Risk Management Policy

R&B Food Supply Public Company Limited Group

1. Importance

The Board of Directors of R&B Food Supply Public Company Limited recognizes the importance of risk management as an integral part of good corporate governance. The Board has established an enterprise-wide risk management policy encompassing risk identification, assessment, control, and monitoring, as well as preparedness to respond to emerging risks that may arise in the future. This Policy emphasizes the establishment of standards and an organizational culture that supports effective risk management as an integral part of every work process, with the aim of minimizing financial and non-financial impacts and losses arising from uncertainties in business operations, while managing risks within acceptable levels.

Compliance with this Policy will help ensure that all operational processes are transparent and efficient, foster a positive corporate image, and enhance value for the organization and its stakeholders in both the short and long term. Accordingly, this Policy and its guidelines have been established to ensure that the Company's risk management practices are clearly defined and aligned with best practices.

2. Scope

This Policy applies to all departments, as well as all directors, executives, and employees of the Company and all its subsidiaries.

3. Objectives

3.1 To provide directors, executives, and employees with guidelines for risk management and to integrate risk management into operational decision-making, thereby fostering a risk management culture.

3.2 To establish an effective and consistent risk management system throughout the organization.

3.3 To ensure that risks inherent in all business activities and work processes are managed within acceptable levels.

4. Roles and Responsibilities

4.1 The Board of Directors is responsible for overseeing the appropriate implementation of this Risk Management Policy through the Risk Management Committee.

4.2 The Risk Management Committee is responsible for overseeing the Company's risk management in accordance with the Risk Management Policy and framework by considering the appropriateness of risk management plans, monitoring the implementation of the prescribed plans, establishing supporting measures, and monitoring

risk management processes to ensure that the intended benefits are achieved. The Committee is also responsible for evaluating compliance with the risk management framework, reviewing the adequacy of the management of significant risks, and reporting the results to the Board of Directors on a quarterly basis.

4.3 The Risk Working Team is responsible for supporting management and various departments by collecting information, analyzing risks, monitoring risk management results, and reporting the results to management and the Risk Management Committee. In addition, the Risk Working Team develops risk assessment tools and forms to enable departments to assess risks in a standardized manner; provides training and promotes an understanding of risks among departments and executives; monitors the implementation of risk control measures and evaluates their effectiveness; and collects and consolidates enterprise-wide risk reports to provide management and the Risk Management Committee with a comprehensive overview. The Risk Working Team also recommends improvements to risk management processes or new measures when emerging risks are identified or changes occur in the business.

4.4 All executives and employees of the Company and its subsidiaries are responsible for complying with the Risk Management Policy and Manual approved by the Board of Directors.

5. Policy and Key Principles of Implementation

5.1 Establish and review the Risk Appetite annually.

5.2 Establish a systematic, enterprise-wide risk management system and processes aligned with the Company's strategies, goals, and objectives. Risk assessments shall cover all areas, such as strategic risks, operational risks, financial risks, compliance risks, and climate-related risks and opportunities, taking into consideration their potential impacts on the Company's business strategies, financial performance, and operations in the short, medium, and long term, as appropriate.

5.3 Establish criteria for assessing risks, namely the likelihood of risk occurrence (Likelihood) and the impact of risks (Impact), in both financial and non-financial terms.

5.4 Establish procedures for identifying, assessing, and documenting organizational risks, preparing risk management plans, and periodically and continuously monitoring their implementation to ensure the timely control and management of risks within acceptable levels. Risks should be monitored and reported at least quarterly.

5.5 Communicate risk management information and guidelines through various channels throughout the organization, taking into account applicable laws and regulations and information security standards.

5.6 Review significant risks arising from changes in internal and external factors, such as changes in economic, political, and legal conditions.

6. Risk Management Procedures

Risk assessments shall be conducted systematically at least once a year through the following procedures:

6.1 Identify risks: Risks must be identified comprehensively and in a timely manner, taking into account internal and external environmental factors that affect the achievement of strategic and operational objectives.

6.2 Assess risks: Risk levels must be assessed against the established criteria for the likelihood of occurrence (Likelihood) and the impact (Impact) on the achievement of the organization's objectives should the risks materialize, in order to prioritize risks and determine appropriate risk management approaches.

6.3 Treat risks: Appropriate control activities must be established, and risk management plans must be prepared to reduce the likelihood of occurrence and mitigate potential impacts or losses, ensuring that risks are managed within acceptable levels. The appropriateness of the costs of implementing risk management plans must also be considered in comparison with the impacts arising from the risks. Risk owners must identify the action plans for managing risks and specify the completion date for each action plan.

6.4 Document, monitor and review: Each stage of the risk management process must be documented in writing. The effectiveness of the risk management process must be regularly monitored and reviewed to ensure continuous improvement and enable the Company to manage risks appropriately and in a timely manner.

7. Review of the Risk Management Policy

The Risk Management Policy must be reviewed and updated regularly, at least once a year, to ensure its suitability for the changing organizational environment. Any changes to the Risk Management Policy must be endorsed by the Board of Directors.

This Policy was reviewed and approved by the Board of Directors at Meeting No. 4/2026 held on 6 November 2026 and shall take effect on 9 November 2026.