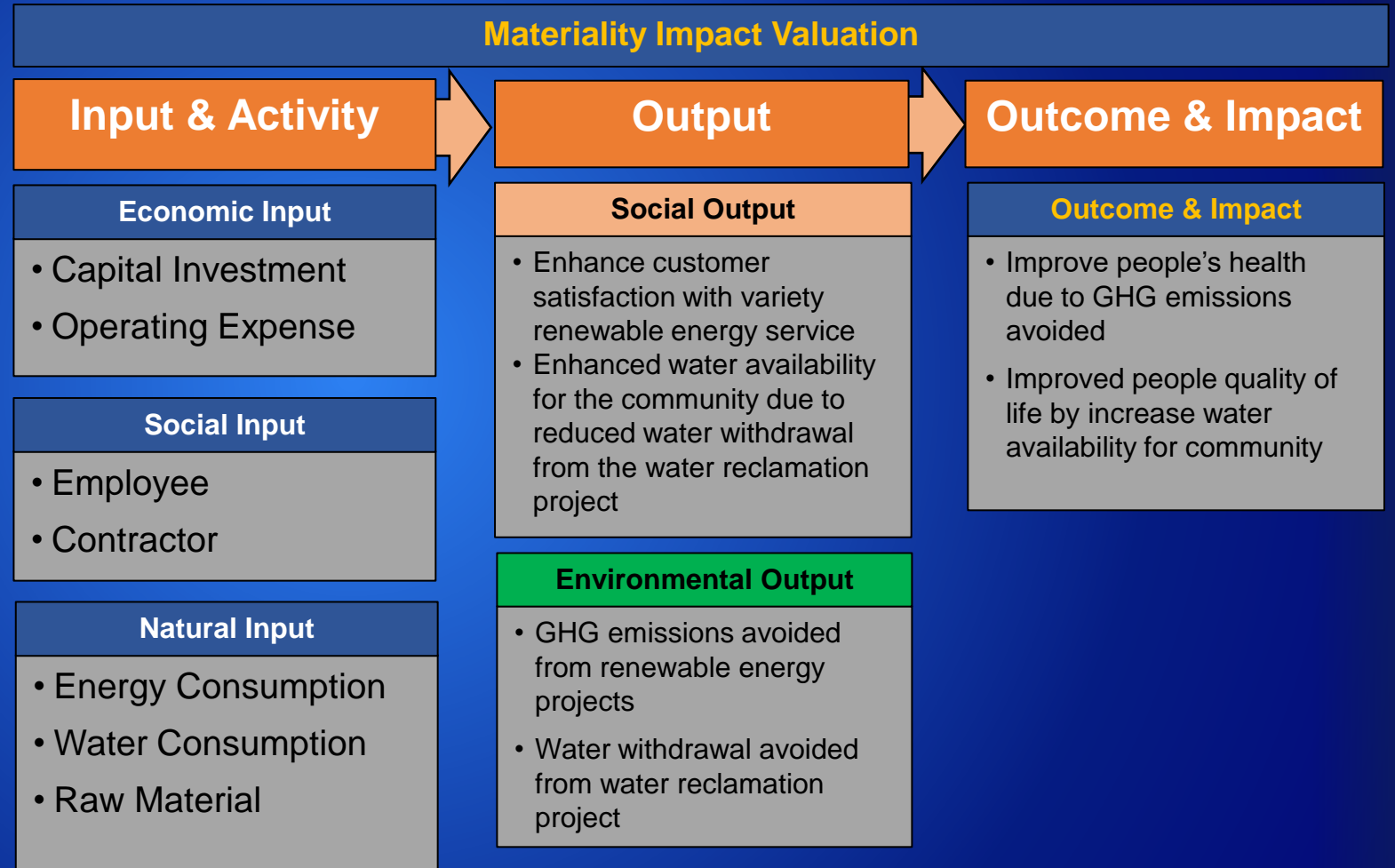


WHA Group Material Issues Impact Valuation for External Stakeholders



In 2023, two material topics, Water Management and Climate Strategy, were chosen to conduct impact valuation by converting output metrics into impact metrics to measure societal and environmental external impacts

2023 Sustainability Material Issues				
Report Dimension	Sustainability Material Issues	Key Stakeholders and Impact Boundary		SDGs
		Internal	External	
Governance/ Economic	Corporate Governance and Ethics	Employee	<ul style="list-style-type: none"> Supplier/Creditor Government/Regulator Financial Institution Customer Media 	16
	Customer Relationship Management	Employee	Customer	8, 9
	Technology and Innovation	Employee	<ul style="list-style-type: none"> Financial Institution Shareholder/Investor Media 	9, 11
Social	Occupational Health and Safety	Employee	<ul style="list-style-type: none"> Customer Community Supplier/Creditor 	3, 8, 16
Environment	Water Management	Employee	<ul style="list-style-type: none"> Customer Supplier/Creditor Government/Regulator Community 	6, 12, 17
	Energy Management	Employee	<ul style="list-style-type: none"> Customer Supplier/Creditor Government/Regulator Community Financial Institution Shareholder/Investor 	7, 12, 13, 17
	Climate Strategy	Employee	<ul style="list-style-type: none"> Customer Supplier/Creditor Government/Regulator Community Financial Institution Shareholder/Investor 	7, 12, 13, 17



WHA Group Material Issues Impact Valuation for External Stakeholders



In 2023, two material topics, Water Management and Climate Strategy, were chosen to conduct impact valuation by converting output metrics into impact metrics to measure societal and environmental external impacts

Materiality Issue	Output Metric	Type of Impact	Impact Valuation	Impact Results / Impact Metric	Reference
Climate Strategy	GHG emissions avoided	Positive	Social cost avoided	<ul style="list-style-type: none"> GHG emission avoided by 51,497 tCO₂e in 2023 through renewable energy project. Decreased Social Cost of Carbon by GHG emission reduction from renewable energy projects, resulting in a mitigated negative impact on society, equivalent to 94,712,561 THB in 2023. 	<ul style="list-style-type: none"> The annual social cost of carbon for 2023 is 54 USD per tCO₂e, considering a 3% discount rate, based on the 'Social Cost of Carbon, Methane, and Nitrous Oxide Interim Estimates under Executive Order 13990' by the Interagency Working Group on Social Cost of Greenhouse Gases, United States Government. The exchange rate from USD to THB is based on data from December 28, 2023, provided by the Bank of Thailand (BOT).
Water Management	Water withdrawal avoided	Positive	Quality of life improved	<ul style="list-style-type: none"> Water withdrawal avoided by 7,257,718 cubic meter in 2023 through water reclamation project. The reduction in water withdrawal positively impacts the water usage of 200,000 people in the area around the WHA industrial estate. 	<ul style="list-style-type: none"> Water usage data calculation : One person consumes water 100 liters per day. Reclaimed water saves raw water by 1 million cubic meters per year (1 billion liters), equivalent to the water usage of approximately 30,000 people. <p>Source: Department of Public Works and Town & Country Planning https://www.dpt.go.th</p>