

Notification of Sustainability Compliance

14 May 2026

To: Bank of Ayudhya Public Company Limited (“BAY”) as the Bond Registrar and as the Bondholders’ Representative

Subject: Report on Sustainability Performance Results and Notification of Interest Rate Adjustment for Sustainability-Linked Bond of WHA Corporation Public Company Limited No. 2/2566

As WHA Corporation Public Company Limited (the “Company” or “WHA”) issued the “Sustainability-Linked Bond of WHA Corporation Public Company Limited No. 2/2566 Tranche 1 Due B.E.2569” (WHA260A) and “Sustainability-Linked Bond of WHA Corporation Public Company Limited No. 2/2566 Tranche 2 Due B.E. 2571” (WHA280A) on 12 October 2023 (collectively referred to as the “Bonds”), each of the Bonds include sustainability key performance indicators (“KPI”) and sustainability performance targets (“SPT”), as well as target observation date with the following details:

KPI 1 Scope 1 and Scope 2 GHG Emission Intensity Reduction	
SPT 1	Attain a target of minimizing greenhouse gas (GHG) emission intensity to 1.45 tonCO ₂ e per THB 1 mm in reported revenue and share of profit by the year 2025. This target shall be determined based on the mean value of Scope 1 and Scope 2 GHG Emission Intensity Reduction for the year 2024 and 2025.
SPT Observation Date	31 December 2025
Performance Result	The combined average of Scope 1 and Scope 2 GHG Emission Intensity Reduction for the year 2024 and 2025 is 1.34 tonCO ₂ e per THB 1 mm of revenue and share of profit which is better than the target.

KPI 2 Reduce the raw water consumption and reliance from natural sources by increasing reclamation water production	
SPT 2	By 2025, WHA Group aims to increase reclamation water production to more than 10 mm cubic meters. Consequently, the project confers both environmental and social benefits by mitigating wastewater discharge, minimizing reliance on natural water sources, and contributing to the conservation of natural resources, whilst reducing potential conflicts with neighboring communities.
SPT Observation Date	31 December 2025
Performance Result	Volume of reclamation water production in 2025 is 8.76 mm cubic meters which is below the target.

The Company has now arranged for an external review report by DNV (Thailand) Company Limited to assess and verify the progress or achievement of WHA’s sustainability key performance indicators and sustainability performance targets



as of the target assessment date (reference to Attachment 1). The Bonds have a sustainability-linked feature that will result in a coupon adjustment if the performance does not achieve the stated SPT(s).

WHA Sustainability-Linked Bond	Existing Coupon	Coupon Adjustment for SPT 2, if does not meet the target	Interest Rate Adjustment
WHA Corporation Public Company Limited No. 2/2566 Tranche 1 Due 2026	3.69% p.a.	0.10% p.a.	The Interest rate will be adjusted to 3.79% p.a. for the final interest payment period
WHA Corporation Public Company Limited No. 2/2566 Tranche 2 Due 2028	4.08% p.a.	0.05% p.a.	The Interest rate will be adjusted to 4.13% p.a. for the last eight consecutive interest payment periods starting from the interest payment date on 12 January 2027.

The Company hereby reports on the progress of sustainability performance targets for WHA Corporation Public Company Limited No. 2/2566 and will proceed with the relevant actions accordingly.

Yours sincerely,

WHA Corporation Public Company Limited



(Ms. Jareeporn Jarukornsakul)

Authorized Director



(Mr. Natthapatt Tanboon-ek)

Authorized Director



บริษัท ดับบลิวเอชเอ คอร์ปอเรชั่น จำกัด (มหาชน)

Notification of Sustainability Compliance

14 May 2026

To: The Securities and Exchange Commission (“SEC”)

Subject: Report on Sustainability Performance Results and Notification of Interest Rate Adjustment for Sustainability-Linked Bond of WHA Corporation Public Company Limited No. 2/2566

As WHA Corporation Public Company Limited (the “Company” or “WHA”) issued the “Sustainability-Linked Bond of WHA Corporation Public Company Limited No. 2/2566 Tranche 1 Due B.E.2569” (WHA260A) and “Sustainability-Linked Bond of WHA Corporation Public Company Limited No. 2/2566 Tranche 2 Due B.E. 2571” (WHA280A) on 12 October 2023 (collectively referred to as the “Bonds”), each of the Bonds include sustainability key performance indicators (“KPI”) and sustainability performance targets (“SPT”), as well as target observation date with the following details:

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The Company hereby reports on the progress of sustainability performance targets for WHA Corporation Public Company Limited No. 2/2566 and will proceed with the relevant actions accordingly.

Yours sincerely,

WHA Corporation Public Company Limited


 (Ms. Jareeporn Jarukornsakul)
 Authorized Director


 (Mr. Natthapatt Tanboon-ek)
 Authorized Director



บริษัท ดับบลิวเอชเอ คอร์ปอเรชั่น จำกัด (มหาชน)



Notification of Sustainability Compliance

14 May 2026

To: The Thai Bond Market Association (“ThaiBMA”)

Subject: Report on Sustainability Performance Results and Notification of Interest Rate Adjustment for Sustainability-Linked Bond of WHA Corporation Public Company Limited No. 2/2566

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The Company hereby reports on the progress of sustainability performance targets for WHA Corporation Public Company Limited No. 2/2566 and will proceed with the relevant actions accordingly.

Yours sincerely,

WHA Corporation Public Company Limited



(Ms. Jareeporn Jarukornsakul)

Authorized Director



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