

PLUS+

QUALITY OF LIFE FOR ALL

Sustainability Report 2025



ROYAL PLUS

Royal Plus Public Company Limited

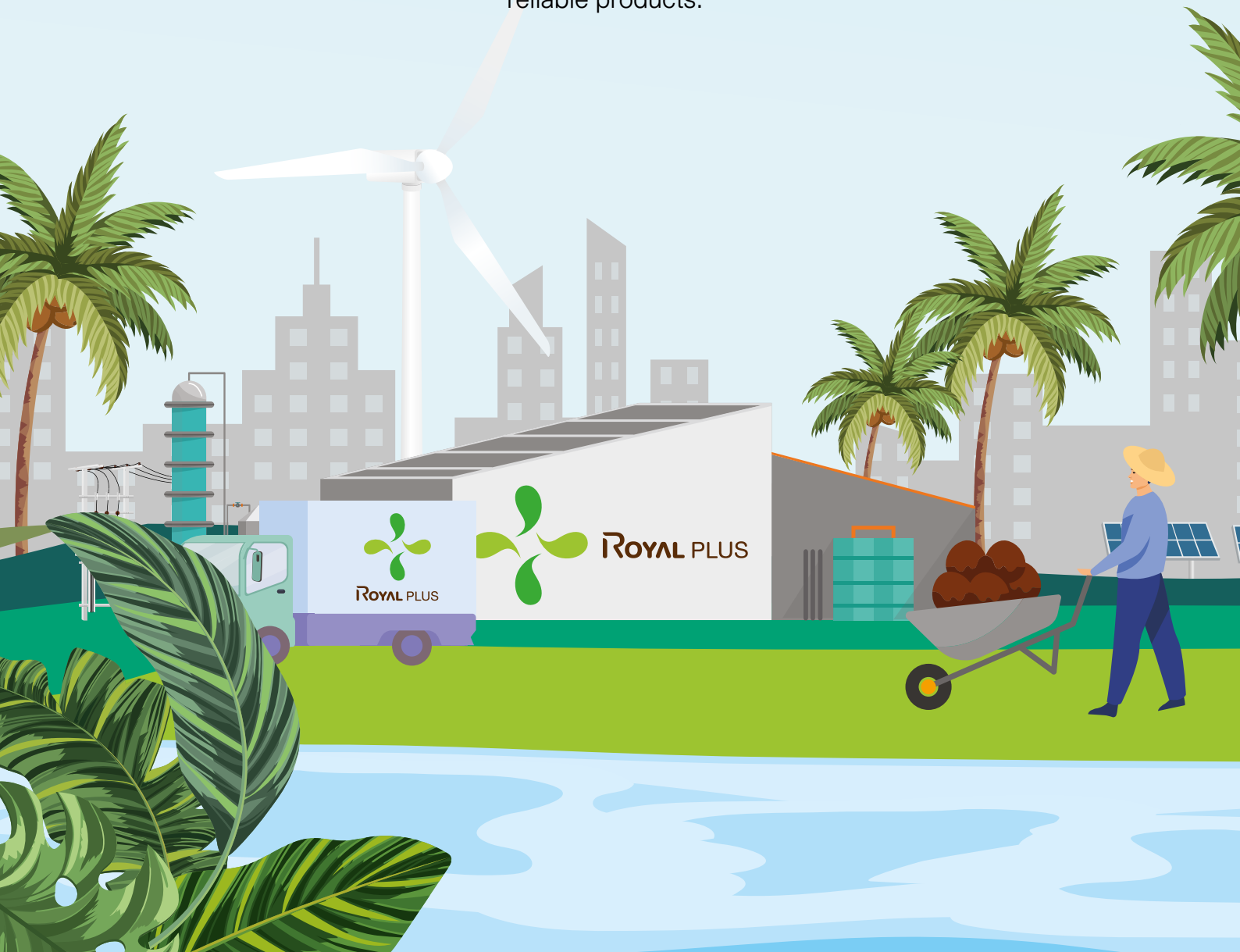




Royal Plus Public Company Limited

In terms of products and services, the Company recognizes that enhancing customer satisfaction is a key factor in driving sustainable business growth.

The Company is committed to continuously improving its production processes to ensure that all products meet or exceed applicable standards. In addition, the Company integrates quality management practices at every stage of production to ensure that customers receive high-quality, safe, and reliable products.





COCO ROYAL
100% COCONUT WATER
NAMHOM
NOT FROM CONCENTRATE
NET CONTENT 350 mL

COCO ROYAL
COCONUT water
WITH COCONUT PULP
PRODUCT OF THAILAND

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Message from the Managing Director



(Mr. Phonsaeng Saebe)
Managing Director

“

We would like to express our sincere gratitude to all business partners, shareholders, employees, and stakeholders who have always placed their trust in and continuously supported the Company. We reaffirm our commitment to conducting business with transparency and good governance, alongside our responsibility toward society and the environment, in order to create shared value and achieve stable and sustainable growth.

”

In 2025, the world continued to face challenges arising from climate change, volatility of natural resources, and uncertainties in the global economy, all of which have affected supply chains and operating costs. At the same time, consumers worldwide have placed greater importance on products that are of high quality, safe, and environmentally friendly. Under such circumstances, Royal Plus Public Company Limited remains committed to conducting its business with responsibility, while driving growth alongside the creation of sustainable value for all stakeholders. Guided by its vision, **“PLUS+ Quality of Life for All”** the Company focuses on developing beverage products that are of high quality, safe, and responsive to health-conscious lifestyles of consumers, while operating with transparency, adhering to good corporate governance principles, and conducting business with responsibility toward society and the environment, in order to achieve a balance between business growth and long-term sustainable development.

The Company believes that business success must grow in tandem with the business ecosystem, from upstream to downstream, ranging from supporting coconut farmers, developing health-oriented product innovations, enhancing efficiency in energy and resource utilization, to improving the quality of life of employees and surrounding communities. In 2025, the Company has continuously carried out its sustainability initiatives across all three dimensions: environmental, social, and governance.

Environmental (E: Environment)

The Company is committed to systematically enhancing its environmental management to ensure efficient resource utilization and to minimize environmental impacts throughout the production process. In the past year, several key initiatives have been undertaken, including **the installation of Solar Rooftop Phase 2 on the warehouse building** to increase the proportion of renewable energy usage, which is expected to commence operation within 2026. In addition, the Company has introduced **electric forklifts (EV Forklifts)** into its operations to reduce reliance on fossil fuels and to lower greenhouse gas emissions. Furthermore, the Company has driven the concept of a **Circular Economy** by transforming production waste into new products, while also developing **sustainable packaging** to reduce environmental impacts across the value chain. This commitment is reflected in the Company’s achievement of an upgraded certification to **“Green Industry Level 3 (Green System)”** from the Ministry of Industry, as well as the continuous implementation of greenhouse gas emissions measurement and reporting at the organizational level **(CFO)** for the third consecutive year, with plans to expand measurement to the product level **(CFP)** in 2026.

Social (S: Social)

The Company places importance on enhancing the quality of life of all stakeholder groups by adhering to business practices that take into account safety, fairness, and the well-being of all parties. In 2025, the Company received the certification of **“Outstanding Establishment with Good Labor Management System in Safety and Occupational Health, Samut Songkhram Province”** from the Department of Labour Protection and Welfare. In addition, **the employee engagement survey result remained high at 88%**. At the same time, the Company has continuously carried out social contribution activities, including the installation of solar energy systems for schools in remote areas, the support of products for public benefit activities, and the transfer of knowledge to create occupations and generate income for communities. As a result, in 2025, the Company achieved **a community satisfaction level of 86%** from communities surrounding the factory.

Governance (G: Governance)

The Company is committed to conducting its business with transparency, accountability, and strict adherence to good corporate governance principles. Throughout the past year, the Company has been recognized by several organizations, including receiving **the Best Corporate Governance Award** from the SME Gear Up project of the Government Savings Bank, as well as obtaining **Certified CAC and being elevated to CAC Change Agent Level 3 Stars**, the highest level of anti-corruption certification. In addition, the Company has consistently achieved the highest level of assessment results **in the AGM Checklist and CGR Checklist for 2025**, reflecting transparency in corporate governance and confidence from shareholders. Furthermore, in 2025, which marked the Company’s first year of participation in the sustainability stock assessment, the Company was selected for **SET ESG Rating Level A** by the Stock Exchange of Thailand, reflecting its commitment to conducting business sustainably across all dimensions.

Lastly, on behalf of Royal Plus Public Company Limited, “We would like to express our sincere gratitude to all business partners, shareholders, employees, and stakeholders who have always placed their trust in and continuously supported the Company. We reaffirm our commitment to conducting business with transparency and good governance, alongside our responsibility toward society and the environment, in order to create shared value and achieve stable and sustainable growth.”



(Mr. Phonsaeng Saebe)
Managing Director

Sustainability Awards of Pride of the year 2025

Internationally-Renowned Standards



The Company has been certified under ISO 14064-1:2018, a standard on principles and requirements at the organizational level for the quantification and reporting of greenhouse gas emissions and removals, by Bureau Veritas Certification (Thailand).

Nationally-Renowned Standards



Received the Carbon Footprint for Organization (CFO) certification for the year 2025 from the Thailand Greenhouse Gas Management Organization (Public Organization) (TGO).



Received the “Outstanding Establishment with Good Labour Management System Award 2025” in the category of Excellence in Safety and Occupational Health at the Samut Songkhram Provincial Level from the Department of Labour Protection and Welfare.



Received a SET ESG Rating at level A from the Stock Exchange of Thailand.



Elevated its status to a 3-Star CAC Change Agent under the Private Sector Collective Action Against Corruption (CAC) initiative.



Received a full score of 100 points, rated at the “Excellent” level, in the 2025 Annual General Meeting (AGM Checklist) quality assessment from the Thai Investors Association (TIA).



Received an “Excellent” rating in the Corporate Governance Report of Thai Listed Companies 2025 from the Thai Institute of Directors Association (IOD) for the third consecutive year and was ranked in the Top Quartile within the same Market Capitalization group of listed companies for the second consecutive year.



About the Sustainability Report



This sustainability report aims to present the progress and operations of Royal Plus Public Company Limited related to economic, governance, social, and environmental aspects for the year 2025.

Report Guidance


Royal Plus Public Company Limited has prepared this report to communicate its corporate sustainability performance, focusing on economic, governance, social, and environmental aspects for the period from January 1 - December 31, 2025. The report is prepared in accordance with the Global Reporting


Initiative No.4, covering indicators related to material sustainability issues and key concerns for stakeholders, which are included at the end of the report. The scope of the report encompasses the company's policies, processes, and activities for sustainable development.

The Company's selection of material sustainability issues and key issues significant to the Company and stakeholders is based on the expected impacts on economic, social, and environmental aspects. These issues are identified through engagement with all stakeholders.


For any further information or suggestions, please contact

Investor Relations

 Royal Plus Public Company Limited
84/3-7 Rama 2 Soi 69, Samae Dam
Sub-district, Bang Khun Thian District,
Bangkok 10150

 Tel. : 02 416 9209 Ext. 1108

 Email : ir@royalplus.co.th

 Website : www.royalplus.co.th



www.royalplus.co.th

Business Operation Structure

Royal Plus Public Company Limited (hereinafter referred to as “The Company” or “PLUS”) was founded by Mr. Phonsaeng Saebe on March 24, 1998 to sell electronic goods imported from China. However, due to the highly competitive nature of electronic market and the changing consumers’ behavior. Mr. Phonsaeng acknowledged the business opportunity in producing and selling fruit juice, coconut juice and milk, which were very popular abroad. Therefore, in 2011, PLUS entered the coconut juice production for export business to capitalize on the growing popularity and demand for the product. At present, PLUS has expanded its operation, with its coconut juice products being marketed under “COCO ROYAL,” its basil-seed fruit juice products under “Nita,” its milk tea products under “MABU,” In 2024, the Company strengthened its product portfolio through the launch of products in PET plastic bottle packaging, including fruit juice with coconut jelly under the “MABU COCO” brand and 100% coconut water under the “COCO ROYAL” brand, distinguished by high-quality ingredients sourced from Thai coconuts. In addition, the Company introduced a non-dairy milk drink mixed with basil seeds, coconut jelly, and konjac strips (Non-Dairy Milk Drink with 3 in 1) under the “ZAN MI COOL” brand, catering to consumers seeking healthier alternatives and a unique drinking experience.

In 2025, the Company focused on laying the foundation for sustainable growth by enhancing its production capabilities to support a maximum production capacity of 450 million bottles per year. At the same time, the Company continued to develop new products and expand into international markets, resulting in the acquisition of more than 50 new customers. Currently, the Company exports its products to over 116 countries worldwide, with products under the Company’s brand (PLUS’s Brand) being distributed in 64 countries. This reflects the confidence in the quality of the Company’s products and its competitiveness in the global market. In addition, the Company conducts its business alongside efficient cost management and remains committed to the principles of sustainability in order to create a balance between business growth and responsibility toward society, the environment, and all stakeholders.

Not only does the Company focus on developing high-quality products that meet market demands, but it is also committed to conducting business with responsibility towards society and the environment. The Company emphasizes creating business value alongside sustainable social development, under the business principles aligned with the Company name and the “PLUS” concept, which consists of:



The Company mainly sources its products in Thailand in order to support Thai farmers and create added values with a view to be the leader in the healthy drinks production and distribution business that has environment-friendly and internationally-accepted production process. At present, PLUS is one of the leading producers of fruit juice in Thailand, with its products being categorized into 2 main groups, as follows;

1 Fruit Juice Group



1

Coconut Juice

2



Fruit-flavored Drinks



3

Other Fruit Juice

2 General Beverage Group



1

Milk Tea

The company manufactures and exports beverage products to multiple countries across various continents. In 2023, 2024, and 2025, export revenues accounted for 97.7%, 99.1%, and 99.5%, respectively. These exports cover 116 countries across 7 continents, including America, Asia, the Middle East, Europe, Latin America & the Caribbean, Africa, and Oceania. In addition, PLUS has received several internationally recognized quality certifications, including ISO 22000, FSSC 22000, GMP, HACCP, FDA Standard, ISO 9001, ISO 14001, and ISO 14064-1:2018.

The Board of Directors of the Royal Plus Public Company Limited approves the vision, mission, strategy, goal and budget of the Company, as suggested by the Executive Committee. The Board of Directors is required to hold regular meetings to follow up on the Company’s operation and important decisions, as well as to ensure that proper monitoring and evaluation procedures are in place with the goal to succeed the Company’s short-term, medium-term and long-term goals.

Vision, Mission, Business Goals and Values

VISION

To create quality beverages with continuous innovation by serving great customer experiences worldwide and sustainably enhancing the quality of life.

MISSION



BUSINESS GOAL

PLUS, is committed to creating quality beverage products to meet customer needs for those who love health and natural ingredients

with continuous innovation. Expand market base from business partnerships both domestically and internationally under the branding of PLUS products to be known worldwide with great customer experiences and sustainably enhancing the quality of life.

CORE VALUE

The Concept Royal "PLUS" consists of 4 Core Values as follows



To cultivate culture and create unity of employees.



Sustainability Performance Highlights 2025

Economic Dimension

Total Revenue

1,325.6

Million Baht



Export **99.5%**

Domestic **0.5%**

EBITDA Margin

5.2%



Gross Profit Margin (GPM)

10.9%



Sales Revenue

1,312.3

Million Baht

ODM

85.7%

OBM

14.3%



Shareholders' Equity

1,197.0

Million Baht



Total Liabilities

619.9

Million Baht



Total Assets

1,816.9

Million Baht



The number of new products launched in 2025 :

24

SKUs



Environmental Dimension

Total energy consumption from solar cells in 2025
1,216,920.6
 kWh



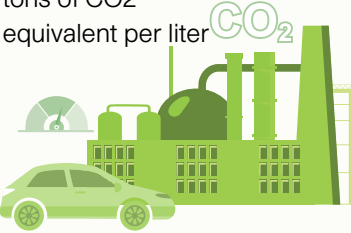
Reducing the Use of Glass for Packaging from **185** grams to **175** grams



Reduction of hazardous waste to **678** kg.



Carbon intensity in 2025 is **0.00000171** tons of CO2 equivalent per liter



The general waste was reduced to **243,650** kg. From a target to 250,000 kg.



Number of environmental complaints from neighboring communities
0
 case



Social Dimension

Total number of employees
821 person



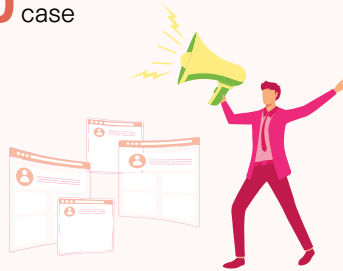
Employee Engagement
87.98%



Total amount spent on training and capacity building
1,243,687.25
Baht



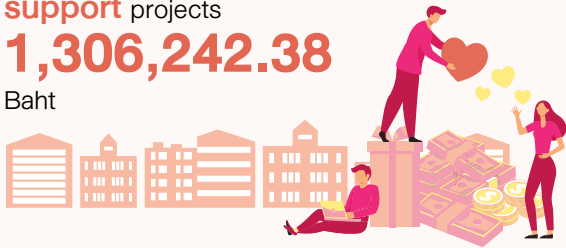
Complaint from employee
0 case



Average training hour
3.28
Hour/person/year



The amount spent on community support projects
1,306,242.38
Baht



Communities satisfactory toward the Company
85.90%



Customer satisfaction rate
92%



Employee with disability
8
person



Employee Accidents
0
time
(Zero Accident)



Compliance with product safety standards
100%



Governance Dimension

The Company **upgraded status to a 3-Star CAC Change Agent** under the Private Sector Collective Action Against Corruption (CAC) initiative.



The Company received a **SET ESG Rating of A** from the Stock Exchange of Thailand.



Employees completed the **anti-corruption** knowledge test with a **100 %** pass rate



The Company received the Corporate Governance Scoring Report for Thai Listed Companies 2025, achieving **5-star** rating or **'Excellent'** and ranked in the **"Top Quartile"** within the same group of listed companies by Market Capitalization from the Thai Institute of Directors Association (IOD).



Communicated the **anti-corruption policy** to internal employees **100 %**



Employees completed the **Code of Conduct** test with **100 %** pass rate



The Company received the quality assessment of the 2025 **Annual General Meeting** of Shareholders (AGM Checklist) **100** full scores as **"Excellent and Exemplary"** for the second consecutive year from the Thai Investor Association (TIA).



Zero case of **occurred** within the organization.



Number of **new suppliers** **257** suppliers



100 % of business partners were informed about the **Company's policy** against **corporate corruption**

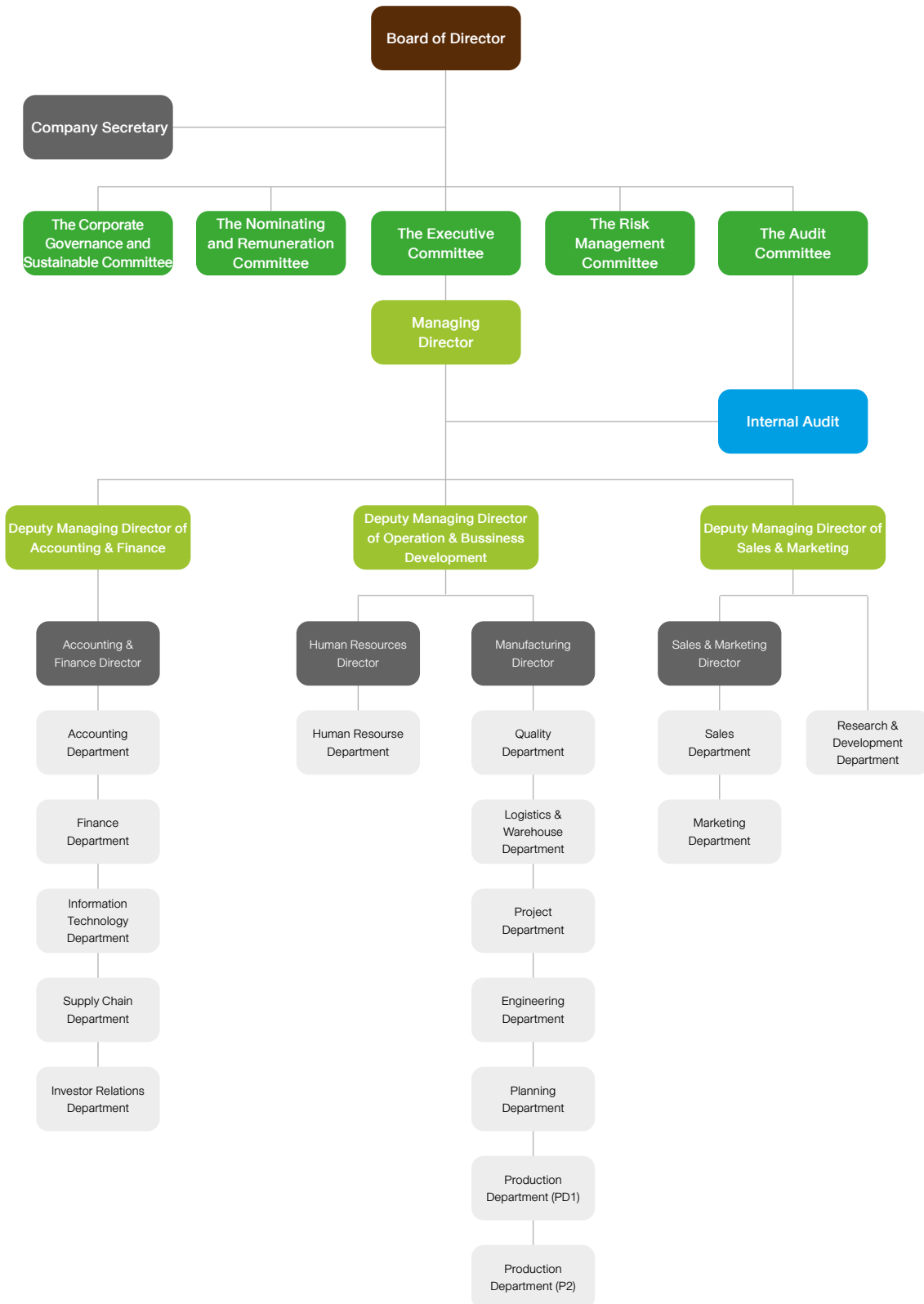


Zero case of **cyber theft** and **data leak**

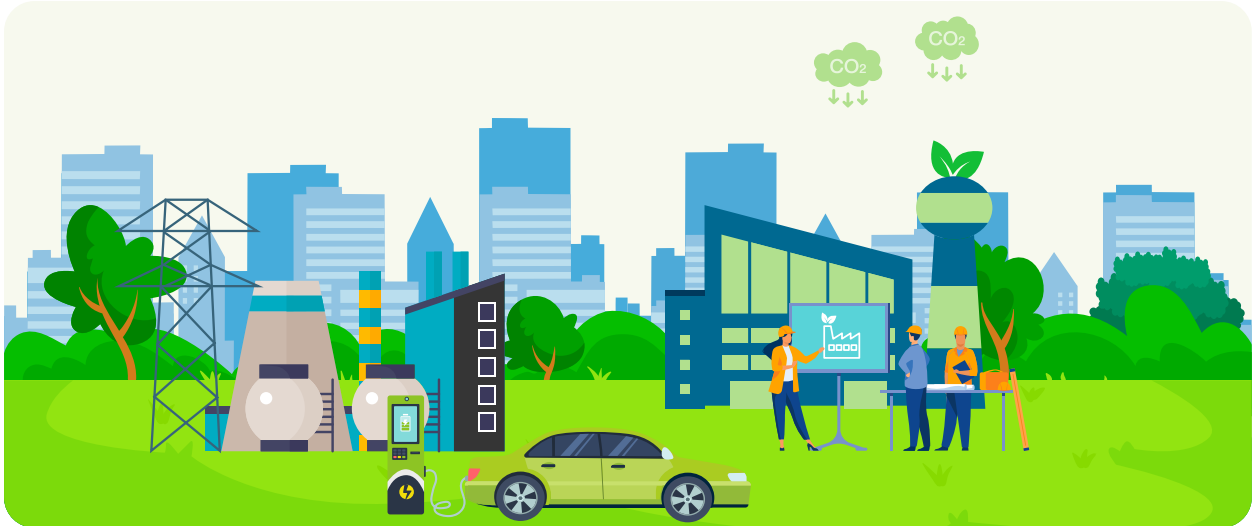


Organizational Structure

Organizational Structure as of 31 December 2025



Driving Business towards Sustainability





Royal Plus Public Company Limited is a leading company in the production and distribution of beverages made from raw materials sourced in Thailand, renowned for their international value and quality. From its humble beginnings as a small enterprise, the Company has grown into a thriving business with a production capacity exceeding 450 million bottles per year. Its products are recognized globally and distributed in over 116 countries, establishing it as one of Thailand's top exporters of fruit juice.

The Company continuously strives to develop products while adhering to the vision of 'Creating quality beverages through continuous innovation to provide a great customer experience worldwide and enhance the quality of life sustainably.' As such, the Company recognizes the importance of efficient business operations, aiming to grow together with society in a sustainable manner and benefit all stakeholders, including employees, investors, shareholders, and other stakeholders. Society and the environment are major pillars under the themes of integrity, fairness, transparency, and accountability to all stakeholders.

Sustainability Management Policies and Goals

The Company's vision emphasizes its role, duties, and responsibilities in setting objectives, goals, and social responsibility policies to create sustainable shared value. It encourages employees to recognize the importance of and contribute to the creation of innovations that add value to the business while benefiting all stakeholders. The Company ensures that management operates with social and environmental responsibility, which is reflected in its operational plans. This approach guarantees that all organizational efforts align with the Company's objectives, key goals, and strategies, while also considering the roles and interests of stakeholders. In addition, the Board of Directors oversees the planning of strategies and directions to align with the United Nations Sustainable Development Goals (SDGs). This includes ensuring that management allocates and manages resources effectively and efficiently, taking into account the impacts and development of resources across the entire value chain to achieve the Company's objectives and goals in a sustainable manner. The company has published details of its 'Corporate Sustainability Policy' on the website (www.royalplus.co.th / Investor Relations / Corporate Governance / Corporate Governance and Compliance / Corporate Sustainability Policy).

In 2025, the Company integrated Environmental, Social, and Governance (ESG) strategies into its business management processes in a systematic manner in order to enhance the efficiency of sustainable business operations and create shared value for all stakeholders. The Company has also established key sustainability targets, the details of which are as follows:

 Economic and Governance	 Social	 Environment
<p>NPD a least 20 SKUs per year</p> <p>Total Sales reach 4,000 MB in 2026</p>	<p>Employee Engagement more than 80%</p> <p>Turnover of monthly Employees less than 10%</p>	<p>Reduce Greenhouse Gases 30% - 40% within 2030</p>
<p>AGM Checklist in 2025 100 Full Scores</p> <p>CGR Checklist 5 stars in 2025</p> <p>Elevated to status CAC Change Agent</p> <p>Achieve SET ESG Rating Assessment in 2025</p> 	<p>Community Satisfaction of around factory more than 80%</p>	<p>Carbon Neutrality within 2050</p> <p>Zero Emission within 2065</p>

Sustainability Framework



Sustainability Strategy

<p>PLUS Business Value</p> <p>Creating business value by enhancing profits and fostering sustainable growth for the future, with the goal of delivering value to all stakeholders.</p>	<p>PLUS Innovation</p> <p>Continuously enhancing products through Smart Innovation and Technology to establish a unique identity, driving sustainable growth for the organization.</p>	<p>PLUS People</p> <p>Creating high-quality products that enhance consumers' quality of life, while striving to meet international standards and fostering sustainable care for society and communities.</p>	<p>PLUS Planet</p> <p>Committed to sustainably reducing greenhouse gas emissions throughout the entire supply chain.</p>
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Sustainability Management

 <ul style="list-style-type: none"> Foster Business Growth Expand Opportunities through Strategic Partnerships Good Corporate Governance Strengthen Anti-Corruption Initiatives Sustainable Supply Chain Management 	 <ul style="list-style-type: none"> Innovation & Technology Driven Solution Creating Innovative Products that Meet Consumer Needs Cybersecurity and Data Privacy 	 <ul style="list-style-type: none"> Product Responsibility Data Privacy Protection Community Development Participation Human Resource Development Occupational Health and Safety 	 <ul style="list-style-type: none"> Reducing greenhouse gas emissions Enhancing Energy Efficiency Waste Management
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	Operational Targets	Operational Guidelines	Benefits to the Company, Stakeholders, and the Environment	Supporting the Sustainable Development Goals
 <p>Economic and Governance Dimension</p>	<ul style="list-style-type: none"> • Build a unique product identity through innovation and technology. • No complaints regarding corruption or breaches of business ethics. • No legal cases of any kind, particularly those related to corruption. • Free from serious cyber-attacks. • Effectively maintain data privacy. • Increase innovation to enhance operational efficiency. • Promote and elevate the sustainability performance of business partners. 	<ul style="list-style-type: none"> • Invest in R&D to develop new products and optimize production efficiency at lower costs. • Conduct annual corporate ethics and anti-corruption training, with anonymous reporting channels. • Regularly monitor and update legal compliance. • Implement cybersecurity measures, including firewalls, encryption, backups, and system recovery tests. • Comply with the Personal Data Protection Act (PDPA). • Apply Lean/Kaizen and automation to reduce waste in production and warehousing. • Provide sustainability guidance and assessment tools to business partners. 	<ul style="list-style-type: none"> • Customers receive high-quality products that truly meet their needs, reducing resource wastage from traditional production methods. • Promote a fair, transparent, and trustworthy corporate culture. • Reduce legal and litigation costs while enhancing credibility with investors and partners. • Prevent data breaches, minimize impacts on stakeholders, and reduce risks of system disruption. • Establish data security standards and strengthen organizational reliability. • Reduce costs, waste, and energy consumption in operations. • Support business partners in adopting sustainable practices. 	

	Operational Targets	Operational Guidelines	Benefits to the Company, Stakeholders, and the Environment	Supporting the Sustainable Development Goals
 <p>Social Dimension</p>	<ul style="list-style-type: none"> Employee engagement with the Company above 80%. Community satisfaction around the plant above 80%. Monthly employee turnover rate below 10%. No complaints from the community and improved community satisfaction. No customer complaints regarding product safety and quality. Enhance customer satisfaction. No human rights violations within the Company. Maintain and develop employees' knowledge and skills. Support employees' quality of life and well-being at work. Reduce workplace accidents and fatalities. 	<ul style="list-style-type: none"> Conduct an annual Employee Engagement Survey and organize team-building and social responsibility activities. Implement community career development projects and communicate the plant's environmental impacts transparently. Provide opportunities for career growth and skills development. Report progress and solutions to the community. Implement QA/QC according to international standards, such as ISO 9001, and thoroughly inspect products before delivery. Conduct quarterly customer satisfaction assessments and collect data for follow-up. Maintain a human rights protection policy and anti-discrimination measures, and train employees on human rights and equality. Provide e-learning systems and support employee education through scholarships. Conduct safety training, emergency evacuation drills, and regularly inspect equipment and working conditions. 	<ul style="list-style-type: none"> Reduce employee turnover and improve work efficiency. Minimize complaints and maintain good relationships with the community, ensuring their participation in decision-making. Ensure job stability and career growth, reducing the need for new recruitment. Allow the community to coexist peacefully with the plant, reducing conflicts. Minimize reputational damage and product claims, increasing consumer trust. Increase sales and build customer confidence. Ensure equal and safe treatment, supporting labor rights and equality. Enhance work efficiency and promote career growth. Improve overall workplace safety standards. 	

	Operational Targets	Operational Guidelines	Benefits to the Company, Stakeholders, and the Environment	Supporting the Sustainable Development Goals
 <p>Environment Dimension</p>	<ul style="list-style-type: none"> • Achieve carbon neutrality by 2050. • Reduce greenhouse gas emissions by 30–40% by 2030. • Achieve net-zero greenhouse gas emissions by 2065. • Reduce overall energy consumption. • Increase the use of palm shell fuel to 85% of total fuel consumption. • Incorporate renewable energy into business operations. • Reduce water consumption. • Ensure that water returned to nature meets legally required standards. • Promote the use of electric forklifts. 	<ul style="list-style-type: none"> • Measure carbon emissions (Scope 1–3) and adopt low-carbon production technologies. • Improve machinery and production system efficiency. • Implement low-carbon manufacturing and increase green spaces inside and outside the plant. • Use automation to reduce excess energy consumption. • Invest in biomass boilers. • Install solar rooftop systems. • Implement recycling projects and source-segregated waste management. • Use biological/membrane wastewater treatment systems. • Replace 100% of diesel forklifts with electric forklifts. 	<ul style="list-style-type: none"> • Reduce climate impact and lower energy costs. • Decrease energy expenses. • Mitigate the effects of climate change. • Reduce electricity bills and production costs. • Lower carbon emissions from fossil fuels. • Reduce long-term costs and energy-related risks. • Decrease waste disposal expenses. • Ensure clean water sources for the community. • Reduce greenhouse gas emissions from diesel combustion. 	

Sustainability Management Structure

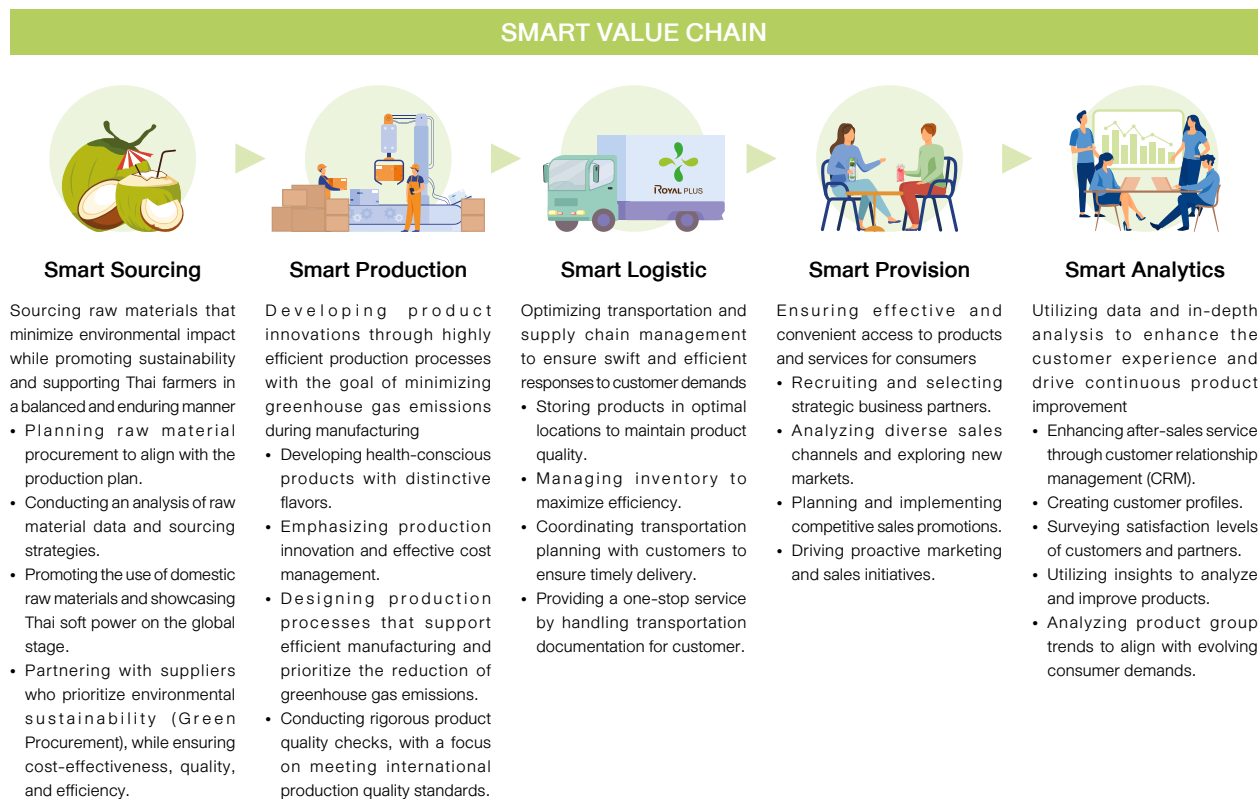
The Company has established a Sustainability Committee and supporting working groups to effectively address key sustainability challenges and drive progress. The primary goal is to align operations with planned sustainability initiatives and objectives, ensuring seamless and efficient implementation. This is facilitated by a well-defined management structure, detailed as follows:



Business Value Chain

Aligned with the Company’s vision, the Board of Directors recognizes its role, duties, and responsibilities in setting objectives, goals, and corporate social responsibility policies to create sustainable value for the Company. This includes fostering a culture where all employees understand the importance of innovation and actively support the creation of business solutions that bring value to the organization while benefiting all stakeholders. The Board emphasizes social and environmental responsibility, ensuring that these principles are reflected in operational plans. It monitors management to ensure that business activities align with the Company’s objectives, key goals, and strategies, while also considering the interests of stakeholders. Furthermore, the Board of Directors oversees the efficient allocation and management of resources, taking into account the impact and development of resources across the entire value chain. This approach is aimed at achieving the Company’s objectives and goals sustainably while promoting value creation and development from upstream to downstream. The Board of Directors, also supports research and the development of innovative, modern technologies to elevate products to international quality standards, alongside promoting efficient management practices to continuously deliver sustainable value to customers and shareholders.

In 2025, the Company is committed to solidifying its position as a leader in beverage production and export, with a mission to enhance stakeholder confidence and promote sustainability. The Company aims to align its sustainability strategy and direction with the United Nations Sustainable Development Goals (SDGs), thereby reinforcing its leadership in the industry. This strategy focuses on creating shared value across the entire value chain, from upstream to downstream, to improve the quality of life for all stakeholders. The comprehensive approach encompasses every stage of operations, including raw material procurement, production processes, inventory management, product delivery, customer service, and data analysis to drive the development of products that meet consumer needs sustainably. The key components of this strategy are as follows:



Stakeholder Analysis in the Business Value Chain

The stakeholder management across the business value chain is considered as something that the Company pays great attention. This management covers those who are affected or may be affected by business operations. This is to ensure that stakeholders are treated equally according to the Company's mission, which has the commitment to create sustainable value together with society by taking care of the fair interests of all groups of the Company's stakeholders.

As the commitment in product and service development and investment in diversified innovation to response to the demands of all sectors, hence, the Company has considered activities and operational processes throughout the value chain to identify internal and external stakeholder groups. Additionally, feedbacks have been obtained through a variety of channels, both online and offline, to analyze and respond appropriately to those opinions and expectations of stakeholders. The Company has identified 7 groups of stakeholders: shareholders, investors, and analysts; customers; suppliers; employees; society and communities; government agencies/regulators/educational institutions; and competitors.

Stakeholders in the Business Value Chain



Moreover, the Company conducted stakeholder engagement to build relationships with stakeholder representatives in accordance with the AA1000 Stakeholder Engagement Standard (AA1000SES) and Global Reporting Initiative Standards (GRI). Suggestions and comments from stakeholders during the engagement will be considered when selecting materiality topics important to the Company. Additionally, in the future, the Company will use suggestions and comments from stakeholders to develop an action plan aimed at building strong relationships with stakeholders to improve, develop, and modify business operations for greater efficiency.

Stakeholder Engagement

Stakeholder	Demands and Expectations	Response to expectations	Channel and frequency of fostering relationships with stakeholders
	<ul style="list-style-type: none"> • Attractive return on investment • Effective Corporate Governance • Business stability and sustainable growth • Accurate and comprehensive information disclosure with up-to-date and transparency • Robust risk management system with effective monitoring and control mechanisms 	<ul style="list-style-type: none"> • Upholding corporate governance with transparency, fairness, and accountability • Achieving strong performance and ensuring appropriate dividend distribution • Disclosing information transparently to all stakeholders • Developing and implementing strategic business plans effectively • Managing risks proactively and thoughtfully 	<ul style="list-style-type: none"> • Annual Shareholder Meeting 1 time • Financial performance presentation quarterly • Analyst Meetings 3 times • Opportunity Day 4 times • Investor Relations Contact Information • Phone: 02-416-9209 ext. 1108 • Email: ir@royalplus.co.th • Website: https://investor.royalplus.co.th/th/home
	<ul style="list-style-type: none"> • Obtaining accurate information of products and services • Variety of products with delicious flavors • Nutritional value in products to support health-conscious choices. • Products with reasonable prices • Price competition is transparent • Obtaining quality products and services • Ability to solve problems promptly as feasible • Confidentiality of customer information 	<ul style="list-style-type: none"> • Corporate governance with transparency, fairness, and accountability • Having an anti-corruption policy • Managing quality according to international standards. • Inviting customers to visit and observe the production line process • Developing high-quality products that meet customer demands effectively • Managing customer satisfaction through proactive engagement and service • Developing and expanding sales channels to reach a wider market. • Maintaining ethical standards by safeguarding customer data confidentiality 	<ul style="list-style-type: none"> • Regular customer interactions, including market surveys and online meetings. • Close coordination with customers at every step of the process. • Conduct satisfaction surveys regularly • Collaborative marketing efforts: Encouraging co-marketing initiatives with clients through advertising media for the Company's products. • Sales and Marketing Contact Information: Email: sales@royalplus.co.th Website: https://www.royalplus.co.th

Stakeholder	Demands and Expectations	Response to expectations	Channel and frequency of fostering relationships with stakeholders
 <p>Suppliers</p>	<ul style="list-style-type: none"> Adhering to regulations and requirements in the Company's procurement process Conducting business with transparency, fairness, and equality Participate in developing capabilities for long-term business collaboration Ensuring the confidentiality of supplier information 	<ul style="list-style-type: none"> Enhancing the efficiency of procurement-related operational processes Promoting equality and mutual benefits in partnerships with business partners Ensuring the confidentiality of supplier information 	<ul style="list-style-type: none"> Annual plan for raw material quality inspections Supplier Satisfaction Assessment 1 time per year Province opportunities for expressing opinions and negotiation
 <p>Employees</p>	<ul style="list-style-type: none"> Providing competitive remuneration with opportunities for career growth and long-term stability within the Company Continuously promoting skill development to enhance employee capabilities and performance Ensuring a suitable work environment with adequate equipment, welfare benefits, and a strong focus on operational safety Equality and fairness 	<ul style="list-style-type: none"> Encouraging employees to continuously develop their skills and knowledge Establishing regulations and guidelines for occupational health and safety, while promoting employee well-being Respecting personal rights and ensuring a fair and inclusive workplace Provide opportunities to express opinions Implementing a Succession Plan to support career growth and prepare for key leadership positions 	<ul style="list-style-type: none"> Communicating relevant information through designated channels at appropriate intervals Conducting an Employee Engagement Assessment once annually Performing annual individual performance evaluations to track progress and achievements Holding quarterly internal meetings (Town Hall) to share updates and foster transparency Encouraging feedback and suggestions through various platforms, such as comment boxes and Morning Talk activities Organizing activities that promote employee Safety and health
 <p>Society and Communities</p>	<ul style="list-style-type: none"> Reducing the environmental impact on surrounding communities Adhering safety in production according to the safety standards Participating in community development, generating careers and income to build stability for people in the surrounding communities 	<ul style="list-style-type: none"> Operating in compliance with occupational health and safety standards Enhancing resource efficiency while reducing greenhouse gas emissions Employing local labor to generate income and support economic development in communities surrounding the factory 	<ul style="list-style-type: none"> Conducting business responsibly, with consideration for potential impacts on society and surrounding communities, while being accountable to them Organizing regular community relationship-building activities to foster strong connections Providing opportunities for feedback by listening to community opinions and suggestions through designated channels once annually Conducting a Community Satisfaction Survey for the area surrounding the factory once per year

Stakeholder	Demands and Expectations	Response to expectations	Channel and frequency of fostering relationships with stakeholders
 <p>Government Agencies & Educational Institutions</p>	<ul style="list-style-type: none"> • Participating in new government policies and projects • Sharing of operational knowledge and skills • Supporting and complying to measures or activities of local and national governments 	<ul style="list-style-type: none"> • Exchanging knowledge on operational methods • Appropriately complying and participating in government measures and activities 	<ul style="list-style-type: none"> • Engaging regularly through meetings, seminars, emails, and ongoing communication • Ensuring compliance with all applicable laws, regulations, and legal requirements
 <p>Competitors</p>	<ul style="list-style-type: none"> • Behaving toward commercial competitors under good manners and fair competition rules 	<ul style="list-style-type: none"> • Not seeking confidential information of commercial competitors • Not destroying commercial competitor's reputations 	<ul style="list-style-type: none"> • Behaving toward competitors in accordance with international standards

Materiality assessment for sustainable development

The Company has determined materiality assessment process for sustainable development in accordance with sustainability reporting standards of Global Reporting Initiative (GRI Standards) to reflect the materiality topics that are significant to the Company’s economic, social, and environmental impacts and influence on the assessment and decision-making of stakeholders across the value chain of the business. The assessment is conducted to review changes in materiality topics of the organization and its stakeholders, which can impact the management effectively. The materiality assessment process consists of 3 steps as following:

1. Identification of Materiality to the Organization and Stakeholders

The Company considers and analyzes materiality topics related to business, which cover economic, social, and environmental dimensions, by considering relevant international standards, regulations, and guidelines. This is consistent with the context and actions of the organization’s sustainability and stakeholder’s expectations. The Company has defined the boundary of materiality topics according to the impacts of operations along the value chain, which covers both internal and external the organization.

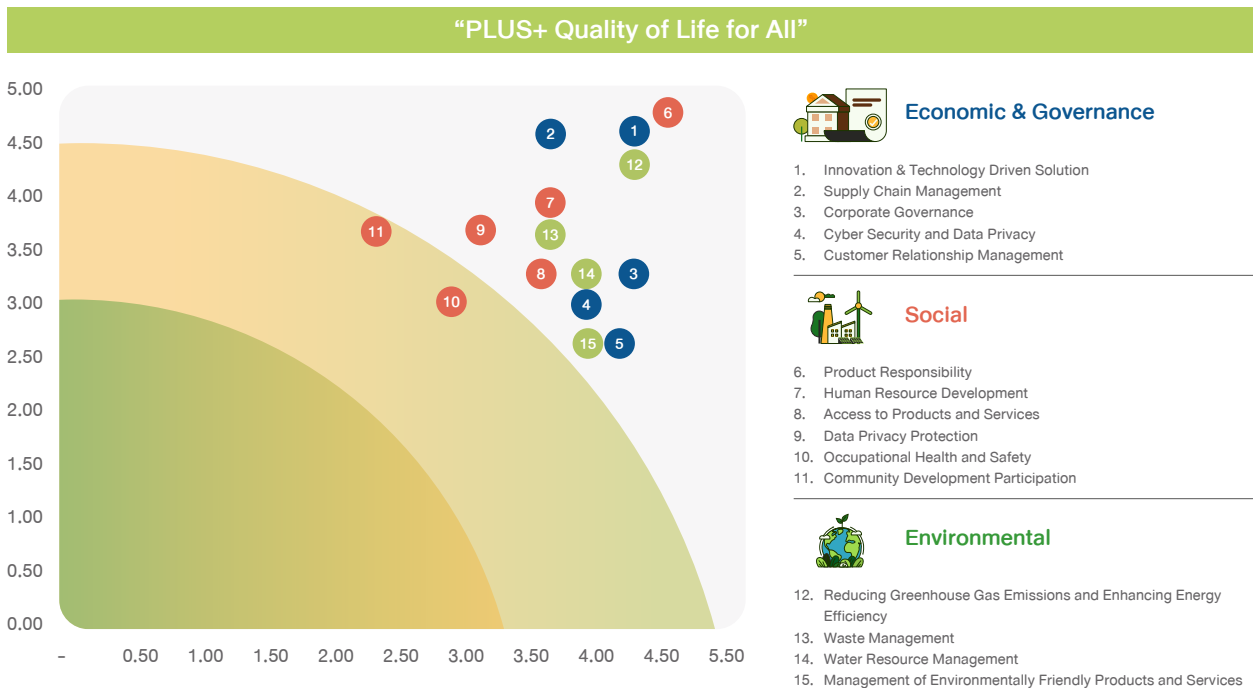
2. Prioritization

Prioritization of materiality topics is considered from the opportunity and impact on the value creation of the Company, which covers economic, social and environmental dimensions, including the level of interest, impact and importance to stakeholders.

3. Validation and Endorsement

The result of prioritization will be considered in term of accuracy and comprehensiveness by working team before presenting it to the executives to consider, review and approve materiality topics of the Company.

Materiality Matrix



Environmental Dimension of Sustainability Management

Establish Excellent Environmental

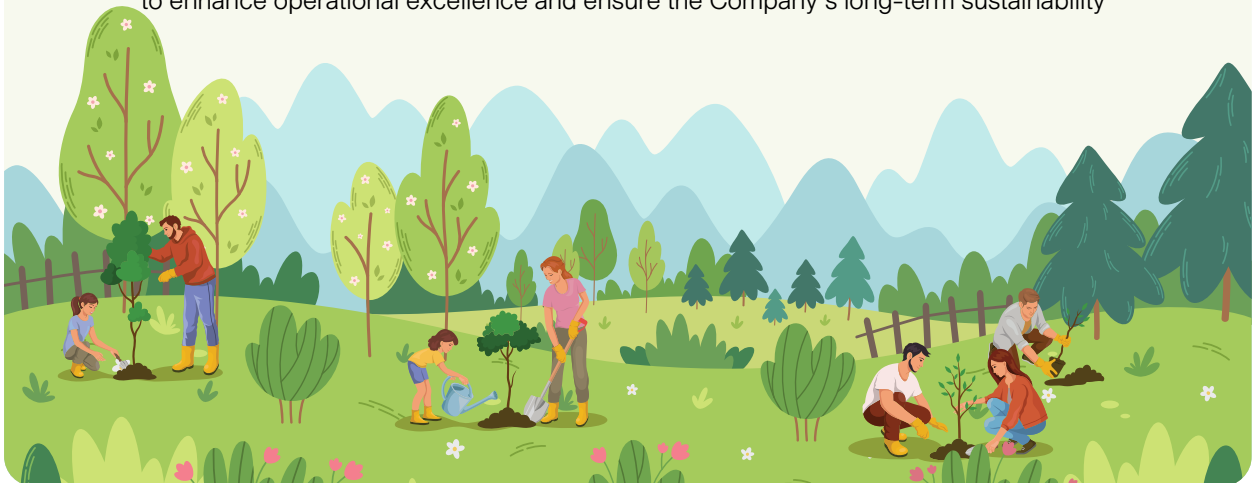
In 2025, Thailand continued to experience significant climate volatility, with various severe natural events including droughts, heavy rainfall, flash floods, runoff flooding, and coastal flooding in several areas. In addition, seismic tremors from an earthquake affected certain districts of Bangkok—an unprecedented occurrence. Environmental challenges such as heatwaves, air pollution, increasing plastic waste in water sources, and the decline in biodiversity have also intensified. These situations have directly impacted the agricultural sector and raw material yields, reinforcing the urgent need across all sectors to strengthen environmental management, enhance climate resilience, and promote more efficient use of natural resources.

The Company conducts its business with a strong commitment to environmental responsibility and strives to minimize the environmental impacts of its operations by integrating sustainability principles throughout the entire value chain—from upstream to downstream activities. This includes energy management, water stewardship, climate change mitigation and adaptation, greenhouse gas reduction, and the management of waste, effluents, and pollution. The Company has established clear policies, targets, operational guidelines, and monitoring mechanisms to systematically drive effective and sustainable environmental performance over the long term.

Environmental Policy


The Company is committed to effectively managing key environmental issues in alignment with its Environmental Sustainability Policy. The Company’s environmental policies are developed based on analyses of its actual operations in conjunction with relevant external factors. These policies are regularly reviewed and refined to ensure compliance with applicable laws and regulations, enhance environmental management excellence, and support the sustainable conservation of natural resources. The details are as follows:

“The Company places the highest priority on compliance with environmental, occupational health, and safety laws and standards at all levels—from local to national and regional. The Company is committed to creating a safe working environment and minimizing tangible impacts on surrounding communities. At the same time, it promotes the efficient and responsible use of resources among employees and advances the development of environmentally friendly technologies and innovations to enhance operational excellence and ensure the Company’s long-term sustainability”



Environmental Management Targets

The Company established the Company’s Key Performance Indicators (KPI) for green industry and governance to align with the mission of Heart + Love; the indicators are shown as below:

Mission	Performance Indicators	2024 Targets	2025 Targets
 Green industry and governance	Installation of a solar rooftop system as a source of renewable energy, with a total electricity generation capacity	Considering Installation of Solar Rooftop for Phase 2	The installation of Phase 2 of the Solar Rooftop project was completed in the 1/2026.
	Total energy consumption from solar cell (kWh)	1,425,000	1,425,000
	Total electricity consumption rate (Unit/ton)	≤103	≤103
	Total Palm Kernel shell fuel consumption	85%	85%
	Total water consumption rate (Q/ton)	5.8	5.8
Sharing and growing together with local communities and social creation for sustainability	Environmental complaints from local communities	0	0

Environmental Management Plans



- Reviewing the environmental policy to align with both internal and external factors of the organization
- The Company has participated in the “Solar Orchestra” project, a collaboration between the Export-Import Bank of Thailand (EXIM Bank) and leading organizations to support investment in the installation of solar power systems
- Planning to use lightweight glass packaging and plastic packaging to replace glass packaging, which has a high level of greenhouse gas emissions during the production process
- Developing a greenhouse gas emissions accounting system for the organization, based on calculation methods according to the ISO 14064-1:2018 standard
- Achieved ISO 14001:2015 certification for the organization’s environmental management system
- Received ISO 14064-1:2018 certification, an international standard for verifying the measurement and reporting of greenhouse gas emissions and reductions at the organizational level
- Elevated the factory to Green Industry Level 3
- The Company promotes environmental management training programs for executives and employees at all levels to enhance awareness of environmentally and climate-friendly business practices.



- Setting performance indicators for the organization’s energy use to reduce electricity consumption and fuel use per unit of production.
- Implementing Phase 2 of the Solar Rooftop project to increase the proportion of renewable energy consumption and expects to commence utilization of the generated electricity within 2026.
- Introduced electric forklifts (EV Forklifts) into its factory operations to enhance material handling efficiency, reduce reliance on fossil fuels, and continuously lower greenhouse gas emissions



- Determine water management indicators to mitigate the Company’s water consumption per unit produced



- There are no complaints, cases, and penalties of non-compliance with environmental laws.

Climate Change and Greenhouse Gas Emissions

“The Company places strong emphasis on energy conservation by promoting the efficient and effective use of resources, while continuously advancing the adoption of renewable energy in its operations. In addition, the Company leverages modern technologies and innovations in both production systems and management processes to enhance efficiency in reducing greenhouse gas emissions in a tangible manner. These efforts support the Company’s sustainable growth and create long-term value for communities and society”



Climate Change and Greenhouse Gas Emissions

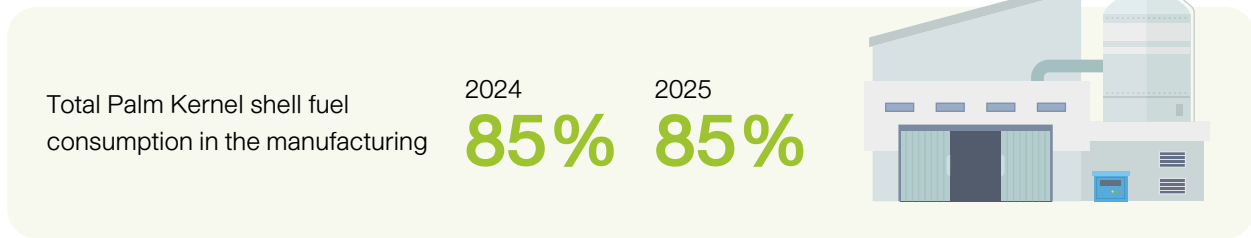
In 2025, the world continued to face ongoing natural and environmental challenges, including natural disasters such as earthquakes, heavy rainfall, flash floods, forest runoff, and rising sea levels in many regions. These events have had direct impacts on the global economy, society, and quality of life people worldwide.

Such circumstances reflect the escalating effects of climate change, primarily driven by the continuous increase in greenhouse gas emissions resulting from human activities. Despite efforts by many countries to reduce emissions, there remains an urgent need to accelerate the transition to clean energy, develop sustainable environmental policies, and strengthen concrete international cooperation to address the risks that may intensify in the future.

The Company places strong emphasis on greenhouse gas emissions and ongoing environmental changes by aligning with government policies aimed at reducing national greenhouse gas emissions and establishing guidelines for the Company’s greenhouse gas management. In 2025, the Company conducted audits, maintained standards, and achieved certification under ISO 14001:2015 (Environmental Management System), providing an internationally recognized framework to enhance the Company’s environmental performance and support environmental sustainability. In addition, the Company obtained certification under ISO 14064-1:2018 and upgraded its Green Industry Factory level to Level 3, demonstrating the Company’s commitment to greenhouse gas emission reduction and its contribution to addressing global warming and climate change.

In 2025, the Company conducted internal training on environmental management for employees and executives at all levels to ensure alignment with the Company’s environmental management policies and practices. Training materials were disseminated through the Company’s intranet and notice boards. Approximately 80% of employees participated in the training.

Performance Targets



Climate Change and Greenhouse Gas Emissions Management Plans

In 2025, the Company set the indicators for efficient resource consumption and lowered the impact on the environment in relation to the Company’s operations as well as monitored and enhanced the efficiency of the performance.

Indicators	Measurement Criteria	Reporting Frequencies
Lessen the cost of fuel	The cost of fuel (furnace oil and Palm Kernel shell), consumed per month or 1 ton of products produced	Monthly
Better the rate of fuel consumption	Increase the rate of Palm Kernel shell fuel by 85% of total fuel consumption	Monthly

The installation of a solar power generation system

Aligned with our commitment to promote the use of renewable energy in accordance with circular economy principles and the organization’s sustainable development guidelines, the Company achieved a significant milestone in 2023. A rooftop solar capacity of 984.96 KWP was successfully installed at the main production building in Amphawa District, Samut Songkhram Province. This initiative serves as an alternative source of electrical energy for the production process, contributing to a substantial annual reduction of 666 tons of CO2 greenhouse gas emissions. Moreover, it plays a pivotal role in decreasing overall electricity consumption, resulting in a positive impact on energy costs. The project has been officially registered as a carbon dioxide reduction initiative with the Thailand Greenhouse Gas Management Organization (Public Organization) or TAO and has successfully reached completion.



Solar Rooftop Power Generation System Installation Project – Phase 2

The Company has entered into a Memorandum of Understanding (MOU) with Gunkul Engineering Public Company Limited (GUNKUL) to implement Phase 2 of the Solar Rooftop power generation project, with a total installed capacity of 999.57 kilowatts. The system will be installed on the warehouse building of the PLUS factory located in Amphawa District, Samut Songkhram Province. The project commenced in the third quarter of 2025, and the Company expects to begin utilizing electricity generated from the Solar Rooftop system within 2026.

For the Phase 2 builds upon the success of Phase 1, which was installed on the Company’s main production building and has significantly increased the proportion of renewable energy consumption within the organization. The collaboration between PLUS and GUNKUL, a leading renewable energy company in Thailand, reflects a shared vision to create a cleaner, safer, and more sustainable future. The project also plays an important role in advancing Thailand’s food and beverage industry toward a low-carbon economy through the adoption of green technology and clean energy innovation across all dimensions.

Reducing the use of glass for packaging

The Company is environmentally conscious and has a sustainability management policy that aligns with its business direction and strategy. The Company reduced the thickness of glass for bottle packaging, decreasing the amount of glass used from 185 grams to 175 grams while maintaining product quality. The Company also focused on applying technology and innovation in modern production processes to reduce the environmental impact caused by its packaging production.

EV Forklift Project

The Company has deployed 24 electric forklifts (EV Forklifts) to enhance logistics efficiency while reducing reliance on fossil fuels. This transition minimizes greenhouse gas emissions and air pollution, fostering a safer, more sustainable working environment. This initiative directly aligns with our long-term environmental goals and commitment to sustainable operations.

Key Performance



Total **GHG emissions**
Scope 1 was equal to
2,350
 tons of CO₂ equivalent



Total **GHG emissions**
Scope 3 was equal to
49,256
 tons of CO₂ equivalent



Total **GHG emissions**
Scope 2 was equal to
5,078
 tons of CO₂ equivalent



Total **GHG emissions**
intensity was equal to
0.00000171
 CO₂ equivalent per liter

1. Roles of the Board of Directors and Management on Climate Change

The Company recognizes the impacts of climate change across both its glass and PET packaging production lines. Senior management has been assigned to closely oversee environmental and energy matters, with energy and water consumption indicators for each production line monitored and reported regularly to the Corporate Governance and Sustainability Committee, as well as to the Board of Directors on a quarterly basis. In addition, the Procurement and Quality Assurance functions play a key role in selecting environmentally friendly packaging and raw materials, such as recyclable packaging, reducing excess material usage, and sourcing from suppliers that meet recognized environmental standards. These efforts support the reduction of climate-related impacts throughout the Company's supply chain.

2. Climate Change Risks

Physical Risks

The Company may be affected by climate variability, such as rising temperatures, which could increase energy consumption for cooling systems and boilers. Drought conditions may impact the availability of raw water used in production, while extreme weather events, including heavy rainfall or flooding, could disrupt the transportation of key raw materials, resulting in delays or increased logistics costs.

Transition Risks

The Company faces risks arising from evolving regulations and stakeholder expectations, particularly requirements for increased recyclability of packaging materials, especially PET, which may lead to higher raw material costs. In addition, consumers and business partners increasingly expect environmentally friendly products, requiring the Company to adapt its operations and supply chain to meet higher environmental standards.

Opportunities

The adoption of lightweight packaging and increased use of recyclable materials can reduce raw material consumption and carbon emissions. Collaboration with packaging manufacturers to develop sustainable packaging solutions further supports these efforts. Moreover, the Company can reduce energy costs through efficiency improvements in production lines and enhance its competitive advantage through a strong environmental corporate image.

3. Management Measures

Energy and Production Processes

The Company has implemented initiatives to enhance machinery efficiency, such as the installation of variable speed drives (VSD) and optimization of cooling system settings to ensure efficient energy use. Improvements to wastewater treatment systems have also been undertaken. The Company continuously monitors water and energy consumption across each production line to drive ongoing efficiency improvements.

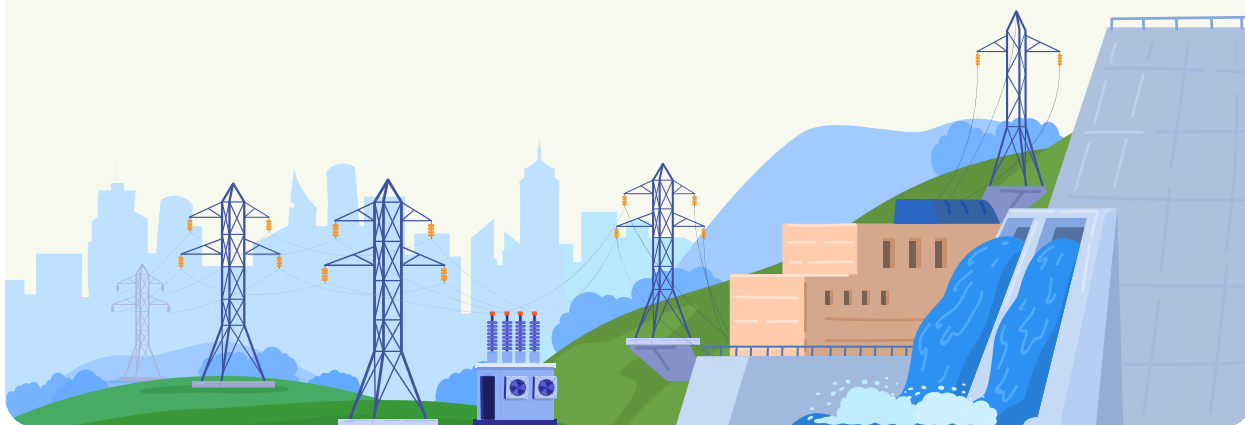
Packaging and Supply Chain

The Procurement Department and the Quality Management Department play a critical role in mitigating climate-related impacts by selecting 100% recyclable PET packaging, considering the use of lightweight glass and PET bottles, and evaluating suppliers based on environmental standards. The Company also reduces excessive packaging materials, such as shrink wrap and pallets, and promotes the reuse of glass bottles. These initiatives help reduce resource consumption and greenhouse gas emissions across the value chain.

In 2025, the Company had no incidents of non-compliance or misleading disclosures related to its environmental performance (greenwashing). The Company prepared its organizational greenhouse gas emissions report, which was verified and certified in accordance with ISO 14064-1:2018. The verification was conducted by Bureau Veritas Certification (Thailand) Ltd. In addition, the Company registered for the use of the Carbon Footprint for Organization (CFO) certification mark with the Thailand Greenhouse Gas Management Organization (TGO).

Energy Management

“The Company is committed to reducing its reliance on electricity generated from fossil fuel sources by driving the adoption of renewable energy across all operational processes. This initiative aims to minimize pollution that impacts the environment and contribute meaningfully to climate change mitigation. The Company remains firmly dedicated to sustainable operations for the benefit of communities and the planet in the long term”



Energy Management

In 2025, the Company placed strong emphasis on systematic energy management, focusing on energy efficiency while reducing costs and environmental impacts. Key measures included monitoring and analyzing energy consumption in core processes, upgrading equipment to higher-efficiency technologies, promoting the use of renewable energy, and fostering energy conservation awareness among employees. The Company remains committed to continuously improving and enhancing its energy management system to achieve long-term efficiency gains and support the organization’s sustainable growth.

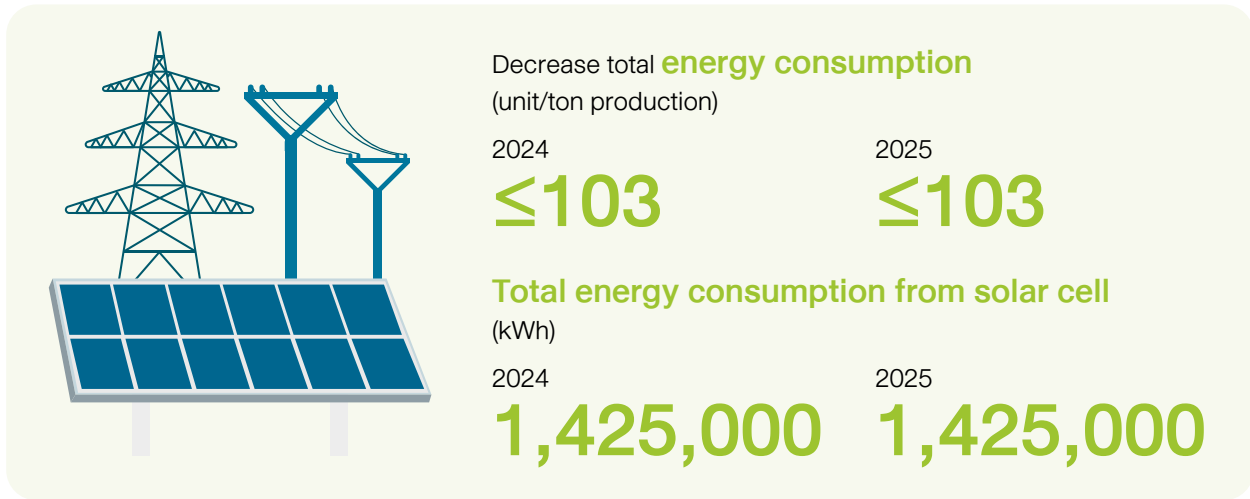
Accordingly, the Company established organizational performance indicators for Green Industry and Good Governance, and formulated an energy conservation policy to serve as a guideline for all employees across the organization.

Energy Conservation Policies

1. The Company will develop an energy management system appropriately by embracing energy conservation as a part of the Company’s operations in accordance with law and other related regulations.
2. The Company will continuously improve energy efficiency, which aligns with business operations, technology adoption, and good practice guidance.
3. The Company will lay out the plan and energy conservation targets annually and communicate to all employees to enhance understanding and practice precisely.
4. The Company will hold that the energy conservation is the responsibility of the business owner, executives, and employees across the levels to cooperate in the Company’s energy management measures, monitor, and report to the Energy Management Committee.
5. The Company will uphold necessary resources, including human resources, budget, operational time, training, and listening to feedback for further improvements in energy management.
6. The executives and Energy Management Committee will revise and improve on energy targets and plans annually.

Performance Targets

Highlighting energy management efficiency, the Company established agreed targets across the operations.



Energy Management Plans



1. The replacement of lighting devices with more energy-efficient ones across the organization.



2. The replacement of the previous fixed speed air compressor with a variable speed drive (VSD) air compressor helps to control production output to match demand.



3. The installation of exterior lighting by using devices primarily powered by solar energy.

Key Performance



The total amount of non-renewable energy consumed

10,399,622

kWh (electricity)

540,000

LTR (furnace oil)

7,621,430

kg. (Palm Kernel shell)



Total energy consumption from solar cells

1,216,920.61

kWh

Total Palm Kernel shell fuel consumption in the manufacturing process accounts for

96.55%

Water Management

“The Company places importance on sustainable water resource management, aiming to reduce water consumption at all stages of its operations, together with the development of water-related infrastructure, such as the construction of water storage facilities to improve utilization efficiency and the installation of wastewater treatment systems in compliance with legal standards. In addition, the Company has established clear water usage targets to maximize benefits, reduce environmental impacts, and support the long-term conservation of water resources”



Water Management

In 2025, the Company continued to place importance on water resource management by implementing water usage practices to address water security risks, reduce environmental impacts, and support the Sustainable Development Goals (SDGs), with a focus on efficient water use, reducing water consumption in production processes, and treating wastewater prior to discharge back into the environment. The Company also remains committed to continuously developing its water management systems to ensure efficient and sustainable use of water resources, minimize impacts on ecosystems, and contribute to long-term environmental conservation.

According to the pivot product of the Company “Beverage,” it is undeniable that the production process consumes a large amount of water. As a leading beverage company, the Company recognizes and places importance on efficient water management. Moreover, the Company is conscious of the water shortage situation, which can threaten the business in the future. Therefore, the Company strictly complies with regulations and related laws. Additionally, our commitment extends to proactive water management practices aimed at optimizing efficiency, reducing water consumption, and minimizing environmental and societal impact.

Performance Targets



Reduce total water consumption

(m³/ton production)

2024

5.8

2025

5.8

Reduce water costs by **using a water softener system** instead of a high-pressure reverse osmosis (R.O.) system

2024

30%

2025

30%

Water Management Plans



The Company manages water in its production processes in a systematic manner, beginning with the monitoring of water conditions in public canals surrounding the factory to assess the risk of water shortages before extracting surface water for storage within the premises through the construction of water retention ponds and reserve water reservoirs. The water used is then directed into the reverse osmosis (R.O.) water treatment process to adjust its quality for use in production processes.



At the end of the production process, wastewater generated is treated through a treatment system to meet the quality standards required by law before being discharged into the environment. Water quality is strictly monitored prior to discharge into public canals. The Company has also designated responsible personnel to oversee water quality control within the factory, as well as established operational procedures for wastewater management and emergency response. In addition, the Company conducts annual inspections in accordance with its organizational measures. The inspection results indicate that the water management system complies with standards, with no complaints from the community and no issues of water shortage in the area.



In parallel, the Company has implemented a project to drill additional groundwater wells to be used as the primary water source for production, replacing the use of tap water, which has significantly reduced water costs due to its lower cost per liter. Moreover, the new groundwater wells have a high pumping capacity of 100 cubic meters per hour, enhancing raw water stability, reducing reliance on external utilities, and contributing to the reduction of greenhouse gas emissions in the long term, in alignment with the Company's sustainability objectives.

Key Performance



The total **water consumption**

467,306

m³,

which accounted for **water consumption quantity per unit produced**, equal to

9.23

(m³/ton)



The total **water discharged**

147,604

m³,

which accounted for **water discharged per unit produced**, equal to

3.20

(m³/ton)

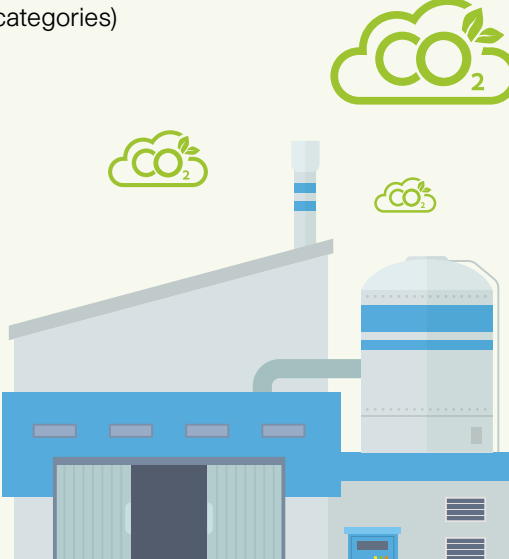
Water Management Projects

1. The Company installed a water circulation system for the water used in the production process.
2. Improve the efficiency of the R.O. water production system to maximize water-generating capability

Appendix

Total GHG emissions Scope 1-3

GHG Emissions (by categories)



Total direct GHG emissions (Scope 1)	
2024	2025
3,745	2,350
Total indirect GHG emissions (Scope 2)	
2024	2025
5,300	5,078
Other indirect GHG emissions (Scope 3)	
2024	2025
30,840	49,256

GHG emissions intensity

tons of CO2 equivalent per liter

2024	2025
-	0.00000171

The number of non-compliance with environmental law

Law compliance/ Environmental regulations



The number of cases resulting from non-compliance with environmental laws and regulations (case)


2024	2025
0	0

The amount of fine caused by non-compliance with environmental laws (Baht)

2024	2025
0	0

Water consumption quantity

Water management



Total water consumption (m³)

Surface water

2024	2025
235,538	282,801

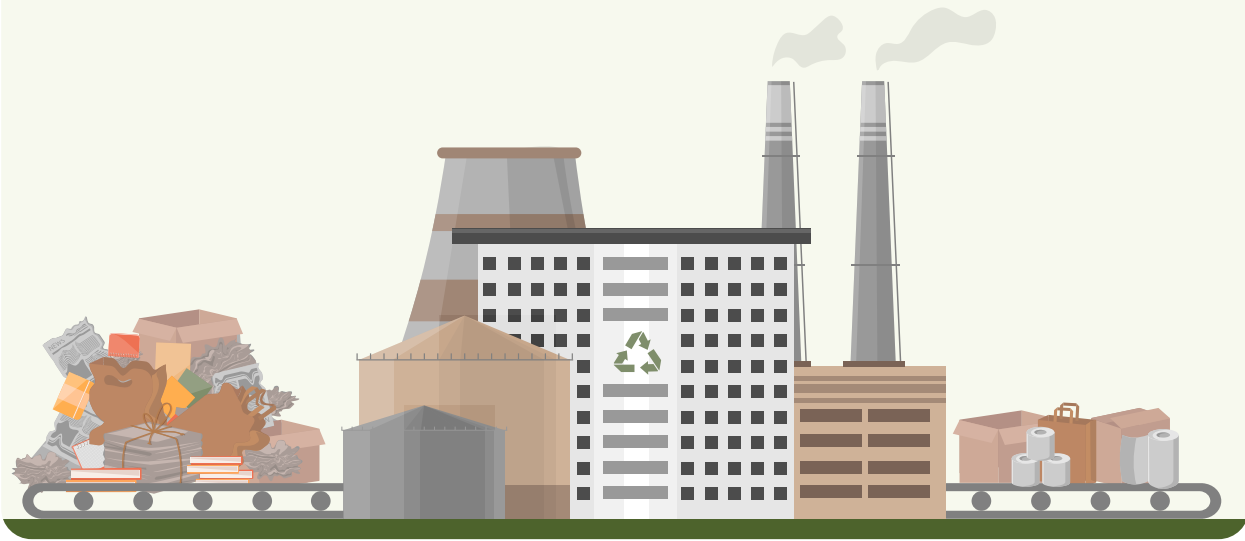
Total water discharged (m³)

Surface water source

2024	2025
112,020	147,604

Waste and Pollution Management

“The Company focuses on the management of waste encompassing hazardous and non-hazardous waste, adhering to the 3Rs principle to minimize environmental impacts associated with waste disposal, and actively strives to achieve the objective of reducing the volume of waste destined for landfills.”



Waste and Pollution Management

The Company prioritizes waste management, including industrial waste, by adhering to the principle of maximizing resource utilization based on the 3Rs (Reduce, Reuse, Recycle). Emphasizing the significance of minimizing waste in the production process, the Company advocates for efficient waste management, encompassing the reuse of raw materials and waste throughout the supply chain, detailed in the following measures:

1. The Company has consistently advanced and enhanced operational processes in both production and production support activities. The primary objective is to minimize waste generation, and when waste does occur, the Company meticulously manages each type based on its potential for reuse or recycling. This approach aims to minimize the volume of waste requiring disposal in landfills.
2. The Company ensures environmentally responsible disposal of non-recyclable industrial waste, following strict compliance with legal requirements and Department of Industrial Works guidelines. This involves efficient waste sorting by type, and subsequent transportation and disposal in accordance with established standards.
3. The Company prioritizes strict adherence to air pollution control laws to ensure occupational health and safety while minimizing environmental impact. Recognizing potential pollution effects on nearby communities, the Company proactively collaborates with them to implement measures and establishes a mechanism for community feedback or complaints on environmental issues caused by factory activities.
4. The Company will assess the effectiveness of the factory’s waste management system, analyzing the root causes of any inefficiencies or deviations from its objectives. This evaluation will encompass continuous improvement and the ongoing development of waste management activities within the factory, guided by the principles of 3Rs.

The Company has determined that employees at all levels within the organization, including staff, directors, and executives of Royal Plus Public Company Limited, are obligated to endorse, advocate, and align their actions with the prescribed environmental policy. The Company is committed to collaborating, supporting, and actively participating in initiatives led by various entities, both public and private, aimed at advancing environmental practices and ongoing energy conservation.

Performance Targets



Key Performance

- The Company has general waste was 243,650 kg. from the target of 250,000 kg.
- The Company has recyclable waste was 639,735 kg. from the target of 500,000 kg.
- The Company has hazardous waste was 2,520 kg. from the target of 3,000 kg.
- All employees understand and are able to separate waste according to specified containers, achieving a rate of 100%.
- Number of hazardous chemicals of 75 types.

Type of Waste

General waste



General waste
243,650

Quantity (kg.)

Delivered to
the contractor for landfill disposal

Recyclable waste collection



Plastic bottles
56,352

Quantity (kg.)

Sold for
recycling purposes.



Cans
0

Quantity (kg.)

Sold for
recycling purposes.



Glass bottles
222,941

Quantity (kg.)

Sold for
recycling purposes.



Other plastics, such as soiled bags
and film scraps.
68,663

Quantity (kg.)

Sold for
recycling purposes.



Plastic baskets
2,553

Quantity (kg.)

Sold for
recycling purposes.



Plastic strap
5,218

Quantity (kg.)

Sold for
recycling purposes.



Aluminum tanks
42

Quantity (kg.)

Sold for
recycling purposes.



scrap paper
7,781

Quantity (kg.)

Sold for
recycling purposes.



Cardboard boxes
276,185

Quantity (kg.)

Sold for
recycling purposes.



Hazardous waste
2,520

Quantity (kg.)

Delivered to
a contractor for proper disposal

Social Dimension of Sustainability Management



Social Sustainable Success

The Company believes that the foundation of our business is important and can drive the organization to grow efficiently with sustainable society in order to face many challenges, bringing risks and opportunities. Therefore, the Company emphasizes the importance of a strong social foundation, which contributes to the development and enhancement of sustainable management systems, as well as good corporate governance, social responsibility, and environmental stewardship.

The staff are the cornerstone for driving organizations to grow efficiently and collaborating with external societies (communities and stakeholders) to promote sustainable development. This collaboration leads to excellent results, innovation, social care, business ethics, and confidence. This aligns with the Company's goal of growing alongside society and consumers in a sustainable manner.

Social Practice Policy

Human Rights Operation

Royal Plus Public Company Limited recognizes that every human being is born with inherent rights, dignity, and equality in their humanity. Throughout the past year, the Company has remained committed to treating all employees equally and fairly, without discrimination. The Company embraces and promotes diversity among its employees, allowing them to fully demonstrate their potential in the workplace.

In addition to respecting the human rights of all employees, the Company has also been proactive in ensuring that labor practices comply with international standards, as well as the labor laws of the countries where the Company operates, and the requirements set by clients as follow:

- **Civil and Political Rights**

- Promote the acceptance of differences and foster the ability to live together equally based on those differences.
- Refrain from any actions that may create a work environment that is intimidating, harassing, or unfriendly, including physical, verbal, emotional, or written harassment.
- Avoid any actions that disturb the work of other employees, causing inconvenience or disruption.
- Refrain from any unethical conduct or sexual harassment towards other employees. Such actions include, but are not limited to, unwanted physical contact, obscene behavior, or sexual harassment, whether verbal or physical, that could cause distress, embarrassment, loss of face, or undermine morale.
- Avoid any actions that limit the freedom of speech or participation in political activities, as these are personal rights and opinions. Employees must not use the name of Royal Plus Public Company Limited or Company assets for any political activities.

- **Economic, Social, and Cultural Rights**

- The Company does not engage in any actions that restrict employees' rights to practice their cultural traditions, customs, and religious beliefs.
- The Company provides employees with social security and other benefits as required by law.
- The Company ensures that employees have rest periods during working hours, working hours, as well as annual leave and other holidays with full pay, in accordance with legal requirements.

- **Labor Practices**

- The Company does not employ child labor, nor does it engage in or support the employment of child labor in any form that is illegal.
- The Company will not engage in or support the use of illegal forced labor in any form. This includes any form of coercion or punishment to force individuals to work against their will. This means no forced labor, threats, physical violence, sexual abuse, confinement, debt bondage, withholding or delaying wages, restricting freedom of movement, social isolation, or confiscation of personal identification documents unless such actions are in accordance with the law.
- The Company practices non-discrimination and provides equal opportunities in the recruitment and selection of employees, irrespective of age, gender, race, nationality, disability, or religion, and will consider candidates based on the qualifications required for the job position being advertised.
- The Company pays wages, compensation, and benefits in various forms that comply with labor laws, on time as stipulated, and will not deduct employee wages. Furthermore, the Company provides equal wages and compensation for male and female employees for work of equal value.
- The Company develops its personnel fairly and equally, without discrimination, considering the suitability of each position and career advancement.
- The Company respects the rights and freedoms of association or group formation in any form, including employees' participation in bargaining groups, as long as it is in accordance with the law. This is a fundamental right that leads to the protection of other rights for social progress and sustainable development.
- The Company respects the personal rights and freedoms of employees, ensuring equal rights and protecting employees' personal data. The Company will retain employees' personal information only to the extent necessary for the Company's operations or as required by law, and will implement processes to safeguard the personal data from unauthorized access or misuse, which would violate employees' privacy rights.
- The Company ensures the working environment, safety, and hygiene of employees by promoting adherence to occupational health and safety measures, rules, regulations, and procedures set by the Company.
- The Company provides training for employees at all levels to enhance their knowledge and skills to align with the rapidly changing business environment.

The Company has designated that executives and supervisors at all levels are responsible for ensuring that the Company’s operations do not violate human rights. They are required to strictly adhere to the Company’s policies and practices in treating all employees. Additionally, employees have the right to file complaints, grievances, or report violations of personal or human rights, abuse, harassment, bullying, or any unfair actions that occur to themselves or others. Employees can report these issues to their supervisors or the human resources department at any time.

Human Rights Performance in 2025

- There were no cases of lawsuits or labor disputes.
- There were no cases of lawsuits or complaints regarding human rights violations, either from the Company’s employees or from the surrounding community.

Human Rights Risk Assessment

Since 2024, the Company has implemented a comprehensive human rights due diligence process across its value chain in alignment with the United Nations Guiding Principles on Business and Human Rights (UNGP). This aims to prevent and mitigate human rights violations affecting employees within the Group, business partners, suppliers (including contractors and customers), and local communities. The Company has established the following principles:

- (1) The company has a responsibility to protect and uphold the human rights of all employees, ensuring that there are no human rights violations from any parties involved in the company’s operations.
- (2) The company has a duty to respect human rights and comply with applicable laws, avoiding actions that violate or contribute to human rights impacts.
- (3) In cases where human rights violations occur due to the company or its business group, the company provides channels for remedying the victims whose rights have been violated.

1. Objective

To identify and assess human rights risks arising from the Company’s business operations, and to establish preventive, mitigation, and corrective measures to ensure alignment with the UN Guiding Principles on Business and Human Rights, labor laws, applicable regulations, customer requirements, and international standards.

2. Risk Assessment Criteria

Risk Assessment Criteria: Likelihood of Occurrence

Levels of Likelihood	Characteristic of Likelihood
4 High Probability	The event is likely to occur in industries of the same type as the operational area, but the likelihood of it occurring in the operational area is low.
3 Moderate Probability	The event is very unlikely to occur in the operational area, but there is a possibility it could happen.
2 Low Probability	The event may occur occasionally in the operational area.
1 Very Low Probability	The event is likely to occur multiple times per year within the operational area.

Risk Assessment Criteria: Impact Severity

Levels of Impact	Characteristic of Impact
4 High Impact	<ul style="list-style-type: none"> - Human rights impacts that extend beyond the scope of the operational area or affect populations beyond its boundaries. - The Company cannot directly control or mitigate human rights impacts to restore the violated rights of individuals. - The impacts/events related to human rights issues require assistance from independent and trustworthy external organizations to effectively address them in collaboration with The Company.
3 Moderate Impact	<ul style="list-style-type: none"> - The Company provides assistance or support in carrying out activities that may lead to human rights violations (Legal Complicity). - Human rights impacts resulting from The Company's operations or the value chain of The Company, affecting stakeholders in some operational areas. - The Company has human rights conflicts with vulnerable groups.
2 Low Impact	<ul style="list-style-type: none"> - The Company benefits from activities that result in human rights violations carried out by other entities (Non-Legal Complicity), but it does not participate or support them in any way. - The Company is unable to address concerns related to human rights from stakeholders, whether internal or external.
1 Very Low Impact	<ul style="list-style-type: none"> - The potential impacts arising from concerns regarding human rights received from affected stakeholders, both internally and externally, are addressed and mitigated at the operational area level. This includes the management mechanisms for handling company complaints.

3. Risk Assessment Results

The Company recognizes the importance of conducting a comprehensive human rights risk assessment. In 2025, a total of 12 key risk issues that may impact employees, communities, and stakeholders throughout the Company's supply chain were identified and assessed, as follows:

Medium-Level Risks (5 key issues):

1. Risk of unsafe working conditions
2. Risk of discrimination in the recruitment process
3. Risk of impacts on local communities
4. Risk arising from lack of community engagement
5. Risk of sexual harassment in the workplace

Low-Level Risks (7 key issues):

1. Risk of child labor
2. Risk of forced labor within the supply chain
3. Risk of inappropriate working hours
4. Risk of unfair or inadequate wages and benefits
5. Risk of discrimination and limited access to skills development opportunities
6. Risk related to workers' living conditions
7. Risk concerning freedom of association and collective bargaining rights

Risk Assessment Results

Risk Issue	Affected Group	Causes	Risk Level	Control Measures	Preventive / Improvement Guidelines
Child Labor	New employees	- Incomplete or insufficient verification of employment documents	Low	- Clearly establish age verification procedures - Verify identification documents for all employees	- Provide training to relevant staff on labor law compliance
Use of Forced Labor in Supply Chain	New employees	- Suppliers' non-compliance with contractual requirements or deficiencies identified during audits	Low	- Establish clear contractual agreements with suppliers	- Require suppliers to adhere to mutually agreed audit and compliance standards
Excessive or Inappropriate Working Hours	Employees	Excessive overtime (OT) on a continuous basis; daily or weekly working hours exceeding legal limits; improper work scheduling (e.g., continuous shifts without sufficient rest); high workload with insufficient manpower; lack of clear OT approval process; employees unable to refuse overtime	Low	1) Establish administrative measures for working hour management 2) Implement operational measures 3) Conduct monitoring and audits	1) Plan workforce allocation in line with workload 2) Reduce reliance on prolonged overtime 3) Foster a work culture that prioritizes employee health and safety 4) Regularly review working hour plans
Unsafe Working Environment	Employees	1) Congested work areas with obstructive materials 2) Disorganized equipment or slippery surfaces 3) Inadequate lighting 4) Lack of clear hazard identification or warning signs	Medium	Implement occupational health, safety, and work environment standards; apply Safety Management guidelines	1) Improve workspace organization and remove obstructions 2) Install warning signs in high-risk areas 3) Ensure adequate lighting and safe flooring 4) Provide regular safety training and drills
Discrimination in Recruitment Process	New employees	Absence of clear selection criteria; reliance on personal discretion; lack of background checks	Medium	Establish standardized and transparent recruitment procedures	1) Define clear selection criteria and processes in writing 2) Apply consistent standards for all candidates 3) Involve more than one person in the selection process to reduce bias 4) Communicate non-discrimination policy to all relevant parties

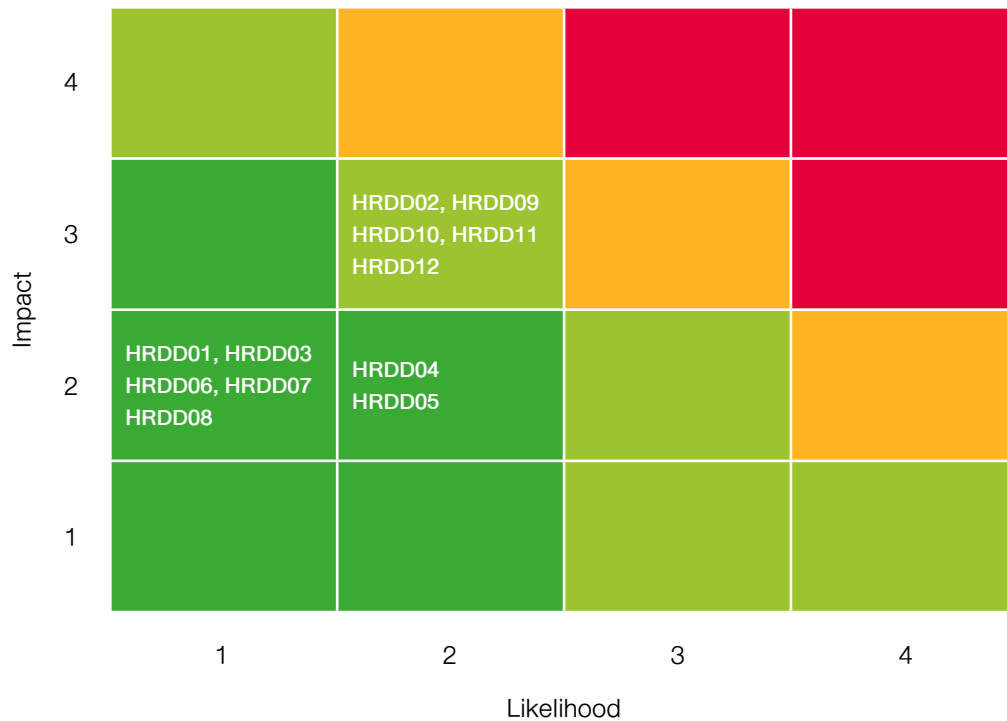
Risk Issue	Affected Group	Causes	Risk Level	Control Measures	Preventive / Improvement Guidelines
Unequal Treatment and Lack of Skill Development Opportunities	Employees	Unclear policies / managerial bias / unequal access to opportunities	Low	1) Establish equality policy 2) Provide fair development opportunities	1) Clearly communicate policies 2) Conduct regular monitoring and evaluations
Inadequate and Unfair Compensation and Benefits	Employees	1) Unclear salary structure 2) No adjustment of wages based on performance or cost of living. 3) Lack of transparent communication.	Low	1) Establish a clear salary and benefits structure 2) Periodic wage reviews are conducted.	1) Benchmark compensation against labor market standards 2) Employee feedback is actively encouraged and considered
Employee Well-being	Employees	1) Inappropriate or unsafe workplace conditions 2) Inadequate welfare and benefits 3) Compensation not aligned with workload	Low	1) Provide appropriate facilities and working environment 2) Conduct employee satisfaction surveys	1) Improve workplace and working conditions 2) Receive feedback and address employee concerns
Employee Relations and Engagement	Employees	1) Lack of knowledge of labor rights 2) Ineffective internal communication 3) Limited employee participation	Low	1) Establish a welfare committee 2) Define policies on employee rights and engagement 3) Clearly communicate employee rights	1) Provide channels for employee feedback and participation 2) Train management and supervisors on labor rights
Community Impact	Communities	1) Noise, dust, wastewater from operations 2) Increased traffic 3) Use of local resources	Medium	1) Implement measures to mitigate community impact 2) Monitor and assess environmental impact	1) Prevent and control noise, dust, and wastewater in strict compliance with legal requirements 2) Establish communication channels to receive and resolve community complaints
Lack of Community Participation	Employee, Community	1) Ineffective communication with the community 2) Limited opportunities for community participation 3) Lack of employee awareness regarding community engagement	Medium	1) Establish community engagement policies 2) Provide clear communication channels	1) Organize meetings and community engagement activities 2) Encourage employee participation in community initiatives
Sexual Harassment in the Workplace	Employee	1) Absence of clear policies or regulations 2) Organizational culture lacking strict enforcement 3) Lack of employee awareness and understanding	Medium	1) Establish a sexual harassment prevention policy 2) Define disciplinary measures 3) Provide complaint and reporting channels	1) Conduct regular training for all employees 2) Ensure fair and transparent investigation of complaints

The Company remains committed to continuously enhancing its risk management processes, with a focus on strengthening supply chain transparency, promoting community engagement, and ensuring operations that respect human rights across all sectors, in order to build trust and deliver sustainable positive impacts to stakeholders.

Risk Assessment and Prioritization Form

For the Year 2025

Risk Management Framework Diagram



■ Very high

The Company must immediately stop operations in activities associated with the identified risks and promptly implement measures to mitigate and remedy the impacts. This is to alleviate and minimize the negative consequences as much as possible.

■ High

The Company must implement management measures to reduce the level of risk immediately, aiming to bring the risk level within an acceptable range.

■ Moderate

The Company is required to identify measures for risk reduction in order to attain an acceptable level of risk.

■ Low

The Company implements control measures, mitigates impacts within its operational scope, and maintains continuous monitoring and assessment of risk situations.

4. Risk Mitigation and Preventive Measures

The Company communicates relevant policies and practices to all stakeholder groups as follows:

1. Human Rights Policy
2. Occupational Health, Safety, and Work Environment Policy, and Safety Manual
3. Human Rights Contact and Grievance Channels
4. Compliance audits of policies and manuals conducted at least twice annually in accordance with the annual audit plan

5. Remediation

The Company recognizes the importance of providing remediation and mitigating potential impacts arising from its business operations, particularly in matters relating to the rights of communities and all stakeholder groups. Clear channels for complaints and suggestions have been established and are outlined in the Company’s Human Rights Policy, which is publicly available on the Company’s website to ensure accessibility for both internal and external stakeholders.

The grievance mechanism operates under strict confidentiality and non-retaliation principles, allowing individuals to raise concerns with confidence. The Company has also implemented transparent procedures for review and follow-up actions.

In 2025, the Company received no complaints related to human rights violations, reflecting its ongoing commitment to upholding human rights principles effectively and responsibly, and reinforcing its accountability to employees, communities, and society at large.

Overall goal on social dimension

“The Company is committed to moving toward a sustainable future by focusing on building awareness of occupational health and safety, promoting the well-being of employees, and enhancing employee performance through a culture of learning. Additionally, the Company is committed to respecting human rights across its value chain and collaborating with communities and society to improve quality of life and livelihoods.”





Total amount **spent on supporting community**
(Baht)

2024	2025
8	8



Community satisfaction
around the factory

2024	2025
80	80

Operational Plan

Human Resource Management and Development



- Reviewing operational structure, value, and corporate culture to create effective change.
- Creating and maintaining employee satisfaction rate.
- Planning strategy, organization, and employee development constantly.
- Planning workforce appropriately.
- Retaining employee.
- Personnel are cared for and developed to maintain a balance between work and life, ensuring their work efficiency and playing a crucial role in driving the organization forward.
- Improving employee's evaluation to be fair and accepted by all.
- Reviewing employee development and training plan regularly.
- Increasing the total average number of training hour.
- Reduce the occurrence of accidents leading to severe impacts and eliminate work-related illness, ensuring a safe working environment for employees.

Occupational Health and Safety



- There were no work-related illnesses among employees in 2025.
- Train employee on safety protocol before start working.
- Encouraging safe working condition.
- Taking into account and paying attention to employee's safety.
- Increase safe working conditions by providing safety equipment to employee.
- Assessing operational risk regularly.
- Plan, analyze, and fix any flaw in the operational process to reduce accident.

Participation in Community Development



- Conduct business operations alongside active engagement with communities and society surrounding the Company's facilities, and extend support to neighboring communities.
- Build strong community relationships and promote participation in joint activities and projects focused on quality-of-life development, community engagement, donations, and other forms of support to consistently contribute to sustainable community and social development.
- Responsibly consider and provide appropriate support in response to community requests, with due respect for local cultures, traditions, and customs.
- Promote local employment to create job opportunities for community members, reduce unemployment, and address labor shortages.
- Encourage and continuously implement volunteer and CSR initiatives that support community and social development, enhance quality of life, and improve overall well-being.
- Establish plans to assess the impacts of the Company's operations on communities, measure community satisfaction, and mitigate potential impacts and complaints.
- Foster a strong sense of social responsibility among employees at all levels, as well as business partners, suppliers, and contractors, to collaboratively care for and support communities and society.

Customer Health and Safety



- Prioritize the health and safety of consumers.
- Manufacture high-quality and safe products that comply with international standards and applicable laws and regulations.
- Continuously develop and diversify products to meet consumer needs and align with evolving lifestyles.
- Maintain operational standards at an internationally recognized level.

Overall Performance



Total number of employees:

821

persons



Employee with disability:

8

person

(in compliance with Section 33)



Complaint from employee:

0

case



Employee satisfaction rate:

87.98%

toward the Company's operations



Average training hour:

3.28

hour/person/year



Total amount spent on training and capacity building:

1,243,687.25

THB.



Injury Rate (IR):

0

case

Lost time injury frequency rate (LTIFR):

0

case

Occupational Disease Rate (ODR):

0

case

Loss day rate (LDR):

0

case



Number of fatalities as a result of work-related injury/ill-health:

0

case



Total amount spent on community development:

1,306,242.38

THB.



Complaint from surrounding communities:

0

case



Number of employees residing in communities near the Company's facilities:

150

(90 from other areas within the province and 60 from Phraek Nam Daeng)



Community satisfaction with the company's activities:

85.90%



Compliance with product safety standards:

100%

The Company recognizes the importance of operating business with social responsibility which adhere to rules, transparency, considering benefits and impacts on all stakeholders. In 2025, the Company committed to operating its business with social responsibility, which includes upholding human rights, adhering to labor practices, promoting good governance, ensuring safety and good working conditions, and focusing on product development to deliver quality products to customers. This commitment aligns with the Responsible Business Conduct Guidelines of the Stock Exchange of Thailand.

Policy for Promoting Jobs Opportunity for Persons with Disabilities

The Company is committed to sustainable development and upholding human rights by implementing a policy to recruit and provide job opportunities for persons with disabilities. The company does not discriminate in the recruitment and selection of personnel based on strengthening their skills and training them to be ready for available job positions. In addition, the Company provides skills development and training to enhance job readiness, build confidence, and empower persons with disabilities to fully participate in society on an equal basis. This approach aims to improve their quality of life, foster dignity, and promote long-term self-reliance.

In 2025, the Company employed a total of 8 persons with disabilities (in compliance with Section 33). Of these, 4 were appointed as full-time employees in suitable positions, while the remaining 4 were supported in pursuing occupations aligned with their individual skills. For the latter group, the Company promoted careers in therapeutic massage services provided to employees. This initiative not only serves as a welfare benefit that helps employees relieve work-related fatigue, but also creates meaningful employment opportunities and adds value for persons with disabilities working within the Company's premises. The program, initiated in 2024, has received positive feedback from employees.

The Company employs persons with disabilities in accordance with the criteria prescribed by law. In 2025, the Company made a contribution through the Fund for Empowerment of Persons with Disabilities in the amount of 240,900 baht.

The Company remains committed to recruiting persons with disabilities in the years ahead, providing opportunities for qualified individuals to demonstrate their potential, secure sustainable employment, support their families, and live with dignity and equality in society.

Employee Engagement and Development

“Employees are key stakeholders and the workforce for our business operations. The Company continues to encourage employee engagement in its activities and to build the capacity of our employees”



Employee Engagement and Development

Employees are the key workforce for our business operations. The Company strongly believes that employee engagement and development can contribute to achieving the Company’s goals. This engagement fosters a good relationship between employees and the Company, leading to reduced expenses and opportunities lost due to employee turnover. It also plays a part in attracting talent to work for the Company.

Operational Goals



Review operational structure, value, and corporate culture to facilitate effective change.



Reduce and solve employee complaints regarding business operations.



Develop workforce plans to appropriately respond to changes.



Retain talented employee and increase employee satisfaction rates.



Enhance employee **performance evaluations**



Increase average training hours.



Enhance Performance Management to improve work results in both the short and long term. This improvement aims to promote the development of employees' skills, knowledge, and abilities, enabling them to efficiently reach their performance goals.



Ensure Work-Life Balance to reduce employee Burnout.



Clearly define the career path for each position to create a sense of stability within the organization for employees.



Foster communication among employees to enhance workflow and performance, promoting smooth operations and increased efficiency. This includes facilitating open dialogue for sharing feelings and needs, ensuring a better understanding and more direct development of each employee's potential.

Sourcing and recruiting employee

The Company recognizes and acknowledges that “employee” is the key force to drive our business operations to achieve business goals and generate growth in this current situation, as well as support sustainable development. Therefore, the Company has committed and has given importance to efficient sourcing and recruiting employee, by complying with the related law, regulations, orders, and standards, so that the human resource management would create a great value to the Company.

In this regard, the Company has a recruitment plan which starts from planning the recruitment to fill out the vacancy by clearly set a time frame for recruitment process and qualification for each position, then start the recruitment process, both internally and externally. There is an evaluation before the selection process to ensure the most suitable employee to work with the Company.

Talent Attraction and Retention

The Company has committed to analyze employee capacity by using the in-depth information from the performance evaluation to elevate employee’s well-being, attract new talent and retain the existing talent, so that the employee would support in driving business to grow and advance, and create competitive advantage with other businesses. Therefore, the Company has developed the strategy, plan of action, and guideline by taking into account all welfare, compensation, benefit, equal treatment, recreational activities for employee, and encouraging collective bargaining.

In addition, the Company has established criteria to measure employee success and a system to evaluate employee performance in terms of both ability and potential. This approach aims to enhance company success and create fairness for employees, ultimately attracting and retaining current employees.

1. Create incentives and offer rewards for employees who meet or exceed performance standards.
2. Maintain fairness in salary management, compensation, and personnel management.
3. Use evaluation as a tool to teach and develop new employees, as it is a part of the process for developing employees at all levels.
4. Help employees understand their knowledge and abilities in the eyes of their supervisors, colleagues, and other relevant parties.
5. Assist in analyzing organizational issues, such as determining the goals of employee training, which may include improving employee knowledge, abilities, or skills.
6. Serve as information to prevent issues related to unfair employee assessment and management.

Welfare Committee in the Establishment

Royal Plus Public Company Limited has established a Welfare Committee in the Establishment since 2018. Each committee serves a 2 years’ term, with members elected by employees to represent them in consultations and to provide recommendations on welfare matters that benefit both employees and the Company.

The Company requires the Welfare Committee to convene at least 1 every 3 months to receive feedback, suggestions, and complaints from employees, as well as to assess the needs and concerns of different employee groups. All employees may submit welfare-related suggestions or raise concerns regarding the Company’s welfare management through the Committee. Such matters are compiled and presented at committee meetings for consideration, improvement, and development to ensure fair and equitable welfare benefits for all employees.

Roles and Employee Development Guidelines of the Welfare Committee

1. Assessing Needs and Proposing Development-Oriented (Non-Monetary) Welfare: The Committee proposes welfare initiatives that enhance skills and quality of life beyond financial benefits, such as professional skills training programs, language development courses, and educational scholarships for employees and their children.
2. Serving as a Communication Channel: The Committee gathers employee feedback, suggestions, and needs, and presents them to management at least quarterly, ensuring welfare provisions effectively address employees’ quality-of-life concerns.
3. Promoting Health and Well-Being Initiatives: The Committee proposes annual health check-ups, nursing room facilities, fitness and wellness activities, and improvements to workplace safety and hygiene.
4. Enhancing Financial Security and Planning: The Committee supports initiatives related to the Provident Fund and provides knowledge on personal financial planning to promote long-term financial stability.
5. Organizing Recreational and Engagement Activities: The Committee participates in organizing employee engagement activities, such as sports events, New Year celebrations, and annual company outings, to strengthen morale and foster organizational unity.

The Company recognizes that the Welfare Committee is not merely responsible for statutory welfare compliance, but also serves as a key mechanism in driving “proactive welfare” initiatives that directly enhance employees’ quality of life and overall work performance.

The current Welfare Committee’s term will expire on 1 February 2026. The Company has scheduled an election on 19 January 2026 to appoint 11 members to serve on the new Welfare Committee.

Training and Capacity Building

The Company is committed to enhancing employees’ capabilities and continuously strengthening their knowledge and professional skills. Development initiatives include structured training programs, on-the-job learning, study visits, and knowledge-sharing among employees. The Company believes that equipping employees with the necessary skills, knowledge, and positive attitudes toward work will maximize organizational benefits and enable the Company to achieve its objectives effectively.

The Company also regularly reviews its operational plans and organizational structure to collect, update, and improve information across all functions. A performance appraisal system has been established with clearly defined key performance indicators (KPIs) at both the corporate and departmental levels. Job roles are periodically reviewed to align with business plans, forming a comprehensive and systematic employee development framework. Performance evaluation results are used to formulate annual training and development plans to further enhance employee effectiveness in supporting future business operations. The Company has set a target to provide an average of 12 training hours per employee per year by 2026.

Overall Performance



Total number of employee:
821
persons



Complaint from employee:
0
case



Employee satisfaction rate:
87.98%



Average training hour:
3.28
hour/person/year

Occupational Health and Safety

“The Company is committed to elevating occupational health and safety standards across all work processes, with the goal of achieving zero workplace accidents and injuries. Safety measures are also extended to visitors and external contractors entering the Company’s premises to ensure that everyone can work in the safest possible environment.”.



Occupational Health and Safety

Occupational health and safety are crucial aspects of business operations. Accidents and other related risks can significantly impact operations, leading to expenses for remediation or mitigation. The Company’s occupational health and safety practices encompass the health and well-being of employees and contractors engaged in activities on the premises, as well as ensuring safe and conducive working conditions.

Operational Goals

An illustration of a man in a blue suit standing and pointing towards a large blue shield with a white checkmark. He is addressing a group of three people seated in front of him. The background is a light orange color.

Commit to reduce work-related accident which led to death to **0** case.

No record on work-related illness in 2025

Provide occupational health and safety training prior to onboarding.

Strictly adhere to the Occupational Health and Safety Policy in accordance with ministerial regulations and related laws.

Operational Plan

The Company has established the Committee on Occupational Health and Safety and Working Conditions which comply with Occupational Safety, Health and Environmental Act, and Labor Relation Act which require the composition of the Committee to include the representatives from both employer and employee, members of the Committee, the Secretariat, and the Occupational Health and Safety Officer. The regulations require the Committee to conduct the meeting monthly to discuss on the policy and plan of action regarding occupational safety, to prevent and reduce the accident to employee, contractor, as well as others who has an activity in the facility. The Committee has a responsibility to provide safety training as well.

Occupational Health and Safety Committee	
Name-Surname	Position
1. Mr.Surakiet Chartrojan	Chairperson of the committee / Employer representatives
2. Ms.Namfon Cambunrueng	Committee Commanding Level
3. Ms.Supattiya Singhapoom	Committee Commanding Level
4. Mr.Aekapong Taseaw	Committee Commanding Level
5. Mr.Teerayut Khuantha	Committee Commanding Level
6. Mr.Artit Joysudchai	Committee Commanding Level
7. Mr.Thanamet Ratanamongkolnant	Committee Commanding Level
8. Mr.Kitchar Mingkwan	Committee Commanding Level
9. Mr.Chatchai Chalearmchaisitkun	Committee Commanding Level
10. Mr.Wisit Kringkasemsri	Committee Commanding Level
11. Mr.Pitipong Chancherdchaypan	Committee Commanding Level
12. Ms.Pornnipa Rawiwet	Committee Commanding Level
13. Mr.Narongsak Soithong	Committee Commanding Level
14. Ms.Janjira Srirachan	Committee / Operational Level
15. Ms.Siriporn Srimongkol	Committee / Operational Level
16. Mr.Pradit Rungjaroen	Committee / Operational Level
17. Mr.Winit Phanphloipheth	Committee / Operational Level
18. Mr. Somchai Saboomuang	Committee / Operational Level
19. Mrs.Thongsook Sayan	Committee / Operational Level
20. Mr.Chatchai Sukchensri	Committee / Operational Level
21. Ms.Pimpaka Kongkam	Committee / Operational Level
22. Ms.Kanyapak Yimyong	Committee / Operational Level
23. Mr.Phaisran Sittijad	Committee / Operational Level
24. Mr.Preda Tadna	Committee / Operational Level
25. Ms.Pinyapat Rueangthieng	Committee / Operational Level
26. Mrs.Naruemol Dussadee	Committee / Operational Level
27. Ms.Kanrapa Phuangsook	Committee / Secretary

Moreover, the Company has developed Occupational Health and Safety and Working Conditions Policy which is a guideline for preventing accident and other incidents and protecting life and property of employee, customer, and others who have an activity in the facility. Head of each unit will be responsible for implementing the policy continuously and efficiently. Employee, customer, and others who have an activity in the facility need to comply with these occupational health and safety law and regulations which the Company has complied with as follows.

1. Create a proactive culture in safety, occupational health, and working environment through the commitment of management and the participation of all employees in the Company. Additionally, ensure that safety, occupational health, and working environment are the responsibilities of every employee.
2. Commit continuously improving its management systems to effectively prevent and reduce work-related accidents and occupational illnesses, with the goal of achieving zero accidents. Preventive measures are established as sustainable policies, and operations are conducted in strict compliance with applicable standards and relevant laws.
3. Strive to promote awareness among employees, contractors, customers, and external individuals who engage with the Company regarding their responsibilities to themselves and their colleagues. Encourage employee participation in safety, occupational health, and working environment activities, fostering a safety-conscious mindset to enable continuous development and improvement.
4. Ensure that risk assessments are conducted regarding work activities and working conditions. Implement sufficient preventive measures to eliminate, reduce, and control potential hazards. Encourage and support employees to provide feedback, including rejecting tasks that involve high risks but lack proper assessment and/or preventive measures
5. The Company promotes knowledge sharing and continuous learning in occupational health, safety, and the working environment by providing opportunities for external organizations, educational institutions, and interested groups to visit, observe, and exchange views. The insights gained are used to review and enhance the Company’s practices, while also serving as a reference for other organizations in developing their occupational safety management.

Overall Performance



Number of business units
which has been assessed in
safety and working conditions.

6

units



Number of fatalities as a result of
work-related injury/ill-health.

0

case



Complaint regarding occupational
health and safety.

0

case



Injury Rate (IR)

0

case

Lost time injury
frequency rate (LTIFR)

0

case

Occupational Disease (ODR)

0

case

Lost Day Rate (LDR)

0

case

The Company’s occupational health and safety performance in 2025 can be categorized into 3 key areas as follows:

1. Safety

The Company has organized various safety training programs for employees to prepare them and enhance their skills in handling accidents and emergency situations, whether in the case of a fire, injured persons, or illness in the workplace. In 2025, the Company supported the following safety training activities:

Fundamental Fire Drill

The Company organizes 2 fire drills per year. These fire drill to raise awareness of fire evacuation and extinguishing procedures, as well as to prepare employees to handle such situations. At least 40% of our employees are required to be able to use fire extinguishing equipment correctly and know how to extinguish fires, which helps prevent loss of life and property.

The Company conducts organization-wide fire evacuation drills twice a year and an annual fire evacuation drill for the Company’s welfare dormitory. These drills aim to enhance employees’ knowledge and awareness of fire prevention and emergency response. The Company targets that more than 40% of employees in each department are trained and capable of using fire-fighting equipment to promptly control fire incidents and minimize potential loss of life and property.



Fundamental first aid and life-saving training

The first aid training aims to equip employees with the ability to assist themselves and others in emergency situations. Participants gain knowledge of basic first aid and life-saving techniques, including bleeding control, cardiopulmonary resuscitation (CPR), artificial respiration, wound care, and proper patient handling prior to transfer to medical facilities.



Number of Employees Trained in Health and Safety Standards During the Past Year

- Employees receiving occupational health and safety training: 100%

2. Occupational Health

The Company complies with the related Occupational Health and Safety standards to ensure safety to our employee and prevent any accident which may impact the health of our employee and others who presence in the Company's facility. The Company has provided Personal Protective Equipment (PPE) such as, earmuff, metal gloves, face mask, etc. to employee who work in the area where requires such equipment. The employee in such area need to wear PPE at all times while working in the area.



Moreover, the Company has provided medical check up to the current employee and new employee and specific medical checkup, apart from annual medical checkup. This specific checkup will be provided for workers who are exposed to risk at work, the specific medical checkup includes liver function test, urine test for Toluene, Acetone, and Ketone, blood test for lead, hearing test, and pulmonary function test, to find any impact which may related to work. For the prevention measures for work related ill-heath, the new employee in 2025 will have a medical checkup within 30 days from date of on boarding.

In addition to those activities mentioned above, the company has recorded data on work-related accidents, maintaining a record and comparing data over the past 3 years. For the year 2025, there were no work-related accidents reported (accident statistics = 0). The company remains committed to maintaining the goal of zero fatalities and permanent disabilities resulting from work-related incidents.

3. Working Conditions

The Company conducts annual working conditions inspection which includes light, noise, heat, dust, wastewater, and chemical, to ensure the safety working conditions. The result of inspection of all aspect meets the standards. The result will be included in the prevention and mitigation measures as well, to ensure safe working conditions and no risks of work-related ill-health.



Outstanding Labor Management Organization Award 2025

The Company received the “Outstanding Labor Management Organization Award 2025” in the category of Excellence in Safety and Occupational Health at the Samut Songkhram Provincial level, presented by the Department of Labour Protection and Welfare. This prestigious award recognizes establishments with effective labor management systems. The award reflects PLUS’s strong commitment to systematic labor management, encompassing appropriate employee welfare and benefits, the provision of a safe and fair working environment, and the promotion of constructive cooperation between employer and employees.

This achievement reinforces PLUS’s position as an organization that places “people” at the heart of sustainable business growth. Under its mission of “WORK PLUS HAPPINESS,” the Company strives to promote employee well-being, work-life balance, and quality of life, while fostering a strong, fair, and participatory labor community. PLUS remains committed to serving as a national model in labor management and to advancing toward stable and sustainable long-term growth.



Work Related Injury

Severity



Minor injury, no lost time (case)

No. of incidents	No. of incidents
No. of employees/year 2024	No. of employees/year 2025
0	0

Serious case cause less than 3 days lost time (case)

No. of incidents	No. of incidents
No. of employees/year 2024	No. of employees/year 2025
0	0

Serious case cause more than 3 days lost time (case)

No. of incidents	No. of incidents
No. of employees/year 2024	No. of employees/year 2025
0	0

Number of fatalities as a result of work-related injury/ill-health (case)

No. of incidents	No. of incidents
No. of employees/year 2024	No. of employees/year 2025
0	0

Total number of accident (case)

No. of incidents	No. of incidents
No. of employees/year 2024	No. of employees/year 2025
0	0



Number of incidents segregated by injured body part

Head

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Eye, eyebrow

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Hand

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Finger

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Arm

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Body, hip

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Leg

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Foot

No. of incidents / year 2024	No. of incidents / No. of employees/ year 2025
0	0

Community Development

“The Company firmly believes that the sustainable growth can be achieved with community engagement, as it is one of our key stakeholders”



Community Development

In 2025, Royal Plus recognized the importance of contributing to community and social development, as these groups are considered key stakeholders of the Company. The Company has established a policy to foster positive relationships and create shared value with society, particularly with communities surrounding its manufacturing facilities, in order to build confidence and trust among local communities and the public. Such initiatives also enhance brand awareness among the wider public, thereby creating significant business value. In addition, these efforts help strengthen employee engagement and foster a stronger sense of commitment to the organization.

Operational Goals



Conduct business operations alongside active engagement with communities and society surrounding the Company’s manufacturing facilities, and extend such engagement to neighboring communities.



Build strong community relationships and promote participation in joint activities between the Company and communities through projects and initiatives focused on quality-of-life development, stakeholder engagement, donations, and various forms of support to consistently contribute to community and social development.



Responsibly consider and appropriately support community and social assistance requests, with due respect for local cultures, traditions, and customs.



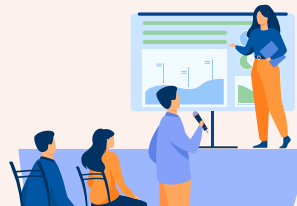
Promote local employment to provide job opportunities for people in surrounding communities, thereby reducing unemployment and labor shortages.



Continuously support volunteerism initiatives related to community and social development, including CSR activities aimed at improving quality of life and community well-being.



Establish plans to assess the impact of the Company's operations on communities, conduct community satisfaction surveys, and implement measures to mitigate impacts and reduce community complaints.



Encourage and instill a sense of social responsibility among employees at all levels, as well as suppliers, business partners, and contractors, to collaboratively care for and support communities and society.



Organize at least 8 CSR activities per year in collaboration with communities, government agencies, private sector entities, or other stakeholders.



Prioritize recruitment of employees from communities surrounding the Company's manufacturing facilities and nearby areas.



Continuously carry out CSR initiatives to support and enhance the quality of life and well-being of communities.



Regularly assess community satisfaction and work to minimize operational impacts and related complaints.

Operational Plan

The Company has established a plan to promote community engagement and development by responding to the needs of surrounding communities and fostering strong relationships with them. The Company actively engages with communities located around its manufacturing facilities by providing support for various projects, particularly those assisting communities affected by current challenges. In addition, the Company collaborates with local organizations and community agencies, while encouraging employees to continuously participate in community development activities.

Furthermore, the Company places ongoing emphasis on job creation for local residents by prioritizing the recruitment of individuals living in communities surrounding the manufacturing facilities. This approach not only generates income for local residents but also serves as a bridge to strengthen relationships with nearby communities. In particular, the Company employs local residents from Phraek Nam Daeng Subdistrict, Amphawa District, Samut Songkhram Province, which is located in close proximity to the Company's manufacturing site

Overall Performance



1,306,242.38

THB has been spent on **community support projects**.



150

employees from the **surrounding communities have been recruited**



A total of **11**

CSR activities were carried out in collaboration with local communities, government agencies, private sector organizations, and other relevant stakeholders.



Communities satisfactory toward the Company

85.90



No local community

has been impacted from business operation.



No complaint

has been raised from **surrounding communities**.

Community Development Activities

Royal Plus Public Company Limited recognizes its responsibility for actions that generate positive impacts across multiple dimensions—for the Company, its employees, customers, business partners, competitors, communities, society, the environment, and other stakeholders. The Company takes into account the social, economic, and environmental impacts of its operations to ensure sustainable coexistence with all sectors of society.

The Company fosters relationships with organizations both within and outside the communities in which it operates, with a comprehensive approach to support. Such initiatives include supporting students as the future of the nation, assisting the elderly, enhancing the quality of life for persons with disabilities, providing relief to flood victims nationwide, and extending assistance to those affected by the conflict along the Thai–Cambodian border. These efforts aim to strengthen trust and confidence in the organization. In 2025, the Company undertook the following initiatives to build and maintain relationships with relevant organizations:

1. **CSR Volunteer Initiative: Solar Power System Installation at Ban Praek Takro Border Patrol Police School under the “CSR GO SOLAR” Project**

PLUS, a manufacturer and distributor of fruit juice and coconut water beverages, continues to advance its corporate social responsibility (CSR) mission through the “CSR GO SOLAR” initiative under the concept of “Clean Energy, Empowering Learning Opportunities.” In collaboration with employee volunteers, the Company installed a solar power generation system at Ban Praek Takro Border Patrol Police School, Bueng Nakhon Subdistrict, Hua Hin District, Prachuap Khiri Khan Province. The Company also donated a television set and essential educational materials, organized recreational activities, and provided lunch for the students.

The project aims to ensure that schools in remote areas have sufficient and reliable access to electricity, thereby enhancing the quality of life for both students and teachers. Clean solar energy serves as a source of sustainable power, creating “a light of opportunity” that enables students to continue their studies in the evening and gain access to technology and computer-based learning—an essential foundation in the digital era. This initiative also contributes to reducing educational inequality in remote communities.

This activity reflects PLUS’s commitment to conducting business alongside creating shared value for society under the guiding principle of “PLUS+ Quality of Life for All,” which aspires to enhance the quality of life for people, communities, and the environment in a balanced and sustainable manner. The Company firmly believes that clean energy is the starting point for expanding learning opportunities and driving sustainable development, enabling every life to achieve a better quality of life in all dimensions.



2. PLUS Partners with BJC Glass to Launch the “PLUS Glass” Project: Growing Together with the Community

PLUS, in collaboration with BJC Glass, represented by Ms. Tippawan Angsiri, Safety, Occupational Health and Environment Group Manager of Thai Glass Industries Public Company Limited, officially launched the “PLUSGlass” project to promote community engagement and foster environmental and social development in balanced growth alongside the community. The project was inaugurated at Praeknamdaeng School, Samut Songkhram, on 16 September 2025. This initiative reinforces PLUS’s vision of conducting business in tandem with corporate social responsibility (CSR), with a focus on expanding equitable access to education and empowering youth to become a vital driving force in national development. The project reflects PLUS’s role as a trusted partner of the community, committed to advancing forward together with stability and sustainability



3. PLUS Collaborates with the Samut Songkhram Provincial Industry Office to Promote Sustainable Environmental Management

PLUS, in collaboration with the Samut Songkhram Provincial Industry Office, organized a special initiative to promote participation from the industrial sector and local communities in sustainable environmental management. The activity aimed to raise awareness and encourage concrete actions toward effective environmental stewardship. The program was held at Praeknamdaeng School and the Praeknamdaeng Community Learning Center in Amphawa District, Samut Songkhram.



4. Support for National Children's Day 2025

The Company supported National Children's Day 2025 by donating Mabu Boba beverage products, educational supply sets, and dolls to students at Ban Praeknamdaeng School and Ban Khlong Sombun School in Samut Songkhram. This initiative aimed to encourage children's participation in National Children's Day activities and contribute to their development, recognizing them as the future of the nation.



5. Support for the “PLATOO HALF MARATHON No. 9: New Generation 2025”

PLUS proudly participated in the “PLATOO HALF MARATHON No. 9: New Generation 2025” by providing Coco Royal 100% coconut water beverages to refresh runners with natural energy under the slogan “Fresh from the tree to the bottle.” In addition to beverage support, participants enjoyed special activities organized by PLUS, with opportunities to win various prizes. This initiative aimed to enhance enjoyment and refreshment at the event while promoting health and well-being among runners and attendees.



6. Support for Relief Missions along the Thai-Cambodian Border and Flood-Affected Areas in Nan Province.

On 30 July 2025, PLUS donated 15,648 bottles of 100% coconut water, with a total value of Baht 384,000, through the Ongkorn Tham Dee Foundation at the Foundation’s head office. The donation was intended to support relief operations along the Thai-Cambodian border and in flood-affected areas in Nan. This contribution formed part of the Company’s efforts to provide refreshment and encouragement to officers and personnel dedicating themselves to maintaining national peace and order, while expressing support for all sectors performing their duties with resilience amid challenging circumstances.



7. Support for the Shell Eco-marathon Asia 2025 Energy-Efficient Vehicle Competition

PLUS provided financial support to a team of students from Amphawa Vocational College, Samut Songkhram Province, to participate in the Shell Eco-marathon Asia 2025, an innovation-focused energy-efficient vehicle competition held in Doha, Qatar. Demonstrating remarkable dedication and capability, the Thai youth team achieved 2nd Runner-Up in the Asia-Pacific region among a total of 95 participating teams. This accomplishment represents a shared pride for the community and reaffirms the Company’s commitment to supporting education, innovation, and the creative potential of Thai youth.



8. Support for the “Community-Based Learning Opportunity Enhancement” Project under the Concept “Turning Waste into Art, Creating Value for the Community”

PLUS supported the “Community-Based Learning Opportunity Enhancement” project under the concept “Turning Waste into Art, Creating Value for the Community,” covering areas in the Central, Western, and Eastern regions of Thailand. The initiative is driven through collaboration among six key partners: the Equitable Education Fund (EEF), Kao Mai Pla Mun Amphawa Co., Ltd., Suan Sunandha Rajabhat University, Kasetsart University, the Local Research Coordination Center Samut Songkhram, and the Company. The project aims to create stable and sustainable livelihood opportunities, beginning with children with special needs and low-income families (earning less than 6,500 baht per month) in the Praeknamdaeng community, Samut Songkhram Province—where the Company’s factory is located. PLUS’s support extends beyond financial contributions, focusing on establishing a long-term “livelihood structure” grounded in the Circular Economy concept. This approach emphasizes efficient resource utilization, waste reduction, and the upcycling of materials into value-added products—for example, transforming plastic strapping into chairs or watch straps, repurposing cardboard boxes into packaging, and converting glass bottles into decorative vases. The project also enhances practical skills through intensive training programs that can be directly applied, empowering participants to further develop small-scale, self-sustaining businesses.

In the same year, the Company initiated Phase 1 of a community workshop to strengthen the capabilities of vulnerable households in the Praeknamdaeng community. The program provided vocational skills training, product design development, and Micro SME business development, while creating a collaborative platform for community members, academics, and private sector partners to exchange knowledge. The initiative continues to be guided by Circular Economy principles, promoting efficient use of local resources, reducing reliance on external inputs, and minimizing production waste. These efforts reflect the Company’s strong commitment to enhancing quality of life and building long-term resilience within communities surrounding its operations.



Customer Health and Safety

“Customer health and safety are at the core of Royal Plus’ business operations. We are committed to international quality standards and responsible practices in delivering clean, safe, and nutritious products that enhance the quality of life of consumers worldwide.”



Royal Plus Public Company Limited, as a leading manufacturer and distributor of beverages, recognizes that consumer safety is the foundation of long-term business sustainability. We are committed to continuously enhancing our production processes beyond conventional standards by integrating innovation with meticulous attention at every stage, ensuring that every product delivered to customers embodies quality, safety, and trust.

1. Operational Goals

The Company has established clear directions and objectives for quality and safety to continuously elevate its standards, as follows:



Short-Term Goals (3–5 years):

To focus on research and development (R&D) of high-nutrition products that respond to the growing health-conscious consumer trend, particularly in the plant-based and functional beverage segments. This approach aims to position the Company’s products as sustainable choices that resonate with consumers across all generations.



Long-Term Goals (5 years and beyond):

To become a global leader in health beverage innovation by adhering to the philosophy of “Innovation Plus Creativity.” The Company is committed to developing differentiated products that meet international safety standards and to expanding its market presence across all regions worldwide.



Customer satisfaction goal:

To consistently maintain the customer satisfaction index for product quality at no less than 80% on an annual basis.

2. Strategies & Operational Plans

To achieve these objectives, the Company has formulated strategic plans aligned with global trends, as follows:



To achieve these objectives, the Company has formulated strategic plans aligned with global trends, as follows: Global Trend Alignment: In response to the growing global popularity of coconut-based products and the continued rise of health-conscious consumption, the Company plans to develop new coconut-based product offerings that balance great taste with health benefits. The Company aims to drive significant revenue growth from this product segment by 2026.



World-Class Manufacturing Standards: The Company integrates its expertise in agricultural raw materials with advanced manufacturing technologies to ensure the highest levels of quality control and food safety. It remains committed to maintaining existing quality certifications while proactively preparing for more stringent international standards, supporting expansion into export markets with strict regulatory requirements.

3. Measures to Promote Responsible Advertising, Marketing, and Promotion

The Company has established comprehensive guidelines on advertising, marketing, and product labeling to ensure that all marketing communications for beverage products are accurate, transparent, and compliant with applicable laws and international standards. Key principles are as follows:



Accurate and Verifiable Marketing Communications: All information used in advertising and promotional materials must be factual, not misleading or exaggerated, and supported by scientific evidence or verifiable data.



Comprehensive and Accurate Product Labeling: The Company strictly complies with food labeling regulations by clearly displaying ingredients, nutritional information, manufacturing and expiration dates, and required warnings. The Company also adheres to labeling requirements of export markets, including the United States, Europe, and China, to ensure compliance with local laws in each jurisdiction.



Guidelines on Health and Nutrition Claims: Health and nutrition claims are used with caution and must be reviewed and approved by relevant functions. All claims are substantiated by recognized scientific evidence to prevent consumer misunderstanding.



Pre-Publication Review and Approval Process: All advertising content and product labels across channels are subject to review and approval by relevant departments, including Sales and Marketing, Quality Assurance, and Legal, to ensure compliance with applicable laws and international standards.



Responsible Communication to Vulnerable Consumer Groups: The Company avoids content or imagery that may unduly influence children and youth and ensures that advertising does not encourage inappropriate consumption behavior.



Regular Policy Review and Improvement: The Company regularly reviews and enhances its marketing communication and labeling policies to remain aligned with evolving legal requirements and international standards.

4. Responsible Communication and Promotional Activities

The Company places importance on responsible marketing communications that deliver value to consumers through the following actions:

- 

Promotion of Appropriate Consumption: The Company conducts campaigns that encourage moderate consumption and offers healthier product alternatives, such as low-sugar formulations, preservative-free products, and products made from natural ingredients.
- 




Fair and Accessible Promotional Activities: Promotional programs are designed to provide consumers with fair access to products at reasonable prices, while maintaining the Company’s quality standards.
- 

Communication of Sustainability Values: The Company integrates sustainability messaging into its communications, highlighting initiatives such as reduced packaging materials, the use of renewable energy in production (e.g., solar rooftop systems), and operations aligned with circular economy principles to strengthen its sustainable corporate image.
- 

Compliance with Laws and Cultural Norms in Export Markets: Marketing content and product labeling are adapted to comply with legal requirements and cultural contexts in each export market to ensure effective and appropriate communication.
- 

Continuous Capacity Building for Employees: The Company provides ongoing training to employees in Marketing, Sales, Research and Development, Quality Assurance, and Legal to enhance awareness and understanding of advertising and labeling regulations, as well as responsible business conduct toward society and consumers.

Overall Performance

 <p>Customer Satisfaction Performance Results for 2025 92%</p>	 <p>Compliance with Safety Standards Performance Results for 2025 100% of the Company’s products complied with applicable safety standards.</p>
 <p>Quality and Safety Complaints Performance Results for 2025 No significant complaints reported (0 cases).</p>	

Cyber Security and Personal Data Privacy




The Company recognizes and values cyber threats and data privacy. Results are closely monitored and measured and there are plans to optimize it in order to reduce the risk level of such threats and their ongoing impacts.

The importance of maintaining cybersecurity cannot be overstated for companies, as their business operations rely heavily on collecting, storing, and processing large amounts of data on computers and other devices. This data may include sensitive information such as intellectual property, financial data, and personal information that can be accessed or disclosed without authorization by others, potentially having negative impacts on the Company. Therefore, companies place great importance on protecting and preserving their data, especially in an era where technology and cyberattacks are becoming increasingly complex.

The Company has established information technology security control processes as an operational framework emphasizing the confidentiality, integrity, and availability of information. The Information Technology Security Policy serves as a set of requirements and guidelines for the development of the information security management system. In addition, the Company complies with the Personal Data Protection Act B.E. 2562 (2019) (Personal Data Protection Act: PDPA) by implementing a Personal Data Protection Policy applicable to personal data that is of importance to the Company both at present and in the future. Furthermore, the Company participated in the Cybersecurity Maturity Assessment Program organized by The Stock Exchange of Thailand in collaboration with AC Infotech Co., Ltd. The objective of the program was to enable the Company to assess its overall cybersecurity maturity level and support effective operational planning. The assessment results indicated that the Company has implemented cybersecurity control practices in most areas, which have been systematically developed into clear policies and procedures. The Company also has comprehensive basic infrastructure, as well as sufficient personnel and resources to manage cybersecurity risks, and is capable of establishing appropriate control measures in alignment with the defined policies and processes.

Operational Targets










Improving the operational system to increase stability and implementing multi-factor authentication (MFA) for general users to enhance identity verification

Preventing data leakage of the beneficiaries

Action Plan

Cyber Security

The Company prioritizes the standardization and efficiency of managing, controlling, and securing information technology operations. Therefore, the Company has developed guidelines for controlling operations and maintaining information technology security, and analyzing risks related to information technology, to ensure that the Company can effectively prevent and manage information technology risks effectively. Moreover, the Company follows the operational control and information technology security standards as a procedure for conducting business, in term of building a sustainable organization. The policy covers the following topics:

-  1. Information System Security Policy
-  2. Information Technology Security Policy
-  3. Information Technology Risk Management Policy
-  4. Data Classification & Information System Policy
-  5. Firewall Security Policy
-  6. Intrusion Prevention System Policy
-  7. Access Control Policy



8. Backup Data Policy



9. Standard Software Usage and Software Copyright Policy



10. Corporate Usage E-mail Policy



11. Internet Usage and Security Policy



12. Internal Wireless Network Usage Policy



13. Unusual Incident Reporting Policy

Personal Data Privacy

The Company has established a Personal Data Protection Policy in compliance with the Personal Data Protection Act 2019 and other related laws. This policy specifies the details of collecting, using, and disclosing personal data to ensure that relevant departments and employees of the Company operate in strict compliance. The policy aims to minimize the risk of personal data breaches, enhance the security of personal data, and build trust to the company.

In addition, the Company has appointed responsible persons to oversee and provide guidance on the data collection, data usage, and personal data disclosure. The person in charge will ensure that relevant units and employees of the Company comply with the Personal Data Protection Policy, with the aim of reducing the risk of personal data breaches, enhancing the security of personal data, and building trust in the Company. The Company also coordinates and cooperates with the Office of the Personal Data Protection Commission and implements appropriate technical and managerial measures to secure personal data throughout encryption for data transmitted over the Internet network, both in document and electronic formats. Further details of the Personal Data Protection Policy can be found on the Company's website at <https://www.royalplus.co.th/en/privacy-policy>



Cyber Security Awareness & Personal Data Privacy

The Company has developed communication channels, including internal intranet system and Line@ Application for sending instant message, news, or information to raise awareness and understanding regarding cybersecurity and data privacy. Additionally, the Company conducts training sessions to provide knowledge on data security to new employees.



Cyber Security and Personal Data Protection Performance



Number of cyber-attacks incidents: **0** times



Number of customer data breaches incidents: **0** times



Duration to recover SAP System in case of emergency incidents: **5** hours

Preparation for Recovery of Critical Organizational Systems

The Information Technology Department has performed a recovery test for critical systems of the organization to ensure business operations continuity in the event of an emergency. The Company has also conducted simulations of computer security threats and has been able to recover the system in about 5 hours, restoring it to its normal state.

Economic Dimension of Sustainability Management



Driving Innovation and Technology

In today's highly competitive and fast-evolving beverage industry, driven by rapidly changing consumer behavior, differentiation through innovation and technology has become a critical foundation for sustainable growth. Modern consumers place increasing importance on product quality, health-conscious ingredients, environmentally responsible production processes, and lifestyle-oriented experiences. As a result, operators must continuously adapt by developing new product formats, enhancing production efficiency, and implementing innovations that minimize environmental impact.

Strengthening competitiveness in the beverage business therefore requires the integration of advanced technologies with creativity to anticipate trends, deliver relevant products, and create distinctive consumer experiences. The key objectives are as follows:

- **Research and Development (R&D):** The Company prioritizes the development of innovative products that meet the evolving needs of modern consumers, including health-oriented beverages, plant-based products, reduced-sugar formulations, and preservative-free offerings. These initiatives aim to provide healthier and more environmentally friendly alternatives.
- **Operational Excellence and Production Efficiency:** The Company leverages advanced technologies such as automation and data analytics to enhance manufacturing efficiency, reduce waste, optimize resource utilization, and continuously improve product quality.
- **Promotion of the Circular Economy:** The Company emphasizes the development and adoption of sustainable packaging innovations, including the use of recycled materials, waste-reduction design, and the industrial reuse of by-products from production processes. These efforts help minimize environmental impact and promote efficient resource utilization.
- **Learning and Innovation Culture:** The Company fosters an organizational culture that encourages continuous learning and creativity. Employees are empowered to contribute ideas and drive ongoing improvements that create value across products, operational processes, and customer experiences.

Recognizing the importance of this, the company places a strong emphasis on driving innovation and technology. This includes investing in research and development, applying highly efficient technologies in the production process, and creating products that meet international quality standards to satisfy consumer demands. Additionally, the company is focused on building a unique identity for its products and promoting a competitive advantage in the food and beverage industry in a sustainable manner.

Operational Goals



Launch at least **20** new SKUs of products.

Allocate an investment budget equivalent to **0.2%** of total revenue to support research and development of innovations.

Operations

Research and Development to Create Distinctive Products

The Company places strong emphasis on research and development, focusing on creating distinctive and diverse products that effectively meet the specific needs of consumers in each market. This is achieved through in-depth insights, consumer behavior analysis, and continuous monitoring of global market trends. As a result, the Company is able to deliver unique products and create new experiences for customers efficiently.

One of the Company’s key innovation achievements is a fruit juice product with added pulp in glass bottle packaging, where the pulp is evenly distributed throughout the bottle without sedimentation. This reflects the Company’s strong capabilities in processing technology and texture control. In addition, the Company has developed a range of plant-based coconut milk products, as well as fermented coconut-based “cocogurt” beverages, in response to growing health trends and the continuous expansion of plant-based products in the global market.

For PET plastic bottle packaging, the Company has developed flagship products such as the fruit juice with nata de coco beverage under the “MABU COCO” brand and 100% coconut water under the “COCO ROYAL” brand. These products have been well received by consumers across multiple countries, reflecting the Company’s capability to develop high-quality products in line with international standards and effectively respond to modern consumption trends.

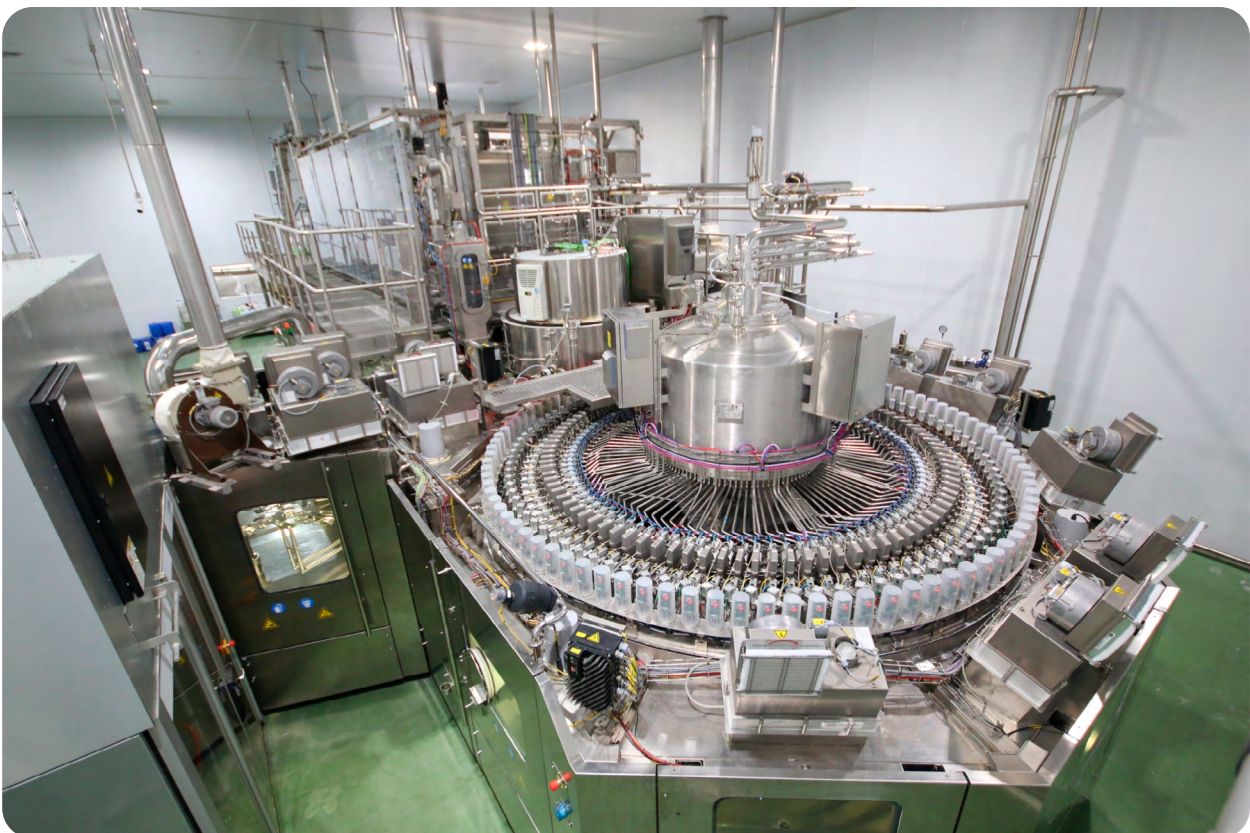


Modern Production Process

The company is one of the pioneers in the beverage industry, being among the first to adopt the innovative beverage filling process with pulp inclusion. This process not only enhances the flavor and texture of the product but also meets the demand from consumers seeking unique and novel drinking experiences. With advanced production technology and specialized expertise, the company is able to develop beverages containing fruit pulp or unique ingredients, such as coconut jelly or fresh fruit pieces, while maintaining quality, freshness, and the authentic taste of the raw materials. The production process complies with international standards in terms of safety and sustainability. This innovation is a significant step in strengthening the brand's identity and making the company's products memorable both domestically and internationally. It reinforces the company's leadership in the beverage industry, focused on continuous development to ensure the highest consumer satisfaction.

In 2023, the company invested in innovative cold aseptic filling technology, which is the most advanced production technology in the beverage industry, meeting international standards. With a production capacity of up to 48,000 bottles per hour, this technology enhances the company's ability to meet the increasing demand both domestically and internationally. It also helps reduce production costs, increase efficiency, and promote sustainability through the development and investment in modern technologies. In 2024, the company launched new products in the global market, including "MABU COCO" (fruit juice mixed with coconut jelly) and "COCO ROYAL" (100% coconut water), both produced using advanced PET production processes. These products have received excellent feedback from consumers worldwide.

In Present, the company operates a total of 7 production lines, including 5 glass bottles production lines and 2 PET plastic bottles production lines, with a total production capacity of up to 450 million bottles per year. The focus on innovation, technology, and sustainability allows the company to maintain its leadership in the food and beverage industry and be poised for sustainable growth in the future.



Plus It Happen – Your Idea, Our Future

In 2025, the Company launched the “Plus It Happen – Your Idea, Our Future” initiative as a platform to foster employee creativity and innovation. The program encourages employees at all levels to propose new ideas that can be further developed into future products, in line with the Company’s Innovation Plus Creativity concept, which positions employees as key drivers of organizational growth. In its inaugural year, a total of 12 cross-functional teams participated in the program.

Beyond serving as a forum for creative idea exchange, the initiative also reinforces motivation through a clear incentive mechanism. Should any proposal be successfully commercialized and launched to market, the originating employees will receive a share of the product’s sales revenue. This reflects the Company’s commitment to transforming “employees’ ideas” into “the Company’s future” in a tangible and meaningful way.

Kaizen Award Initiative

The Company is committed to enhancing operational efficiency and excellence through the Kaizen Award initiative, a key mechanism for driving process innovation. The program encourages employees to continuously develop and implement practical improvements within their respective work areas. In 2025, a total of 13 cross-functional teams participated, reflecting a strong culture of organization-wide engagement. The initiative focuses on reducing waste, increasing efficiency, lowering costs, and improving quality and safety, while fostering a sense of ownership and creativity among employees. It also promotes the adoption of new innovations and technologies to streamline workflows, enhance production agility, and optimize resource utilization. The Kaizen Award serves as a vital driving force in cultivating a culture of continuous improvement and strengthening PLUS’s competitive capabilities in a sustainable and resilient manner.

Overall Performance Results



Number of
New Products Sold
in 2025
24
SKUs



**Expenditure for promoting
product research and innovation
development**
in 2025
amounted representing
0.82%
of total revenue.

Tax Policy



The Company is committed to conducting its business with transparency, integrity, and a strong sense of duty and responsibility regarding tax operations. It strives to establish clear tax planning guidelines and practices, define relevant tax policies, and implement procedures for risk management—including measures to mitigate tax risks and ensure the proper and comprehensive use of tax benefits—all to maximize efficiency within the legal framework. This also includes compliance with regulations governing the disclosure of financial and tax information to government authorities and all stakeholders. These efforts align with the principles of good corporate governance, business ethics, and sustainable operational practices, ensuring that the Company achieves economic growth while upholding social responsibility.

Tax Planning and Practices

- 1) Comply with all relevant laws and regulations concerning tax management in each country where the Company operates, ensuring accuracy and completeness.
- 2) Plan taxes and utilize tax benefits in full compliance with laws and regulations, including structuring operations in a way that does not result in tax avoidance.
- 3) Ensure timely submission and claim of tax refunds within the legally prescribed period, to maximize benefits for the Company, government agencies, and the country.
- 4) Regularly study and assess the tax implications whenever new laws or tax policies are enacted, or when the Company engages in new transactions, always considering the maximum benefit to the Company.
- 5) Establish a knowledgeable and competent tax department to ensure correct operations and minimize tax dispute risks. Additionally, appoint individuals responsible for providing accurate information on the Company's operations when requested or audited by government authorities.
- 6) Encourage relevant personnel to develop their knowledge of taxation to ensure that they can perform their duties correctly and comprehensively.

Tax Reporting

The Company manages its corporate income tax in compliance with the applicable tax laws of the country in an accurate, transparent, and fair manner. The Company regularly monitors and evaluates its operations in accordance with relevant tax laws, regulations, and procedures to ensure that all responsible parties are informed and comply appropriately. In 2025, the Company did not engage in any activities that violated tax laws or regulations; therefore, no tax-related penalties were incurred. The Company reported a net loss before tax of 80,034,572 baht and, as a result, did not record any corporate income tax expense for the year. However, the Company reported an Effective Tax Rate of 2.2%, which is lower than the statutory corporate income tax rate in Thailand of 20%. This difference arose from the variations between accounting and tax treatments in the calculation of taxable income.

Unit: Baht

	2023	2024	2025
Profit from operations before tax	234,534,629	56,894,941	(80,034,572)
Tax calculated at the corporate income tax rate of 20.0%	46,906,926	11,378,988	N/A
Income tax expense as per financial statements	46,482,218	13,930,295	(1,785,560)
Effective tax rate %	19.8%	24.5%	2.2%
Cash paid for annual taxes	45,887,283	10,852,157	N/A
Actual cash tax rate %	19.6%	19.1%	N/A

*Remark

Effective Tax Rate = (Income tax expense – Deferred income tax) / Pre-tax accounting profit = Current period income tax expense / Pre-tax accounting profit

Risk and Crisis Management Framework



The Company has established a systematic approach and framework for risk and crisis management, encompassing enterprise-level risk management, operational-level risk management, and internal communication to ensure that all employees are well-informed. This approach enables the Company to effectively respond to situations that may impact its operations and organizational objectives. To ensure preparedness and operational resilience, the Company has developed a Risk Control Plan and a Business Continuity Plan (BCP) to address rapid changes in circumstances and maintain uninterrupted business operations. These plans include risk management strategies for crises or emergencies that may occur within the Company’s premises, such as:



Flooding



Fire



Power outages



Storms



Protests/riots



Infectious disease outbreaks



Terrorism

Business Continuity Management Structure

To ensure effective business continuity management, the Company has established a dedicated Business Continuity Plan (BCP) team. This team comprises the Business Continuity Steering Committee, the Business Continuity Management Team, and a Continuity Coordination Officer, each with clearly defined roles and responsibilities as follows:

1. Business Continuity Steering Committee

- Assess the nature, scope, and trends of occurring incidents
- Decide to activate the Business Continuity Plan
- Execute the steps and guidelines for continuity management
- Allocate necessary resources as per the Business Continuity Plan

2. Business Continuity Management Team

- Support the operations of the Business Continuity Steering Committee
- Implement the steps and guidelines for continuity management
- Procure the necessary resources for their departments or sections

3. Continuity Coordination Officer

- Act as a liaison between different departments
- Support communication and coordination with relevant departments or sections
- Follow the prescribed continuity management guidelines

Testing and Developing the Business Continuity Plan

To ensure the effective implementation of the Business Continuity Plan (BCP), the Company requires that at least 1 drill be conducted annually, followed by the preparation of a test report to be submitted to the Management Committee. This report serves as a basis for improving and enhancing the Company's risk management strategies to stay aligned with the evolving business environment. This proactive approach demonstrates the Company's commitment to strengthening business stability and continuity, while also building confidence among employees, partners, and all stakeholders—ensuring that operations can continue securely and that the Company can achieve sustainable growth.

Supply Chain Management



The Company treats all suppliers with equality, fairness, and mutual respect, prioritizing shared benefits. Our procurement guidelines ensure that suppliers within the supply chain operate in compliance with the law, occupational health and safety standards, and environmental regulations. We emphasize enhancing supplier potential alongside sustainable growth. To ensure efficient procurement and minimize environmental impact, the Company integrates ISO 9001:2015 Quality Management and ISO 14001 Environmental Management systems into our selection process. This includes Green Procurement practices, systematic supplier evaluation, work delivery monitoring, and approved vendor listing (AVL) procedures. **Further details on our Supplier Code of Conduct are available on the Company's website at <https://investor.royalplus.co.th/storage/document/cg/supplier-code-of-practice-th.pdf>**

Operational Targets



100%
of new suppliers or
service providers
qualified the supply-chain
selection criteria

**Increasing number of
suppliers** for the main raw
materials such as coconut water
and coconut meat to reduce a
shortage of main raw materials
during off-season

100%
On-Site Audit
for new suppliers

Providing annual training on
quality and safety
to vendors

Action Plan

The Company has established a code of conduct for its suppliers with the objective of ensuring fairness and honesty, maintaining mutual benefits with integrity and ethics. Moreover, the Company and business partners will not engage in any unethical practices, such as receiving or providing any benefits that are illegitimate. The Company will also strictly adhere to the terms and conditions of the agreements and work together to find solutions to any issues that may arise. In case of any breach of the agreement, the Company will report the business partners in advance and work towards finding a resolution.

Supply-chain Selection Criteria

Currently, the Company's procurement process categorizes suppliers into 2 main types: 1) Production Group, including Main Raw Material and Main Packaging, and 2) Service & Maintenance Group. The Company will evaluate the new prospect suppliers (only for those in the Production Group) via the Evaluation Assessment Form submitted by the suppliers or service providers. The assessment will be performed only for agricultural raw materials. For suppliers who do not meet the criteria, they will need to make corrections as specified by the Company. Once they have passed the evaluation and verification process, they can then register as a supplier with the Company.

New Supply-chain Selection

The Company gives importance on the process of selecting new suppliers, adhering carefully and systematically to established criteria. All new suppliers must undergo evaluation based on criteria related to their potential and qualifications concerning ESG (Environment, Social, Governance) aspects. The evaluation considers various factors, such as

- Environmental management, such as receiving Green Industry certification or ISO 14001
- Organizing training to raise awareness of energy conservation
- Workplace and building infrastructure, including cleanliness and readiness of public utilities
- Expertise and skill development of personnel
- Efficient production process control
- Safe and effective transportation management

The Company will evaluate and select suppliers based on the criteria mentioned above. Suppliers who pass the evaluation must score at least a B grade or achieve a total score of over 70%. This is to ensure that the Company's suppliers possess the capabilities and quality that align with the Company's standards and operational goals.

Existing Supplier (Suppliers on the Approved Vendor List, or AVL)

The Company has established a systematic and consistent process for evaluating current suppliers, considering key factors such as product quality and safety, pricing appropriateness, operational efficiency, and ESG (Environment, Social, Governance) assessments, which are conducted annually. This is to maintain standards and strengthen effective collaboration between the Company and its suppliers.

All suppliers must undergo an annual quality assessment, including an on-site audit for key suppliers at least once a year, conducted according to the Company's random inspection plan. The evaluation criteria include:

- Environmental management: For example, receiving Green Industry certification or ISO 14001
- Product quality: Products must meet the specified standards, be safe, and comply with legal requirements
- Delivery: Products must be delivered on time and in the quantities specified in the purchase order
- Communication: Coordination must be convenient, fast, and efficient
- Pricing and payment terms: Must be reasonable and in accordance with the agreed terms

These criteria enable the Company to maintain supplier standards, promote sustainability, and build trust for ongoing and sustainable business collaboration.

Criteria for Evaluating Key Supplier

The Company has established clear guidelines for effectively managing and evaluating both existing and potential suppliers. Suppliers are categorized into distinct groups to determine appropriate operational strategies, as follows:

- Critical Tier 1 Partners are those with high order volumes, supplying essential raw materials or specific materials critical to the company's product strategy, which cannot be easily replaced. The loss of such partners would pose a high to very high level of risk. Examples include partners who supply key raw materials and packaging. In 2025, the Company had 1,339 Critical Suppliers, representing 56.3% of the total number of suppliers.
- Critical Non-Tier 1 Partners are those with lower order volumes, supplying goods that are easily replaceable. In 2025, the Company had 1,038 Critical Non-Tier 1 Suppliers, accounting for 43.7% of the total number of suppliers.
- Partners Subject to On-Site Audits: The company places special emphasis on auditing Critical Tier 1 partners, particularly in terms of production processes and raw material sourcing, to assess their ability to provide products or services in compliance with the company's requirements and standards.

These guidelines are part of the Company's sustainable supplier's relationship management, focusing on reducing risks in the supply chain and supporting business operations to be efficient and aligned with the Company's strategy.

Supply-chain Management Performance



Total number of
suppliers:
2,377



Number of
key suppliers related to the core
business operation:
1,339



Number of
new suppliers:
257

Supplier evaluation and assessment

The Company conducts an annual audit for suppliers according to the Audit Supplier Plan of the Quality Control Department and the Supply Chain Management Department. The objective is to inspect and improve the standard operating procedures of suppliers to comply with the Company's standards. In 2025, there were 1,339 main suppliers, representing 56.3% of the main suppliers evaluated. Over 90% of these suppliers were able to improve and adjust their operations to comply with the standards set by the Company.

Additionally, the Company provides communication channels to suppliers through telephone, email, and online platforms such as Line and WeChat. It also performs onsite visits to inspect the suppliers' operations.

Green Procurement

The Company has established its policy of "Green Procurement" for implementation within the organization, along with its supply chain. This policy is the mechanism created to reduce resource usage and minimize release of waste and pollution, including the abolition and reduction of hazardous chemicals use, and the goal to reduce greenhouse gas emissions. The Company also encourages its internal operational units to gain knowledge and understanding of the criteria and regulations related to environment-friendly procurement

The Company proactively cooperates with its trade alliances in its initiatives relating to environmental protection. The Company determines and requests its sellers to comply to its practices, starting by laying out environmental qualifications as the regulations for submission of tenders or as its conditions and demands. This includes the plan for the establishment of Green Purchasing Guidelines in order for sellers to conduct socially responsible businesses that do not affect the environment and the community. Guidelines for new trade suppliers are as follows:

1. Find resources from the trade companies which give serious concern to environment preservation by selecting suppliers who have been certified with ISO 14001, Green Industry, Green Label in its crucial goods and services. As for recycling process, there are considerations of the effects throughout the products' life cycle, including preparation of an environmental management system along with continuous compliance with any laws and regulations relating to environmental issues.
2. Has an environmental management system in place, with effective natural resources and energy monitoring for any products sent to the Company.
3. Initiate environmental activities of the producers and procurers of goods and services for the Company.
4. Reduce carbon dioxide and component parts of packaging, with consideration to their usage on materials and parts of packaged products shipped including in delivery to the Company

In addition, the Company plans to increase the number of environmentally-friendly suppliers by sourcing suppliers certified with international environmental standards such as ISO 14001 and Carbon Footprint certification. The Company also supports the use of eco-friendly packaging, such as Preform PET (RPT) caps, among others.

Payment Terms for Suppliers (Credit Term)

The Company has established clear policies and procedures for managing payments to its suppliers, ensuring that payment terms are appropriate and fair. According to Company policy, the average payment term should not exceed 45 days, in order to support supplier's financial liquidity and facilitate continuous business operations. The determination of payment terms considers several key factors, including the type and quantity of goods, product quality, and the supplier's liquidity management.

The Company follows practices aligned with good corporate governance principles, conducting thorough checks to ensure transparency and fairness in its dealings with suppliers. In 2025, the average payment term remained at 45 days, in full compliance with the policy strictly upheld by the Company.

Governance Sustainability Management



Good Corporate Governance

The conducting a good governance in business is a key mechanism for driving the country's economy in terms of income generation, employment, as well as contributing to social and environmental responsibility. To narrow a focus to the private sector, employees or workers play a crucial role in promoting good corporate governance practice to boost sustainable value for its company and society. This requires an establishment of efficient structures and systems for corporate governance practice, and monitoring and evaluation process to ensure that all parties follow the same principles/procedures of good business governance.

The Company recognizes the importance of creating benefits for various stakeholders to achieve balance, with a focus on understanding the different needs and expectations of each group. It also clearly defines roles, duties, and responsibilities in its governance system in a transparent, ethical manner, in compliance with relevant laws and standards. Furthermore, the Company is committed to developing governance in line with best practices, emphasizing transparency, accountability, and sustainability, while driving the organization towards stable growth through the collaboration of all sectors. This aims to create true value and balance for the economy, society, and the environment in a sustainable way.

The targets of the Corporate Governance Dimension

The Company has established governance-related targets to enhance corporate governance standards, ensuring transparency, credibility, and alignment with international best practices. Key performance outcomes are reported as follows:



Target to achieve a full score of **100** on the AGM Checklist by 2025

The Company received the quality assessment of the 2025 Annual General Meeting of Shareholders (AGM Checklist) 100 full scores as “Excellent and Exemplary” for the second consecutive year by the Thai Investor Association (TIA).



Target to achieve in the list of sustainable stocks under the SET ESG Rating

The Company received a SET ESG Rating of “A” from the Stock Exchange of Thailand, reflecting strong performance across environmental, social, and governance (ESG) dimensions, as well as effective risk management and a systematic approach to sustainability communication.



Target to achieve an upgraded status as a CAC Change Agent at the **3**-star level under the Thai Private Sector Collective Action against Corruption (CAC)

The Company received upgraded to a CAC Change Agent at the 3-star level under the Thai Private Sector Collective Action against Corruption (CAC). This recognition reflects the Company’s strong commitment to fostering a transparent organizational culture, upholding business ethics, and extending transparency-driven practices to its business partners throughout the supply chain.



Target to achieve **5**-star rating (“Excellent”) on the CGR assessment Checklist by 2025

The Company received the Corporate Governance Scoring Report for Thai Listed Companies 2025, achieving a 5-star rating or “Excellent” the third consecutive year, and ranked in the TOP QUARTILE within the same Market Capitalization group which includes companies with a market capitalization between 3,000 - 9,999 million baht by the Thai Institute of Directors (IOD) with support from the Stock Exchange of Thailand.

Target



Disputes arising between the Company and stakeholders (number of cases)

2024	2025
0	0

Corruption cases (number of cases)

2024	2025
0	0

Data breach or cyber-attack (frequency)

2024	2025
0	0

Complaint received from stakeholders (number of cases)

2024	2025
0	0

Corporate Governance Action Plan



- To maintain a 5-star rating, or “Excellent and Exemplary,” and remain ranked in the Top Quartile under the Corporate Governance Report (CGR) assessment of listed companies in Thailand.
- To maintain a perfect score of 100 under the Annual General Meeting (AGM) Checklist assessment for the third consecutive year.



- To maintain the status of CAC Change Agent Level 3 (3-Star) under the Thai Private Sector Collective Action Against Corruption (CAC).
- Review anti-corruption policy and guideline to be more practical, and in consistence with business operations



- Improve operating system to be more stable and efficient
- Skill-up technology for internal employees
- Implement the system to prevent data leaks
- Review and improve the personal data protection act policy



- Creatively apply product innovation and services
- Apply technology for production processes to reduce costs and increase productivity

Overall Governance Performance



- **Zero** disputes and complaints from stakeholders.
- There have been **no complaints** regarding human rights issues.
- The Company received a perfect score of **100** in the AGM Checklist assessment for the year 2025, earning an “**Excellent and Exemplary**” rating from the Thai Investor Association (TIA).
- The Company also maintained a “**5-star**” or “**Excellent**” rating in the corporate governance assessment for listed companies in 2025 for the third consecutive year. Additionally, it ranked in the Top Quartile within the same market capitalization group for the second consecutive year, as organized by the Thai Institute of Directors (IOD) with support from the Stock Exchange of Thailand.



- **Zero** case of occurred within the organization.
- The Company was upgraded to a 3-star “**CAC Change Agent**” certification the Thai Private Sector Collective Action Against Corruption (CAC Certified)
- The Company received **SET ESG Rating** of level **A** by The Stock Exchange of Thailand.
- The Company’s anti-corruption policy has been communicated to **100%** of all employees within the organization.



- Increased number of business partners – **new 257 business partners.**
- Conducted the annual supplier assessment according to the **Quality Control** Department’s Plan.



- **Zero cases of cyber theft and data leak.**

Good Corporate Governance / Business Ethics



The Board of Directors has established a policy for corporate governance under the principles of good corporate governance, rules and regulations of the Stock Exchange of Thailand, and the Office of the Securities and Exchange Commission, to be used as a guideline for business operations.

The Company is committed to enhancing sustainable performance, firmly believing that good corporate governance is a key driver of success and the achievement of its most important objectives. The Company’s corporate governance practices are designed to ensure that all operations are conducted transparently, ethically, and in full compliance with the law. These practices aim to build trust among all stakeholders and promote stable and sustainable growth over the long term.

Operational Targets



No disputes from the stakeholders

No disputes complaints regarding human rights issues

Received the results of the survey project and monitor the development of corporate governance of Corporate Governance Report of Thai Listed Companies (CGR) is score level **5-star rating or “Excellent”** and to be ranked Top Quartile

No disputes arising in operational process

Received **SET ESG Rating of level A assessment** by The Stock Exchange of Thailand

Received the results of the Annual General Meeting Checklist (AGM Checklist) is **100** full scores to the second consecutive year

Action Plan

The Company has developed a corporate governance policy by utilizing the Principles of a Good Corporate Governance for Thai Listed Companies of year 2017, which covers the structure of good corporate governance, roles and responsibilities of the Board of Directors, as well as principles of transparency and management practices that can be audited. This serves as a guideline for effective management procedure to ensure that all operations of the Company are conducted with fairness, trustworthiness, and for the benefit of a sustainable growth. Further information in Royal PLUS Policy / Guidelines for a good corporate governance can be found in Section 2 of the 56-1 One Report 2025, under the topic of “Corporate Governance”.

Overall Performance



Zero

complaints arising from a failure to comply with the principles of good corporate governance



Zero

legal disputes

No

disputes complaints regarding human rights issues

Anti-corruption



The Company is committed to conducting its business with integrity and recognizes the importance of operating transparently. It adheres to the principles of good corporate governance to ensure efficient business operations, social responsibility, and the ability to build trust among all stakeholders. The Company has expressed its intention and commitment to combating all forms of corruption. Accordingly, the Company has established an anti-corruption policy and guidelines for the Board of Directors, management, and employees to follow strictly.

The Company has established processes to monitor, track, and assess risks of corruption. Risk prevention plans have been developed, with the Head of Internal Audit responsible for conducting audits and presenting findings to the Audit Committee. This ensures the review of internal control systems and the follow-up of internal audit results.

Operational Targets



No corruption
at any of our operations

Establishing an anti-corruption policy
that align with the business operations

Raising anti-corruption awareness among employees at all levels and all operational divisions

Action Plan

The Company has established an anti-corruption policy as a guideline to prevent and combat corruption. The policy aims to foster an organizational culture in which everyone is aware of the harms of corruption, promotes the right values, and enhances confidence among all stakeholders. Any violation of this policy will result in disciplinary action and may also be subject to legal proceedings. Furthermore, appropriate roles, responsibilities, and accountability have been defined to prevent corruption risks that may arise within the Company's operations.

The Company focuses on the importance of implementing anti-corruption policy as follows:

1. To promote a sense of ethics and morality among employees to perform their duties with integrity, as well as to conduct themselves in accordance with moral and ethical standards
2. To ensure transparency and accountability in employee operations that can be monitored and audited
3. To create motivation for behavioral change by prioritizing the benefits of the Company and the collective
4. To foster a culture of collaboration in preventing corrupt and unethical behavior among employees
5. To establish mechanisms for preventing and combating corruption

The details of the Company's anti-corruption policy can be found at the www.royalplus.co.th under the heading "Corporate Governance - Corporate Governance Policy".

Besides, the Company has a process for investigating, monitoring, and assessing the corruption risks by implementing corruption safeguarding plan, performed by the Manager of Internal Audit Control Department. The corruption prevention plan includes auditing, verifying, and tracking of internal control results. In case of any instances of corruption are discovered, the Internal Control Department will report directly to the Internal Audit Committee, who will in turn report to the Company's Board of Directors. Over the past 10 years, neither the Company, its directors, nor its executives have been found guilty of any corruption-related offenses by regulatory authorities or official agencies, either in Thailand or abroad, and there have been no instances of misconduct.

In 2025, the Company disseminate knowledge information about corruption to directors', executive and employees, covering 100% of the target participants through the Company's intranet and website channel. For directors, executive and employees acknowledge to aware of the potential risks of corruption and methods for preventing it, including the whistleblowing channels for reporting any suspicious or unethical.

In addition, the Company organized quarterly Town Hall Meetings throughout 2025 to provide an opportunity for executives to communicate with, meet, and exchange ideas directly with employees. These meetings help foster a transparent and participatory organizational culture. The Company also promoted and invited its business partners and collaborators to participate in educational activities organized by the Thai Private Sector Collective Action against Corruption (CAC) initiative.

Whistleblowing Channels



The Company has developed a comprehensive and systematic anti-corruption and misconduct prevention plan, starting from the review of external data, reporting of non-corrupt complaints, and defining the scope of complaints or reports of misconduct, parties involved, procedures for handling complaints, and protective measures for whistleblowers. Details are as follows:

The Company provides channels for stakeholders to report clues and complaints in case of inspecting misconduct in the Company’s operations, internal control deficiencies, violations of law and company regulations, corruption or involve in bribery or any dishonest actions, violations of the human rights, unfair treatment, or witnessing any wrongful activities via channels as follows:

1. In person or in writing, addressed to the person receiving the complaint:
 - Company Secretary : Tel. 0-2416-9209 ext. 1108
 - Legal Manager : Tel. 0-2416-9209 ext. 1110
2. E-mail Address: chairman.ac@royalplus.co.th
3. Website: https://www.royalplus.co.th/en/investor-relations?complaint_channel
4. Suggestion Box
5. Post: Royal Plus Public Company Limited (Head Office) No. 84/3-7 Rama II Soi 69, Samae Dam Sub-district, Bang Khun Thian District, Bangkok 10150
6. In case the complainant chooses not to disclose their name, they must provide sufficient details of the facts or clear evidence to show that there is a reasonable cause to believe that there has been involvement in giving or receiving bribes or corruption.



The Company will keep the reported information confidential and prioritize the safety of the complainant or witnesses, except in cases where disclosure is required by law.

Anti-Corruption Investigation Procedure

1. Upon receiving a complaint, the recipient will investigate and gather all related information / facts or will appoint a trusted person or investigation committee to determine and investigate the facts.
2. The appointed person or investigation committee may invite the alleged person to provide information or request the submission of the relevant documents for fact-checking.
3. If the alleged person has been proven committing the wrongful activities against the Company's Anti-Corruption Policy and code of business, the Company will process as follows:
 - 3.1. In cases where the complaint involves violations of laws, regulations, policies, or ethical standards of the Company, the recipient of the complaint will propose the matter along with their opinions and suggested actions to be taken to the authorized persons, the Audit Committee, or the Board of Directors for consideration.
 - 3.2. In case of significant issues, such as those that affect the reputation, image, or financial status of the Company, or are in conflict against the policies or related to the senior executive's position, the recipient of the complaint will propose the matter to the Internal Audit Committee or the Board of Directors for consideration.
 - 3.3. In case where the complaint has caused damages to any parties, the recipient of the complaint will provide their opinions and suggested guideline for mitigation appropriately and fairness to the alleged parties, the recipient of the complaint will propose the matter to the authorized persons, the Audit Committee, or the Board of Directors for consideration.
4. If the investigation reveals that the information or evidence found is reliable and trustworthy that the accused party has committed wrongful activities, the Company will provide the alleged party with the right to know the charges, and to prove themselves by finding additional information or evidence that shows that they are not involved in the fraudulent activity that they are accused of.
5. If the alleged person has committed the fraudulent act, such fraudulent act is deemed violation against the Company's Anti-Corruption Policy and code of business conduct, the disciplinary actions shall be determined according to the Company's regulations. If such fraudulent activity is illegal, the wrongdoer shall be given legal punishment.
6. The Company will only inform the complainant who has disclosed their name, address, telephone number, and email through the contact channels provided, of the progress and results of the investigation regarding the complaint, misconduct, or fraudulent activity. Alternatively, the complainant can follow the investigation status through the channels provided by the Company. However, if it is necessary to protect personal information and maintain confidentiality, the Company may not be able to provide details about the investigation or disciplinary action taken.

Measures of Whistleblower Protection

1. The Company will fully protect the complainant and the informant as possible, without disclosing any information that could identify the informant, and will keep the information confidential by limiting access to the information to only those responsible for investigating the complaint. Only these individuals will have access to the relevant information.
2. The Company will disclose information to the extent necessary, considering the rights of individuals, the safety of the informant, the source of the information, and the individuals involved.
3. The complainant, information provider, data source, and related individuals have the right to receive compensation and relief for damages through appropriate and fair protection processes.
4. recipient of the complaint information and those involved in the process of investigating will have a duty to keep confidential all details of the complaint, including all relevant evidence. It is strictly prohibited to disclose information to any unauthorized persons unless required by law.

The Company has established policies and anti-corruption control measures to ensure strict compliance by all directors, executives, and employees. As a result, in 2025, there were no reports of whistleblowing or complaints related to corruption, violations of the law, human rights, or breaches of business ethics and conduct. The Company reports the results of all whistleblowing and complaints to the Audit Committee on a quarterly basis.

Anti-corruption Performance



Performed risk assessment regarding **corporate corruption** internal the organization



No incidents of corporate corruption were found within the organization



Directors, executives, and employees have been communicated the **anti-corruption policy**, representing **100%**



New employees received training on **anti-corruption** during orientation, and current employees were informed about the policy against corruption

More than **90%** of business partners have been communicated the anti-corruption policy.

GRI

content index 2025

Statement of use	Royal Plus Public Company Limited has reported the information cited in this GRI content index for the period 1 January to 31 December 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	SD Report (Page Number)	56-1 One Report (Page Number)
General Disclosures			
"GRI 2: General Disclosures 2021	2-1 Organizational details	8-11	1-2, 4-5, 12, 16-20, 47
	2-2 Entities included in the organization's sustainability reporting	7	-
	2-3 Reporting period, frequency and contact point	7	-
	2-4 Restatements of information	-	-
	2-5 External assurance	31-34	89, 93
	2-6 Activities, value chain and other business relationships	23-27	71-79
	2-7 Employees	43-65	94-116, 227-235
	2-8 Workers who are not employees	-	-
	2-9 Governance structure and composition	16	195-196
	2-10 Nomination and selection of the highest governance body	22	239-242
	2-11 Chair of the highest governance body	-	208-209
	2-12 Role of the highest governance body in overseeing the management of impacts	-	207-208
	2-13 Delegation of responsibility for managing impacts	-	-
	2-14 Role of the highest governance body in sustainability reporting	22	213-214, 319
	2-15 Conflicts of interest	-	260-262
	2-16 Communication of critical concerns	-	54-64
	2-17 Collective knowledge of the highest governance body	-	243-246
	2-18 Evaluation of the performance of the highest governance body	-	247-249
	2-19 Remuneration policies	-	253-258
	2-20 Process to determine remuneration	-	253-258
	2-21 Annual total compensation ratio	-	225
	2-22 Statement on sustainable development strategy	-	65-70
	2-23 Policy commitments	17-22	65-70
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	2-25 Processes to remediate negative impacts	-	67-79

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	2-26 Mechanisms for seeking advice and raising concerns	99	264-266
	2-27 Compliance with laws and regulations	95-101	180-193
	2-28 Membership associations	6	192-193
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	2-30 Collective bargaining agreements	56-57	94-114
GRI 3: Material Topics 2021	3-1 Process to determine material topics	28	79
	3-2 List of material topics	28	79
	3-3 Management of material topics	28	79
GRI 200: Economic			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	12	14-15, 137-140
	201-2 Financial implications and other risks and opportunities due to climate change	31-34	52-64
	201-3 Defined benefit plan obligations and other retirement plans	-	155, 318
	201-4 Financial assistance received from government	-	-
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	-	-
	202-2 Proportion of senior management hired from the local community	-	-
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	-	-
	203-2 Significant indirect economic impacts	-	-
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	88-90	140-141
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	97-101	130-131
	205-2 Communication and training about anti-corruption policies and procedures	98-100	130-131
	205-3 Confirmed incidents of corruption and actions taken	97-101	130-134
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-
GRI 300: Environmental			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	35	82-84
	302-2 Energy consumption outside of the organization	-	-
	302-3 Energy intensity	-	82-84
	302-4 Reduction of energy consumption	36	82-84
	302-5 Reductions in energy requirements of products and services	-	-
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	-	-
	303-2 Management of water discharge-related impacts	37-39	84-86
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	305-2 Energy indirect (Scope 2) GHG emissions	39	93
	305-3 Other indirect (Scope 3) GHG emissions	39	93
	305-4 GHG emissions intensity	39	90-93
	305-5 Reduction of GHG emissions	39	90-93
	305-6 Emissions of ozone-depleting substances (ODS)	-	-
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	40	86-88
	306-2 Management of significant waste-related impacts	40	86-88
	306-3 Waste generated	40-42	86-88
	306-4 Waste diverted from disposal	40-42	86-88
	306-5 Waste directed to disposal	40-42	86-88
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	91	-
	308-2 Negative environmental impacts in the supply chain and actions taken	91	-
GRI 400: Social			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	-	114-116
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	227-232
	401-3 Parental leave	-	-
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	58-65	109-113
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ROYAL PLUS

Royal Plus Public Company Limited

84/3-7 Rama 2 Soi 69, Samae Dam
Sub-district, Bang Khun Thian District,
Bangkok 10150

Tel. 02 416 9209 Ext. 1108

Email : ir@royalplus.co.th

Website : www.royalplus.co.th



Investor Relations