Policy on giving or receiving gifts or other benefits
The R&B Food Supply Public Company Limited Group

The R&B Food Supply Public Company Limited and its subsidiaries in Thailand ("The Company") realize the importance of good corporate governance by adhering to the principles of good governance and business ethics, being responsible to society and all Stakeholders and being committed to opposing corruption in all forms. Therefore, the Company has established a policy on giving or receiving gifts or other benefits to create good standards in transparent and efficient operations in which are an important foundation for sustainable growth. This is so that the Board of Directors, Management and all Employees ("Personnel") can strictly comply with it.

Guidelines

1. Giving gifts, souvenirs, or other benefits

1.1 Do not give gifts, souvenirs or other benefits that may affect business decisions or improper performance of duties or provide benefits to Customers, Business Partners, Government Officials, and Business Associates.

1.2 Do not give gifts, souvenirs or other benefits to Spouses, Children or Associates of Government Officials, Customers, Business Partners and Contact Persons as a result of the circumstances, it is considered as receiving on behalf of others.

1.3 It should be in accordance with customs or traditions or to maintain friendship and good relationships between individuals. This can be done without violating relevant laws and local traditions. For example, in Thailand, the value must not exceed 3,000 baht per person per occasion as announced by the National Anti-Corruption Commission (NACC). It should be given in a format that promotes the company's image, as follows:

(1.3.1) Calendars, diaries, pens, and stationery.

(1.3.2) Products of the group of companies or products used as public relations media for the group of companies.

(1.3.3) Products of the royal project, projects under the royal initiative, products of communities in the company's operating areas, products for charity or public benefit or products that support sustainable development.

1.4 It must be done in the name of the Company and must have the company's logo only.

1.5 It must be a gift or souvenir that is not in the form of cash or cash equivalents, such as gift vouchers or gift cards.

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1.6 Giving souvenirs on important business occasions such as the establishment day, signing a business contract, can be done. However, if the value of the souvenir exceeds 3,000 baht, it must be considered for approval according to the company's regulations on persons authorized to approve the giving or receiving of gifts or other benefits (Attached Document No. 2).

1.7 All items must be correctly recorded by recording the report on the giving or receiving of gifts or other benefits (Attached Document No. 1) to request approval according to the company's regulations on authorized persons to approve the giving or receiving of gifts or other benefits (Attached Document No. 2), in which the company's personnel must act as follows:

(1.7.1) The applicant prepares an internal record to submit to the authorized person for approval in accordance with the approval authority.

(1.7.2) The applicant submits evidence including receipts and photographs to the accounting department as evidence.

(1.7.3) The Accounting Department reviews the evidence of gift giving. In the event that the evidence is insufficient, the applicant must be notified for additional information or explanation. If it is proven that the giving of gifts is not in accordance with the company's policies and practices or is used as an excuse or route for corruption, the Company will punish the offender with the highest measures.

2. Receiving gifts, souvenirs, or other benefits.

2.1 The company's personnel are prohibited from accepting cash or other benefits in any case and are responsible for informing external parties of the policy on not accepting such gifts in a comprehensive manner.

2.2 In cases where it is necessary to accept gifts, souvenirs or other benefits that cannot be avoided such as: Business Partners are unaware of the policy of not accepting gifts as well as having already given gifts or Directors, Management and Employees are in a situation where they cannot refuse to accept such gifts wherewith they must maintain good relationships between individuals or organizations where the company’s personnel must act as follows:

(2.2.1) In the case of consumables with an expiration date within 1 month such as fresh food, fresh fruit, etc., it is at the discretion of the supervisor and must be distributed to Directors, Management and Employees as appropriate.

(2.2.2) In the case of other items or benefits, upon receiving the items, the items received must be delivered along with the report form for giving or receiving gifts or other benefits (Attached Document No.1) to the Human Resource Department immediately. After that, the Human Resource Department will record the receipt and be responsible for collecting

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such items and donating them to individuals or external agencies for charity or public benefit as appropriate.

(2.2.3) In the case of calendars, key chains, pens, notebooks or other items used as public relations media for the donating company, the company allows employees to accept them as personal gifts with a value not exceeding 1,000 baht.

3. Reception and welcome

3.1 To be done in the name of the Company as authorized or as a representative of the Company only. This must be in accordance with general business customs and traditions or sales promotion, organizing activities to reward or anything else for representatives of Customers, Business Partners, Contractors to perform work in the company's business.

3.2 The entertainment and hospitality must be in a place that does not violate ethical standards.

3.3 The company's personnel are prohibited from hosting receptions or participating in receptions while in the period of offering to sell products or during the bidding or tendering process.

3.4 Entertainment can be provided for no more than 3,000 baht per occasion. In the event that it exceeds the specified amount, an approval must be required according to the company's regulations on authorized persons to approve the acceptance or giving of gifts or other benefits (Attached Document No. 2). The company's personnel must do the following:

(3.4.1) The applicant prepares an internal record to submit for approval from authorized persons in accordance with the order of approval authority.

(3.4.2) The applicant submits evidence of the entertainment along with receipts and photographs to the accounting department as evidence of the entertainment.

(3.4.3) The Accounting Department reviews the evidence of the entertainment. If the evidence is insufficient, the applicant must be notified for additional information or explanation. If it is proven that the entertainment is not in accordance with the company's policies and practices or is used as an excuse or route for corruption, the Company will punish the offender according to the highest measures.

4. Charitable donations and support

4.1 Charitable donations or support to any organization must not be against morality under the following conditions:

- It must be a reliable organization, a legally registered company.
- It must be carried out on behalf of the Company, transparently where there must have written evidence of receipt in accordance with the company's regulations.
- It should not pay money directly to government officials or any person in person.

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- Be in line with the company's social, community and environmental policies or activities to promote sustainable development or activities that create social benefits.

4.2 In requesting approval for charity donations and support every time, the company's personnel must do the following:

(4.2.1) The applicant prepares an internal record to submit for approval from the authorized person in order of approval authority.

(4.2.2) The applicant submits evidence of support request including letters/letters from various agencies to the accounting department for payment as evidence of donation.

(4.2.3) The Accounting Department reviews the evidence. In the event that the evidence is insufficient, the applicant must be notified for additional information or explanation. If it is proven that it does not comply with the company's policies and practices or is used as an excuse or route for corruption, the Company will punish the offender to the fullest extent of the law.

5. Organizing CSR activities in collaboration with Government Agencies or Government Officials

5.1 Organizing CSR activities in collaboration with Government Agencies or Government Officials can be done as appropriate. However, it must be done in the name of the Company as well as having objectives consistent with the Company's Community and Social Responsibility Policy.

5.2 Organizing CSR activities in collaboration with Government Agencies or Government Officials, the company's personnel must act as follows:

(5.2.1) The applicant shall prepare internal records to submit for approval from authorized persons in accordance with the approval authority.

(5.2.2) The applicant shall submit evidence of support requests including documents / letters from various agencies to the Accounting Department for payment as evidence.

(5.2.3) The Accounting Department reviews the evidence. In the event that the evidence is insufficient, notify the applicant for additional information or explanation. If it is proven that it does not comply with the company's policies and practices or is used as an excuse or a route for corruption, the Company will punish the offender to the fullest extent of the law.

According to the policy on giving or receiving gifts or other benefits, all particulars must be recorded correctly, with clear evidence and must be approved in accordance with the procedures set by the Company. The Company has assigned an Internal Auditor to audit the process of giving or receiving gifts or other benefits annually to ensure that such processes are efficient and effective including appropriate internal controls. The

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company's personnel must therefore understand and strictly comply with this policy. If there are any doubts, please contact the Company Secretary or the responsible department/person.

This policy has been reviewed and approved by the Board of Directors' Meeting No. 6/2568 on 12 December 2025. It will be effective from 13 December 2025 onwards.

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Attached Document No.1

Report on Giving or Receiving Gifts or Other Benefits

Date .....

เรียน .....

I, Mr./Mrs./Miss .....

Position ..... Group ..... Field .....

I would like to report ☐ Receiving gifts or other benefits ☐ Giving gifts or other benefits

With the following details

No.	Date of receiving-giving	Name of recipient-giving / Name of Agency	วัตถุประสงค์	มูลค่า (บาท)

Signed ..... Recorder Report
( )
Position .....

Signed ..... Approver
( )
Manager / Director of .....

Signed ..... Approver
( )
Chief Officer of .....

Signed ..... Acknowledged
( )
Personal Manager

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Attached Document No.2

Regulations on Authorized Persons for Giving or Receiving Gifts or Other Benefits

Approval Authority in Chain of Command	Authorized Persons				
	Manager or equivalent	Director or equivalent	Chief Officer in field of	Chief Executive Officer	Board of Directors
Giving or Receiving Gifts or Other Benefits					
1. Value not exceeding 3,000 Baht (Head of Department)	✓				
2. Value more than 3,001 - 5,000 Baht	✓				
3. Value 5,001 - 10,000 Baht		✓			
4. Value 10,001 - 100,000 Baht			✓		
5. Value 100,001 - 400,000 Baht				✓	
6. Value 400,001 or more					✓

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