

*(English Translation)*

## **Sustainable Development Policy**

WHA Corporation Public Company Limited (the Company) and its subsidiaries (WHA Group) are committed to conducting business according to the organization's vision, and mission of "The Ultimate Solution for Sustainable Growth", which reflects our intention of creating sustainability for the best interests of the company and stakeholders throughout the value chain. WHA Group are committed to operating business with quality and international standards along with the conservation and restoration of the environment, being responsible for the community and society under good corporate governance principles as well as considering all stakeholders' expectations. All of the above are integrated into the Sustainable Development Policy covering all three dimensions: Environmental, Social, Governance (ESG), and in compliance with the United Nations Sustainable Development Goals (SDGs) to create shared value between business and society, leading to sustainable growth for organizational, community, and the nation.

### **Sustainable Development Governance Structure**

#### Board of Directors

The Board of Directors has the primary role of overseeing the overall good corporate governance to create sustainable value for the enterprise. This is achieved by approving WHA Group's sustainability vision, policies, goals, and strategies, taking into account Environmental, Social, and Governance (ESG) issues. This is to promote business operations that are consistent with the organization's goals and strategies and the expectations of stakeholders, which will lead to the maximum benefit for all stakeholder groups.

#### Corporate Governance and Sustainable Development Committee

The Corporate Governance and Sustainable Development Committee is responsible for reviewing and endorsing WHA Group's sustainability vision, policies, goals, and strategies. It also monitors and evaluates performance in good corporate governance and sustainable development as assigned by the Board of Directors under the Charter of the Corporate Governance and Sustainable Development Committee. This is to support driving the organization in line with sustainable development principles in the Environmental, Social, and Governance (ESG) aspects, ensuring that the organization's operations and activities comply with sustainability policies and strategies to achieve the WHA Group's sustainable development goals.

#### Group Chief Executive Officer

The Group Chief Executive Officer, who is the highest leader of the management team, is responsible for overseeing the operations of the Chief Sustainability Officer and determining sustainability performance indicators to ensure that sustainability development operations are integrated in accordance with the organization's sustainability vision, policies, goals, and strategies, aligning with and supporting the Company's core business operations.

### Chief Sustainability Officer

The Chief Sustainability Officer, who is the highest executive responsible for sustainable development, reports to and is under the supervision of the Group Chief Executive Officer. This role includes the primary duty of driving and monitoring the implementation of sustainability in Environmental, Social, and Governance (ESG) aspects. Responsibilities include setting sustainability performance indicators, managing, and allocating resources to align with the organization's sustainability vision, policies, goals and strategies. It also involves fostering a culture and building good relationships with both internal and external stakeholders to integrate and facilitate transformation in sustainable development within the organization, ensuring that sustainability goals are achieved concretely.

### Sustainability Office

The Sustainability Office's main function is to plan and propose sustainability policies, goals and strategies for management and relevant board's consideration, endorsement and approval, as well as to implement sustainable policies, strategies and operational frameworks. This especially includes the integrated management of overall sustainability performance, which involves coordinating cooperation between various departments and related working groups within the organization. It also involves monitoring and evaluating the sustainable development performance of relevant departments and working groups against established indicators, as well as reporting progress and sustainability performance to the Chief Sustainability Officer. This is to drive sustainability operations efficiently, in line with the strategic plan, and to achieve the organization's sustainability goals.

## **Sustainable Development Policy and Guidelines**

### Environmental

WHA Group are committed to preserving the environment and conserving energy by integrating it into the operational process. WHA Group implements energy efficiency to reduce carbon footprint, covering air pollution management, water management, waste management, and promotion of renewable energy consumption to minimize environmental impact and reduce reliance on natural resources as well as reduce greenhouse gas emissions for mitigating and being more resilient to climate change. WHA Group also aims to the Net-Zero Emissions target by the year 2050. Furthermore, it involves controlling and reducing the business's impact on ecosystems and biodiversity with a commitment to No Gross Deforestation. This includes taking actions to Avoid, Minimize, Restore, Regenerate, and Transform to achieve the goal of No Net Loss of biodiversity within a manageable scope by 2030, and to create a Net Positive Impact by 2050. WHA Group will raise awareness among all employees and stakeholders according to the Company's Environmental Quality, Energy Conservation, and Biodiversity Policy and continuously support environmental conservation projects.

### Social

WHA Group conducts its business responsibly, with consideration for human rights principles, non-discrimination, non-violation of human rights, fair and equal protection of labor rights and personal data protection as well as ensuring occupational health and safety, while fostering a good working environment. WHA Group also continuously manages and develops knowledge, new skills and competency of employees; whilst promotes the participatory development of communities and society by applying the organization's core competency to create shared values and improve the quality of life of the community and society for sustainable

growth through various social projects and activities as well as providing support, assistance, and shared opportunities for the underprivileged in the society.

#### Governance and Economic

WHA Group operates the business to comply with the good corporate governance principle, and ethics, taking into account responsibilities to stakeholders, transparency, and compliance with laws, rules, regulations, and international guidelines related to all countries of operations, both domestically and internationally. Promotes free and fair-trade competition, avoids actions that may cause conflicts of interest and infringement of intellectual property rights, and manages tax based on the principles of accuracy, transparency, and accountability, as well as manages risk, adapts to change, and seeks opportunities for the business. WHA Group emphasizes the application of technology and innovation to extend sustainable growth and expands the scope of its intention to develop the environment, society, and economy under the principles of good governance for all stakeholders to reduce the impact of operations and ensure sustainable business throughout the value chain whilst balancing the interests of a diverse group of stakeholders.

All directors, executives and employees of WHA Group are responsible for contributing, driving, integrating, and executing the policy as well as communicating to WHA Group's Affiliates and all stakeholders to strengthen sustainable development capabilities.

The Sustainable Development Policy is approved by the Board of Directors Meeting No. 1/2026 on February 25, 2026.

-Somkid Jatusripitak-

(Mr. Somkid Jatusripitak)

Chairman of the Board of Directors

Note: This document is the translation of the official policy for the case of understanding only.