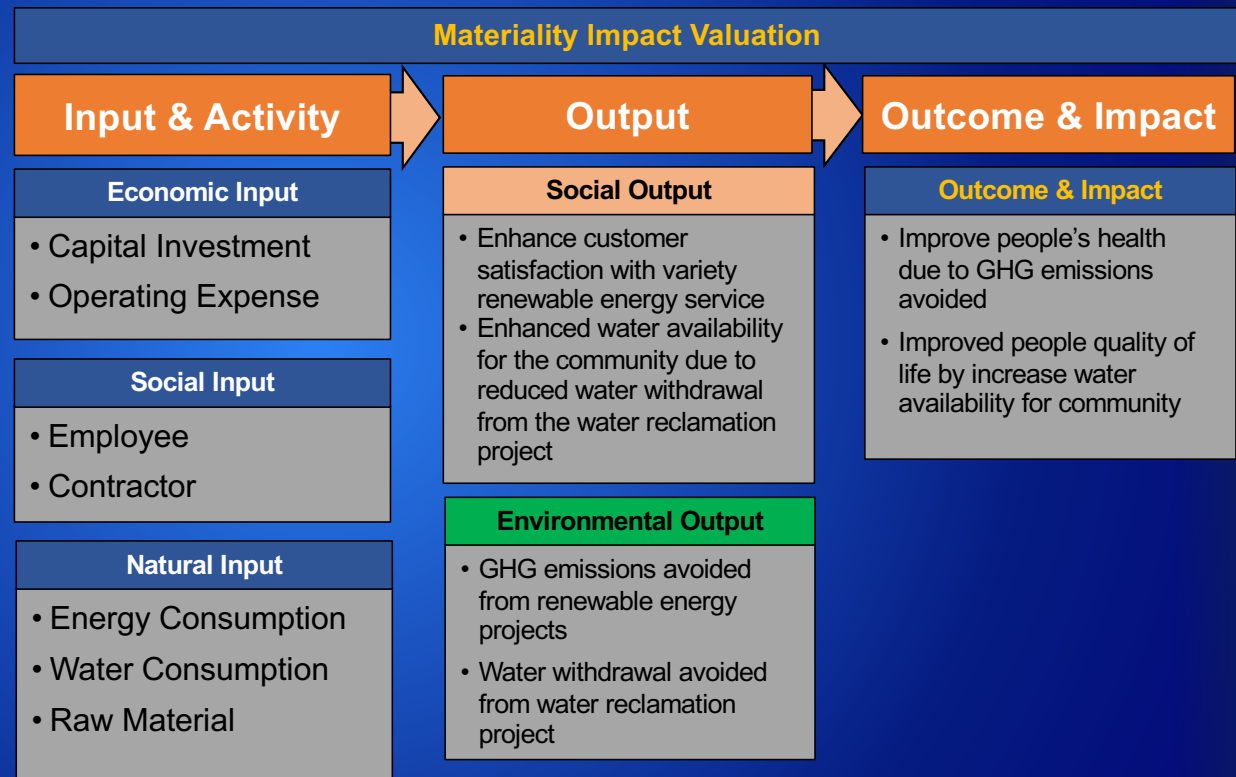


WHA Group Material Issues Impact Valuation for External Stakeholders



In 2024, 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

2024 Sustainability Material Issues				
Report Dimension	Sustainability Material Issues	Key Stakeholders and Impact Boundary		SDGs
		Internal	External	
Environment	Waste Management	Employee	<ul style="list-style-type: none"> Customer Supplier/Creditor Government/Regulator Community 	
	Climate Strategy	Employee	<ul style="list-style-type: none"> Customer Supplier/Creditor Government/Regulator Community Financial Institution Shareholder/Investor 	
	Energy Management	Employee	<ul style="list-style-type: none"> Customer Supplier/Creditor Government/Regulator Community Financial Institution Shareholder/Investor 	
	Water Management	Employee	<ul style="list-style-type: none"> Customer Supplier/Creditor Government/Regulator Community 	



WHA Group Material Issues Impact Valuation for External Stakeholders



In 2024, 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 61,808 tCO₂e in 2024 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 114,735,859 THB in 2024. 	<ul style="list-style-type: none"> The annual social cost of carbon for 2024 is 55 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 30, 2024, 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 7,849,316 cubic meter in 2024 through water reclamation project. The reduction in water withdrawal positively impacts the water usage of 215,000 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>