GRI:2-16/GRI:3-3

The Prioritization Materiality of SUTHA

Prioritizing sustainability issues that are important for management will promote the creation of a business foundation and support the creation of value for future growth. To analyze groups of important issues for consideration in action by grouping them in order of importance. As follows

1. **Fundamental** : as a foundation of management that involves adhering to laws, regulations, and standards across financial operations, management practices, and ethical processes, all aimed at enhancing efficiency and sustainability.
2. **Enabler: is** a key factor that promotes the implementation or supports the process or activities to be effective by choosing a management approach to support innovative technology, sourcing funding, raising awareness, setting management policies, research and development, and having appropriate risk management.
3. **Value-Creation** : includes promoting positive performance and business expansion opportunities. However, these initiatives may incur costs related to establishing processes that benefit stakeholders such as customers, shareholders, and communities. This involves defining, creating, delivering, and retaining value. Poor management of these factors can negatively impact the business and hinder future growth.

Support activities are activities to promote the management of sustainability issues in the form of organizing annual promotional activities or projects.

The Prioritization Materiality of SUTHA Year 2025

Environmental	E	Social People and Human Right	S	Governance & Economic	G
Climate Change Action	E3	Occupational health & Safety	S4	Cost Volatility and Competitive Pricing Conditions	G12-2
Environmental , Pollution and Dust Control and Waste Management	E1	Human Capital: Development, Retention, and Replacement	S2/S3	Financial Stability and Management of low-interest rate sources	G12-1
Product responsibility through enhancing the circular economy	E4	Developing Stakeholder Collaboration	S6	Good Corporate Governance , Risk Management and Sustainability Development	G1/G4
Resources Management	E2	Human rights throughout the Business Supply Chain	S1	Customer Focus and Maintaining Long-Term Relationships	G5-1
Waste management	E7	Community Relation & Engagement	S5	Product Continuity and Disruption Prevention	G6
Water management	E5			Asset Management for Maximum Returns	G11-2
Biodiversity management	E6			Change of industry or business pattern of Customers/Partners	G12-3
				Stable and Secure Raw Material Sourcing	G7-1
				Development of New Businesses/Products with Technology and Innovation	G9
				Safe Investments (Expansion, Process Improvement, Technology, Innovation, Investment Efficiency)	G11
				IT Services and Cybersecurity	G10
				Sustainable Value Chain Management	G7

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
E3 Actions on Climate change **(Climate Change Action)** • **Policies and practices** **1.** Establish policies and guidelines to reduce the impact and set GHG reduction target and/or initiate or take part in activities that can help reduce greenhouse gas emissions. 2. Set quantitative target to measure performance and adapt strategies 3. Disclose GHG performance to stakeholders	Priority : **Fundamental** & Enabler The strategy to combat climate change operates on international and national levels. Globally, Carmeuse Group ,a major shareholder aims for net zero greenhouse gas (GHG) emissions by 2050, while Thailand's draft Climate Change Act targets net zero by 2065 or 2068. Thai regulatory bodies, including the SEC and the Stock Exchange of Thailand, are promoting corporate governance practices and collaboration among listed companies to address the challenges of rising global temperatures. This includes managing physical risks from severe disasters and transition risks from regulatory changes, with the goal of mitigating impacts on business operations throughout the supply chain. **Management measures** ✓ Implement the established policies ✓ Develop strategies and assess SEC, Stock Exchange, Climate Change Act, and Carbon Tax regulations. ✓ Analyze physical risks, including risks from floods, droughts, or risks related to water resources, storms, earthquakes, and heat	- Raw material procurement (Partner Development) - Transportation (Company and service providers) - Production and services - Delivery of goods and services - Support activities o Employee commute o Business travel o Use of leased assets o Other categories under GHG Categories Scope 3 that are important to business processes **Stakeholders** Directors, Executives and Employees Shareholders, customers, partners, Regulatory agency Society /Community	**Physical** - Flood may affect the transportation of goods to customers. - High temperatures can lead to various disasters that may impact certain customer industries. **Transition** - Participate in the execution, advocacy, and enhancement of collaboration aimed at achieving carbon neutrality and Net Zero, while addressing both national and international climate change objectives. - The SEC Office requires the preparation and disclosure of information related to climate change, following the IFRSS2 standard. This involves gathering GHG Scope 1, 2, and 3 data from the Company and its subsidiaries as part of the	GRI 305 Risk Management (RT01: 1.1)

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Environmental Dimension				
	waves that may affect each business establishment. ✓ Manage climate change-related risks in line with IFRS S2 (ISSB). ✓ Foster business partnerships and engage stakeholders in projects to reduce environmental impacts and greenhouse gas emissions. ✓ Appoint personnel to the Risk and Sustainability development Committee for better representation in climate change sub-committees, aligned with the Committee's sustainability framework. ✓ Provide training on regulatory standards to enhance disclosure for One Report and financial statements, ensuring compliance with ISSB IFRS S1 and S2 standards, which the SEC will enforce for all publicly listed companies by 2030.		consolidated financial statements. Additionally, verification and certification must align with the GHG Protocol 2004 standard. The data collection is expected to be finished by 2028, and the auditor-verified disclosure of GHG 1, 2, and 3 data is due by 2029 - Financial institutions are increasingly restricting their lending practices to focus solely on businesses that actively take steps to lower greenhouse gas emissions. - Carbon Tax trend - Additional costs from research / investment / system development / testing + Opportunities for distributing products to mitigate the effects of air pollution.	

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Environmental Dimension				
E 1 Environmental , Pollution and Dust Control from Production Processes • **Guidelines** 1) Environmental management in accordance with ISO 14001 2) designated persons to manage environmental issues 3) Targets, indicators, and controls are in place 4) Disclose quantitative outcome obtained from environmental treatment and products	Priority : Fundamental & Enabler Less negative impact on the community can strengthen trust and stability in the business **Management measures** ✓ Minimize energy consumption and waste through recycling to optimize resource use. ✓ Implement pollution control measures to reduce environmental impact. - Establish a closed dust control system, plant trees, use water spraying, clean surfaces, cover materials during transport, and wash truck wheels. ✓ Set clear objectives to improve environmental performance. ✓ Expedite the removal of idle inventory located in open storage areas. ✓ Comply with legal regulations and customer expectations. ✓ Educate employees on environmental policies to promote responsibility. ✓ Manage environmental risks and implement mitigation strategies.	- Mining processes and mining areas - Raw material procurement - Operations and locations involved in the production and storage of raw materials, components, and finished goods that have the potential to generate dust - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Dust density from production processes can impact surrounding communities. -Dust generated by stockpiled inventory or raw materials kept in uncovered areas -Dust generated from transportation during the delivery or receipt of raw materials - Waste or debris produced during the process if not properly managed. - Carbon dioxide emissions resulting from calcination process. - Management cost for regulation compliance - Damaged reputation from poor management	GRI 303 GRI 304 GRI 306 GRI 307 Risk Management (RT 25)
E4 Product responsibility by promoting a circular economy (Product responsibility through enhancing the circular economy) (E3)	Priority : Value – creation Addressing the environmental impact of products is vital due to climate change and a growing population. Efficient use of natural resources in consumer goods production is essential. The services provided involve raw	- Raw material procurement - Management, selection, storage management of raw materials and products - Production process and factory management - Material storage and packaging management	- Participation in setting indicator and action plan - Collaboration with stakeholders in the circular economy	GRI 301 GRI 306

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Environmental Dimension				
• **Policy** 1. Product development incorporates environmental and/or social sustainability requirements in order for new products are consistent with the sustainability development framework, such as - Reduce the use of non-renewable natural resources - Reduce the use of hazardous chemicals - Reduce the use of energy or resources in using the product. - Extend the service life - Transformation of waste or parts of end-of-life products into inputs - Decomposition in nature 2. Enhancing circular economy as a contribution to achieving sustainable consumption and production	materials for various industries. Mitigating risks related to business continuity and environmental standards can help companies seize market opportunities while minimizing product-level risks. Incorporating sustainable practices in new product development requires effective strategies and resource management to reduce environmental effects. **<u>Management measures</u>** ✓ Circular Economy initiatives include: - Recycling water for reuse in the limestone washing process. - Choosing fire-resistant/refractory brick materials that can be dismantled and reused when replacing walls, ensuring that materials in good condition are selected for repairs - Repairing and recycling pallets for packaging - Utilizing second-hand packaging for customers looking to cut down on packaging expenses. - Researching and developing biomass materials - Separating waste for organizations that can convert it into fuel or other usable products. ✓ Efficient resource management ;cutting unnecessary storage, reducing waste, and maximizing asset value. ✓ Energy Management - Renewable energy (Investment project in solar panels) ✓ Waste Management	- Repair and maintenance process - Management of debris and dust from the process - Water management and reuse - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Engagement in waste management - Systematic accounting of circulating materials inventories + Reducing production costs - + Maintenance cost reduction	13 การรับมือกับ Climate Change

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Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
E2 Resource Management Efficient use of natural resources and the relationship between the resources used and the benefits derived from them in a sustainable manner while minimizing impacts on the environment to conserve natural resources and improving resource efficiency by putting in place policies that implement the principles of reduce, reuse, recycle as well as manage resources efficiently by focusing on reducing the amount of garbage and waste generation / waste recovery as a set of efficiency enhancing measures such as preventing energy losses, waste recovery, and utilization, reducing energy then impacts on the community. • **Guidelines** **1.** Policies established regarding resource efficiency and energy conservation.conservation. 2. Monitoring - Electricity consumption - Energy consumption - alternative energy or clean energy consumption	Priority: **Fundamental** & Enabler The potential shortage of essential natural resources, including key materials like limestone, electricity, fuel, energy, and water, poses significant risks. To address these risks and lessen their effects, it is crucial to enhance the efficiency of resource utilization across the entire value chain. This involves minimizing waste and decreasing the consumption of raw materials, as well as finding ways to sell scrap materials, undersize to create additional income and value for the business. **<u>Management measures</u>** ✓ Gathering and sharing information regarding the utilization of key resources in line with the ESG Data Platform, which is an ESG data collection framework established by the Stock Exchange. ✓ Investigating and expanding resources from existing limestone concession mines in areas eligible for exploration or expansion, and applying for licenses to drill further or renew long-term concessions. ✓ Sourcing additional raw materials from reputable limestone and dolomite suppliers that are safe, secure, and available in adequate quantities to meet production needs. ✓ Carrying out resource exploration to widen the concession area along the slope within	- survey and control process of mining production - Selection of suppliers and service providers for the procurement of quality, stable and safe raw materials. - Transportation - Production and services - Delivery of goods from products obtained from the mine - Market survey and product application among customers using products from limestone mines - Support for data collection and data validation **Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Natural resources that are depleted - gathering and verifying data systematically overseen by the appropriate internal unit -Quality degraded from prolonged storage. -Excessive inventory or resources can affect working capital. -Higher financial costs result from storing resources longer than needed. + The raw materials utilized can be effectively managed for production, while waste management can help minimize environmental effects. - Greenhouse gas emissions. + Managing raw materials can create cost-effective opportunities.	GRI 301 GRI 302 GRI 303 Risk Management (RT 14)

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Environmental Dimension				
- Fuel (diesel, gasoline, NGV, coal, biomass) consumption - Water and waste, pollution from business processes 3. A management approach aimed at optimizing resource utilization involves establishing targets and transparently demonstrating the effectiveness of resource use. 4. Resource efficiency, driving progress toward specific resource management objectives, while continuously tracking and sharing information on resource consumption.	the current boundaries, while also addressing related risks. ✓ Building partnerships with trustworthy fuel importers to secure quality fuel in the necessary amounts at competitive prices. ✓ Managing slow and non-moving inventory, along with reprocessing items to access new sales channels and broaden the customer base. ✓ Optimizing valuation processes to minimise the effects of impairment on inventory assets, thereby ensuring that the reported figures accurately represent their actual value. ✓ Efficiently managing raw material inventory to minimize losses and avoid excess storage. ✓ Overseeing the reduction of raw material losses and managing risks throughout the procurement of various resources. ✓ Identifying markets for selling scrap materials, leveraging opportunities for air pollution control systems and utilizing limestone and construction stones in infrastructure projects. ✓ Implementing water management strategies, recycling used water, storing water from natural sources, transitioning to a dry dust collection system to conserve water, and regulating wastewater discharge from the facility. ✓ Investing in renewable energy initiatives.			

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Environmental Dimension				
	✓ Researching the development of biomass fuels to achieve low carbon fuel objectives. ✓ Advancing production processes to accommodate alternative fuels.			
E7 Waste management **(Waste Management)** By operating under the framework and operational requirements in accordance with the framework and regulations for managing waste or unused materials, both hazardous and non-hazardous waste, that occur within the process under the framework of the Department of Industrial Works, including carrying out activities in accordance with the intention of demonstrating environmental participation and waste management and waste separation activities in collaboration with the civil society sector. • **Guidelines** 1) Operate strictly under the framework and regulations of the Department of Industrial Works. 2) Promoting good governance in workplaces 3) Promoting civil society participation activities	Priority: Fundamental The company has determined the management of waste or unused materials, both hazardous and non-hazardous waste, that occur within the company to comply with the guidelines of the law and other related regulations. The scope includes the collection , storage , selection of contractors, and delivery of waste and unused materials outside the factory, which means the area of the factory specified in the factory operation license and specified in the environmental management system, safety and occupational health, management guidelines. **Management measures** ✓ Categorizing waste or discarded materials ✓ Identifying the types of waste or unused materials by providing containers and making labels to indicate the types of waste or unused materials in containers. ✓ Management of waste or discarded materials, both hazardous and non-hazardous, that occur within the company must be carried out in accordance with legal guidelines.	- Production of raw materials , limestone - Factory management in managing waste materials and unused materials from the process - Manage materials from the maintenance and repair process of machinery in hazardous and non-hazardous waste. - Management of packaging scrap, damaged pallets and damaged parts, office supplies and damaged equipment. **Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- The area is allocated for storing gray dust materials and leftover scraps, which must be buried. - The volume of buried dust and gray dust has risen. -Accumulated dust could pose risks during dry or hot conditions. -Water is utilized to minimize the amount of accumulated dust and mitigate its effects.	GRI 306

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Environmental Dimension				
4) Promoting environmental action to create positive impacts	✓ Partner with others to develop value-added products from process scraps. ✓ Participate in waste separation activities in areas where they can be carried out.			
E 5 Water Management Water is essential for both operations and the community, so we assess water-related risks to manage them effectively which focuses on both water quality and quantity, considering risks like climate change, ecosystem impacts, and relevant regulations. This approach helps protect our operations and supply chains from water scarcity by promoting sustainable water use practices. **Policy** 1) Establish a water management policy, water consumption plan and monitor to evaluate local water stress 2) Conduct Scenario Analysis for water availability and quality 3) Risks related to water use ; Conflicts with stakeholders, water prices,	Priority : Fundamental & Enabler The Company utilizes water resources for production, consumption, and general purposes. All production facilities of the Company and its subsidiaries are situated in Lopburi and Saraburi provinces in Thailand, areas that face potential freshwater shortages due to limited public water supply. The freshwater sources are derived from authorized groundwater, with wells installed at the sites, and water resource risk management is implemented as follows: **<u>Management measures</u>** ✓ Survey of water resources and assessment of risks to freshwater resources in the area ✓ Management of water resource usage in each factory for the process of creating ponds to support the process of reusing water or increasing water storage from rainwater collection. ✓ Control without draining used water out of the factory	- Raw material preparation - Dust Impact Management - Transportation and storage of raw materials - Environmental management and trees around the establishment - Water use for consumption in manufacturing establishments	- no tap water in the area - Use underground water - Expenses in exploration and drilling may increase if additional water is required. - groundwater levels could drop if the nearby region dries out. - Sourcing drinking water from outside suppliers.	GRI 303 Risk Management (RT 14) (RT 25.1.4)

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Environmental Dimension				
etc. 4) The water risk assessment can be a critical tool in identifying, managing, and/or mitigating water-related impacts from issues	✓ Changing the technology of dust removal and pollution control systems from wet scrubbers to dry bags to reduce water consumption ✓ Setting targets to reduce ground water consumption Water scarcity risk assessment and management			
E6 Biodiversity Management • **Guidelines** 1.A biodiversity policy has been established to reduce impacts from business operations and promote the preservation on restoring nature and enhancement of biodiversity as well as related life cycles within the ecosystem affected by our operations 2.Actions taken to protect and conserve Biodiversity	Encouraging initiatives that enhance biodiversity involves protecting, restoring, and sustainably managing terrestrial ecosystems includes planting trees, improving soil health through lime application, and ensuring sustainable forest management for restoration or compensation. Collaborating with partners is essential to bolster positive biodiversity efforts and promote conservation, ultimately expanding green spaces and creating market opportunities for environmental products. **Management measures** ✓ Preparation of policy documents linking biodiversity actions according to the Convention on Biological Diversity (Kunming-Montreal Global Biodiversity Framework) ✓ Formulating a strategy for biodiversity action	- Mining and management processes/rehabilitation/compensation/management control according to environmental measures - Reducing the impact of raw material preparation - Managing the impact of dust and promoting tree planting as a dust prevention line - Transportation and storage of raw materials - Environmental management and trees around the establishment - The consumption of groundwater which is an ecosystem service, and the reduction of impacts according to water management measures **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	▪ Climate Change -Emissions from production +Reducing emissions ▪ Land/ocean use change -Environmental degradation +Replacement/Regeneration ▪ Resource utilization in production/replenishment in the ecosystem -Decreased quantity and quality of ecological services +Increase quality/quantity back into the service ecosystem ▪ Pollution/pollution control -Pollution caused by production + Pollution elimination/reduction	GRI 304 GRI 101 Biodiversity 2024

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Environmental Dimension				
	✓ Establishing structures and responsibilities for biodiversity ✓ Biodiversity Impact Assessment ✓ Conducting biodiversity impact assessments and ensuring proper reporting and information disclosure. ✓ Facilitating training sessions for trading partners to raise awareness and motivate them to minimize their ecological footprint, while collaboratively fostering a healthy ecosystem.			

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
dimensions , personnel and human rights				
S4 Health and safety at work (Occupational health & Safety) by Managed according to ISO 45001 standards • **Policy** 1. Managing to ensure healthy and work safety in an appropriate environment. 2. Establish and review objectives, target of occupational health, safety and workplace environment 3. Maintain standardized Health and safety of employees.	Priority: Fundamental & Enabler The company is dedicated to operating safely and maintaining occupational health standards by establishing performance indicators, aiming for zero accidents zero lost time incident/injury.	- Mining processes and areas - Raw material procurement - Processes and areas where raw materials and materials that may generate dust are produced and stored - Transportation carried out by company's vehicles	- Employees are injured or harmed. -Accidents during goods and raw materials transport -Incidents caused by subcontractors while delivering goods in customer areas - safety of employees and stakeholders	GRI 403

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dimensions , personnel and human rights				
4. Safety assessment to contractors/partners 5. Prevention and risk mitigation 6. Safety record and safety investigation Lost Time Injury Frequency Rate: LTIFR / Lost Time Incident Rate: LTIR, Absent Rate: AR 7. Training on safety awareness 8. Safe work practices	**<u>Management measures</u>** ✓ Sharing incident and accident occurrences helps staff understand causes, increase awareness, stay vigilant, and identify ways to prevent recurrence. ✓ Committed to providing a safe and healthy working environment to prevent injuries and illnesses that may occur at work in order to comply with safety goals. ✓ Committed to complying with legal and other requirements ✓ Committed to eliminating hazards and reducing risks ✓ Committed to continuously improving occupational health and safety systems ✓ Committed to providing advice and engagement with practitioners or practitioner representatives ✓ Provide knowledge and safety training to all employees, key contractors, and business partners to raise awareness and help prevent workplace accidents within their area of responsibility. ✓ Submit safety projects for external evaluation, using them as guidelines and performance indicators to assess management outcomes against organizational standards.	-Transportation carried out by subcontractors - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	-Compensation or reimbursement of treatment costs for affected individuals -Damage to company property -Damage to customers' property -Community impact and disruption from road accidents during transport or business operations. - Reputation damage	12 การผลิตและบริโภคที่รับผิดชอบ Risk Management (RT 23)
S2/S3 Human Capital: Developing, Retaining and Recruiting Replacement Personnel **(Human Capital:** Development , **Retention, and Replacement)** In terms of employee potential development and employee retention,	Priority: Fundamental & Enabler Potential employees play a crucial role in shaping the company's business strategies, which encompass enhancing productivity and fostering innovation and new business opportunities. Investing in employee development is an	- Mining processes and areas - Raw material procurement - Production and services - Production support and process management under	-Overtime expenses -Reduced workforce due to downsizing of certain job positions -Employee turnover rate	GRI 401 , GRI 402 GRI 404 GRI 405 GRI 406

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reduce the risk of losing employees in important positions, and prepare qualifications and support plans for recruiting replacement personnel. • **Guidelines** **Employee Potential Development** 1. An employee development plan that outlines that person's professional growth and training needs 2. Training plans in response to the Company's goal 3. Training record for evaluation **Motivation and retention** 1 Implement performance appraisal in compensation 2. Conduct both employee satisfaction and employee engagement surveys 3. Turn survey results to boost engagement and reduce attrition. 4. Communicate retention performance as a commitment to employee care improvement. **Recruitment of replacement personnel** 1) Providing equal opportunities in recruiting personnel regardless of gender, race, religion or skin color.	effective way to encourage their engagement and collaboration in the organization's growth. By motivating and retaining high-potential employees, the company can sustain its competitive edge and align with its strategic goals. The strategy for motivating and retaining these employees will take into account a comprehensive compensation and benefits framework, tailored to the performance of staff at every level within the organization. **<u>Management measures</u>** ✓ Executive selection and cross-functional management skills development in alignment with the shareholder group's succession strategy for senior leadership roles. ✓ Restructuring the organization to enable fast, effective command and response to internal and external risks. ✓ Implement personnel budgeting and an expense collection system to improve internal control efficiency. ✓ Implementation of human resource management systems and programs enables the systematic collection and organization of personnel data. ✓ Create campaigns that encourage collaboration and give employees chances to share ideas, suggest proposals, and take part in activities. ✓ Listening to opinions and developing activities based on recommendations. ✓ Risk management related to human rights, safety and occupational health, and environmental management.	production and operation processes - Transportation and delivery of goods and services - Activities and support departments - Administrative and management activities and preparation of financial reports -Marketing, Sales and Business Development / Product Development **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Having a limited number of personnel and some positions with skills, knowledge, and abilities may not be sufficient or able to support impact management and create significant changes or developments in all aspects. - Population structure and job transfer may affect the continuity of skill development and expertise in problem solving of personnel in some positions. - Personnel/time management/language limitations are obstacles to knowledge development for some positions. -Invest in systems to simplify processes and eliminate redundancy	8 งานที่ดีและเศรษฐกิจที่เติบโต 5 ความเท่าเทียมทางเพศ 10 ลดความเหลื่อมล้ำ Risk Management (RT15.8) (RT26) (RT27)

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
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	✓ Training and providing equal opportunities for knowledge and potential development, with opportunities for all units to propose desired development programs. ✓ Providing opportunities for all units to submit training courses for consideration in the annual training plan and budget. ✓ Training courses to enhance management skills. and learn the core behaviors for teamwork for executives in various departments		+Decreasing long-term personnel expenditures and associated costs +Efficient systems can reduce staffing needs.	
S 6 Stakeholder Involvement and Participation **(Developing Stakeholder Collaboration)** to meet social expectations and create long - term value for all stakeholders. • **Guidelines** 1. The process includes: 1.1) Establish a policy to include and categorize all stakeholders 1.2) Prioritize and specify activities for each group of stakeholders including reporting to the board 2. The management adopts the framework from the Board, follows up performance and involves employees to participate in proposing ideas for activities or projects.	Priority: Value Creation To ensure sustainability in operations, it is essential to establish a process for engaging with stakeholders who may be impacted by the company's activities or who can influence its operational capacity. This engagement helps to clarify stakeholder expectations before these insights are integrated into decision-making regarding the organization's activities. Additionally, it allows the company to shape its business direction in a way that meets these expectations and fosters long-term value for all stakeholder groups. **Management measures** ✓ Conduct a survey to gather opinions from each key stakeholder group. ✓ Develop guidelines for processes involving key stakeholders. ✓ Evaluate and prioritize stakeholders to identify those essential for executing annual promotional activities.	- Mining processes and areas - Raw material procurement - Factory management process supports production - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	+ Promote and provide opportunities for stakeholders to express their opinions to jointly develop the business or organization. + a database and insights from key stakeholders to guide enhancements and shape business development strategies for growth opportunities. - need to set aside a budget for	GRI 2-29 GRI 413

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
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	✓ Assess stakeholders by examining their influence, interests, and roles within the organization. ✓ Create a framework for participation to guide future considerations. ✓ Plan annual promotional events, such as a 2024 campaign focused on promoting the organization's four core behaviors (4's Behaviors) and facilitating opportunities for employees to share their views and engage in activities.		management or for organizing activities	
S1 Human rights throughout the supply chain **(Human rights throughout the Business Supply Chain)** cover all processes within the supply chain. • **Policy** 1) A human rights policy is established that covers employees and stakeholders of the organization. 2) Employees/workers are treated in accordance with human rights policy, such as hiring people with disabilities, negotiations regarding welfare through representatives of the Welfare Committee, etc. 3) Disclosure of Human Rights Due Diligence 4) identify, prevent, mitigate, and account for how we address their adverse human rights impacts, corrective action, and remediation	Priority: Fundamental & Enabler The international community anticipates that companies will conduct their operations with respect for human rights. This involves establishing guidelines to mitigate potential negative effects on the lives, livelihoods, and rights of different stakeholders. Businesses should create a thorough human rights policy and consistently monitor adherence to it, ensure fair treatment of employees, and implement measures that promote employee well-being. Taking concrete actions to advance human rights is not only a response to these expectations but also reflects an organization's accountability as a societal member. This approach aligns with sustainable business development and human rights principles. **<u>Management measures</u>** ✓ Overseeing human rights risks within the organization and essential supply chain processes. ✓ Conducting human rights risk evaluations of trading partners.	Mining processes and areas - Raw material procurement - Production and services - Production support and process management under production and operation processes - Transportation and delivery of goods and services - Activities and support departments - Administrative and management activities and preparation of financial reports -Marketing, Sales and Business Development / Product Development **Relevant stakeholders**	- Business operations may create opportunities to violate human rights, both in terms of safety and the impacts that may affect relevant stakeholders. - In the business process of business partners, there may not be any systematic management of human rights. - Business operations use natural resources, so there must be a management process to reduce impacts,	GRI 410 GRI 411 Risk Management (RT27)

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	✓ Collaborating to address human rights inquiries from regulatory bodies and important stakeholders, including shareholders and customers. ✓ Coordinating joint development with business partners, offering partner training on-site or online annually, and sharing policies or briefings through online media. ✓ Engaging in training sessions to evaluate implementation strategies aimed at aligning human rights performance with legal standards and regulations. ✓ Offering training on human rights awareness and establishing communication channels for sharing this knowledge with employees, as well as creating training programs for business partners. ✓ Managing biodiversity to evaluate potential effects on ecosystem services.	Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	restoration, and compensation in order to restore the environment or alleviate the impact on the ecosystem.	
S 5 Community Relation & Engagement Promoting business-community relations • **Policy** 1. Community and society engagement to obtain their concern regarding business Operations for impact mitigation 2. Projects / Initiatives contribute to community development or solution through business processes by setting operating strategies with the community or jointly solving social problems as well as following up on results and benefits that the company receives in terms of quantity/value/economic returns such	Priority: Value Creation Support orientation involves effective collaboration with civil society, communities, and local or government agencies. This includes engaging in community activities, facilitating access to surveys, and gathering information, opinions, or concerns. Such engagement fosters actions that align with community expectations, enhancing public relations and minimizing conflicts or risks to reputation. This approach ensures that business operations run smoothly, backed by strong cooperation from civil society, communities, and government entities.	- Mining processes and areas - Raw material procurement - Processes and areas where raw materials and materials that may generate dust are produced and stored - Transportation - Production and services - Delivery of goods and services - Support activities	- Reduce the severity of complaints + Opportunity to receive information from the community to report problems that may arise from processes that affect the lives of people in the community.	GRI 413 12 16 17

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Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
dimensions , personnel and human rights				
as income, profits, and expenses that can be reduced or a reduced level of risk or quantifiable social benefits/returns to the community or benefits to society in terms of process results (Output) or final results (Outcome)	**Management measures** ✓ the business processes outlined in the CSR should reflect the defined strategy and the advantages the company gains, while also aiming to lower risks or provide measurable social benefits to the community. ✓ An annual activity plan should be developed, along with a budget allocation, to support community or local organization requests for collaboration as they arise. ✓ Fostering and sustaining relationships within the community can help minimize complaints, providing community members with a channel to report issues or impacts rather than resorting to formal complaints.	**Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives		

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
G12- 2 Cost Volatility and Competitive Pricing Conditions Review and manage risks to mitigate the impact of factors that may affect cost volatility. • **Guidelines** 1) Analysis and assessment of impacts/opportunities from major cost factors such as fluctuating fuel costs to find measures to mitigate the impacts.	Priority: Fundamental & Enabler Address the challenges from domestic competitors using price strategies by managing key cost factors like raw materials, limestone, fuel, repairs, and labor. Prioritize price competitiveness to counter market pressure from smaller rivals with lower management expenses. The company focuses on management to create opportunities to manage costs to reduce them.	- Marketing, Sales and Logistics - Production control and production costs, reducing losses within the related processes. - Control and provide good transportation services,	- Loss of sales volume due to uncompetitive pricing criteria - Sales revenue did not meet the set target. - Loss of market share for customers who turn to competitors' products	Risk Management (RT9.2)

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Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
2) There is promotion and analysis to find opportunities to reduce costs to maintain competitiveness. 3) Create a project to allow employees to participate in finding points or presenting guidelines to reduce costs or expenses through continuous Costing Saving activities. 4) There is management of resource use, energy management and promotion of circular economy. Appropriate cost management	**Management measures** ✓ Reduce unnecessary costs and expenses that affect the product’s cost. ✓ Collaborate with partners to import fuel raw materials in ship-sized volumes, sharing short-distance transport costs and ensuring a steady long-term supply. ✓ Negotiating with partners to find sources of raw materials that can be managed to alleviate the impact of fuel costs that can be used as raw materials for continuous production bases. ✓ Developing key inventory policies and plans to allow time to prepare for potential changes in the price of fuels that are the main cost stocks. ✓ Evaluate and analyze the profitability of key customers with high competition and develop strategies and management measures to maintain the customer base and maintain the competitiveness to maintain the trading base with customers according to the set target. ✓ Developing markets, developing relationships and providing services to customers to maintain relationships with customers to maintain continuous trading. ✓ Following up with customers, meeting to receive feedback, and following up on any impacts to maintain satisfaction, including creating the highest level of satisfaction for all customers.	safe delivery and reasonable prices. - Quality control and continuous production - Inventory management At sufficient volume to maintain customers. - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives		
G12-1 **Financial Stability and Management of low-interest rate sources** • **Guidelines** 1. create and promote competitive advantages and good operating results in long run	Priority: Fundamental & Enabler Effective financial management by focusing on reducing financial cost burdens, including finding additional sources of loans as an alternative to selecting sources of loans that offer the lowest interest rates. In 2025, a large fuel lot was imported to control production costs.	- Quarrying process and quarrying areas - Raw material procurement - Processes and areas where raw materials and	+ More alternative sources + promote financial management and negotiation of terms and conditions.	Risk Management (RT 32.1)

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
2. Maintain cash flow and investment returns and monitoring Financial liquidity and manage liquidity risk efficiently to generate sufficient liquidity for debt repayment and obligations 3. create business growth and strong competitive advantages 4. Developing potential and ability for changing factors and conditions	**Management measures** ✓ By managing the money from the capital increase to create maximum benefit, it can reduce the financial cost burden from the increase in interest rates. ✓ Increase the number of financial institution credit sources by 1 from the original 2 financial institutions that provided investment and revolving loans for the business. ✓ Selling part of the imported fuel helps to generate profit and lessen reliance on short-term working capital loans from financial institutions. ✓ selling non-operational assets increases cash inflow. ✓ Boosting sales to increase cash inflow for working capital, reducing financing cost loans from financial institutions.	materials that may generate dust - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, Financial institutions / Regulatory agencies / Society / Community	- Increased use of short-term loans from financial institutions - Increased financing costs	
G1/G4 Good corporate governance **(Good Corporate Governance, Risk Management and Sustainability Development)** Good corporate governance requires that personnel within the organization at all levels should be aware of and adhere in order for efficient and transparent management to gain the confidence of the shareholders and stakeholders as well as building strength and promoting businesses to be able to grow sustainably. • **Guidelines**	Priority: Fundamental & Enabler & Value Creation The sustainability objectives and regulatory reforms requiring ESG practices concerning environmental, social, and governance matters . As a listed company upholding strong corporate governance shall adopt and enhance to align operations with the requirements, guidelines, standards, and procedures established by regulatory bodies.	- Raw material management and mining management and raw material transportation and co-development of partners and management of value chain. - Production of goods and services - Production support	+ Stakeholder trust + Create opportunities/channels to receive support, knowledge training, free training + Annual fee discount from various promotional projects supported by regulatory agencies	17 ความร่วมมือเพื่อการพัฒนาที่ยั่งยืน 12 แผนการบริโภคและการผลิตที่ยั่งยืน Risk Management (RT1.1)

Key sustainability issues **Guidelines**	Identifying and prioritizing stakeholders **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
1. good corporate governance policy and practices in place 2. Disclosure of operating results 3. The Board of Directors sets policies and best practices covering independence, conflict of interest efficient performance, evaluation, and compensation policy as well as executives' assessment with valid assessment criteria in economic, Society and/or environment	**Management measures** **Compliance** : - in accordance with the legal framework, established rules, regulations, and standard practices, adhering strictly to the timelines mandated by law. - keep track of the rules and regulations, along with the disclosure system of the Stock Exchange of Thailand, to refine and evaluate the corporate governance and sustainability policies, ensuring they align with the business context and the organization's scale. **Governance** : - Governance aligns with established policies, regulations, and standards, with the expectation that directors and executives carry out their responsibilities with integrity, transparency, ethical conduct, and effective corporate governance. - to refine and adapt the processes of oversight, monitoring, and information disclosure to meet the evolving standards and procedures of regulatory bodies, ensuring they are tailored to fit the organization's business context, structure, culture, resources, and size. **Risk Management** : Risk Mmanagement and prevention adhering to established rules, standards, and procedures by evaluating impacts, mitigating risks, and fostering business opportunities to ensure stable growth.	- Delivery of goods and services - Customer product use - Marketing , sales, service and customer relationship management - Business/Product Development - Asset and investment management - Financial management - Support activities **Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	+ Support management/prevention of the risk of liability of the executives that does not cause disputes or wrongdoings. + Increase the opportunity to receive support from financial institutions / investors / customers who value companies with good corporate governance. - Adjustment of disclosure standards that are integrated into disclosures of risks related to climate change and sustainability that affect business operations - Expenditure burden and considerations in budget/resource allocation to establish adequate standardized processes	

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
G5 -1 Customer relationship management It is an important core corporate value that promotes business and creates opportunities to create a stable and continuous income base and is a base for growth opportunities. • **Guidelines** 1) Develop products that can be used in a variety of ways to support various industries. 2) Aim to build long-term relationships with customers 3) Promote and support continuous development 4) Support and promote personnel to develop their management skills with full commitment to produce products and services that promote value and create satisfaction for customers. Customer Focus : Impacts, problems, and obstacles that may affect the use of products or affect customers' consideration of stopping trading are issues that must be monitored and cooperated in setting management and prevention measures with determination to maintain a base of satisfaction in using products continuously for long-term trading.	Priority: Fundamental & Enabler The company prioritizes all customer groups and aims to enhance processes to meet user needs. However, challenges may arise from various factors. Each issue will be tracked within the established framework to identify corrective actions and improve management practices, ultimately ensuring customer satisfaction. **Management measures** ✓ Develop production and sales strategies to ensure timely delivery of products that align with customer specifications and quantities across all sectors. ✓ Implement risk management strategies to address and mitigate the effects of any non-conformities, ensuring they do not disrupt customer product usage. ✓ Assess various elements and allocate necessary raw materials, workforce, equipment, and investments to facilitate the production of high-quality products that fulfill customer specifications. ✓ Source quality limestone to produce products that satisfy specific customer requirements. ✓ The sales team must evaluate any non-conforming features that may impact the customer and obtain their approval prior to delivery to prevent returns of noncompliant products. ✓ Conduct satisfaction surveys along with an analysis of product groups.	-Acquire high-quality raw materials in adequate amounts - Align production planning with the demands and volumes of each customer segment. - Oversee inventory and packaging to ensure they meet the purchasing strategy. - Implement quality control measures to select and guarantee deliveries that fulfill the required standards. - Organize transportation and services to ensure timely delivery. - Engage in marketing, sales, and service by providing competitive pricing and fostering long-term business relationships. - product development to enhance benefits and reduce negative impacts.	- product quality and quantity may not fulfill the qualifications or requirements. - Pricing strategies tailored for clients with significant trading volumes and intense competition. - The identification of challenges and solutions to ensure specifications or quantities for certain groups or customers.	12 บริโภคและผลิตอย่างมีความรับผิดชอบ Risk Management (RT9.5)

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Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
		- Facilitate supportive activities. **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives		
G6 Product continuity, prevention of disruptions Management of the production process and prevention and reduction of the impact of factors that cause disruptions. • **Guidelines** 1) Both operational, production and support departments give importance to risk management, reduce impacts, mitigate and prevent factors that affect production disruptions that are not in the plan. 2) Management to reduce factors, obstacles, and variables that affect the quality and properties of the product. 3) Preparing a contingency plan, preparing to produce sufficient inventory to meet advance orders, and checking inventory and reviewing production plans to be able to control production to be consistently sufficient. 4) Product testing and selection should be carried out adequately and stringently to control and ensure delivery of products that meet customer requirements.	Priority: Enabler to plan and manage product delivery tailored to specific customer groups requires continuous production control in response to increasing competition. **Management measures** ✓ weekly meetings to evaluate situations, identify challenges and impacts, and collaboratively devise management strategies to minimize obstacles and ensure production continuity. ✓ maintenance and preventive maintenance to align production with sales targets and ensure timely product delivery. ✓ Source raw materials and fuels that consistently meet required specifications while minimizing variables that could affect product quality. ✓ Allocate necessary budget and investments to enhance processes that facilitate the production of desired product characteristics.	- Quarrying processes and quarrying areas - Raw material procurement - Processes and areas where raw materials and materials that may generate dust - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Inconsistent delivery either product quality or product quantity - product volumes for specific requirements may not be adequate to satisfy demand. - volumes delivered in some period fails to align with the purchase order	Risk Management (RT9.5)

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Key sustainability issues **Guidelines**	Identifying and prioritizing stakeholders **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
	✓ Establish testing protocols, quality standards, and assurance measures to ensure compliance with specifications and requirements. ✓ Group customers by product characteristics and kiln capacity. Prepare backup customer lists to ensure sales if a planned buyer declines. Aim to run each kiln at full capacity; set specific targets for each. Shut down kilns with low orders and schedule maintenance during downtime.			
G11- 2 Asset Management **(Asset Management for Maximum Returns)** in operation • **Guidelines** 1) Actions to comply with the policy framework and practices, responsibility for assets and maintaining the company's interests. 2) Preparing a list of important assets that are not used in business operations and having a plan to sell them. 3) Making a list of the quantity, value, raw materials or important inventory that is raw materials / reserve materials / recycled materials and the period or indicating the plan for use systematically. 4) Create a plan to assess the progress of assets under construction. Projects that have investments and records during construction and require a construction period of more than 1-3 years, or a plan for accounts under construction that have no progress for more than 1-3 years to assess	Priority: Fundamental & Enabler Assets intended for sale and operations that have been discontinued without plans for repair, as well as assets with low or no movement—often related to construction or projects postponed due to market conditions or investment considerations. This includes spare parts or refractory materials reserved for kiln repairs, along with asset management during periods of construction or when projects are delayed or paused because of economic or market challenges. Additionally, selling unused assets may be a strategy to increase cash flow. **Management measures** ✓ Highlight slow-moving assets that are stagnant, along with a list of delayed construction projects, to develop a management plan. ✓ Establishing asset management considering impact to asset value or financial data as a critical concern for sustainability strategy and execution, requiring ongoing monitoring.	- Inventory management - Inventory of spare parts for maintenance - Factory management - Engineering and Capex - Accounting Audit and Internal Control -Scrap handling and management - Maintenance - Procurement - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, Regulatory Agency/Society /Community	- List of assets that are either slow or stagnant, which could lead to obsolescence or impairment. - High levels of inventory and slow moving can impact Capex investment -High inventory or consumables use up working capital. -Excess storage raises financial costs. -Prolonged storage can impair material or product quality and performance. - Low Return on Average Fixed Assets (ROAF)	Risk Management (RT 15.7) (RT 15.6) (RT1 7) (RT 2 1)

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
and monitor management strategies with annual reviews.	✓ Initiate action plan for each key asset to boost efficiency and revenue. ✓ Looking for tenants to lower taxes on land waiting to be sold.	/Auditor/Internal Control System Auditor		
G 12 - 3 Change of industry or business pattern of Customers/Partners Assessment of impacts and risks for customer groups, industries or business partners that may be affected by disasters, weather conditions from rising global temperatures affecting production factors. • **Guidelines** 1) Monitoring and evaluating situations and risks for customer groups that rely on agricultural factors and resources and continuously monitoring impacts and situations, including preparing contingency plans in case of impacts that affect demand volume according to the plan/sales target. 2) Monitoring and evaluating the situation in each customer industry, including customers who are likely to be affected by substitute products from China, to assess the impact of changes and the impacts in terms of both volume and price, in order to prepare a response plan and a contingency plan for incidents that are likely to change.	Priority: Enabler Climate change and global warming can create physical risks for businesses, disrupting production for customers and suppliers. Regulatory changes and competition from substitute products in China may also affect customer demand and lead to unexpected supplier delivery quantities. **Management measures** ✓ Continuously monitor risks for customer groups reliant on agricultural resources and assess impacts on demand and sales to develop business continuity plan ✓ Regularly evaluate customers in various industries, especially those import Chinese product, to understand market changes in volume and pricing for support plans. ✓ Create contingency plans for specific industries or customer groups to address changes. ✓ Establish a contingency plan for sourcing critical raw materials by securing multiple suppliers for key materials. ✓ Monitor to adjust production, raw material backups, and material plans to respond quickly and prevent excess inventory.	- Quarrying process and quarrying areas - Raw material procurement - Processes and areas where raw materials and materials that may generate dust - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- decreased sales volume/revenue from decreased production in some industries - decreased demand in some applications	Risk Management (RT9.1)

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Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
G7-1 Stable and Secure Raw Material Sourcing Sourcing of stable and secure raw material sources. • **Guidelines** 1) Risk assessment and management, including source selection, partner selection, and compliance with partner code of conduct. 2) Consideration of fuel procurement sources, in addition to evaluating price, quantity and being a source with consistent quality, must also consider reliability, continuous procurement, and finding a safe delivery process with low risk. 3) In the case of purchasing raw materials/fuels from abroad, the risk of the trading partner must be assessed. The trading partner's country is a trading partner with a history of risk or has a possibility of uncontrollable risk. 4) In the case of a source of raw rocks and minerals, it must be a source with a drilling license and related licenses that are valid.	Priority: Enabler & Value Creation Reliable procurement of key raw materials,kilnfeedstone fuels, involves selecting trustworthy suppliers and ensuring secure sourcing at planned prices, quality, and quantities. Maintaining continuity and fostering long-term relationships will enhance the ability to establish sustainable production. **Management measures** ✓ Choose fuel partners capable of sourcing high-quality fuel for production, ensuring consistent product quality control, purchasing in suitable quantities for storage, managing inventory effectively, and minimizing transportation and loading risks, including potential losses during sea transport, while maintaining competitive pricing for cost efficiency. ✓ Utilize multiple fuel sources for lime production to meet the varying specifications of customers with different fuel characteristics. ✓ Select limestone raw materials by identifying primary production sources and establishing long-term contracts with limestone mines that can supply adequate quantities for production needs. ✓ Oversee stone mill partners by securing contracts that address comprehensive risk management or protection against product quantity losses. ✓	- Quarrying processes and quarrying areas - Raw material sourcing / Raw material import from abroad - Marine transportation insurance - Partner management process, partner selection, partner risk assessment - and areas where raw materials and materials that may cause dust are produced and stored. - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	+ Mitigate impact and manage procurement risks. + Minimize the influence of raw material quality due to physical factors or properties that can impact product quality control. + Lower loss of the raw materials during transportation, storage, or handling.	Risk Management (RT7) (RT14)
G9 Innovation and technology for society or environment **(Development of New Businesses/**	Priority: Enabler , Value-Creation Developing strategies to boost sales or attract a new customer base interested in the product by introducing new	- Marketing, sales and business	- Long period in developing, researching, testing, and	

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
Products with Technology and Innovation) Business development to support changing factors from changes in any industry or to support competitive situations. • **Guidelines** 1) creating business and social innovation and/or environment to add value for the company and stakeholders 2) The quantifiable value contribution to society and/or the environment both in terms of business value and social values and/or environment 3) Disclose such innovations to others to learn and put into practice.	offerings, targeting customer segments in different industries, establishing new market to sustain revenue, compensating for losses due to competition, and managing risks associated with competition and shifts in customer across various sectors. **Management measures** ✓ developing products for both new customers and markets includes initiatives like the Dolime project for the steel sector, the Flue Gas desulfurization (FGD) for the energy sector, and the AAC lime project for the lightweight brick industry to ensure sustained business. ✓ Ongoing developments in new products and markets which remain under wraps until the commercialization phase starts. ✓ Evaluating the challenges, obstacles, and consequences encountered during the development, delivery, and implementation phases to collaborate effectively with the production team and establish strategies that reduce negative impacts. ✓ Assign skilled staff to manage new product development and explore new markets.	development/product development processes - Engineering and investment process - Product research and development process - Study tour to Carmeuse - Support activities -Building agency ties and networks to support new product development. **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, Regulatory agencies/society /community /institution/unit, research/consultants and related experts	launching can be exceeding two years - Require costs and skilled personnel. - networks and expertise that need backing from the major shareholder.	Risk Management (RT 9.6)
G10 Data and information system security (IT Services and Cybersecurity) is operating • **Guidelines** 1. Completed and standardized data management as cyber vulnerabilities pose significant corporate risks, including	Priority: Fundamental & Enabler Business operations depend on information system resources, data communication, and IT networks to facilitate transactions. These systems must be developed to avoid disruptions and ensure security against cyber attacks or	- Quarrying process and quarrying areas - Raw material procurement - Processes and areas where raw materials and materials that may		Risk Management (RT 6.4) (RT 15.9) (RT 1 8)

Key sustainability issues **Guidelines**	Identifying and prioritizing stakeholders **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
business interruption, breach of privacy and financial losses 2. Standardized and preventive information system infrastructure to manage the information system in accordance with information security control standards and basic cyber protection 3. Cyber security and information security in place with designated IT administrators Spec list as the responsible person to supervise or manage information technology security. 4. A policy established to maintain data security in regulating access, identifying practices and related business ethics 5. Regularly test security systems and processes; Training a policy that addresses information security for all personnel.	threats, thereby fostering trust among the company, investors, and key stakeholders. **<u>Management measures</u>** ✓ Invest in the data network system by integrating the IT infrastructure of Carmeuse Group, that adheres to security control standards and features a robust Cyber Security protection system. ✓ All users will manage access to specific authorized applications, including control over access permissions, periodic password changes, and verification through the Mobile Security System using the Application Authenticator. ✓ Users will undergo security training as outlined in the online training program, which has a set deadline. If a user fails to complete the training, the system will alert the supervisor to ensure the user participates as required. ✓ Only authorized devices will be allowed . ✓ Training IT staff to analyse systems and create services enhances application efficiency, lowers user workload, maximises application use, and ensures a good return on investment.	generate dust are produced and stored - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners,Regulatory agencies/society/community /government agencies involved in online transactions		
G7 Sustainable Value Chain Guidelines 1. Supplier categorization into Critical Tier1 and Critical Non-Tier 1 2. Risks identification and assessment covering environmental and/or social issues, and actions are taken to reduce	Priority: Fundamental & Enabler The sustainability development requires collaboration with business partners and stakeholders throughout the value chain. The company has worked with these groups to create	- Quarrying processes and quarrying areas - Raw material procurement - Processes and areas where raw materials and	- Many of the partners are private or limited companies that might lack a well-defined system for managing ESG operations.	Risk Management (RT7) (RT10) (RT14)

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Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
the risks through sustainable supply chain management. 3. Prescribe environmental issues and/or social issues into Supplier Code of Conduct 4. Regular supplier audit especially critical partners with ESG risks as On-Site ESG Audit. 5. Support partners with reasonable payment term and conditions for their liquidity 6. Engage them in any sustainability projects/plans for promoting and developing partners to conduct sustainable business operations.	guidelines that reduce social and environmental impacts while improving practices aligned with sustainability. **<u>Management measures</u>** ✓ Review of the Supplier Code of Conduct integrated procurement policies ✓ Organizing the "Supplier Day" event includes training suppliers on the code of conduct, ensuring signatures, and promoting sustainability practices. This involves addressing climate-related risks, announcing the biodiversity policy, and collaborating on GHG Scope 3 data collection both onsite and online. Additionally, ESG operations and on-site audits for high-risk suppliers will be conducted.	materials that may generate dust - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- some key partners are international, like firebrick manufacturers, making it difficult to conduct thorough onsite surveys due to the associated high costs.	(RT15.3) (RT19) (RT23) (RT24) (RT28) (RT34.2) (RT34.4)
G11 Safe Investments (Expansion, Process Improvement, Technology, Innovation, Investment Efficiency) The Company manages and implements capital expenditure policies by assessing the necessity and considering safe investments. • **Guidelines** 1) Framework for consideration to create growth opportunities through investment and joint venture strategies and business diversification through acquisitions 2) Investment development selected from new innovations/new technologies 3) Investment in businesses related to or supporting the Company's operations 4) Invest in BOI promoted projects	Priority: Fundamental & Enabler Preventing disruptions and achieving growth through expanding production capacity or improving processes to meet demand or reduce certain obstacles requires investment and process development, focusing on technologies and innovations that enhance processes. Every investment project is evaluated for returns, payback periods, and appropriate sources of investment to ensure prudence and safety in order to achieve an appropriate level of return on investment.	- Quarrying process and quarrying areas - Raw material procurement - Production process - Transportation - Security protection - Energy management - Development and improvement of production process efficiency - Investment in expansion	- The returns for some projects may not be as expected. - Investment depreciation may occur in some projects. - Some approved projects may be delayed and tax benefits may change. + Investing in the right projects can create a stable income base and generate good returns.	

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Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Analysis and details and management**	Processes under the value chain and **Relevant stakeholders**	Impact (positive/negative)	GRI / SDGs
Dimension of Economics and Governance				
5) Investing to enhance stability and sustainable performance 6) Investment promoted by credit 7) The feasibility, risk, return, liquidity, annual investment plan must be analyzed and reviewed if there is a change in the materiality of the event, including appropriate monitoring and control. 8) Must pass the opinion of the Executive Committee and/or Audit Committee and/or Board of Directors and/or shareholders to consider according to the size or nature of the report / In the case of a transaction with a person or juristic person in which the contracting party is a related person, it must be performed and consistent with the principles for consideration in entering into a transaction and in accordance with the specified rules, procedures and regulations. 9) Investment projects that have been approved and completed must be monitored and risk managed to assess the return on investment until the payback period is complete and the results are reported to the Board when the payback period for each project is complete.	**Management measures** ✓ a budget allocation plan and annual capital expenditure (Capex) on business continuity management, including initiatives to enhance production capacity and improve processes, which will be submitted to the executive board and/or committee as part of the annual budget proposal. ✓ The project approved by the Executive Committee that involves related parties, a proposal must include price comparison and calculations based on the established criteria for assessing transactions with related parties. ✓ The evaluation will adhere to assess return on investment, economic conditions, and the necessity and significance of investment characteristics, with a primary focus on ensuring the safe investment. ✓ Evaluate cash flow, prioritise key investments, and prepare contingency plans if funding is unavailable for projects.	- Acquisitions that are relevant and supportive to the business **Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, Regulatory/Social /Community /Government Agencies related to the investment promotion application process or projects that have been approved by relevant government agencies.		Risk Management (RT36)