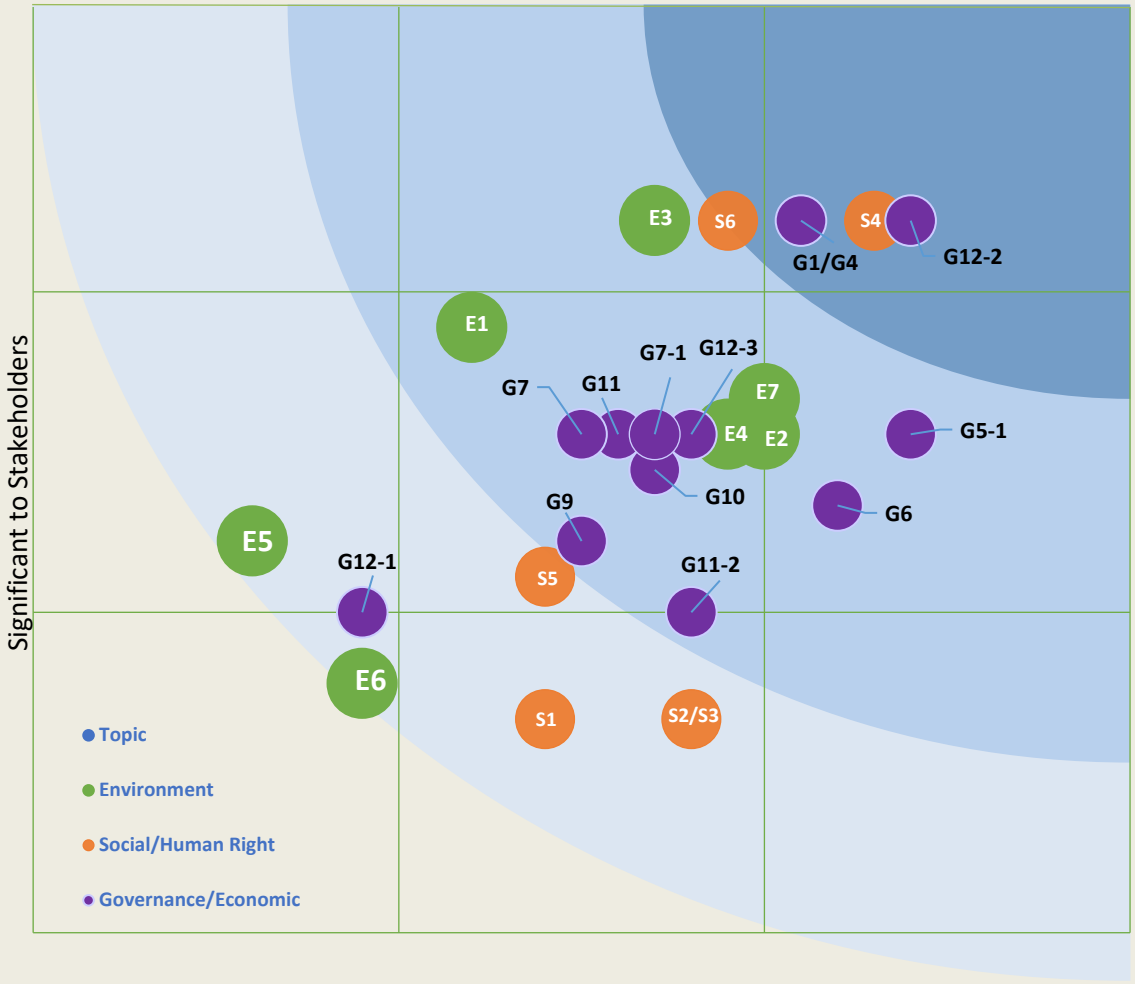
GRI:2-16/GRI:3-3



Double Mtrix_Significant to the Company

Topic	Topic	Sustainability Materiality Issues Year 2024
E	E	Environmental
	E1	Environmental , Pollution and Dust Control and Waste Management
	E2	Resources Management
	E3	Climate Change Action
	E4	Product responsibility enhancing the circular economy
	E5	Water management
	E6	Biodiversity management
	E7	Waste management.
S	S	Social People and Human Right
	S1	Human rights throughout the Business Supply Chain
	S2/S3	Human Capital: Development, Retention, and Replacement
	S4	Occupational health & Safety
	S5	Community Relation & Engagement
	S6	Developing Stakeholder Collaboration
G	G	Economic & Governance
	G1/G4	Good Corporate Governance , Risk Managnement and Sustainability Development
	G5-1	Customer Focus and Maintaining Long-Term Relationships
	G6	Product Continuity and Disruption Prevention
	G7	Sustainable Value Chain Management
	G7-1	Stable and Secure Raw Material Sourcing
	G9	Development of New Businesses/Products with Technology and Innovation
	G10	IT Services and Cybersecurity
	G11	Safe Investments (Expansion, Process Improvement, Technology, Innovation, Investment Efficiency)
	G11-2	Asset Management for Maximum Returns
	G12-1	Financial Stability and Management of low-interest rate sources
	G12-2	Cost Volatility and Competitive Pricing Conditions
	G12-3	Change of industry or business pattern of Customers/Partners

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
Environmental Dimension				
E 1 Environmental , Pollution and Dust Control from Production Processes • **Guidelines** 1) Environmental management in accordance with ISO 14001 2) designated persons to manage environmental issues 3) Targets, indicators, and controls are in place 4) Disclose quantitative outcome obtained from environmental treatment and products	Priority : Fundamental & Enabler Less negative impact on the community can strengthen trust and stability in the business **Management measures** ✓ Minimize energy consumption and waste through recycling to optimize resource use. ✓ Implement pollution control measures to reduce environmental impact. ✓ Establish a closed dust control system, plant trees, use water spraying, clean surfaces, cover materials during transport, and wash truck wheels. ✓ Set clear objectives to improve environmental performance. ✓ Comply with legal regulations and customer expectations. ✓ Educate employees on environmental policies to promote responsibility.	- Mining processes and mining areas - Raw material procurement - Processes and locations where raw materials and dust-generating materials are - Transportation - Production and services - Delivery of goods and services - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Dust density from production processes can impact surrounding communities. -Dust generated from transportation during the delivery or receipt of raw materials - Waste or debris produced during the process if not properly managed. - Carbon dioxide emissions resulting from calcination process. - Management cost for regulation compliance - Damaged reputation from poor management	GRI 303 GRI 304 GRI 306 GRI 307 

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
	✓ Manage environmental risks and implement mitigation strategies.			 Risk Management (RT 25)
E2 Resource Management Efficient use of natural resources and the relationship between the resources used and the benefits derived from them in a sustainable manner while minimizing impacts on the environment to conserve natural resources and improving resource efficiency by putting in place policies that implement the principles of reduce, reuse, recycle as well as manage resources efficiently by focusing on reducing the amount of garbage and waste generation / waste recovery as a set of efficiency enhancing measures such as preventing energy losses, waste recovery, and utilization, reducing energy then impacts on the community. • **Guidelines**	Priority: **Fundamental** & Enabler The potential shortage of essential natural resources, including key materials like limestone, electricity, fuel, energy, and water, poses significant risks. To address these risks and lessen their effects, it is crucial to enhance the efficiency of resource utilization across the entire value chain. This involves minimizing waste and decreasing the consumption of raw materials, as well as finding ways to sell scrap materials, undersize to create additional income and value for the business. **Management measures** ✓ Gathering and sharing information regarding the utilization of key resources in line with the ESG Data Platform, which is an ESG data collection framework established by the Stock Exchange. ✓ Investigating and expanding resources from existing limestone concession mines in areas eligible for exploration or expansion,	- survey and control process of mining production - Selection of suppliers and service providers for the procurement of quality, stable and safe raw materials. - Transportation - Production and services - Delivery of goods from products obtained from the mine - Market survey and product application among customers using products from limestone mines - Support for data collection and data validation **Relevant stakeholders** Board of Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Natural resources that are depleted - gathering and verifying data systematically overseen by the appropriate internal unit + The raw materials utilized can be effectively managed for production, while waste management can help minimize environmental effects. - Greenhouse gas emissions. + Managing raw materials can create cost-effective opportunities.	GRI 301 GRI 302 GRI 303   Risk Management (RT 14)

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
1. Policies established regarding resource efficiency and energy conservation.conservation. 2. Monitoring - Electricity consumption - Energy consumption - alternative energy or clean energy consumption - Fuel (diesel, gasoline, NGV, coal, biomass) consumption - Water and waste, pollution from business processes 3. A management approach aimed at optimizing resource utilization involves establishing targets and transparently demonstrating the effectiveness of resource use. 4. Resource efficiency, driving progress toward specific resource management objectives, while continuously tracking and sharing information on resource consumption.	and applying for licenses to drill further or renew long-term concessions. ✓ Sourcing additional raw materials from reputable limestone and dolomite suppliers that are safe, secure, and available in adequate quantities to meet production needs. ✓ Conducting resource exploration while managing associated risks. ✓ Building partnerships with trustworthy fuel importers to secure quality fuel in the necessary amounts at competitive prices. ✓ Efficiently managing raw material inventory to minimize losses and avoid excess storage. ✓ Overseeing the reduction of raw material losses and managing risks throughout the procurement of various resources. ✓ Identifying markets for selling scrap materials, leveraging opportunities for air pollution control systems and utilizing limestone and construction stones in infrastructure projects. ✓ Implementing water management strategies, recycling used water, storing water from natural sources, transitioning to a dry dust collection system to conserve water, and regulating wastewater discharge from the facility. ✓ Investing in renewable energy initiatives. ✓ Researching the development of biomass fuels to achieve low carbon fuel objectives. ✓ Advancing production processes to accommodate alternative fuels.			

Key sustainability issues Guidelines	Identifying and prioritizing stakeholders Descriptions and management measures	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
E3 Actions on Climate change **(Climate Change Action)** • **Policies and practices** **1.** Establish policies and guidelines to reduce the impact and set GHG reduction target and/or initiate or take part in activities that can help reduce greenhouse gas emissions. 2. Set quantitative target to measure performance and adapt strategies 3. Disclose GHG performance to stakeholders	Priority : **Fundamental** & Enabler The strategy to combat climate change operates on international and national levels. Globally, Carmeuse Group ,a major shareholder aims for net zero greenhouse gas (GHG) emissions by 2050, while Thailand's draft Climate Change Act targets net zero by 2065 or 2068. Thai regulatory bodies, including the SEC and the Stock Exchange of Thailand, are promoting corporate governance practices and collaboration among listed companies to address the challenges of rising global temperatures. This includes managing physical risks from severe disasters and transition risks from regulatory changes, with the goal of mitigating impacts on business operations throughout the supply chain. **Management measures** ✓ Implement the established policies ✓ Develop strategies and assess SEC, Stock Exchange, Climate Change Act, and Carbon Tax regulations. ✓ Manage climate change-related risks in line with IFRS S2 (ISSB). ✓ Foster business partnerships and engage stakeholders in projects to reduce	- Raw material procurement (Partner Development) - Transportation (Company and service providers) - Production and services - Delivery of goods and services - Support activities o Employee commute o Business travel o Use of leased assets o Other categories under GHG Categories Scope 3 that are important to business processes **Stakeholders** Directors, Executives and Employees Shareholders, customers, partners, Regulatory agency Society /Community	**Physical** - Flood may affect the transportation of goods to customers. - High temperatures can lead to various disasters that may impact certain customer industries. **Transition** - Participate in the execution, advocacy, and enhancement of collaboration aimed at achieving carbon neutrality and Net Zero, while addressing both national and international climate change objectives. - The SEC Office requires the preparation and disclosure of information related to climate change, following the IFRSS2 standard. This involves gathering GHG Scope 1, 2, and 3 data from the Company and its subsidiaries as part of the consolidated financial	GRI 305  Risk Management (RT01: 1.1)

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
	environmental impacts and greenhouse gas emissions. ✓ Appoint personnel to the Risk and Sustainability development Committee for better representation in climate change sub-committees, aligned with the Committee's sustainability framework. ✓ Provide training on regulatory standards to enhance disclosure for One Report and financial statements, ensuring compliance with ISSB IFRS S1 and S2 standards, which the SEC will enforce for all publicly listed companies by 2030.		statements. Additionally, verification and certification must align with the GHG Protocol 2004 standard. The data collection is expected to be finished by 2028, and the auditor-verified disclosure of GHG 1, 2, and 3 data is due by 2029 - Financial institutions are increasingly restricting their lending practices to focus solely on businesses that actively take steps to lower greenhouse gas emissions. - Carbon Tax trend - Additional costs from research / investment / system development / testing + Opportunities for distributing products to mitigate the effects of air pollution.	

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
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E4 Product responsibility by promoting a circular economy (Product responsibility through enhancing the circular economy) (E3) • **Policy** 1. Product development incorporates environmental and/or social sustainability requirements in order for new products are consistent with the sustainability development framework, such as - Reduce the use of non-renewable natural resources - Reduce the use of hazardous chemicals - Reduce the use of energy or resources in using the product. - Extend the service life - Transformation of waste or parts of end-of-life products into inputs - Decomposition in nature 2. Enhancing circular economy as a contribution to achieving sustainable consumption and production	Priority : Value – creation Addressing the environmental impact of products is vital due to climate change and a growing population. Efficient use of natural resources in consumer goods production is essential. The services provided involve raw 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. **Management measures** ✓ Circular Economy initiatives include: - Recycling water for reuse in the limestone washing process. - Choosing fire-resistant/refractory brick materials that can be dismantled and reused when replacing walls, ensuring that materials in good condition are selected for repairs - Repairing and recycling pallets for packaging - Utilizing second-hand packaging for customers looking to cut down on packaging expenses. - Researching and developing biomass materials - Separating waste for organizations that can convert it into fuel or other usable products. Energy Management - Renewable energy (Investment project in solar panels) ✓ Waste Management	- Raw material procurement - Management, selection, storage management of raw materials and products - Production process and factory management - Material storage and packaging management - Repair and maintenance process - Management of debris and dust from the process - Water management and reuse - Support activities **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	- Participation in setting indicator and action plan - Collaboration with stakeholders in the circular economy - Engagement in waste management - Systematic accounting of circulating materials inventories + Reducing production costs + Maintenance cost reduction	GRI 301 GRI 306  

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
E 5 Water Management Water is essential for both operations and the community, so we assess water-related risks to manage them effectively which focuses on both water quality and quantity, considering risks like climate change, ecosystem impacts, and relevant regulations. This approach helps protect our operations and supply chains from water scarcity by promoting sustainable water use practices. **Policy** 1) Establish a water management policy, water consumption plan and monitor to evaluate local water stress 2) Conduct Scenario Analysis for water availability and quality 3) Risks related to water use ; Conflicts with stakeholders, water prices,	Priority : Fundamental & Enabler The Company utilizes water resources for production, consumption, and general purposes. All production facilities of the Company and its subsidiaries are situated in Lopburi and Saraburi provinces in Thailand, areas that face potential freshwater shortages due to limited public water supply. The freshwater sources are derived from authorized groundwater, with wells installed at the sites, and water resource risk management is implemented as follows: **Management measures** ✓ Survey of water resources and assessment of risks to freshwater resources in the area ✓ Management of water resource usage in each factory for the process of creating ponds to support the process of reusing water or increasing water storage from rainwater collection.	- Raw material preparation - Dust Impact Management - Transportation and storage of raw materials - Environmental management and trees around the establishment Water use for consumption in manufacturing establishments	- no tap water in the area - Use underground water - Expenses in exploration and drilling may increase if additional water is required. - groundwater levels could drop if the nearby region dries out. - Sourcing drinking water from outside suppliers.	GRI 303  Risk Management (RT 14) (RT 25.1.4)

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
etc. 4) The water risk assessment can be a critical tool in identifying, managing, and/or mitigating water-related impacts from issues	✓ Control without draining used water out of the factory ✓ Changing the technology of dust removal and pollution control systems from wet scrubbers to dry bags to reduce water consumption ✓ Setting targets to reduce ground water consumption Water scarcity risk assessment and management			
E6 Biodiversity Management • **Guidelines** 1.A biodiversity policy has been established to reduce impacts from business operations and promote the preservation on restoring nature and enhancement of biodiversity as well as related life cycles within the ecosystem affected by our operations 2.Actions taken to protect and conserve Biodiversity	Encouraging initiatives that enhance biodiversity involves protecting, restoring, and sustainably managing terrestrial ecosystems includes planting trees, improving soil health through lime application, and ensuring sustainable forest management for restoration or compensation. Collaborating with partners is essential to bolster positive biodiversity efforts and promote conservation, ultimately expanding green spaces and creating market opportunities for environmental products. **Management measures** ✓ Preparation of policy documents linking biodiversity actions according to the Convention on Biological Diversity (Kunming-Montreal Global Biodiversity Framework)	- Mining and management processes/rehabilitation/compensation/management control according to environmental measures - Reducing the impact of raw material preparation - Managing the impact of dust and promoting tree planting as a dust prevention line - Transportation and storage of raw materials - Environmental management and trees around the establishment - The consumption of groundwater which is an ecosystem service, and the reduction of impacts according to water management measures **Relevant stakeholders** Directors, Executives and Employees Shareholders, customers, partners, /Community representatives	▪ Climate Change -Emissions from production +Reducing emissions ▪ Land/ocean use change -Environmental degradation +Replacement/Regeneration ▪ Resource utilization in production/replenishment in the ecosystem -Decreased quantity and quality of ecological services +Increase quality/quantity back into the service ecosystem ▪ Pollution/pollution control -Pollution caused by production	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
Environmental Dimension				
	✓ Formulating a strategy for biodiversity action ✓ Establishing structures and responsibilities for biodiversity ✓ Biodiversity Impact Assessment ✓ Conducting biodiversity impact assessments and ensuring proper reporting and information disclosure. ✓ Facilitating training sessions for trading partners to raise awareness and motivate them to minimize their ecological footprint, while collaboratively fostering a healthy ecosystem.		+ Pollution elimination/reduction	
E7 Waste management **(Waste Management)** By operating under the framework and operational requirements in accordance with the framework and regulations for managing waste or unused materials, both hazardous and non-hazardous waste, that occur within the process under the framework of the Department of Industrial Works, including carrying out activities in accordance with the intention of demonstrating environmental participation	Priority: Fundamental The company has determined the management of waste or unused materials, both hazardous and non-hazardous waste, that occur within the company to comply with the guidelines of the law and other related regulations. The scope includes the collection , storage , selection of contractors, and delivery of waste and unused materials outside the factory, which means the area of the factory specified in the factory operation license and specified in the	- Production of raw materials , limestone - Factory management in managing waste materials and unused materials from the process - Manage materials from the maintenance and repair process of machinery in hazardous and non-hazardous waste. - Management of packaging scrap, damaged pallets and damaged parts, office supplies and damaged equipment. **Relevant stakeholders** Board of Directors, Executives and Employees	- The area is allocated for storing gray dust materials and leftover scraps, which must be buried. - The volume of buried dust and gray dust has risen. -Accumulated dust could pose risks during dry or hot conditions. -Water is utilized to minimize the amount of accumulated dust and mitigate its effects.	GRI 306 

Key sustainability issues **Guidelines**	**Identifying and prioritizing stakeholders** **Descriptions and management measures**	Value Chain and Stakeholder Engagement	Effect (positive/negative)	GRI / SDGs / Risk Management
Environmental Dimension				
and waste management and waste separation activities in collaboration with the civil society sector. • **Guidelines** 1) Operate strictly under the framework and regulations of the Department of Industrial Works. 2) Promoting good governance in workplaces 3) Promoting civil society participation activities 4) Promoting environmental action to create positive impacts	environmental management system, safety and occupational health, management guidelines. **Management measures** ✓ Categorizing waste or discarded materials ✓ Identifying the types of waste or unused materials by providing containers and making labels to indicate the types of waste or unused materials in containers. ✓ Management of waste or discarded materials, both hazardous and non-hazardous, that occur within the company must be carried out in accordance with legal guidelines. ✓ Participate in waste separation activities in areas where they can be carried out.	Shareholders, customers, partners, /Community representatives		