

HR-PLC 002/2026

Human Rights Due Diligence Guidelines

Silicon Craft Technology Public Limited Company

1. Background

Silicon Craft Technology Public Limited Company has announced its Human Rights Policy under document number SIC-BC-PLC-2025-022, dated July 17, 2025. To ensure that management and operations aligned with the company's directives, the company has established these Human Rights Policy Implementation Guidelines to serve as a framework for understanding and uniformly applying the Human Rights Policy across the organization.

2. Definitions

Human Rights refer to the dignity, inherent rights, and fundamental freedoms of individuals, including equality and non-discrimination based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity, or any other status.

Human Rights Policy refers to the policy of Silicon Craft Technology Public Limited Company under document SIC-BC-PLC-2025-022, dated July 17, 2025.

Human Rights Violation refers to any act that undermines, denies, or disregards human dignity, inherent rights, and fundamental freedoms, including equality and non-discrimination based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity, or any other status.

Welfare refers to services or activities provided by the company to all employees in a standardized and equitable manner, aimed at ensuring appropriate quality of life, working conditions, and life stability. These are provided without request and are not dependent on gender identity, sexual orientation, age, education, race, nationality, religion, or political beliefs, though they may vary depending on the type of employment. The guiding principle is to support employees in achieving a good quality of life.

3. Scope

The company requires all employees to comply with these Human Rights Policy Implementation Guidelines within the scope defined from the year 2024 onward, including:

- Permanent employees of Silicon Craft Technology Public Limited Company
- Temporary and contract employees of Silicon Craft Technology Public Limited Company
- Outsourced employees working for Silicon Craft Technology Public Limited Company

The company will promote adherence to the Human Rights Policy and use it as a standard for resolving conflicts related to human rights. The scope of these guidelines will be reviewed annually.

4. Company Review Process

The company will review incidents that do not comply with the Human Rights Policy based on these guidelines, as identified or reported through the following channels:

- **Complaints submitted through the company’s established whistleblowing and complaint procedures**, in accordance with the policy on reporting misconduct or fraudulent activities. The company is committed to protecting and safeguarding individuals who report concerns or complaints in good faith, as outlined in the company’s policy on whistleblowing and reporting misconduct or fraud.
- **Risk review activities conducted by each department**
- **Social and cultural issues that evolve with society and are deemed by the Board of Directors or subcommittees to require a reassessment of human rights risks.**

5. Committees

The company has established committees to receive and review human rights-related issues, resolve problems, and enforce review procedures under the following conditions:

- Issues reported through the whistleblowing process will be reviewed by the Whistle Blowing Committee in accordance with company regulations.
- Issues identified through departmental risk review activities will be reviewed by a committee appointed by the Chief Executive Officer, consisting of:
 - Legal department representatives
 - Representatives from the Whistle Blowing Committee
- Social and cultural issues requiring reassessment will be reviewed by a committee appointed by the Chief Executive Officer or by a subcommittee of the Board of Directors.

6. Scope of Human Rights Consideration

Committees established under Section 5 are responsible for reviewing human rights issues within the scope defined in Section 3, including:

- Company actions in issuing policies, rules, regulations, or working conditions that result in, or potentially lead to, human rights violations
- Employee actions in implementing, failing to implement, or misapplying company rules, regulations, or working conditions that result in or may promote human rights violations

7. Sources of Risk Issues for Consideration

The company identifies potential sources of risk issues from credible information, including:

- Risk issues observed in other companies within the same industry
- Stakeholders involved in related matters, such as employee representatives (company welfare committee), HR personnel, the Risk Management Committee, the Sustainability Development Working Group, and the Board of Directors

8. Risk Issues for Consideration

Committees established under Section 5 must assess human rights violation risks that may impact:

- The company's image and business operations
- Individuals whose rights have been violated
- Third parties are potentially affected, such as colleagues, family members, and close associates

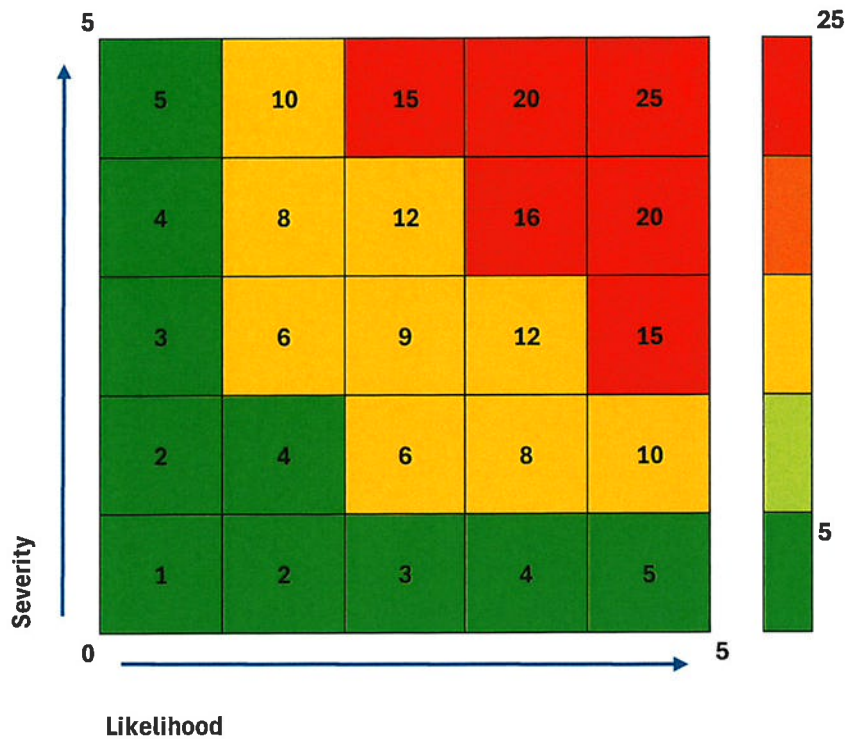
9. Human Rights Risk Indicators

No.	Risk Issue	Description	Impact	Likelihood	Risk Level
1	Employment Practices	- Intentional short-term employment over extended periods to deny employee benefits	3	2	6
		- Ratio of short-term (temporary) employees exceeding 25% of permanent staff to reduce employee benefits	3	1	3
		- Unfair employment contracts, e.g., wages below legal minimum, contract terms violating laws or moral standards	5	1	5
		- Employment of child labor in the workplace	5	1	5
		- Use of forced labor or modern slavery in the workplace	5	1	5
2	Employment Conditions, Positions, and Wages	- Reserving positions or employment types based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	3	1	3
		- Wage determination restrictions based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	4	1	4
		- Wage disparities across job levels, positions, or expertise based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	4	1	4
3	Career Development	- Discrimination in access to training and development based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	3	1	3
		- Discrimination in promotions or job transfers based on race, religion, gender	3	2	6

No.	Risk Issue	Description	Impact	Likelihood	Risk Level
		identity and sexual orientation, skin color, language, ethnicity			
3	Career Development (Cont'd)	- Intentional harassment through job transfers or changes based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	3	1	3
		- Use of race, religion, gender identity and sexual orientation, skin color, language, ethnicity as criteria in annual performance evaluations	3	2	6
4	Welfare	- Discrimination in welfare benefits based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity (excluding maternity leave)	4	1	4
5	Occupational Illness (per Occupational Safety, Health, and Environment Act B.E. 2554)	- Assignment of hazardous work based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	4	1	4
		- Restriction of annual health check-up rights based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	4	1	4
		- Restriction of access to annual epidemic prevention vaccines based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	4	1	4
		- Restriction of access to medical treatment for general and occupational illnesses based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	4	1	4
6	Workplace Harassment	- Support or encouragement of harassment in the workplace, including abuse of authority, sexual harassment, or other forms of harassment based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	5	2	10

No.	Risk Issue	Description	Impact	Likelihood	Risk Level
		- Neglect in raising awareness to prevent workplace harassment based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	3	1	3
6	Workplace Harassment (Cont'd)	- Lack of complaint channels for workplace harassment based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	2	1	2
7	Access to Information	- Restriction of access to business operation updates and inquiry channels on a quarterly basis based on race, religion, gender identity and sexual orientation, skin color, language, ethnicity	2	1	2
8	Future Policies	- Support for equal career development opportunities regardless of race, religion, gender identity and sexual orientation, skin color, language, ethnicity	N/A	N/A	N/A
		- Creation of employment opportunities for underrepresented groups in the technology industry	N/A	N/A	N/A

10. Assessment of Risk Severity in Human Rights Issues



Severity Table – Meaning of Impact

Severity Level	Financial Impact	Labor Dispute Impact	Legal Impact	Business Continuity Impact
Minor	Minimal financial impact: any issue arising is small and easily manageable	Minor complaints are resolved quickly through internal mechanisms	Minor legal disputes resolved promptly without significant consequences, typically through internal compromise	Minor disruption to business operations and/or IT systems, resolved promptly without affecting overall operations Amount: < 10,000 THB Penalty: None or negligible Legal Impact: As prescribed by law Disruption Duration: < 1 day
Low	Limited financial impact; noticeable but	Labor disputes causing short-term protests resolved without	Minor legal claims resolved out of court or through compromise	Short-term disruptions in supply chain and/or IT systems, resolved quickly Amount: 10,000 – 50,000

Severity Level	Financial Impact	Labor Dispute Impact	Legal Impact	Business Continuity Impact
	non-critical and easily mitigated	major operational impact		THB Penalty: Minor fines or penalties Legal Impact: As prescribed by law Disruption Duration: 1–3 days
Moderate	Moderate financial impact; more noticeable and may require significant effort to mitigate	Labor disputes causing prolonged protests affecting business operations or production schedules	Legal disputes leading to moderate fines or penalties, or resolved through arbitration	Prolonged disruptions in supply chain and/or IT systems affecting business continuity and causing production delays Amount: 50,000 – 500,000 THB Penalty: Moderate fines or penalties Legal Impact: As prescribed by law Disruption Duration: 3–7 days
High	Significant financial impact; severe and may cause long-term damage	Major labor disputes leading to substantial operational disruptions	Major lawsuits resulting in significant financial penalties	Continued delays in the supply chain deeply affecting operational capacity, causing major delays in production and delivery, along with IT system failures Amount: 500,000 – 5,000,000 THB Penalty: Significant fines or penalties Legal Impact: As prescribed by law Disruption Duration: 7–14 days

Severity Level	Financial Impact	Labor Dispute Impact	Legal Impact	Business Continuity Impact
Critical	Severe financial impact; widespread and potentially irreparable	Industry-wide labor protests causing serious operational and financial obstacles	Legal actions leading to business closure or severe reputational damage	Complete supply chain disruption and/or IT system failure preventing internal control, planning, and communication, resulting in major losses in time, cost, customer trust, and business stability Amount: > 5,000,000 THB Penalty: Severe fines or penalties Legal Impact: As prescribed by law Disruption Duration: > 14 days

Likelihood of Risk Occurrence

Score	Likelihood Level	Description
1	Rare	Human rights risks are highly unlikely to occur, such as labor rights violations in areas with strict controls and regular inspections.
2	Unlikely	Risks may occur in certain cases but are not expected under normal operations, such as complaints from employees that have never previously arisen.
3	Possible	There is a reasonable chance of risk occurrence, such as labor rights violations by staff in areas with moderate risk exposure.
4	Likely	Risks are likely to occur, such as recurring issues identified during human rights audits in the supply chain.
5	Almost Certain	Risks occur regularly, such as repeated human rights violations that have not been sustainably resolved.

11. Risk Impact Levels Affecting the Company

The company has defined risk impact levels to guide the committee as outlined in Section 5 in analyzing the potential consequences of human rights risks. This framework supports effective problem-solving and the prevention of recurrence. The levels are as follows:



- **Risk Level 1–5: Low Risk**
Acceptable risk level but requires monitoring to prevent escalation.
- **Risk Level 6–12: Moderate Risk**
Risks that may lead to reputational damage or loss of business opportunities. The company must develop preventive plans and assess risks in every evaluation cycle.
- **Risk Level 13–25: High Risk**
Unacceptable risks that may cause reputational damage, loss of business opportunities, and legal consequences for the Board of Directors. The company must proactively prevent, assess, and mitigate these risks.

12. Approach for Acknowledging and Remediating Human Rights Issues

The company manages all issues identified by the committee as outlined in Section 5 as potential human rights violations using the UN in accordance with the UN "Protect, Respect and Remedy" Framework for Business and Human Rights:

- **Protect**
The company adheres to principles set by government and international organizations, prioritizing the prevention of human rights violations.
- **Respect**
The company promotes respect for diversity and equality in human dignity under the law among all employees.
- **Remedy**
The company implements the committee's decisions to correct and improve any processes or actions—whether by the company or its employees—that result in human rights violations. These decisions also serve as the standard for remedying harm to affected individuals within the scope defined in Section 3.

13. Measures for Prevention, Correction, and Remediation of Human Rights Impacts

The committee as outlined in Section 5 must develop measures based on the assessed risk level as follows:

- **Low Risk**
 - Analyze root causes
 - Assess potential impacts on work, employee welfare, and business operations
 - Define risk acceptance measures
 - Outline preventive actions to avoid recurrence (if applicable)
- **Moderate Risk**
 - Analyze root causes
 - Assess potential impacts

- Implement measures to manage and contain risk severity
- Provide remediation for affected employees (if applicable)
- Implement measures to prevent recurrence
- Report quarterly to the Risk Management Committee
- **High Risk**
 - Analyze root causes
 - Assess potential impacts
 - Implement measures to prevent or reduce risk severity
 - Provide remediation for affected employees
 - Implement measures to prevent recurrence
 - Report quarterly to the Risk Management Committee
- **High and Urgent Risk**
 - Immediately report the situation to the HR Manager to reduce damage and impact
 - Analyze root causes
 - Assess potential impacts
 - Implement measures to prevent or reduce risk severity
 - Provide remediation for affected employees
 - Implement measures to prevent recurrence
 - Report quarterly to the Risk Management Committee

14. Exceptions for Consideration

The company reserves the right not to submit certain actions for committee review as outlined in Section 5 if they are deemed to be beneficial to employees and are not considered human rights violations.

These include:

- Memorandums of understanding for training, further education, or study visits (domestic or international)
- Educational funding contracts for university students

15. Recommendations for Future Practice Development

The company values creativity, dedication, and achievements that contribute to **intellectual property (IP)**. To recognize the importance of IP and employee contributions, the company has established an **IP Achievement Reward Policy**, which includes:

- **Fair Recognition**

Transparent documentation of contributions and appropriate acknowledgment of all involved parties.
- **IP Achievement Reward**

Appropriate rewards for successful patent registrations, in accordance with company policy.



Effective Date: This guideline shall take effect from **January 1, 2026**, onward.

Announced on: January 1, 2026



(Bodin Kasemset)

Chief Executive Officer

Silicon Craft Technology PLC

