

## 3.2 Management of impacts on stakeholders in the business value chain

### 3.2.1 Business value chain

SUTHA implements supply chain management to deliver maximum value and benefits, positioning itself as a partner that offers products and services that provide optimal advantages and is recognized by customers. To achieve this objective, the management of the business's value chain involves primary and support activities, encompassing seven core processes and three functional areas.

- **Management of limestone mining and production, procurement of raw materials, fuels, machinery and equipment, transportation and production process support services.**

#### 01 | Sourcing materials , Product and Services

- 1) Quarry management
- 2) Domestic Sourcing and International Sourcing
- 3) Inbound Logistics
- 4) Receiving Process, quality control, inventory management of raw material Payment and settlement

- **Operations: Plant and production management, storage, packaging, inventory management, quality control and assurance.**

#### 02 | Operation: Manufacturing (plant management)

#### 03 | Controls, Screen/Customize and Quality Standard Assurance

#### 04 | Storage, Packing and Efficient Inventory Management

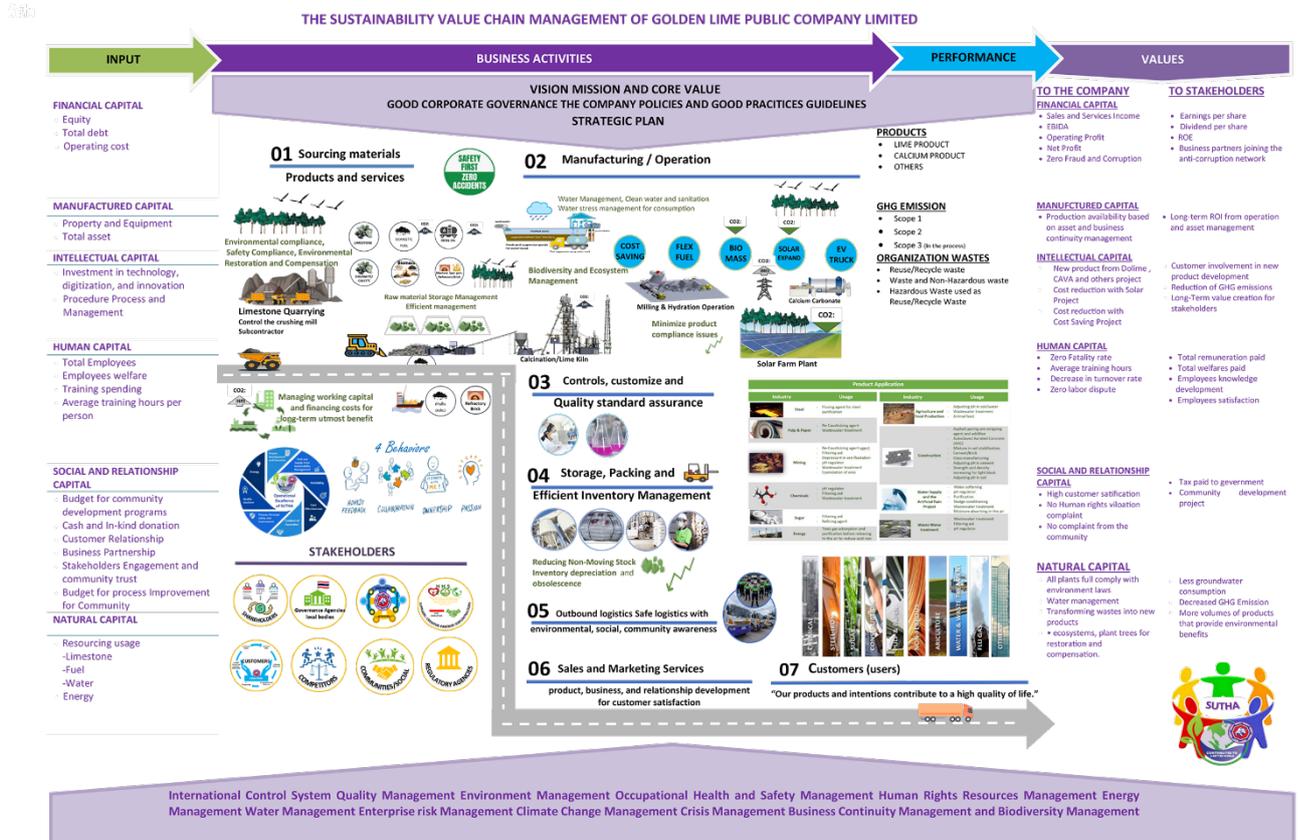
- **Outbound logistics Services, Sales, Marketing, Business and Product Development, Support, and Management**

#### 05 | Outbound logistic Safe logistic with environmental, Social, Community awareness

#### 06 | Sales and Marketing Services product, business, and relationship development for customer satisfaction

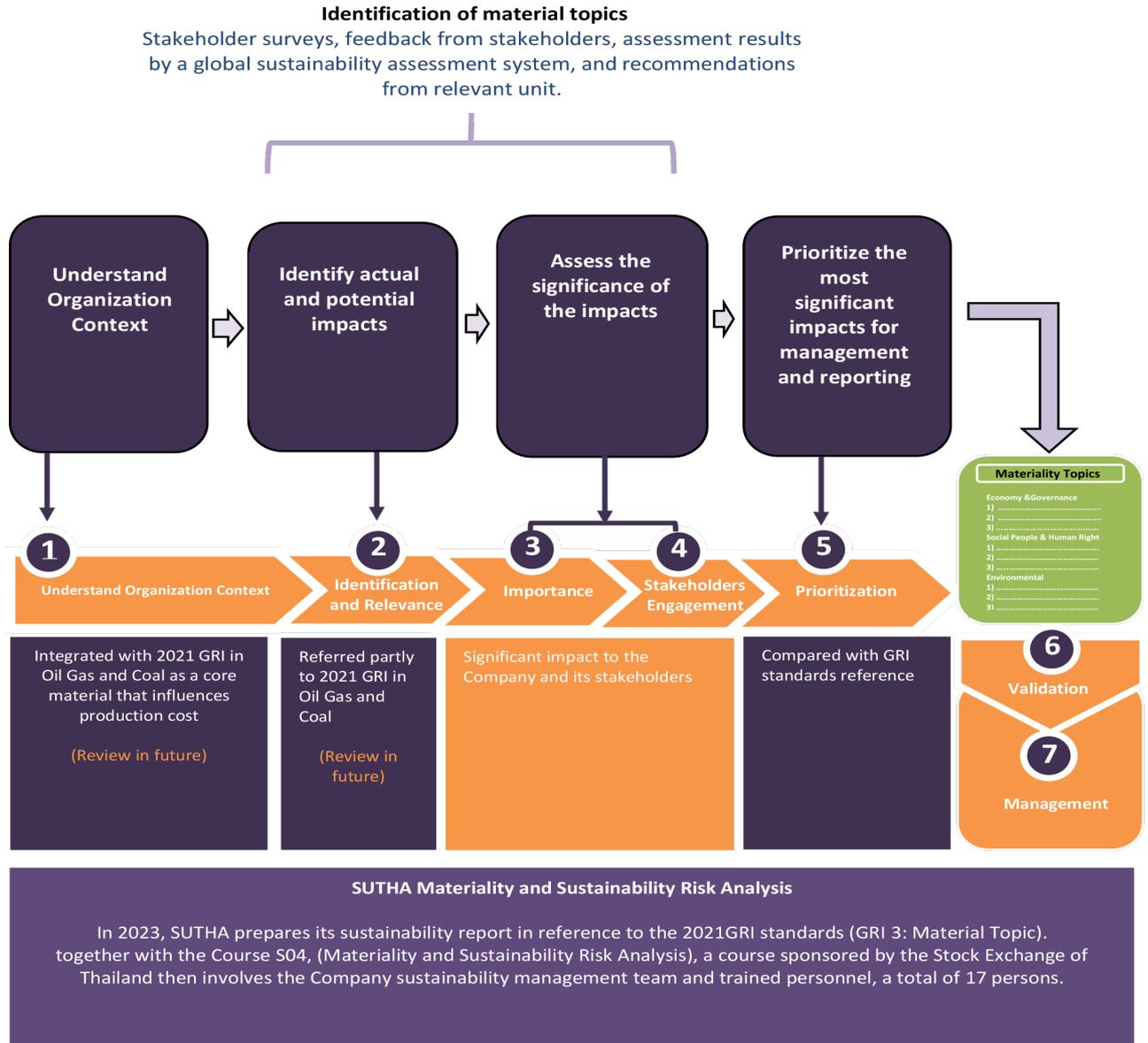
#### 07 | Customer (users)

Business value chain diagram

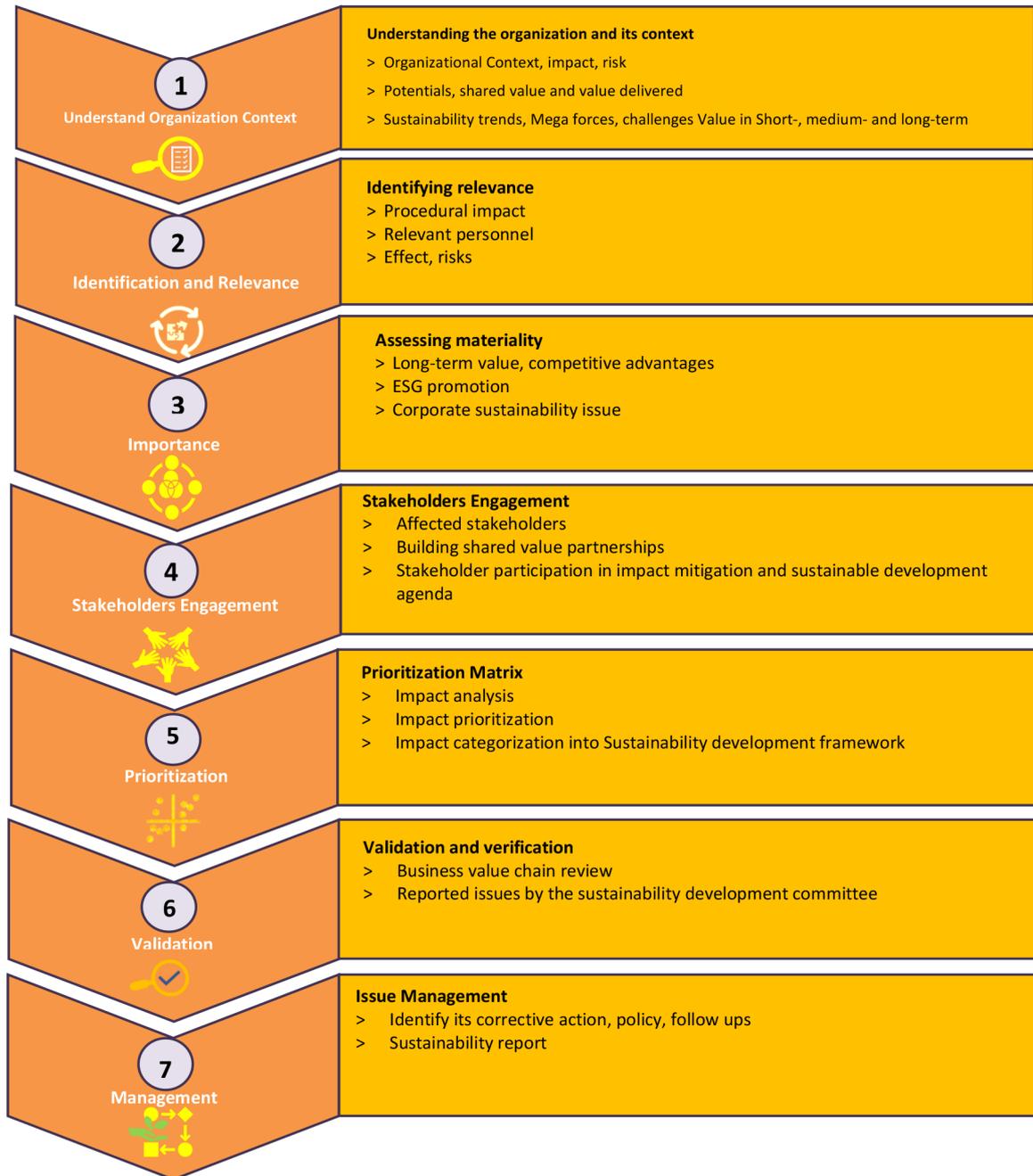


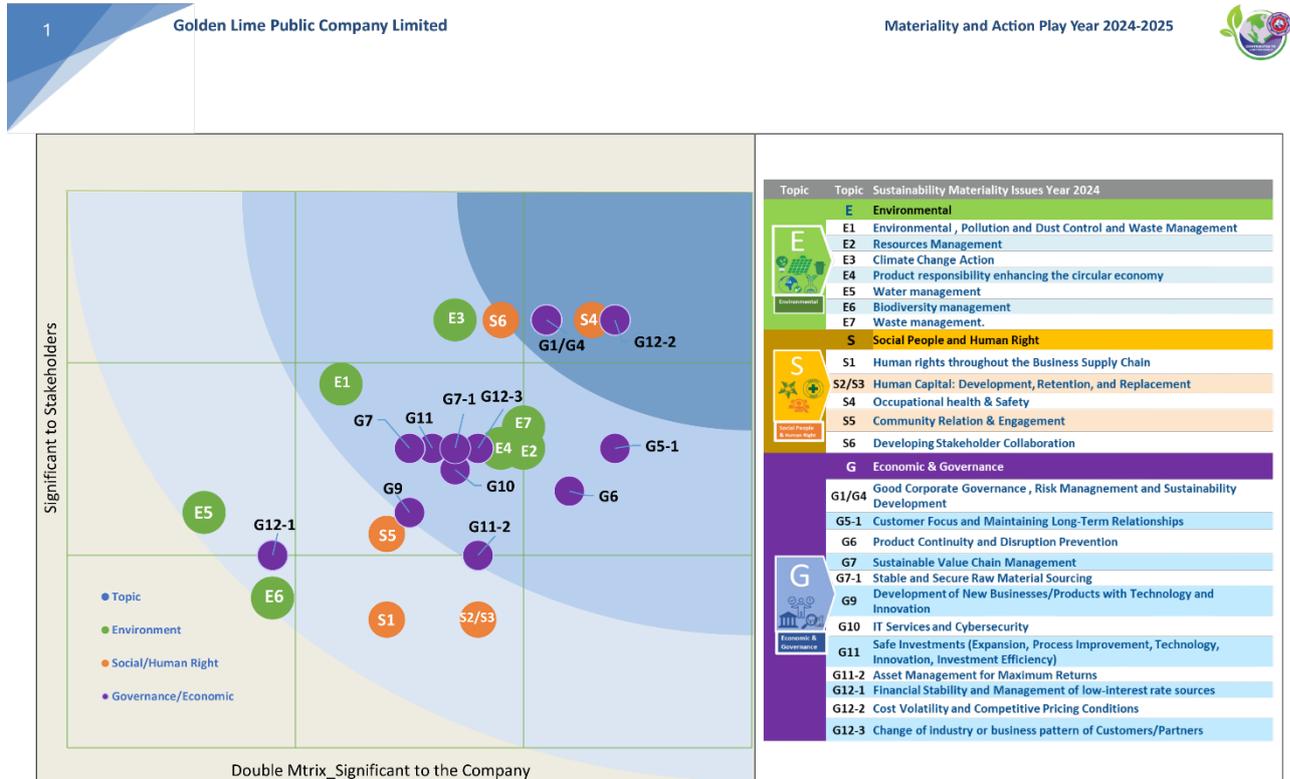
The Materiality of Business and Sustainability

(GRI: 3-1)



Defining the Materiality of SUTHA





[https://www.goldenlime.co.th/Materiality\\_T.asp?lang=E](https://www.goldenlime.co.th/Materiality_T.asp?lang=E)

### 3.2.2 Analysis of stakeholders in the business value chain

#### Materiality Analysis

#### The Materiality of Business and Sustainability

The consideration to identify the business's key material issues consists of economic sustainability, social and environment related to the Stakeholders of the Company. Those material issues might affect the ability of business conduction and business value-creating for the Shareholders both in the present and future. The Company considered evaluating the material issues and to communicate the business strategies to respond to the Stakeholders expectations which is an important factor for maintaining competitiveness, creating long-term value for the organization and supporting sustainable business operations.

for sustainability in terms of economics, society, and the environment. ( Details of the process of establishing key sustainability issues, the details of the steps and procedures for identifying important issues, plans, and measures for addressing sustainability issues for the years 2024-2025 can be found at the following link: link:

[https://www.goldenlime.co.th/Materiality\\_T.asp?lang=E](https://www.goldenlime.co.th/Materiality_T.asp?lang=E) )

**Sustainability issues and Description**

	Sustainability Topic	Description
<b>E</b>	<b>Environmental</b>	<b>Description</b>
E1	Environmental , Pollution and Dust Control and Waste Management	Less negative impact on the community can strengthen trust and stability in the business
E2	Resources Management	Resources management to save the cost and optimize the resources
E3	Climate Change Action	Mitigating the greenhouse gas impacts and preparing for compliance with carbon tax regulations and carbon credit requirements.
E4	Product responsibility through enhancing the circular economy	To reduce the impact and likelihood of future resource shortages, the Company should manage production factors by using recyclable or reusable resources.
E5	Water management	The area where the plants are situated lacks public water supply systems, requiring the use of groundwater from permitted boreholes for production and consumption. Therefore, it is crucial to adopt strategies for reducing, reusing, and recycling resources.
E6	Biodiversity management	Encouraging initiatives that enhance biodiversity involves protecting, restoring, and sustainably managing terrestrial ecosystems. This includes planting trees, improving soil health through lime application, and sustainably managing forest areas for restoration or compensation. Collaboration with partners is essential to bolster positive biodiversity efforts and promote conservation, ultimately increasing green spaces and creating market opportunities for environmental products.
E7	Waste management.	Waste management and separated waste according to the methods of the Department of Industrial Works and participation with waste segregation program with stakeholders
<b>S</b>	<b>Social People and Human Right</b>	<b>Description</b>
S1	Human rights throughout the Business Supply Chain	Stay relevant in Human Rights throughout the Business Supply Chain
S2/S3	Human Capital: Development, Retention, and Replacement	Employees are crucial to a business's success. Internal and external influences, along with regulatory changes, require the skills and accountability of all individuals. Effective human resource management is essential for improving efficiency and minimizing negative impacts, making it a key sustainability concern.
S4	Occupational health & Safety	Safe and well-being of employees, stakeholders and communities
S5	Community Relation & Engagement	Good relations and cooperation with the community to be informed of any complaint from the business operations for improvement
S6	Developing Stakeholder Collaboration	The management of both internal and external issues requires the engagement of stakeholders to achieve a better world
<b>G</b>	<b>Economic &amp; Governance</b>	<b>Description</b>
G1/G4	Good Corporate Governance , Risk Management and Sustainability Development	Sustainability targets and regulatory changes aimed at enforcing ESG practices related to environmental, social, and governance management, along with risks from climate change and disasters, compel listed companies to modify their policies and strategies. They must align their operations with the standards and methods established by regulatory bodies.

	Sustainability Topic	Description
G5-1	Customer Focus and Maintaining Long-Term Relationships	The Company recognizes all customers' applications and needs in enhancing processes to meet diverse product satisfaction. However, some factors may pose challenges, potentially leading to negative outcomes. All issues will be monitored to develop corrective actions aimed at achieving optimal customer satisfaction.
G6	Product Continuity and Disruption Prevention	Focusing on product sales to align with budget and customer demands, managing production to meet specifications for different segments, ensuring consistent supply for delivery, and identifying key improvement areas.
G7	Sustainable Value Chain Management	Creating a management system aligned with sustainability principles necessitates working together with partners and stakeholders across the entire business value chain. The company has encouraged collaboration with partners and stakeholders to implement management practices that minimize social and environmental effects, while consistently enhancing sustainable practices. The company has an inventory or assets that are slow moving or inactive during certain accounting periods. This is due to reserved items without repair plans or assets awaiting construction or investment, pending market conditions and economic outlook
G7-1	Stable and Secure Raw Material Sourcing	Securing reliable sources for key raw materials and fuel, selecting trustworthy suppliers, and ensuring safe procurement at the right price, quality, and quantity according to usage plans, maintaining long-term relationships for sustainable production
G9	Development of New Businesses/Products with Technology and Innovation	Increase sales , acquire new buyers , build and retain new customer base and market expansion involves developing new products to introduce to the same or new markets to compensate the customer loss
G10	IT Services and Cybersecurity	Current business operations rely on IT resources, data communication, and networks to drive and conduct transactions. These systems must be developed to prevent disruption, ensure security against cyber threats, and build trust with the company, investors, and key stakeholders.
G11	Safe Investments (Expansion, Process Improvement, Technology, Innovation, Investment Efficiency)	To avoid disruptions and promote growth via capacity expansion and process improvement requires investment in technology and innovation. Each initiative is evaluated for returns, payback period, and funding options to ensure secure decision-making and favorable investment outcomes.
G11-2	Asset Management for Maximum Returns	The company has an inventory or assets that are slow moving or inactive during certain accounting periods. This is due to reserved items without repair plans or assets awaiting construction or investment, pending market conditions and economic outlook
G12-1	Financial Stability and Management of low-interest rate sources	Effective financial management involves using the proceeds from capital increases in repayment strategy to reduce financial costs and seeking additional loan sources to choose options with the lowest interest rates.
G12-2	Cost Volatility and Competitive Pricing Conditions	Mitigating impact of domestic competition through pricing strategies, managing operational challenges, and tackling the critical issue of fluctuating fuel costs.
G12-3	Change of industry or business pattern of Customers/Partners	Climate change and rising global temperatures pose physical risks from natural disasters that can impact production factors for some customers and partners in various industries. Additionally, regulatory changes and regional risks from substitute products from China may affect customer demand and delivery volumes from partners, potentially deviating from plans or budget expectations.

### Identifying and prioritizing stakeholders

The company has evaluated and prioritized key stakeholder groups using influence and interest assessment principles in preparing engagement activities to create stakeholder participation.

Item	Stakeholders Priorization	Influence	Interest	Stakeholder Matrix
1	Customers	4	4	
2	Shareholders	4	3	
3	Employees	3	4	
4	Business partners/Sub-Contractor	3	3	
5	Communities	3	3	
6	Regulators	3	2	
7	Governance Agencies local bodies	4	1	
8	Competitor	2	2	

For mutual cooperation to drive SUTHA’s business value chain, SUTHA includes and categorises all supporting stakeholders into groups as follows ;

<p>Customers who use products</p>	<p>Shareholders, either direct or indirect ones</p>
<p>Directors, executives, and employees: A company's employees, managers and board of directors make up a business's internal stakeholders.</p>	<p>Business partners, contractors, service providers, creditors, and loan providers make up a business's external stakeholders.</p>
<p>Community around the business</p>	<p>Organizations regulating listed companies or supervise, assess the operations of listed companies under the capital market or the Stock Exchange of Thailand.</p>
<p>Government agencies and local authorities</p>	<p>Other businesses who offer the same or similar goods and services to customers.</p>

To evaluate and survey the impact of issues within the business supply chain, it is essential to understand the needs and expectations of each stakeholder group. This includes identifying methods to operate or manage effectively in response to these expectations.

#### Details of stakeholder analysis in the business value chain

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
<p><b>Customers</b></p> 	<ul style="list-style-type: none"> <li>Qualified products and services as per requirements without affecting the production process, community and environment.</li> <li>On time delivery</li> <li>Standard packaging meeting storage and logistics requirements</li> <li>After-sales service and accurate and timely supportive documentation</li> <li>No selling price increase; not higher than other competitors</li> <li>Follow safe logistics rules and practices</li> <li>Follow supplier code of conduct</li> <li>Collaboration to drive business sustainability and greenhouse gas emissions data</li> </ul> <p><b>Company's expectations</b></p> <ul style="list-style-type: none"> <li>Requirements and obligations in terms and conditions; no pressure, no urgent deadlines, and flexibility to negotiate.</li> <li>Reasonable and suitable pricing aligned with the cost structure.</li> <li>Prevention of insider information leaks to competitors for negotiation or unfair benefits.</li> <li>Fostering relationships for sustainable business growth.</li> </ul>	<ul style="list-style-type: none"> <li>Implement international standard systems such as quality (ISO 9001), environmental (ISO 14001), and occupational health and safety (ISO 45001) standards, along with internal controls, business ethics, and corporate governance across various sectors.</li> <li>Create a customer care system that tailors processes to meet the unique needs of different customer groups, aiming for improved satisfaction survey results.</li> <li>Monitor work processes in all relevant departments to ensure the delivery of products and services that align with customer requirements.</li> <li>Provide training for customer-facing teams to enhance their knowledge of products and services, as well as to develop skills for managing customer relationships effectively.</li> <li>Establish a process for addressing issues related to product quality and performance, including troubleshooting to prevent reoccurrences.</li> <li>Provide technical experts to assist in product application, offering guidance and additional services both before and after the sale.</li> <li>Innovate new products and broaden the customer base by focusing on environmentally sustainable options.</li> <li>Engage in activities organized by customers to strengthen relationships.</li> <li>Make sure to load promptly to reduce waiting periods.</li> <li>Focus on minimizing customer complaints and enhancing satisfaction scores.</li> <li>Prioritize product quality and responsibility in all operational</li> </ul>	<ul style="list-style-type: none"> <li>Engaging in meetings and visits to gather feedback or participating in discussions via different communication platforms.</li> <li>Survey customer satisfaction</li> <li>Customers touring the facility and observing processes.</li> <li>Utilizing technologies to connect with customers and relevant officials.</li> <li>Attending Supplier Days hosted by customers to understand their policies and expectations.</li> <li>Information shared by customers through media or accessible survey sources and government databases.</li> </ul>

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
	<ul style="list-style-type: none"> <li>Involvement in environmental initiatives like CO2 reduction, renewable energy, and biofuels.</li> </ul>	<p>processes to maximize customer satisfaction.</p> <ul style="list-style-type: none"> <li><b>Sustainable Development Goals (SDGs)</b> G5, G6, G9, G1, G4</li> <li><a href="https://www.goldenlime.co.th/Materiality_T.asp?lang=E">https://www.goldenlime.co.th/Materiality_T.asp?lang=E</a></li> <li>The pricing strategy is based on the cost-based pricing and the market mechanism</li> <li>Strong and mutually beneficial trade relationships</li> <li>Collaboration can create sustainable benefit for each other.</li> </ul>	

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
<p><b>Shareholders/ Investors</b></p> 	<ul style="list-style-type: none"> <li>Enhance capital gains for better return on investment.</li> <li>Ensure regular and fair dividend distributions.</li> <li>Manage profits and cash flow effectively to maintain steady dividend payments.</li> <li>Facilitate liquidity in securities trading.</li> <li>Uphold strong corporate governance with accurate and transparent disclosures.</li> <li>Maintain business stability and sustainable performance.</li> <li>Provide a secure investment that fosters business growth.</li> <li>Organize factory tours for shareholders.</li> <li>Offer hard copy annual reports to shareholders upon request.</li> <li>Provide food boxes for shareholders during meetings.</li> <li>Hold a physical Annual General Meeting instead of a virtual one.</li> </ul> <p><b>The Company's expectations</b></p>	<ul style="list-style-type: none"> <li>Develop a corporate governance policy and guidelines that establish standards for operational systems, risk management, internal audit controls, transparent management, and current policies aligned with the 2024 Corporate Governance Assessment program.</li> <li>Implement risk management strategies for crisis situations, including asset management.</li> <li>Create a roadmap for business sustainability and stability, along with a sustainability management policy to collaboratively advance these initiatives.</li> <li>Organize shareholder meetings and engage with investors and minority shareholders.</li> <li>Regularly hold meetings with major shareholders.</li> <li>Set a consistent dividend payment policy with an appropriate rate.</li> <li>Pursue growth investments through business acquisitions to enhance and secure the supply of limestone raw materials, establishing a strong industrial and agricultural foundation both nationally and globally.</li> </ul>	<ul style="list-style-type: none"> <li>Feedback gathered during Shareholder meetings</li> <li>Activities related to Investor relations</li> <li>Input and remarks collected from Opportunity Day</li> <li>Communication with investors through phone and email</li> <li>Interaction via phone, email, and website</li> <li>Meetings with both direct and indirect shareholders</li> <li>Execution of corporate policies set by major shareholders</li> <li>Survey findings from different external organizations and stakeholders in similar sectors or other publicly traded companies</li> </ul>

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
	<ul style="list-style-type: none"> <li>shareholders focus on long-term investment decisions.</li> <li>more engagement to create advantageous sponsorships for businesses.</li> <li>Ensure a comprehensive understanding of business operations, market conditions, competition, and compliance with corporate governance and legal requirements.</li> <li>Promote transparent co-investing to benefit all parties and ensure fair returns for stakeholders through open business practices.</li> </ul>	<ul style="list-style-type: none"> <li>Enhance business operations to achieve returns aligned with strategic goals.</li> <li>Manage the solar farm project to produce electricity and initiate further projects that provide economic, social, and environmental benefits.</li> <li>Build investor confidence for a long-term, healthy relationship by offering knowledge support and fostering an understanding of business regulations and cultural differences across countries.</li> <li>Support business growth by providing technical expertise and a network for directors and executives to ensure effective management and solutions that promote stability and sustainability.</li> </ul>	

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
<b>Directors/Executives/ Employees</b>  	<p>Directors – executives</p> <ul style="list-style-type: none"> <li>Fair and reasonable compensation</li> <li>Professional dignity without effect on business reputation</li> <li>Disclose accurate and transparent information with sufficient care and respect to others' rights and honor</li> <li>Training sessions provided to enhance the performance of directors</li> <li>Virtual meeting</li> <li>Effective meeting agenda with time proper time allocated</li> <li>Proper frequency of executives meeting</li> </ul> <p><b>The Company's expectation</b></p> <ul style="list-style-type: none"> <li>Set aside enough time to complete tasks effectively.</li> <li>Focus on identifying and minimizing barriers in every process.</li> </ul>	<p>Directors – executives</p> <ul style="list-style-type: none"> <li>Schedule meetings effectively, ensuring adequate time allocation and support for each committee's performance.</li> <li>Choose meeting times that accommodate directors in different time zones to facilitate their participation.</li> <li>Utilize technology for meeting schedules, such as calendar bookings.</li> <li>Provide easy-to-access links for joining meetings.</li> <li>Prepare all necessary information for meetings in advance.</li> <li>Offer clear explanations and summaries of key issues.</li> <li>Ensure that supporting information is accurate and sufficient, distributing it on time and responding to needs.</li> </ul>	<ul style="list-style-type: none"> <li>Board and subcommittee meetings</li> <li>Updates from the welfare committee</li> <li>Collaborative meetings within internal departments and communication</li> <li>Queries from designated individuals, feedback collected through annual performance assessment</li> <li>Data from employee satisfaction assessments</li> <li>Insights from external organizations representing stakeholders in comparable sectors or publicly traded companies</li> <li>External factors, including shifts in living conditions due to crises</li> </ul>

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<p><b>External stakeholders</b></p>	<ul style="list-style-type: none"> <li>Develop a contingency plan before potential risks materialize.</li> <li>Foster open communication for better mutual understanding.</li> <li>Oversee responsibilities diligently, aiming for the greatest benefit to the company and its operations.</li> <li>Act with careful consideration for all stakeholders involved.</li> <li>Carry out responsibilities with integrity, caution, and transparency.</li> <li>Collaboratively manage and oversee the business to ensure sustainable growth that benefits shareholders and stakeholders alike.</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>Regular compensation and good welfare,</li> <li>Annual bonus for employees at all levels</li> <li>Additional paid holidays over the law's basis</li> <li>Added special holidays according to the Government's announcement</li> <li>Annual Party and leisure activities for employees</li> <li>Good working environment and job safety</li> <li>Human rights respect and equal treatment without disparity</li> <li>Training and knowledge, career path development for advancement, stability and balancing wages as per economic conditions.</li> <li>Full IT support for convenient and reliable IT at work</li> </ul> <p>The Company's expectations</p> <ul style="list-style-type: none"> <li>Perform duties responsibly, cautiously, honestly, and responsible for products, services, society and the environment with conciseness</li> </ul>	<ul style="list-style-type: none"> <li>Proper and convenient meeting technologies</li> <li>Develop a succession plan for directors and senior executives at both corporate and subsidiary levels, reviewing it as necessary.</li> <li>Ensure compensation is appropriate and aligned with responsibilities.</li> <li>Conduct business operations in compliance with laws, regulations, and established methods.</li> <li>Provide accurate and transparent information.</li> <li>Deliver information promptly as required by laws and regulations, avoiding delays.</li> <li>Summarize and clarify regulations, guidelines, and reasons for any changes in practices that need to be reported to the board.</li> <li>Manage and mitigate risks to minimize negative impacts.</li> <li>Establish an acceptable risk level and preventive measures</li> <li>Control and prevent disputes, complaints, and issues related to human rights, the environment, or corruption risks.</li> <li>Enhance oversight across the supply chain for both internal staff and related parties.</li> </ul> <p>Employees</p> <ul style="list-style-type: none"> <li>Develop work manuals, conduct training sessions, assess employee performance, ensure fair treatment of workers, uphold human rights, and share relevant policy information through the website, bulletin boards, and internal communication channels to enhance understanding among employees.</li> </ul>	<ul style="list-style-type: none"> <li>Government initiatives, relevant governmental bodies, and corporate governance organizations</li> <li>Trends and challenges in sustainability examined by various national and global agencies</li> <li>Benchmarking against sectors or industries with similar operational characteristics</li> <li>Comparisons with firms within the same Market Cap category</li> </ul>

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>	<p>to prevent negative impacts toward the organization or other stakeholders</p> <ul style="list-style-type: none"> <li>• Operate safely happily at work, focus on health, self-development, work method development, cooperate and communicate appropriately, remain with the company for a lengthy period</li> <li>• Develop knowledge, skills and pay attention to the stakeholders to operate in accordance with the policy and guidelines set by the executives, the Board of Directors, and shareholders to drive the business growth and sustainability.</li> <li>• Be responsible, be inclusive and participate brainstorming to develop creative practices and solutions for organizational sustainability.</li> </ul>	<ul style="list-style-type: none"> <li>• Supply essential information and provide adequate tools and equipment to facilitate job responsibilities.</li> <li>• Formulate compensation policies by analyzing economic trends, strategic plans, and operational outcomes.</li> <li>• Offer suitable welfare benefits that align with the living conditions of each workplace.</li> <li>• Establish a safe and conducive working environment.</li> <li>• Ensure that appropriate safety gear is available for employees and others working in the factory.</li> <li>• Modify working hours and guidelines at each location to ensure consistency and appropriateness, benefiting both the organization and its employees.</li> <li>• Announce holidays in accordance with legal requirements and add significant holidays judiciously to manage overall costs effectively.</li> <li>• Plan annual social and recreational events for employees and management, considering convenience, minimizing travel risks, and enhancing employee satisfaction based on the establishment's location.</li> <li>• Create and distribute employee handbooks, develop manuals and safety symbols, and provide safety equipment tailored to each establishment's conditions.</li> <li>• Organize training sessions and send teams to participate in courses covering work systems, safety, new regulations, and sustainability development.</li> <li>• Develop essential and relevant work manuals.</li> </ul>	

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
		<ul style="list-style-type: none"> <li>• Implement systems and software to support teleconferencing in line with electronic meeting standards across all departments.</li> <li>• Set up communication systems to facilitate information exchange between the company and its employees.</li> <li>• Distribute opinion surveys to gather employee feedback effectively.</li> <li>• Developing various activities to enhance employee participation</li> <li>• Installing equipment for online training for employees</li> </ul>	

Stakeholders	Expectations	managing stakeholder expectations	Engagement methods
<b>External</b>			
<p><b>Business partners (Raw materials, products and services suppliers or financial institution)</b></p> 	<ul style="list-style-type: none"> <li>• Profitability from business operations, cooperation that reciprocates appropriately and fairly with long term cooperation without problems and obstacles.</li> <li>• Clarity in product information, services, agreements and conditions including the credit term, guarantee conditions and the fair business agreements</li> <li>• code of conduct between trading partners.</li> <li>• Compliance with terms and conditions</li> <li>• Transparent and fair contract of procurement</li> <li>• Payments in commercial transactions on time</li> <li>• Loan repayment and interest on time</li> <li>• Coordinating, discussing, or sharing information to perform duties including attending meetings to discuss related matters through various</li> </ul>	<ul style="list-style-type: none"> <li>• A procurement policy is in place and is implemented in line with the internal controls, the supplier's code of conduct, and governance policies across different areas.</li> <li>• in compliance with Quality standards (ISO9001), environmental standards (ISO 14001) and occupational safety and health standards (ISO 45001) and implementation of internal control, codes of conduct and corporate governance in related fields.</li> <li>• Conduct supplier assessment to prioritize supplier and to monitor compliance with the supplier code of conduct.</li> <li>• Have the Supplier codes of conduct signed by partners as acknowledgment.</li> <li>• Listing of trading partners and prioritization of key suppliers.</li> <li>• Conduct business partnership survey</li> <li>• Providing products specification sheet for customers</li> </ul>	<ul style="list-style-type: none"> <li>• Meeting &amp; greeting among internal departments</li> <li>• Information from joint meetings or contacts with interested parties within the organization</li> <li>• Information from Subsidiary who operates the limestone quarry</li> <li>• Survey results from various external agencies and from interested parties in similar industries or other listed companies</li> <li>• Survey and monitoring</li> <li>• Results of the supplier assessment</li> <li>• Supplier risk assessment and priority of key suppliers</li> <li>• High value procurement contracts require high value guarantee along</li> </ul>

Stakeholders	Expectations	managing stakeholder expectations	Engagement methods
External	<p>communication channels as necessary</p> <p>The Company's expectation</p> <ul style="list-style-type: none"> <li>• Qualified products without corruption and fraud</li> <li>• Prompt services and solutions from contractors or contracted parties under rules and regulations with fairly treat to staff and ensure no impact to the Company and community nearby, society, environment and business operation in long run.</li> <li>• Compliance with supplier code of conduct and procurement guidelines in line with sustainability development</li> </ul>	<ul style="list-style-type: none"> <li>• Launch Meet &amp; Greet in a group for the business partners or in individual for the potential partners to exchange information and discuss through communication channels as needed or remotely meeting</li> <li>• Inform safety and security measures and any other relevant rules</li> <li>• Regular communication between responsible persons and the business partners through phone calls, Line and email</li> <li>• Improved payment process for goods, services and payment via online banking and adjusted payment terms and conditions with a verification system for an accurate and concise transaction which has been carried out</li> <li>• Fair business agreements and conditions with non-discrimination under both parties' acceptance.</li> <li>• In case of the related parties' transactions, the pricing will be based on Arm's Length principle and proceed in accordance with the disclosure rules of SET</li> <li>• Funds gained from the sale of collateral assets shall be used as debt repayments to financial institutions in full amount.</li> </ul> <p>The Company's expectation</p> <ul style="list-style-type: none"> <li>• Deliver goods and services as per agreed guidelines</li> <li>• Collaboration to create mutual long-term benefit</li> <li>• Effective and fair supplier assessment and evaluation</li> <li>• Suppliers' handbook</li> <li>• Arrange "Supplier Day" for suppliers' engagement</li> </ul>	with full process of vendor selection

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
<p><b>Communities/Social</b> (GRI : 413-1)</p> 	<ul style="list-style-type: none"> <li>Compliance with laws or good corporate governance in driving the business sustainability guidelines</li> <li>Preventing various impacts from business process that cause inconvenience in various aspects to nearby communities</li> <li>Social and environmental responsibility</li> <li>Implement sustainable development guidelines to reduce the impacts of climate change and take action on matters related to all stakeholders</li> <li>Production management to reduce the air pollution which affects the community and disclose CO2 emission data</li> <li>Promote local employment and community activities arranged by the government agencies, treat labor under Human rights principles throughout the supply chain and proceeding in accordance with the Personal Data Protection Act</li> <li>Support traditional local activities such as making merit, community care services and caring for temple Property</li> <li>Safety monitoring</li> <li>Attentively make use of complaint channel provided by the Company to implement corrective actions properly</li> <li><b>The Company's expectations</b></li> <li>refrain from expressing dissatisfaction without evidence.</li> <li>use the company's designated complaint channel on the website, contact the public relations officer.</li> </ul>	<ul style="list-style-type: none"> <li>Operate in compliance with environmental standards (ISO 14001), occupational safety and health standards (ISO 45001) and internal control system</li> <li>Regulate dust levels and enforce strategies to minimize buildup and protect the community.</li> <li>Collaboration from all stakeholders in the organization to participate in the sustainability development practices</li> <li>Implement Human Rights principles throughout the value chain</li> <li>Mindful investment in manufacturing, tool or processes for preventive measures</li> <li>Conducting business with social and environmental responsibility practices that meet international standards in cooperation with stakeholders to drive jointly with throughout the business cycle.</li> <li>Regularly and suitably cooperate with corporate governance or government agencies</li> <li>Conducting supportive activities with community and government agencies in a number following regulations of government agencies.</li> <li>Working time and working methods adjustment in order to comply strictly and cooperate with the government's protective measures, regulations or guidelines announced by the corporate governance agency</li> <li>Attentive to recommendations and comments by continuously adjusting, reviewing and developing, systems or method as</li> </ul>	<ul style="list-style-type: none"> <li>Meet up with community agencies</li> <li>Community relations programs</li> <li>Community relations staff or government agencies</li> <li>Communication channel through news, newsletter, and others</li> <li>Conduct community surveys either by the company team when joining annual community events or by local authorities in which the Company participates to obtain surveyed opinions through coordination with local authorities or community leaders.</li> </ul>

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
		<p>an improvement and participation with full force appropriately</p> <ul style="list-style-type: none"> <li>• Develop and implement tax policy strictly</li> <li>• Corrections and improvements as per suggestions or cooperation in relevant activities</li> <li>• Laying out guidelines, frameworks and methods to monitor if there is any negative impact toward stakeholders to construct preventive measures to prevent recurrent</li> <li>• Assign representative personnel to participate activities organized by regulatory or government agencies appropriately</li> </ul> <p>The company encourages community members to report various issues and concerns.</p>	

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
<p>Corporate Governance Agencies</p> 	<ul style="list-style-type: none"> <li>• Regulations compliance, policy and work practices established</li> <li>• Sustainability implementations</li> <li>• CO2 emission reduction</li> <li>• Minimize impact to an environment</li> <li>• Patriciate ESG rating assessment</li> <li>• Complete and transparent information disclosure</li> <li>• Equitable treatment to all shareholders</li> <li>• Govern the business with honesty, integrity, transparency and responsibility with provable data</li> <li>• Prevention of conflict of interest of directors and executives and the use of inside information</li> <li>• Corporate internal controls, risk management, crisis management, Human rights due</li> </ul>	<ul style="list-style-type: none"> <li>• Regulators prescribe policy, requirements identify work instructions</li> <li>• Define scope, framework and implementations to respond such expectations</li> <li>• Review and improve work practices and develop as work instructions / training</li> <li>• Provide training, workshop regarding new and changing regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Via Rules, regulations, work guidance</li> <li>• Policy announcement</li> <li>• News notified via e mail, corresponding platform</li> <li>• Training course provided</li> <li>• Website publication and communication channels</li> <li>• Surveys and campaign incorporated with various agencies</li> </ul>

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
	<p>diligence, complaint channel, anti-corruption network</p> <ul style="list-style-type: none"> <li>Sustainability materiality identifications, implementation and reporting</li> </ul> <p>The Company's expectations</p> <ul style="list-style-type: none"> <li>Provide training and/or recommendations for cost saving, avoiding cost occurred</li> <li>Provide and facilitate with document digitization / online training, news to reduce costs and boost Productivity ·</li> </ul>		

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
<p><b>Government Agencies</b></p> 	<ul style="list-style-type: none"> <li>Compliance with laws or good corporate governance in driving the business sustainability guidelines</li> <li>Preventing various impacts from business processes that cause inconvenience in various aspects to nearby communities</li> <li>Cooperate in providing information and support projects run by government agencies</li> <li>Cooperate and promote to comply with the government's protective measures, regulations or guidelines announced by the corporate governance agency</li> <li>Safety control</li> <li>Equitable treat to all labor</li> <li>Adhere to tax ethics</li> <li>Strictly follow government authorities' instructions</li> <li>Immediate correction</li> </ul>	<ul style="list-style-type: none"> <li>Regularly and suitably cooperate with corporate governance or government agencies.</li> <li>Pollution control in the community nearby the business</li> <li>Implementing Human rights principles throughout the value chain</li> <li>Develop and implement tax policy strictly</li> <li>Conducting supportive activities with community and government agencies following regulations of government agencies.</li> <li>Working time and working methods adjustment to comply strictly and cooperate with the government's</li> </ul>	<ul style="list-style-type: none"> <li>Meet up with community agencies</li> <li>Community relations staff or government agencies</li> <li>Onsite visit and related assessment</li> <li>Government's announcements or regulations for cooperation to prevent any contingency situations and emergencies</li> </ul>

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
	<ul style="list-style-type: none"> <li>Quick response to the authorities' inquiries</li> </ul> <p><b>The Company's expectation</b></p> <ul style="list-style-type: none"> <li>Fair and transparent assessment of duties and taxes with no delay except for tax refund</li> <li>Clear and reliable practice of new or existing authorities' work practices</li> <li>Concise requirements</li> <li>Provide exact and clear Focal point for government affairs</li> </ul>	<p>measures, regulations announced by the corporate governance agency</p> <ul style="list-style-type: none"> <li>Assign representative personnel to participate activities organized by regulatory or government agencies appropriately</li> <li>The government and regulatory agencies offer investment promotional advantages such as Tax benefits, guidance, training courses at no cost, discounted annual fee, etc. with providing idle period for listed companies to make a change and adjust to comply new regulations.</li> </ul>	

Stakeholders	Expectations	Managing stakeholder expectations	Engagement methods
<b>External stakeholders</b>			
<p><b>Competitor</b></p> 	<ul style="list-style-type: none"> <li>Conducting business with transparency under fair competition</li> <li>Do not damage competitors' reputation by slandering or doing any act without the truth</li> <li>Do not seek competitor's confidential information by dishonest means</li> </ul>	<p>Good ethic guidelines to follow:</p> <ol style="list-style-type: none"> <li>1. Compete under fair rules</li> <li>2. Not seeking insider information of competitors by dishonest means</li> <li>3. Don't undermine the competitor's reputation by defamation or doing any act without the truth</li> <li>4. Not entering into agreements with competitors or other business operators that monopolize or block competition</li> <li>5. Avoiding or not taking any action that leads to disputes with competitors and disclosure of annual operating result</li> </ol>	<ul style="list-style-type: none"> <li>Business meets ups</li> <li>Information disclosed on website, news and marketing channel</li> <li>External Survey results</li> </ul>

Diagram of the stakeholder analysis in the business value chain

Item	Stakeholders Priorization	Influence	Interest	Stakeholder Matrix			
1	Customers	4	4	[Stakeholder Matrix Grid]			
2	Shareholders	4	3	[Stakeholder Matrix Grid]			
3	Employees	3	4	[Stakeholder Matrix Grid]			
4	Business partners/Sub-Contractor	3	3	[Stakeholder Matrix Grid]			
5	Communities	3	3	[Stakeholder Matrix Grid]			
6	Regulators	3	2	[Stakeholder Matrix Grid]			
7	Governance Agencies local bodies	4	1	[Stakeholder Matrix Grid]			
8	Competitor	2	2	[Stakeholder Matrix Grid]			

**Employees engagement survey**

groups to engage with community members and gather information.

96% Completion Rate

Invited: 426, Completed: 410

Avg. Completion Time: 7 min 56 sec

Communication and community engagement

Engagement and feedback through collaboration activities

15 Aug 2024 Process inspection by provincial industrial agencies

29 May 2024 TAEWON Company from Korean visit CS plant

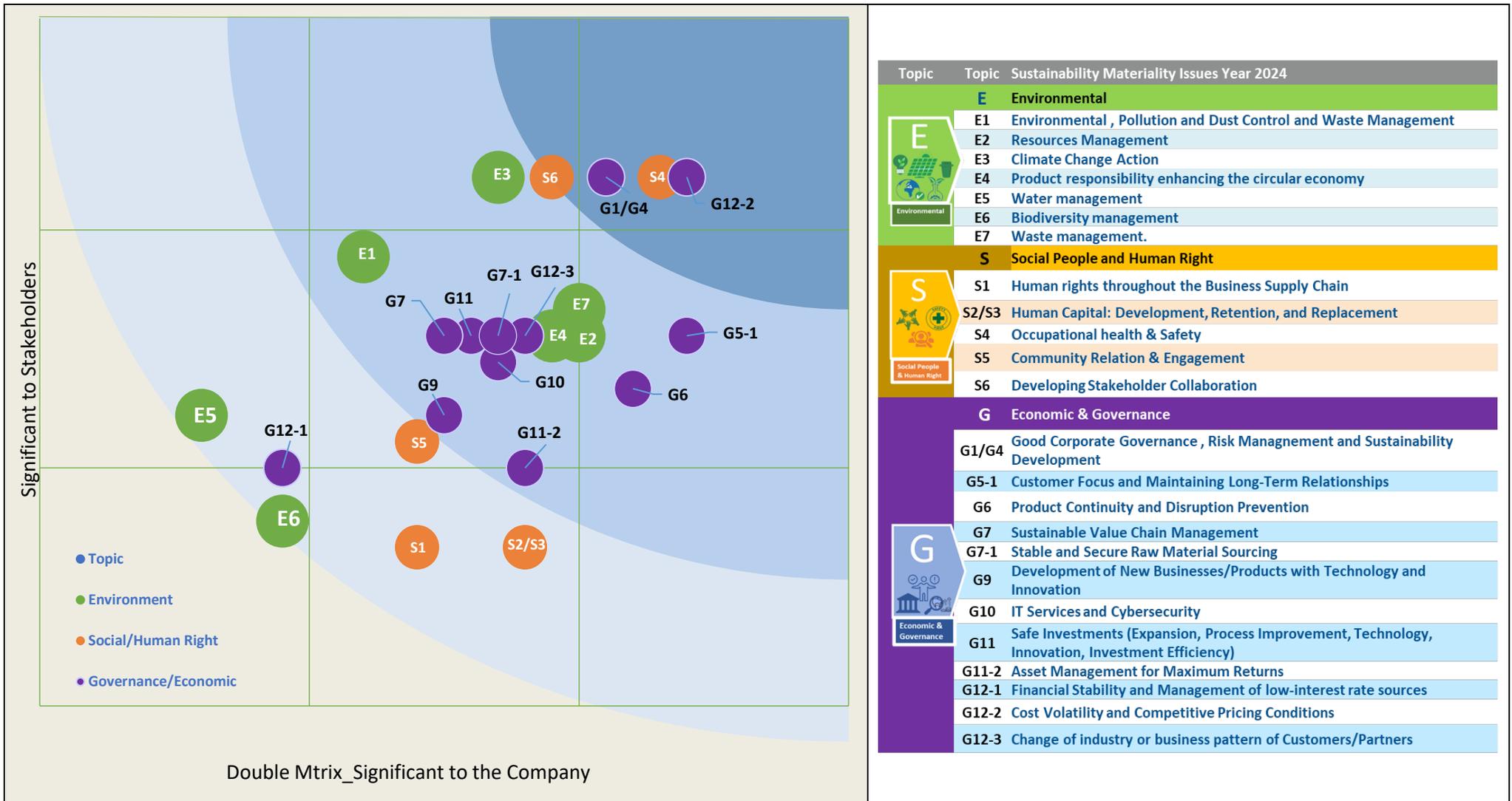
Visits from customer groups, both domestic and international, to the process.

**Golden Lime Public Company Limited**

Stakeholder Analysis, Stakeholder Communication and Engagement

Part	Article	Photo Number
01	3.2.2	010302_001

Materiality Assessment Y2024 (Stakeholders Impact)		Influence on stakeholders [ High Medium Low ]							
		Employees	Customers	Supplier	Directors & Executives	Shareholders	Communities	Regulators	
Environmental	<b>Environmental</b>								
E1	Environmental , Pollution and Dust Control and Waste Management	●	●	●	●	●	●	●	●
E4	Product responsibility through enhancing the circular economy	●	●	●	●	●	●	●	●
E3	Climate Change Action	●	●	●	●	●	●	●	●
E2	Resources Management	●	●	●	●	●	●	●	●
E6	Biodiversity management	●	●	●	●	●	●	●	●
E5	Water management	●	●	●	●	●	●	●	●
E6	Waste management.	●	●	●	●	●	●	●	●
Social&HR	<b>Social People and Human Right</b>								
S4	Occupational health & Safety	●	●	●	●	●	●	●	●
S6	Developing Stakeholder Collaboration	●	●	●	●	●	●	●	●
S5	Community Relation & Engagement	●	●	●	●	●	●	●	●
S1	Human rights throughout the Business Supply Chain	●	●	●	●	●	●	●	●
S2/S3	Human Capital: Development, Retention, and Replacement	●			●	●			
Governance	<b>Economic &amp; Governance</b>								
G1/G4	Good Corporate Governance , Risk Management and Sustainability Development	●	●	●	●	●	●	●	●
G12-1	Financial Stability and Management of low-interest rate sources	●		●	●	●			
G5-1	Customer Focus and Maintaining Long-Term Relationships	●	●	●	●	●			
G6	Product Continuity and Disruption Prevention	●	●	●	●	●			
G12-2	Cost Volatility and Competitive Pricing Conditions	●	●	●	●	●	●	●	●
G9	Development of New Businesses/Products with Technology and Innovation	●	●	●	●	●		●	
G7-1	Stable and Secure Raw Material Sourcing	●	●	●	●	●			
G11	Safe Investments (Expansion, Process Improvement, Technology, Innovation, Investment Efficiency)	●	●	●	●	●		●	
G12-3	Change of industry or business pattern of Customers/Partners	●	●	●	●	●			
G7	Sustainable Value Chain Management	●	●	●	●	●	●	●	●
G11-2	Asset Management for Maximum Returns	●			●	●		●	
G10	IT Services and Cybersecurity	●	●	●	●	●		●	



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

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
<p><b>E 1 Environmental , Pollution and Dust Control from Production Processes</b></p> <p>• Guidelines</p> <ol style="list-style-type: none"> <li>1) Environmental management in accordance with ISO 14001</li> <li>2) designated persons to manage environmental issues</li> <li>3) Targets, indicators, and controls are in place</li> <li>4) Disclose quantitative outcome obtained from environmental treatment and products</li> </ol>	<p>Priority : Fundamental &amp; Enabler</p> <p>Less negative impact on the community can strengthen trust and stability in the business</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Minimize energy consumption and waste through recycling to optimize resource use.</li> <li>✓ Implement pollution control measures to reduce environmental impact.</li> <li>✓ Establish a closed dust control system, plant trees, use water spraying, clean surfaces, cover materials during transport, and wash truck wheels.</li> <li>✓ Set clear objectives to improve environmental performance.</li> <li>✓ Comply with legal regulations and customer expectations.</li> <li>✓ Educate employees on environmental policies to promote responsibility.</li> </ul>	<ul style="list-style-type: none"> <li>- Mining processes and mining areas</li> <li>- Raw material procurement</li> <li>- Processes and locations where raw materials and dust-generating materials are</li> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods and services</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b></p> <p>Directors, Executives and Employees Shareholders, customers, partners, /Community representatives</p>	<ul style="list-style-type: none"> <li>- Dust density from production processes can impact surrounding communities.</li> <li>-Dust generated from transportation during the delivery or receipt of raw materials</li> <li>- Waste or debris produced during the process if not properly managed.</li> <li>- Carbon dioxide emissions resulting from calcination process.</li> <li>- Management cost for regulation compliance</li> <li>- Damaged reputation from poor management</li> </ul>	<p>GRI 303 GRI 304 GRI 306 GRI 307</p>    

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
	<ul style="list-style-type: none"> <li>Manage environmental risks and implement mitigation strategies.</li> </ul>			 <p>Risk Management (RT 25 )</p>
<p><b>E2 Resource Management</b> 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.</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>Investigating and expanding resources from existing limestone concession mines in areas eligible for exploration or expansion,</li> </ul>	<ul style="list-style-type: none"> <li>- survey and control process of mining production</li> <li>- Selection of suppliers and service providers for the procurement of quality, stable and safe raw materials.</li> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods from products obtained from the mine</li> <li>- Market survey and product application among customers using products from limestone mines</li> <li>- Support for data collection and data validation</li> </ul> <p><b>Relevant stakeholders</b> Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives</p>	<ul style="list-style-type: none"> <li>- Natural resources that are depleted</li> <li>- gathering and verifying data systematically overseen by the appropriate internal unit</li> <li>+ The raw materials utilized can be effectively managed for production, while waste management can help minimize environmental effects.</li> <li>- Greenhouse gas emissions.</li> <li>+ Managing raw materials can create cost-effective opportunities.</li> </ul>	<p>GRI 301 GRI 302 GRI 303</p>  <p>Risk Management (RT 14 )</p>

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
<p>1. Policies established regarding resource efficiency and energy conservation.conservaion.</p> <p>2. Monitoring</p> <ul style="list-style-type: none"> <li>- Electricity consumption</li> <li>- Energy consumption</li> <li>- alternative energy or clean energy consumption</li> <li>- Fuel (diesel, gasoline, NGV, coal, biomass) consumption</li> <li>- Water and waste, pollution from business processes</li> </ul> <p>3. A management approach aimed at optimizing resource utilization involves establishing targets and transparently demonstrating the effectiveness of resource use.</p> <p>4. Resource efficiency, driving progress toward specific resource management objectives, while continuously tracking and sharing information on resource consumption.</p>	<p>and applying for licenses to drill further or renew long-term concessions.</p> <ul style="list-style-type: none"> <li>✓ Sourcing additional raw materials from reputable limestone and dolomite suppliers that are safe, secure, and available in adequate quantities to meet production needs.</li> <li>✓ Conducting resource exploration while managing associated risks.</li> <li>✓ Building partnerships with trustworthy fuel importers to secure quality fuel in the necessary amounts at competitive prices.</li> <li>✓ Efficiently managing raw material inventory to minimize losses and avoid excess storage.</li> <li>✓ Overseeing the reduction of raw material losses and managing risks throughout the procurement of various resources.</li> <li>✓ Identifying markets for selling scrap materials, leveraging opportunities for air pollution control systems and utilizing limestone and construction stones in infrastructure projects.</li> <li>✓ 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.</li> <li>✓ Investing in renewable energy initiatives.</li> <li>✓ Researching the development of biomass fuels to achieve low carbon fuel objectives.</li> <li>✓ Advancing production processes to accommodate alternative fuels.</li> </ul>			

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
<p><b>E3 Actions on Climate change</b> <b>(Climate Change Action)</b></p> <ul style="list-style-type: none"> <li>• <b>Policies and practices</b></li> </ul> <ol style="list-style-type: none"> <li>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.</li> <li>2. Set quantitative target to measure performance and adapt strategies</li> <li>3. Disclose GHG performance to stakeholders</li> </ol>	<p><b>Priority : Fundamental &amp; Enabler</b></p> <p>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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Implement the established policies</li> <li>✓ Develop strategies and assess SEC, Stock Exchange, Climate Change Act, and Carbon Tax regulations.</li> <li>✓ Manage climate change-related risks in line with IFRS S2 (ISSB).</li> <li>✓ Foster business partnerships and engage stakeholders in projects to reduce</li> </ul>	<p>- Raw material procurement (Partner Development)</p> <p>- Transportation ( Company and service providers)</p> <p>- Production and services</p> <p>- Delivery of goods and services</p> <p>- Support activities</p> <ul style="list-style-type: none"> <li>o Employee commute</li> <li>o Business travel</li> <li>o Use of leased assets</li> <li>o Other categories under GHG Categories Scope 3 that are important to business processes</li> </ul> <p><b>Stakeholders</b></p> <p>Directors, Executives and Employees Shareholders, customers, partners, Regulatory agency Society /Community</p>	<p><b>Physical</b></p> <ul style="list-style-type: none"> <li>- Flood may affect the transportation of goods to customers.</li> <li>- High temperatures can lead to various disasters that may impact certain customer industries.</li> </ul> <p><b>Transition</b></p> <ul style="list-style-type: none"> <li>- 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.</li> <li>- 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 consolidated financial</li> </ul>	<p>GRI 305</p>     <p>Risk Management (RT01: 1.1)</p>

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
	<p>environmental impacts and greenhouse gas emissions.</p> <ul style="list-style-type: none"> <li>✓ Appoint personnel to the Risk and Sustainability development Committee for better representation in climate change sub-committees, aligned with the Committee's sustainability framework.</li> <li>✓ 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.</li> </ul>		<p>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</p> <ul style="list-style-type: none"> <li>- Financial institutions are increasingly restricting their lending practices to focus solely on businesses that actively take steps to lower greenhouse gas emissions.</li> <li>- Carbon Tax trend</li> <li>- Additional costs from research / investment / system development / testing</li> <li>+ Opportunities for distributing products to mitigate the effects of air pollution.</li> </ul>	

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
<p><b>E4</b> Product responsibility by promoting a circular economy (Product responsibility through enhancing the circular economy) (E3)</p> <p>• <b>Policy</b></p> <p>1. Product development incorporates environmental and/or social sustainability requirements in order for new products are consistent with the sustainability development framework, such as</p> <ul style="list-style-type: none"> <li>- Reduce the use of non-renewable natural resources</li> <li>- Reduce the use of hazardous chemicals</li> <li>- Reduce the use of energy or resources in using the product.</li> <li>- Extend the service life</li> <li>- Transformation of waste or parts of end-of-life products into inputs</li> <li>- Decomposition in nature</li> </ul> <p>2. Enhancing circular economy as a contribution to achieving sustainable consumption and production</p>	<p><b>Priority : Value – creation</b></p> <p>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 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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ <b>Circular Economy initiatives include:</b> <ul style="list-style-type: none"> <li>- Recycling water for reuse in the limestone washing process.</li> <li>- 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</li> <li>- Repairing and recycling pallets for packaging</li> <li>- Utilizing second-hand packaging for customers looking to cut down on packaging expenses.</li> <li>- Researching and developing biomass materials</li> <li>- Separating waste for organizations that can convert it into fuel or other usable products.</li> </ul> </li> </ul> <p><b>Energy Management</b></p> <ul style="list-style-type: none"> <li>- Renewable energy ( Investment project in solar panels)</li> </ul> <ul style="list-style-type: none"> <li>✓ <b>Waste Management</b></li> </ul>	<ul style="list-style-type: none"> <li>- Raw material procurement</li> <li>- Management, selection, storage management of raw materials and products</li> <li>- Production process and factory management</li> <li>- Material storage and packaging management</li> <li>- Repair and maintenance process</li> <li>- Management of debris and dust from the process</li> <li>- Water management and reuse</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b></p> <p>Directors, Executives and Employees</p> <p>Shareholders, customers, partners, /Community representatives</p>	<ul style="list-style-type: none"> <li>- Participation in setting indicator and action plan</li> <li>- Collaboration with stakeholders in the circular economy</li> <li>- Engagement in waste management</li> <li>- Systematic accounting of circulating materials inventories</li> <li>+ Reducing production costs</li> <li>+ Maintenance cost reduction</li> </ul>	<p>GRI 301</p> <p>GRI 306</p>  

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
<p><b>E 5 Water Management</b></p> <p>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.</p> <p><b>Policy</b></p> <ol style="list-style-type: none"> <li>1) Establish a water management policy, water consumption plan and monitor to evaluate local water stress</li> <li>2) Conduct Scenario Analysis for water availability and quality</li> <li>3) Risks related to water use ; Conflicts with stakeholders, water prices,</li> </ol>	<p><b>Priority : Fundamental &amp; Enabler</b></p> <p>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:</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Survey of water resources and assessment of risks to freshwater resources in the area</li> <li>✓ 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.</li> </ul>	<ul style="list-style-type: none"> <li>- Raw material preparation</li> <li>- Dust Impact Management</li> <li>- Transportation and storage of raw materials</li> <li>- Environmental management and trees around the establishment</li> </ul> <p>Water use for consumption in manufacturing establishments</p>	<ul style="list-style-type: none"> <li>- no tap water in the area</li> <li>- Use underground water</li> <li>- Expenses in exploration and drilling may increase if additional water is required.</li> <li>- groundwater levels could drop if the nearby region dries out.</li> <li>- Sourcing drinking water from outside suppliers.</li> </ul>	<p>GRI 303</p>    <p>Risk Management (RT 14 ) (RT 25.1.4 )</p>

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
etc. 4) The water risk assessment can be a critical tool in identifying, managing, and/or mitigating water-related impacts from issues	<ul style="list-style-type: none"> <li>✓ Control without draining used water out of the factory</li> <li>✓ Changing the technology of dust removal and pollution control systems from wet scrubbers to dry bags to reduce water consumption</li> <li>✓ Setting targets to reduce ground water consumption Water scarcity risk assessment and management</li> </ul>			
<b>E6 Biodiversity Management</b> <b>• Guidelines</b> 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. <b>Management measures</b> <ul style="list-style-type: none"> <li>✓ Preparation of policy documents linking biodiversity actions according to the Convention on Biological Diversity ( Kunming-Montreal Global Biodiversity Framework)</li> </ul>	<ul style="list-style-type: none"> <li>- Mining and management processes/rehabilitation/compensation/management control according to environmental measures</li> <li>- Reducing the impact of raw material preparation</li> <li>- Managing the impact of dust and promoting tree planting as a dust prevention line</li> <li>- Transportation and storage of raw materials</li> <li>- Environmental management and trees around the establishment</li> <li>- The consumption of groundwater which is an ecosystem service, and the reduction of impacts according to water management measures</li> </ul> <b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	<ul style="list-style-type: none"> <li>▪ Climate Change -Emissions from production +Reducing emissions</li> <li>▪ Land/ocean use change -Environmental degradation +Replacement/Regeneration</li> <li>▪ Resource utilization in production/replenishment in the ecosystem -Decreased quantity and quality of ecological services +Increase quality/quantity back into the service ecosystem</li> <li>▪ Pollution/pollution control -Pollution caused by production</li> </ul>	GRI 304 GRI 101 Biodiversity 2024   

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
	<ul style="list-style-type: none"> <li>✓ Formulating a strategy for biodiversity action</li> <li>✓ Establishing structures and responsibilities for biodiversity</li> <li>✓ Biodiversity Impact Assessment</li> <li>✓ Conducting biodiversity impact assessments and ensuring proper reporting and information disclosure.</li> <li>✓ Facilitating training sessions for trading partners to raise awareness and motivate them to minimize their ecological footprint, while collaboratively fostering a healthy ecosystem.</li> </ul>		+ Pollution elimination/reduction	
<b>E7 Waste management (Waste Management)</b> 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	<p><b>Priority: Fundamental</b></p> <p>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</p>	<ul style="list-style-type: none"> <li>- Production of raw materials , limestone</li> <li>- Factory management in managing waste materials and unused materials from the process</li> <li>- Manage materials from the maintenance and repair process of machinery in hazardous and non-hazardous waste.</li> <li>- Management of packaging scrap, damaged pallets and damaged parts, office supplies and damaged equipment.</li> </ul> <p><b>Relevant stakeholders</b> Board of Directors, Executives and Employees</p>	<ul style="list-style-type: none"> <li>- The area is allocated for storing gray dust materials and leftover scraps, which must be buried.</li> <li>- The volume of buried dust and gray dust has risen.</li> <li>-Accumulated dust could pose risks during dry or hot conditions.</li> <li>-Water is utilized to minimize the amount of accumulated dust and mitigate its effects.</li> </ul>	<p><b>GRI 306</b></p>  

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect ( positive/negative)	GRI / SDGs / Risk Management
<b>Environmental Dimension</b>				
and waste management and waste separation activities in collaboration with the civil society sector. <ul style="list-style-type: none"> <li>Guidelines                             <ol style="list-style-type: none"> <li>1) Operate strictly under the framework and regulations of the Department of Industrial Works.</li> <li>2) Promoting good governance in workplaces</li> <li>3) Promoting civil society participation activities</li> <li>4) Promoting environmental action to create positive impacts</li> </ol> </li> </ul>	environmental management system, safety and occupational health, management guidelines. <u>Management measures</u> <ul style="list-style-type: none"> <li>✓ Categorizing waste or discarded materials</li> <li>✓ 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.</li> <li>✓ 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.</li> <li>✓ Participate in waste separation activities in areas where they can be carried out.</li> </ul>	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
<b>dimensions , personnel and human rights</b>				
<b>S1 Human rights throughout the supply chain</b> (Human rights throughout the Business Supply Chain) cover all processes within the supply chain. <ul style="list-style-type: none"> <li>Policy</li> </ul>	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	Mining processes and areas - Raw material procurement - Production and services - Production support and process management under	- Business operations may create opportunities to violate human rights, both in terms of safety and the	GRI 410 GRI 411 

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
<b>dimensions , personnel and human rights</b>				
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	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> <ul style="list-style-type: none"> <li>✓ Overseeing human rights risks within the organization and essential supply chain processes.</li> <li>✓ Conducting human rights risk evaluations of trading partners.</li> <li>✓ Collaborating to address human rights inquiries from regulatory bodies and important stakeholders, including shareholders and customers.</li> <li>✓ Engaging in training sessions to evaluate implementation strategies aimed at aligning human rights performance with legal standards and regulations.</li> <li>✓ 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.</li> <li>✓ Managing biodiversity to evaluate potential effects on ecosystem services.</li> </ul>	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 <b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	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, restoration, and compensation in order to restore the environment or alleviate the impact on the ecosystem.	Risk Management (RT27)

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> <b>Analysis and details and management</b>	Processes under the value chain and <b>Relevant stakeholders</b>	Impact ( positive/negative)	GRI / SDGs
<b>dimensions , personnel and human rights</b>				
<p><b>S2/S3 Human Capital: Developing, Retaining and Recruiting Replacement Personnel</b></p> <p><b>(Human Capital: Development , Retention, and Replacement)</b> In terms of employee potential development and employee retention, reduce the risk of losing employees in important positions, and prepare qualifications and support plans for recruiting replacement personnel.</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <p><b>Employee Potential Development</b></p> <ol style="list-style-type: none"> <li>An employee development plan that outlines that person's professional growth and training needs</li> <li>Training plans in response to the Company's goal</li> <li>Training record for evaluation</li> </ol> <p><b>Motivation and retention</b></p> <ol style="list-style-type: none"> <li>Implement performance appraisal in compensation</li> <li>Conduct both employee satisfaction and employee engagement surveys</li> <li>Turn survey results to boost engagement and reduce attrition.</li> <li>Communicate retention performance as a commitment to employee care improvement.</li> </ol> <p><b>Recruitment of replacement personnel</b></p> <ol style="list-style-type: none"> <li>Providing equal opportunities in recruiting personnel regardless of gender, race, religion or skin color.</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>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 effective way to encourage their engagement and collaboration in the organization's growth.</p> <p>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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Providing executives to prepare for and replace personnel with early retirement plans</li> <li>✓ Implementation of a human resource management system program to systematically collect and store human resource data.</li> <li>✓ Develop campaigns to promote collaborative activities among personnel at all levels and provide opportunities for employees to participate in expressing their opinions, proposing businesses, and implementing activities.</li> <li>✓ Listening to opinions and developing activities according to suggestions</li> </ul>	<ul style="list-style-type: none"> <li>- Mining processes and areas</li> <li>- Raw material procurement</li> <li>- Production and services</li> <li>- Production support and process management under production and operation processes</li> <li>- Transportation and delivery of goods and services</li> <li>- Activities and support departments</li> <li>- Administrative and management activities and preparation of financial reports</li> <li>-Marketing, Sales and Business Development / Product Development</li> </ul> <p><b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, /Community representatives</p>	<ul style="list-style-type: none"> <li>- Employee turnover rate</li> <li>- 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.</li> <li>- Population structure and job transfer may affect the continuity of skill development and expertise in problem solving of personnel in some positions.</li> <li>- Personnel/time management/language limitations are obstacles to knowledge development for some positions.</li> </ul>	<p>GRI 401 , GRI 402 GRI 404 GRI 405 GRI 406</p>    <p>Risk Management (RT15.8) (RT26) (RT27)</p>

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
<b>dimensions , personnel and human rights</b>				
	<ul style="list-style-type: none"> <li>✓ Risk management related to human rights, safety and occupational health, environmental management</li> <li>✓ Providing training and providing equal opportunities for knowledge and potential development by allowing all agencies to propose programs that meet the development curriculum they wish to train.</li> </ul>			
<p><b>S4 Health and safety at work (Occupational health &amp; Safety)</b> by Managed according to ISO 45001 standards</p> <ul style="list-style-type: none"> <li>• <b>Policy</b></li> </ul> <ol style="list-style-type: none"> <li>1. Managing to ensure healthy and work safety in an appropriate environment.</li> <li>2. Establish and review objectives, target of occupational health, safety and workplace environment</li> <li>3. Maintain standardized Health and safety of employees.</li> <li>4. Safety assessment to contractors/partners</li> <li>5. Prevention and risk mitigation</li> <li>6. Safety record and safety investigation Lost Time Injury Frequency Rate: LTIFR / Lost Time Incident Rate: LTIR, Absent Rate: AR</li> <li>7. Training on safety awareness</li> <li>8. Safe work practices</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>The company is committed to conducting business and setting goals for safety and occupational health operations by setting performance indicators from statistics and zero accidents and work-related hazards leading to work stoppages.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ Committed to complying with legal and other requirements</li> <li>✓ Committed to eliminating hazards and reducing risks</li> <li>✓ Committed to continuously improving occupational health and safety systems</li> <li>✓ Committed to providing advice and engagement with practitioners or practitioner representatives</li> <li>✓ Organizing training activities and promoting knowledge, safety training to create awareness for every work point to reduce work accidents in the area and scope of responsibility without danger or accidents from work by training 100 % of</li> </ul>	<ul style="list-style-type: none"> <li>- Mining processes and areas</li> <li>- Raw material procurement</li> <li>- Processes and areas where raw materials and materials that may generate dust are produced and stored</li> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods and services</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b> Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives</p>	<ul style="list-style-type: none"> <li>- Employees are injured or harmed.</li> <li>- Accidents, health and safety of employees and related stakeholders</li> <li>- Causing treatment, compensation or compensation costs for those affected</li> <li>- Property damage</li> <li>- Impact and distress in the community if an accident occurs during the transportation of goods or risks from any process of business operations.</li> <li>- Image may be affected if mismanaged or if</li> </ul>	<p><b>GRI 403</b></p>  <p>Risk Management (RT 23 )</p>

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				
	employees and training important contractors and important business partners.		there is a serious accident.	
<p><b>S 5 Community Relation &amp; Engagement</b> Promoting business-community relations</p> <ul style="list-style-type: none"> <li><b>Policy</b></li> </ul> <ol style="list-style-type: none"> <li>Community and society engagement to obtain their concern regarding business Operations for impact mitigation</li> <li>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 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)</li> </ol>	<p><b>Priority: Value Creation</b></p> <p>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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ An annual activity plan should be developed, along with a budget allocation, to support community or local organization requests for collaboration as they arise.</li> <li>✓ 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.</li> </ul>	<ul style="list-style-type: none"> <li>- Mining processes and areas</li> <li>- Raw material procurement</li> <li>- Processes and areas where raw materials and materials that may generate dust are produced and stored</li> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods and services</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b> Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives</p>	<ul style="list-style-type: none"> <li>- Reduce the severity of complaints</li> <li>+ Opportunity to receive information from the community to report problems that may arise from processes that affect the lives of people in the community.</li> </ul>	<p><b>GRI 413</b></p>   

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
<b>dimensions , personnel and human rights</b>				
<p><b>S 6 Stakeholder Involvement and Participation</b> <b>(Developing Stakeholder Collaboration)</b> to meet social expectations and create long - term value for all stakeholders.</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>The process includes:                     <ol style="list-style-type: none"> <li>1.1) Establish a policy to include and categorize all stakeholders</li> <li>1.2) Prioritize and specify activities for each group of stakeholders including reporting to the board</li> </ol> </li> <li>The management adopts the framework from the Board, follows up performance and involves employees to participate in proposing ideas for activities or projects.</li> </ol>	<p><b>Priority: Value Creation</b></p> <p>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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Conduct a survey to gather opinions from each key stakeholder group.</li> <li>✓ Develop guidelines for processes involving key stakeholders.</li> <li>✓ Evaluate and prioritize stakeholders to identify those essential for executing annual promotional activities.</li> <li>✓ Assess stakeholders by examining their influence, interests, and roles within the organization.</li> <li>✓ Create a framework for participation to guide future considerations.</li> <li>✓ 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.</li> </ul>	<p>- Mining processes and areas</p> <p>- Raw material procurement</p> <p>- Factory management process supports production</p> <p>- Transportation</p> <p>- Production and services</p> <p>- Delivery of goods and services</p> <p>- Support activities</p> <p><b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, /Community representatives</p>	<p>+ Promote and provide opportunities for stakeholders to express their opinions to jointly develop the business or organization.</p> <p>+ a database and insights from key stakeholders to guide enhancements and shape business development strategies for growth opportunities.</p> <p>- need to set aside a budget for management or for organizing activities</p>	<p>GRI 2-29</p> <p>GRI 413</p>    

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
<b>Dimension of Economics and Governance</b>				
<p><b>G1 Good corporate governance (Good Corporate Governance, Risk Management and Sustainability Development)</b> 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.</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>good corporate governance policy and practices in place</li> <li>Disclosure of operating results</li> <li>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</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler &amp; Value Creation</b></p> <p>The sustainability objectives and regulatory reforms requiring ESG practices concerning environmental, social, and governance matters .</p> <p>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.</p> <p><b>Management measures</b></p> <p><b>C ompliance :</b></p> <ul style="list-style-type: none"> <li>- in accordance with the legal framework, established rules, regulations, and standard practices, adhering strictly to the timelines mandated by law.</li> <li>- 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.</li> </ul> <p><b>Governance :</b></p> <ul style="list-style-type: none"> <li>- 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.</li> </ul>	<ul style="list-style-type: none"> <li>- Raw material management and mining management and raw material transportation and co-development of partners and management of value chain.</li> <li>- Production of goods and services</li> <li>- Production support</li> <li>- Delivery of goods and services</li> <li>- Customer product use</li> <li>- Marketing , sales, service and customer relationship management</li> <li>- Business/Product Development</li> <li>- Asset and investment management</li> <li>- Financial management</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b> Board of Directors, Executives and Employees Shareholders, customers, partners,</p>	<ul style="list-style-type: none"> <li>+ Stakeholder trust</li> <li>+ Create opportunities/channels to receive support, knowledge training, free training</li> <li>+ Annual fee discount from various promotional projects supported by regulatory agencies</li> <li>+ Support management/prevention of the risk of liability of the executives that does not cause disputes or wrongdoings.</li> <li>+ Increase the opportunity to receive support from financial institutions / investors / customers who value companies with good corporate governance.</li> <li>- Adjustment of disclosure standards that are integrated into disclosures of risks related to climate change and sustainability</li> </ul>	 <p>Risk Management (RT1.1)</p>

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
<b>Dimension of Economics and Governance</b>				
	<ul style="list-style-type: none"> <li>- 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.</li> </ul> <p><b>Risk Management :</b> Risk Mmanagement and prevention adhering to established rules, standards, and procedures by evaluating impacts, mitigating risks, and fostering business opportunities to ensure stable growth.</p>	/Community representatives	that affect business operations - Expenditure burden and considerations in budget/resource allocation to establish adequate standardized processes	
<p><b>G4- 2 Asset Management (Asset Management for Maximum Returns) in operation</b></p> <ul style="list-style-type: none"> <li>• <b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>1) Actions to comply with the policy framework and practices, responsibility for assets and maintaining the company's interests.</li> <li>2) Preparing a list of important assets that are not used in business operations and having a plan to sell them.</li> <li>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.</li> <li>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</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>Assets held for sale and discontinued operations with no repair plans, as well as slow to no moving assets for construction or projects delayed due to market conditions and investment opportunities.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Highlight slow-moving assets that are stagnant, along with a list of delayed construction projects, to develop a management plan.</li> <li>✓ Establishing asset management considering impact to asset value or financial data as a critical concern for sustainability strategy and execution, requiring ongoing monitoring.</li> </ul>	<ul style="list-style-type: none"> <li>- Inventory management</li> <li>- Factory management</li> <li>- Engineering and Capex</li> <li>- Accounting Audit and Internal Control</li> <li>- Maintenance</li> <li>- Procurement</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b>                      Directors, Executives and Employees                      Shareholders, customers, partners,                      Regulatory Agency/Society                      /Community</p>	<ul style="list-style-type: none"> <li>- List of assets that are either slow or stagnant, which could lead to obsolescence or impairment.</li> <li>- High levels of inventory and slow moving can impact Capex investment</li> </ul>	Risk Management (RT 15.7 ) (RT 15.6 ) (RT1 7 ) (RT 2 1)

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> <b>Analysis and details and management</b>	Processes under the value chain and <b>Relevant stakeholders</b>	Impact ( positive/negative)	GRI / SDGs
<b>Dimension of Economics and Governance</b>				
accounts under construction that have no progress for more than 1-3 years to assess and monitor management strategies with annual reviews.		/Auditor/Internal Control System Auditor		
<p><b>G5 -1 Customer relationship management</b></p> <p>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.</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>1) Develop products that can be used in a variety of ways to support various industries.</li> <li>2) Aim to build long-term relationships with customers</li> <li>3) Promote and support continuous development</li> <li>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.</li> <li>5) 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</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Develop production and sales strategies to ensure timely delivery of products that align with customer specifications and quantities across all sectors.</li> <li>✓ Implement risk management strategies to address and mitigate the effects of any non-conformities, ensuring they do not disrupt customer product usage.</li> <li>✓ Assess various elements and allocate necessary raw materials, workforce, equipment, and investments to facilitate the production of high-quality products that fulfill customer specifications.</li> <li>✓ The sales team must evaluate any non-conforming features that may impact the customer and obtain their</li> </ul>	<ul style="list-style-type: none"> <li>-Acquire high-quality raw materials in adequate amounts</li> <li>- Align production planning with the demands and volumes of each customer segment.</li> <li>- Oversee inventory and packaging to ensure they meet the purchasing strategy.</li> <li>- Implement quality control measures to select and guarantee deliveries that fulfill the required standards.</li> <li>- Organize transportation and services to ensure timely delivery.</li> <li>- Engage in marketing, sales, and service by providing</li> </ul>	<ul style="list-style-type: none"> <li>- product quality and quantity may not fulfill the qualifications or requirements.</li> <li>- Pricing strategies tailored for clients with significant trading volumes and intense competition.</li> <li>- The identification of challenges and solutions to ensure specifications or quantities for certain groups or customers.</li> </ul>	 <p>Risk Management (RT9.5)</p>

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
<b>Dimension of Economics and Governance</b>				
to maintain a base of satisfaction in using products continuously for long-term trading.	<p>approval prior to delivery to prevent returns of noncompliant products.</p> <ul style="list-style-type: none"> <li>✓ Conduct satisfaction surveys along with an analysis of product groups.</li> </ul>	competitive pricing and fostering long-term business relationships. <ul style="list-style-type: none"> <li>- product development to enhance benefits and reduce negative impacts.</li> <li>- Facilitate supportive activities.</li> </ul> <p><b>Relevant stakeholders</b>                      Directors, Executives and Employees                      Shareholders, customers, partners,                      /Community representatives</p>		
<p><b>G6 Product continuity, prevention of disruptions</b></p> <p>Management of the production process and prevention and reduction of the impact of factors that cause disruptions.</p> <ul style="list-style-type: none"> <li>• <b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>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.</li> <li>2) Management to reduce factors, obstacles, and variables that affect the quality and properties of the product.</li> <li>3) Preparing a contingency plan, preparing to produce sufficient inventory to meet advance orders, and checking inventory</li> </ol>	<p><b>Priority: Enabler</b></p> <p>to plan and manage product delivery tailored to specific customer groups requires continuous production control in response to increasing competition.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ weekly meetings to evaluate situations, identify challenges and impacts, and collaboratively devise management strategies to minimize obstacles and ensure production continuity.</li> <li>✓ maintenance and preventive maintenance to align production with sales targets and ensure timely product delivery.</li> </ul>	<ul style="list-style-type: none"> <li>- Quarrying processes and quarrying areas</li> <li>- Raw material procurement</li> <li>- Processes and areas where raw materials and materials that may generate dust</li> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods and services</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b></p>	<ul style="list-style-type: none"> <li>- Inconsistent delivery either product quality or product quantity</li> <li>- product volumes for specific requirements may not be adequate to satisfy demand.</li> <li>- volumes delivered in some period fails to align with the purchase order</li> </ul>	 <p>Risk Management (RT9.5)</p>

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
<b>Dimension of Economics and Governance</b>				
<p>and reviewing production plans to be able to control production to be consistently sufficient.</p> <p>4) Product testing and selection should be carried out adequately and stringently to control and ensure delivery of products that meet customer requirements.</p>	<ul style="list-style-type: none"> <li>✓ Source raw materials and fuels that consistently meet required specifications while minimizing variables that could affect product quality.</li> <li>✓ Allocate necessary budget and investments to enhance processes that facilitate the production of desired product characteristics.</li> <li>✓ Establish testing protocols, quality standards, and assurance measures to ensure compliance with specifications and requirements.</li> </ul>	<p>Directors, Executives and Employees</p> <p>Shareholders, customers, partners,</p> <p>/Community representatives</p>		
<p><b>G7 Sustainable Value Chain Guidelines</b></p> <ol style="list-style-type: none"> <li>1. Supplier categorization into Critical Tier1 and Critical Non-Tier 1</li> <li>2. Risks identification and assessment covering environmental and/or social issues, and actions are taken to reduce the risks through sustainable supply chain management.</li> <li>3. Prescribe environmental issues and/or social issues into Supplier Code of Conduct</li> <li>4. Regular supplier audit especially critical partners with ESG risks as On-Site ESG Audit.</li> <li>5. Support partners with reasonable payment term and conditions for their liquidity</li> <li>6. Engage them in any sustainability projects/plans for promoting and developing partners to conduct sustainable business operations.</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>The sustainability development requires collaboration with business partners and stakeholders throughout the value chain. The company has worked with these groups to create guidelines that reduce social and environmental impacts while improving practices aligned with sustainability.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Review of the Supplier Code of Conduct integrated procurement policies</li> <li>✓ 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. Additionally, ESG operations and on-site audits for high-risk suppliers will be conducted.</li> </ul>	<ul style="list-style-type: none"> <li>- Quarrying processes and quarrying areas</li> <li>- Raw material procurement</li> <li>- Processes and areas where raw materials and materials that may generate dust</li> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods and services</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b></p> <p>Directors, Executives and Employees</p> <p>Shareholders, customers, partners,</p> <p>/Community representatives</p>	<ul style="list-style-type: none"> <li>- Many of the partners are private or limited companies that might lack a well-defined system for managing ESG operations.</li> <li>- some key partners are international, like firebrick manufacturers, making it difficult to conduct thorough onsite surveys due to the associated high costs.</li> </ul>	<p>Risk Management</p> <p>(RT7)</p> <p>(RT10)</p> <p>(RT14)</p> <p>(RT15.3)</p> <p>(RT19)</p> <p>(RT23)</p> <p>(RT24)</p> <p>(RT28)</p> <p>(RT34.2)</p> <p>(RT34.4)</p>

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> <b>Analysis and details and management</b>	Processes under the value chain and <b>Relevant stakeholders</b>	Impact ( positive/negative)	GRI / SDGs
<b>Dimension of Economics and Governance</b>				
<p><b>G7-1 Stable and Secure Raw Material Sourcing</b> Sourcing of stable and secure raw material sources.</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>1) Risk assessment and management, including source selection, partner selection, and compliance with partner code of conduct.</li> <li>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.</li> <li>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.</li> <li>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.</li> </ol>	<p><b>Priority: Enabler &amp; Value Creation</b></p> <p>Reliable procurement of key raw materials, 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 a sustainable production.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ Utilize multiple fuel sources for lime production to meet the varying specifications of customers with different fuel characteristics.</li> <li>✓ 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.</li> <li>✓ Oversee stone mill partners by securing contracts that address comprehensive risk management or protection against product quantity losses.</li> </ul>	<ul style="list-style-type: none"> <li>- Quarrying processes and quarrying areas</li> <li>- Raw material sourcing / Raw material import from abroad</li> <li>- Partner management process, partner selection, partner risk assessment</li> <li>- and areas where raw materials and materials that may cause dust are produced and stored.</li> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods and services</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b> Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives</p>	<ul style="list-style-type: none"> <li>+ Mitigate impact and manage procurement risks.</li> <li>+ Minimize the influence of raw material quality due to physical factors or properties that can impact product quality control.</li> <li>+ Lower loss of the raw materials during transportation, storage, or handling.</li> </ul>	<p>Risk Management (RT7) (RT14)</p>

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> <b>Analysis and details and management</b>	Processes under the value chain and <b>Relevant stakeholders</b>	Impact ( positive/negative)	GRI / SDGs
<b>Dimension of Economics and Governance</b>				
<p><b>G9 Innovation and technology for society or environment</b> <b>(Development of New Businesses/ Products with Technology and Innovation)</b> Business development to support changing factors from changes in any industry or to support competitive situations.</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>creating business and social innovation and/or environment to add value for the company and stakeholders</li> <li>The quantifiable value contribution to society and/or the environment both in terms of business value and social values and/or environment</li> <li>Disclose such innovations to others to learn and put into practice.</li> </ol>	<p><b>Priority: Enabler , Value-Creation</b></p> <p>Developing strategies to boost sales or attract a new customer base interested in the product by introducing new 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.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ Ongoing developments in new products and markets which remain under wraps until the commercialization phase starts.</li> <li>✓ 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.</li> </ul>	<ul style="list-style-type: none"> <li>- Marketing, sales and business development/product development processes</li> <li>- Engineering and investment process</li> <li>- Product research and development process</li> <li>- Study tour to Carmeuse</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, Regulatory agencies/society /community /institution/unit, research/consultants and related experts</p>	<ul style="list-style-type: none"> <li>- Long period in developing, researching, testing, and launching can be exceeding two years</li> <li>- Require costs and skilled personnel.</li> <li>- networks and expertise that need backing from the major shareholder.</li> </ul>	    <p>Risk Management (RT 9.6 )</p>
<p><b>G10 Data and information system security (IT Services and Cybersecurity)</b> is operating</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>Completed and standardized data management as cyber vulnerabilities pose</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>Business operations depend on information system resources, data communication, and IT networks to facilitate transactions. These systems must be developed to avoid</p>	<ul style="list-style-type: none"> <li>- Quarrying process and quarrying areas</li> <li>- Raw material procurement</li> </ul>		<p>Risk Management (RT 6.4 )</p>

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> <b>Analysis and details and management</b>	Processes under the value chain and <b>Relevant stakeholders</b>	Impact ( positive/negative)	GRI / SDGs
<b>Dimension of Economics and Governance</b>				
significant corporate risks, including 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.	disruptions and ensure security against cyber attacks or threats, thereby fostering trust among the company, investors, and key stakeholders. <b>Management measures</b> ✓ 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 .	- 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 <b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners,Regulatory agencies/society/community /government agencies involved in online transactions		(RT 15.9 ) (RT 1 8)
<b>G11 Safe Investments (Expansion, Process Improvement, Technology, Innovation, Investment Efficiency)</b> The Company manages and implements capital expenditure policies by assessing the necessity and considering safe investments. • <b>Guidelines</b> 1)Framework for consideration to create growth opportunities through investment	<b>Priority: Fundamental &amp; Enabler</b> 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	- Quarrying process and quarrying areas - Raw material procurement - Production process - Transportation - Security protection - Energy management	- The returns for some projects may not be as expected. - Investment depreciation may occur in some projects.	 

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> <b>Analysis and details and management</b>	Processes under the value chain and <b>Relevant stakeholders</b>	Impact ( positive/negative)	GRI / SDGs
<b>Dimension of Economics and Governance</b>				
<p>and joint venture strategies and business diversification through acquisitions</p> <p>2) Investment development selected from new innovations/new technologies</p> <p>3) Investment in businesses related to or supporting the Company's operations</p> <p>4) Invest in BOI promoted projects</p> <p>5) Investing to enhance stability and sustainable performance</p> <p>6) Investment promoted by credit</p> <p>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.</p> <p>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.</p> <p>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.</p>	<p>and safety in order to achieve an appropriate level of return on investment.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ 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.</li> <li>✓ 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.</li> </ul>	<p>- Development and improvement of production process efficiency</p> <p>- Investment in expansion</p> <p>- Acquisitions that are relevant and supportive to the business</p> <p><b>Relevant stakeholders</b> 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.</p>	<p>- Some approved projects may be delayed and tax benefits may change.</p> <p>+ Investing in the right projects can create a stable income base and generate good returns.</p>	   <p>Risk Management (RT36)</p>

Key sustainability issues <b>Guidelines</b>	<b>Identifying and prioritizing stakeholders</b> Analysis and details and <b>management</b>	Processes under the value chain and <b>Relevant stakeholders</b>	Impact ( positive/negative)	GRI / SDGs
<b>Dimension of Economics and Governance</b>				
<p><b>G11- 1 Asset Management</b> <b>(Asset Management for Maximum Returns)</b> in operation</p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>1) Actions to comply with the policy framework and practices, responsibility for assets and maintaining the company's interests.</li> <li>2) Preparing a list of important assets that are not used in business operations and having a plan to sell them.</li> <li>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.</li> <li>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 and monitor management strategies with annual reviews.</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>Assets held for sale and discontinued operations with no repair plans, as well as slow to no moving assets for construction or projects delayed due to market conditions and investment opportunities.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ Highlight slow-moving assets that are stagnant, along with a list of delayed construction projects, to develop a management plan.</li> <li>✓ Establishing asset management considering impact to asset value or financial data as a critical concern for sustainability strategy and execution, requiring ongoing monitoring.</li> </ul>	<ul style="list-style-type: none"> <li>- Inventory management</li> <li>- Factory management</li> <li>- Engineering and Capex</li> <li>- Accounting Audit and Internal Control</li> <li>- Maintenance</li> <li>- Procurement</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, Regulatory Agency/Society /Community /Auditor/Internal Control System Auditor</p>	<ul style="list-style-type: none"> <li>- List of assets that are either slow or stagnant, which could lead to obsolescence or impairment.</li> <li>- High levels of inventory and slow moving can impact Capex investment</li> </ul>	<p>Risk Management (RT 15.7 ) (RT 15.6 ) (RT1 7 ) (RT 2 1)</p>
<p><b>G12-1 Financial Stability and Management of low-interest rate sources</b></p> <ul style="list-style-type: none"> <li><b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>1. create and promote competitive advantages and good operating results in long run</li> <li>2. Maintain cash flow and investment returns and monitoring Financial liquidity and manage liquidity risk efficiently to</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>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.</p> <p><b>Management measures</b></p>	<ul style="list-style-type: none"> <li>- Quarrying process and quarrying areas</li> <li>- Raw material procurement</li> <li>- Processes and areas where raw materials and materials that may generate dust</li> </ul>	<ul style="list-style-type: none"> <li>+ More alternative sources</li> <li>+ promote financial management and negotiation of terms and conditions.</li> </ul>	<p>Risk Management (RT 32.1 )</p>

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
<b>Dimension of Economics and Governance</b>				
<p>generate sufficient liquidity for debt repayment and obligations</p> <p>3. create business growth and strong competitive advantages</p> <p>4. Developing potential and ability for changing factors and conditions</p>	<ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ 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.</li> </ul>	<ul style="list-style-type: none"> <li>- Transportation</li> <li>- Production and services</li> <li>- Delivery of goods and services</li> <li>- Support activities</li> </ul> <p><b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, Financial institutions / Regulatory agencies / Society / Community</p>		
<p><b>G12- 2 Cost Volatility and Competitive Pricing Conditions</b></p> <p>Review and manage risks to mitigate the impact of factors that may affect cost volatility.</p> <ul style="list-style-type: none"> <li>• <b>Guidelines</b></li> </ul> <ol style="list-style-type: none"> <li>1) Analysis and assessment of impacts/opportunities from major cost factors such as fluctuating fuel costs to find measures to mitigate the impacts.</li> <li>2) There is promotion and analysis to find opportunities to reduce costs to maintain competitiveness.</li> <li>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.</li> </ol>	<p><b>Priority: Fundamental &amp; Enabler</b></p> <p>Addressing the domestic pricing competition, tackling the fluctuating fuel costs, which are a key factor in fuel price volatility, is critical concern.</p> <p><b>Management measures</b></p> <ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ 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.</li> </ul>	<ul style="list-style-type: none"> <li>- Marketing, Sales and Logistics</li> <li>- Production control and production costs, reducing losses within the related processes.</li> <li>- Control and provide good transportation services, safe delivery and reasonable prices.</li> <li>- Quality control and continuous production</li> <li>- Inventory management</li> </ul>	<ul style="list-style-type: none"> <li>- Loss of sales volume due to uncompetitive pricing criteria</li> <li>- Sales revenue did not meet the set target.</li> <li>- Loss of market share for customers who turn to competitors' products</li> </ul>	<p>Risk Management (RT9.2)</p>

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
<b>Dimension of Economics and Governance</b>				
4) There is management of resource use, energy management and promotion of circular economy. Appropriate cost management	<ul style="list-style-type: none"> <li>✓ 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.</li> <li>✓ Developing markets, developing relationships and providing services to customers to maintain relationships with customers to maintain continuous trading.</li> </ul> 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.	At sufficient volume to maintain customers. - Delivery of goods and services - Support activities <b>Relevant stakeholders</b> Directors, Executives and Employees Shareholders, customers, partners, /Community representatives		
<b>G 12 - 3 Change of industry or business pattern of Customers/Partners</b> 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. <ul style="list-style-type: none"> <li>• <b>Guidelines</b></li> </ul> 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	<b>Priority: Enabler</b> 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. <b>Management measures</b> <ul style="list-style-type: none"> <li>✓ Continuously monitor risks for customer groups reliant on agricultural resources and assess impacts on demand and sales to develop business continuity plan</li> <li>✓ Regularly evaluate customers in various industries, especially those import Chinese product, to understand market changes in volume and pricing for support plans.</li> </ul>	- 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 <b>Relevant stakeholders</b>	- decreased sales volume/revenue from decreased production in some industries - decreased demand in some applications	Risk Management (RT9.1)

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
<b>Dimension of Economics and Governance</b>				
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.	<ul style="list-style-type: none"> <li>✓ Create contingency plans for specific industries or customer groups to address changes.</li> <li>✓ Establish a contingency plan for sourcing critical raw materials by securing multiple suppliers for key materials.</li> </ul>	Directors, Executives and Employees Shareholders, customers, partners, /Community representatives		