

Human Rights Risk Assessment Report in 2025

1. Human Rights enforcement guidelines

Samart Corporation Public Company Limited (“the Company”) adheres and follows with human rights policy in business operations in accordance with the Universal Declaration of Human Rights (“UDHR”) to ensure that the Company’s operations are free from human rights violation. The Company deems it appropriate to formulate policies and guidelines to prevent human rights violation in all business activities of the Company including business partner in business value chain and business associates are aware of the policies in the same principles and practices

2. Human Rights Governance

The Company has established a policy framework and guidelines on labor Human Rights in accordance with good corporate governance principles and consistent with the United Nations principles. This covers all areas of the Company operation and business activities, including business partners, suppliers, joint ventures, and the entire supply chains.

3. Human Rights Practices

The Company treats employees and workers with a commitment to sustainable Human Rights in all aspects of human resource management and development including recruitment process, operational improvements, fair compensation, human resources development, cultivating corporate culture, developing employee engagement and satisfaction, through manipulating safety, occupational healthy, and the working environment. The Company also effectively and promptly manages various situations as follows:

3.1 Employees treatment with equality

- The Company treats employees with equality and non-discrimination regardless of race, nationality, language, religion, sex, age and education.
- The Company does not support or affiliated ourselves with child labor under the legal age or forced labor within the Company or our supply chain.
- The employees show respect and acceptance of others, and act appropriate with job as the Company’s regulation and tradition without disgrace to the image of the Company.
- The Company gives employees the opportunities to demonstrate their full abilities by determining appropriate compensation in accordance with the Company’s regulation. The Company also provides employees with the opportunities for self-improvement such as higher education, short-term and long-term training.
- Employee assessment will be assessed purely on merit and the process must be done in proper and unbiased method. When performing the work, the employees must avoid from

comments in regard to difference of physical, mental, race, nationality, language, religion, sex, age, education or any matters that could lead to cause conflict.

- The employees should monitor and reinforce the working environment free from discrimination and injustice.
- The employees show respect and tolerance for each other's opinions.

3.2 Equal treatment and indiscriminability of the Company's stakeholders

The Company conducts business activities which will not affect both directly and indirectly on human rights of the Company's stakeholders such as employees, communities, suppliers, business partners, customers and treat them equally without discrimination.

3.3 Human Rights Risk and Impact Assessment

The Company shall continuously develop and conduct human rights management due diligence process to identify human rights risks and impacts and potentially affected stakeholders in order to plan for corrective and preventive actions as well as provide appropriate mitigation plan towards affected groups.

3.4 Suggestions and complaints of human rights violation

In order to encourage knowledge, understanding of human rights code of conduct, as well as allowing employees and stakeholders to have a channel of voicing their concerns and comments. Employees and stakeholders can send mail or e-mail toward the Company's website (www.samartcorp.com) under "Contact Us" in case there are incidents or misconduct or violations of human rights.

4. Human Rights Risk Assessment and Review

The Company regularly conducts Human Rights risk assessments and receives feedback and complaints regarding Human Rights violations. Violators of this policy constitute a breach of the Company's Business Ethics, and such actions are subject to disciplinary action as defined by the Company's regulations. Furthermore, legal penalties may be imposed if the actions violate the Human Rights policy. This policy is published on the Company's website (www.samartcorp.com) in the part of "**Corporate Governance**", under the topic of "**Human Rights Policy**".

By the way, the Company identifies risks through a comprehensive Human Rights assessment process in the Company operations and business activities by using a questionnaire to assess Human Rights risks, covering issues related to the non-use of child labor; the non-use of vulnerable labor groups; managing employment and working conditions; the working environment and safety; occupational health and safety; treatment of workers and freedom of expression; providing opportunities and preventing discrimination; addressing labor Human Rights violations; improving operational practices; fair compensation; human resource development; cultivating corporate culture; and developing employee engagement and satisfaction, as well as managing various incident situations effectively and promptly.

5. Human Rights Due Diligence (HRDD) Results

The Company conducts a comprehensive Human Rights risk assessment as part of the Human Rights audit to identify risks and prevent Human Rights violations or impacts arising from the Company's business operations and activities throughout the supply chains including of business partners and other stakeholders.

For the Human Right risk assessment and the impacts to personal human right, Human Resources and Internal Audit departments are responsible for developing action plans and overseeing compliance with the Human Rights policy and human resource development and management policies encompassing recruitment process, operational improvements, fair compensation, fostering organizational culture, developing employee engagement and satisfaction, and managing occupational safety, health, and the working environment. The assessments are also conducted in a timely manner, with regular reports submitted to the Executive Board to ensure that the operation both within the Company and along the supply chain are in accordance with the Company policies, consisting of identifying issues and their levels of impact, defining measures to control and mitigate impacts, and assessing Human Rights risks according to established assessment criteria.

Issues and risk assessments regarding Human Rights related to the Company's activities, covering the Company, Company's subsidiaries, Affiliated Company as well as the Company's stakeholders in the supply chain.

Labor/Employees	Partners/Business Partners in the Supply Chain	Community
Employment and Employment Conditions	Legal and Human Rights-Based Labor Practices	Occupational Safety and Healthy
Labor law based on Human Right Practices	Occupational Safety and Health	Participation
Occupational Safety and Healthy	Non-Discrimination and Non-Abuse	Non-Discrimination and Non-Abuse
Non-Discrimination and Non-Abuse	Respectful Treatment	Respectful Treatment
Respectful Treatment		

The criteria for assessing Human Rights risks consider two main aspects:

1. Likelihood or the probability of occurrence.

Probability	Very low	Low	Medium	High	Very High
	Rarely occurs (Less than 5%)	Low probability (5% - < 10%) Human Rights violations have occurred in the past and may occur infrequently.	Probability ($\geq 10\%$ - < 40%) Human Rights violations have occurred in the past and may occur occasionally in the present.	Frequent ($\geq 40\%$ - < 90%) Human Rights violations have occurred in the past and may occur frequently in the present.	Constantly ($\geq 90\%$) Human Rights violations have occurred continuously.

2. Impact (Severity): The level of severity of Human Rights impacts, which can be considered from:

The level of impact; the severity of the impact, which may include effects on health, mental well-being, and the need for remedies.

Probability	Very low	Low	Medium	High	Very High
Level of Impact	No impact on the health and safety of the victim/aggrieved person. Can be mitigated with first aid	Impact causing minor injuries requiring medical treatment but not resulting in time off work	Impact affecting health and safety resulting in time off work for not more than 30 days	Impact affecting health and safety resulting in time off work for more than 30 days	Impact causing serious health problems and endangering life
Mitigation	who have been abused until they recover within < 1 month	who have been abused until they recover within ≥ 1 month - < 1 year	who have been abused until they recover within 1 - < 2 years	who have been abused until they recover within ≥ 2 - 3 years	who have been abused until they recover more than 3 years

Human Rights risk assessment uses a 5*5 Matrix table, considering two dimensions:

1. Probability of occurrence
2. Impact, categorized into five levels: Very high, High, Medium, Low, and Very low.

Probability of occurrence	Very High	5	10	15	20	25
	High	4	8	12	16	20
	Medium	3	6	9	12	15
	Low	2	4	6	8	10
	Very Low	1	2	3	4	5
		Very high	High,	Medium	Low	Very low
		Impact				

Low to Very Low Risk

Green: Score 1 - 4 (Score = 1 indicates very low risk)

This is an acceptable level of risk. No additional control activities are required, but impact monitoring and progress reporting are necessary. Impact monitoring as specified is required.

Medium Risk

Yellow: Score 5 - 12

This is an unacceptable level of risk. The responsible department must implement risk control activities, either using existing activities as a risk control plan or considering additional risk control activities to reduce the risk to an acceptable level within a specified timeframe.

High to Very High Risk

Orange: Score 15 - 25 (Score = 25 indicates very high risk)

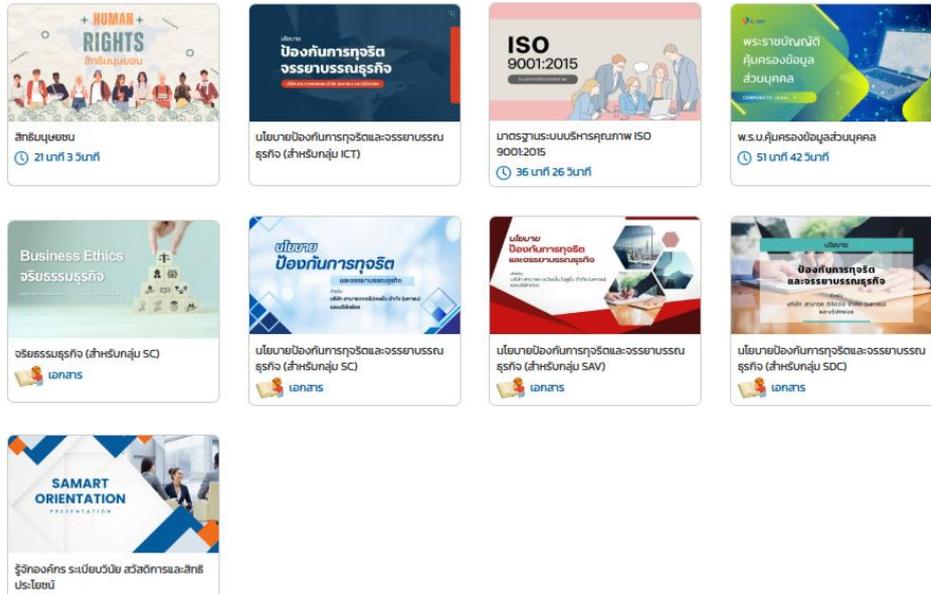
This is an unacceptable level of risk. The responsible department must consider to stop or suspend certain activities with severe impacts and have a plan of activities to reduce the risk to an acceptable level.

6. Human Rights Impacts Prevention, Remediation, and Mitigation

The Company has established policies and procedures to prevent, remedy, and mitigate the severity of Human Rights violations announced various policies for strict adherence by all employees, which are reviewed periodically including of the Human Resource Management Policy, the Corporate Governance Policy, the Sustainability Development Policy, the Human Rights Policy, the Business Ethics, the Business Code of Conduct, Business Ethics monitoring, Whistleblowing and Complaints, the Community, Social and Environmental Responsibility Policy, and the Company's Personal Data Protection Policy.

Furthermore, the Company has other measures in place to prevent/mitigate impacts, such as Quality Assurance, Employee Engagement Surveys and Development, the establishment of clear work procedures and manuals, and the provision of V-Learn (the Company's e-learning) Human Rights training courses to all level of employees to explain the implementation of Human Rights principles and ensure the awareness and adherence.

Compliance & Governance



For risk management in critical topics, significant issues may have severe impacts. Then, the involved department responsible for that risk would effectively manage the risk. Regarding mitigation and remediation of impacts. The Company will provide the considering process for appropriate mitigation case-by-case.

7. Human Rights Monitoring and Assessment

The Company closely monitors and evaluates the management and resolution of Human Rights violations through the Company audit process and follow up including of supporting and cooperating in resolving impacts arising from or related to the Company. The Company has established targets and monitoring system and reviewing Human Rights performance to prevent, deter, and mitigate Human Rights violations by which qualitative and quantitative indicators will be defined as appropriate and necessary for issues. Examples of indicators include:

- Percentage of employees who have trained Human Rights course.
- Number of employee complaints regarding Human Rights violations.
- Employee turnover rate resulting from Human Rights violations.
- Employee engagement surveys and review of Human Rights survey results.
- Gathering feedback from employees at all levels through the “Lunch & Learn” and “Open Heart Box” project about Human Rights.

Furthermore, the Company will provide opportunities for employees and stakeholders to express their opinions reflecting on problems, and report information or complaints regarding to incidents or actions related to Human Rights violations by sending a letter via postal mail or email to the address provided on the Company's website (www.samartcorp.com) in the part of "Contact Us".