

EPG Sustainability Topics

EPG considered the sustainability issues based on sustainability assessment process from Global Reporting Initiative (GRI) Standards and AA1000 Accountability Principal Standard, focusing on both internal issues and external issues, which embraced stakeholders' importance and influences, economically, socially, environmentally and corporate governance.

Sustainability Assessment Process



1. **Identification** Identifying sustainability issues by understanding the sustainability landscape relevant to the organization.

In 2023/2024, companies and subsidiaries collaborated to identify key sustainability issues of the new organization, encompassing all activities throughout the value chain. Considering the company's goals and business direction, they analyzed significant trends and other external factors that could positively or negatively impact the company's operations, including the potential impacts on the economy, the environment, and people, such as global changes and regional transformations. They also assessed the world's risk trends, criteria set in industry standards, and sustainability assessment models. Key issues of companies in related industries were also gathered. Additionally, the company collected sustainability issues from stakeholders both internally and externally through various appropriate channels and methods, tailored to stakeholders' interests. The number of key issues decreased from the previous consideration of 23 to 19 due to some issues being consolidated.

Corporate Governance and Economic (8 Issue)	Environment (5 Issue)	Society (6 Issue)
1. Good Governance	9. Energy Efficiency	14. Employee Engagement and retention
2. Ethic and Anti-corruption	10. Environmental Impact Management	15. Human Resource development
3. Risk Management	11. Water Management	16. Occupational Health and safety
4. Data Security	12. Climate Change Adaptation	17. Product Responsibility
5. Innovation and Process Development	13. Greenhouse Gas Emission	18. Community development
6. Innovation Products and services		19. Human Rights
7. Customer Relationship and Engagement		
8. Supply Chain Management		

2. Assessing the impact of sustainability issues on the company and stakeholders.

The company evaluates the importance and impact of sustainability issues in two levels:

1. The company assesses the level of importance of sustainability issues to the organization by considering their impact on the company's business operations, financial performance, operational processes, strategies, reputation, and legal compliance.
2. The company evaluates the level of impact of sustainability issues resulting from its business operations on stakeholders or the decisions of stakeholders on the company's business operations.

3. Prioritization

The company categorizes sustainability issues into 3 levels based on their importance to the organization and their level of influence on stakeholders. These levels are: high importance, medium importance, and low importance. The company then ranks the 19 key issues according to their importance using the principle of Double Materiality and places them in a Materiality Matrix following the guidelines of the Global Reporting Initiative (GRI standards).

The vertical axis (Y-axis) represents the level of impact on the economy, the environment, and people (including stakeholders).

The horizontal axis (X-axis) represents the level of importance of the issue to the company or the level of impact from the company's operations on the economy, society, and the environment concerning that issue.

4. Reasoning

The 19 key materiality issues have been approved by the board of directors and the CEO (Disclosure 102-32). Among these, four strategic priorities have been identified: good governance, innovation and process development, human resource management, and adaptation to and opportunity creation from climate change. The management has been

tasked with addressing both the strategic priorities and ongoing sustainability issues. However, the company has not yet defined performance indicators for operations and linked them to the performance evaluation of relevant managers and employees. This will be addressed by the company in the future.

The company mandates an annual review of key sustainability issues by the Sustainable Development Task Force and the company's board of directors to adapt them appropriately to changing external circumstances or organizational contexts. This review includes addressing issues of concern to stakeholders.

Key sustainability issues (Disclosure 102-47)



However, to align the reporting with the Securities and Exchange Commission of Thailand's organizational sustainability assessment guidelines, the company also discloses additional management approaches and performance outcomes regarding other significant sustainability issues at a lower level beyond the high-level issues.

The sustainability issues that are of secondary importance (vertical on the left-hand side) are part of the four key strategic sustainability issues (horizontal).

Materiality Issue	Corporate Governance	Innovation for sustainable growth	People Management	Climate resilience / Strategy
Ethic and Anti-corruption	✓			
Risk Management	✓	✓	✓	✓
Data Security	✓		✓	
Quality of product and services	✓	✓	✓	✓
Customer Relationship and Engagement	✓	✓	✓	
Supply Chain Management	✓	✓	✓	✓
Human Resource development	✓	✓	✓	✓
Occupational Health and safety	✓		✓	
Product Responsibility	✓	✓		✓
Community development	✓			
Human Rights	✓		✓	
Energy Efficiency	✓	✓		✓
Waste Management	✓	✓		✓
Water management	✓	✓		✓
Greenhouse gas emission	✓	✓		✓