

Identifying Key Sustainability Issues.

The Company conducted an assessment to identify sustainability material topics relevant to its business operations, covering environmental, social, governance, and economic dimensions (Environmental, Social, and Governance: ESG). The assessment was carried out based on the Double Materiality approach, comprising the following dimensions:

- **Impact Materiality**, which considers both actual and potential positive and negative impacts arising from the Company's operations on society and the environment throughout the value chain, taking into account stakeholder expectations; and
- **Financial Materiality**, which analyzes sustainability-related risks and opportunities that may affect the Company's operational performance, business development, and financial position.

The materiality assessment process was referenced and integrated with several internationally recognized frameworks and standards, including the Global Reporting Initiative (GRI Standards 2021), the International Financial Reporting Standards (IFRS) S1 and S2, and relevant indicators from the Sustainability Accounting Standards Board (SASB) for the Engineering & Construction Services industry, to enhance transparency and credibility in sustainability reporting.

The assessment process and key steps are summarized as follows:

1. Identification of Sustainability Material Topics

- Analyzed sustainability trends at both national and international levels, together with a review of peer and comparable companies' practices, to establish an initial list of potential sustainability material topics.
- Considered the inclusion of additional sub-topics and emerging issues to ensure alignment with international standards, reporting frameworks, and competitive landscape analysis.
- Identified 16 sustainability material topics relevant to the Company's business context, covering environmental, social, governance, and economic dimensions, in order to address stakeholder expectations.
- Identified relevant stakeholder groups.

2. Identification of Impacts and Development of Impact Pathways

- Analyzed the Company's value chain to understand sources and points at which sustainability impacts may occur.
- Conducted stakeholder engagement through interviews with management and key stakeholders.
- Assessed both actual and potential sustainability impacts, positive and negative, over the short and long term, covering environmental, social, governance, and economic dimensions throughout operations and across the value chain.
- Analyzed financial impacts by assessing sustainability-related risks and opportunities that may affect the Company's operating performance and financial position.

3. Impact Assessment and Validation

- Assessed sustainability impacts using both quantitative and qualitative data obtained from engagement with internal and external stakeholders.
- Assessed financial impacts using quantitative data in accordance with the Company's risk management framework and criteria.
- For sustainability impact assessment, consideration was given to scale, scope, irremediability, and likelihood of impacts.
- For financial impact assessment, consideration was given to scale and likelihood of impacts.

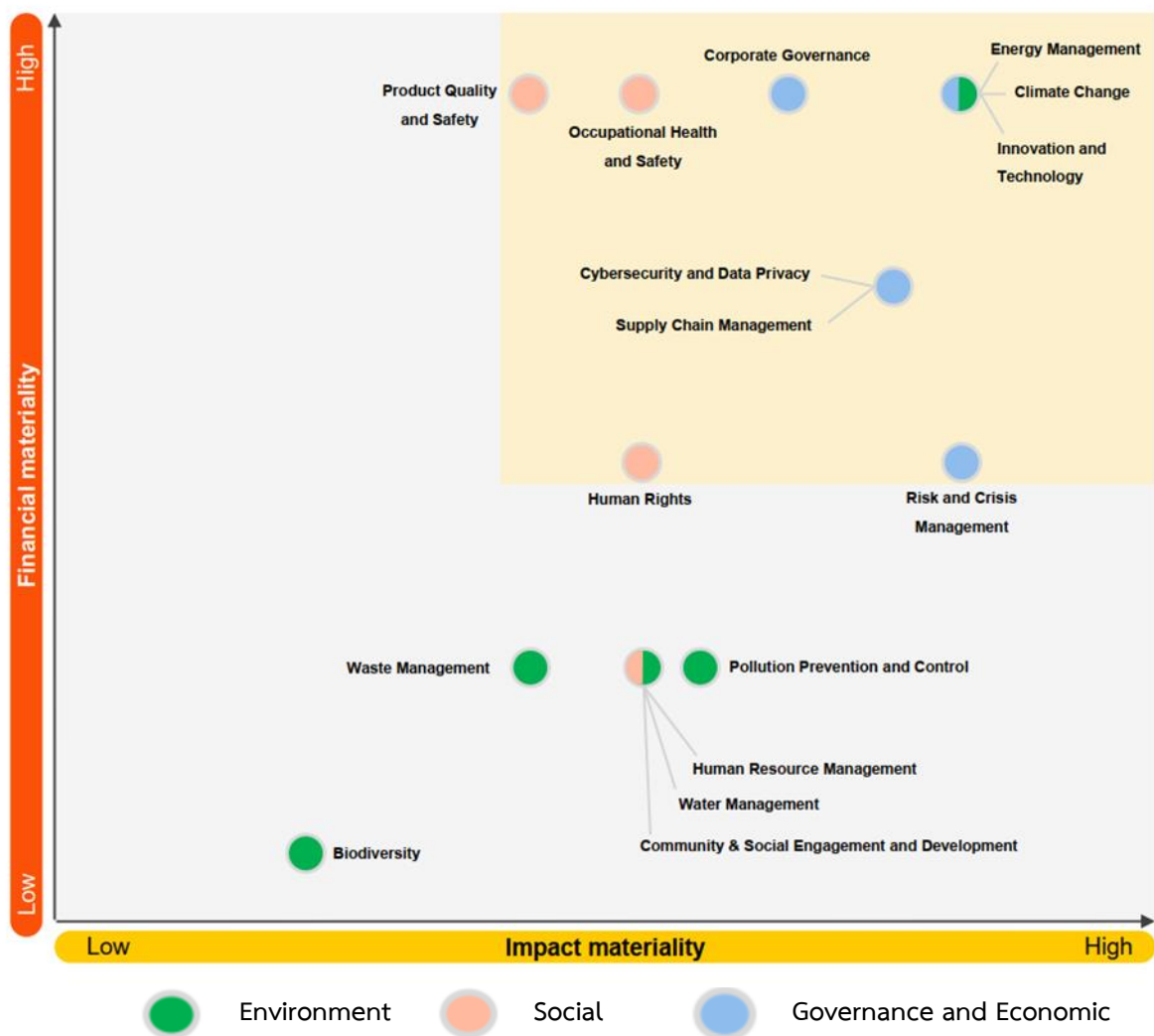
4. Double Materiality Assessment

- Conducted a comprehensive assessment covering:
 - **Impact Materiality**, which evaluates actual or potential impacts on the environment, society, governance, and the economy; and
 - **Financial Materiality**, which considers sustainability-related risks and opportunities affecting business operations, growth, and the financial position of the Company.
- Developed a Materiality Matrix illustrating the relationship between impact materiality and financial materiality.
- Conducted systematic verification of the materiality assessment results through review by external experts.
- Presented the materiality assessment results to management to provide a comprehensive perspective and obtain endorsement of the significance of each material topic, ensuring organizational alignment and internal consensus.

Based on the above process, the Company identified a total of 16 sustainability material topics, covering environmental, social, governance, and economic dimensions, as presented in the table below

Environment	Social	Governance and Economic
E1 Climate Change Management	S1 Human Rights	G1 Good Corporate Governance
E2 Energy Management	S2 Human Resource Management	G2 Risk and Crisis Management
E3 Water Management	S3 Occupational Health and Safety	G3 Supply Chain Management
E4 Pollution Prevention and Control	S4 Product Quality and Safety	G4 Innovation and Technology
E5 Waste Management	S5 Community and Social Development	G5 Cybersecurity and data privacy
E6 Biodiversity		

Sustainability Materiality Matrix



Plan and Goals for Managing Key Sustainability Issues

Dimension	Goal	Topic	Operation
Economy	To generate operating profit appropriately and continuously by conducting business in accordance with good corporate governance with transparency, fairness, verifiability, accountability for all stakeholders.	1. Business expansion to related businesses or other interesting businesses.	1.1 Diversify investments in related businesses or other interesting businesses for creating value added and reasonable returns.
		2. Return to shareholders.	2.1 Create jobs, generate income, and create economic profits from the operation. 2.2 Regularly allocate returns to shareholders according to dividend policy.
		3. Risk management.	3.1 Risk assessment and appropriate risk management.
		4. Develop work process to be more efficient and effective and increase competitiveness.	4.1 Increase efficiency and effectiveness in work process. 4.2 Implement innovation and new technology appropriately.

Dimension	Goal	Topic	Operation
Society	<p>The Company operates our business with social responsibility.</p> <p>The Company has work standards to minimize potential impact on society and the Company's business stakeholders, including employees, partners, customers, and communities nearby the company's operations. In addition, the Company also places importance on giving assistance to the society in various aspects such as education, relief for victims, etc.</p>	1. Caring for employees	1.1 Fair compensation and benefit. 1.2 Career path development. 1.3 Human resource development. 1.4 Career security.
		2.Safety at work	2.1 Occupational environment and safety. 2.2 Establish work safety standard.
		3. Caring for communities affected by the company's operations.	3.1 Establish measures to prevent impacts from the company's operations on nearby communities, and guidelines for impact solutions.
		4. Participation in community and social development	4.1 Support local employment. 4.2 Support learning for children and youth in the community.
		5. Other Social Contributions.	5.1 Educational Support 5.2 Disaster relief

Dimension	Goal	Topic	Operation
Environment	1. Environment management according to the goals in each activity. 2. GHG emissions reduction by 20% (Compared with the base year) to achieve carbon neutrality by 2050.	1. Environment Management 1.1 Air quality. 1.2 Noise Level management. 1.3 Water management. 1.4 Garbage and waste management. 1.5 Energy and resource management. 1.6 Biodiversity.	1.1 Establish measures to mitigate impacts of air quality, noise levels, water quality, garbage and waste management, energy and resources, and Biodiversity. 1.2 Monitor and report according to the requirements. 1.3 Support the efficient use of energy and resources for maximum.
		2. Climate Change	2.1 Report on Carbon Footprint for Organization. 2.2 Support for greenhouse gas emissions reduction activities. 2.3 Encourage for renewable energy use in the organization.
		3. Green Construction	3.1 Establish policies to support green construction activities and operations. 3.2 Promote use of green materials for construction activities.

Dimension	Goal	Topic	Operation
Good Corporate Governance	<p>The Company highly places importance on fair, transparent and verifiable business operation. Moreover, the Company realizes the importance of all stakeholders.</p>	<p>1. Compliance with good corporate governance guidelines as prescribed by SET, SEC and related agencies</p>	<p>1.1 Establish Good Corporate Governance policy and related policies and guidelines 1.2 Proper implementation of Good Corporate Governance policy</p>
	<p>Therefore, the Company has established the good corporate governance policy and related practices in accordance with guidelines as prescribed by the Securities and Exchange Commission, and the Stock Exchange of Thailand.</p>	<p>2.Obtaining certification that the Company has good corporate governance from related agencies to boost confidence among the Company’s stakeholders and increase the Company’s value.</p>	<p>1.1 Assessment of good corporate governance.</p>