educated about the anti-fraud and anti-corruption measures as part of the annual training plan.
- 2) RS Group shall not demote, penalize, or take disciplinary action against any employee who refuses to engage in bribery or corruption, or who cooperates in reporting facts or suspicions related to corrupt acts even if such refusal or reporting may result in the loss of business opportunities. The Group shall communicate this policy clearly and comprehensively to employees at all levels, including the consequences of non-compliance with the Anti-Fraud and Anti-Corruption Policy.
- 3) All relevant individuals shall be provided with a copy of this policy to ensure that they are aware of and understand the Company's and its subsidiaries' commitment to preventing corruption and bribery. Updated versions of the policy and related information shall also be made available through the Company's website and electronic communication channels.

Anti-fraud and anti-corruption Guidelines

2.8 Guidelines on Financial and Accounting Reporting

- 1) In cases where any expense claims are found to be inappropriate, inconsistent with internal controls or regulations, or potentially linked to corrupt practices, employees must promptly report such information in accordance with the Company's Whistleblowing Policy.

2.9 Guidelines on Conflict of Interest

- 1) Board of directors, executives, and employees shall avoid any actions that may lead to a conflict of interest with RS Group. They must not engage in any conduct that undermines the interests of RS Group or seeks personal benefit for themselves, their family members, friends, or acquaintances, whether directly or indirectly.
- 2) No individual shall use or permit others to use their position or responsibilities—whether directly or indirectly—to gain personal benefit from RS Group.
- 3) Confidential information or proprietary data belonging to RS Group must not be used for the personal benefit of oneself, family members, friends, or acquaintances.
- 4) In cases where a director, executive, employee, or related person becomes involved in or holds shares in any business that may result in a conflict of interest with RS Group, such involvement must be reported to the Company Secretary within five (5) business days for further reporting to the Chief Executive Officer and the Audit Committee.

2.10 Guidelines on Facilitation Payments

- 1) RS Group has a strict policy prohibiting facilitation payments in any form, whether direct or indirect. The Group shall not undertake or accept any action intended to secure improper business advantages through such payments.

2.11 Guidelines on the Employment of Government Officials

- 1) RS Group maintains a policy of not employing or appointing any government official currently holding public office
- 2) A mandatory two-year cooling-off period shall apply to the appointment of former government officials or individuals who have worked with regulatory agencies that have direct oversight of RS Group or its subsidiaries.

Anti-fraud and anti-corruption Guidelines

- 3) A due diligence process shall be conducted for any individual being considered for appointment as a member of the Board of Directors, advisor, or executive of RS Group. This process includes reviewing potential conflicts of interest prior to the appointment. The individual's background, along with the rationale for the appointment, shall be disclosed in RS Group's public communications to ensure transparency.
- 4) In the event that any RS Group personnel assumes a policy-related role within a government agency, RS Group shall disclose the identity of the individual and the reasons for their government engagement in its public communications to ensure transparency.

If such government service results in a clear conflict of interest such as an RS Group executive being appointed to a government cabinet position. RS Group may consider requiring that individual to resign from their position or employment with RS Group in order to uphold transparency.

Whistleblowing Channels and Reporting Mechanisms

Whistleblowing Channels and Reporting Mechanisms

RS Group provides channels for employees and stakeholders to raise concerns or report suspected acts of corruption, misconduct, or violations of the law. These reports may contribute to organizational improvement, staff training, corrective actions, or fact-finding investigations. Reports can be submitted through the following channels:

- | | | |
|----|-----------------------------------|--|
| 1. | Company Website | : www.rs.co.th |
| 2. | Email to Human Resources Division | : pchotline@rs.co.th |
| 3. | Email to Internal Audit Division | : ia_anti_corruption@rs.co.th |
| 4. | Email to Company Secretary | : cs@rs.co.th |

Whistleblower Protection Measures

1. RS Group is committed to protecting whistleblowers and will not tolerate any form of threat or harassment against employees who report wrongdoing or corruption, or who cooperate in good faith with investigations.
2. In the event that an employee experiences intimidation or harassment, they must promptly report the matter to the Internal Audit Division, which will take appropriate protective measures based on the severity and importance of the case.
3. Executives or employees of RS Group are strictly prohibited from terminating, suspending, disciplining, or threatening any form of retaliation against individuals who file complaints or report misconduct or corruption. Any violation of this provision will result in disciplinary action.
4. Executives and employees must not demote, penalize, or subject to adverse treatment any individual who refuses to engage in corrupt activities—even if such refusal results in lost business opportunities for RS Group.

Related Policies

Executives and employees are encouraged to refer to the “Whistleblowing and Complaint Handling Policy” and the “RS Group Code of Conduct” for more detailed information on complaint procedures and whistleblower protection.

Policy Compliance and Enforcement

Policy Compliance and Enforcement

- 1) RS Group requires that all directors, executives, and employees acknowledge, understand, and strictly comply with this policy. Compliance is mandatory and not voluntary. Claims of ignorance will not be accepted as an excuse. All levels of management are responsible for ensuring that employees under their supervision are fully informed of, understand, and adhere to this policy with seriousness and integrity.
- 2) RS Group does not condone any action that violates the law or this policy. Any director, executive, or employee who engages in misconduct as defined in this policy shall be subject to strict disciplinary action. Where there is reason to believe that a violation of laws, regulations, or governmental rules has occurred, the matter will be referred to the relevant authorities for further action.
- 3) The Board of Directors has established a process to regularly review this policy to ensure its ongoing appropriateness and effectiveness.

Policy Review

The Whistleblowing and Complaint Handling Policy shall be reviewed and assessed for appropriateness on an annual basis.

Disciplinary Actions

Disciplinary Actions

Any board of director, executive, or employee of RS Group who violates or fails to comply with this Anti-Corruption Policy shall be deemed to have committed a legal and disciplinary offense, and shall be subject to the following penalties:

1. Minor Violations

In the case of a minor violation, a written warning will be issued outlining the nature of the violation and the supporting facts. The individual will be given an opportunity to respond to the allegations with their supervisor. If the matter cannot be resolved, it shall be referred to the Disciplinary Committee appointed by the Chief Executive Officer for consideration. The decision of the Disciplinary Committee shall be final. If a second violation occurs, or if the individual fails to correct the issue in accordance with the initial warning, strict disciplinary action shall be taken, which may include termination of employment without severance pay (to the extent permitted by law) and/or legal action.

2. Serious Violations

In the case of a serious violation such as bribery, fraud, disclosure of confidential or intellectual property information of RS Group to third parties, or any act that severely damages the reputation of RS Group. The Company may consider termination of employment without severance pay and without issuing a prior written warning (to the extent permitted by law), and/or initiate legal proceedings.