

Anti-corruption Policy SCG Decor Public Company Limited

SCG Decor Public Company Limited has uprightly conducted business by adhering to social responsibility and every stakeholder, in accordance with the good corporate governance and company's code of conduct, as well as the policy and guidelines of stakeholders. Since 2024, The company has become a member of Thailand's Private Sector Collective Action Coalition Against Corruption (CAC) to demonstrate its intent and determination to combat all forms of corruption.

The meeting of the board of directors No. 200 (4/2022) on December 1, 2022, approved the corporate governance policy for the first time. Later, there was a resolution at the meeting of the board of directors No. 1/2023 on June 9, 2023, it was resolved to endorse the continuous use of the policy when the company is converted to a public limited company. To provide clear guidelines for business operations and develop into an organization of sustainability, the company has reviewed its Anti-corruption Policy previously announced and implemented. This revised Anti-corruption Policy ensures that the company has in place a policy that defines responsibilities, guidelines, and appropriate operational requirements to prevent corruption in all of the company's business activities. Also, the company will be able to make decisions and deliberately analyze the case during business procedure that may lead to fraud risk.

Definition

"Corruption" refers to any form of bribery, whether in the form of offering, promising to give, giving, agreeing to give, requesting, or accepting money, assets, or other inappropriate benefits to or from government officers, government agencies, private entities, or individuals, whether directly or indirectly, in order that such person acts or refrains from acting in the exercise of his or her duties in a way that secures or retains business or recommends a specific business to the company, or in a way that secures or retains other undue business advantages, unless such act is in accordance with the laws, local customs, or trade practices.

"The company" refers to SCG Decor Public Company Limited and its subsidiaries.

"Subsidiary" refers to subsidiary companies as consolidated in the financial statements of SCG Decor Public Company Limited.

"Personnel" of the company refers to the directors, executives, and employees of the company.

"Gift and Hospitality" refer to asset, services, or other benefits.

"Facilitation Payment" refers to a small amount of money paid informally to government officials to ensure that they perform their duties or expedite routine administrative procedures that do not require the discretion of government officials and such procedures fall within the scope of the

official's authorities and duties of which entities or individuals are entitled to receive services in accordance with the laws.

"Donation and Sponsorship" refer to giving and receiving of assets, services, or other benefits to or from individuals or entities for charitable purpose or public benefit, without expecting any return or commercial benefits from such activities, including supporting individuals or entities, which align with the company's policies and procedural guidelines.

"Government Official" refers to any individual currently or formerly serving as a public sector officer, political figure, or advisor to a government agency.

"Employment of Government Officials or Revolving Door" refers to the movement of individuals from the public sector to employment in the private sector, which may give rise to corruption risks in terms of conflicts of interest for individuals who have roles in both sectors. Such situations may result in government officials performing their supervisory duties without impartiality.

"Political Contribution" refers to giving of assets, services, or other benefits to assist, support, or otherwise provide advantages to political parties, politicians, individuals holding political office, or political activities, whether directly or indirectly

"Conflicts of Interest" refer to a situation where an individual, in performing their duties in a position they are responsible for, has a situation that impacts the overall interests and/or those of the company. This situation may lead to a lack of impartiality and transparency in decision-making of such individual.

Anti-corruption Policy

The company's personnel are prohibited from engaging in or accepting any form of Corruption, whether directly or indirectly. This shall apply to all businesses in every country and all agencies involved. Regularly reviews of compliance with this Anti-corruption Policy must be conducted. Relevant operational guidelines and requirements shall also be revised to ensure the alignment with changes in business, rules, regulations, and legal requirements.

Roles and responsibilities

1. The Board of Directors is responsible for policy specification and overseeing system that supports efficient Anti-corruption Policy to ensure that the company's personnel place high priority on corruption prevention and organizational culture implantation.
2. The Audit and Risk Management Committee is responsible for the governance of ensuring that anti-corruption policies are appropriate and adequate for business operations, and review of financial and accounting report system, internal governance system, internal audit system, and risk management system to ensure that those systems are in accordance with universal standard, which are circumspect, suitable, up to date, and efficient. Also,

accepting corruption evidence that are rooted from company's personnel, assessing fact, and proposing the case to the Board of Directors for solving the case, consulting, and monitoring anti-corruption policy practices.

3. Chief Executive Officer and President, Management Team, and Executives are responsible for implementing the anti-corruption policy. They are tasked with establishing systems and promoting and supporting anti-corruption policies, communicating them to company personnel and stakeholders. All parties involved must review the appropriateness of various systems and measures to ensure compliance with changes in business, regulations, laws, and requirements.
4. The Internal Audit Director is responsible for examining risk assessments, providing recommendations for developing measures and guidelines to prevent corruption-related risks, presenting them to the Audit and Risk Management Committee, and the Board of Directors. They are also accountable for auditing and verifying operational practices to ensure compliance with policies, guidelines, authorities, regulations, laws, and supervisory agency requirements. This is to ensure confidence in the adequacy of control systems, prudent, and sufficient risk management regarding potential corruption risks. They also report to the Audit and Risk Management Committee and the Board of Directors.

Operational guidelines

1. The company's personnel must comply with the anti-corruption policy and corporate governance without direct or indirect corruption involvement.
2. The company's personnel must not neglect or fail to report relevant matters to their supervisors or designated responsible persons when detecting any action regarding business corruption. The personnel must report to the supervisor or the person in charge and cooperate in the investigation. Also, consulting with the supervisor or the person who is responsible for the company's code of conduct monitoring via provided platforms.
3. The company must uphold justice and protect the complainants, personnel who reject or report corruption relating to the company, No disciplinary action, demotion, or adverse consequence shall be imposed on such individuals, even if their actions result in the loss of the company business opportunities under the policy of protection for complainants or the person who gave evidence and cooperate in the corruption report regarding the Whistleblowing Policy that the company has provided.
4. The company emphasizes the importance of publishing and educating to build understanding of any person who involves with business operation or any action that affect the company according to the anti-policy compliance.

5. The company strives for organizational culture preservation that the corruption is unacceptable regardless of transaction with government or private sectors.
6. The company has provided the risk management committee to assess potential corruption risk. The internal audit office has provided auditing process and internal management system that are suitable and efficient at auditing process, finance, accounting, and data collection, including the reassessment constantly.
7. The company has provided the policy, in accordance with the anti-corruption policy of Thailand or any country that the business is running.
8. The company will consider taking appropriate action to ensure that its agents, contract counterparties, or any person acting on behalf of the company is informed of the principles set forth in this Policy

Regulation during operation

1. The anti-corruption policy includes the personnel management system: sorting, personnel selection, promotion, training, staff operational assessment, and remuneration by commanding every director to communicate and understand their staff in order to apply in business activity that they are responsible for and manage operation efficiently.
2. Any process regarding the anti-corruption policy must conduct under the guidelines provided in the code of conduct guidebook, corporate governance guidebook, policy, guidelines for dealing with stakeholders, principle, operational guidebook of related company, and other operational guideline that will be provided in the future.
3. As a means to clarify the operation during high corruption risk situation, the personnel must operate carefully, in accordance with the code of conduct and operational guidelines which are as follows:

3.1 Gifts and Hospitality

The offering, giving, or acceptance of gifts and hospitality in connection with business-related parties shall comply with local customs and country-specific practices. Such exchanges must be of reasonable value and must not exert improper influence over business decisions. All activities shall conform to the standards outlined in the company's Code of Conduct

3.2 Donations or Sponsorship

Any donation or Sponsorship must be made transparently, in accordance with applicable laws and regulations, and must not be intended to improperly influence or obtain business

advantages. Donations or Sponsorships must not be used as a means of bribery or Corruption in any form.

3.3 Facilitate Payment

The Facilitation Payment to government officials, whether direct or indirect, is strictly prohibited.

3.4 Political Contributions

(1) The company maintains a neutral political stance and shall not engage in or support any political activities, whether through financial contributions or any other form of support to political parties, political coalitions, political figures, or candidates for political office, whether directly or indirectly, at the local, regional, or national level.

(2) The company's personnel must strictly uphold the code of conduct in relation to political activities.

3.5 Employment of Government Officials or Revolving Door

The Employment of Government Officials in any position that may lead to a conflict of interest or violate applicable laws and regulations is prohibited.

The recruitment of individuals who were formerly government officials to serve as directors or executives must comply with relevant laws and the company's established principles, to ensure that such employment is not made in exchange for any improper favor or advantage. The recruitment process must be conducted with due consideration of necessity, justification, and in accordance with the company's recruitment principles.

The names and backgrounds of appointed individuals directors or executives who were formerly government officials shall be disclosed in the company's annual report for transparency purposes.

3.6 Business relations and procurement with public and private sectors

Any offering or accepting of bribery is prohibited in all business activities. Any business dealings with public and private sectors must be carried out with transparency, honesty, and in compliance with all applicable laws and regulations.

3.7 Conflict of Interest

Employees shall perform their duties in compliance with applicable laws and ethical standards, and must avoid any actions that may create a conflict of interest which could affect their decision-making. All actions shall comply with the company's Code of Conduct.

Communication and Training

1. The company provided anti-corruption policy publishing for personnel via different platforms: Committee and new staff orientation, training or seminar, public relations in workplace via electronic system. Also, communicating periodically to educate every personnel about form of corruption, corruption involvement risk and whistleblowing procedure. This is to ensure that the Company's personnel acknowledge and implement the policy.
2. The company communicate and publish anti-corruption policy and complaints platform to the public, subsidiary companies, associated companies, and stakeholders via website, annual report, annual registration statement in order to build understanding and support corruption prevention.
3. The Company's personnel who have any inquiries about this policy may consult their supervisors, Secretary to the Audit and Risk Committee, or the Internal Audit Director

Disciplinary Action

The company personnel who fail to comply with this policy is subject to disciplinary action in accordance with established corporate regulations. Where such conduct may also be subject to legal punishments according to the laws if their action is illegal.

Whistleblowing Measures and Channels

The company has provided mechanism for complainants and the operation relating to any action against the law, regulation, code of conduct, or corruption of the company's personnel, including the restriction of protection for any person who gave evidence regarding the whistleblowing policy in order to be the clear guideline and be able to develop effective complaint system.

This policy shall be effective and enforced starting from November 25, 2025, onwards.

Announcement on November 25, 2025

- Signed by -

(Mr. Chonlanat Yanaranop)

Chairman of the Board of Directors