KASIKORNTHAI

ธนาคารกสิกรไทย
开泰银行 KASIKORNBANK

KASIKORNBANK Human Rights Due Diligence (HRDD) Report 2025

Sustainability is our business

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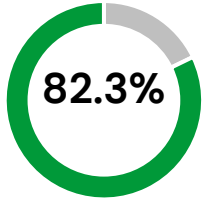
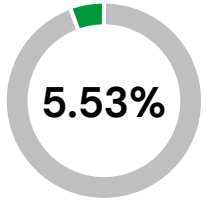
Executive Summary

KBank has integrated the UN Guiding Principles on Business and Human Rights (UNGP) into our Human Rights Due Diligence (HRDD) process, with the aim of identifying human rights risks associated with the Bank's operations, value chain, and new business relationships, such as mergers, acquisitions, and joint ventures. This annual assessment prioritizes actual and potential human rights impacts, and KBank has implemented preventive, corrective, and remediation measures to address these risks. Monitoring plans are in place to ensure the effectiveness of these actions, ensuring no human rights violations occur throughout the value chain.

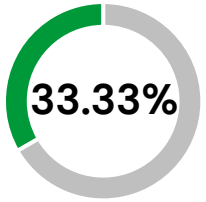
The results of the human rights risk assessment across the three key scopes are as follows:



Own Operations: 100% of revenue-generating KBank functions, including joint ventures with management control, were assessed. 82.3% were identified with salient human rights issues including Supplier's Working Conditions and Health and Safety, Data Breaches and Information Misuse (Personal Data), Anti-Money Laundering Practice, and labor practices and community rights related to project finance.



Tier-1 Suppliers and Contractors: 100% of Tier-1 suppliers and contractors were assessed. 5.53% were identified with issues related to forced labor, human trafficking, discrimination and harassment, working conditions, and health and safety.



Joint Ventures without Management Control: 100% of such joint ventures were assessed. 33.33% were found to have salient human rights issues including whistleblowing policy and remediation mechanisms, wage and benefits, equal treatment, occupational health and safety, and data privacy.

All entities identified with salient human rights risks across the three scopes have implemented mitigation or remediation measures. **As a result, in KBank's 2025 Human Rights Performance, there were no reports or complaints regarding human rights violations within our operations, and no further remediation actions were required.**

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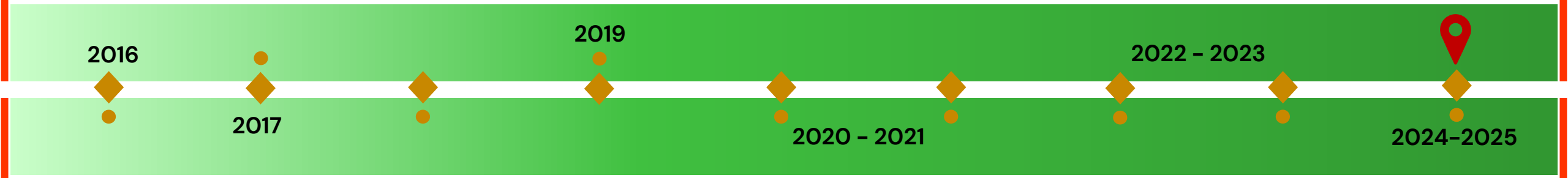
1 KBank's Human Rights Journey



2016 — Announcement of Human Rights Policy

2017 — Revising of Human Rights Policy to be aligned with policy guidelines and stakeholders' expectations

First corporate Human Rights risk assessment

2019 — Human Rights Policy was reviewed to cover all operations of KBank, K Companies, P Companies, suppliers and joint ventures.

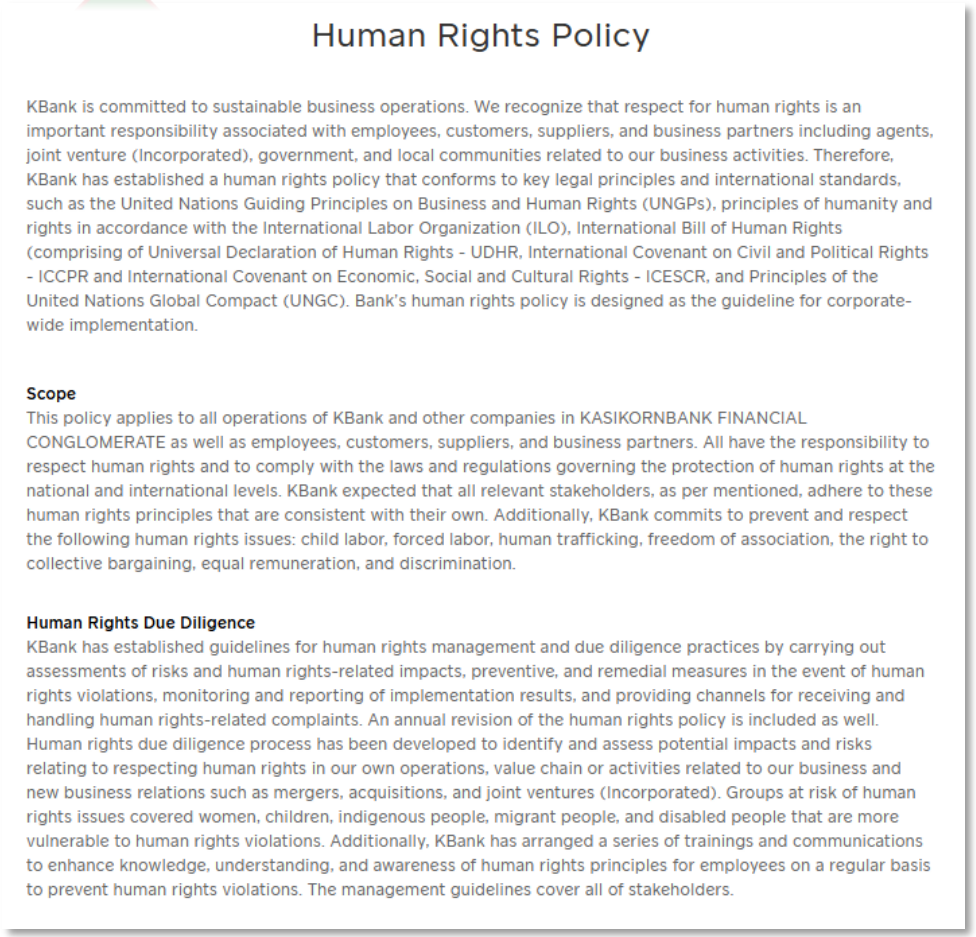
Corporate human rights risk assessment was expanded to include representatives from a new joint venture, KASIKORN LINE Company Ltd.

2020 - 2021 — Human Rights Impact Assessment

2022 - 2023 — Human Rights Risk Assessment [include joint ventures without management control (Stakes above 10%) and Tier-1 Supplier]

2024-2025 — Human Rights Risk Assessment [K-Companies, JVs without management control (Stakes above 10%) and Tier-1 Supplier

2 Human Rights Policy Commitment



Human Rights Policy

KBank is committed to sustainable business operations. We recognize that respect for human rights is an important responsibility associated with employees, customers, suppliers, and business partners including agents, joint venture (Incorporated), government, and local communities related to our business activities. Therefore, KBank has established a human rights policy that conforms to key legal principles and international standards, such as the United Nations Guiding Principles on Business and Human Rights (UNGPs), principles of humanity and rights in accordance with the International Labor Organization (ILO), International Bill of Human Rights (comprising of Universal Declaration of Human Rights - UDHR, International Covenant on Civil and Political Rights - ICCPR and International Covenant on Economic, Social and Cultural Rights - ICESCR, and Principles of the United Nations Global Compact (UNGC). Bank's human rights policy is designed as the guideline for corporate-wide implementation.

Scope

This policy applies to all operations of KBank and other companies in KASIKORNBANK FINANCIAL CONGLOMERATE as well as employees, customers, suppliers, and business partners. All have the responsibility to respect human rights and to comply with the laws and regulations governing the protection of human rights at the national and international levels. KBank expected that all relevant stakeholders, as per mentioned, adhere to these human rights principles that are consistent with their own. Additionally, KBank commits to prevent and respect the following human rights issues: child labor, forced labor, human trafficking, freedom of association, the right to collective bargaining, equal remuneration, and discrimination.

Human Rights Due Diligence

KBank has established guidelines for human rights management and due diligence practices by carrying out assessments of risks and human rights-related impacts, preventive, and remedial measures in the event of human rights violations, monitoring and reporting of implementation results, and providing channels for receiving and handling human rights-related complaints. An annual revision of the human rights policy is included as well. Human rights due diligence process has been developed to identify and assess potential impacts and risks relating to respecting human rights in our own operations, value chain or activities related to our business and new business relations such as mergers, acquisitions, and joint ventures (Incorporated). Groups at risk of human rights issues covered women, children, indigenous people, migrant people, and disabled people that are more vulnerable to human rights violations. Additionally, KBank has arranged a series of trainings and communications to enhance knowledge, understanding, and awareness of human rights principles for employees on a regular basis to prevent human rights violations. The management guidelines cover all of stakeholders.

KBank is committed to sustainable business operations. We recognize that respect for human rights is an important responsibility associated with **employees, customers, suppliers, and business partners including agents, joint venture (Incorporated), government, and local communities related to our business activities**.

KBank has established a human rights policy that conforms to key legal principles and international standards, such as the United Nations Guiding Principles on Business and Human Rights **(UNGPs)**, principles of humanity and rights in accordance with the International Labor Organization **(ILO)**, International Bill of Human Rights (comprising of Universal Declaration of Human Rights – **UDHR**, International Covenant on Civil and Political Rights – **ICCPR** and International Covenant on Economic, Social and Cultural Rights – **ICESCR**, and Principles of the United Nations Global Compact **(UNGC)**

This policy **applies to all operations of KBank and other companies in KASIKORNBANK FINANCIAL CONGLOMERATE as well as employees, customers, suppliers, and business partners.** All have the responsibility to respect human rights and to comply with the laws and regulations governing the protection of human rights at the national and international levels. KBank expected that all relevant stakeholders, as per mentioned, adhere to these human rights principles that are consistent with their own.

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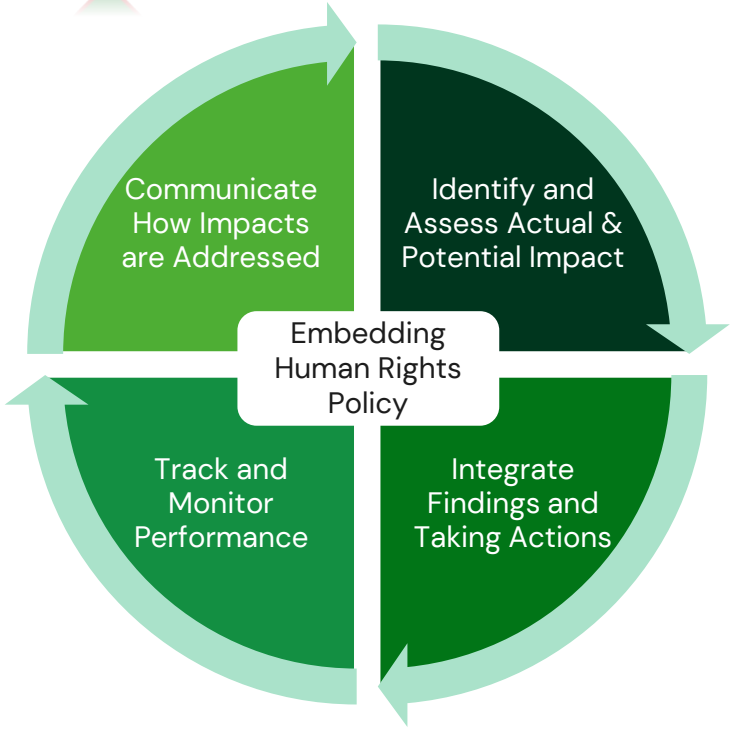
3 Human Rights Due Diligence Process



KBank has been adapting UN Guiding Principles on Business and Human Rights (UNGP) into our Human Rights Due Diligence (HRDD) process, with the objective to identified human rights risks, associated with KBank business activities, value chain and new business relations (mergers, acquisitions, joint ventures), on an annual basis. Following the human rights identification, KBank has assessed and prioritized actual and potential

Impacts and has established the appropriate preventive, corrective, and remediation measures for potential human rights impacts, as well as develop monitor plans for the corrective and preventive performance to ensure effectiveness and the operation of KBank to have no human rights violations throughout the value chain.

UN Guiding Principles on Business and Human Rights (UNGPs)

Identify and Assess Actual and Potential Impact

Risk Assessment Process

Scope of Assessment

Identify actual or potential human rights risks associated with KBank's business activities, value chain, and new business relationships, including mergers, acquisitions, and joint ventures. This assessment covers KBank's rights holders, including employees, suppliers and contractors, customers, and local communities, as well as vulnerable groups such as children, persons with disabilities, women, pregnant women, third-party employees, local communities, minorities, migrant workers, indigenous peoples, LGBTQI+ individuals, and older persons.

The actual and potential human rights issues covered working conditions (e.g., working hours, overtime), health and safety, discrimination and harassment (including equal remuneration), freedom of association and the right to collective bargaining, illegal forms of labor (e.g., forced labor, human trafficking, child labor) environment and community rights, and the right to privacy.

Own Operations
KBank and Financial Conglomerate

Tier-1 Suppliers and Contractors

Joint Ventures without Management Control

Customer | **Employee** | **Supplier** | **Community**

Vulnerable groups
Children, Persons with Disabilities, Women, Pregnant Women, Third-party Employees, Minorities, Migrant People, Indigenous People, LGBTQI+, Elderly

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Scope of Assessment

KBank and Financial Conglomerate

Wholesale/ Corporate/ Investment Banking/ SME | Wealth Management | Asset Management | Retails | Insurance Service/ Insurance Product/ Investment | Project Finance

Employee

Working Conditions Health and Safety

1. Improper and Unsafe Working Environment
2. Employee Data Privacy

Discrimination and Harassment

1. Discrimination in the Hiring Process
2. Unfair Dismissal and Termination
3. Unequal Pay to Employees (equal remuneration)
4. Workplace Harassment

Supplier

Screening Activities

1. Supplier's Discrimination in Screening Process
2. Data and Information

Operating and Retaining Activities

1. Working Conditions and Health & Safety (including human trafficking, forced labor, child labor)
2. Supplier's Discrimination in Operating Process
3. Supplier's Discrimination in Retaining Process
4. Data and Information

Customer

1. Discrimination in Lending Practices
2. Data Breaches and Information Misuse
3. Anti-Money Laundering Practice
4. Health & Safety

- Labor Practices
  - Illegal labor in supply chain (i.e., human trafficking, forced labor, child labor)
  - Working Condition/ Health and Safety/ Security
  - Collective Bargaining
- Community Rights
  - Emergency Response and Safety
  - Standard of Living (Environment, Resources, Human Rights)
  - Land Acquisition and Resettlement
- Bribery & Corruption
- Discrimination in Lending Practices

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Human Rights Risk Assessment Results

Own Operations

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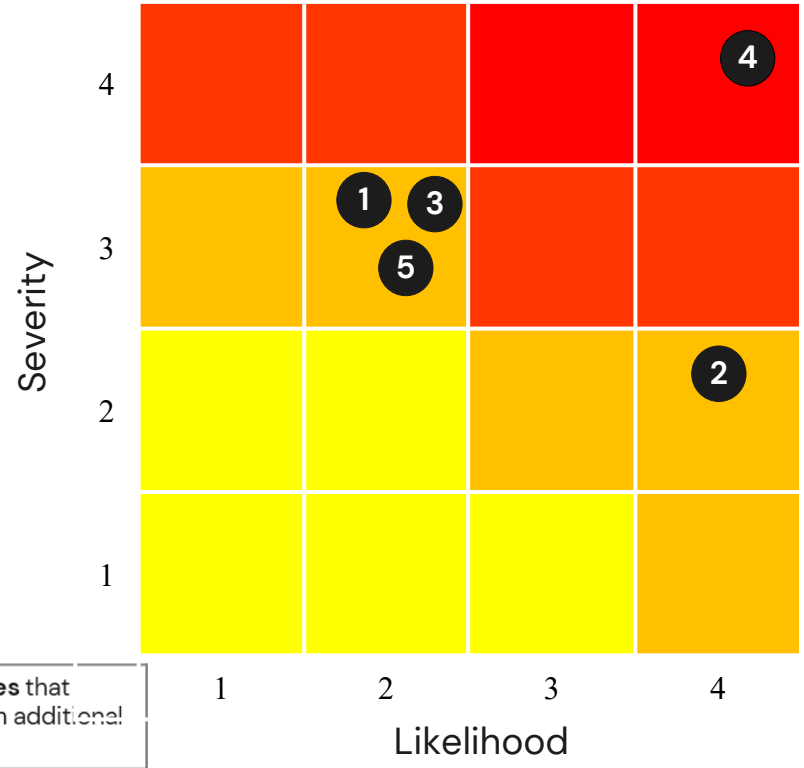
3 Human Rights Risk Assessment Results
Own Operations



High	Human rights **salient issues** that need to be addressed with additional mitigation measures.
Medium	Human rights **salient issues** that are mitigated to some extent but need additional mitigation measures.
Low	Low risks are human rights risks that are presently adequately mitigated and should be monitored regularly for changes.

Salient Issues in KBank's Own Operations

Supplier

1. Working Conditions, Health and Safety
- Insurance Service/ Insurance Product/ Investment

Customer

2. Data Breaches and Information Misuse (Personal Data)
- Retails Banking
- Insurance Service/ Insurance Product/ Investment

3. Anti-Money Laundering Practice
- Retails Banking

4. Labor Practices: Working Condition/ Health & Safety/ Security
- Project Finance

5. Community Rights: Emergency Response and Safety
- Project Finance

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4 Human Rights Risk Assessment Results
Own Operations

100 %

100% of KBank functions based on revenue generation, including joint ventures with management control, were assessed for potential human rights risks.

82.3 %

82.3% of assessed functions of KBank have been identified with human rights salient issues.

Supplier
- Working Conditions, Health and Safety

Customer
- Data Breaches and Information Misuse (Personal Data)
- Anti-Money Laundering Practice
- Labor Practices: Working Condition/ Health & Safety/ Security (Project Finance)
- Community Rights: Emergency Response & Safety (Project Finance)

100 %

100% of KBank functions with human rights salient issues have implemented mitigation measures or remediation processes.

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Human Rights Risk Assessment Results

Tier-1 Suppliers and Contractors

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4 Human Rights Risk Assessment Results

Tier-1 Suppliers and Contractors

Human Rights Salient Issues	Group / Sub-group
	Building and Office Management / Building & Construction
Forced Labor	◆
Human Trafficking	◆
Child Labor	
Freedom of Association and the Right to Collective Bargaining	
Equal Remuneration	
Discrimination and Harassment	◆
Working Condition	◆
Health and Safety	◆
Community and Indigenous Rights	

Human Rights Risk Assessment Results

4

Tier-1 Suppliers and Contractors

100 %

100% of KBank tier-1 suppliers and contractors (976 out of 976) were assessed for potential human rights risks.

5.53 %

5.53% of assessed KBank tier-1 suppliers and contractors (54 out of 976) have been identified with human rights salient issues.

- Forced Labor
- Human Trafficking
- Discrimination and Harassment
- Working Condition
- Health and Safety

100 %

100% of KBank tier-1 suppliers and contractors with human rights salient issues (54 out of 54) have implemented mitigation measures or remediation processes.

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Human Rights Risk Assessment Results

Joint Ventures

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4 Human Rights Risk Assessment Results

100 %

100% of KBank joint ventures without management controls (12 out of 12) were assessed for potential human rights risks.

33.33 %

33.33% of assessed Kbank joint ventures (4 out of 12) have been identified with human rights salient issues.

- Whistleblowing Policy and Human Rights Remediation
- Wage and Benefits
- Equal Treatment
- Occupational Health and Safety
- Data Privacy

100 %

100% of KBank joint ventures with human rights salient issues (4 out of 4) have implemented mitigation measures or remediation processes.

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Human Rights Risk Assessment Results

Integrate Findings and Taking Actions

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5 Integrate Findings and Taking Actions Own Operations – Salient Issues

Supplier: Working Conditions, Health and Safety

➢ **Insurance Product/ Insurance Service/ Investment**

Risk: Potential risks of an improper and unsafe working environment include health injuries or mental illness caused by factors such as poor ergonomics, inadequate ventilation, insufficient lighting, unsafe object placement, and high stress levels.

Mitigation Measures

- Code of Conduct
- Implemented control measures and operational guidelines in line with the occupational health and safety policy, as well as the Ministry of Public Health's operational guidelines, such as the use of personal protective equipment (PPE).
- Requirement to submit certification for individuals performing specific tasks, such as working at heights.
- Conducting annual audits and regular visits to suppliers' operating sites.
- Supplier ESG Risk Assessment
- Receiving complaints, opinions, recommendations, or comments from suppliers through various channels, such as phone and email.

Additional Mitigation Measures

- Staff monitors safety of suppliers and contractors working within company premises.

Relevant Human Rights

- Right to life
- Right to enjoy just and favorable conditions of work including rest and leisure
- Right to health

5 Integrate Findings and Taking Actions Own Operations – Salient Issues

Customer: Data Breaches and Information Misuse (Personal Data)

- Corporate Banking
- Retails Banking,
- Insurance Product/ Insurance Service/ Investment

Risk: Data Breaches including theft, loss of data storage devices, negligence in data handling or inadequate security practices practices such as collecting, storing, sending, encrypting, finding and removing data.

Mitigation Measures

- Personal Data Protection Policy (PDPA)
- Cookies Policy
- Strengthen data access controls and governance policy
- Conduct tabletop exercises simulating real data breach scenarios
- Establish a PDPC Committee for oversight
- Implement a Data Checker system to verify information accuracy
- Review and improve third-party and operational frameworks to ensure compliance with PDPA and related regulations
- Establish a standard data transfer platform between KBank and external parties
- Enhance Data Leakage Prevention (DLP) tools
- Implement a Data Sharing Framework for third-party disclosures
- Provide training and seminars on data privacy, data breaches, and the PDPA curriculum
- Conduct awareness initiatives, including a cyber campaign to educate customers on data leakage and misuse

Additional Mitigation Measures

- Apologize, compensate the customer
- Train employees to access information strictly within the scope of their responsibilities and obtain permission before sharing any customer's information

Relevant Human Rights

- Right to privacy

5 Integrate Findings and Taking Actions

Own Operations– Salient Issues

Customer: Anti-Money Laundering Practice

- **Retails Banking**

Risk: Customer involvement in money laundering processes that support terrorist groups or commit illegal activities leading to human rights violations.

Mitigation Measures

- Take strict measures in compliance with applicable laws and the recommendations of the Financial Action Task Force (FATF).
- Implement an Anti-Money Laundering, Counter-Terrorism, and Counter-Proliferation Financing (AML/CTPF) Policy.
- Ensure compliance with the Anti-Corruption Policy.
- Perform Customer Due Diligence (CDD) prior to onboarding and periodically review customer information throughout the business relationship.
- Implement a monitoring system for suspicious transactions.
- Monitor and analyze customer account records and transactions to prevent illegal activities, including money laundering, terrorist financing, and proliferation financing.
- Monitor online platform transactions and user behavior.
- Provide AML/CTPF training to relevant employees, including mandatory testing to ensure their understanding.

Additional Mitigation Measures

- Investigate and close accounts with high AML/CTPF risk account.

Relevant Human Rights

- Right to privacy

5 Integrate Findings and Taking Actions
Own Operations -Salient Issues

Customer: Labor Practices for Working Condition/ Health & Safety/ Security

- **Corporate Banking: Project Finance**
  - **Chemicals, Tanning, Bleaching, other manufacturing (textile, shoe industry)**
  - **Construction**

Risk: Lending to industry may potentially expose KBanks to involvement in human rights violations, including improper labor practices and inadequate workplace conditions.

Mitigation Measures
- ESG Credit Policy
- ESG Risk Assessment
- Compliance with occupational health and safety requirements in accordance with relevant laws
- Special consideration is given to clients certified by ISO standards, such as ISO 45001
- Consideration of the occupational health and safety management system, including emergency preparedness and response plan, safety communication, action plan, and regular employee trainings
- Consideration of the customer's voluntary awards received for safety

Additional Mitigation Measures
- Consideration of incident/accident reports, action plan, mitigation plan, remedy and compensation

Relevant Human Rights
- Right to life
- Right to enjoy just and favorable conditions of work including rest and leisure
- Right to health

5 Integrate Findings and Taking Actions

Own Operations – Salient Issues

Customer: Community Rights for Emergency Response & Safety

- **Corporate Banking: Project Finance**
  - **Chemicals, Tanning, Bleaching, other manufacturing (textile, shoe industry)**

Risk: Banks lending to industries may potentially contribute to human rights violations in the community by financing operations that lead to accidents, such as plant explosions or fires, chemical leaks causing pollution and hazardous waste, falling materials during maintenance, and road or construction accidents.

Mitigation Measures

- ESG risk assessment
- ESG Credit Policy
- A screening is required customers to conduct a public hearing and report result
- Comply with the minimum requirements according to the national laws and regulations
- Consideration of the occupational health and safety management system, including emergency preparedness and response plan, security personnel management, and action plan

Additional Mitigation Measures

- Consideration of incident/accident reports, action plan, mitigation plan, remedy and compensation

Relevant Human Rights

- Right to life
- Right to an adequate standard of living
- Right to health

5 Integrate Findings and Taking Actions

Tier-1 Suppliers and Contractors – Salient Issues

Group: Building and Office Management

➢ **Sub-group: Building & Construction**

Risk: Forced Labor, Human Trafficking, Discrimination and Harassment, Working Condition, Health and Safety

Mitigation Measures

- Human Rights Policy – applying to all supplier operations to protect workers from forced labor, human trafficking, discrimination, data privacy.
- KBank Supplier Code of Conduct – An operational guidelines for KBank suppliers including, but not limited to, fair treatment of labor, prevention of forced labor, human trafficking, labor protection, working hours, wages and benefits, safety and occupational health.
- Supplier ESG Risk Assessment – Continuous process for new and existing suppliers on social and environmental impacts and human rights practices.
- Supplier Handbook – Covering the fundamental practices for suppliers to carry out their businesses in compliance with the relevant laws, regulations, the Statement of Business Conduct of KBank, business ethics, and Supplier Code of conduct.
- Green Contract – Forth terms and conditions in alignment with regulations and policies covering occupational safety, health and workplace environment as well as penalties for any breaches of the agreed-upon terms and conditions.
- Supplier Performance Evaluation – Annual site visit evaluations, random visits, inspections and assessments to ensure that suppliers' operations comply with KBank's sustainability guidelines and Supplier Code of Conduct.

Additional Mitigation Measures

- If any of KBank suppliers does not comply with the Supplier Code of Conduct, KBank shall request that supplier make corrections within an established timeframe while measures for monitoring the correction are put in place until the process ends. KBank shall suspend purchase orders from suppliers failing to address the issues within the established timeline until those issues are completely and accurately resolved.

Relevant Human Rights

- Right to Life
- Right not to be subjected to slavery, servitude or forced labor
- Right not to be subjected to torture, cruel, inhuman and/or degrading treatment or punishment
- Right to equality before the law, equal protection of the law, non-discrimination
- Right to freedom of movement and residence
- Right to own property
- Right to enjoy just and favorable conditions of work
- Right to an adequate standard of living
- Right to health

5 Integrate Findings and Taking Actions

Joint Ventures – Salient Issues

Whistleblowing Policy and Human Rights Remediation, Wage and Benefits, Equal Treatment, Occupational Health and Safety, Data Privacy

Risk: Appropriate whistleblowing and/or grievance mechanism, remediation process, equal treatment of employees, legal minimum wage and mandate benefits, occupational health and safety training, appropriate personal protective equipment (PPE), and personal data protection approach.

Mitigation Measures

- Human rights policy establishment and communication to joint ventures for their acknowledgement and compliance. Topics in the policy includes the protection of workers, personal data protection, etc.
- Supervision, audit, and monitoring joint ventures' compliance with human rights regulations by assigned KBank's executives.
- Recommendations for joint ventures on the development of a comprehensive human rights review process in accordance with international standards

Relevant Human Rights

- Right to Life
- Right to equality before the law, equal protection of the law, non-discrimination
- Right to access to effective remedies
- Right to enjoy just and favorable conditions of work
- Right to an adequate standard of living
- Right to health

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Human Rights Risk Assessment Results

Track and Monitor Performance

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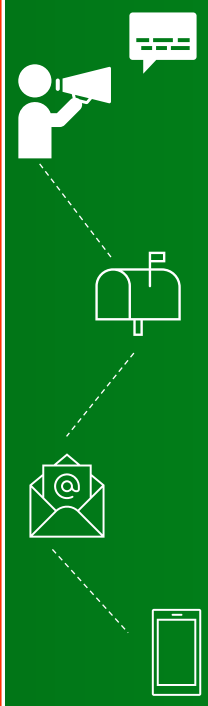
6 Track and Monitor Performance

KBank is committed to respecting the human rights of all stakeholders and vulnerable groups, as well as taking proactive measures to prevent potential human rights violations. This includes developing new mitigation strategies and strengthening existing ones. To ensure continuous improvement, KBank reviews human rights due diligence annually. The results of human rights due diligence are utilized for more effective prevention, while performance is communicated to internal and external stakeholders.

Therefore, KBank provides communication channels for both internal and external stakeholders, as well as vulnerable groups, to report human rights violations or file complaints. This gives KBank an opportunity to conduct further investigation, as well as provide adequate remediation to affected stakeholders and vulnerable groups.



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6 Track and Monitor Performance

KBank continuously tracks human rights performance to monitor the effectiveness of the company's measures. In case of violations, KBank will ensure that remediation actions are provided with continuous monitoring and performance reporting. Moreover, KBank recognizes the importance of various remediation actions to ensure that impacted individuals receive an effective remedy. This includes compensation and other forms of remedy that shall amend the harm caused, such as apologies, restitution, rehabilitation, financial or non-financial compensation, punitive sanctions, and the prevention of harm.

2025 Human Rights Performance, there was no reports or substantiated complaints regarding any form of human rights violations in KBank's operations. As a result, no remediation actions were considered necessary.

0 cases of
Working Condition Violation

0 cases of
Health and Safety Violation

0 cases of
Data and Information Violation

0 cases of
Discrimination Violation

0 cases of
Harassment Violation

0 cases of
Illegal Forms of Labor
(Forced Labor, Human Trafficking, Child Labor)

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Human Rights Risk Assessment Results

Communicate How Impacts are Addressed

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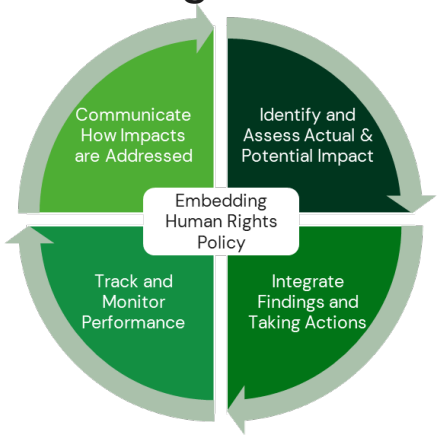
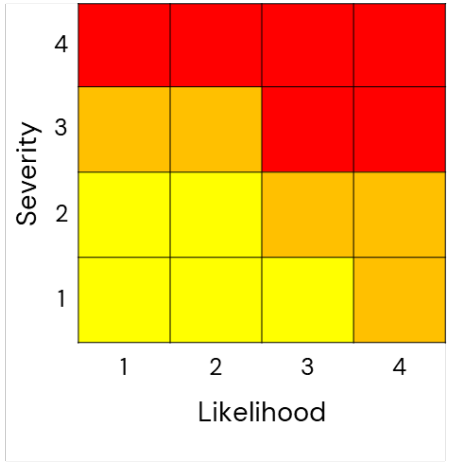
7 Communicate How Impacts are Addressed

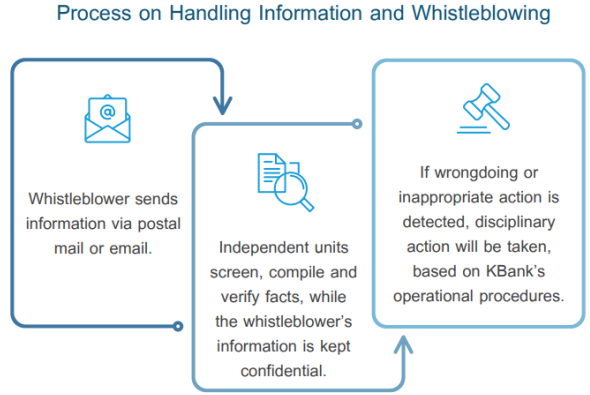
KBank places importance on transparency in its business operations regarding human rights by disclosing its human rights performance through its sustainability report and website. The content includes the human rights policy, the Comprehensive Human Rights Due Diligence (HRDD) which covers human rights risk assessment (HRRA) and salient issue findings, mitigation measures and remedial action, as well as mitigation measures, remedial actions, and communication and complaint channels to inform all rights holders.



Human Rights Due Diligence



Human Rights Risk Assessment



Receiving Information or Whistleblowing and Complaints

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