

### **Sustainable Development Policy**

Phol Dhanya PCL is committed to being responsible for the society and environment, with an awareness of stakeholders throughout the entire value chain, compliance with the regulations and laws for sustainable growth of the organization. The Company advocates for the United Nations' Sustainable Development Goals (SDGs), by operating the business in accordance with sustainability development in matters related to environmental: E, social: S and governance: G, leading towards mutual value creation throughout the value chain, contributing maximum benefits to stakeholders in line with the Sustainable Development Goals (SDGs). The sustainable development policy covering environmental, social and governance aspects are as follows:

#### **Governance:**

- Adhere to moral principles and transparency in business operations as well as comply with laws, regulations, procedures and standards that are set and practiced.
- Adhere to and comply with policies and guidelines that the Company determines, including corporate governance policy, business ethics policy and guidelines to prevent and oppose to corruption and others.

#### **Economy:**

- Continuously seek for development and improvement of operational efficiency in all processes by setting goals, measuring methods, tracking results, and evaluating for efficiency and effectiveness.
- Develop and promote innovation as well as new technologies to support operational processes and services as per a business strategy in order to create additional values and long-term organizational growth.
- Promote and encourage partners, trading partners and stakeholders throughout the business chain to conduct business in accordance with sustainable development guidelines.

#### **Society and community:**

- Promote and develop capabilities of employees by continuously providing trainings and creating safe and healthy working environment to stimulate creativity and potential capabilities to respond to customers' needs and satisfaction in terms of quantity and quality of both products and services.
- Strengthen and promote activities between communities and related stakeholders with the openness of opinions and creative consultation, equal treatment, and supports of development of quality of life and the strength of communities.
- Cooperate with government agencies, business partners and other stakeholders to participate in the development of communities.

**Environment and Coping with Climate Change:**

- Execute environmental quality management according to the relevant legal and regulatory criteria, seeking ways of effective resource management for optimized use of resources through control, prevention and reuse to reduce pollution and greenhouse gas to ensure minimum impact on the environment, community and society, including preparation of emergency plans using appropriate technology for optimized resource utilization.
- Communicate, promote and establish awareness among all stakeholders to take responsibility over the environmental impact from business operations in terms of climate change, reduction of greenhouse gas emission, conservation of nature and environment, leading to the achievement of sustainable development goals.

**Occupational Safety:**

- Set the zero injury and illness target, by developing and improving the safety and hygiene standard in accordance with the laws.
- Emphasize and regulate compliance with safety control measures in a strict manner. Organize proper and sufficient safety training, while encouraging contribution in boosting awareness in safety culture in the community and society regularly and consistently.

**Tax Operations**

The Company regulates the tax policy with the intent of valuable growth and being a business entity with good taxpaying citizenship. The Company's operations must cohere and comply with the accounting standard and tax regulations according to the following practices:

- **Tax Structure:** The Company will not use any fraudulent tax structure as well as inappropriate approach or create any complexity for tax benefits and tax avoidance.
- **Tax Incentives:** The Company aims to legally and efficiently use tax benefits under a sustainable and appropriate business decision which is also under the national tax policy.
- **Tax Transparency:** The Company has a transparent tax reporting to the government, which can also be verified.

**Human Rights Compliance and Obedience**

The Company respects and complies with the human rights principle, emphasizing and respecting human dignity that forms the core basis of business operations. The focus is on equal treatment towards all groups of stakeholders without discrimination, allowing everyone equal opportunities regardless of race, skin color, gender, sexual orientation, age, religion, language, cult, belief, social status, family of origin, disability, political view, as well as compliance with the relevant legal and human rights regulations based on Thai and international laws. Compliance with the human rights principle in business operations is encouraged based on the United Nations Guiding Principles on Business and Human Rights (UNGPs) and

being responsible for the society and all groups of stakeholders, in pursuit of the Company's business code of conduct, to prevent violation of human rights in work processes. The practical guidelines are prescribed in Human Rights policy.

**Information Disclosure:**

- Disclose sustainable development policies, information on sustainability operations, and performance in all dimensions in accordance with the criteria and requirements of relevant agencies, including transparency, sufficiency, and completion to demonstrate the commitment to sustainable organization development.
- Disclose this policy to employees and stakeholders to acknowledge and practice to be able to conduct business with the Company.

**Policy Compliance:**

- Directors, Executives and Employees in all levels are responsible for supporting, promoting and complying in accordance with this sustainable development policy of the Company and being parts of the corporate culture as well as carrying out tasks that take into account the overall social responsibilities regarding economic, social and environmental matters.

Announcement on 16 July 2025

*Assoc. Prof. Dr. Ekachidd Chungchroen*

(Assoc. Prof. Dr. Ekachidd Chungchroen)

Chairman of the Board