



## Human Rights Policy

Starflex Public Company Limited (the “Company”) is committed to conducting its business with integrity and upholding its responsibilities toward society and all stakeholders in accordance with the principles of good corporate governance and business ethics.

With respect to human rights protection, the Company complies with applicable laws and is firmly committed to respecting human rights in accordance with internationally recognized standards. In particular, the Company supports and adheres to the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, as well as the Company's established codes of conduct and policies.

### Definitions

**Human Rights** refer to the inherent rights of every human being, regardless of physical or mental differences, race, nationality, place of origin, ethnicity, religion, gender, language, age, skin color, education, social status, culture, customs, or any other status, in accordance with the laws of each country and the treaties to which each country is legally bound. Human rights include, among others, the right to life and liberty; freedom from slavery and torture; protection against human trafficking, abuse, forced labour, and child labour; freedom of expression; freedom of association and collective bargaining; the right to work; working hours; equal remuneration; education; and other rights, including personal data protection, health and safety, the rights of minorities in local communities, and community rights. The Company recognizes that all individuals are entitled to these rights equally and without discrimination, while respecting diversity and individual differences.

**Discrimination** refers to unequal treatment of or care for individuals by imposing additional burdens or denying equal rights and benefits, rather than treating individuals fairly based on the rights and benefits to which they are entitled. Discrimination may also include harassment.

**Vulnerable Groups** refer to individuals who have limited ability to protect their own rights and interests due to limited power, education, resources, capacity, or other circumstances, and who may therefore be at greater risk of experiencing adverse human rights impacts. Examples include women, children, persons with disabilities, indigenous peoples, migrant workers, and persons of diverse sexual orientations and gender identities (LGBTQI+).

## Scope

This Policy applies to the Company's business operations and is communicated to business partners, suppliers, contractors, and business alliances for application in their business operations. The Company also promotes the participation of relevant parties within the supply chain that have been identified as being of high importance to the Company's human rights practices.

To achieve these objectives, the Company has established the following guidelines:

The Board of Directors, management, and employees at all levels shall recognize the importance of and respect the human rights of all individuals, as well as those of society and communities, in accordance with the laws of each country and the treaties to which each country is legally bound. This includes:

- Treating everyone equally in accordance with human rights principles and without discrimination.
- Avoiding any actions that may constitute human rights violations.
- Supporting and promoting respect for human rights.
- Communicating, disseminating, providing knowledge and understanding, establishing guidelines, monitoring, and providing other forms of support to all stakeholder groups, including business alliances, to encourage participation in ethical business operations, respect for human rights, and fair treatment of all individuals in accordance with this Policy.

## Practices

### 1. Respect for Human Rights

Treat one another with respect and dignity and ensure equal treatment of all stakeholders and vulnerable groups, without discrimination based on physical or mental differences, race, nationality, place of origin, ethnicity, religion, gender, language, age, skin color, education, social status, culture, customs, or any other status.

### 2. Prevention of Human Rights Violations, Harassment, and Sexual Harassment

Exercise due care in performing duties to prevent risks of human rights violations arising from business operations and remain committed to preventing all forms of harassment, including sexual harassment and other forms of harassment. The Company is committed to non-discrimination, opposition to harassment, and zero tolerance of all forms of harassment, whether sexual or non-sexual. Any complaint received by the Company shall be taken seriously, treated confidentially, and handled with due consideration and empathy. Where an allegation is

substantiated, the Company shall take appropriate remedial measures and may impose disciplinary action, terminate employment, or pursue legal proceedings in accordance with applicable laws.

### **3. Communication, Training, and Awareness**

Communicate and disseminate this Policy, provide knowledge and understanding, establish guidelines, and provide other forms of support to employees and suppliers/business partners throughout the value chain, in order to encourage participation in ethical business operations, respect for human rights, and treatment of all individuals in accordance with human rights principles. The Company shall regularly verify understanding and provide human rights training, including training on discrimination and workplace harassment, to all employees and relevant parties.

### **4. Monitoring and Reporting of Human Rights Issues**

Monitor and oversee respect for human rights and do not neglect or disregard conduct that may constitute a human rights violation related to the Company. Any such matter shall be reported to the relevant supervisor or responsible person, and employees shall cooperate in any investigation or fact-finding process. Where there are concerns or questions, employees shall consult their supervisor or the responsible person through the channels designated by the Company.

### **5. Grievance and Whistleblowing Mechanisms**

Provide modern and effective channels for whistleblowing and complaints, together with an escalation process for reporting incidents to higher levels as appropriate. The Company shall ensure fairness and protect persons who report human rights violations by applying measures to protect complainants and individuals who cooperate in reporting human rights violations, in accordance with the Company's Whistleblowing and Complaint Policy.

### **6. Human Rights Due Diligence**

Develop and continuously implement a Human Rights Due Diligence Process, commencing from the initial stage of investment or mergers and partnerships, in order to:

- Identify human rights issues and assess risks and impacts associated with human rights violations.
- Identify affected groups or individuals, covering all relevant stakeholder groups.
- Plan and establish measures to prevent, mitigate, and remedy human rights violations.

- Ensure alignment with the Company's enterprise risk management approach, including risks associated with relevant industries and countries.
- Monitor and follow up on the effectiveness of the measures implemented.
- Provide appropriate remediation and mitigation measures in cases where human rights violations occur.

## **7. Human Rights Culture**

The Company is committed to establishing and maintaining an organizational culture that upholds respect for human rights in accordance with this Policy.

## **8. Disciplinary and Legal Measures**

Any person who commits a human rights violation, including engaging in discriminatory or harassing conduct, shall be considered to have violated the Company's Business Ethics. The Company shall take corrective action or consider imposing disciplinary measures in accordance with the Company's rules and regulations. In addition, the Company may pursue legal action where such conduct constitutes a violation of applicable law.

## **9. Communication and Public Disclosure**

The Company is committed to communicating, reporting, and publicly disclosing information concerning its human rights performance, mitigation and remediation measures, as well as incidents of discrimination and harassment, in a comprehensive and transparent manner.

## **10. Policy Review**

The Company shall regularly review this Human Rights Policy, taking into consideration any significant changes that may affect the Company.

This Policy shall be effective from **25 February 2026 onwards**.

**Starflex Public Company Limited**