



GROWTH WITH SUSTAINABILITY

LOXLEY PUBLIC COMPANY LIMITED
SUSTAINABILITY REPORT 2025



LOXLEY

Strives to achieve success alongside the sustainable survival and growth of its surrounding partners.

Contributing to Sustainable Social Development

Created employment opportunities for

60 persons with disabilities



Generated income of Baht **8,531,220** for persons with disabilities

Provided educational opportunities to

2,052 youths



Advancing Toward Carbon Neutrality

Reduced greenhouse gas emissions by

215 tCO₂e

or **9.94%** from the base year



Reduced electricity consumption by

10.74% from 2024

Driving Business with Good Governance

SET ESG Ratings

"AAA Level"

CGR assessment score at

The Excellent level

International Rater assessment



Increased the proportion of renewable energy use by

18.14%

from 2024

Diverted a total of

30 tons

of waste for recycling

OUR JOURNEY TOWARDS SUSTAINABILITY

AGM
100 Scores



CGR 5 Stars



Established of Sustainability Working Group

SET ESG Ratings Assessment

SET A ESG Ratings 2024

SET AAA ESG Ratings 2025

Employment of People with Disabilities
Excellent
(Year 2020 - Present)

Disclosure of the Sustainability Report

Greenhouse Gas Emissions Report
Verified by an Independent Assurance

Base Year 2024

GHG
9.47% decrease

Assessment



IFRS

S1 S2

Target GHG
20% decrease

Carbon Neutral

LOXLEY

2022

2023

2024

2025

2030

2050

Recognition
2025

Local



สมาคมส่งเสริมพ่อขุนไทย
THAI INVESTORS ASSOCIATION



SET
ESG Ratings



Global



FTSE
RUSSELL
An LSEG Business



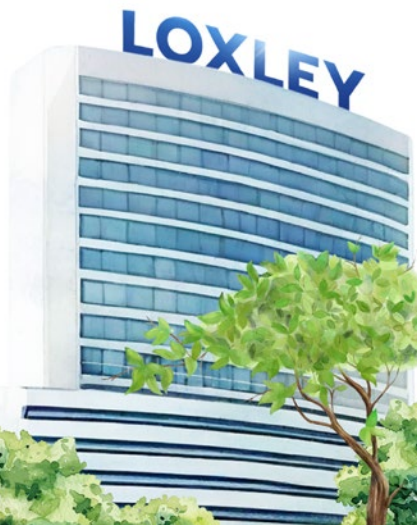
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Message from the Chairman of the Board of Directors and the Chief Executive Officer



The Loxley Group prioritizes its business operations on the principles of social responsibility and good corporate governance. We are committed to fostering trust and confidence among customers, suppliers, business partners, and all stakeholders. This commitment serves as the cornerstone for long-term sustainable value creation and growth.

Loxley has laid the foundation for growth through clearly defined investment and operation strategies in five core business groups with specialized expertise to create a balanced revenue structure, diversify risks, and strengthen over performance, while advancing social, community, and environmental initiatives. Our sustainability framework encompasses three key dimensions, namely, corporate governance and economic, social, and environmental dimensions, guided by the principle of stable, expertise-driven, and sustainable growth for driving the organizational development.

In 2025, Loxley achieved significant advancements in sustainability, particularly in the dimension of **Growth with Stability**. We established sustainability policies and goals in alignment with international standards in terms of performance and corporate governance. At the same time, we strengthened systematic and effective risk management practices to enhance performance stability and maximize value for all stakeholders.

In the area of **Growth with Expertise**, Loxley emphasizes human capital development and structured succession

planning to reinforce competitiveness and ensure long-term business continuity. In parallel, we continue to implement social and community initiatives aimed at creating opportunities, promoting equality, and participation of local partners by leveraging the Company's resources, expertise, and organizational capabilities.

In terms of **Growth with Sustainability**, Loxley prioritizes environmental stewardship, efficient use of resources, and waste reduction and management, as well as promoting the use of renewable energy in our operational activities. This is to support the transition to a low-carbon society and align with Thailand's national target to reduce greenhouse gas emissions by 40% by 2030.

As a result of our commitment and performance, Loxley received a 5-Star ("Excellent") Corporate Governance Report rating for Thai listed companies in 2025 from the Thai Institute of Directors Association and was included in the SET ESG Ratings 2025 at the highest level of "AAA" by the Stock Exchange of Thailand. These recognitions reflect the effective integration of sustainability priorities into our corporate strategy and our continued progress in creating long-term sustainable value.

On behalf of the Board of Directors and Management, we would like to express our gratitude to all groups of stakeholders who have contributed to the Company's growth and continuously supported our sustainability journey.

(Mr. Dhongchai Lamsam)

Chairman of the Board of Director

(Mr. Suroj Lamsam)

Chief Executive Officer



Vision and Mission

Vision

Inspired Choice for Customers, Business Partners and Investors



Mission



1

Offer products and services that best suit customers, meeting their requirements and primary interests

2



Strengthen financial stability and increase profitability on a continuous sustainable basis

3



Conduct business with integrity and fairness with a view toward growth, trust and long-term relationships with business partners

4



Enhance business improvement and efficiency through applying information and technology

5



Create the pleasant workplace environment while continuing to develop human resource capabilities and competencies, conduct business with responsibilities and grow along with community and society engagement



Sustainable Development Commitment (GRI 2-24)

The Company recognizes that business operations face challenges and uncertainties arising from economic, political, social, and environmental changes at the national and international levels. Therefore, the Company is committed to operating its business in accordance with the sustainable development guidelines by integrating environmental, social, and governance (ESG) dimensions into its corporate strategy and operations to create stable growth, strengthen competitiveness, and create long-term value for all stakeholders.

The Company emphasizes minimizing its environmental impact, social responsibility, respect for human rights, fair and equitable treatment of stakeholders, including business operation under the principles of good governance and the code of business conduct to continuously build confidence and trust. The Company has established three strategic goals as follows :

The said goals are used to drive operations in five main business groups to create a balanced revenue structure and strengthen business stability.

To support the vision of being a “Inspired Choice for Customers, Business Partners, and Investors,” the Company has defined **five missions** as a framework for sustainable business operations as follows :

1. Offer products and services that best suit customers, meeting their requirements and primary interests
2. Strengthen financial stability and increase profitability on a continuous sustainable basis
3. Conduct business with integrity and fairness with a view toward growth, trust and long-term relationships with business partners
4. Enhance business improvement and efficiency through applying information and technology
5. Create the pleasant workplace environment while continuing to develop human resource capabilities and competencies, conduct business with responsibilities and grow along with community and society engagement

In the context of uncertainty, the Company continuously monitors, analyzes, and manages risks and business opportunities, covering economic, social, and environmental issues, including climate change,

along with maintaining financial discipline, liquidity management, and effective governance structure to strengthen business resilience.

The Company has conducted an analysis of key sustainability issues from the perspective of the impact on the Company (outside-in) and the impact of the Company’s operations on society and the environment (inside-out), and established ESG indicators in key areas that are in line with its business processes. The Company reviews these indicators annually to be in alignment with the corporate strategy and the changing context.

In 2025, the Sustainability Development Working Group presented sustainability policies and targets to the Board of Directors for consideration and approval. The targets are set at both the organizational and departmental levels in accordance with the business strategies, international guidelines, and the United Nations Sustainable Development Goals (SDGs). The Working Group is responsible for transferring, integrating, and driving the implementation into concrete practice throughout the organization, as well as reporting the progress of the operation to the Board of Directors on a quarterly basis.

The Company is committed to caring for and improving the quality of life of its employees fostering equality, diversity, and a good working environment. The Company also supports the continuous development of employees’ potential and supports the creation of opportunities and equality in society through community activities and disabled athlete support project to reinforce the Company’s commitment to caring for employees, the community, and the surrounding society. In the meanwhile, in the environmental dimension, the Company fosters the efficient use of resources, waste reduction, waste separation and recycling, and the creation of environmental awareness as part of corporate culture.

Such commitment reflects the Company’s intention to operate business responsibly, create sustainable growth, and create long-term value for the Company, stakeholders, and society.



Achieving strong financial performance

Developing expertise to **become a leader in the core business**



Having potential personnel and work well together





Sustainability Awards and Recognitions



- 1 Received an excellent rating or 5 stars from the assessment according to the Corporate Governance Report of Thai Listed Companies 2025 (CGR) by the Thai Institute of Directors Association (IOD), for the fourth consecutive year.
- 2 Received a full score of 100 points from the assessment of the quality of the 2024 Annual General Meeting of Shareholders (AGM Checklist) by the Thai Investors Association, for the fourth consecutive year.
- 3 Received a SET ESG Ratings at “AAA Level” in 2025 by the Stock Exchange of Thailand on 12 December 2025. This recognition reflects the significant progress the Company has made in its operations and ESG disclosure.
- 4 Selected as an organization that promotes employment of people with disabilities for the year 2025, “Excellent Level” at the International Day of Persons with Disabilities 2025 from the Department of Empowerment of persons with Disabilities - Ministry of Social Development and Human Security, for the sixth consecutive year.
- 5 Received an award of The Thailanders Longstanding Top Most Successful Company for Sustainability and Societies Support 2025 at the “Top Business Organizations & People for Societies Awards 2025” by The Thailanders.
- 6 Received the Friendly Design Awards 2025 in the organizations promoting employment for people with disabilities at “The Thailand Friendly Design, Health Innovation and Tourism for All Expo 2025” by Friendly Design for All Foundation, in collaboration with the Ministry of Social Development and Human Security.



01

ABOUT LOXLEY

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Our Business

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Governance for Sustainability





Our Business ^(GRI 2-1)

Over 85 Years ago of Growth, Loxley has remained committed to conducting business on a path of sustainability. What began as a small agricultural export business has evolved into a leading enterprise in industrial imports and advanced technology services, now operating across five core business group. We hold honesty and integrity to account, open opportunities, and freedom of thought through a good organizational culture, forge every power of determination and dedication for the same goal, including the readiness to join forces with partners to develop capabilities in various areas to support the country's progress and improve the quality of life to create confidence and benefits for customers, partners, and investors in the long run.

Information Technology SBG

Supporting the development of the nation's information technology infrastructure and cybersecurity by delivering leading information and communication technology (ICT) solutions. These solutions encompass system design, procurement, installation, and end-to-end management of information systems that comply with international standards. We also provide advanced system management to ensure stability, security, and optimal performance. In addition, we develop platform and comprehensive financial transaction application to accelerate Thailand's transition toward a cashless society, while advancing technologies in artificial intelligence, blockchain and cybersecurity to enable effective data management and deliver efficient customer service.



Services SBG

Delivery high-level security services that comply with international standards across airports, airline, office buildings, and other critical facilities. Our offerings also include certified training and personnel development programs accredited by world-class organizations, ensuring professional skill development aligned with global standards. This enables personnel to effectively safeguard assets, strengthen confidence in security management, while enhancing public safety in communities and critical national infrastructure to raise the quality-of-life standard. In addition, the Company has expanded its services to include cleaning, pest prevention and extermination, building system maintenance, and comprehensive facility management.



Energy SBG

Engaged to conduct power systems operations for both government and private sectors by providing service as turnkey Engineering Procurement and Construction (EPC) services. These services encompass project management, system design, equipment procurement, and installation, as well as the construction of public works and system testing. They also include the development of power stations and the construction of both overhead and underground transmission lines, which are critical components of the national infrastructure. In addition, the Company provides power systems for factories and high-rise buildings, and utility systems that cover general power supply, maintenance service, system testing and consulting on comprehensive power system solutions.





Network Solutions SBG

Connecting all forms of communication and strengthening security through a comprehensive range of services that include system planning, customized solution design and development, procurement, installation, and maintenance of telecommunications systems, as well as software and application development. The Company also provides engineering systems for digital video and audio transmission and rail transportation, along with advanced automation and control technology for machinery and equipment in power plants.



Trading SBG

A leading dealer and distributor for top-tier fast-moving consumer goods, delivering products through a wide range of distribution channels including wholesale, retail, convenience stores, hotels, and food service providers. The Company offers comprehensive distribution services encompassing sales, marketing, inventory management, and logistics.

Additionally, the Company serves as a distributor of Castrol engine oil products and acts as a distributor and consultant for chemical products, providing comprehensive solutions to industrial factories and business partners across key industries, such as food, personal products, ceramics and glassware, rubber, paint and coatings, agricultural chemicals, and plastic industry.

Moreover, the Company broaden its business portfolio through restaurant operation, including the Japanese restaurant “WaQ Yakiniiku”, which offers authentic Japanese grilled and shabu-style cuisine, and the Thai restaurant “Tamrub Guru”, serving traditional Thai dishes. The Company also provides catering services to meet diverse customer preferences.



Special Projects and Other Businesses

Expanding business opportunities and meeting the needs of customers seeking specialized services or technologies. The Company focuses on studying and developing model businesses, and creating tailored solutions. This approach aims to drive business opportunities.

1. Consulting, developing, and improving printing technology services, printing control software, anti-counterfeit printing system as well as maintenance and distribution of related printing consumables.
2. The business involves the sale of specialized equipment related to security technology and defense technology that meets high-quality standards and requires specialized expertise. The Company offers services such as installation, maintenance, repairs, and after-sales support, selecting top-quality products from international and domestic manufacturers.
3. Provides services for sourcing and installing educational equipment and various learning materials for government agencies, educational institutions, and local government organizations.
4. Procures, installs and distributes construction products and equipment, including roofing systems, solutions, landscape architectures products and decoration materials. The Company also provides comprehensive construction solutions tailored to meet the needs of clients across various industries.
5. Providing AI-powered Omnichannel communication systems to support sales efforts, covering both online and offline communication. This service helps analyze business data in-depth, leading to the enhancement of service quality and customer engagement.
6. Providing specialized knowledge about technology and innovative solutions to interested customers that are designed to meet the needs of each customer group.



Governance for Sustainability

Sustainability Management Policies and Goals (GRI 2-23, 2-24)

The Company recognizes the importance of sustainable development and creating long-term value for all stakeholders. Over 85 years, the Company has operated its business in accordance with the principles of good governance and has been socially and environmentally responsible by giving importance to building and maintaining confidence and trust among stakeholders in every sector economically, socially, and environmentally. The principles of corporate governance are an important basis for creating an ethical culture for all employees to adhere to. Even though we are faced with crises and the business environment that has changed and created an impact on our operations on many occasions. The Company has always been able to overcome obstacles and challenges through faith and commitment to achieving the Company’s vision of being a “INSPIRED CHOICE FOR CUSTOMERS, BUSINESS PARTNERS AND INVESTORS.”

The Board of Directors has resolved to approve the sustainability management policy to indicate the intention and commitment to develop a business that must consider economic, social and environmental dimensions in a concrete way. It also covers respect for human rights and treating all stakeholders in the Company’s supply chain equally and fairly. This aims to reduce environmental and social impacts from business operations and adhering to the principles of corporate governance that focus on transparent and verifiable information disclosure. To achieve the goals of Sustainable Development (SDGs) of the United Nations Organization, the Company sets goals in accordance to guidelines for conducting business under the framework of sustainable development covered in 3 dimensions : economic, social, and environment, as published on the Company’s website under Corporate Governance section.

Sustainability Governance Structure (GRI 2-9, 2-12)

The Company has appointed the Sustainability Development Working Group consisting of senior executives, representatives from supporting agencies, and related personnel. This includes action to push for concrete policy development, setting goals and plans to enable integration of projects and activities. This is aimed to be in line with the overall picture of the policy, manage the environment and use of resources within the organization, including monitoring, review the efficiency of operational processes and reporting performance results to the Board of Directors. This has been assigned to Sustainability Development Unit, Office of Company Secretary to take care and to be responsible for the budget, to support work, and to follow up on the progress of the Company’s overall sustainability activities aiming to further disclose operational information and report according to international standards.





Risk Management ^(GRI 2-25)

Amidst the rapid evolution of technology, shifting consumer preferences, and global economic volatility, the Company places a strong emphasis on comprehensive business risk analysis. This encompasses financial, operational, environmental, social, and corporate governance dimensions to formulate strategies for addressing potential impacts. The goal is to ensure business resilience and adaptability while also identifying new opportunities for Sustainable Growth. The Company has established a risk management framework through the implementation of a risk governance structure, a risk management policy, and annual risk management plans. Quarterly monitoring is conducted to ensure the effectiveness of the risk management process, positioning it as a key defense against emerging challenges.

Risk Management Policy ^(GRI 2-25)

Throughout its longstanding operations, the Company has consistently prioritized effective risk management to ensure sustainable business growth, deliver value to shareholders, and contribute positively to society, environment, and economy in the long term. The Company recognizes that the core of its risk and crisis management strategy lies in establishing an effective risk management policy. This policy guides strategic direction and risk management practices to mitigate the likelihood and severity of risks across all areas of operation. The Risk Management Committee has formulated a policy that covers risk management processes and methodologies, including oversight and regular reviews to ensure efficiency and responsiveness to external risk factors.

Additionally, the Company promotes widespread internal communication regarding risk management to foster organization-wide risk awareness. Risk management is positioned as a core strategic component for all departments, with clearly defined risk appetite levels and actionable, adaptable plans that are regularly

reviewed and updated in response to changing conditions. Progress tracking and performance evaluations are implemented to ensure the risk management process aligns with the organization's policies, strategies, and goals, as well as regulatory requirements and the risk management standards recommended by the Securities and Exchange Commission and the Stock Exchange of Thailand. Ultimately, this approach helps mitigate potential obstacles to achieving organizational objectives and strengthens the foundation for long-term, Sustainable Growth.

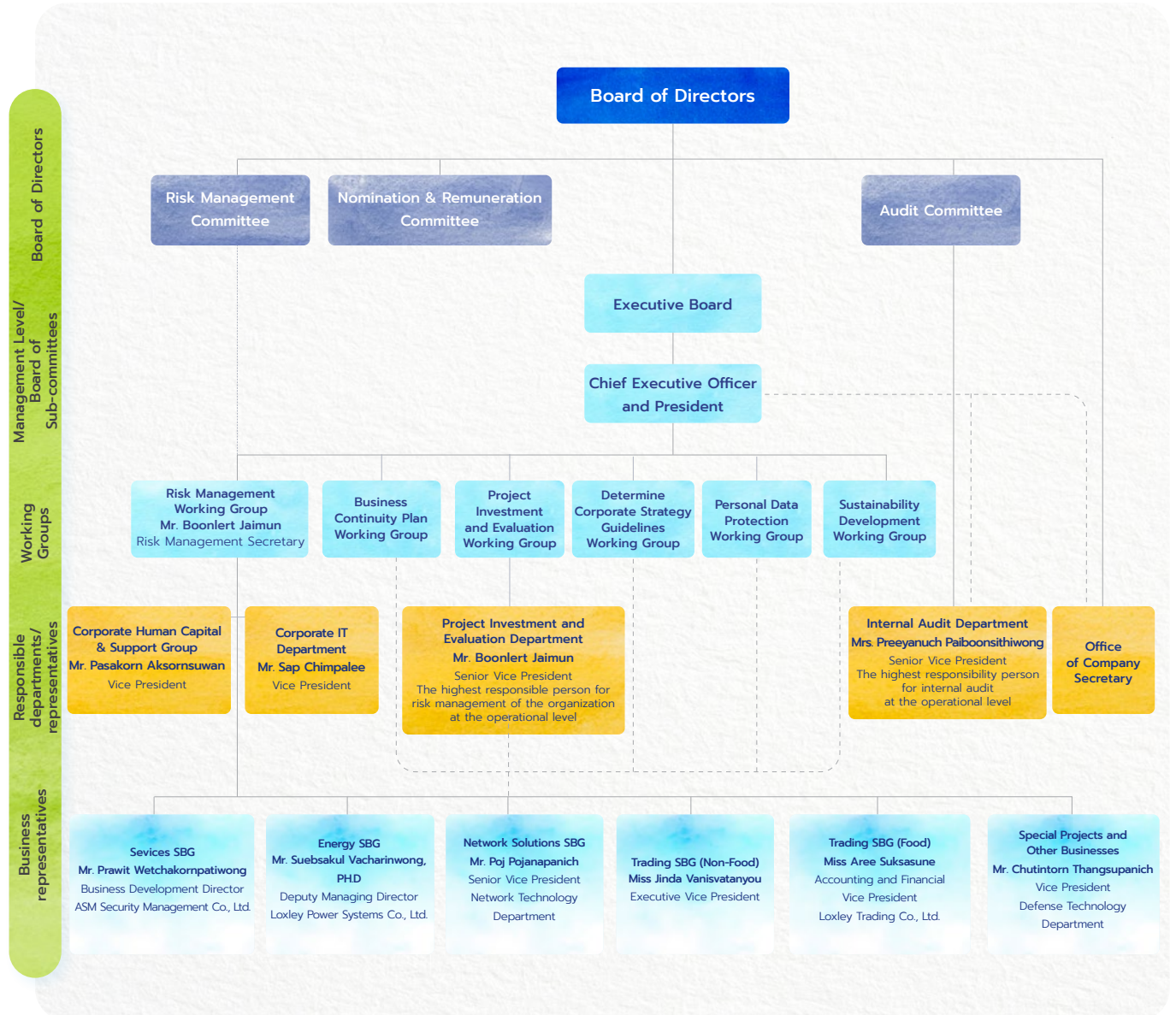




Risk Management Structure (GRI 2-25)

The Board of Directors has established a risk management structure that includes a committee, a working group, risk owner composed of representatives from core business units, and support functions. This structure ensures that the diverse nature of the business group is fully addressed. The roles and responsibilities of executives are clearly defined, including planning, implementing measures, and monitoring performance to ensure alignment between business activities and the Company's policies, goals, and strategies. This structure also supports the Company's ability to respond to rapidly evolving sustainability issues. Furthermore, the internal audit unit operates independently to review and evaluate the risk management process. The Company regularly reviews its risk management framework and policies to maintain readiness in adapting to new challenges. It also promotes internal communication to foster a risk management culture across all levels of operation.

In addition, to ensure careful decision-making regarding investments and project engagements, the Company has established a Project Investment and Evaluation Working Group. This working group is responsible for reviewing all projects and investments initiated by the Company and its subsidiaries under its control. The goal is to ensure consistency with the Company's overall policies, objectives, and strategies, while also verifying that feasibility, cost-effectiveness, and comprehensive risk assessments have been thoroughly considered.





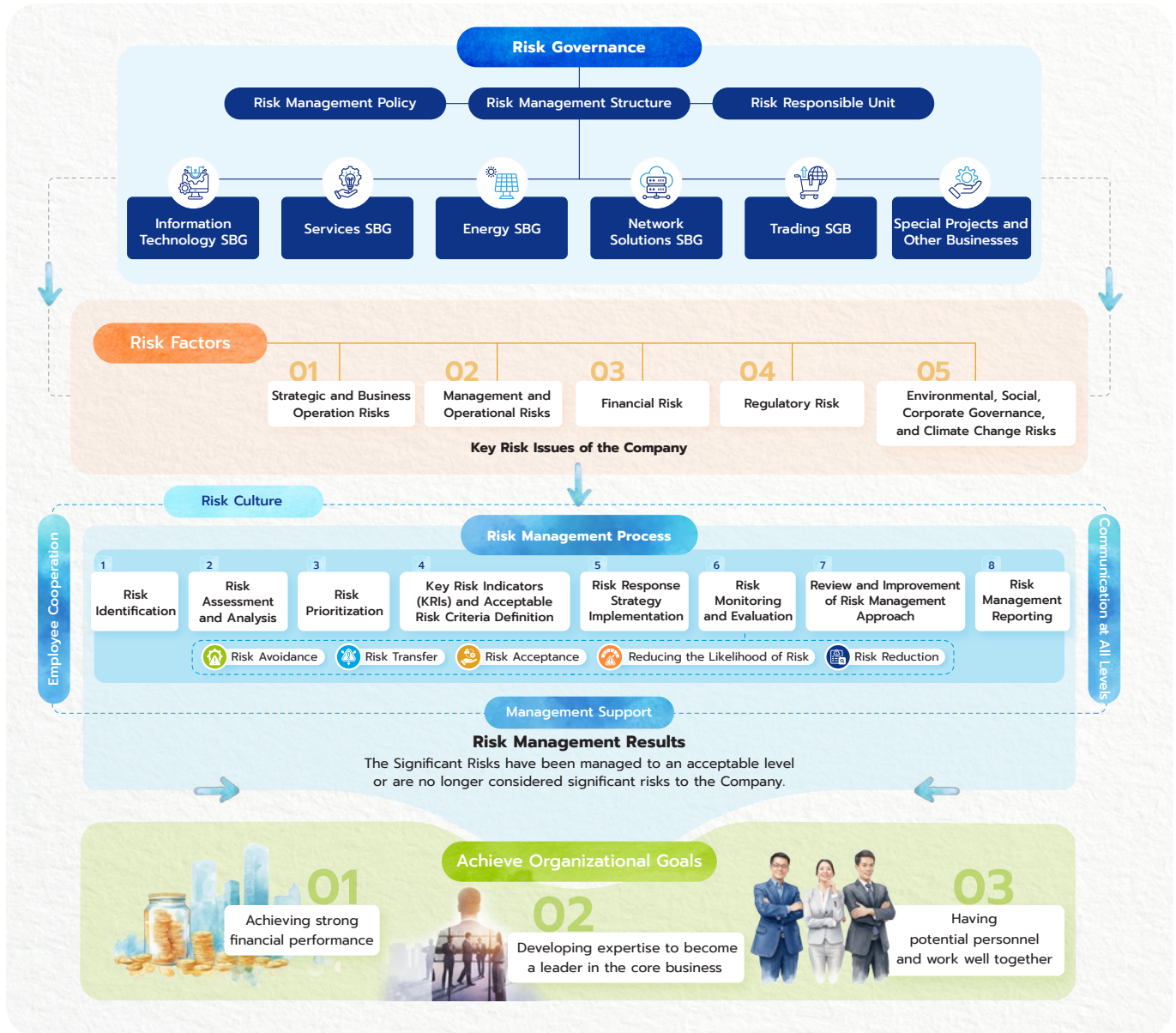
Departments	Role/Duty
Board of Directors	Establishes internal control, risk management, and regulation according to the corporate governance guidelines. Consider and approve the Company's risk management policies, goals, strategies, and risk management plans covering risks from climate change, and emerging risks.
Risk Management Committee	Establish a system, provide risk management procedures, as well as supervise and review the risk management process on a regular basis. The committee shall also review risk management policies and frameworks to be proposed to the Board of Directors for approval, present risk management strategies and determine the risk appetite, support the drive for internal risk management, consider and approve corporate risk management plans, and to report the risks and the plans for management of risks that are material to and affect the business operations and significant recommendations to the Board of Directors.
Nomination & Remuneration Committee	Consider selecting the Company's directors to act as members in sub-committees, including selecting directors with knowledge and expertise in risk management in business group related to the Company's operations.
Audit Committee	Review the Company's internal control processes, internal audit systems and risk management processes to ensure they are appropriate and effective.
Executive Board	Operates and manages the Company's businesses according to the objectives, regulations, policies, rules, requirements, orders and resolutions of the Board of Directors meetings and the Company's shareholders meetings as well as supporting, inspecting and monitoring progress of risk management operations to keep risks within acceptable risk criteria
Chief Executive Officer and President	Oversee the performance of the management team and ensure accountability in accordance with the risk management policy established by the Board of Directors, covering business operational risks, climate change risks, and emerging risks.
Risk Management Working Group	Assess operational risks and the impacts of external factors in order to identify risk issues, analyze their causes, define risk management strategies, monitor and report the results to the Risk Management Committee and other relevant departments on a quarterly basis, ensuring that risk management aligns with established policies. Additionally, it promotes internal communication within the organization and fosters a culture of risk management at every process of operations.
Business Continuity Plan Working Group	Assess risks, analyze potential business impacts, and develop a Business Continuity Plan (BCP) to manage risks arising from emergency events that may affect the Company's business and operations, ensuring operational continuity. Present the plan to the Executive Board and oversee its periodic review and revision, as appropriate.
Project Investment and Evaluation Working Group	Review and screen project acceptance and investment decisions of the Company and its controlled subsidiaries to ensure alignment and consistency with the Company's policies, objectives, and strategies. Such consideration shall comprehensively take into account associated risks and the value and return on investment as key evaluation criteria, prior to submission to the authorized persons in accordance with the Company's regulations for further approval.
Determine Corporate Strategy Guidelines Working Group	Promote the determination of the organization's business strategy to lead to action plans at the corporate level (Corporate Strategy), business level (Business Strategy) and operational level (Operation Strategy). This includes monitoring the implementation of these strategies in a tangible manner and reporting the outcomes to the Executive Board and the Board of Directors.
Personal Data Protection Working Group	Supervise and ensure that each unit has consistent regulations in accordance with the Company's personal data protection policy framework, regulations in accordance with the Personal Data Protection Act B.E. 2562 and related announcements.
Sustainability Development Working Group	Drive the concrete implementation of policies by establishing sustainability strategies, targets, and operational approaches, as well as related projects and activities across the organization, in alignment with internationally recognized sustainability frameworks and the Company's ESG risk. Assume responsibility for environmental management, internal resource utilization, climate change risk management, and human rights governance. Monitor performance outcomes and the Company's engagement with stakeholders, and report progress to the Executive Board and the Board of Directors on a quarterly basis. ^(GRI 2-13)
Project Investment and Evaluation Department	Screening projects and investments of the Company and companies that the Company has control over to present to the Project Investment and Evaluation Working Group for consideration.
Internal Audit Department	Oversee, audit, and review risk management to ensure alignment with Corporate Governance Principles and Business Code of Conduct. The Internal Audit Department operates independently from other units within the organizational structure to ensure that both the internal audit and risk management processes are effective, accurately reflect actual operations, minimize the risk of bias, and prevent conflicts of interest arising from the business priorities of other departments.
Office of Company Secretary	Provide guidance and support for conducting comprehensive risk assessments that cover ESG issues and climate change. Promote the implementation of activities and measures to reduce the likelihood of risks and mitigate potential ESG-related impacts. Additionally, monitor progress, evaluate outcomes, and report performance in accordance with relevant laws and regulations applicable to listed companies.



Risk Management Framework (GRI 2-25)

To manage risk effectively and comprehensively risks related to operations in environment, society, governance, and economy dimensions, the Company applies the COSO Enterprise Risk Management - Integrated Framework (2017 Edition), or COSO ERM 2017, as well as the risk management standards recommended by the Securities and Exchange Commission and the Stock Exchange of Thailand, alongside other relevant international standards. This enables the Company to plan for potential risk factors that could impact operations or sustainability challenges while aligning risk management practices with its Sustainability Management Policies through a holistic approach. The goal is to ensure business continuity with minimal or acceptable impact and to achieve sustainable long-term growth.

The Risk Management Committee, together with the Risk Management Working Group, has defined the Company's risk management framework. This includes setting risk management strategies, identifying risk factors from each business unit, human resources and support functions, and financial management groups, risk management process. All processes are aligned with the Company's vision, mission, and objectives. The Company conducts regular meetings of the Risk Management Working Group and requires each unit to report its risk management results to the Risk Management Committee every quarter. These updates help to drive the Company's risk management initiatives, track progress on risk mitigation measures, and monitor performance based on established Key Risk Indicators (KRIs). The overall risk management performance is also reported to the Board of Directors.





Strategy Formulation ^(GRI 2-25)

1) Risk Governance

The Company places the risk management structure precisely. In this regard, the Board of Directors of the Company, and Senior Management have duties of establishing the risk management policy and framework together with the risk appetite, and to monitor all significant risks regularly.



2) Risk Culture ^(GRI 2-25)

The Company has established a framework to promote a risk management culture throughout the organization, enabling employees to become aware of risks related to their operations. This begins with instilling a proactive risk management mindset among executives and employees at all levels, while encouraging executives to take a key leadership role in risk management, which is crucial to the organization's strategic risk planning. This is carried out through training and seminars, both internal and external programs. Furthermore, the Company utilizes insights from actual events, past incidents, or near-miss events as case studies and promotes the integration of risk management concepts into all stages of operations. This is done through brainstorming sessions to examine work processes and identify both internal and external risk factors to define key risk issues. Employees are also responsible for setting goals, strategies, plans, and risk response measures, with opportunities provided for them to freely express their opinions and share information. Risk management issues are also integrated into key performance indicators (KPIs) at both the organizational and departmental levels, applying to all personnel from the board of directors and executives to employees and risk owners, in addition to assigning responsibility to the project investment and evaluation department.

Additionally, the Company has designated risk assessment as one of the critical steps in screening projects and investments before they are submitted for approval. There are also processes in place for tracking progress and evaluating the results of risk management. These processes are interconnected among the risk owners, the Risk Management Working Group, and the Risk Management Committee to ensure that risk management activities follow the established plans and achieve the intended objectives. Communicate key risk

issues and corresponding risk mitigation measures transparently to stakeholders through internal meetings, the Company's website, the Annual Report, and the Sustainability Report. This is to build confidence and trust, and to demonstrate accountability for sustainable risk management throughout the Company's value chain.

3) Risk Identification & Assessment

The Company identifies, analyzes, and assesses all risks relating to corporate strategy, finance, operations, law, technology, and sustainability, together with risks from climate change, risks in supply chain, and emerging risks. Then, those risks shall be analyzed and assessed to arrange their priority and to be selected for preparing the risk management plan. The indicators and targets for assessment and monitoring shall be set up as well.

4) Planning for Future Risk Management

The Company closely monitors situational developments, forecasts, and prepares to handle future risks. It establishes appropriate risk management measures, including risk avoidance, reduction, transfer, or acceptance, and develops a Business Continuity Plan (BCP) to ensure preparedness for future uncertainties. In doing so, the Company comprehensively considering all possible scenarios that may arise. It consistently sets measures and adjusts risk management plans to align with the organization's long-term sustainability goals. In addition, the Company mandates discussions on business strategies with all relevant parties to build organizational resilience in response to current situations, including managing the diversity of the supply chain and reviewing plans to reduce redundancy in operations.



5) Risk Partnership

The Company strengthens the collaboration with many business alliances, external experts, and regulatory entities to upgrade its risk management standards, to share knowledge in ESG, and to manage risks in its supply chain.

The Company also encourages the collaboration with various suppliers, customers, society, and surroundings communities as well as educational institutes, government authorities, and private organizations to jointly carry out many risk management activities, both direct and indirect, such as product and service development, development of technologies and innovations to serve the environmental demand and sustainability, sharing knowledge about sustainability, to strengthen the risk management process throughout the supply chain efficiently, and to reflect determination and joint responsibility in handling the global challenge.

6) Monitoring & Disclosure

The Company monitors and assesses key risk indicators (KRIs), and reviews its risks regularly. Meanwhile, the information about the Company's risks and sustainability opportunities in accordance with the good governance guideline are disclosed to enhance transparency and confidence in its stakeholders.

Risk Management Process (GRI 2-25)

The Company has enhanced its organizational risk management through an 8-step risk management process to address strategic and business risks, management and operational risks, financial risks, regulatory risks, and environmental, social, corporate governance and climate change risks. The Risk Management Working Group and risk owners are responsible for the implementation, with the details as follows :

1 Risk Identification

Conduct assessments of factors or events that may negatively impact the achievement of the organization's vision, mission, and goals, whether internal or external. The Company classifies the sources of risk into three categories : risks from the Company's business processes, risks from stakeholders in the business value chain, and risks from the environment and uncontrollable external factors. In 2025, the Company identified a total of 10 risk factors and four emerging risks.

2 Risk Assessment and Analysis

All 14 key risk issues were analyzed to identify their root causes, comprising risks arising from the Company's business operations, risks related to stakeholders within the business value chain, and risks from the environment and uncontrollable external factors. These risks were further categorized into five risk areas :

1. Strategic and business operation risk



3. Financial risk



4. Regulatory risk



2. Management and operational risk

5. Environmental, Social, Corporate Governance, and Climate Change



They assess the potential impact if the Company does not implement risk control measures, evaluating both the likelihood of occurrence and the impact, severity, and damage. The risk levels are classified into four levels : Low, Moderate, High, Very High.



3 Risk Prioritization

The risk assessment results, in terms of likelihood and impact magnitude, are prioritized using the Materiality Matrix and analyzed in conjunction with risk appetite. This allows the Risk Management Working Group and risk owners to determine control and mitigation measures based on the prioritized criteria.

4 Key Risk Indicators (KRIs) Definition

Risk Owners and the Risk Management Working Group collaboratively define key success indicators for risk management to monitor the progress of measures and evaluate their effectiveness. The main objective is to reduce the likelihood and the severity of operational impacts and overall effects on sustainability goals, keeping them within acceptable thresholds or no longer classifying them as significant Company risks.

5 Risk Response Strategy Implementation

The Company has established response strategies for significant risks arising in each issue, according to the severity that may affect business operations, reputation, and financial standing, as well as the frequency of risk impact occurrence. These strategies emphasize effective risk management aligned with the organization’s vision, mission, and goals. The summary is as follows :



6 Risk Monitoring and Evaluation

The Company mandates regular monitoring of progress and evaluation of risk reduction measures according to the chosen strategies, compared against the defined risk indicators, through quarterly Risk Management Working Group meetings.

7 Review and Improvement of Risk Management Approach

The Risk Management Working Group, in collaboration with the Risk Management Committee, regularly reviews the risk management policy and processes, and continuously enhances risk response strategies to ensure their effectiveness and alignment with the current risk landscape.

8 Risk Management Reporting

The Company requires the Risk Management Working Group to summarize the key points of risk management for each issue and report the risk management results to the Risk Management Committee quarterly, as well as regularly reporting the results to the Company’s Board of Directors for acknowledgment.

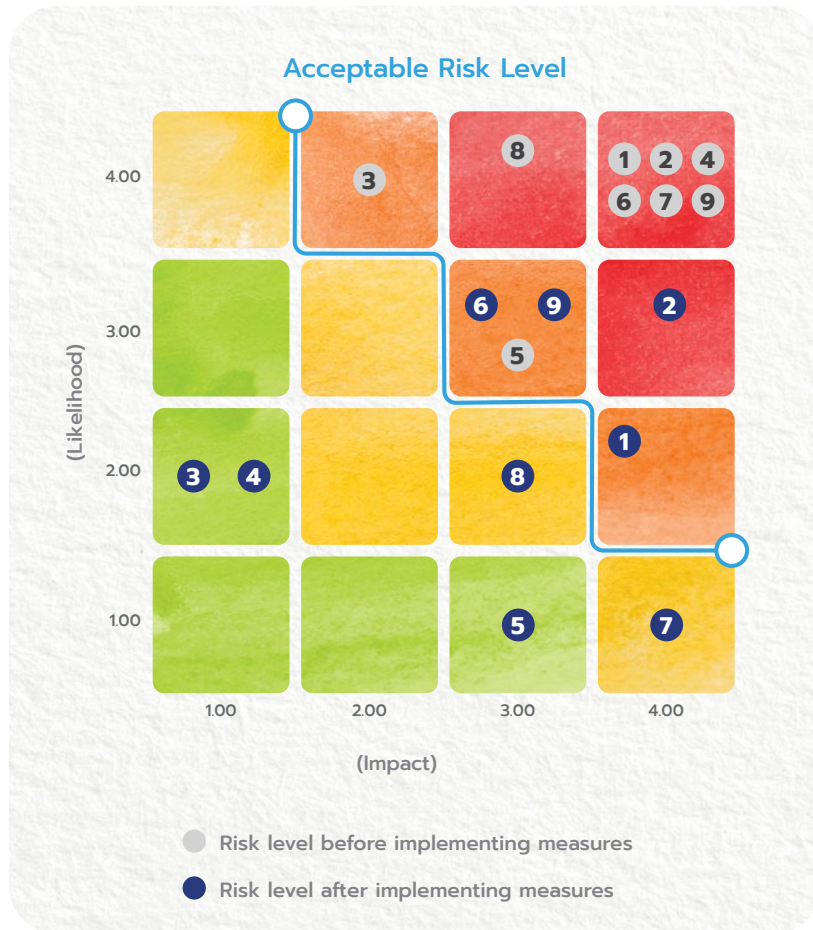




Business Risk Factors and Risk Management (GRI 2-25)

In 2025, the Company collected risk issues from business groups and support units, selecting key risk issues using acceptable risk criteria and grouping risk issues with similar causes or impacts to ensure effectiveness and efficiency in setting risk management measures. The key risk issues for 2025 were summarized as 10 main issues and four newly emerged risks, as shown in the table.

Key Risk Prioritization for 2025



Risk Criteria

		Level 1	Level 2	Level 3	Level 4	
Impact	Financial	X < 10% of EBITDA target	10% ≤ X < 15% of EBITDA target	15% ≤ X < 20% of EBITDA target	X ≥ 20% of EBITDA target	
	Likelihood	Probability	X < 20%	20% ≤ X < 40%	40% ≤ X < 80%	X ≥ 80%
		Frequency	Has occurred at least once in 4 years	Has occurred at least once in 2 years	Has occurred in every year	Has occurred at least 2 times a year

Risk Appetite

Risk Levels	Criteria	Description/Management
Low	Acceptable	Acceptable risk level without any further action
Medium		Acceptable risk level but must set measures to control and prevent the risk
High	Unacceptable	Unacceptable risk level must manage the risk to reduce it to an acceptable level
Very High		Unacceptable risk levels must be addressed immediately to reduce the risk to an acceptable level.



Key Risk Issues	Root Causes of Risk			Nature of Risk					Key Risk Indicators (KRIs)	Risk Targets 2025	Risk Management Results 2025
	Risks from the Company's Business Processes	Risks from Stakeholders in the Business Value Chain	Risks from the Environment and Uncontrollable External Factors	Strategic and Business Operation Risks	Management and Operational Risks	Financial Risks	Regulatory Risks	Environmental, Social, Corporate Governance, and Climate Change Risks			
1. Risk from the project management which may not go as planned	●	●		●	●	●			Risk Index decreased after the implementation of risk management measures.	Decreased from "Very High" level.	🎯 The risk level has decreased to the "High" level.
2. Risk from the nature of the business, resulting in revenue uncertainty.		●	●	●	●	●			Risk Index decreased after the implementation of risk management measures.	Decreased from "Very High" level.	⊖ The risk level remains at the "Very High" level.
3. Risk from some subsidiaries having sources of funds that are not consistent with the business plan	●		●	●		●			Risk Index decreased after the implementation of risk management measures.	Decreased from "High" level.	🎯 The risk level has decreased to the "Low" level.
4. Risk from an extended collection period beyond the normal timeframe.	●	●	●	●		●			Risk Index decreased after the implementation of risk management measures.	Decreased from "Very High" level.	🎯 The risk level has decreased to the "Low" level.
5. Risks from Trading SBG that still rely on niche products	●	●		●	●	●			Risk Index decreased after the implementation of risk management measures.	Decreased from "High" level.	🎯 The risk level has decreased to the "Low" level.
6. Risks from some departments with unclear core business issues	●			●	●				Risk Index decreased after the implementation of risk management measures.	Decreased from "Very High" level.	🎯 The risk level has decreased to the "High" level.
7. Technology disruption	●		●	●	●				Risk Index decreased after the implementation of risk management measures.	Decreased from "Very High" level.	🎯 The risk level has decreased to the "Moderate" level.
8. Risk related to terms, regulations, requirements, and conditions for project bidding submissions.	●		●	●	●	●	●	●	Risk Index decreased after the implementation of risk management measures.	Decreased from "Very High" level.	🎯 The risk level has decreased to the "Moderate" level.
9. Human resources risk.		●		●	●	●		●	Risk Index decreased after the implementation of risk management measures.	Decreased from "Very High" level.	🎯 The risk level has decreased to the "High" level.



Key Risk Issues	Root Causes of Risk			Nature of Risk					Key Risk Indicators (KRIs)	Risk Targets 2025	Risk Management Results 2025
	Risks from the Company's Business Processes	Risks from Stakeholders in the Business Value Chain	Risks from the Environment and Uncontrollable External Factors	Strategic and Business Operation Risks	Management and Operational Risks	Financial Risks	Regulatory Risks	Environmental, Social, Corporate Governance, and Climate Change Risks			
10. Cybersecurity risk.	•		•	•	•	•	•	•		As this is a newly emerging risk during the year, no risk scoring assessment has yet been conducted.	As this is a newly emerging risk during the year, no risk scoring assessment has yet been conducted.
Emerging Risks											
11. Risk from climate change due to greenhouse gas emission	•	•	•	•	•	•	•	•	Preparation of the Carbon Footprint of Organization report.	The Carbon Footprint of Organization report, verified by an external assurance body.	🎯 Obtained external verification for the Carbon Footprint of Organization report for the 2025 reporting year.
									Reduction in greenhouse gas emissions.	Greenhouse gas emissions in Scope 1 and Scope 2 decreased by 10% from the 2024 base year.	📉 Reduced Scope 1 and Scope 2 greenhouse gas emissions by 170 tCO ₂ e, equivalent to a 9.47% reduction.



Key Risk Issues	Root Causes of Risk			Nature of Risk					Key Risk Indicators (KRIs)	Risk Targets 2025	Risk Management Results 2025
	Risks from the Company's Business Processes	Risks from Stakeholders in the Business Value Chain	Risks from the Environment and Uncontrollable External Factors	Strategic and Business Operation Risks	Management and Operational Risks	Financial Risks	Regulatory Risks	Environmental, Social, Corporate Governance, and Climate Change Risks			
12. Risks from stricter sustainability disclosures		•	•				•	•	N/A	Prepared for disclosure in accordance with IFRS standards.	<ul style="list-style-type: none"> - Studied information related to IFRS standards. - Developed and enhanced the capabilities of relevant personnel. - Established an implementation plan and presented it to the Executive Board to prepare for disclosure requirements.
13. Risks from geopolitical conflicts			•	•	•	•		•	N/A		Manage the supply chain, especially critical tier-1 suppliers who are acting as producers and distributors of raw materials and equipment, balance inventory with customer supply and consumer demand, manage project costs and regularly assess project risks, including foreign exchange and business liquidity management, to mitigate impacts from these risks.
14. Risks from the utilization of Artificial Intelligence (AI)	•			•	•	•		•	N/A	Establishment of policies and a governance framework for the use of AI technology.	<ul style="list-style-type: none"> - Reviewed cybersecurity policies and measures, and implemented additional information security protection systems. - Established the Artificial Intelligence Governance and Usage Management Policy.

Details, explanation of possible impacts, risk management plans and performance can be read in the 2025 Annual Report in Section 2.2 Risk Factors on Business Operations of the Group and Risk Management (pages 75-79)



Emerging Risks (GRI 2-25)

Emerging Risk

Risk Management



Risk from climate change due to greenhouse gas emissions

Consumers are increasingly aware of environmental impacts and the concept of sustainability. Business partners have implemented control measures, management practices, or conditions as part of their business operations, which can affect the purchasing decisions of customers and partners, or may influence the Company's selection for projects, business opportunities, competitiveness, image, and reputation. It may also impact the Company's ability to generate future profits. Failure of measures to mitigate the effects of climate change may affect business continuity, disrupt the supply chain and transportation, impact employees' livelihoods and occupational health, and economic stability - potentially leading to severe financial damage.



- Monitor the situation, assess risks and opportunities related to significant climate change impacts, including both Transition Risk and Physical Risk, in order to develop preventive measures and prepare for potential scenarios periodically.
- Provide organizational greenhouse gas emissions reporting to identify the amount of emissions generated from various organizational activities. This data can be used to effectively plan targeted reductions in emissions and minimize environmental impact. It also serves to communicate externally, meeting the demands of customers in the supply chain who seek environmentally responsible products or partners, and to prepare for compliance with future legal measures and regulations.
- Carry out environmental activities to support greenhouse gas emission reduction. The Company has set a target to reduce greenhouse gas emissions by 20% (compared to the base year) by 2030 by :
 - Increasing the proportion of renewable energy use and supporting renewable energy adoption by installing solar power generation systems (Solar Rooftop).
 - Reducing the amount of landfill waste, promoting efficient resource usage, and separating waste for recycling processes.



Risks from stricter sustainability disclosures

The Company may face risks from stricter domestic and international sustainability disclosure standards and requirements. These standards require listed companies to disclose information on sustainability and climate change risks. Adaptation to these standards is essential for enhancing the credibility of access to funding, building stakeholder confidence, maintaining competitiveness, and the right to operate the business. If the information disclosed is incomplete or inaccurate, or delayed, it may affect stakeholder confidence. Additionally, actions to enhance the level of sustainability disclosures in accordance with these standards may increase expenses and operating costs, including the need to improve work processes, preparation of data collection systems, and human resource management and development.

However, the organization's adaptation to lead to the correct and complete disclosure process is considered as a business opportunity that will help the organization assess its competitiveness, define strategies, and serve as a key tool to drive business towards sustainable growth in the future.

- Closely follow up on the information on sustainability disclosure standards and define the enforcement period.
- Support the training of personnel on reporting requirements and standards, and regularly participate in surveys by regulatory authorities and related agencies.
- Bring the issues of sustainability disclosure to be discussed at the Board of Directors and Executive Board meetings periodically.



Emerging Risk

Risk Management



Risk from geopolitical conflicts

Geopolitical conflicts may escalate into new dimensions of competition, such as competition or rivalry in technology, energy, or trade through various protectionist measures, leading to economic separation and shifts in global production chains, resource shortages, and labor displacement or shortages. There is a possibility that it could cause the Company’s revenue to fall short of its targets.

- Establish strategies and response approaches to reduce impact, including efficient supply chain management, inventory management, project cost management, regular project risk assessment, as well as exchange rate management and business liquidity management.



Risk from the utilization of Artificial Intelligence (AI)

Currently, Artificial Intelligence (AI) is widely used in business operations for management and decision-making purposes, aiming to enhance work efficiency - particularly in complex tasks or those requiring large-scale data processing - while also providing speed, accuracy, cost reduction, minimized errors, and safety. AI is also used for personal work purposes, such as language translation, information search, synthesis, and data analysis.

- Include AI-related business risk issues in the organization’s risk management planning.
- Comply with policies and practices for the use of information technology.
- Develop response and contingency plans for cyber threats and conduct risk assessments of equipment and information systems.

The Risk Management Working Group has summarized the performance results according to the risk management plan for the year 2025 to report to the Company’s Board of Directors through the Risk Management Committee at the Board of Directors Meeting No. 7/2025 held on 23 December 2025.





Crisis Management (GRI 2-25)

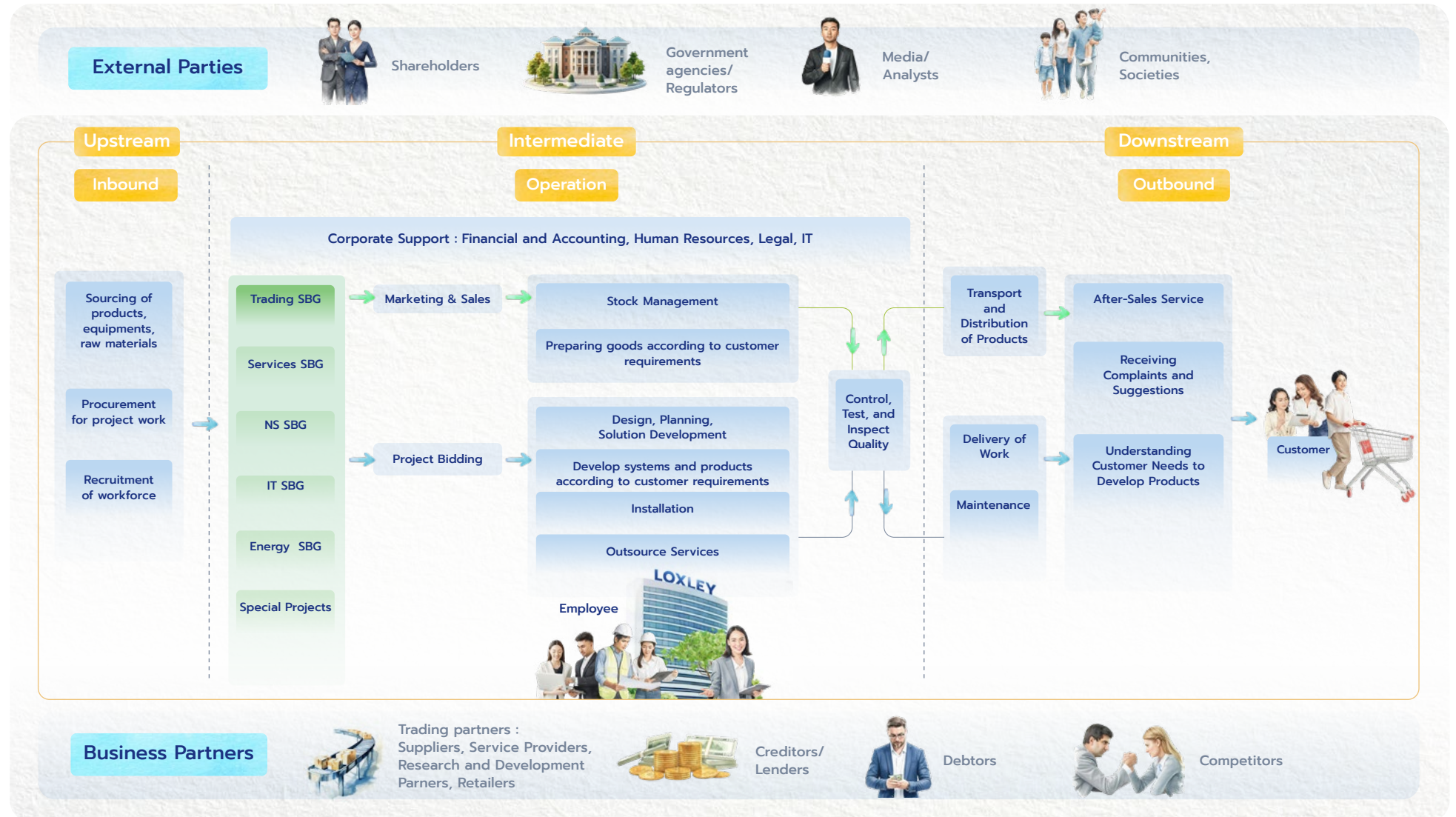
The Company recognizes that its operations play a vital role in delivering quality products and services to end-users through clients from various agencies and industrial sectors within the country. Therefore, the Company continuously monitors emergencies, crisis situations, and risk factors that may disrupt its operations, and has implemented a Business Continuity Plan (BCP) that addresses responses to major risks which could cause business disruptions or hinder work operations. These include fire, natural disasters, cyberattacks, epidemics, and infectious diseases. The plan is periodically reviewed and updated, with the latest version (V.04) issued on 17 September 2025. The main objectives are to provide guidance for maintaining operational continuity during a crisis and to ensure that internal departments are adequately prepared in advance to handle crisis or emergency events. This aims to minimize the impact of disruptions in operations or services, mitigate damages to an acceptable level, and build trust among employees, clients, and stakeholders that the Company is capable of responding to crises, continuing its operations, and consistently delivering quality products and services.





Managing the Impact on Stakeholders in the Business Value Chain ^(GRI 2-6)

The Company places importance on the treatment of stakeholders as part of its operations in the service industry. Its approach considers responding to stakeholder expectations across the entire business value chain from upstream to downstream as illustrated in the figure below :





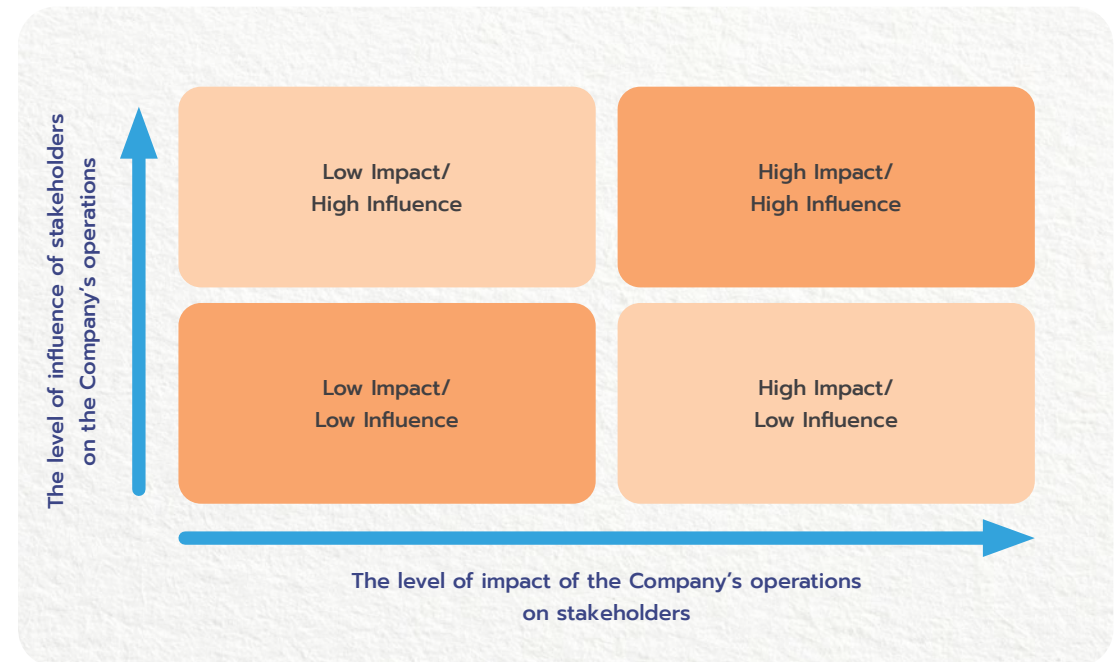
Stakeholder Engagement (GRI 2-29, GRI 413)

The Company values its stakeholders in creating value and sustainability for business operations in the long run. Therefore, the Company recognizes and prioritizes the need to respond to stakeholders' expectations throughout the business value chain from upstream to downstream.

Therefore, to ensure that the Company acts and responds appropriately and fairly to the expectations of all stakeholder groups, the Company has identified the stakeholder groups and assessed their priorities by analyzing the impact of business activities across the entire value chain and the influence of stakeholders on the Company's operations. The Company refers to the AA1000 Stakeholder Engagement Standard (AA1000SES) principles and applies them to establish engagement approaches, treat stakeholders equally, and align actions with the expectations of each group. Additionally, the Company has defined policies and Business Code of Conduct to oversee operations.

Stakeholder Analysis Process (GRI 2-29)

- 1. Stakeholder identification** by considering various factors such as dependency, responsibility, influence, and other factors as appropriate. The Company classifies stakeholders into 10 groups : Customers, Trade partners, Debtors, Employees, Creditors/ Lenders, Shareholders, Government agencies/Regulators, Competitors, Community and Societies, Media and Analysts.
- 2. Identifying the level of impact from the Company's operating activities on stakeholders** by assessing the economic, social and environmental impacts.
- 3. Identifying the level of stakeholder influence** by assessing the influence of stakeholders on the acquisition or operation of the business, both financial, operational, regulatory, which may affect the reputation, image and strategy of the business.
- 4. Grouping of stakeholders** by dividing stakeholders into four groups according to the level of impact of the Company's operations on stakeholders and the level of influence that stakeholders have on the Company.
- 5. Stakeholder Prioritization** based on the Company's operational impact score on stakeholders and the level of influence that stakeholders have on the Company, the Company has prioritized stakeholders and identified appropriate engagement approaches for each stakeholder group.



In 2025, the Company will be able to summarize the issues of expectations and operational guidelines to meet the expectations of the stakeholder groups in order of importance, Customers, Trade partners, Debtors, Employees, Creditors/ Lenders, Shareholders, Regulators/Government agencies, Competitors, Community and Societies, Media and Analysts. The Details are provided in the Company's annual report 2025 under section 3.2.2 Stakeholder in the Value Chain.



Assessment of Key Material Sustainability Issues for the Business (GRI 2-13, GRI 3-1)

In 2025, the Company has conducted an assessment of key material sustainability issues, based on the materiality assessment guidelines of the Global Reporting Initiative (GRI) standard. This globally recognized sustainability reporting framework provides clear and tangible indicators. The assessment includes analysis of positive and negative impacts arising from or potentially arising from business operations on stakeholders. It evaluates the severity, scope, and likelihood of these impacts across environmental, social, governance, and economic dimensions in order to establish preventive, mitigative, and remedial measures. The assessment also considers governance, environmental, and social issues that various stakeholder groups expect or are concerned about. The results of the sustainability materiality assessment are reviewed annually by the Sustainability Development Working Group, the Executive Board, and the Board of Directors.

Steps for Assessing Key Material Sustainability Issues (GRI 3-1)



1. Identify Sustainability Issues

Consider various factors relevant to the Company’s business operations through brainstorming, management surveys across business units, stakeholder expectations and interests gathered from stakeholder engagement, and comparison with the master list of topics derived from legal requirements, key topics from similar industries, national and global sustainability trends, and international concerns.



2. Identify Impacts on the Company

Assess the severity, scope, and likelihood of occurrence for each sustainability issue.



3. Identify Key Issues of Importance to Stakeholders

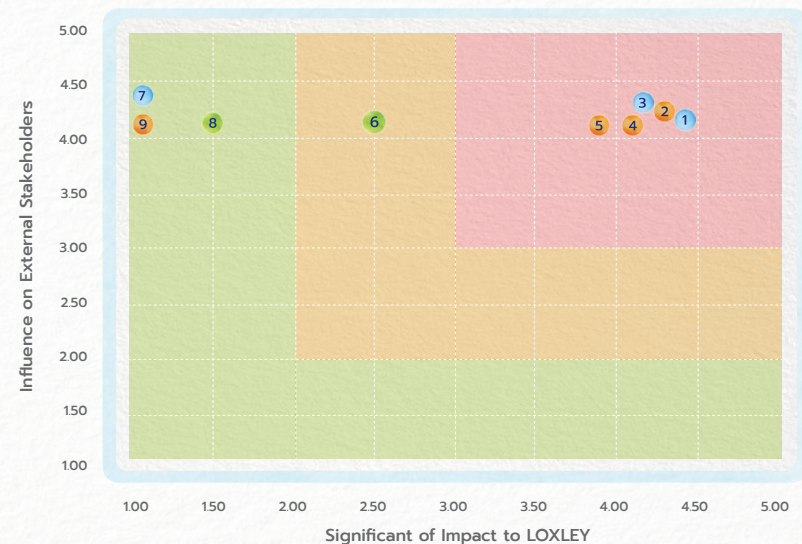
Define the impact scope on stakeholders for each issue, evaluate the level of stakeholder expectations, and determine which issues stakeholders are most concerned about.



4. Prioritize Key Sustainability Issues

Use quantitative data from the Company’s impact assessments and stakeholder expectations - both internal and external - to classify sustainability issues into three levels : high, medium, and low. Then, use a Materiality Matrix where the vertical axis (Y) represents the level of influence on external stakeholder expectations, and the horizontal axis (X) represents the significance of the impact on the Company to prioritize sustainability issues.

Materiality Matrix of Key Sustainability Issues in 2025 (GRI 3-2)



- 1 Risk and Crisis Management
- 6 Coping with Climate change
- 2 Safety and Occupational Health in the Value Chain
- 7 Cybersecurity and Information Security
- 3 Corporate Governance
- 8 Efficient Resource Management
- 4 Human Resource Management and Employee Training
- 9 Community Engagement
- 5 Labor Operations and Practices



Priority ranking	Ranking Change	Dimension	Key Sustainability Issues	Impact to LOXLEY							Significant of Impact to LOXLEY	Scope of impact on stakeholders								Influence on external Stakeholders					
				IT SBG	Energy SBG	Network Solutions SBG	Services SBG	Trading SBG	Special Projects	Support Units		Customers	Trade partners	Debtors	Employees	Creditors/Lenders	Shareholders	Government agencies/Regulators	Competitors		Communities, Societies	Media/Analysts			
1. ●	▲ 2	Economic	Risk and Crisis Management Risk management resulted by the Company's operation, change of laws and rules, credit risk, image risk, as well as the assessment of emerging risks which may take effect to the business operation.	●	●	●	●	●	●	●	●		●			●	●	●	●	●					●
2. ●	▲ 4	Social	Safety and Occupational Health in the Value Chain Care for well-being of employees, customers, suppliers, and environment throughout every step of the production and delivery of products and services.	●	●	●	●	●	●	●	●		●		●										●
3. ●	▼ 2	Economic	Corporate Governance Good government principles, and corporate governance policy and procedures to ensure that the Company will operate in compliance with the law and adhere to all relevant regulations and policies and would be able to perform work to generate sustainable returns and achieve long-term growth.	●	●	●	●	●	●	●	●		●	●	●	●	●	●	●	●	●	●	●	●	●



Priority ranking	Ranking Change	Dimension	Key Sustainability Issues	Impact to LOXLEY							Significant of Impact to LOXLEY	Scope of impact on stakeholders								
				IT SBG	Energy SBG	Network Solutions SBG	Services SBG	Trading SBG	Special Projects	Support Units		Customers	Trade partners	Debtors	Employees	Creditors/Lenders	Shareholders	Government agencies/Regulators	Competitors	Communities, Societies
4.	-	Social	Human Resource Management and Employee Training Guideline used by the organization in the human resource management to attain the organization's goals, development of talent employees, and personnel replacement.																	
5.	-	Social	Labor Operations and Practices Treating employees by paying respect to diversity, equitable opportunity, no discrimination, fair compensation, and mechanism and channel of accepting labor complaints.																	
6.	3	Environment	Coping with Climate change Effort to reduce and prevent the emission of greenhouse gases by the organization, adaptation and measures taken to respond to the effect of the climate change.																	
7.	5	Economic	Cybersecurity and Information Security Information security system and privacy.																	



Priority ranking	Ranking Change	Dimension	Key Sustainability Issues	Impact to LOXLEY							Significant of Impact to LOXLEY	Scope of impact on stakeholders								Influence on external Stakeholders								
				IT SBG	Energy SBG	Network Solutions SBG	Services SBG	Trading SBG	Special Projects	Support Units		Customers	Trade partners	Debtors	Employees	Creditors/Lenders	Shareholders	Government agencies/Regulators	Competitors		Communities, Societies	Media/Analysts						
8. ●	-	Environment	Efficient Resource Management Building of balance between the economic growth, and the increased efficiency in using resources and the reduction of emission of pollution to the environment, which would lead to the sustainable production and consumption.	●	●	●	●	●	●	●	●		●															●
9. ●	▲ 1	Social	Community Engagement Arranging a variety of activities for communities, volunteer activities, and activities arousing the growth of community economy.	●	●	●	●	●	●	●	●								●		●							●

- Low Level - Requires further development.
- Moderate Level - Requires improvement.
- High Level - Critical and urgent; requires immediate improvement.

The Company has integrated the identified key sustainability issues into its sustainability management framework according to their priority levels, aligning them with its strategic plan and business operations, and establishing measurable targets for monitoring and evaluation. The Board of Directors Meeting No. 1/2025 resolved to consider and approve key sustainability issues and operational targets for corporate sustainability for 2025, assigning overall responsibility to the Chief Executive Officer, while relevant business units are accountable for managing specific sub-issues to mitigate the severity, scope, and likelihood of potential impacts. The Sustainability Development Working Group and the Office of Company Secretary have been designated to monitor progress and report performance to the Executive Board and the Board of Directors on a quarterly basis, with disclosures made through the Sustainability Report, Annual Report, and the Company's website to address stakeholder concerns and manage expectations.



LOXLEY Sustainability in Focus (GRI 3-3)






In 2025, the Company has outlined its operational approaches and sustainability goals to ensure that sustainability activities are aligned and can meet stakeholders’ expectations while driving the organization towards future sustainability. These goals are set at the organizational level under the responsibility of the CEO and key responsible departments, as well as at the departmental level. The goals are as follows :

No.	Key Sustainability Issues	Development Guidelines	2025 Targets	2025 Performance	Long-term Targets	Responsible Person	Supporting SDGs	GRI Disclosure
1.	Risk and Crisis Management	<ul style="list-style-type: none"> Establishing plans and processes for risk management. Comprehensive communication to foster a risk management culture. 	<ul style="list-style-type: none"> Quarterly track and report risk management results. 	<ul style="list-style-type: none"> Risk management result is monitored on a quarterly basis and reported to the Board of Directors four times. 		<ul style="list-style-type: none"> Risk Management Committee Risk Management Working Group 		GRI 2 GRI 3-3 GRI 404-2
			<ul style="list-style-type: none"> The Risk Index in the High and Very High risk categories has decreased (based on the performance results of the RMC). 	<ul style="list-style-type: none"> The overall risk score was 5.41, a decrease from 13.44 recorded in January 2025. 				
			<ul style="list-style-type: none"> Conduct Risk Management Training sessions at least 1 time for annually. 	<ul style="list-style-type: none"> Organized a training session on “Economic Trends and Factors Businesses Need to Monitor for Adaptation and Driving Force in 2026” for directors, executives, and employees, to provide insights supporting decision-making in navigating business operations amid ongoing changes. 				
2.	Safety and Occupational Health in the Value Chain	<ul style="list-style-type: none"> Caring for the well-being of employees, customers, partners, and the environment. 	<ul style="list-style-type: none"> Zero fatal workplace accidents involving employees. 	<ul style="list-style-type: none"> Zero employee fatalities due to workplace accidents. 	<ul style="list-style-type: none"> Zero fatal workplace accidents involving employees every year. 	<ul style="list-style-type: none"> Corporate Human Capital Department Occupational Safety and Health Committee 		GRI 2 GRI 3-3 GRI 403 GRI 414 GRI 416
			<ul style="list-style-type: none"> Lost Time Injury Frequency Rate (LTIFR) not exceeding 2% (measured as number of cases per 1,000,000 working hours). 	<ul style="list-style-type: none"> Lost Time Injury Frequency Rate (LTIFR) was 0%. 	<ul style="list-style-type: none"> Lost Time Injury Frequency Rate (LTIFR) not exceeding 2%, with a downward trend each year (measured as number of cases per 1,000,000 working hours). 			



No.	Key Sustainability Issues	Development Guidelines	2025 Targets	2025 Performance	Long-term Targets	Responsible Person	Supporting SDGs	GRI Disclosure
3.	Corporate Governance	Quality of Corporate Governance and creating sustainability in business operations.	<ul style="list-style-type: none"> Achieving a 5-Star Corporate Governance Quality Assessment Score. Achieving 100 Points in Shareholders' Meeting Quality Score. Passed the criteria for SET ESG Ratings. 	<ul style="list-style-type: none"> 5-Star or Excellent 100 full Scores Passed at "AAA Level" 	Review and develop the quality of corporate governance regularly by maintaining/upgrading the quality of corporate governance through external assessment standards, including : <ul style="list-style-type: none"> Achieving a 5-Star Corporate Governance Quality Assessment Score every year. Achieving 100 Points in Shareholders' Meeting Quality Score every year. Disclosure in accordance with the FTSE Russell ESG Scores assessment criteria for the year 2026. Disclosure in accordance with IFRS S1, S2 in 2030. 	Office of Company Secretary		GRI 2 GRI 3-3 GRI 201-1 GRI 205 GRI 207
4.	Human Resource Management and Employee Training	<ul style="list-style-type: none"> Developing employees' knowledge and capabilities to support business expansion and respond to ongoing changes. Develop successor talent and enhance employee capabilities. 	<ul style="list-style-type: none"> The number of employee training and development is more than 20 hours per person per year. 	<ul style="list-style-type: none"> The number of employee training and development is 22.57 hours per person per year. 		Corporate Human Capital Department		GRI 3-3 GRI 404



No.	Key Sustainability Issues	Development Guidelines	2025 Targets	2025 Performance	Long-term Targets	Responsible Person	Supporting SDGs	GRI Disclosure
5.	Labor Operations and Practices	<ul style="list-style-type: none"> Implement policies that adhere to human rights principles, manage diversity and accept individual differences. Building Employee Engagement (Employee Engagement Survey). 	<ul style="list-style-type: none"> Zero cases of human rights violations or labor disputes. Employee Engagement Survey. 	<ul style="list-style-type: none"> Zero human rights violations or labor disputes case. Conducted biennially; in 2024, the employee engagement score was 4.94 out of a total of 6 points. 	<ul style="list-style-type: none"> Zero cases of human rights violations or labor disputes every year. 	Corporate Human Capital Department	   	GRI 3-3 GRI 201-3 GRI 401 GRI 402 GRI 405 GRI 406 GRI 408
6.	Coping with Climate Change	Aim to reduce and prevent organizational greenhouse gas emissions.	<ul style="list-style-type: none"> Reduce greenhouse gas emissions (scope 1 and 2) by 10% from the base year. 	<ul style="list-style-type: none"> Reduced greenhouse gas emissions (Scope 1 and 2) by 9.47% from the 2024 base year Note : The base year figures have been revised due to changes in EF issued by TGO. 	<p>Quantitative Target</p> <ul style="list-style-type: none"> Achieve carbon neutrality by 2050. <p>Process-Oriented Targets</p> <ul style="list-style-type: none"> Offset carbon emissions through the purchase of carbon credits. Remove carbon through nature-based solutions. 	Sustainability Development Working Group	 	GRI 3-3 GRI 201-2 GRI 302 GRI 303-5 GRI 305 GRI 306
7.	Cybersecurity and Information Security	Developing the capacity to prepare for and respond to cyber threats (IT System Resilience and Verification).	<ul style="list-style-type: none"> Zero complaints and incidents related to information system security and customer data. Zero ransomware attacks Zero software piracy Network infrastructure outage resolution within one hour. 	<ul style="list-style-type: none"> Zero complaints and incidents related to information system security and customer data. Zero ransomware attacks. Zero Software piracy. There were two network outage incidents, both of which were resolved within one hour. Arrangement of “Cybersecurity Awareness & Prevention” lecture course for the Company’s directors, executives, and staff. 		Corporate IT Department		GRI 2 GRI 3-3 GRI 418



No.	Key Sustainability Issues	Development Guidelines	2025 Targets	2025 Performance	Long-term Targets	Responsible Person	Supporting SDGs	GRI Disclosure
8.	Efficient Resource Management	Reduce environmental pollution to promote sustainable production and consumption.	<ul style="list-style-type: none"> The ratio of total electricity consumption to total number of employees is less than 5,300 kilowatt-hours per person per year. 	<ul style="list-style-type: none"> The ratio of total electricity consumption to total number of employees is 4,991.09 kilowatt-hours per person per year. 		Sustainability Development Working Group		GRI 3-3 GRI 302 GRI 303 GRI 305-6 GRI 306
			<ul style="list-style-type: none"> The ratio of total water consumption to total number of employees is less than 25 cubic meters per person per year. 	<ul style="list-style-type: none"> The ratio of total water consumption to total number of employees is 27.23 cubic meters per person per year. 				
			<ul style="list-style-type: none"> Reduce landfill waste by 20,000 kilograms. 	<ul style="list-style-type: none"> Reduce landfill waste by 29,954.98 kilograms. 				
			<ul style="list-style-type: none"> Reduce landfill waste by 40% of total waste generated. 	<ul style="list-style-type: none"> Reduced landfill waste by 55.76% of the total waste generated by Loxley Plc. Reduced landfill waste by 32.83% of the total waste generated by the Loxley Group. 				
			<ul style="list-style-type: none"> The proportion of renewable energy consumption increased by 5% from 2024 (Loxley Group). 	<ul style="list-style-type: none"> Increased by 40,102.28 kilowatts, representing an 18.14% increase from 2024. 				
9.	Community Engagement	Engage in various community activities, volunteer work, and activities that promote and stimulate local economic growth.	<ul style="list-style-type: none"> Employed 55 persons with disabilities (Loxley Group). 	<ul style="list-style-type: none"> Employed 60 persons with disabilities (5 positions at Loxley Plc.). 		<ul style="list-style-type: none"> Corporate Social Responsibility Department Corporate Human Capital Department 		GRI 201 GRI 413
			<ul style="list-style-type: none"> Enhanced access to learning opportunities for 150 individuals. 	<ul style="list-style-type: none"> Enhanced access to learning opportunities for 2,052 individuals. 				

Achieved

Not Achieved



02

SUSTAINABLE BUSINESS OPERATION STRATEGY

35
Growth with Stability

62
Growth with Expertise

86
Growth with Sustainability





Growth with Stability

The Company prioritizes building and maintaining confidence and trust among stakeholders in business, society and the environment through governance and management based on principles of good corporate governance and code of conduct. The Company believes that conducting business under these principles will be beneficial and help establish a strong, stable and sustainable foundation for long-term business growth, consistent with the Company's business philosophy.

The Company is committed to operating with integrity, code of conduct and transparency, while also ensuring the efficiency of mechanisms for monitoring, auditing and overseeing business activities to comply with laws, regulations, standards and related practices effectively. Therefore, the Company has implemented corporate governance policies and code of conduct as operational guidelines for everyone to follow, which are published on the website under the corporate governance section and reviewed annually. Additionally, the Company identifies and manages comprehensive risks, regularly analyzing governance-related risk issues to monitor, control, and manage various risks to acceptable levels without negatively impacting the overall business.



Risk and Crisis Management

Standards : GRI 2/GRI 3-3/GRI 404-2



Organizational Importance and Commitment

Systematic risk management and crisis preparedness are key components of business stability and long-term sustainable operations. The Company places importance on establishing an appropriate risk management structure to analyze and assess risks comprehensively, including the assessment of emerging risks, to formulate risk management plans for dealing with crises and to ensure a timely response to unexpected events, thereby minimizing the potential impact on stakeholders.

Opportunities and Impact

Systematic risk and crisis management serve as essential mechanisms for preventing and mitigating the impact of unexpected events-both financial impacts and effects on the Company's image, credibility, and strategic decision-making. It also presents an opportunity to develop the organization's resilience and ability to adapt effectively to changing environments, thereby enhancing competitiveness and operational efficiency-crucial factors for achieving sustainable growth.

Targets and Performance


2025 ESG Performance Indicators and Targets

Quarterly track and report risk management results.


The overall Risk Index for high and very high risk groups decreased, based on the performance of the Risk Management Committee (RMC).

Conduct training sessions to support risk management at least once a year.

2025 Performance Results

 Risk management result is monitored on a quarterly basis and reported to the Board of Directors **4** times.

 The overall Risk Index for high and very high risk groups was **5.41**, a decrease from **13.44** in January 2025.

 Organize a training sessions on the topic "Economic Trends and Factors Businesses Need to Monitor for Adaptation and Driving Force in 2026" for directors, the Risk Management committee, executives, and relevant staff. The program aimed to enable participants to apply the knowledge to prevent and mitigate risks while supporting business operations within their respective units. A total of **140** participants attended the training.



Strategy

- Define clear structure, roles, and responsibilities in risk management from the organizational level, business level, and operational level.
- Provide risk management methods, as well as supervise and review the risk management process regularly to be consistent with the changing situation and consistent with generally accepted risk management standards.
- Push risk management to be one of the main strategies of each agency by setting risk management measures to be at an acceptable level with a clear operational plan. This includes continuous monitoring of practice plans that are reviewed and adjusted according to changing situations and being able to measure progress and evaluate results.
- Push for risk management communication throughout the entire unit to make everyone see the importance of risk management and can increase risk awareness on a wide scale, and promote the development of a risk management culture within the organization.



Management Approaches

- Manage risks throughout the organization according to COSO guidelines to effectively reduce the opportunities and impacts of risks that occur.
- Analyze the severity level and prioritize risk issues to prepare operational plans, establish measures for risk management, and key risk indicators (KRIs), as well as monitor performance to report to the Risk Management Committee and the Board of Directors.



Key Developments

- The results of risk management for the year 2025 show an overall decrease in the risk score compared to January 2025.
- Conduct training sessions to provide key insights for application in driving the business amid volatile conditions and to manage business risks that may affect the stability of operating performance.



Activities in 2025

Efficient and effective risk and crisis management are crucial components for organizations to foster operational flexibility, mitigate potential impacts and ensure business sustainability. The Company regularly reviews and establishes risk and crisis management plans, as well as monitors and evaluates the implementation of these plans to ensure sustainable practices are followed to appropriately manage and mitigate potential risks. Key outcomes for the year 2025 can be summarized as follows :

- 1) Units under the coordination of the Risk Management Working Group operated in line with the framework and methods of risk management to identify risks, assess risks, and develop their own unit's risk management plans. They also defined Key Risk Indicators (KRIs) to present to their respective executives before compiling significant risk issues and management plans to report to the Risk Management Committee and the Board of Directors for consideration.
- 2) Reviewed risk management and monitored quarterly performance against set targets and indicators, and summarized annual risk management results, including planning risk management strategies for the following year.

- 3) The Risk Management Working Group and related departments proceeded in accordance with the risk management process framework, identifying risk issues and risk management plans for 2025, overseeing implementation, and continuously tracking results to report quarterly to the Risk Management Committee and periodically to the Board of Directors.
- 4) Organize training sessions to support risk management related to business performance and to promote awareness, communication, and a risk management culture within the organization.





Corporate Governance

Standards : GRI 2/GRI 3-3/GRI 201-1/GRI 205/GRI 207



Organizational Importance and Commitment

Corporate governance based on the principles of good governance includes policies and effective oversight processes to establish a solid foundation for ethical and transparent business operations. This helps to build trust among stakeholders and promotes long-term sustainable growth.

Opportunities and Impact

Good corporate governance is a critical driving factor for organizational sustainability in terms of strategy, operations, and stakeholder relationships. Transparent, ethical, and auditable management reduces legal and reputational risks and provides opportunities to build confidence among investors, customers, partners, and society at large.

Targets and Performance

2025 ESG Performance Indicators and Targets	2025 Performance Results
Received an excellent rating (5 stars) from a survey project to monitor and measure the development of corporate governance or corporate governance of Thai listed companies which is operated by Thai Institute of Directors (IOD) with the support of the Stock Exchange of Thailand and Office of the SEC.	 An excellent rating (5 stars)
Achieving 100 scores in quality of the 2025 Annual General Meeting of Shareholders by the Thai Investors Association.	 100 full Scores
Passed the criteria for SET ESG Ratings.	 Passed SET ESG Ratings at "AAA"



Strategy

- Establish policies and practices regarding corporate governance to be consistent with It is the same direction throughout the organization.
- Review the adequacy of the corporate governance structure and policy to be consistent with the changes. Suitable for the Company's business strategy and challenges that arise regularly.
- Communicate and create understanding with employees, business partners, and business partners. To realize the importance and comply with corporate governance policies, ethics, and various guidelines.



Management Approaches

- Supervise and monitor compliance with Corporate Governance Policies and Business Code of Conduct.
- Regularly review the adequacy and appropriateness of the structure and Corporate Governance Policy at least once a year, and develop and improve various policies to be consistent with the changes and business practices.
- Enhance the internal control system and manage risks effectively.
- Communicate, disseminate, and organize training on Corporate Governance Policies, and related Code of Conduct to employees, business partners, to adhere to and act in the same way.



Key Developments

- **Evaluation from external agencies**
 - o Received a full score of 100 points from the assessment of the quality of the 2025 Annual General Meeting of Shareholders from the Thai Investors Association.
 - o Received an "Excellent" rating from a survey project to monitor and measure corporate governance development. Thai listed companies for the year 2025 from the Thai Institute of Directors Association.
 - o Received a SET ESG Ratings 2025 at "AAA Level" for sustainable stocks from the Stock Exchange of Thailand.
- **Training of new employees.**
 - o Organize orientation for new employees, by communicating Code of Conduct and guidelines for Corporate Governance issues. There are 33 people, or 75% of new employees who have passed orientation.
- **Revising and altering the Anti-corruption Policy**, and adding whistleblowing channels provided to report any cases of violating laws, rules, and the Company's Regulations and Code of Conduct.
- **Preparing the guideline for receiving and offering gifts, hospitality, and other benefits** for clearness in complying with this policy, and in preventing any potential risks associated with transactions which may possibly cause the corruption in working.
- **The Company had the Reporting and Whistleblower Policy** as a guideline of handling complaints, and formulating measures of protecting and upholding justice to the informants or whistleblowers.
- **Monitoring compliance with the Business Code of Conduct and Corporate Governance Policy.**
 - o In 2025, the Company had no complaints through the whistleblowing system regarding inappropriate behavior of directors, executives, and employees or contrary to the Company's Business Code of Conduct.



Activities in 2025

1) Compliance with Business Code of Conduct and Corporate Governance Practices

The Company has established policies and practices on corporate governance, which include guidelines for stakeholder engagement and organizational governance practices. These guidelines serve as a standard for behavior and practices for directors, executives and employees, supporting responsible decision-making by the management. The Board, as the overseer of the Company's governance framework, is responsible for ensuring these guidelines are implemented organization wide.

Beyond ensuring internal compliance with the corporate governance manual, the Company also encourages its partners and business allies throughout the value chain to study and adopt these governance and Business Code of Conduct guidelines as a framework for their operations. This represents a step towards mutual sustainable development through cooperation.

The Company has structured its Board of Directors to oversee governance based on responsibility. The Board of Directors comprises individuals with diverse knowledge, skills and experience, irrespective of gender, race, nationality, or age, which benefits the Company's operations. The Board of Directors play a crucial role in overseeing the Company's operations, including decision-making, strategic advice, direction setting and governance, to ensure that the Company's operations align with its vision, mission, business strategies and sustainability goals. Furthermore, the Company provides orientation for new directors, ongoing director development and regular Board evaluations to enhance governance efficiency to



develop efficiency in overseeing and operational effectiveness of the Company's Board of Directors.

To adhere to standard and accepted practices, the Board of Directors regularly reviews the adequacy of the Company's Corporate Governance Policies. These policies are established in accordance with the Principles of Good Corporate Governance for Listed Companies 2017 by the Securities and Exchange Commission, as well as related rules, regulations and practices both domestically and internationally. The Company transparently discloses significant governance information, including structure, processes, performance indicators and governance outcomes, to ensure stakeholders are aware of the Company's commitment to conducting business honestly, ethically and responsibly.

Responsibilities of the Board of Directors

The Board of Directors is responsible for and plays a crucial role in the governance of the Company for its maximum benefit. The Board is accountable to shareholders and all stakeholders, demonstrating the Company's commitment to conducting business with integrity, transparency and accountability. The Company has structured its Board to include individuals with diverse professional skills, knowledge, experience and specialized expertise that benefit the operations of the Company and its subsidiaries. This ensures that strategic advice, governance, and decision-making are independent, comprehensive and consider the interests of all shareholders and stakeholders equally. However, The Board of Directors has significant roles and responsibilities in overseeing and performing duties in accordance with the law, the Company's objectives, regulations and shareholder resolutions to safeguard the Company's interests. The Board sets the direction for operations, oversees and ensures that an adequate and appropriate internal control system is in

place, and accurate and auditable financial reporting is conducted. The Board also establishes sub-committees to study details and screen the Board's work more efficiently. These sub-committees include the Audit Committee, the Nomination and Remuneration Committee, and the Project Investment and Evaluation Working Group. Additionally, the Company has established working groups such as the Project Investment and Evaluation Committee, the Personal Data Protection (PDPA) Working Group, the Risk Management Working Group, and the Sustainable Development Working Group to support the sub-committees' work and ensure the implementation of policies concretely.

The Company mandates regular Board meetings at least once every three months and no less than six times per year. Additional special meetings may be convened to consider urgent matters. Main meeting agendas are set in advance to discuss significant issues affecting the Company's operations, such as reviewing the adequacy of Corporate Governance Policies and business conduct guidelines, risk management plans, financial reports and performance and evaluating the Company's performance against sustainability benchmarks. This facilitates the adjustment of governance structures, strategies and business plans to align with sustainable development goals. Additionally, the Company organizes meetings between independent directors and non-executive directors without management present, allowing for independent discussion and recommendations.

In 2025, the Board of Directors held **7** meetings with an overall attendance rate of **98.81%**.

2 meeting was held between independent directors and non-executive directors without management present.

Executive Compensation and Performance Evaluation

The Nomination and Remuneration Committee jointly determines the structure of executive compensation, including short-term and long-term monetary compensation, as well as other non-monetary benefits. This structure aligns with the Company's strategies and goals, comparable to similar-sized companies within the same industry. Factors considered include appropriateness, experience, duties, scope of responsibilities and performance that benefits the organization, sufficient to motivate executives to achieve business and sustainable development goals effectively. Compensation is reviewed regularly.

The Company conducts annual performance evaluations for senior executives to inform compensation decisions, motivating management to meet business objectives, goals, strategies and long-term corporate benefits. The Company applies the Performance Management System and Balance Scorecards to measure performance across various indicators, including environmental, social and governance aspects, in line with the organization's strategy.





Stakeholder Engagement

The Company recognizes that operating a business sustainably requires prioritizing all stakeholders and effectively responding to the diverse expectations across the business value chain. The Company’s corporate governance framework emphasizes active stakeholder engagement by maintaining relationships and connections with shareholders, employees, partners, customers, and the communities where the Company operates. The Company has developed engagement guidelines through dialogues and complaint mechanisms to facilitate receiving stakeholder feedback. This ensures that stakeholders’ interests are considered and integrated into the Company’s decision-making processes.

Additionally, the Company has expanded its collaboration with non-governmental organizations (NGOs), foundations, associations, other non-profit entities like The Duang Prateep Foundation, educational institutions, and government agencies. This is to support, fund various projects and activities, and promote communication channels through discussions. These efforts are aimed at gaining crucial insights for directing collaborative efforts, building trust and enabling the Company to formulate strategic plans that meet stakeholder expectations and align with sustainability challenges and goals.



2) Results of Monitoring Compliance with the Code of Conduct

Monitoring Issues	Number of complaints/Incidents in 2025	Corrective action status
Complaint reporting via channels	2	🎯 2
Personal data violation	0	0
Copyright violation, intellectual property	0	0
Windows and software end of support	0	0
Information system security	0	0
Use of internal information	0	0
Conflict of interest	0	0
Privacy policy violation	0	0

On process resolve
 Resolved

The Internal Audit Department in collaboration with all related entities have completely investigated all complaints before informing the suppliers of the investigation outcome, and taking the disciplinary action further. In this regard, there was no damage value taking significant effect to the Company’s financial statements. The facts from those investigations were utilized to formulate the practice procedure and guideline for supervising the sub-contractors to prevent any recurring events. The whistleblowing channels have been also improved for higher efficiency. The Audit Committee has already reviewed such undertaking before reporting the result of compliance with the Company’s Code of Conduct to the Board of Directors of the Company.



3) Transparent Disclosure and Reporting

Transparency is the foundation of corporate governance and building trust with stakeholders. The Company is committed to disclosing and reporting accurate, clear, complete, transparent and timely information. This encompasses performance in various aspects of sustainability as required by regulatory agencies, presented in Sustainability Reports, annual information statements/Annual Reports (Form 56-1 One Report), information disclosure through the Company's website, and the Stock Exchange of Thailand's channels. The information disclosed includes an overview, the connection to corporate strategy and key details about the Company's environmental, social and economic impacts on stakeholders, in line with both Thai and international standards and best practices.

Additionally, the Company has established an investor relations unit to act as an intermediary for communication between the Company, shareholders, investors and stakeholders, providing accurate updates on the Company's operations and information. This unit also promotes stakeholder engagement through various Company channels to understand expectations and receive feedback on operations and the effectiveness of driving the business towards sustainability. This is an important channel for collecting in-depth stakeholder opinions to consider, analyze and continuously improve performance.

4) Anti-Corruption and Bribery (GRI 205-2, GRI 205-3)

The Company has announced an Anti-Corruption Policy to guide the conduct of personnel at all levels. The policy covers procurement activity, giving and receiving gifts, souvenirs, and business entertainment, charitable donations and sponsorships, transactions with government authorities and liaison with government officials, and political activities support, in conjunction with its Corporate Governance Policies and existing Business Code of Conduct. The Company continuously educates employees on the policy and practices related to anti-corruption, as well as relevant laws, regulations, and other associated policies. All employees have access to these policies via internal communication channels and the Company website. New employees are informed of the Anti-Corruption Policy and practices through the new employee orientation program.

In 2025, the Company revised the Anti-corruption Policy to be in line the present practice guideline. The whistleblowing channels were also added to report any cases of violating laws, rules, and the Company's Regulations and Code of Conduct. The guideline for receiving and offering gifts, hospitality, and other benefits for clearness in complying with this policy, and in preventing any potential risks associated with transactions which may possibly cause the corruption in working.

The Company has monitored compliance with the corporate governance manual, particularly in the areas of insider information misuse, conflict of interest prevention, and anti-corruption. It has established channels for whistleblowing and complaint reporting. In 2025, there were no violations of the Anti-Corruption Policy. However, the Company received one complaint concerning inappropriate conduct or violations of the Company's Code of Business Conduct by directors, executives, or employees, and one additional case that did not meet the criteria for formal complaint acceptance.





Cybersecurity and Information Security

Standards : GRI 2/GRI 3-3/GRI 418



Organizational Importance and Commitment

Today, data and technology are vital to driving business. The Company recognizes that cybersecurity and information protection are critical factors affecting stakeholder trust and the creation of a transparent and secure society. Effective cyber risk management not only protects data and reduces business risks but also plays a key role in enhancing long-term competitiveness, building trust among customers, investors, and business partners, while also supporting innovation and Sustainable Growth in future.

Opportunities and Impact

The increasing growth of digital technology and the use of big data have heightened the risks of cybersecurity threats and data breaches. Impacts include legal and financial consequences from violations that may lead to fines and recovery costs, damage to the Company’s credibility and image in the event of data leaks or privacy violations - which could erode trust among customers, investors, and partners - and disruption to business operations that may affect revenue. Additionally, these issues may cause the Company to lose business opportunities. On the other hand, efficient cybersecurity management presents significant opportunities for organizational development, including the chance to enhance competitiveness, develop

technological innovations, create new services and products, and strengthen a credible and ethical organizational image. This reduces long-term risks and increases organizational resilience in facing new threats.

Targets and Performance

2025 ESG Performance Indicators and Targets


Zero complaints and incidents related to information system security and customer data.

Zero ransomware attacks.


Zero incidents of software copyright infringement were reported.


Network infrastructure outage resolution within one hour.

2025 Performance Results

 **Zero** complaints and incidents related to information system security and customer data

 **Zero** ransomware attacks

 **Zero** Software piracy

 There were **Two** network outage incidents, both of which were resolved within one hour



Strategy

- Integrate information system and cybersecurity risks into enterprise-wide risk management.
- Establish a security management process for the information technology system that is consistent with the Information Security Policy.
- Enhance knowledge, understanding, and awareness for employees at all levels.



Management Approaches

- Establish policies and procedures for maintaining information security and supervise compliance throughout the organization.
- Develop information security systems.
- Check, analyze, and assess the risk of being attacked and regularly leads to blocking access to networks and information systems.



Key Developments

- Enhancing Preparedness and Responsiveness to Cyber Threats (IT System Resilience and Verification).
- Installation of additional threat protection equipment and systems to enhance the efficiency of information security and the Company's network, enhance anomaly detection capabilities, and reduce the risk of threat propagation and disruption to critical systems.

- Review and promulgate additional information security management guidelines to control the use of software in line with the organization's security standards and to ensure accurate and auditable management of software assets and copyrights.
- Organize training for directors, executives, and employees to educate and enhance their ability to respond to threats and raise awareness of information technology security.



Activities in 2025

Digital technology and artificial intelligence technology are playing an increasingly important role in business operations to increase the productivity of employees in the organization and facilitate customers or service users, as well as significant business opportunities. Consequently, the Company prioritizes the inspection, maintenance, and development of its information systems and networks to ensure that they remain efficient and up-to-date, as well as assessing the effectiveness of information system security management in a systematic manner to mitigate risks of threats and potential damages, which result in the Company's loss of commercial benefits and higher costs.

In IT Infrastructure and Network Projects, cybersecurity and the protection of customer information are critical factors that directly impact the confidence and success of the projects. The Company places special importance on securing customer data and network systems through strict and systematic measures. This includes designing and developing networks with the highest security standards, applying international standards in the development of IT infrastructure and customer networks, proposing control measures

and guidelines for access to data and systems, conducting regular Penetration Testing and Vulnerability Assessments to reduce risks from emerging threats, and establishing a cyber incident response team to ensure network system reliability and support customers' business operations.

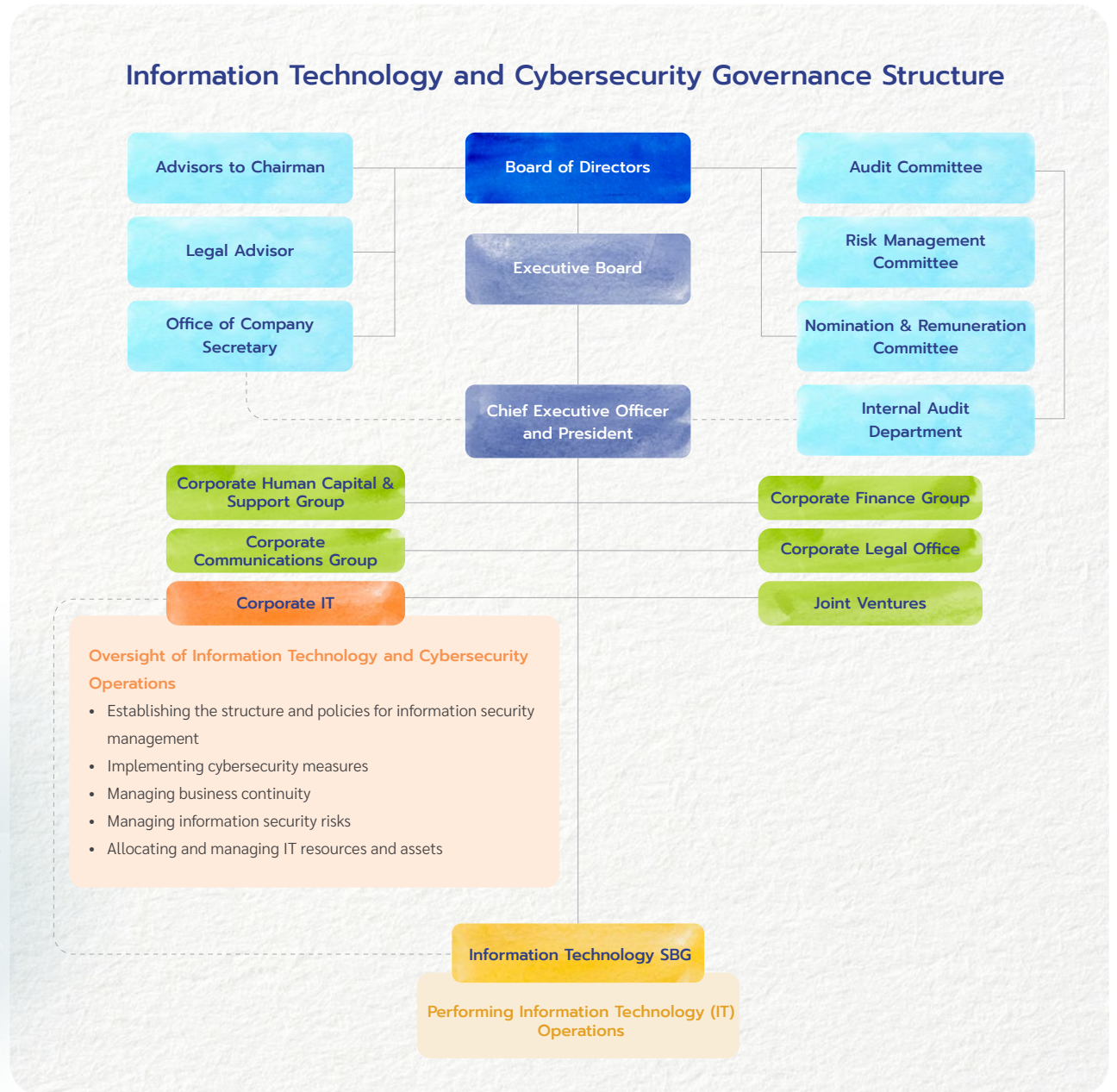
In terms of internal measures and operations, the Company has established an Information Security Policy and procedures for using computer systems and networks, providing a framework for secure access to and use of Company information. This aligns with Corporate Governance Policies and complies with relevant laws such as the Computer Crime Act, Electronic Transactions Act, Cybersecurity Act, Personal Data Protection Act B.E. 2562 (2019), and other national and international security standards. These measures ensure that the Company's stakeholders can trust that personal and business data are securely protected.

Moreover, the Company has appointed a Personal Data Protection Working Group and a Data Protection Officer to assess risks, monitor and supervise compliance with the policy by employees and other stakeholders accessing the Company's information systems. This team also reviews and evaluates the effectiveness of operational procedures to ensure continuous compliance with laws, regulations and standards.



1) Information Technology and Cybersecurity Governance Structure

The Company recognizes the importance of information technology (IT) for business success and has developed an IT security governance framework. This framework clearly delineates roles and responsibilities, continuously assesses risks and establishes mechanisms to monitor and respond to potential cyber threats systematically. The aim is to ensure robust checks and balances to protect information and IT systems' security, confidentiality and availability, thereby safeguarding the Company's digital assets from all forms of cyber threats. This governance aligns with relevant regulations, standards and practices to build stakeholder trust and enhance business efficiency.





Roles and responsibilities have been defined for all relevant parties involved in overseeing and executing information security duties. These serve as guidelines for the collaborative prevention of information technology and cybersecurity risks, as follows :



Supervisor Level

- Explain and ensure that employees comply with the Company’s Information Security Policies, regulations, operational frameworks, procedures, and processes.

Staff Level

- Study, understand, and strictly follow the Company’s Information Security Policies, regulations, and procedures, and notify the Company upon observing any actions that may pose information security risks.

Staff Level who have duties related to external persons

- Communicate policies and regulations to external parties working within the Company’s IT systems, and require them to sign a non-disclosure agreement (NDA).
- Monitor, supervise, and audit the work of external parties.
- Report to supervisors upon identifying any actions that may compromise the Company’s information security.

2) Protection Against Threats to Systems and Information

The Company is committed to maintaining the highest standards in information and cybersecurity by implementing proactive measures to protect digital infrastructure, data, and stakeholders’ information. This includes ensuring the confidentiality, integrity, and availability of data, information systems, and the Company’s digital assets.

Approach for Implementation

1 Risk Assessment

The Company conducts risk assessments by analyzing the types of relevant threats and evaluating the impact of each type in order to prioritize and reduce risks effectively. This process supports effective planning and risk management.

2 Use of Security Technologies

The Company selects and applies various technologies to prevent threats, such as installing up-to-date antivirus and malware protection, using data encryption technologies, identity verification systems, as well as implementing data backup and having a ready-to-use Disaster Recovery Plan in case of emergencies.



3 Access Control Management

This involves strictly defining access rights to prevent unauthorized access, along with regularly monitoring and auditing system and data access.

4 Monitoring & Incident Response

Threat detection and abnormal behavior analysis are used to identify potential threats. The Company also establishes an Incident Response Plan and conducts drills to ensure immediate response capabilities when incidents occur.

5 Training & Review

The Company continuously trains employees on cybersecurity measures and updates its security policies to stay ahead of emerging threats.



Operations in Compliance with International Standards

The Company's cybersecurity measures are aligned with industry best practices and international standards, particularly in the Information Technology SBG, which is directly involved in providing computer network system services, software development, applications and comprehensive information technology solutions, the Company places importance on establishing IT infrastructure and data security management systems. It has been certified according to ISO 27001 standards since 2014, which is a security standard for IT management and personal data protection of all relevant parties. Furthermore, the Loxley Group has applied the guidelines for the management of information security and information technology systems in accordance with the international standards and the requirements of government agencies, such as the National Cyber Security Agency (NCSA) and the Electronic Transactions Development Agency (ETDA), to formulate policies and guidelines for information system security management.

Due to the strict security measures implemented by the Company and its subsidiaries, there were no complaints regarding information system or customer data security incidents, and no significant issues related to information security breaches were reported in the past year. Furthermore, there were no financial losses resulting from such information security breaches.

Cybersecurity Awareness Training and Culture Building

The Company has established an Information Security Policy and security regulations that all employees must follow. New employees receive documentation outlining these practices and are trained on these policies. Additionally, regular communication and alerts regarding cybersecurity threats are shared via email and internal communication channels. The Company also continuously organizes training sessions on information technology and system usage to foster a culture of cybersecurity awareness within the organization. In 2025, the Company organized Cyber Security Awareness & Prevention training for directors, executive committee members, management, and employees to enhance awareness and strengthen the organization's capability to prevent and respond to cyber threats, as well as to promote a corporate culture of information security. A total of 56 participants attended the training. In addition, employees were sent to attend seminars on "IT Vision 2025 : AI x Cyber Security : Smart Defense Against Cyber Threats" and a risk management course on "Governance and Risk Management for Using AI," organized by the Stock Exchange of Thailand. Furthermore, the Company arranged one training program to enhance employees' skills in information systems and computer usage, with a total of 35 employees participating.

Reporting and Complaints

The Company provides channels for employees to report suspicious behaviors related to threats through IT Support via phone and online channels. Additionally, employees seeking more information about the personal data protection policy can contact : <https://www.loxley.co.th/en/privacy-notice>

3) Cyber Threat Response Measures

The Company emphasizes readiness and effective response to cyber threats through systematic planning. Key components include having a clear incident response plan, regular testing and simulations, and inter-team coordination to ensure rapid threat management and minimize potential impact. Response procedures are in place for actual incidents, including drills and simulated scenarios to assess vulnerabilities, system capability, and the responsiveness of responsible departments. Results from these exercises are used to improve response processes and mitigate risks. This also includes updating operational manuals and maintaining an incident reporting process. Moreover, the Company has a Business Continuity Plan and Disaster Recovery Plan in place to ensure swift and effective responses to emergencies.





Supply Chain Management

Standards : GRI 2/GRI 3-3/GRI 308/GRI 408/GRI 414



Organizational Importance and Commitment

The Company emphasizes building a sustainable collaborative network throughout the supply chain. The management approach focuses on driving business success while simultaneously reducing social and environmental impacts and enhancing stakeholder engagement across all areas.



Opportunities and Impact

Effective supply chain management is a key factor influencing operations, helping to increase profit efficiency and enhance competitiveness, while also creating business opportunities and supporting organizational sustainability. However, poor supply chain management can cause environmental, social, and economic impacts, leading to business disruptions, legal violations, fines, operational losses, and reputational damage. Therefore, careful supply chain planning and management are crucial factors for the organization's long-term sustainability.



Activities in 2025

The Company implements supply chain management measures from upstream to downstream to prevent potential impacts that may affect the delivery of products and services to consumers. The details can be summarized as follows :

1) Procurement Policy

The Company has established a Procurement Policy to ensure that purchasing and procurement activities are carried out appropriately, efficiently, and to be the guidelines for employees and relevant parties. The purchasing and procurement are conducted fairly, transparently, and verifiably under a sustainability strategy to build trust among stakeholders and foster long-term relationships in line with the business's sustainable development approach.

- ✓ Consider the qualities of products and services, value for money including quality, price, quantity, delivery, service, and other conditions for the Company's maximum benefit.
- ✓ Emphasize business ethics by not exploiting suppliers and treating all suppliers fairly and equally. Respect and uphold intellectual property rights, safeguard confidential and personal data, and implement robust measures to prevent corruption.
- ✓ Strictly comply with relevant standards, regulations, and laws.
- ✓ Take into account environmental factors and impacts, social responsibility, good governance, and corporate governance.
- ✓ Select and evaluate suppliers based on their financial stability and reliability.
- ✓ Support continuous development and collaboration with suppliers.



In addition, the Company also considers supply chain management in terms of economic circulation by establishing guidelines for setting fair payment periods for partners to ensure they have sufficient financial liquidity and can continue their business operations. The Company also promotes transparency in the procurement process and aligns it with its contract management principles. The Company sets the payment period and/or compensation to partners within 60 to 120 days after the acceptance or delivery and receipt of complete supporting documents for payment from the partners. Payments are made via check and electronic fund transfer on the 28th of every month. If this date falls on a holiday, payment is made on the next working day. However, the payment period may vary depending on when partners submit documents, the accuracy and completeness of those documents as specified in the conditions, and other factors considered appropriate. Nevertheless, the Company has communicated its payment procedures to all partners to ensure that business operations are conducted fairly. In cases where the Company is unable to comply with the specified practices and timelines, it will promptly explain the situation to the relevant partners. For the 2025 fiscal year, the Company’s actual average payment period was 66.83 days, which complies with the designated payment timeframe and/or compensation period for partners.



2) Integration of Environmental and Social Policies with Business Partners

The Company is committed to systematically integrating environmental and social policies and practices into its procurement processes and supply chain management. This includes initiating systematic business partner assessments to improve operational standards throughout the supply chain, in line with good corporate governance principles and relevant international standards. The Company will clearly communicate its Environmental, Social, and Governance (ESG) policies and Suppliers’ Code of Conduct to its partners, and will require them to acknowledge and agree to comply with these requirements in conducting business to the best of their ability.

In addition, the Company supports the development of its partners’ capabilities to align their operations with the Company’s sustainability approach. In 2025, it held joint training sessions with key partners to improve their knowledge of environmental management, workplace safety, and sustainability initiatives. The Company also underwent assessments from these partners, both through on-site audits and self-evaluations. This demonstrates the Company’s dedication to raising sustainability standards across the supply chain, mitigating environmental and social risks, and building long-term, shared value with its partners.

In 2025, the Company communicated its procurement policy, environmental management and operations policy, and human rights policy to employees involved in the Company’s procurement processes, to review workflows and develop responsible procurement practices. Furthermore, quarterly meetings were held with key

partners to exchange feedback and suggestions for improving service quality. These meetings also served as a channel to communicate the Company’s environmental and social policies, as well as various sustainability measures, to ensure business partners remain informed and can further improve their service quality.

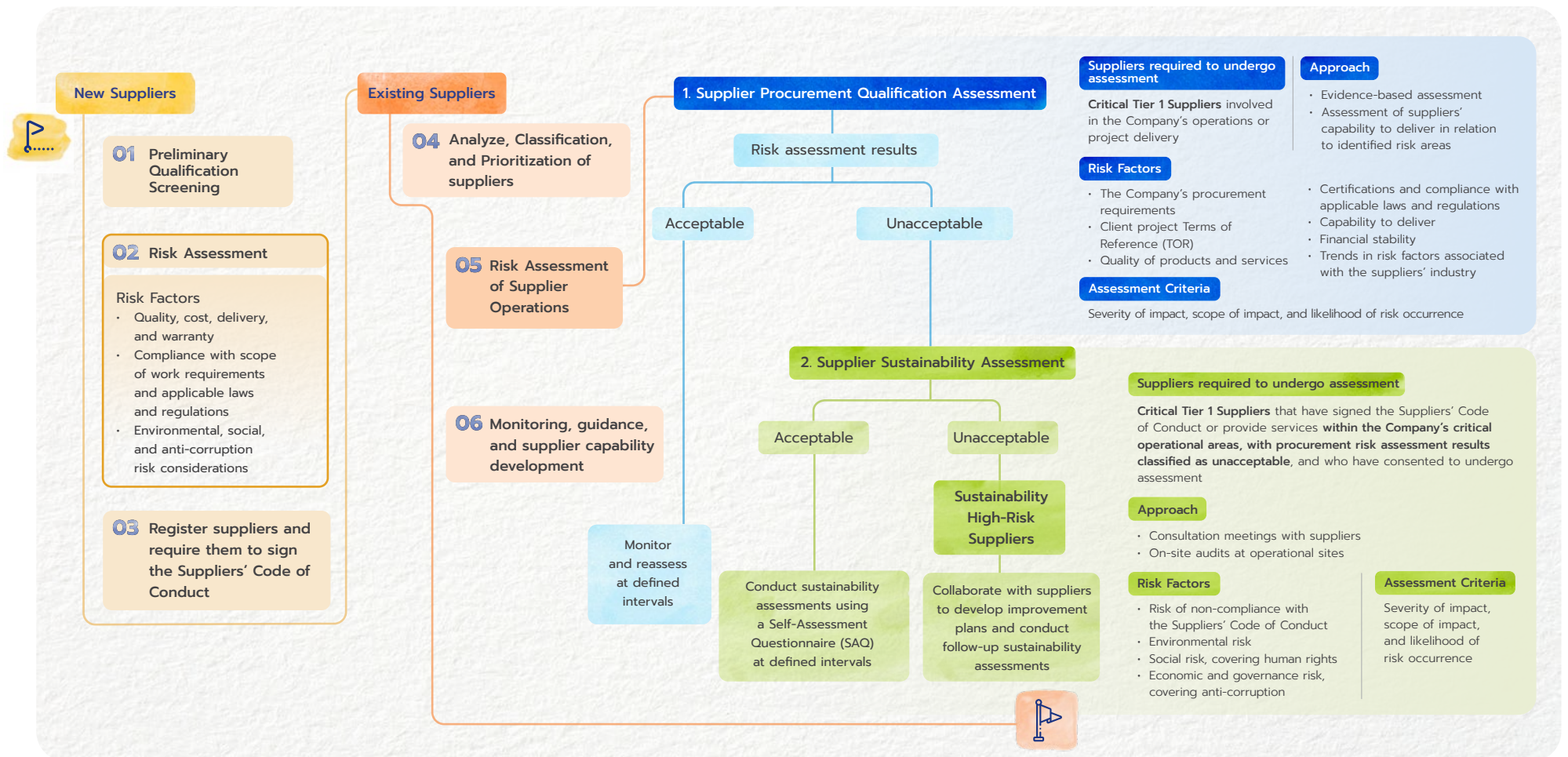




3) Risk Assessment from Supplier Operations

The Company places importance on effective supply chain management by implementing policies for quality procurement processes, both for central procurement and project-specific procurement. This is achieved through supplier evaluations to ensure that partners have the capability to deliver quality products and services that meet the specified criteria, quantities, timelines, and delivery procedures as defined by the Company. In addition, partners must comply with labor laws, environmental laws, and relevant quality management system standards.

Procedures and Guidelines for Supplier Selection and Assessment





1. Preliminary Qualification Screening : Communicate clear and sufficient details of product and service requirements to all qualified suppliers for the current procurement cycle to encourage fair and equal commercial competition. Then proceed to verify the basic qualifications of suppliers wishing to participate in bidding, such as business licenses, verifiable business establishments, personnel, resources, equipment, machinery, products and services, credible financial status, appropriate business history, and reliable performance references.

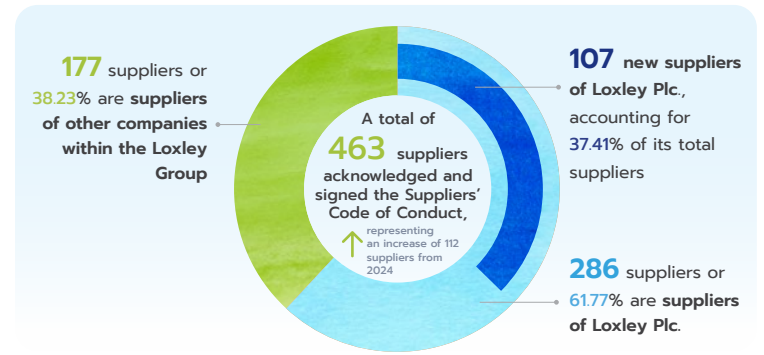
2. Risk Assessment : Suppliers who pass the initial qualification check will undergo risk analysis and assessment, covering quality, price, delivery, warranty, terms and conditions, compliance with the Terms of Reference (TOR), and relevant laws. This assessment also includes key sustainability considerations, such as occupational health and safety policies and measures, quality management systems (e.g., ISO 9001, ISO 14001), and operational measures related to social responsibility, labor, human rights, environment, governance (ESG), and anti-corruption efforts, all of which are considered during the procurement decision-making process with new supplier.

3. Register suppliers and require them to sign the Suppliers' Code of Conduct : Suppliers that pass the risk assessment are required to submit supporting documentation for vendor registration as new suppliers. In addition, the Company encourages all new suppliers to sign and acknowledge compliance with the Suppliers' Code of Conduct to confirm their commitment to human rights, labor, anti-corruption, and environmental care to guide the partners of a business group and to support them in applying it as a guideline for collaboration. Furthermore, the Company is supporting partners to apply it as a guideline for organizational management according to suitability. The Suppliers' Code of Conduct aims to standardize business operation processes between a group of companies and its partners, aligned with responsibility

and sustainable growth throughout the business value chain. This represents a step towards cooperation aimed at developing businesses while fostering sustainable societal and environmental development. Explore the Suppliers' Code of Conduct of Loxley Group at <https://www.loxley.co.th/storage/document/cg/suppliers-code-of-conduct-en.pdf>

Once all required documents have been received from a new suppliers, the supplier is registered in the system to proceed with the procurement process.

4. Analysis, Classification, and Prioritization of Suppliers : The Company will compile a list of suppliers providing critical goods and services to the Company's operations in 2025. This list will be used to classified suppliers based on their status as manufacturers or distributors, order volume, value, and continuity of orders, as well as the ease or difficulty of sourcing alternative goods and services. Suppliers will then be prioritized to prepare for the operational risk assessment. In 2025, the Company classified suppliers into five groups as follows :



Tier 1 suppliers :

Suppliers who provide products or services directly to the Company, total **46** suppliers

Critical Tier 1 suppliers :

Suppliers with high order volumes, continuous orders, and whose products and services are important to the Company's business operations or are difficult to substitute with other suppliers, total **22** suppliers

Sustainability High-Risk Suppliers :

Suppliers with a sustainability assessment score of Level 3 or higher, whose operations may potentially cause negative impacts on the Company's operations and reputation, total **0** suppliers

Note : Procurement data of Loxley Group in 2025



Non-Tier 1 suppliers :

Suppliers who provide products or services to the Company's direct suppliers or to the next tier in the supply chain, total **36** suppliers

Critical Non-Tier 1 suppliers :

Manufacturers or service providers critical to the Company's business operations and difficult to replace by other manufacturers or service providers, who sell to agents that are the Company's direct suppliers or to the next tier in the supply chain, total **9** suppliers





5. Risk Assessment of Supplier Operations : To enhance business processes and move towards a sustainable supply chain, the Company conducts a risk assessment of supplier operations (Supply Chain Sustainability Assurance Program) to evaluate and support suppliers in operating responsibly, minimizing environmental and social impacts, and identifying potential risks - both direct and indirect - that could affect the Company's business and reputation. The Company incorporates monitoring of compliance with the Suppliers' Code of Conduct into the Supplier Sustainability Assessment process, and has defined the risk areas considered and the criteria for selecting suppliers for assessment, as outlined below :

Supplier Risk Assessment Process

The Company manages risks arising from suppliers by identifying those that require assessment based on the prioritization of critical Tier 1 suppliers. The risk assessment process is divided into two parts : evaluating partners based on Supplier Procurement Qualification Assessment and Supplier Sustainability Assessment. All critical Tier 1 suppliers undergo a full procurement qualification assessment. Suppliers with scores indicating an unacceptable level of risk, are required to undergo a sustainability assessment. This assessment may be conducted through meetings with the suppliers or through on-site audits, depending on the assessment results.

01 Supplier Procurement Qualification Assessment



Supplier Selection Assessment Criteria

Critical Tier 1 suppliers involved in the Company's operations or project delivery, such as manufacturers or distributors of primary materials and equipment for specific projects, contractors, and various types of service providers.



Assessment Methodology

Conduct evidence-based assessments by requesting suppliers to distributing assessment forms to collect supporting evidence from suppliers, alongside an assessment of their delivery based on identified risk factors. The Company will share the assessment results with suppliers to collaboratively develop improvement guidelines and track progress.



Risk Factor

The Company considers potential risks arising from its suppliers, operations by integrating requirements from the Company's overall procurement policy, Terms of Reference (TOR), product and service quality, standard certifications, compliance with relevant laws, delivery capacity, financial stability, and current risk trends related to its suppliers' industry.



Risk Assessment Criteria

To ensure that supplier risk assessments clearly indicate the level of negative impact, the Company evaluates each risk factor based on the severity of impact, scope of impact, and likelihood of occurrence. These scores are then combined to provide an overall assessment for each partner.

Suppliers with unacceptable risk assessments are required to undergo a supplier sustainability assessment, including supplier meetings and on-site audits, to monitor their progress of required improvements according to a defined timeline.



02 Supplier Sustainability Assessment



Supplier Selection Assessment Criteria

Critical Tier 1 suppliers who have signed the Suppliers' Code of Conduct or are service providers in various forms within the Company's key operational areas - such as major project subcontractors, security and cleaning service providers - who receive a procurement qualification assessment score of unacceptable level and have provided formal consent for assessment.



Risk Factor

To reduce the burden on supplier preparing for audits, the Company has integrated monitoring compliance with its Suppliers' Code of Conduct into the supplier sustainability assessment process. The guidelines outlined in the Suppliers' Code of Conduct are applied as risk factors considered alongside other issues that the Company's industry group, suppliers, and stakeholders have expressed expectations for improvement. The risk factors used in supplier sustainability assessments can be summarized as follows :



Environment Factors

- Compliance with environmental laws and standards
- Energy management
- Water management
- Waste and pollution management
- Environmental impact from production processes and services
- Climate change



Social Factors

- Compliance with labor laws and human rights
- Occupational health and safety
- Fair and equal treatment of workers
- Prohibition of forced labor and child labor
- Employee compensation and benefits



Economy and Corporate Governance Factors

- Confidentiality
- Intellectual property rights
- Anti-corruption
- Conflict of interest
- Fair competition
- Quality and delivery of product and service

Assessment Methodology

The Company has established two methods for Supplier Sustainability Assessment, based on the suitability of risk levels determined by Supplier Procurement Qualifications Assessment, as follows :

- **Supplier Meetings**

Suppliers with a procurement qualification assessment score of Level 3 will be invited to a meeting to discuss sustainability assessments. This will include interviews with relevant personnel from the supplier and verification of supporting operational evidence related to identified risks.

- **On-site Audit**

Suppliers with a procurement qualification assessment score of Level 4 will be notified of an on-site sustainability audit. This audit will involve reviewing their operational processes for sourcing goods and services, interviewing employees involved in the process, and verifying operational evidence related to identified sustainability risks.

In addition, the Company assigns the project manager in each business unit to be responsible for conducting sustainability audits of critical direct suppliers working within the project sites or operational locations under the Company's responsibility, according to specified risk factors and assessment criteria.

Moreover, the Company is in the process of developing a supplier assessment methodology using a Self-assessment Questionnaire to be used as a tool to verify compliance with the Suppliers' Code of Conduct and preliminarily assess ESG operational risks from suppliers. The assessment results will be used to screen suppliers required to undergo on-site sustainability audits (On-site ESG Audit) in the future.



Risk Assessment Criteria

The Company conducts Supplier Sustainability Assessments based on environmental, social, economic, and corporate governance risks, considering the severity, scope, and likelihood of negative impacts on the supplier and the Company. The results are then summarized and communicated to suppliers.

Risk Level		Approach to Implementation
Level 1	Acceptable Risk	Sustainability assessment of suppliers involved in transactions, using a self-assessment questionnaire to track their sustainability performance.
Level 2	Unacceptable Risk, classified as Sustainability High-Risk Suppliers	Collaborate with suppliers to plan and implement improvement plans and conduct sustainability assessments on a regular schedule through supplier meetings to track progress.
Level 3		Collaborate with suppliers to plan and implement improvements within the specified timeframe, and conduct supplier sustainability assessments on a regular schedule through suppliers meetings or on-site audits to closely monitor progress.

Results of Supplier Operational Risk Assessment

The outcomes of the supplier procurement qualification assessments, supplier sustainability assessments, and monitoring of compliance with the Suppliers' Code of Conduct for the year 2025 are summarized below :

Suppliers assessed in 2025	8 suppliers, representing 36.36% of critical tier 1 suppliers
Suppliers undergoing sustainability assessments covering environmental, social, economic, and governance issues	3 suppliers, representing 13.64% of critical tier 1 suppliers
Suppliers required to undergo sustainability assessments through on-site audits	3 suppliers, representing 100% of suppliers required to undergo sustainability assessment
Suppliers undergoing sustainability assessments through on-site audits, covering environmental, social, economic, and governance issues	3 suppliers, representing 100% of suppliers required to undergo on-site audits
Suppliers monitored for compliance with the Suppliers' Code of Conduct	3 suppliers
Suppliers with identified risk issues	2 suppliers, representing 66.66% of assessed suppliers undergoing sustainability assessments

Risk Issues Arising from Suppliers

Environmental Aspect

- Risk from climate change

Social Aspect

- Risks related to employee health, safety, and occupational health
- Risk from non-compliance with human rights policies
- Quality of Service

Economic and Corporate Governance Aspect

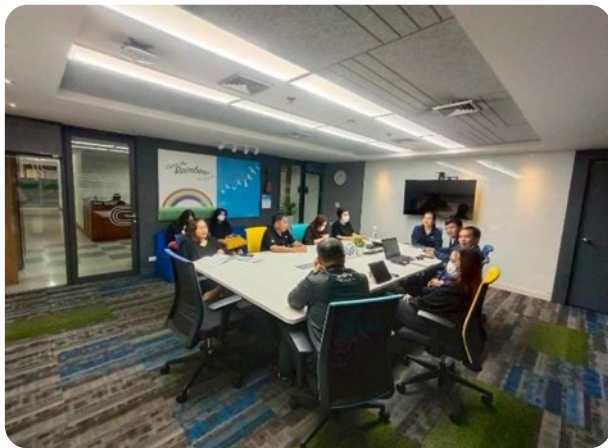
- Delayed or failed delivery due to changes in regulations
- Shortage of raw materials for distribution or critical components required for project delivery



6. Monitoring, guidance, and supplier capability development

The Company collaborates with suppliers assessed at sustainability Level 3 or higher to develop and improve operational processes, aiming to advance sustainable business practices across the entire value chain, and follow-up of operations to manage all six risk issues according to the criteria. This aims to reduce supplier risk levels to an acceptable range by requesting suppliers to set plans, indicators, and timelines for development, as well as to carry out activities or projects to jointly manage arising risks, including :

- Hold joint consultations with suppliers and clients, especially in significant projects under the supervision of the Company and its subsidiaries, to ensure that business processes and operational procedures are in line with ethical standards, moral policies, environmental considerations and reduce significant risk impacts from procurement activities. In 2025, the Company held quarterly consultation meetings with three key direct suppliers on a regular basis to discuss service quality improvement.



- Develop joint employee training between suppliers and customers to enhance knowledge and develop employee potential.
- Initiate collaboration to develop innovations, products, and services that are environmentally friendly, safe for consumer health and well-being, and contribute to social development.
- Survey and assess the expectations of customers, suppliers and stakeholders for review, establishment policy and practice to manage and decrease significant risk impacts from Company procurement activities. The Company is in the process of developing an audit plan and evaluating the risks of partners related to business operations to create a sustainable value chain.

If the suppliers are unable to rectify or reduce sustainability risks to a level acceptable to the Company within the specified timeframe, the Company will prioritize procurement from other suppliers with lower sustainability assessment results.

Meanwhile, under the framework of supplier operational risk assessment, the Company has cooperated in a survey and assessment project on supply chain sustainability by completing self-assessments and undergoing audits by business partner and independent agencies commissioned by them. This collaboration has helped promote internal process development and allowed the Company to leverage gained experience to improve its own supplier assessment process, making it more systematic and comprehensive in addressing sustainability issues.

Through these processes, the Company believes it can effectively manage risks in the supply chain, promote sustainable business operations, and build strong long-term relationships with suppliers.

Supplier Development

The Company emphasizes the importance of upgrading its suppliers' operating standards by encouraging them to reduce their environmental impact, while enhancing their knowledge and understanding of social and governance issues to create a sustainable supply chain across the entire business.

The Company encourages its suppliers to implement concrete measures to reduce their environmental impact and report operational data for continuous monitoring and improvement. In 2025, the Company is supporting Loxley Property Development Company Limited, a subsidiary and key supplier providing building facilities and infrastructure for its operations, in establishing these measures and disclosing information on environmental impact management, including reducing energy and water consumption, and minimizing waste generation and improving waste management. Furthermore, the Company is assigning employees to mentor and support the preparation of organizational greenhouse gas emission and removal reports, as well as independent verification to assess and systematically plan for greenhouse gas emission reductions, with regular monitoring of progress. The Company plans to extend this cooperation to other key suppliers and business allies in the future.

In addition, to support the development of suppliers and build a robust network of sustainability allies, the Company acts as an advisor and "mentor" to its suppliers, providing in-depth consultation, sharing knowledge and best practices, and offering essential resources. This includes providing speakers for sustainability training and seconding employees to help suppliers jointly develop efficient management systems that meet specified standards. Furthermore, the Group has designated professional safety officers for large projects to deliver work safety training to employees of



partner companies and contractors working on-site, as well as to assess risks related to supplier operations and working conditions to collaboratively establish preventative measures.

In the past year, the Company also collaborated with its suppliers to enhance their employees' skills by offering training on fire extinguisher use, conducting fire drills, and providing joint training on gas station management with its own staff. This aims to improve suppliers' service delivery capabilities.

The approach reflects the Company's commitment to building a strong, transparent, and sustainable alliance network for long-term growth.



4) Sustainability Partnership Network

With a vision to be “A Trusted Choice for Customers, Business Partners, and Investors,” the Company is committed to strengthening its entire business chain. It achieves this by offering and developing new products and services to meet evolving customer needs and technological advancements, while also fostering a culture of innovation among employees - encouraging them to develop improvements to processes, service delivery, and business models. These efforts enhance operational efficiency and strengthen the organization's competitive edge. The Company has clearly established innovation development as a key objective for each department.

Under its sustainability management policy, the Company is committed to developing products and services that are safe for consumers and environmentally friendly, utilizing resources efficiently, minimizing social and environmental impact, and integrating these principles into its business strategy. Furthermore, it pursues long-term partnerships with business partners possessing recognized expertise, products, and technologies both domestically and internationally, to collaboratively develop and deliver solutions that continuously address the evolving needs of customers and users.

In addition, the Company prioritizes building a sustainability partnership network with business allies, business partners, government agencies, the private sector, and academic institutions. This network facilitates the exchange of knowledge, technology, and best practices, and enables collaborative projects focused on environmental stewardship, efficient resource management, greenhouse gas reduction, and social progress - all of which contribute to a stronger, more resilient business ecosystem in the long term.

The Company believes that integrating innovation into its sustainability strategy and building a strong network of alliances will be key to creating new business opportunities, adapting to evolving customer and societal needs, and driving stable, long-term growth.

Collaboration to Build a Sustainability Network

The Company aims to foster collaboration with government, private sector, and civil society organizations to develop a strong sustainability network. This includes jointly carrying out activities and projects that promote environmental conservation, efficient resource use, and concrete reductions in social and environmental impact. The Company also facilitates the exchange of knowledge, experience, and best practices among organizations in the network, and supports advocacy campaigns and community development projects related to the Sustainable Development Goals. Building this network continuously will strengthen economic, social, and environmental systems and enhance long-term sustainability performance.

Declaration of Intent for the Energy Conservation Network

The Company participated as a member in the “Declaration of Intent for the Energy Conservation Network 2025 : Energy Beyond Standards 2025”. This initiative was held in collaboration with the Department of Alternative Energy Development and Efficiency (DEDE) of the Ministry of Energy, the Thai Chamber of Commerce, the Federation of Thai Industries, the Bank of Thailand, the Thai Energy Management Association, and 72 other public and private sector organizations - including entities within the Company's supply chain. The project aims to collectively reduce electricity usage by 25 million units, resulting in over 125 million baht in



electricity cost savings and a reduction of 12,000 tons of greenhouse gas emissions over the 8-month period of May to December 2025. This effort supports Thailand’s transition to clean energy and its goal of achieving carbon neutrality by 2050.

The Company plays a role in improving the organization’s energy efficiency by implementing energy conservation measures. It promotes energy saving practices to employees and visitors through campaign signage and videos, schedules air conditioning and lighting systems to align with working hours, and has upgraded the Loxley building’s office space by replacing fluorescent bulbs with energy-efficient LEDs and installing a solar rooftop system. This has increased the proportion of renewable energy used and reduced reliance on depleting energy sources. Throughout the project, the Company has saved a total of 331,527.02 kilowatt-hours of electricity, resulting in cost savings of 1,628,462.13 Baht and a reduction of 19.67 tCO₂e in greenhouse gas emissions - aligning with project goals.



Collaboration within the Khlong Toei District Development Participation Steering Committee.

The Company supports community and social development in the Khlong Toei area, which is part of its supply chain. It sends employees to represent the Khlong Toei District Development Participation Steering Committee (KDDPC), aligning with the policy of fostering collaboration between the public sector, private sector, and local communities in area development. This initiative focuses on addressing five key areas : economy, society, and quality of life; environment, green space expansion, and energy; education, technology, and lifelong learning; utilities, infrastructure, and traffic management; and sanitation, orderliness, and safety. In line with the Bangkok development plan set by the Governor of Bangkok, the Company actively surveys community needs, provides support, facilitates cooperation, and plans development activities to meet those needs. In 2025, the Company will partner with the District Development Participation Steering Committee and students from the National Defense College of Thailand (NDC) to implement educational social development programs for young people in Khlong Toei. Further details are available in the 2025 Sustainability Report under the “Community Engagement” section.



Food waste management to reduce pollution impacts on the community.

The Company has expanded its waste separation initiatives to upcycle waste into organic fertilizer or plant nutrients. Beyond reducing its own environmental impact, the Company is also giving back to the community by donating plant nutrients to the Khlong Toei District Office and the Bangkok Metropolitan Administration for use in maintaining trees in public areas, parks, and the organic farms of local communities, helping them thrive and maximize greenhouse gas absorption. In 2025, the Company further extended this support to Fungkajorn Garden, an organic agriculture community enterprise in Pathum Thani province, The Chaipattana Foundation, and Satit Bangna School, providing a total of 5,788 kilograms for use in agricultural production - serving as a model for organic farming and as a resource for agricultural education. The resulting high-quality produce is then made available to Company employees through the CSR & OPPY Market, a quarterly event that allows local communities, the Khlong Toei District Office, and the public to sell local and health products in the Company’s canteen, creating jobs, generating income, sharing knowledge, and increasing access to quality goods.

In addition, the Company is sharing its expertise by hosting visits for external organizations, including the Vice Governor of Bangkok and Subdistrict Administrative Organizations in the Nai Khlong Bang Pla Kot, Samut Prakan Province, to observe its food waste management processes. This serves as a model for reducing waste and pollution in local communities, and the initiative is being expanded to restaurants near the Loxley building. This expansion will involve a campaign to separate food waste from general landfill waste and upcycle it into fertilizer using a food waste shredder, with the goal of collectively reducing pollution and easing the burden on the Khlong Toei District Office in managing the city’s waste problem.





Innovation : “Fiberglass Wire Mesh Steel”

Fiberglass mesh (GFRP rebar) for reinforcing roof structures is made from fiberglass strands and resin, formed in a manner similar to rope-making. It resembles deformed steel bars tied together in a mesh and is an innovation designed to replace the use of cold drawn steel wire. It has outstanding properties, including the ability to bear high loads, high tensile strength, lightweight design for easy handling and installation, non-conductivity, reduced risk of steel rust - a primary factor that weakens structural strength - and a lower risk of health hazards for users. It is suitable for structural work exposed to moisture, chemicals, and outdoor conditions.

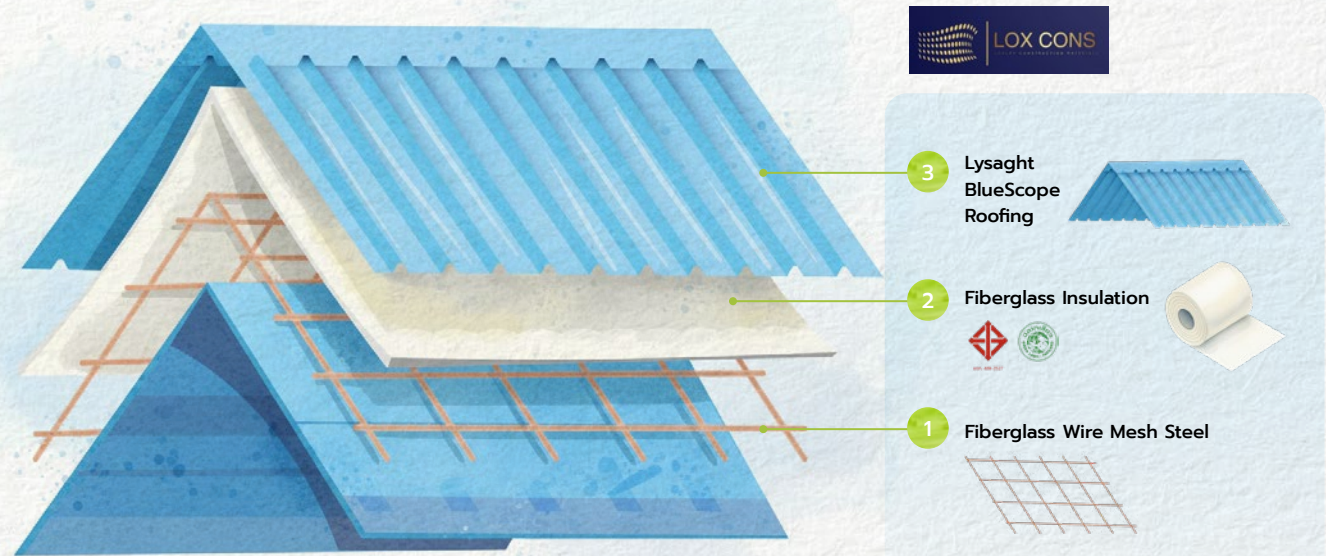
Collaborative distribution innovation between the Construction Products Division, Special Projects Business of Loxley Public Company Limited, and GFRP Kings Co., Ltd., a manufacturer of fiberglass reinforcement materials for construction under the King’s Bar brand.

Innovation “LOX CONS Heat Shield fiberglass insulation”

“A new choice that is safe and environmentally friendly”

Produced from recycled glass fragments processed into glass fibers and reusing waste glass fibers from the production process. These are combined with a bio-based adhesive made from fructose, free from formaldehyde, to reduce long-term health impacts for users. The product meets the industrial product standard TIS 486-2527, has received the Green Label certification from the Thailand Environment Institute, and complies with international ASTM standards and building regulations, suitable for installation in residential homes, commercial buildings, and industrial factories. It helps keep homes cool, saves energy, and reduces noise disturbance.

A collaborative product between the Company and its business partner, Microfiber Industry Co., Ltd., a specialist in the production of glass wool thermal insulation, aimed at promoting balanced business growth through environmentally friendly products. The initiative is expected to expand into more than six project sites in 2026.



The Company is committed to fostering a safe society by carefully selecting and providing construction materials that are environmentally friendly and healthy for users. This includes developing green roofing solutions for office buildings and residences using innovations such as “LOX CONS Heat Shield fiberglass insulation,” “Fiberglass Wire Mesh,” and BlueScope Lysaght roofing. The Company aims to generate 1.25 million Baht in revenue from these innovations by 2026.



Solar Power System Installation Project

The Company is driving the adoption of renewable energy and supporting the transition to a low-carbon society by offering solar power installation services through a Power Purchase Agreement (PPA) model, as outlined in a Memorandum of Understanding (MOU) with CHOW Bright Ventures Holding Public Company Limited (CHOW). This is facilitated through CHOW Energy Public Company Limited, a subsidiary specializing in the design, planning, installation, and maintenance of solar power systems. This allows partners to access clean energy technology at a lower cost, without the burden of upfront investment costs for installation and equipment. This can enhance partners' profitability and reduce greenhouse gas emissions from production and electricity consumption across the supply chain. The Company aims to develop and install solar power systems for partners with a combined capacity of 36 megawatts by 2027.



Delivery of value through innovation for the environment and society by the Company



Business Values

- ✔ Develop product and service quality to boost sales and generate income for producers and the Company as a distributor.
- ✔ Generate revenue of 0.19 million Baht from social and environmental business innovation in 2025.
- ✔ Promote the Company's image and reputation in innovation development for the environment and society.
- ✔ Enhance investor confidence in business adaptation to evolving circumstances, while sustaining profitability through sustainable practices.



Social Values

- ✔ Provide options for business partners and consumers with alternative eco-friendly products that prioritize user health and safety while optimizing operational cost efficiency.
- ✔ The total of 2 business partners benefited from social and environmental business innovations in 2025.



Environmental Values

- ✔ Reduce landfill waste volumes and add value to glass waste from fiberglass insulation production process through recycling methodologies.
- ✔ Reduce the use and combustion of formaldehyde in fiberglass insulation production, which helps lower indirect greenhouse gas emissions from its conversion into carbon dioxide and carbon monoxide.
- ✔ Reduce resource consumption by using durable construction materials with long lifespans.

5) Service Quality Management Framework

To ensure that project delivery processes, goods, and services to customers, are of quality, comply with specified conditions, and meet customer requirements - while also building consumer confidence - the Company has established a service quality management framework. This framework aligns with the Company's mission to provide **the best choices for customers with products and services that meet their needs, prioritizing customer benefits**, and continuously developing personnel capabilities to build expertise and lead in a diverse range of businesses.

Service Quality Control Objectives

- ✔ Deliver products and services that comply with customer requirements, considering user satisfaction and managing budgets efficiently.





Guidelines for Quality Management of Service Delivery in Project-Based Work Groups





Guidelines for Quality Management of Service Delivery in the Nature of Product Distribution and Trading Work



In terms of product information communication, the Company emphasizes the effective communication of product specifications and instructions for use for all products procured and delivered by the Company.



Project Based

- Clearly communicate the nature and scope of work as defined in the terms and conditions of the contract.
- Provide user manuals for systems and critical equipment, conduct training on operation and maintenance for client personnel, and offer consultation services for initial troubleshooting during project handover.



Trading Business

- Deliver product details and relevant Safety Data Sheets (SDS) to customers with every shipment of chemical products. To ensure that consumers can use the Company's products efficiently and safety.



Services Business

- The Company clearly communicates the nature and scope of operations under the service agreement to ensure mutual understanding of service delivery capabilities and customer expectations.



Growth with Expertise

The Company is aware that human resources are vital factors in business operations and are essential assets to lead the organization towards continuous growth and stability. Caring for and treating employees and labor fairly and equitably, respecting human rights and treating labor equally are highly emphasized by the Company to empower employees to demonstrate their full potential, to work together happily and drive the organization to achieve its goals successfully.

The Company has established guidelines for employee and labor practices in its Business Code of Conduct, as a guide for the fair treatment of the Company's personnel and free from discrimination starting from recruitment, employment, career development and advancement to retirement. Providing appropriate compensation, benefits and welfare in accordance with labor laws, as well as promoting the development of knowledge and skills that support career advancement to enhance employee performance and promoting understanding of the continuous ethical practices. Additionally, providing channels for complaints, listening to feedback and suggestions for development and improvement of labor management for greater efficiency.



Safety and Occupational Health in the Value Chain

Standards : GRI 2/GRI 3-3/GRI 403/GRI 414/GRI 416



Organizational Importance and Commitment

Occupational Health and Safety (OHS) is a critical issue throughout the business value chain. The Company is committed to enhancing the well-being of its employees and stakeholders by implementing and maintaining comprehensive occupational health and safety standards across all business operations. This includes regular risk assessments related to safety and health, provision of necessary safety equipment, ongoing monitoring of safety measures, and continuous training programs. These efforts ensure that everyone within the value chain operates in a safe and healthy environment and in full compliance with relevant laws, regulations, policies, practices, and safety standards.



Opportunities and Impact

The Company is committed to promote and retain safety and occupational health standards in the value chain of its businesses to enable all employees and suppliers of the Company to work in the safety workplace and to have good health. This would help boost their work efficiency, promote the corporate image, make the business sustainable in the long term, and reduce the risk from loss of life and properties.



Targets and Performance

2025 ESG Performance Indicators and Targets

Zero fatal workplace accidents involving employees

Lost Time Injury Frequency Rate (LTIFR) not exceeding 2% (measured as number of cases per 1,000,000 working hours)

2025 Performance Results

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🎯 0



Strategy

- Ensuring the Well-being, Health, and Safety of Employees, Customers, Partners, and the Environment.



Management Approaches

- Comply with laws and regulations related to safety, occupational health and the environment.
- Provide necessary equipment for work safety. Take care of the working environment to be safe for the life and property of the Company's personnel and beneficial to work.
- Improve the working environment both physical and biological.
- Training and Education on Safety and Occupational Health.
- Prioritizes safety at every stage of the business value chain by implementing safety reporting and inspection procedures.



Key Developments

- Provide safety and occupational health training, as well as other legally required courses, to committees, working groups, and relevant personnel. The Company also conducts joint safety and occupational health activities with partners and subcontractors under its responsibility, while strictly evaluating and monitoring compliance with safety measures.
- Promote a safety culture by continuously communicating news and information about safety and occupational health to employees., for example, educational cartoon materials on occupational disease prevention, LOXLEY Safety Day 2025 activities, and Safety Talk sessions.



Activities in 2025

1) Occupational Health and Safety Management (GRI 403-1, GRI 403-2)

The Company recognizes the importance of safety and well-being of its employees, contractors, and visitors and other individuals working within its areas of responsibility. To this end, it has implemented a Safety, Occupational Health, and Work Environment Policy to serve as a governance framework. The Company drives safety and occupational health management in compliance with applicable laws, regulations, and standards, both domestic and international. This is carried out by the Occupational Safety, Health, and Environment Committee (OSH Committee), which comprises employer representatives from management and employee representatives, who jointly establish policies, measures, and plans for managing health and safety risks. These efforts aim to prevent and reduce workplace incidents, including work-related and disturbances, assess the effectiveness of implemented measures, and foster a safety culture among employees and contractors. They also promote awareness of prevention and emergency preparedness, supporting efficient operations under safe and healthy working conditions.

Furthermore, the Company appoints qualified occupational safety officers to oversee the work of employees and contractors at key project sites, ensuring compliance with the Occupational Health and Safety Management System (ISO 45001). This includes hazard identification and risk assessment based on work activities, consultation with workers to establish appropriate control measures, training to raise awareness, and evaluation of the effectiveness of such measures.

The OHS Committee holds regular meetings with representatives from subsidiaries to monitor health and safety governance across the Group. Performance results and key challenges are reported to the Executive Committee, and feedback is incorporated to continuously improve operations and reduce health and safety impacts. Furthermore, the Company discloses performance against regulatory indicators, including assessments of occupational health, safety, and work environment risks, along with statistics on work-related injuries and fatalities among employees and contractors. Such information is disclosed annually in the Company's Annual Report and Sustainability Report to reflect the effectiveness of the Company's occupational health and safety management system.

2) Safety Culture Development (GRI 403-5)

To ensure effective safety risk management, the Company places importance on raising awareness of accident prevention and proper emergency response practices among its employees and contractors. In addition, the Company encourages its employees to participate in joint training programs with business partners to strengthen collaboration across the supply chain. The key initiatives can be summarized as follows :





LOXLEY Safety Day 2025

The Company’s OSH Committee, in collaboration with its safety network including Loxley Property Development Company Limited, Loxley Evolution Technology Company Limited, and Loxley Power Systems Company Limited, organized “LOXLEY Safety Day 2025” to promote a safety culture in the workplace and raise awareness that safe working practices are a shared responsibility among all executives and employees across the Group.

The activity was organized under the concept of a “Sharing Platform,” which emphasizes the reuse of materials from previous events and shared resource utilization to reduce the need for new purchases and minimize waste generation. Furthermore, the Company the event’s carbon emissions and received a Carbon Neutral certification for the event from the Thailand Greenhouse Gas Management Organization (Public Organization).



Safety Talk Activity

In high-risk projects, such as confined spaces operation or construction-related activities, the Company conducts safety activities to raise awareness of the proper use of personal protective equipment (PPE), strict adherence to established procedures, and maintenance of a 5S-compliant work environment to reduce the risk of workplace accidents. These include Safety Talks delivered by qualified safety officers and supervisory-level personnel.



Collaborative Safety Activities with Business Partners

Loxley Evolution Technology Company Limited, a subsidiary of the Company, deployed employees working at airport sites to participate in safety activities organized by Airports of Thailand Public Company Limited, including emergency response drills and basic aviation security training programs. Additionally, the company participated in internal audits according to ISO 45001 : 2015 as a service provider within the certified scope. Loxley Evolution Technology Company Limited has applied the knowledge and experience gained to improve service quality and foster long-term growth alongside its customers.

3) Employee Health Promotion (GRI 403)

The Company recognizes the importance of employee health, safety, and well-being as a key driver in achieving business goals. Regular dialogues are held with employees through the employee club and the Welfare Committee—both of which include employee representatives—to discuss welfare, benefits, and regulatory or policy changes that may impact staff. These platforms allow employees to voice their opinions and provide feedback to management. In addition to wages and standard compensation, the Company offers a variety of welfare and special benefits to employees. These include creating an inclusive work environment with access to wellness gardens and fitness facilities, promoting opportunities for career development and growth, supporting work-life balance through flexible scheduling options, allocating budgets and providing aid for employees affected by disasters, and offering scholarship programs for employees’ children.

In addition, the Company continuously monitors the situation of infectious disease outbreaks and prepares, reviews, and implements preventive measures and operational procedures to respond to potential epidemic risks and communicating details about safety and occupational health to the Company’s employees from time to time for example; publicizing things to do relating to any pandemic situation announced by the World Health Organization (WHO) as an emergency, or reporting any situation from the Ministry of Public Health specifying the practice guideline for the prevention of disease contact and transmission, as well as monitoring of symptoms and treatment methods through the Company’s public relation channels by the Occupational Safety, Health and Environment Committee (OSH). In 2024, the Company’s employees have been communicated about health care and practice to mitigate some risks from COVID-19, XEC variant.



4) Occupational Health and Safety Risk Management Performance for Employees

The Company assesses occupational health, safety, and work environment risks based on the nature of the work, work areas, and operating procedures of employees in at-risk groups. The results of the risk assessment, together with measures to prevent and mitigate risks, are summarized as follows :

Risk Issues associated with Health, Safety and Workplace Environment of Employees in 2025

Measures to Prevent and Reduce Risk in 2025



Work-related Back Pain

This is primarily caused by prolonged static postures and improper lifting techniques.

- Provide a relaxation area and develop a co-working space to enable employees to vary their working environment.
- Provide training on proper lifting techniques in accordance with ergonomic principles.
- Provide back support belts as protective equipment for at-risk employees.



Vehicle Collision and Assault by Intruders

This could happen during the screening of individuals and vehicles (security services).

- Require employees to wear reflective vests while on duty.
- Provide training on the use of traffic hand signals and designate appropriate positions for signaling.



Burns and Fire (Construction projects)

- Training the employees for their working skills, proper use of supporting equipment, and accident prevention before first starting their jobs.
- Checking the complete functioning of supporting equipment before running through various evaluation forms.



Inhaling dust

- Finding out machines, devices, and working steps which might cause dust in any working areas for further repairs or improvement of working steps or preparation for safety equipment.
- Setting up preventive measures, or reducing the density of dust occurred.
- Providing the health check-up by the pulmonary function test to employees working in any areas risky from dust to monitor their health.



5) Safety Inspection of Contractors (GRI 403)

The Company prioritizes the safety and health of all personnel, including contractors and employees of its contractual partners. It employs a systematic approach to safety management to prevent accidents and reduce workplace risks. Prior to the commencement of major projects, the Company conducts occupational health and safety risk assessments to ensure appropriate personnel and equipment aligned with the nature of the work, and to define contractor safety control measures, particularly for projects under the Company's supervision and responsibility during execution. Key steps in this process include :

- Assessing risks relating to safety and occupation health of the project : To determine appropriate working measures.
- Selecting contractors : Take into consideration the contractors' safety capability, preparedness for safety equipment, working profile, safety training, and other related supporting documents, e.g., ISO 45001, document relating to the registration of safety offices, or any other related certificates, etc.
- Pre-employment training : To give information about safety and environment before starting the operations so that the contractors understand all policy and standards of the Company, as well as specific rules and regulations of any working place.



- Inspection and monitoring : To regularly carry out the safety inspection in any working place of contractors in forms of the scheduled inspection, risk assessment, and monitoring for remedies whenever the defect is found.
- Performance evaluation : To carry out the performance evaluation for contractors from time to time, and to prepare the safety report which is relevant to the safety work plan and other requirements.
- Participation and communications : To encourage contractors and suppliers to take part in safety activities such as monthly safety meeting, arrangement of campaigns, and hearing to improve the safety management continuously.

This is to ensure that the contractors' working would be in line with safety standards established, and the sustainability goal in caring for all stakeholders thoroughly.

In 2025, the safety officers for project operations in collaboration with the Occupational Safety, Health and Environment Committee (OSH) assessed the safety and occupational health risks of the contractors working in major projects of the Company. The preventive measures were formulated to mitigate potential risks as summarized below.



Risk Issues associated with Health, Safety and Workplace Environment of Contractors in 2025

Measures to Prevent and Reduce Risk in 2025



Exposure to Chemicals and Dust

- Identify sources of dust from machinery, equipment, and work processes, and implement corrective actions such as equipment repair, process improvement, or provision of appropriate protective equipment.
- Establish measures to prevent or reduce dust concentration levels.
- Provide vacuum systems, exhaust ventilation, and Thai-language Safety Data Sheets (SDS) in work areas.
- Require workers to wear appropriate respiratory protective equipment such as dust masks and carbon-filter masks.



Accidents caused by the contractors' specific working skills and expertise irrelevant to their responsible works

- The safety officer checked the license or working skills certificate for specific positions with high risk before giving permission to work in such area.
- The supervisor or work controller observed the work performance closely. If any contractor performed works improperly, the supervisor or work controller would instruct to cease operation immediately, and report this to the safety officer or project supervisor who would inform the contractor to revise operating skills before going back to perform work again or rotating the contractor.



Electrocution and falls from height

- Preparing the evaluation form for readiness of machines and supporting equipment by classifying the evaluation checklist by risk factors. This evaluation would be done before running such machines and supporting equipment.
- If any incomplete part of machines and supporting equipment was found, it would be reported to the technician for repairs.
- Clarifying, giving information before starting the work, or rearranging the training for work safety in particular jobs in order to refresh right working methods, and to have awareness in performing work by mainly considering the safety.



Human Resource Management and Employee Training

Standards : GRI 3-3/GRI 404



Organizational Importance and Commitment

The Company recognizes “human resources” as a key factor driving sustainable long-term growth economically, socially, and environmentally. Systematic development and care of employees is therefore a critical ongoing mission for the organization, aiming to become a learning organization ready to face change.

- Promote Lifelong Learning**

The Company supports employee learning at all levels through internal and external training programs, and self-learning via online media, covering technical skills, specialized knowledge, leadership development, and digital skills to prepare and develop employees’ potential for future changes.

- Equal Opportunities and Access to Learning**

The Company promotes equal opportunities and accessible learning for all employee groups to create equal chances for career growth.

- Continuous Evaluation and Improvement**

Training outcomes are monitored and evaluated to ensure employees possess the necessary knowledge and skills required for their roles, aligned with individual employee development plans and capability mapping for key positions. This knowledge is practically applied to meet business goals and used as input for employees’ career path development.



Opportunities and Impact

Human resource management and employee training deem the important tools to root the corporate sustainability. The opportunities deriving from investment in employees would boost up competitiveness and work efficiency, build learning culture, provoke innovation development, and partially help create the positive workplace environment. However, the employee development needs some budget, and has the risk of losing certain qualified personnel. Therefore, the Company establishes an appropriate human resource management guideline, and plans for the personnel replacement, especially for certain key positions of the organization.



Targets and Performance

2025 ESG Performance Indicators and Targets

The number of employee training and development is more than **20** hours per person per year

2025 Performance Results

🎯 **22.57** hours per person per year



Strategy

- Develop knowledge, expertise, and abilities of employees to support business expansion and respond to changes that occur in a timely manner.
- Develop Leadership Competency and plan leadership development in line with the plan for creating replacement personnel.
- Take care of employees thoroughly to create a happy working atmosphere.



Management Approaches

- Prepare courses and activities that support employees to learn and develop themselves. Both training courses and learning activities within the organization and sending employees to receive training at outside institutions.
- Identify the core competencies required of the organization and each job position. To provide guidelines for the development of personnel and employees at all levels.
- Provide individual employee development plans and support blended learning 70-20-10 as well as create a learning culture in the organization.



Key Developments

- Organize training and development of employees according to the Leadership Development Program in various courses. According to level and job position. In 2025, there are 201 employees at the supervisory level who have undergone training.
- Organize training and development of internal employees to increase their knowledge and develop their potential, a total of 28 courses, with 10,803 hours and an average number of training hours and activities to develop knowledge of 22.57 hours per person per year, or 2.82 day per person per year. Accounting for a total of 11,181 hours of work, the budget was used for training and development of employees totaling 3,481,591.38 Baht.
- Develop a Capability Mapping to identify the necessary capabilities required to achieve business goals or operate efficiently. This serves as a basis for succession planning and defining development plans for personnel in key positions.



Activities in 2025

The Company recognizes the importance of employees as a key intangible asset. The ability to attract knowledgeable and capable individuals whose attributes align with the organizational culture, as well as to retain and nurture talented personnel, is essential to the organization's success. Therefore, the Company focuses on attracting and retaining high-potential individuals to grow together with the organization.

1) Human Resource Management (HRM)

Human Resource Management (HRM) is a concept covering the systematic management for all persons in an organization, starting from the recruitment process, the performance evaluation, up to the retention of smart people in the organization with an aim at enabling the personnel to create value and to grow up along with the business.

The Company recognizes the importance of “human” as an invaluable asset and main resource to drive the corporate growth, especially in the Company's context covering the business diversity with different business types and operating models. Due to this diversity, the HRM must be highly flexible and changeable, depending on specific characteristics of each business line.

The decentralized HRM has been used by the Company in order that the Company's subsidiaries or business units could apply such main policy to their HRM models appropriately and relevantly in their specific contexts. Meanwhile, the HRM has been designed to support an integration of knowledge, skills, and strength of personnel in each group so that they can help and support each other efficiently. This means not only serves the specific demand of each business in the organization, but also creates work collaboration in diversity, which is the key foundation of the corporate sustainable development.





2) Human Resource Development (HRD)

The Company gives precedence to the Human Resource Development (HRD) as a key factor of the sustainable organization. The Company believes that investment in HRD not only helps boost the individual capability for higher working efficiency, but also enhances the good working environment which promotes work learning, provokes efficient co-working, and creates attachment between employees and organization.

The corporate culture focusing on continual learning is an important basis enabling an organization to develop its innovations, to be flexible for adaptability for changes, and to upgrade abilities in confronting and coping with various risks, which are essential corporate characteristics at the present era. The corporate culture is also an important factor to attract, influence, and retain the qualified personnel to grow up with the organization.

The Company provided the training needs analysis for the employees which are assessed by the overall corporate strategy and goals, necessity based on job description, key responsibility of each business line, tendency of business changes, together with other information about capabilities necessary for key job positions, succession plan, and individual development plan obtained from the performance evaluation. The Company promoted the personnel development through various methods by direct and indirect learning models in various ways, e.g., arrangement of training, seminar, and specific training courses helped by external lecturers or experts to give new knowledge and viewpoints, delegation to employees to attend training or seminar courses held by external institutions, arrangement of indirect learning for leadership improvement through the mentoring program, new leader preparation program, self-learning

via online media and digital knowledge sources, work rotation, and performance review and feedback to promote the individual development through observations and continuous recommendations, etc.

The Company sets up the employee competence development as an important sustainability target. In 2025, the total of 155 training programs have been arranged to improve the employees' working skills and competence whereas 28 out of them were the internal training programs arranged via online and on-site. The employees

were also delegated to attend other external institutions in 127 programs. The average employee training hours or knowledge development activities were 22.57 hours per person per year, which was higher than the target hours at 20 hours per person per year or it accounted for the employees' working hours for 11,181 hours. The budget spent for the employee training and development totaled 3,481,591.38 Baht. Such employee training and development helped shift the employees' skills, knowledge, and competence. What they have learnt could be applied to their actual working, and gave more benefits and value to the organization.

Employee Capability Development Project

"The Next-Gen Manager" develops next-generation leaders to navigate change.

The Next - Gen Manager Training Program was conducted to develop the capabilities of assistant managers and managers within the Loxley Group, enabling them to lead effectively in a dynamic environment. The program focused on understanding individual differences, effective communication, delivering constructive and inspiring feedback, and coaching skills to enhance team performance. A total of 26 employees participated in the program.





ConicleX E-Learning Project

The Company supports promotes a culture of continuous learning through the ConicleX E-Learning platform, offering over 1,900 courses covering business, technology, AI and data analytics, leadership, behavioral, emotional, and soft skills, creative thinking and design, health and lifestyle, finance and investment, and language and culture. The Company curates recommended courses by employee level to promote role-aligned skill development. Employees can access courses anytime, anywhere, with unlimited participation over a one-year period, and complete pre-assessment and post-assessment to measure learning outcomes. The Human Resources Department monitors learning progress on a monthly basis.

PCC Evolution Space Project

In 2025, the Company encouraged its subsidiaries to upgrade their personnel development center into “PCC Evolution Space” to support the training and skills development of employees in information technology and related fields. The space also serves as an internship location for students from partner universities. The Company encourages employees to develop innovations that create value for the organization, society, and the environment, while enhancing work efficiency through activities such as showcasing technological innovations, knowledge sharing sessions between departments, and e-Learning programs. In 2025, a total of six training courses were delivered to 77 participating employees. The project resulted in the development of “Pro-Sign,” an innovation designed to meet customer needs for electronic document signing. This innovation can be further developed into a service package integrated with the Data Gateway Platform, combining e-Tax Services and e-Signature innovations to deliver a comprehensive tax transaction solutions.

Key Employee Sustainability Development Program

The Company is committed to promote and cultivate the environmental, social, and governance (ESG) concept in its personnel at all levels through the employee development for continual sustainability program. The program aims at arousing awareness and recognition of roles, duties, and responsibilities in driving the organization to have long-term sustainability, at giving knowledge and understanding as affected by sustainability to the business, at communicating about and supporting the corporate culture in sustainability, and at driving the organization to enjoy the strong growth with social responsibility and preparedness in confronting various challenges in the future. In 2024, the Company has spent the budget for the employee competence development in respect with sustainability in the total of 61,461.85 Baht.

Under this budget, the Company conducted key sustainability training and seminar activities, including a seminar titled “Loxley’s Path to Sustainability : IFRS Standards - A Key Challenge for Businesses” for the Company’s directors, executives, senior management, and representatives from each business unit responsible for sustainability and greenhouse gas emissions reporting. Participants also included members of the Sustainable Development Working Group, Risk Management Working Group, Strategic Planning Working Group, and other

relevant personnel. The seminar aimed to communicate the Company’s sustainability policy and commitment, enhance understanding of the key IFRS sustainability disclosure requirements, and highlight related business implications, while preparing the Company for upcoming disclosure obligations and supporting the assessment of business risks and impacts arising from environmental measures and climate change. A total of 77 people attended the seminar, which not only raised awareness and enhanced knowledge but also fostered internal communication to build a culture of organizational sustainability. Following the seminar, the Company offset the event’s carbon emissions using certified carbon credits and received a Carbon Neutral certification from the Thailand Greenhouse Gas Management Organization (Public Organization), reaffirming its commitment to contributing to a low-carbon society and a sustainable future.





Additionally, the Company participated for the second consecutive year in the ESG DNA e-learning program on sustainability, organized by the Stock Exchange of Thailand, by encouraging employees to learn about business operations under the Circular Business Model, with the aim of reducing environmental impacts. A total of 351 executives and employees of Loxley Public Company Limited completed the program and passed the assessment, representing 100% of participants. The Company also encouraged its affiliated companies to participate in order to expand sustainability knowledge and awareness across the organization. In 2025, 80% of participating employees from Loxbit Public Company Limited, a subsidiary of the Company, successfully completed the program and passed the assessment. Such seminar gave the fundamental knowledge and understanding about sustainability to all executives and employees so they, consequently, could communicate for the same understanding, make the working on sustainability successful as targeted, and disclose any related information under standard criteria completely. This activity also pushed the Company to receive three sustainability awards and evaluations : The 2025 Outstanding Employment Promotion Award for Persons with Disabilities, receipt of the 5-star CGR scores for the year 2025, and the 2025 SET ESG Rating - AAA Level.

The Company has regularly encouraged the employees to attend other training and seminar courses relating to the environment and sustainability held by other external agencies, organizations, and institutions to monitor movements, and to share ideas that could be applied in planning for the Company's sustainability.

3) Human Capital Returns on Investment (HCROI)

Human Capital Returns on Investment (HCROI) is an important indicator used to measure tangible value from investment in human resources by a company, except the existing financial indicators. The Company set up certain indicators, and carried out the quantitative data collection to assess the HCROI of the Company, which included the employee turnover, corporate commitment scores, and operating profit margin to employee benefits expenses.

In 2025, the Company's turnover rate accounted for 6.35%, which decreased from the year 2024 when the turnover rate was at 10.36%. In 2025, the Company conducted an employee engagement assessment through an independent external agency. The employee engagement score was 4.94 out of a maximum of 6, whereas the employee engagement scores in the section of the development opportunities and career path were 4.64 (the Company has the policy of assessing the corporate commitment in every 2 years). The Company always uses this quantitative data when making decision on its business operation guideline and investment in human resources.

4) Performance Evaluation for Employees

The performance evaluation procedure of the Company is designed to be relevant to the sustainability target through the Performance Management System (PMS) which defines the precise and transparent criteria, procedure, and indicators. The performance evaluation covers

the individual achievements, and the involvement in attaining the corporate target in sustainability. The determination of targets and indicators of each department must be linked to the corporate implementation strategy in 4 aspects namely; financial perspective, customer perspective, operational perspective, and capabilities perspective, which must be in line with the Company's present operating performance (short term) and strategy plan to be undertaken in the long term to reach the established targets sustainably including business expansion, profit growth, continuous operating efficiency improvement, operating performance relating to sustainable development, etc.



There is a monthly evaluation of KPIs for managers and regular employees at **100%** except for contracted employees.



5) Employee Engagement

The Company conducts an Employee Engagement Survey every 2 years by external organizations for transparency and credibility. The survey is designed to assess the level of employee engagement both overall and at the departmental level including various factors affecting organizational engagement such as confidence in organizational operations and leadership, opportunities for development and career advancement, compensation and benefits, support and encouragement for participation, work environment and atmosphere, internal and organizational communication, among others. The survey results are analyzed and evaluated based on age groups, gender, job characteristics and length of employment to efficiently develop and align management systems with the needs of each employee group. The survey results are communicated to management and responsible units for the improvement of employee engagement strategies and presentation to the company's board of directors.

In 2024, the corporate commitment scores were 4.94 from 6 full scores with the response rate at 96%. The evaluation result pointed out 3 indicators for improvement namely; compensation, task significance, and autonomy. The Company took such result to improve certain matters relating to employee welfare, compensation structure, salary increase criteria, especially in the group of low-income employees, communications to widen the employees' awareness of the corporate achievements so that they would be aware of the jobs they have done in wider contexts and felt proud of. The training course was also arranged for supervisors to improve their leadership, to make them realize and understand their leadership roles, to understand how to use management tools, and to manage human resources to meet success as targeted by each department. Accordingly, the Company plans to conduct the next employee engagement assessment in 2027.

6) Labor Practices and Labor Relations

The Company practices towards labor with fairness and equality, adhering strictly to labor laws and relevant regulations regarding labor practices. All employees are entitled to protection from hazardous work, risky conditions and practices that are unjust, such as no child labor, no forced labor, non-discriminatory, inappropriate or dangerous job types or working hours, humane care and provide fair compensation. The Company establishes an Occupational Safety, Health and Working Environmental Committee (OSH) to drive workplace safety initiatives forward, creating a safe working environment for everyone entering the establishment. Additionally, a welfare committee is formed to oversee employee well-being, provide suggestions and negotiate with management to collectively develop constructive solutions to issues.

7) Health and Wellbeing of Employees

The Company recognizes the importance of employee health and well-being and is committed to promoting workplace health and safety. It aims to create a positive environment that supports good health and reduces the risk of work-related injuries. In addition, the Company promotes employee well-being through staff-oriented activities and continuously supports recreational programs. The Company also fosters knowledge about physical and mental health, workplace safety, and work-life balance, enabling employees to take care of their own health and contribute to a safe and pleasant working environment for everyone.





Labor Operations and Practices

Standards : GRI 3-3/GRI 201-3/GRI 401/GRI 402/GRI 405/GRI 406/GRI 408

Organizational Importance and Commitment

Human resource is an important asset for corporate growth and success in the long term. Investment in human resource by creating a happy workplace, paying respect to employees' rights, promoting acceptance and respect to each other, and giving support and collaboration between working teams helps employees have work motivation and contributions, which would further boost their work efficiency and competitiveness.

Opportunities and Impact

Respect and compliance with labor rights help create the business image. This helps create the acceptance in term of compliance with law and promotion of employee rights, be trusted by stakeholders, attract and retain the capable personnel in the Company, have work satisfaction that takes effect to the corporate commitment, and reduction of turnover rate and expenses for training new employees. The violation or non-compliance with the principles of labor rights may cause dissatisfaction and internal conflicts, legal risks, impaired business reputation and no confidence in the long term.

Targets and Performance

2025 ESG Performance Indicators and Targets

Zero Human Rights Violations

Employee Engagement Survey

2025 Performance Results

🎯 **Zero** Human Rights Violations

🎯 Conducted every two years, with an employee engagement score of **4.94** out of 6 in 2024



Strategy

- Carry out personnel policies that adhere to Human Rights Principles, manage diversity, and accept individual differences.
- Add value Develop further participatory projects based on the principles of respect for Human Rights. Create opportunities and equality in society.



Management Approaches

- Carry out legal actions, policies, and Human Rights guidelines. Diversity management and accept individual differences.
- Support social activities to create opportunities and equality.
- Promote and support the Employee Engagement.



Key Developments

- Implement the safety and occupational health plan and support collaboration with the Company's subsidiaries on safety initiatives.
- Communicate the code of conduct and good business practices to key and new business partners. A total of 463 partners have acknowledged these guidelines, including 286 partners of Loxley Public Company Limited - representing 61.77% of all partners who have signed, and 37.41% being new partners to Loxley Public Company Limited.
- Support people with disabilities- carrying out LOXLEY-ASM Sport Hero activities for the 14th year, supporting employment, and supporting disabled athletes to receive opportunities and equality in society.
- Support social activities carrying out activities with the community both in the form of organizing social activities with schools and communities, donating items, Company products

for the public benefit, and donating leftover items to be put to good use in 2025.

- The Company was selected as a leading organization promoting the employment of people with disabilities, receiving an “Excellent” rating for 2025 from the Department of Empowerment of Persons with Disabilities, Ministry of Social Development and Human Security, at the 2025 International Day of Persons with Disabilities event. The Company also won the “Friendly Design Awards 2025” from the Friendly Design for All Foundation, in collaboration with the Ministry of Social Development and Human Security, in recognition of its commitment to hiring people with disabilities.



Activities in 2025

The Company continuously raises awareness about respecting human rights and the equitable and fair treatment of labor, without discrimination or harassment of any kind. This includes fostering a workplace atmosphere of mutual respect, accepting diversity, and promoting harmonious coexistence - building a culture of respect and non-discrimination. Employees are encouraged to understand their own rights and the rights of others, and to freely express themselves, share opinions, offer constructive feedback, file complaints, and report incidents through established channels. They are also invited to participate in creating an even safer work environment.

The Company places great importance on creating a positive work environment and encouraging employee participation. Initiatives related to Human Rights, the promotion of equal opportunity, and employee-focused activities help mitigate legal risks and enhance the Company's image in attracting and retaining talented personnel. These efforts also contribute to boosting employee morale, participation, and work efficiency, ultimately fostering long-term

organizational engagement. The Company has established and publicly disclosed its Human Rights and Equality Management Policy to communicate its commitment to minimizing the impact of such issues. This includes cultivating a corporate culture that respects Human Rights, promotes equality, embraces diversity, and refuses to tolerate any form of abuse or harassment. As a result, in 2025, there were no reported cases of discrimination, harassment, human rights violations, or non-compliance with labor laws within the Company.

However, the Company continuously monitors changes to laws and regulations concerning labor standards. Furthermore, the Company has collaborated with the Department of Labor Protection and Welfare, Ministry of Labor, to conduct training on “Labor Law and Notable Labor Cases” for 33 human resources personnel from the Company and its subsidiaries. This training aimed to deepen their understanding of topics such as the Employee Welfare Fund, the Ministerial Regulations on Overtime Pay for Security Guards, and the draft of the Labor Protection Act (No.9) B.E. 2568 (2025), enabling them to apply these practices to improve internal regulations and procedures to ensure legal compliance.

Appointment of Welfare Committee in the Workplace (GRI 2-30)

The Company supports freedom of association by establishing a Welfare Committee in the workplace in accordance with Section 96 of the Labor Protection Act B.E. 2541 (1998), with the following roles and responsibilities :

1. Engage in discussions with the employer to arrange welfare benefits for employees.
2. Provide consultation and recommendations to the employer regarding the arrangement of employee welfare.
3. Monitor, supervise, and oversee the welfare benefits provided by the employer to employees.
4. Propose opinions and guidelines for beneficial employee welfare arrangements to the Labor Welfare Committee.



The Welfare Committee at the workplace serves a two year term. The Company promotes consultation and collective bargaining in accordance with the Labor Relations Act B.E. 2518 (1975) and encourages the submission of feedback every 3-4 months, except in urgent cases where discussions may be held as appropriate. The current committee's term runs from 1 February 2025 to 31 January 2027.

1) Human Rights Policy

The Company is committed to upholding human rights and fair labor practices, in line with the United Nations Guiding Principles on Business and Human Rights and applicable laws. It treats all stakeholders with fairness and respect for human dignity, without discrimination, and ensure employees and workers receive just compensation and benefits that meet or exceed labor law requirements. All forms of forced labor are strictly prohibited. The Company has established safeguards to prevent and address human rights concerns by fostering a corporate culture of respect for human rights, adhering to relevant legislation, and actively monitoring for and responding to human rights violations. It also supports the employment of disabled individuals to create opportunities, jobs and improve quality of life. Additionally, it implements policies and measures to protect personal data, create a safe and private environment for employees and customers, as the Company understands that its operations and decisions may impact individual rights, community rights, and other stakeholders throughout the value chain. Therefore, the Company respects and promotes Human Rights throughout the organization, including in its business operations and partnerships with equality and fairness. The Company's commitment covers the following principles :

- The Company adheres to employee rights, paying compensation and benefits in accordance with the law and job positions without discrimination. It promotes freedom of association, treats labor fairly and does not engage in human trafficking, forced labor, child labor, or discrimination.

- The Company provides a safe and healthy work environment free from all forms of harassment and unauthorized benefits-seeking.
- The Company encourages its suppliers to adhere to Human Rights Principles and practices, including those related to labor rights, non-discrimination and workplace safety.
- The Company conducts a comprehensive Human Rights Due Diligence process to assess and manage Human Rights risks within its supply chain, working with suppliers to promote ethical practices and address issues that arise.
- The Company promotes Human Rights Principles, labor rights and ethical business practices globally in line with international standards.
- The Company engages in cooperation consistent with its commitment to Human Rights issues, working with various agencies to address challenges and opportunities in respecting the dignity and rights of all individuals.

The Company has adopted these principles and integrated them into its human rights guidelines, practices, and decision-making processes for all operations involving partners, business allies, and stakeholders. This reinforces the Company's commitment to respecting and promoting human rights across all business activities, products, and services throughout the value chain, ensuring consistent and effective implementation.

2) Communication of the Human Rights Policy and Framework for Labor Standards

The Company prioritizes communicating its expectations and human rights policies to stakeholders - including partners, customers, employees, and business allies - to foster mutual understanding and promote consistent practices across the entire business value chain. This is done by translating its comprehensive human rights policy, covering labor standards, into English and distributing it through

internal and external channels such as the Company website, intranet, new employee onboarding, and corporate communications. This ensures all stakeholders have access to, understand, and abide by these guidelines. In 2025, the Company trained 33 new employees on human rights and labor standards compliance as part of their onboarding process.

3) Human Rights Due Diligence process

In 2025, the Company conducted a review and assessment of its human rights situation as part of the operational procedures for key projects requiring personnel, to identify risks and prevent potential human rights impacts within its workplace, as outlined in the 2025 Annual Report under the section on Social Policy and Practices.





The Company is currently developing a comprehensive human rights due diligence process, including gathering feedback from stakeholders on the Company’s human rights risks through surveys or consultations. This feedback will be used to identify and assess the Company’s human rights risks, and to establish measures and activities to mitigate them.

Human Rights Due Diligence Results

The Company carried out the Human Rights Due Diligence in self-assessment form (HRDD Self-Assessment) and is periodically reviewed as appropriate. The HRDD scope was defined comprehensively to cover all related business activities and stakeholders, e.g., employee, supplier, and community, etc. The issues relating to human rights, preventive measures, risk control, remedy guideline, remedy mechanism, and risk management results of the Company were summarized below.

Key Human Rights Risk Issues in 2025	Causes of Risk Issues	Stakeholders	Impact on the Company	Preventive and Risk Control Measures	Remedial Actions	Healing Mechanisms	Risk Management Outcomes
Labor Practices							
Recognition of Freedom of Association and Protection of the Right to Collective Bargaining	Internal organizational Management Process	 Employee	<ul style="list-style-type: none"> • Risk of labor lawsuits or penalties in the event of violations. • Hidden costs from labor disputes, lawsuits, or business interruptions. • Good labor relations and internal cooperation. 	<ul style="list-style-type: none"> • Notifying the human rights policy in which the practice guideline is specified. By this policy, the employees are entitled to form a group to peacefully negotiate for their benefits and employment conditions under procedures of the Labor Relations Act and other related labor laws. • Setting up the Welfare Committee in the Workplace as the representative to communicate between employees and the Company. The members of the Welfare Committee are elected by the Company’s employees. • Arranging meetings for mutual discussion and suggestions between the Welfare Committee in the Workplace, the Employee Club, and Company representatives on every 3-4 months. • Carrying out the corporate commitment assessment for employees in every 2 years to find out their opinions and concerns about joint working in the organization. The assessment result shall be further used to improve the human resource management system. 	<ul style="list-style-type: none"> • Inspecting the operating procedure to find out the causes. The Company’s representative(s) shall be appointed to jointly negotiate with the Welfare Committee in the Workplace as the employee representative(s) to reconcile and find out the resolution together based on laws and fairness of both parties. • Stipulating preventive measures to avoid any recurring event. 	<ul style="list-style-type: none"> • Compliance with legal requirements. • Compensation provided in both monetary and non-monetary forms. 	No incidents or complaints related to this issue were reported



Key Human Rights Risk Issues in 2025	Causes of Risk Issues	Stakeholders	Impact on the Company	Preventive and Risk Control Measures	Remedial Actions	Healing Mechanisms	Risk Management Outcomes
Elimination of Child Labor and the Worst Forms of Child Labor (GRI 408-1)	Internal Organizational Management Process	 Employee	<ul style="list-style-type: none"> Legal, financial, and reputational impacts. 	<ul style="list-style-type: none"> The Company complies with the Labor Protection Act B.E. 2541 (1998) by establishing a minimum employee age of 18 years in its recruitment and hiring policies - exceeding the legal requirement. 	<ul style="list-style-type: none"> Consider termination of employment in cases where document forgery is discovered for the purpose of gaining employment. 	<ul style="list-style-type: none"> Monitor negative impacts resulting from operations on the Company, such as health-related consequences. 	No incidents or complaints related to this issue were reported
	Business Value Chain	 Partner	<ul style="list-style-type: none"> Joint legal liability. Corporate image and trust from investors, customers, business partners, and financial institutions. Damage caused by unskilled labor, such as accidents. 	<ul style="list-style-type: none"> Communicate and collaborate with business partners by signing a business partner code of conduct, acknowledging and strictly adhering to labor laws and human rights principles, and consenting to company audits of their operations. Conduct sustainability on-site audits of suppliers, covering child labor practices for key suppliers or contractors operating within the Company's areas of responsibility. 	<ul style="list-style-type: none"> Immediate cessation of work duties. Review and improve partner assessment processes to prevent recurrence. 		
Elimination of Discrimination in Employment and Occupation	Internal Organizational Management Process	 Employee	<ul style="list-style-type: none"> Complaints and legal actions. Employee morale, organizational engagement, and employee performance. 	<ul style="list-style-type: none"> Notifying the Human Rights Policy specifying the practice guideline which encourages the fair employment, no discrimination whereas the honor and human dignity of all employees would be respected regardless of race, nationality, ethnic, religion, sex, sexual orientation, language, age, color, or any social status. Supporting and permitting every employee to raise opinions, and to mutually make decisions throughout the working process. Arranging the employee activities in which every employee would be involved thoroughly and equally. 	<ul style="list-style-type: none"> Review operational processes to identify root causes, establish corrective actions, and implement measures to prevent recurrence. Reassess employment decisions to reach a fair and appropriate conclusion. 	<ul style="list-style-type: none"> Review operational processes to identify root causes, establish corrective actions, and implement measures to prevent recurrence. Reassess employment decisions to reach a fair and appropriate conclusion. 	No incidents or complaints related to this issue were reported



Key Human Rights Risk Issues in 2025	Causes of Risk Issues	Stakeholders	Impact on the Company	Preventive and Risk Control Measures	Remedial Actions	Healing Mechanisms	Risk Management Outcomes
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Business Value Chain



Partner

- Risk of legal liability or scrutiny.
- Confidence of investors, customers and financial institutions.

- Implementing the fair procurement policy by selecting suppliers from appropriate qualifications of each work based on equality, starting from disclosing the detailed procurement criteria to every supplier tendering the price equitably.

Human Rights

Protection of Personal Rights and Personal Data

Internal Organizational Management Process



Employee

- Risk of administrative, civil, or criminal penalties.
- Business Continuity.
- Image of the organization and investor, customer, and financial institution confidence.

- Notifying the Personal Data Protection Policy and privacy notice, and the information technology security policy, which prevent the leakage of personal data.
- Carrying out the personal data collection as required by law, or informing or asking for consent from data subjects for such personal data collection.

- Analyzing reasons or working steps, which may have risks from the violation of personal rights and personal data, in order to place certain preventive measures and recurring events.

- Compliance with applicable laws.
- Provide compensation in both monetary and non-monetary forms, as appropriate to the circumstances.

- Zero incidents of human rights violations
- Zero complaints or incidents related to information system security and customer data breaches

Business Value Chain



Partner

- Regulatory inspections and legal sanctions.
- Fines, loss of revenue or business opportunities.
- Customer, investor, and business partner confidence.

- Monitoring and inspecting the cyberattack.
- Being cautious in performing duties in every working procedure to prevent any risks possibly causing the human rights violation in the business operation.
- Revising the risk policy and assessment regularly.

- In case of violating personal rights and data on the information system, carrying out remedies to close the data leakage as quickly as possible.



Key Human Rights Risk Issues in 2025	Causes of Risk Issues	Stakeholders	Impact on the Company	Preventive and Risk Control Measures	Remedial Actions	Healing Mechanisms	Risk Management Outcomes
Protection of the Right to Benefit from Intellectual Property	Business Value Chain	 Partner	<ul style="list-style-type: none"> • Damage claims, suspension of product distribution, or termination of business contracts. • Regulatory inspections and legal sanctions 	<ul style="list-style-type: none"> • Notifying the policy on non-infringement of intellectual property/copyright by defining that the executives and employees must care for and protect the intellectual property of the Company, and pay respect to and do not infringe any intellectual property of other persons. • Providing a system to inspect the installation and use of copyrighted software in working. 	<ul style="list-style-type: none"> • Investigating incidents, and taking actions in accordance with the Company's work regulations or as required by law. • Planning for revising the quality procedure for use of computer to prevent recurring events. 	<ul style="list-style-type: none"> • Provide compensation in both monetary and non-monetary forms, as appropriate to the circumstances. 	Zero software copyright infringements
Protection of the Rights of Persons with Disabilities	Internal Organizational Management Process	 Employee	<ul style="list-style-type: none"> • Risk of fines or administrative penalties. • Corporate image. • Reduced employee efficiency. 	<ul style="list-style-type: none"> • Complying with laws stringently. • Promoting the employment of persons with disabilities under Section 33 and Section 35 of the Act on the Promotion and Development of the Quality of Life of Persons with Disabilities. • No discrimination in nomination, appointment, and career development. • Promoting the good attitude in cohabitation with fairness and no discrimination. • Providing social activities arranged by persons with disabilities for their self-esteem. 	<ul style="list-style-type: none"> • Analyze root causes to develop appropriate corrective actions and preventive measures 	<ul style="list-style-type: none"> • Comply with applicable laws. • Provide compensation in both monetary and non-monetary forms, as appropriate to the circumstances. 	No incidents or complaints related to this issue were reported

The Company assigns the Human Resources Department responsibility for annually monitoring and reviewing key human rights risks through a thorough human rights due diligence process. This process tracks, assesses, and establishes measures to reduce risk levels to acceptable risk appetite levels, with the results of human rights risk management reported to the Sustainability Development Working Group to inform future human rights initiatives. The Company also provides the necessary resources to support day-to-day operations, facilitating and improving the efficiency of human rights work.



4) Career Equality

The Company operates on a foundation of respect for diversity, equality, and non-discrimination, integrating these principles into its human resource management processes and work practices. This fosters a work environment that values differences, is inclusive, and proactively addresses potential challenges.



Fair Employment
Consider candidates with appropriate qualifications and skills for the position, evaluate performance, and provide compensation without regard to race, nationality, ethnicity, religion, gender identity, sexual orientation, or disability.

Foster Intergenerational Acceptance
Conduct training programs aimed at fostering understanding and respect for generational differences, identifying unique strengths and distinct skill sets, and implementing appropriate communication methods.





Promote a Multigenerational Workplace
Manage human resources to include people of diverse ages, blending experience, expertise, and technological skills to improve work efficiency.

Provide a Channel for Complaints
Cultivate a culture of respect for human rights, actively monitor for and do not ignore incidents of human rights violations and discrimination. Complaints can be filed at www.loxley.co.th.



As part of the community and society, the Company recognizes its role and responsibility in continuously contributing to social development. It has established a policy of supporting and assisting local communities and wider society through a range of projects and activities designed to create shared value between business and society. This includes initiatives in community development, education, sports, and public health, all aimed at improving the quality of life for people and building a strong and sustainable society, while also supporting the long-term achievement of the Sustainable Development Goals (SDGs).

The Company has continuously run an internship program to give young people and students practical work experience, develop their professional skills, and prepare them for the future job market. It also conducts career counseling and builds partnerships with educational institutions. This program not only creates job opportunities but also supports human resource development, which is essential for sustainable economic and social growth.

To promote opportunity and equality in society, the Company has consistently supported athletes with disabilities through the “LOXLEY-ASM Sport Hero” program. This includes funding for training equipment and travel expenses for both domestic and international competitions. Additionally, the Company has employed athletes with disabilities as full-time staff. In 2025, the Loxley Group employed 43 athletes with disabilities. This initiative not only supports employment opportunities and improves the quality of life for these athletes, but also encourages them to use their athletic potential to bring recognition to themselves and the country. Furthermore, it serves as an inspiration for underprivileged individuals in society.



Community Engagement

Standards : GRI 3-3/GRI 201-1/GRI 413



Organizational Importance and Commitment

Doing various activities for the community, volunteer activities, activities that promote and stimulate the growth of the community economy.

The Company values the creation of good and sustainable relations with communities where the Company has operated the business. The Company realizes that its operations, direct or indirect, took effect to local communities in terms of economic, social, or environmental aspects. As a result, the Company is committed to operate the business with responsibility while it also creates value for surrounding communities and the public, as well as any business alliances and stakeholders for mutual growth, which would be the important foundation for the Company's long-term stability and sustainability.



Opportunities and Impact

The Company focuses on assessing and managing potential impacts, and on seeking opportunities to enrich the communities and the society in the long term, which will help support its business operation, and be trusted by its stakeholders.



Targets and Performance

2025 ESG Performance Indicators and Targets

The employment rate for people with disabilities is 55 positions (Loxley Group)

Access to learning opportunities for 150 people

2025 Performance Results

🎯 The employment rate for people with disabilities

Loxley Group
total 60 position

Loxley Pcl.
total 5 position

🎯 Access to learning opportunities
2,052 person



“Strong Community 2025” Project

The Company collaborates with communities to promote sustainable self-reliance by supporting the work of the community committee and youth in the Penang Market community, as part of the “Strong Community 2025” project, under the following framework :



Community Capacity Development

Support activities aligned with local development needs. In 2025, the focus is on maintaining a clean and orderly community environment through the “Dream Community” initiative, and enhancing safety through fire safety awareness activities to enable residents to respond effectively and support one another in emergency situations.



Community Member Development

Strengthen relationships among community members across all age groups, from youth to the elderly, by creating opportunities for interaction, knowledge exchange, and experience sharing, and encouraging collaborative design, planning, and implementation of activities to drive community development.



Workforce Development

Promote a culture of learning and strengthen critical thinking and creative problem-solving skills, while fostering volunteerism to support community development and reduce social dependency.



2) Promoting Local Employment and Local Procurement

The Company fosters career stability for local communities around its Khlong Toei head office by providing employment opportunities based on knowledge, capabilities, and aptitudes, with successful candidates employed by the Company and its Loxley Group subsidiaries.

In addition, the Company supports the procurement of products and services from local suppliers, where appropriate, to support small businesses and stimulate the local economy. However, such procurement remains subject to considerations including price, the quality of products and services, and compliance with the Terms of Reference (TOR) specified by the Company’s customers.



Community and Social Development Framework





Growth with Sustainability

The Company is committed to developing and operating business with integrity, transparency, accountability and giving equal importance to all groups of stakeholders in accordance with the principles of good corporate governance and conduct business according to the guidelines of sustainable development to ensure business growth and wellbeing of the ecosystem and economy.

Loxley places importance on caring for the environment and managing natural resources responsibly and efficiently throughout the value chain, and supports the use of alternative energy to meet the needs of present and future generations. This is done by laying down good practices for reducing the ecological footprint, reducing greenhouse gas emissions, and dealing with climate change.



Coping with Climate Change

Standards : GRI 3-3/GRI 201-2/GRI 302-4/GRI 303/GRI 305/GRI 306



Organizational Importance and Commitment

Climate change is one of urgent issues broadly affecting the economic, social, and environmental system, especially business and production sectors that may confront some risks from natural disaster, uncertainty of resources, and changes in national and international policies. The Company realized the importance of this problem, and inserted it as a key issue when setting up the corporate strategy and operating guideline so that the Company could manage any potential risks deriving from such climate change in terms of adaptation and mitigation of greenhouse gas emissions. Consequently, the Company would have fewer risks, and have better flexibility in its business operation in the long term.



Opportunities and Impact

The Company has carried out the risk assessment and business opportunities deriving from the climate change in order to obtain the important information for the strategy planning and business decision-making, which would make the Company's business operation continue and sustainable, and generate competitiveness in the era when the low-carbon society is the main trend.



Targets and Performance

2025 ESG Performance Indicators and Targets

Short-term Target

Reduce greenhouse gas emissions in scope 1 and scope 2 operations by 10% compared to the organization's greenhouse gas emissions and removal data in 2024 (base year).

Mid-term Target

Expand the reporting scope to cover scope 3 operations and extend to significant business subsidiaries by 2029.

Long-term Target

Reduce greenhouse gas emissions by 20% by 2030 (compared to the baseline year).

2025 Performance Results

⊖ Reduce greenhouse gas emissions (Scope 1 and 2) by **9.47%** from the 2024 baseline

🎯 Reported across **3** categories. Currently, **2** subsidiaries disclose their greenhouse gas emissions.

🔄 Reduce by **9.47%** as of 2025.

Note : In 2024, the figures were adjusted in accordance with changes in the Emission Factor (EF) of the TGO.



Strategy

- **Raise awareness**, continuous education about climate change to create awareness and cooperation in solving problems.
- **Increase the amount of use of renewable energy and clean energy sources**. Reducing the use of energy comes from combustion sources or using energy that produces less pollution. This includes increasing energy efficiency by improving or modifying technology.
- **Improve resource efficiency**, support the cost-effective use of resources as well as efficient in every process of business operations including the use of technology that helps increase efficiency in resource use.
- **Conduct activities that support the reduction of greenhouse gas emissions**
- **Development of products and services**, presentation of solutions and innovations that are environmentally friendly to create sustainability in both business and the environment in the long term.
- **Support the government and communities** in addressing climate change.



Management Approaches

- **Reduce greenhouse gas emissions**
 - Support the preparation of organizational greenhouse gas emission and absorption reports, and seek external verification to understand emissions across activities. This enables targeted planning to reduce emissions and minimize environmental impact.
 - Promote efficient resource use through various activities to cultivate awareness of resource conservation, environmental care, and encourage employee participation.
 - Increase the proportion of renewable energy and clean energy usage.
 - Establish activity plans and targets to reduce landfill waste.
 - Build collaborative networks with business partners to carry out environmental and sustainability activities aimed at reducing greenhouse gas emissions.
 - Integrate environmental and sustainability issues into business processes and set related performance targets for relevant business units and support departments.
- **Adaptation to changing climate conditions**
 - Adjust work procedures and provide necessary safety and occupational health equipment for employees.
- **Greenhouse gas absorption**
 - Explore approaches to activities that help absorb greenhouse gases.
- **Support government agencies in controlling, managing, and restoring impacts from climate change.**



Key Developments

- Organized the seminar “Loxley and Steps Towards Sustainability: IFRS Standards, A Key Business Challenge” for Company directors, executive board members, business unit representatives, the Sustainability Development Working Group, and related people, with 77 participants attending.
- Participated in the ESG DNA program organized by the Stock Exchange of Thailand to raise sustainability awareness, with 351 Loxley executives and employees completing the program and passing the assessment.
- Increase the proportion of renewable energy consumption by installing a solar power generation system (Solar Rooftop) system at the Pathum Thani Distribution Center, reducing reliance on fossil fuels for electricity.
- Organize campaigns to reduce energy consumption, minimize waste generation at the source, and sort waste for recycling to reduce landfill volume, helping to reduce greenhouse gas emissions by 121.40 tCO₂e - equivalent to planting 13,000 trees. These campaign results are showcased through the Climate Care Platform project in collaboration with the Stock Exchange of Thailand.
- Collaborate with partners and business allies on environmental and sustainability initiatives, such as signing the Energy Beyond Standards 2025 declaration of intent with the Department of Alternative Energy Development and Efficiency, Ministry of Energy.





Activities in 2025

Extending Measures to Reduce Environmental Impacts and Greenhouse Gas Emissions

1. Sustainability Assessment :

Assessment the impact of climate change on a Company's current business operations including energy consumption, waste generation and greenhouse gas emissions. This assessment will identify key areas for improving the implementation plan and serve as a guideline for the Company's strategic sustainability planning.

2. Endorse environmental management and operations policy :

Set comprehensive and measurable goals, indicators, and establish measures to minimize resource usage and environmental impact as much as possible.

3. Carry out projects and activities to support the cost-effective and efficient use of resource :

This is done by implementing project of educating employees about proper waste separation, campaign to reduce paper and plastic usage, using a personal drinking glass, refraining from using foam boxes and plastic bags in the Company's canteen, etc. to reduce waste sent to landfill, improve resource efficiency, and support the circular economy concept.



4. Promote sustainable procurement practices :

Endorse and communicate a Procurement Policy as a guideline for employees and related parties to ensure that procurement activities are fair, transparent, and ethical under the Company Sustainability Strategy including building confidence among stakeholders. This is done by setting criteria for selecting partners and prioritizing those that adhere to sustainable and ethical standards, focusing on purchasing environmentally friendly materials, products, and packaging including promoting and supporting partners to operate according to sustainable development guidelines to create a sustainable ecosystem throughout the supply chain.

5. Promote responsible supply chain management practices :

Create Suppliers' Code of Conduct and good practices by laying down guidelines for trading partners to study and use as a guideline for working together as well as supporting partners to apply it as a guideline for managing the organization as appropriate. This is aimed to standardize business processes between the group of companies and trading partners to be aligned in the same direction. It is considered a step of cooperation that will lead to business development together and creating a sustainable society and environment throughout the business chain.

6. Promote alternative transportation :

Create incentives and explore environmentally friendly vehicle options by considering the use of electric vehicles (EVs) in Company operations. This includes EVs for food delivery by WaQ Yakini restaurant, patrol vehicles for ASM Management Co., Ltd. security services, and patrol and transport vehicles for Loxley Evolution Technology Co., Ltd. Additionally, implement a policy to replace and purchase Company vehicles with electric or hybrid models, along with installing EV charging stations within office building premises.

7. Stakeholder and Community Engagement :

Promote collaboration with stakeholders including employees, customers, partners and local communities to jointly address environmental challenges by allowing employees to participate in sustainability activities, engaging customers in selecting environmentally friendly products and supporting community environmental projects such as waste separation, reusing plastics and waste or recycling them.

8. Sustainability Network Cooperation :

Support subsidiaries in preparing corporate greenhouse gas emission and removal reports and participate in carbon-neutral events. The Company also collaborate with business partners on sustainability initiatives aimed at reducing greenhouse gas emissions, to expand cooperation, build networks, and promote the transition to a sustainable low-carbon society.



1. Risk Assessment and Management relating to Climate Change

The Company conducted an assessment of significant climate-related risks, impacts, and opportunities affecting its business operations, encompassing both Physical Risks and Transition Risks. This assessment identifies key risk issues, evaluates risk levels, determines the nature of impacts and establishes a timeline for effective risk management planning. The Company intends to develop preventive measures and contingency plans for various situations that may occur and build resilience to potential crises or setbacks. Furthermore, the Company recognizes opportunities arising from the transition to a low-carbon economy. The Sustainability Development Working Group, working with the Risk Management Working Group - comprising representatives from various departments and support units - has jointly analyzed and integrated this information into operational plans, and established goals at both the corporate and departmental levels to ensure clear communication, shared understanding, and consistent policies and practices.

Accordingly, the Sustainability Development Working Group and the Sustainability Development Department of the Company Secretary are assigned responsibility for driving and supporting the implementation of the plan, as well as monitoring progress and reporting directly to the Executive Board and the Board of Directors.



Strategy for Managing Climate-Related Risks for 2025 ^(GRI 201-2)

Risk Category	Risk Issue	Risk Description	Risk Dimension				Time Horizon	Business Unit	Potential Impact	Management Strategy
			Strategic	Operational	Financial	Regulatory				
Acute Physical Risk	1. Supply chain impacts from natural disasters.	<ul style="list-style-type: none"> Natural disasters, such as droughts and floods, affect transportation systems and the availability of raw material procurement, causing delays in product deliveries and project handovers as scheduled. Occurrences of shortage of raw materials and certain equipment. 	✓	✓	✓		<ul style="list-style-type: none"> Short-term Medium-term 	<ul style="list-style-type: none"> Project-Based Business and Trading Business 	<ul style="list-style-type: none"> Managing financial costs and transportation of goods and raw materials Delays in delivery of work and the scheduled shipment of products and raw materials. Impact on revenue and profitability from supply chain disruptions 	<ul style="list-style-type: none"> Comprehensive project cost estimation and contingency planning. Procurement of alternative suppliers or substitute products



Risk Category	Risk Issue	Risk Description	Risk Dimension				Time Horizon	Business Unit	Potential Impact	Management Strategy
			Strategic	Operational	Financial	Regulatory				
Transition Risk	2. Technological changes affecting the supply chain.	<ul style="list-style-type: none"> The impact can lead to some product categories becoming obsolete, spare parts becoming scarce, or changes to specific product features. It may also necessitate changes in technology to deliver solutions to customers. The changing technology is driven by customer needs and increasingly stringent regulations focused on energy conservation, environmental protection, and support for greenhouse gas reduction goals. 	✓	✓	✓		 	Project-Based Business, Trading Business, and Service Business	<ul style="list-style-type: none"> Impact on sales planning, project management, and contract management. Increased operating costs stemming from the need for additional investment in new technologies, or from changes to the features of goods and products, such as research and development for product improvements, etc. Loss of business opportunities and revenue due to the inability to offer solutions that meet customer needs. Impacts on cost structure and long-term business strategies. 	Mid-term <ul style="list-style-type: none"> Effective project management Procurement of alternative suppliers or substitute products Communicating comparable product specifications to build customer confidence. Long-term <ul style="list-style-type: none"> Review of Business Strategy
Transition Risk	3. Higher business costs from the transition to a low-carbon society	<ul style="list-style-type: none"> Increased business costs due to the transition to a low-carbon society, compensation for damages resulting from greenhouse gas emissions and evolving legislation and regulations. 	✓	✓	✓	✓	 	Project-Based Business, Trading Business, and Service Business	<ul style="list-style-type: none"> Increased operating costs due to more stringent sustainability and climate change disclosure requirements. Impacts operational processes that require consideration of reducing or controlling greenhouse gas emissions in order to lower costs associated with offsetting damages caused by those emissions. 	<ul style="list-style-type: none"> Monitor the changing regulatory landscape Establish appropriate sustainability policies, goals, and operational guidelines, taking into account pressing needs and integrating them with business strategies and processes.



Risk Category	Risk Issue	Risk Description	Risk Dimension				Time Horizon	Business Unit	Potential Impact	Management Strategy
			Strategic	Operational	Financial	Regulatory				
Transition Risk	4. Energy price volatility	<ul style="list-style-type: none"> Risk from reliance on fossil fuels as the primary energy source for business operations. 	✔		✔		 	Project-Based Business, Trading Business, and Service Business	<ul style="list-style-type: none"> Energy price fluctuations may significantly increase operating costs, impacting the cost of goods and services and profit margins. This impacts budget planning and project pricing. Reliance on fossil fuels may pose a risk to businesses during the transition to clean energy. The energy transition may affect cost structures and business models. 	Short-term, Mid-term <ul style="list-style-type: none"> Appropriate risk management planning and effective project and operational cost management. Long-term <ul style="list-style-type: none"> Review of Business Strategy
Transition Risk	5. Changes in policies and regulations regarding greenhouse gas emission control	<ul style="list-style-type: none"> As a result of changes in laws and regulations controlling greenhouse gas emissions through mechanisms such as carbon taxes, the Carbon Border Adjustment Mechanism (CBAM), and more ambitious greenhouse gas emission reduction targets announced by relevant regulatory bodies. 	✔	✔	✔	✔	 	Organization	<ul style="list-style-type: none"> The operating cost burden arising from legal and regulatory compliance There is a risk that setting strategies and operational plans that do not align with future policies and regulations could impact opportunities to sell products and services, secure projects, and damage our reputation, potentially leading to legal sanctions. 	<ul style="list-style-type: none"> Regularly monitor changes in relevant regulations to assess potential impacts and risks, and develop appropriate risk management plans. Study internal carbon pricing guidelines



Risk Category	Risk Issue	Risk Description	Risk Dimension				Time Horizon	Business Unit	Potential Impact	Management Strategy
			Strategic	Operational	Financial	Regulatory				
Transition Risk	6. Changes in consumer behavior and project acceptance terms.		✓		✓		 	Project-Based Business, Trading Business, and Service Business	<ul style="list-style-type: none"> This can affect the conditions for accepting projects, opportunities to win work, purchasing decisions, and Company revenue. Impact on strategy and business direction 	<ul style="list-style-type: none"> Conduct a survey of stakeholder expectations to define goals and action plans that align.
			✓			✓	 			

- Short term
- Medium term (1-3 years)
- Long term (More than 5 years)





2. Formulation of Climate Change Strategy

The Company considers the information obtained from risk and opportunity analysis to formulate strategic plans, establishing response measures aligned with international best practices and integrating them into its core business strategy. This approach enhances business resilience, builds stakeholder confidence, and drives sustainable growth for the future.

The Company formulated the strategy and guideline to cope with the climate change as described below.

Adaptation to Climate Change

- Provide and developing the business continuity management plan to cope with any risks deriving from the natural disaster and climate variability. The risks deriving from the climate change would be also included when considering the Company's risk management plan.
- Change the working procedure, changing any equipment or technology to be fit to the environment and climate change such as change of working hours, work plan, selection of heat-resistant materials or modification of specific product properties, etc.
- Supply producers, alternative dealers, or substitute goods as alternatives if there is any emergency or crisis due to the climate change.
- Transfer some risks to other external agencies or the third parties who could cope with those risks better, e.g., making insurance, making the futures contract or financial contract, transfer or identifying responsibilities, or cooperating with suppliers to share risks, etc.

Mitigation of climate change through the reduction of greenhouse gas emissions.

- Lifting efficiency in using resources.
- Promoting the use of materials or technologies emitting low carbon.
- Promoting the efficient use of resources, and increasing the use of alternative energy.
- Monitor and track the organization's greenhouse gas emissions and removals across its operations.
- Monitoring technologies, and being involved in developing innovations to reduce the greenhouse gas emissions, technologies for carbon capture and storage, or increasing greenhouse gas absorption sources through various projects.

Collaboration and Communications

- Arranging training activities to educate or campaign the Company's employees and stakeholders to have awareness and involvement.
- Support and drive subsidiaries, partners, and alliances in carrying out sustainability initiatives to help reduce greenhouse gas emissions.
- Hold membership in climate change cooperation network, exchanging information and knowledge and collaborating with communities and partner networks to broaden cooperation. This includes jointly demonstrating a commitment to tackling climate change and supporting initiatives to achieve national objectives.
- Participate as a member of the Low Emission Support Scheme (LESS) project with the Greenhouse Gas Management Organization (Public Organization) of the Ministry of Natural Resources and Environment by taking part in recycling waste separation activities under the Care the Whale project to reduce greenhouse gas emissions.
- Communicating and reporting the progress and work performance to the public.
- Giving support to government authorities and related agencies.

3. Target Setting in relation to Climate Change

The Company established targets and indicators in reporting the greenhouse gas emissions in accordance with the information disclosure criteria regarding sustainability as stipulated by the Stock Exchange of Thailand or the Securities and Exchange Commission (SEC). The Company has also monitored the progress and the report on target achievements through public channels. In 2024, the Company defined the reporting of its greenhouse gas emissions and absorption, which has been verified by an external verifier and kept as the base year data. In addition, the Company had the intent and determination to join hands with the industrial sector, the government sector, and other related agencies to cope with the climate change. These targets also covered the reduction of greenhouse gas emissions, the increase of efficiency in using the energy, and the implementation of the sustainable practice guideline throughout the Company's supply chain. In this regard, the Company established the long-term target for reducing greenhouse gas emissions for 20% by the year 2030 when compared with the base year. Aligned with the Company's climate change management and operational policy, as well as the commitments of the trade associations of which the Company is a member, to achieve carbon neutrality by 2050 and net zero greenhouse gas emissions by 2065 in Thailand.

4. Plans and Approaches for Coping with Climate Change

The Company recognizes the necessity of participating in addressing threats posed by climate change and adapting to these changes. This includes implementing measures to mitigate the impact of climate change on the Company's operations, emphasizing risk management to foster organizational resilience in crisis situations, and collaborating with all stakeholders to minimize negative environmental impacts. Additionally, preparations are made to deal with emerging changes.



The Company has established plans and guidelines for addressing climate change, including adaptation measures outlined in Formulation of Climate Change Strategy section, and greenhouse gas emission reduction from its core business operations. This is aimed at achieving a 10% reduction in greenhouse gas emissions by 2025 and a 20% reduction by 2030, compared to a 2024 base year, through the following measures :

4.1. Measures on Reduction of Scope 1 Greenhouse Gas Emissions (GRI 305-1, GRI 305-5)

From the base year to the present, fuel consumption remains the primary driver of Scope 1 greenhouse gas emissions for the Company. This is largely attributable to vehicle use in transportation and distribution, as well as business travel. Furthermore, the use of ozone-depleting chemicals in air conditioning systems and fire extinguishers contributes to these emissions. Consequently, the Company has implemented measures to reduce greenhouse gas emissions from its operations as follows :

- **Manage efficient product distribution and ensure on-time delivery at appropriate costs.**
Improve transportation and distribution plan by consulting with partners to optimize delivery schedules and routes based on delivery times and fuel efficiency. However, in 2025, fuel consumption for transportation and distribution fluctuated with increased distribution volume, which is directly linked to Company revenue. As a result, the Company's greenhouse gas emissions from fuel consumption totaled 486.18 tCO₂e, a 91.44 tCO₂e increase from the base year.
- **Adopt Electric vehicles for work processes and business travel.**
Implement measures to transition corporate vehicles and executive cars - including new purchases, replacements, and

substitutions - to electric and hybrid cars. By 2025, the Company aims to have alternative energy vehicles comprise 34% of its total vehicle fleet.

- **Increase the frequency of air conditioning maintenance.**
Optimize the inspection and maintenance schedule for the indoor air conditioning system to reduce refrigerant leaks. This includes regular cleaning and setting temperatures appropriate for weather conditions to extend the operational lifespan of the equipment. In the past year, the Company reduced greenhouse gas emissions from refrigerant leaks by 104.35 tCO₂e, representing a 97.84% reduction from the base year.
- **Switch to Non-CFC fire extinguishers.**
Consider using fire extinguishers that did not contain CFCs (Chlorofluorocarbons) and sent unused carbon dioxide fire extinguishers to distributors or manufacturers for proper disposal. As a result, by 2025 the Company had eliminated the need to refill fire extinguishing agents, reducing greenhouse gas emissions by 0.03 tCO₂e compared to the base year.

The implementation of the aforementioned measures resulted in the Company's Scope 1 greenhouse gas emissions totaling 531 tCO₂e in 2025, representing a decrease of 11 tCO₂e or 2.03%, compared with the base year.



4.2. Measures on Reduction of Scope 2 Greenhouse Gas (GRI 302, GRI 305-2, GRI 305-5)

The primary activity generating Scope 2 greenhouse gas emissions for the Company is electricity use sourced from outside the organization for internal operations. Recognizing the greenhouse gas emissions associated with electricity generation - which continues to rely heavily on fossil fuels - and the importance of both energy security and operational costs, the Company has implemented measures to reduce electricity consumption, including :

- **Installation of a Solar Roof System**
In 2025, the Company considered and installed an additional solar rooftop system on a building at the Pathum Thani Distribution Center. Consequently, the Company has a total of two buildings and offices using renewable energy. In the past year, the Company used 82,625.53 kilowatt-hours of renewable energy to substitute purchased electricity from external grids, resulting in a reduction of greenhouse gas emissions by 39.25 tCO₂e compared with the base year.
- **Promoted electricity reduction campaigns within the Company through various activities.**
This includes transitioning to energy-efficient equipment, scheduling electricity and air conditioning usage, implementing flexible work policies - allowing departments to consider Work from Home and Flexi Hour options as appropriate - and fostering a culture of energy conservation among employees. These measures reduced greenhouse gas emissions by 119.75 tCO₂e compared with the base year.

Through employees' cooperation in implementing these measures, the Company's indirect greenhouse gas emissions from energy consumption in 2025 totaled 1,094 tCO₂e, representing a reduction of 159 tCO₂e, or 12.69%, from the base year.



Efficient Resource Management

Standards : GRI 3-3/GRI 302/GRI 303/GRI 305-6/GRI 306



Organizational Importance and Commitment

Resource management, either human resource, tools, equipment, energy, budget or information, deems an important factor taking effect to the corporate competitiveness, sustainability, and growth in the long term. The efficient resource management is both “necessity” and “key strategy” constantly prioritized by the Company.

The Company had determination to promote and support the management of all types of resources worthily for better efficiency in its business operation and competitiveness. The Company also promoted the corporate culture, roots the employees’ awareness in minimizing the waste and reuse, process improvement, and applies some technologies to support the management wisely. This is to enhance a balance between the economic growth and care for the environment and natural resources, which would lead to the sustainable business operation.



Opportunities and Impact

The Company realized an expectation from all stakeholders in its business operation on the route of sustainability. Except the creation of economic value and profit, the Company also considered how to operate the business based on environmental responsibility. Therefore, the Company formulated the corporate strategy to minimize the impact to the environment caused by the Company’s operating process through the environmental management policy and efficient resource management measures. This would help minimize the risk of non-compliance with law

on environment that would lead to fines or penalties and impaired corporate image, and give chance to develop products and services serving the customers’ demands in the low-carbon trend at present.



Targets and Performance

2025 ESG Performance Indicators and Targets

Electricity consumption does not exceed 2,672,703.41 kilowatt-hours compared to the volume as of base year 2024.

The ratio of total electricity consumption to total number of employees is less than 5,300 kilowatt-hours per person per year.

The proportion of renewable energy consumption increased by 5% from 2024

The ratio of total water consumption to total number of employees is less than 25 cubic meters per person per year.

Reduce landfill waste by 20,000 kilograms or 40% of total waste generated

2025 Performance Results

🎯 2,385,743.26 kilowatt-hours

🎯 4,991.09 kilowatt-hours per person per year

🎯 261,218.53 kilowatt-hours, increased by 18.14%

📉 27.23 cubic meters per person per year

🎯 Decreased 29,954.98 kilograms
 Loxley Group decreased 32.83% | Loxley Pcl. decreased 53.52%



Strategy

- Cultivate and create awareness among the Company's employees to use resources efficiently and act responsibly toward the environment, particularly in reducing energy consumption, optimizing resource use, managing waste, and minimizing pollution that impacts the environment and climate change.
- Take measures to use resources efficiently, effective in every business process, manage waste efficiently with the 3R concept.
- Drive innovative ideas in developing products and services, solutions, and business opportunities that takes into account the impacts of climate change, the environment, and hygiene.



Management Approaches

- Arranging campaigns for reduce, reuse, recycle, and upcycle.
- Searching for chance to use the alternative energy in the business operation process.
- Creating innovations, solutions, and services which help mitigate the impact to the environment, and create the economic and social value.



Key Developments

- Declare the intention of the Energy Conservation Network, in collaboration with the Department of Alternative Energy Development and Efficiency (DEDE) of the Ministry of Energy, and its role in reducing energy consumption to support the country's carbon neutrality goals.
- The amount of recyclable waste increased by 78.85% compared to 2024.
- Expand waste segregation categories, including multi-layered plastic bags and blister packs, and increased the number of recycling drop-off locations to reduce the amount of waste sent to landfills.
- Reduce air pollution from methane and carbon dioxide released during the decomposition of food waste in landfills by diverting 20,736.88 kilograms of food waste from landfill for conversion into organic fertilizer. This fertilizer is used to nourish trees on Company grounds and is also distributed to the Khlong Toei District Office, community enterprises, The Chaipattana Foundation, and educational institutions to improve public park landscapes, support agricultural production, and enhance educational programs - all in alignment with circular economy principles.



Activities in 2025

1) Environmental Management and Operational Policy

The Company continuously conducts analysis, assessment, and strategy formulation to develop business approaches focused on efficient management and use of resources. It adheres to the principles of efficiency and effectiveness by utilizing fewer resources following the circular economy development framework. This aims to build confidence among stakeholders, meet current consumer behavior and usage demands, enhance competitive capabilities, and prepare for the complexity of future environmental regulations and laws related to climate change. The goal is to improve operational approaches and business activities to align with sustainability principles through evaluation and measurement of success using various key performance indicators.

In current business operations, environmental management policies and approaches have garnered significant attention from stakeholders, including consumers, investors, and regulatory agencies who closely monitor the Company's environmental and sustainability efforts. The Company acknowledges the expectations of all stakeholders and its environmental responsibilities, therefore committing to conducting business activities based on sustainability principles. It integrates environmental management systems and policies effectively into the Company's operational strategies under good corporate governance, Business Code of Conduct, and internationally recognized sustainability principles to establish a foundation for the organization's long-term existence. Moreover, the organization's environmental policy framework



and management not only mitigate environmental risks but also promote innovation, the application of environmentally friendly technologies, and more efficient resource management. It also prepares the Company to adapt to future changes in environmental regulations.

The Company has established an Environmental Management and Operations Policy to provide guidance for managing its environmental projects comprehensively, in accordance with environmental regulations, international standards, and systematic integration. This involves developing organizational structures, strategies, planning processes, resource allocation and reducing environmental impacts. It serves as a blueprint for organization-wide practices to help mitigate the risks of non-compliance with environmental laws, reduce the chances of penalties, minimize environmental impacts from business operations and mitigate potential damage to the Company's reputation.

2) Environmental Management System

The Company places great importance on conducting operations with consideration for environmental impacts and recognizes the necessity of having an effective management system to prevent, control, and reduce potential environmental impacts arising from various operational processes.

The Company has developed an Environmental Management System (EMS) systematically to manage environmental impacts resulting from its operations efficiently. This includes planning, implementation, control, evaluating, and monitoring environmental operation results. The Company demonstrates a commitment to responsible resource and environmental management, complying with relevant regulations, integrating goals and indicators at both organizational

and departmental levels to drive environmental operations organization-wide. Continuous monitoring, reporting and disclosure emphasize transparent and accountable environmental stewardship practices, building confidence in regulatory compliance and sustainability.

Additionally, the Company continuously strives to cultivate a culture of continuous improvement, driving innovation and operational efficiency, promoting engagement with stakeholders both internally and externally, fostering awareness and supporting cooperation with governmental, private and civil society organizations to jointly build a sustainable future.

3) Energy Management Plan (GRI 302)

The Company set up the Energy Management Working Group to efficiently define any energy management plans and measures. Also, the Company has regularly promoted the energy conservation through various programs and activities such as campaign for use of elevators, energy conservation in different ways, making public relations media and campaign signs displayed in many sites in the office building, making some video clips to educate and campaign about the safe use of energy, period of turning on and off the lights and air-conditioning system, installation of solar rooftop on the office building, etc. The Company placed the policy to reduce the power consumption, and to support the use of alternative energy in its business operation process, depending on context and appropriateness. In 2025, the Company formally declared its intent to join the Energy Conservation Network to promote tangible energy conservation measures and support the country's transition towards clean energy system. The Company's renewable energy consumption reached 261,218.53 kilowatt-hours, an 18.14% increase from 2024, reducing its reliance on grid-purchased electricity for its operations.

4) Water Management Plan (GRI 303)

The Company has established policies and plans for responsible water consumption in the office to reduce pollution and minimize negative impacts on society and the environment on an ongoing basis. This includes running campaigns to encourage employees to use water efficiently and value it in their daily lives, such as posting water conservation tips near sinks to raise awareness and extend these practices to efficient wastewater management. The Company also prioritizes maintaining the water supply system to reduce water consumption. Furthermore, the Company systematically treats wastewater from the office building before discharging it into the public drainage system to prevent any impact on the surrounding community and environment.

The Company has reviewed and improved its water management indicators by setting water intensity targets to appropriately monitor and evaluate water use efficiency. In 2025, the Company used 13,018 cubic meters of tap water, with a total water usage ratio of 27.23 cubic meters per employee per year - an increase from 2023 and exceeding the target of 25 cubic meters per employee per year. The Company recognizes challenges in achieving its water management targets and strategies and will continue to review and identify best practices for more efficient water resource management.





5) Waste Management and Landfill Reduction Plan (GRI 306)

To ensure effective management of waste and residual materials, the Company has established standardized procedures for waste segregation, including hazardous waste management, to be consistently applied across the entire organization. Moreover, the Company actively promotes awareness of waste reduction throughout its operational processes and business activities along the value chain. Employees are encouraged through communication campaigns to minimize the use of unwanted materials generated from operations and to manage waste responsibly. The Company follows the 3Rs principle : Reduce, Reuse, and Recycle, which serves as a guiding concept and practice for the efficient use of available resources and helps reduce overall waste generation. Clear waste separation pathways for each waste type are implemented through awareness campaigns. The Company also provides education to communities and schools on waste segregation, integrating these efforts with the Company’s social responsibility activities.

Waste Sorting Activity for Recycle Process

The Company targeted to reduce the amount of waste that was moved to the landfill. The efficient waste management began from less use, reuse, recycle, and waste sorting through various campaigns, e.g., paper waste sorting for the recycling process, plastic waste sorting, etc.



Collaboration on Circular Economy with Business Partners

Rak Laek Project

In collaboration with SCGP RECYCLE, a sustainability partner network, the “Rak Laek” project was implemented to reduce waste generation, encourage paper sorting, and manage unused paper in the office. This paper was then sent to SCGP RECYCLE for proper recycling and exchanged for new paper for office use. In 2025, the project recycled 776 kilograms of paper, saving 13 trees, reducing water usage in production by 20,562.36 liters, decreasing fuel consumption by 173.82 liters, lowering electricity usage by 5,072.69 kilowatt-hours, and cutting greenhouse gas emissions by 4,402.67 kilograms of carbon dioxide equivalent.

Food Waste to Fertilizer Project

The Company has partnered with Oklin (Thailand) Co., Ltd. to deploy a food waste-to-fertilizer converter - an innovative environmental and social solution - to manage food waste from the canteen and head office building. This system utilizes microorganisms to break down food waste within the converter, supporting the Company’s goal of reducing non-hazardous food waste by 40% of the total amount generated. The project has garnered support from employees, executives, and external users of the Company’s canteen and banquet facilities. In 2025, it successfully diverted 20,736.88 kilograms of food waste from landfill and transformed it into 6,371 kilograms of organic fertilizer or plant nutrients for internal use and charitable donation, furthering the Company’s commitment to environmental conservation with partners, customers, and stakeholders.





“LOX CONS Heat Shield Fiberglass” Innovation Project

In collaboration with Microfiber Industries Co.,Ltd, glass and fiberglass scraps leftover from the production process are recycled into fiberglass insulation for use as a component in building and residential construction. This aligns with the principles of the circular economy, aiming to reduce resource use, as detailed in the “LOX CONS Heat Shield Fiberglass Insulation Innovation” subtopic within the Supply Chain Management section.

“Invisible Bottle” Project

Collaborate with partners to manage glass bottle waste under the “Invisible Bottle” project, continuing for the fourth consecutive year with Osotspa Public Company Limited and the Stock Exchange of Thailand. The campaign encourages employees to separate glass bottles from general waste to reduce landfill. In the initial phase, the Company delivered glass bottles to Osotspa Plc. for recycling into raw materials to produce new bottles, reducing the need for virgin resources. Currently, the project has evolved to deliver glass bottles to scrap collectors to distribute the recycled materials to a broader range of businesses. The glass bottle volumes are also delivered to Osotspa Plc. to contribute to products for social causes or charitable activities within the Care the Whale project.

Pollution Reduction Plan

The Company is committed to controlling and reducing pollution emissions from its operations to minimize environmental impact and address community concerns. It is also working to mitigate climate change and reduce acute physical risks to its business, such as employee health issues, workplace safety, and natural disasters - all of which can affect the quality of its products and services. In 2025, the Company made the following progress in reducing and avoiding pollution emissions :

Air Quality Management

Prepare a report on the organization’s greenhouse gas emissions to identify sources and amounts of pollutants released, including carbon dioxide, methane, nitrous oxide, and fluorinated gases, from Company operations. This includes establishing control measures and reduction strategies as reported in the “Coping with Climate Change” section under the subtopic “Plans and Approaches for Coping with Climate Change.”



Soil Quality Management

Manage waste to reduce landfill volume through measures reported under “Efficient Resource Management,” specifically in the sub-section “Waste Management and Landfill Reduction Plan.” Additionally, the Company recognizes the long-term impact of chemical fertilizers on soil quality and has discontinued their use for maintaining trees on Company grounds.



Water Quality Management

In addition to promoting water conservation within the organization, the Company also prioritizes wastewater management. It has upgraded the wastewater treatment system at its headquarters to ensure treated water meets legal quality standards before discharge into Bangkok’s public drainage system. In 2025, the Company’s wastewater quality was in full compliance with the required standards.



Noise Pollution Management

Conduct safety patrols in project work areas to identify machinery, equipment, or activities that generate noise and establish corrective actions. Earplugs are provided as personal protective equipment for employees working in areas where noise levels cannot be reduced. Additionally, the Company conducts annual hearing health check-ups to monitor and assess employee hearing health.



Resource Management Based On Circular Economy Principles

Recycle wastes **9,218.10 kg**

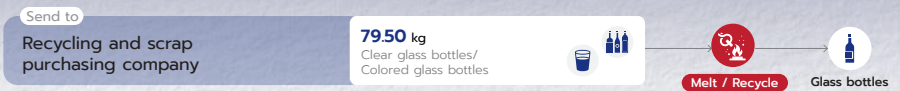
Plastics 1,174.90 kg



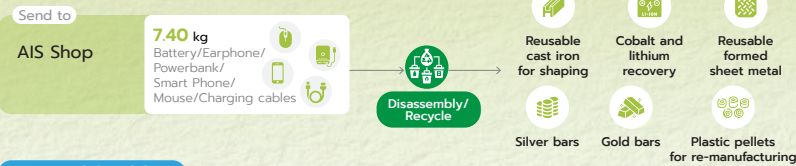
Papers 7,715 kg



Glass 79.50 kg



E-waste 7.40 kg



Metals 205.60 kg



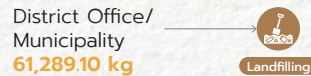
Others 35.70 kg



Hazardous waste 0 kg



General wastes 61,289.10 kg



LOXLEY reduced landfill waste by a total of **29,954.58 kg**

Reduce greenhouse gas emissions **23.76 tCO₂e**

Food wastes 20,736.88 kg





03

APPENDIX

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GRI Content Index

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Assurance Statement





About This Report ^(GRI 2-1, 2-3, 2-4)

This Sustainability Report presents Loxley's sustainability performance for the year 2025, covering environmental, social, governance (ESG), and economic dimensions. The report was published in April 2026 and includes information from Loxley Plc. and its subsidiaries in which the Company holds at least 50% of shares or has management control, as well as other entities that voluntarily disclose information. There were no restatements or changes in data, variables, or calculation methods in the 2025 reporting process that would affect or require amendments to the previous year's (2024) report.

Reporting Boundaries ^(GRI 2-3)

The information presented in this report covers the operational period from 1 January to 31 December 2025, and includes data from the Company and its subsidiaries in Thailand, as specified within the reporting scope for each type of information. The reporting period aligns with the Company's financial reporting cycle and follows the guidelines set out in the GRI Standards 2021.

Contact to Inquire About the Report ^(GRI 2-1, 2-3, 2-14)

Loxley Public Company Limited

Office of Company Secretary

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The results of sustainable development operations presented in this report are the information that is the responsibility of Loxley Public Company Limited and the Company's Board of Directors and executives. Its role is to follow up, inspect, give advice, and consider approval of the information disclosed in this report for the content of the report to be complete and complete and create value for all stakeholders.

Quality Control of Report Preparation ^(GRI 2-5, 2-14)

The Office of Company Secretary is the central unit for controlling the quality of Sustainability Reports to be accurate and complete. The data collection has been checked for accuracy in accordance with the criteria. All guidelines and operating procedures are also reported to the Board of Directors.

Improving the Quality of Reporting

All groups of stakeholders can express your opinions about the 2025 Sustainability Report by going to section Reader Opinion Questionnaire in page 114. The Company will analyze the comments received to improve work and develop the Company's reporting. To be more efficient and consistent with the needs of stakeholders.

Membership in Associations ^(GRI 2-28)



The Stock Exchange of Thailand (SET)



The Securities and Exchange Commission, Thailand (SEC)



Thai Bond Market Association (ThaiBMA)



The Federation of Thai Industries (FTI)



Thailand Greenhouse Gas Management Organization (Public Organization)



The Council of Engineers



The Thai Chamber of Commerce



GRI Standard/ Other Source	Disclosure	Location		Omission			External Verification
		Annual Report	Sustainability Report	Requirement(s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	P. 80, 152	P. 9				
	2-25 Processes to remediate negative impacts	P. 75-79	P. 10-23				
	2-26 Mechanisms for seeking advice and raising concerns	P. 155	P. 106				
	2-27 Compliance with laws and regulations	P. 135, 177	2025 Sustainability Performance Data				
	2-28 Membership associations		P. 56-57, 96, 106				
	2-29 Approach to stakeholder engagement	P. 82-85, 108-112	P. 25, 41, 82-85				
	2-30 Collective bargaining agreements	P. 105	P. 75-76, 2025 Sustainability Performance Data				
Material Topics							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	P. 86-87	P. 26				
	3-2 List of material topics	P. 86-87	P. 26-29				
Risk and Crisis Management							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 88	P. 36-37				
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	P. 88	P. 36-37				
Safety and Occupational Health in the Value Chain							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 90	P. 63-67				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	P. 103	P. 64				
	403-2 Hazard identification risk assessment, and incident investigation		P. 64-67				
	403-3 Occupational health services	P. 103	P. 65-67				
	403-4 Worker participation, consultation and communication on occupational health and safety		P. 55-56, 65-67				
	403-5 Worker training on occupational health and safety	P. 103	P. 64-65				
	403-6 Promotion of worker health		P. 66-67				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P. 65-67				
	403-8 Workers covered by an occupational health and safety management system		2025 Sustainability Performance Data				
	403-9 Work-related injuries		2025 Sustainability Performance Data				
	403-10 Work-related ill health		2025 Sustainability Performance Data				



GRI Standard/ Other Source	Disclosure	Location		Omission			External Verification
		Annual Report	Sustainability Report	Requirement(s) Omitted	Reason	Explanation	
Corporate Governance							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 88	P. 38-42				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		2025 Sustainability Performance Data				
	201-4 Financial assistance received from government			Information unavailable	In the process of collecting information		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		P. 42				
	205-2 Communication and training about anti-corruption policies and procedures	P. 151-152, 193-194	P. 42, 2025 Sustainability Performance Data				
	205-3 Confirmed incidents of corruption and actions taken	P. 193-194	P. 42, 2025 Sustainability Performance Data				
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P. 151, 152	2025 Sustainability Performance Data				
GRI 207: Tax 2019	207-1 Approach to tax	P. 154, 196	2025 Sustainability Performance Data				
	207-2 Tax governance, control and risk management	P. 154, 196	2025 Sustainability Performance Data				
	207-3 Stakeholder engagement and management of concerns related to tax	P. 154, 196	2025 Sustainability Performance Data				
Human Resource Management and Employee Training							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 90	P. 68-73				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	P. 90	P. 68, 2025 Sustainability Performance Data				
	404-2 Programs for upgrading employee skills and transition assistance programs	P. 105-106, 178-179	P. 70-72				
	404-3 Percentage of employees receiving regular performance and career development reviews		2025 Sustainability Performance Data				
Labor Operations and Practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 91	P. 74-81				
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	P. 101, 176	2025 Sustainability Performance Data				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		2025 Sustainability Performance Data				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	P. 105	P. 73				
	401-3 Parental leave		2025 Sustainability Performance Data				
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		2025 Sustainability Performance Data				



GRI Standard/ Other Source	Disclosure	Location		Omission			External Verification
		Annual Report	Sustainability Report	Requirement(s) Omitted	Reason	Explanation	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P. 165	2025 Sustainability Performance Data				
	405-2 Ratio of basic salary and remuneration of women to men	P. 175	2025 Sustainability Performance Data				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	P. 101	P. 78-81 2025 Sustainability Performance Data				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		P. 54,78				
Coping with Climate change							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 92	P. 87-98				
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change		P. 21, 90-94				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-3 Energy intensity	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-4 Reduction of energy consumption	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
GRI 303: Water and Effluents 2018	303-5 Water consumption	P. 94, 98	P. 97, 99, 101 2025 Sustainability Performance Data				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P. 92, 96-97, 99	P. 98, 99, 101, 2025 Sustainability Performance Data				YES
	305-2 Energy indirect (Scope 2) GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				YES
	305-3 Other indirect (Scope 3) GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				YES
	305-4 GHG emissions intensity	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				YES
	305-5 Reduction of GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98, 2025 Sustainability Performance Data				
	305-6 Emissions of ozone-depleting substances (ODS)			Information unavailable	Currently studying methods for data collection		
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions			Information unavailable	Currently studying methods for data collection			
GRI 306: Waste 2020	306-3 Waste generated	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				



GRI Standard/ Other Source	Disclosure	Location		Omission			External Verification
		Annual Report	Sustainability Report	Requirement(s) Omitted	Reason	Explanation	
GRI 306: Waste 2020	306-4 Waste diverted from disposal	P. 92, 94-95, 99	P. 98-99, 101-103, 2025 Sustainability Performance Data				
	306-5 Waste directed to disposal	P. 92, 94-95, 99	P. 98-99, 101-103, 2025 Sustainability Performance Data				
Cybersecurity and Information Security							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 89	P. 43-47				
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	P. 89, 107	P. 40, 2025 Sustainability Performance Data				
Efficient Resource Management							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 92	P. 99-104				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-2 Energy consumption outside of the organization	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-3 Energy intensity	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-4 Reduction of energy consumption	P. 93-94, 98	P. 97, 99, 101, 2025 Sustainability Performance Data				
	302-5 Reductions in energy requirements of products and services				Information unavailable	Currently studying methods for data collection	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-2 Management of water discharge-related impacts	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-3 Water withdrawal	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-4 Water discharge	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
	303-5 Water consumption	P. 94, 98	P. 98-99, 101, 103, 2025 Sustainability Performance Data				
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	P. 92, 96-97, 99	P. 87, 89, 95-98 2025 Sustainability Performance Data				



GRI Standard/ Other Source	Disclosure	Location		Omission			External Verification
		Annual Report	Sustainability Report	Requirement(s) Omitted	Reason	Explanation	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-2 Management of significant waste-related impacts	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-3 Waste generated	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-4 Waste diverted from disposal	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
	306-5 Waste directed to disposal	P. 92, 94-95, 99	P. 98-99, 101-104, 2025 Sustainability Performance Data				
Community Engagement							
GRI 3: Material Topics 2021	3-3 Management of material topics	P. 91	P. 82-85				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	P. 111	2025 Sustainability Performance Data				
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous people		2025 Sustainability Performance Data				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programs	P. 108-112	P. 80-85, 2025 Sustainability Performance Data				
	413-2 Operations with significant actual and potential negative impacts on local communities	P. 108-112	P. 80-85, 2025 Sustainability Performance Data				
Supply Chain Management							
GRI 3: Material Topics 2021	3-3 Management of material topics		P. 48-61				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		P. 50-51, 2025 Sustainability Performance Data				
	308-2 Negative environmental impacts in the supply chain and actions taken		P. 54-55, 2025 Sustainability Performance Data				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		P. 54-55, 78, 2025 Sustainability Performance Data				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		P. 50-51, 2025 Sustainability Performance Data				
	414-2 Negative social impacts in the supply chain and actions taken		P. 54-55, 2025 Sustainability Performance Data				
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		2025 Sustainability Performance Data				



Sustainability Performance Statistics

Available on the Company’s website under the “Sustainability” section, sub-section “Performance Data.”

Assurance Statement

The Company has undergone verification of its 2025 greenhouse gas emissions and removal data by a registered auditing agency with the Thailand Greenhouse Gas Management Organization (Public Organization), as detailed in the Independent Assurance Statement available on the Company’s website under the “Sustainability” section, sub-section “Climate Change.”



Readers’ Opinions Survey ^(GRI 2-16, 2-25)

Data from a survey of readers’ opinions on the 2025 Sustainability Report of Loxley Public Company Limited.

It will be used to improve and develop the report in the next year.




The Company would like to thank you very much for your cooperation.



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