

## Provident Fund Policy

### R&B Food Supply Public Company Limited and its Subsidiaries

#### Principles and Rationale

R&B Food Supply Public Company Limited and its Subsidiaries (“the Company”) recognize the importance of building post-retirement income security and promoting the financial well-being of employees. Consequently, the Company has established a Provident Fund as a core benefit to serve as a systematic and continuous savings mechanism. The Company focuses on fund management that meets international standards and complies with relevant laws and the regulations of the Securities and Exchange Commission (SEC).

#### Objectives

1. To provide financial security for employees and their families in the event of retirement, disability, or termination of employment.
2. To promote saving discipline and build understanding of long-term investment management for employees at all levels.
3. To encourage transparent fund management centered on the best interests of members, and to provide opportunities for employees to participate in selecting investment policies that align with their goals and risk tolerance.

#### Roles and Responsibilities

1. Roles and Responsibilities of the Company
  - Establish a payroll deduction system and ensure timely contributions
  - Regularly select and evaluate the performance of the Asset Management Company (AMC)
  - Communicate and provide education regarding the fund to employees
2. Roles and Responsibilities of the Member
  - Comply with the fund’s articles of association
  - Select investment plans and take responsibility for risks arising from their own decisions
  - Monitor fund balances and benefits through channels provided by the Company or the Asset Management Company

## Guidelines

### 1. Membership Enrollment and Termination

- 1.1 The Company encourages all employees to join the Provident Fund for long-term financial planning purposes; however, enrollment shall be on a voluntary basis
- 1.2 Conditions for application, benefits, and termination of membership shall be in accordance with the rules specified in the "Provident Fund Articles of Association" registered by the Company
- 1.3 Members have the right to choose their contribution rate within the framework prescribed by law and the fund's articles to ensure flexibility in managing their personal cash flow

### 2. Remittance of Employee Contributions and Employer Contributions

- 2.1 Both the Company and the members are responsible for remitting contributions to the fund at the specified rates accurately and on time, following the payroll cycle
- 2.2 The payment of fund benefits to members upon termination of employment or other cases shall follow the criteria for employer contribution rights based on years of service, as specified in the fund's articles of association
- 2.3 Any adjustment to the Company's contribution rates shall be in accordance with the Human Resources management policy and the budget approved by the Board of Directors or authorized persons

### 3. Investment Options and Information Communication

- 3.1 The Company provides a variety of investment options covering multiple asset classes to enable members to allocate their investment portfolios in alignment with their individual goals and risk tolerance
- 3.2 The Company, in collaboration with the Asset Management Company, shall regularly disseminate information, performance results, and provide financial literacy training to ensure members have sufficient information for effective investment decision-making

This policy was reviewed and approved by the Board of Directors Meeting No. 2/2569 on 15 May 2026. It shall be effective from 18 May 2026 onwards