

Materiality issues of the business

The vision of Energy Absolute PCL to become a “leader of alternative energy by using advance and environmental-friendly technology for the highest benefits returning back to shareholders, trading partners and employees with fairness”, the Company and its subsidiaries operate business activities and related activities with an aim to grow and develop the Energy Absolute Group toward the sustainability. In preparation of this Sustainability Report, the Company combines the analysis covering internal and external factors, related environment. The Company has in place the assessment guideline which is the materiality of the business to lead to value creation in the long term to the Corporate and to be the important tool to identify the sustainable operation direction of the organization following the GRI Standards (Core). Stakeholders are allowed to take part in the significant issues, for example, becoming a leader in alternative energy business by using cutting-edge technology, environmental-friendly. The issues are consistent with the sustainable development target of the United Nations (SDGs)

The factors used in the assessment of materiality issues

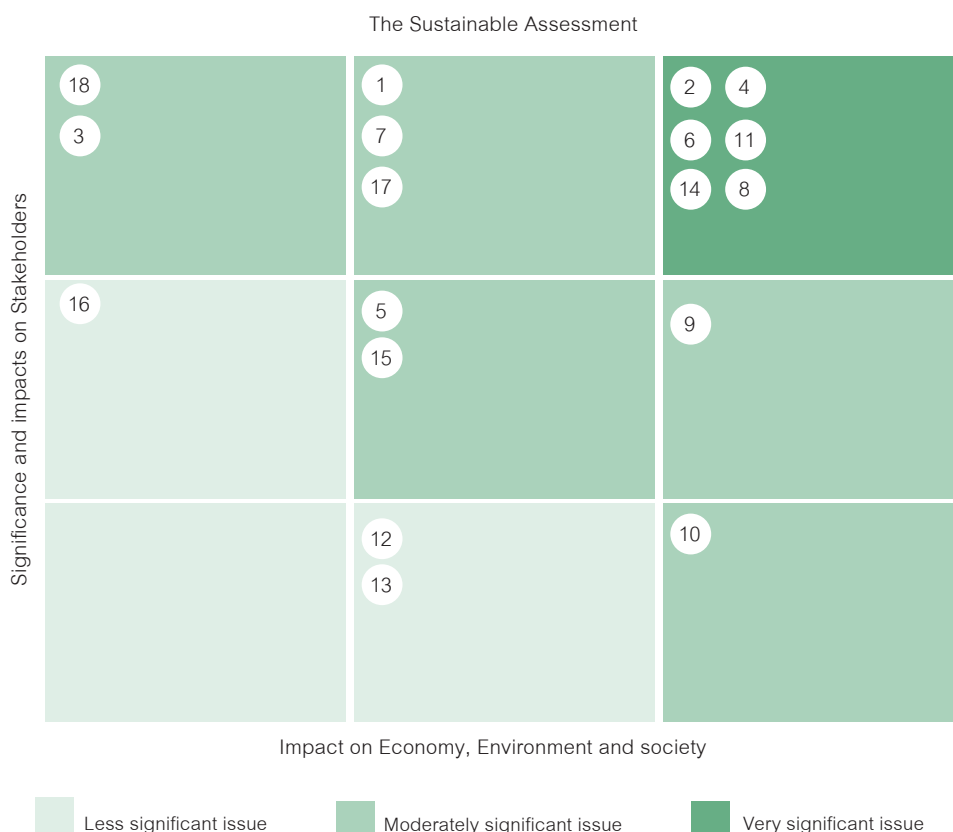


Analyze the sustainability topics in the Value Chain of the Company Group	Analyze the topic that stakeholders prioritize	Analyze the consistency to the scope of risk management	Continually inspect, monitor to revise and develop
to continue the business operation of the Group which includes the existing business and future projects.	in order that the preparation of operation and improvement plan is consistent to opinions of stakeholders	to ensure prudent, cautious operation with a proper alternative plan	to create trust and continual and sustainable development
<ul style="list-style-type: none"> Biodiesel business: Raw material procurement, sales and marketing, production, research and development, risks Renewable energy power plant business: Electricity generation management and maintenance, construction of new power plants which already listed in the power purchase agreement (PPA) The business pending the development in Thailand and abroad Other important issues for the business group and the same industry 	<ul style="list-style-type: none"> Engagement survey of employees for analysis and preparing an improvement plan Take a satisfaction survey and the need of communities around the factory and power plant Listen to opinions, suggestions, and satisfaction of shareholders, investors, analysts and the general public, employees, business partners Practice guideline and framework for the report under international stand are included in the planning process 	<ul style="list-style-type: none"> Analyze the comparison between business direction and business plan Compare risks of the Company Group which cover the current risks and the risks that may occur in the future 	<ul style="list-style-type: none"> Propose the assessment on sustainable development issue to the Executive Committee and the Board of Directors for approval in the operation together with the business plan of the Company Follow-up the operation and regularly review the operation Disclose the related information in the report of Sustainable Development and on the website Open up for suggestions, opinions from stakeholders for continual improvement

Materiality Analysis














The materiality analysis presented within this report is assessed through collaboration with internal and external stakeholders. We consider relevant issues in economics, social, and environmental aspects to evaluate sustainability materiality and stakeholder inclusiveness according to the GRI Standards as well as prioritization of sustainability risks and proper preparation of response plan. The Company prioritizes the key sustainability issues of the Energy Absolute Group and categorize the impact on stakeholders into 3 categories: Very important; Medium importance and Less important as follows:
















Prioritize the important materiality issues



Corporate Governance	Economic	Environment	Social
1. Anti-Corruption 2. Risk Management throughout value chain 3. Good Corporate Governance	4. Innovation Management 5. Sustainable Supply Chain Management 6. Quality and Product Safety 7. Cyber Security and Data Privacy Protection 8. Geopolitical	9. Energy efficiency throughout the production process 10. Environmental management 11. Climate Change 12. Water Management 13. Biodiversity	14. Occupational Health and Safety 15. Social and Community Responsibility 16. Human Rights and Labor Law 17. Brand Trust (Service) 18. Human Resource Management

Key issues and Goals

	Key issues	Stakeholders and Impact boundary		Management guidelines and goals	Link to the SDGs
		Internal	External		
Corporate Governance	Anti-Corruption	●	●	No situation related to corruption Member of Thailand's Private Sector Collective Action Coalition Against Corruption (CAC)	
	Risk Management throughout value chain	●	●	Risk Management Policy Promote a culture of risk management throughout the organization	
	Good Corporate Governance	●	●	Good corporate governance Create long-term sustainable returns for investors and all stakeholders	
Economic	Innovation Management	●	●	Development of new technologies and innovations that are environmental friendly Integrate modern technology into the business and in line with customer requirements	  
	Sustainable Supply Chain Management	●	●	No complaints related to ESG Green procurement Policy	 
	Quality and Product Safety	●	●	Develop products to support economic development and human well-being Expand infrastructure network to coverage and promote sustainable transport systems Raising the level of urban development to be inclusive and sustainable	  
	Cyber Security and Data Privacy Protection	●	●	Develop a system for collecting customers' personal information and preventing data leaks.	
	Geopolitical	●	●	Develop risk management plans and flexible strategies that can adapt to changes in the short-term, medium-term, and long-term.	

	Key issues	Stakeholders and Impact boundary		Management guidelines and goals	Link to the SDGs
		Internal	External		
Environment	Energy efficiency throughout the production process	●	●	Availability factor index of power plants not less than 98% Invest in save energy projects of both solar and wind energy	  
	Environmental management	●	●	No significant environmental complaints Increase the efficiency of using clean and environmentally friendly technology Efficient use of natural resources	 
	Climate Change	●	●	Reduce greenhouse gas emissions from corporate activities (CFOs)	
	Water Management	●	●	Reuse and reduce the water usage	
	Waste Management	●	●	Reduce production waste	
Social	Occupational Health and Safety	●	●	No deaths from accidents at work for both employees and suppliers Lost time injury frequency rate (LTIFR) is 0 Create a safety culture throughout the organization	   
	Social and Community Responsibility	●	●	No significant complaints from the community Collaboration with various educational institutions to develop human resources according to the skills required by the country Build the quality of life of the community and society	  



(Petch Chinabutr, Ph.D.)

Executive Vice President

Energy Absolute Public Company Limited