Human Rights Mitigation & Remediation

EA has established guidance to protect and set mitigation plans for all stakeholders covering 100%.

Based on the high-level human rights risk assessment, the results were summarized as follows:

	Human Right Risk Issues	Vulnerable Group	Percentage of areas assessed in the past 3 years (2024 -2026)	Percentage of areas having a potential on high human rights risk	Percentage of risks with management plan and process in place	Mitigation measures for areas with risks
EA Group Own Operations	Child labor Risks Community Right Risks Supply Chain Risks Environmental Risks Security and Safety Risks Gender equality Sexual Harassment Human trafficking Freedom of association Working hours / OT Discrimination Workplace safety Harassment Data privacy Climate Change Impact on Workers	Woman group Children and youth group Foreign labor group Permanent and temporary workers group Disabled group Supplier and Contractor group Partner group Community and Society group Permanent & temporary workers Women / Disabled All employees Women / Employees Employees Permanent & temporary workers	100	0	100	Regularly meeting minutes submitted to the Chairman of the Human Rights Committee, Energy Absolute Group. Assigned roles and responsibilities are integrated into the company's human rights processes. Formal written procedures for human resource management have been codified. Employees have been formally notified. A grievance mechanism accessible via the company website has been implemented and communicated to staff; the system is secure, user-friendly, and non-discriminatory. All complaints received are disclosed in the Sustainability Report. Training is provided to employees at all levels. Implement OT monitoring system Diversity program Anti-harassment training + confidential reporting channel Safety training & audit Safety KPI (LTIFR, TRIR) Whistleblowing system Data protection audit Installation of environmental monitoring systems (temperature, air quality) in operational sites Development of Climate-related Occupational Health & Safety guidelines aligned with international standards Training and awareness programs on climate-related risks and prevention measures for employees Emergency response plan for extreme weather events (e.g. heatwave, flood, air pollution) Inclusion of climate-related risks in HR Risk Assessment and Business Continuity Plan (BCP)
EA Group joint venture operations area	Community rights Supply chain Environment Security and Safety Risks Gender equality Sexual Harassment Human trafficking Freedom of association Governance gap Labor standard misalignment Lack of oversight Safety standard gap	Woman group Children and youth group Foreign labor group Permanent and temporary workers group Disabled group Supplier and Contractor group Partner group Community and Society group All workers Foreign / local workers Employees Workers	100	0	100	-With written paper, create a Human Resource Management Policy & Guideline. -Annouce Human Resource Management Policy & Guideline to all employee -We do not hire candidates under the age of 18. -Set up a whistleblower process and a complaint channel with easy access to collect all instances of misconduct for example Sexual harassment,Non-Sexual harassment,Discrimination. -Energy Absolute monitors the preventive human rights abused guideline and audit systems that may arise from human rights issues with appropriate procedures such as establishing clear and appropriate channels and guidelines for receiving complaints, etc - A grievance mechanism accessible via the company website has been implemented and communicated to staff of Joint Venture; the system is secure, user-friendly, and non-discriminatory. JV HR Governance Framework Minimum Human Rights Standard (Group policy binding JV),JV audit program Reporting line to HQ (Risk escalation) Contract clause (Human Rights compliance)
Contractors and Tier 1 Suppliers	Safety and Occupational Health Employment and working environment Community Rights Environment Gender equality Sexual Harassment Human trafficking Forced labor Child labor Unsafe working conditions Wage exploitation Lack of grievance channel	Woman groupChildren and youth group Foreign labor group Disabled group Supplier and Contractor group Community and Society group Migrant workers Youth Contractor workers Low-skilled workers Supplier workers	100	0	100	- EA Group established an annual Suppliers Risk Assessment. Human Rights are important. The assessment checklist, for example, addresses the issue of human rights. Human Rights Policy and Procedure, as well as Due Diligence, Mitigation, and Remedy Guidelines - The Code of Conduct which is facilitated by suppliers for the internal control must be taught and practiced to all employees. - Suppliers shall set up a whistleblower process and a complaint channel with easy access to collect all instances of misconduct for example Sexual harassment,Non-Sexual harassment,Discrimination - A grievance mechanism accessible via the company website has been implemented and communicated to staff of Contractor; the system is secure, user-friendly, and non-discriminatory. Supplier Code of Conduct (Human Rights clause) Supplier audit (on-site + risk-based) Due diligence process (pre-contract + ongoing) Supplier training Whistleblowing channel for external workers

Own Operation

RISK AND OPPORTUNITY ASSESSMENT

/ | Business : Head Office | Dept./Section HR | Prepare by : Sapawan P. | Issue date : 12 June 2026
Process/Activity | Approved by : Porntip.S | Revison : ...00.....

Process / Activity	No.	RISK AND OPPORTUNITY ASSESSMENT			Risk Assessment								Risk Management				
		Risk characteristics	Type of Risk (Risk / Opportunity)	Impact of Risk / Opportunity	Severity Criteria for Risk Evaluation	Inherent Risk			Residual Risk				Risk Response	Risk/Opportunity Management Approach	Responsible Party	Budget (THB)	Effectiveness Indicators for Risk Management Measures (applicable when inherent risk levels are High and Very High)
						Likelihood (L)	Impact (I)	Risk Level	Likelihood (L)	Impact (I)	Risk Level						
5. Employee Human Rights																	As a whole, a remediation framework has been established to deliver both monetary remedies (e.g., compensation payments and financial assistance) and non-monetary support (e.g., expert advice and guidance), with specialists providing recommendations and dedicated communication channels set up to systematically gather stakeholder feedback and complaints. Link > https://www.energyabsolute.co.th/pdf/corporate/en/HumanRightsDueDiligenceEN.pdf
5.1 Child labor	1	Employment of underage or forced laborers in violation of the law	Risk	Exposure to legal sanctions or regulatory penalties	4	3	3	9 Medium	2	3	6 Low		Risk Control	Define written procedures for human resource management, specifying clear employee qualifications (e.g., a minimum age of 18 years)	HR		Formal written procedures for human resource management have been codified.
5.2 Gender equality	2	Discriminatory treatment between male and female workers	Risk	Recruitment of employees with inadequate or mismatched competencies	4	3	3	9 Medium	2	3	6 Low		Risk Control	Establish general eligibility criteria without gender restriction	HR		Employees have been formally notified.
5.3 Sexual Harassment	3	Sexual harassment in the workplace	Risk	Increased employee distrust and deterioration of organizational reputation	6	3	3	9 Medium	2	3	6 Low		Risk Control	Implement a complaint mechanism and channels to enable victims of sexual harassment to report incidents to responsible parties for	HR		A grievance mechanism accessible via the company website has been implemented and communicated to staff; the system is secure, user-friendly, and non-discriminatory. Link > https://www.energyabsolute.co.th/complaints
5.4 Forced labor	4	Non-compliance with legal requirements	Risk	Legal prosecution and deprivation of employee rights to well-being and fair treatment	4	2	3	6 Low	2	3	6 Low		Risk Control	Provide Code of Conduct training to all employees—covering all aspects of human rights—prior to onboarding and publish it on the company website.	HR		Training is provided to employees at all levels.
5.5 Human trafficking	5	Non-compliance with legal requirements	Risk	Legal prosecution and deprivation of employee rights to well-being and fair treatment	4	1	3	3 Very Low	1	3	3 Very Low		Risk Control	Monitor and track the outcomes of all reported complaints.	HR		All complaints received are disclosed in the Sustainability Report.
5.6 Freedom of association	6	Employee associations in unofficial forms	Risk	Collective actions or unionized movements resulting in operational or reputational damage	1	3	3	9 Medium	1	3	3 Very Low		Risk Control	Assign labor relations officers to engage with employees, collect their grievances, and report findings to senior management.	HR		Meeting minutes submitted to the Chairman of the Human Rights Committee, Energy Absolute Group.
5.7 Right to collective bargaining	7	Employee associations in unofficial forms	Risk	Collective actions or unionized movements resulting in operational or reputational damage	1	3	3	9 Medium	3	3	9 Medium		Risk Control	Create an employee relations plan and establish a negotiation team.	HR		The Employee Relations Structure has been approved by the CEO.
5.8 Equal remuneration	8	Inappropriate or unfair remuneration	Risk	Decreased workforce productivity and operational efficiency	4	3	3	9 Medium	1	3	3 Very Low		Risk Control	Create an employee relations plan and establish a negotiation team.	HR		The Employee Relations Structure has been approved by the CEO.
5.9 Discrimination	9	Complaints that damage the organization's reputation	Risk	Decreased workforce productivity and operational efficiency	4	3	3	9 Medium	1	3	3 Very Low		Risk Control	(1) Define and communicate a Human Rights Policy to all employees. (2) Establish complaint channels for sexual harassment reports, pursue investigations, and sanction offenders.	HR		Documented human resource management procedures are in place.
5.10 Communication of processes and the importance of human rights to stakeholders	10	Lack of clear accountability	Risk	Inconsistencies across definitions, stakeholder classification, and operational processes	3	3	3	9 Medium	2	2	4 Low		Risk Control	Present to the CEO a proposal from HR that clearly assigns responsible parties, delineates duties and accountabilities, and sets measurable performance targets.	HR		Responsibilities have assigned and documented in job descriptions.
	11	Lack of stakeholder participation	Risk	Emergence of unforeseen risks due to the absence of stakeholder perspectives	3	3	3	9 Medium	2	2	4 Low		Risk Avoidance	Establish a process for soliciting feedback from all relevant stakeholders	HR		
5.11 Monitoring and Evaluation	12	Lack of follow-up or post-action satisfaction assessment	Risk	Lack of monitoring may lead to repeated incidents or dissatisfaction among affected individuals	3	3	3	9 Medium	1	2	2 Very Low		Risk Control	Present to the CEO a proposal from HR that clearly assigns responsible parties, delineates duties and accountabilities, and sets measurable performance targets.	HR		Assigned roles and responsibilities are integrated into the company's human rights processes.
5.12 Working hours / OT	13	Excessive working hours and overtime beyond legal limits, leading to employee fatigue, reduced productivity, and potential labor law non-compliance.	Risk	Increased risk of health issues and workplace accidents Reduced employee wellbeing and engagement Potential legal penalties and reputational damage	8	2	4	8 Medium	1	4	4 Low		Risk Control	- Implement working hours control aligned with labor laws. - Deploy OT monitoring system and approval workflow. - Conduct periodic internal audit on working hours compliance.	Human Resources (HR) Line Manager / Department Head Internal Audit	-	Implement OT monitoring system
5.13 Workplace safety	14	Exposure to occupational hazards in operational sites, leading to injuries, accidents, or unsafe working conditions	Risk	Workplace injuries or fatalities Increased compensation costs and lost productivity Reputational and regulatory risk	8	2	4	8 Medium	1	4	4 Low		Risk Control	Implement Occupational Health & Safety Management System (e.g. ISO 45001) Conduct regular safety training and drills Monitor safety KPIs (e.g. LTIFR, TRIR) Perform site inspections and risk assessments.	Human Resources (HR) Line Manager / Department Head SHE		Safety training & audits, Safety KPI (LTIFR, TRIR)
5.14 Data privacy	15	Unauthorized access, misuse, or leakage of employee personal data, leading to privacy violations and regulatory non-compliance.	Risk	Breach of personal data protection laws (e.g. PDPA) Loss of employee trust Financial penalties and reputational damage	8	2	4	8 Medium	1	4	4 Low		Risk Control	-Implement data protection policies and access control. -Conduct regular IT security audits and vulnerability assessments. -Provide employee training on data privacy and cybersecurity. -Establish incident response procedures for data breaches.	HR IT Department Legal		Data protection audit
5.15 Climate Change Impact on Workers	16	Exposure of workers to climate-related hazards such as extreme heat, air pollution, and severe weather conditions, impacting health and safety.	Risk	Heat stress, illness, or reduced work capacity Increased occupational health risks and absenteeism Operational disruption due to extreme weather events	5	3	3	9 Medium	2	3	6 Low		Risk Control	-Install environmental monitoring systems (temperature, air quality) -Develop emergency response plans for climate events -Integrate climate risks into HR Risk Assessment and BCP	Human Resources (HR) Line Manager / Department Head SHE		Installation of environmental monitoring systems (temperature, air quality) in operational sites Development of Climate-related Occupational Health & Safety guidelines aligned with international standards Training and awareness programs on climate-related risks and prevention measures for employees Emergency response plan for extreme weather events (e.g. heatwave, flood, air pollution) Inclusion of climate-related risks in HR Risk Assessment and Business Continuity Plan (BCP)

Contractor & Tier 1 Supplier

RISK AND OPPORTUNITY ASSESSMENT

/	Business : Head Office Process/Activity	**Dept./Section** HR	**Prepare by :** Sapawan P. **Approved by :** Porntip.S

Issue date : 12 June 2026
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Process / Activity	No.	RISK AND OPPORTUNITY ASSESSMENT			Risk Assessment								Risk Management				Effectiveness Indicators for Risk Management Measures (applicable when inherent risk levels are High and Very High)
		Risk characteristics	Type of Risk (Risk / Opportunity)	Impact of Risk / Opportunity	Severity Criteria for Risk Evaluation	Inherent Risk				Residual Risk				Risk Response	Risk/Opportunity Management Approach	Responsible Party	Budget (THB)	
						Likelihood (L)	Impact (I)	Risk Level		Likelihood (L)	Impact (I)	Risk Level						
5. Human rights of trading partners																		Remediation measures have been defined to include both monetary and non-monetary forms. Monetary remedies encompass compensation payments and financial assistance, while non-monetary remedies include expert advice and support. Dedicated communication channels are established to collect feedback and grievances from stakeholders in a systematic manner. Link: https://www.energyabsolute.co.th/pdf/corporate/en/HumanRightsDueDiligenceEN.pdf
5.1 Gender equality	1	Discriminatory treatment between male and female workers	Risk	Recruitment of employees with inadequate or mismatched competencies	4	3	3	9	Medium	2	3	6	Low	Risk Control	Establish general eligibility criteria without gender restriction	Procurement		Announcement to trading partners
5.2 Sexual Harassment	2	Sexual harassment in the workplace	Risk	Increased supplier distrust and deterioration of organizational reputation	6	3	3	9	Medium	2	3	6	Low	Risk Control	Implement a complaint mechanism and channels to enable victims of sexual harassment to report incidents to responsible parties for	Procurement		There is a process and channel for complaints and announcements to business partners. Grievance Mechanism via website and is an accessible-safe-non-discriminatory system. Link > https://www.energyabsolute.co.th/complaints
5.3 Forced labor	3	Non-compliance with legal requirements	Risk	Legal prosecution and deprivation of labor of supplier rights to well-being and fair treatment	4	2	3	6	Low	2	3	6	Low	Risk Control	Business partners are informed about the Code of Conduct, which covers all aspects of Human Rights, prior to commencement of work and on	Procurement		Knowledge is given to partners.
5.4 Human trafficking	4	Non-compliance with legal requirements	Risk	Legal prosecution and deprivation of employee of supplier rights to well-being and fair treatment	4	1	3	3	Very Low	1	3	3	Very Low	Risk Control	Monitor and track the outcomes of all reported complaints.	Procurement		Public complaints reporting through sustainability reports
5.5 Freedom of association	5	Emerging risks from alternative forms of business partner consolidation	Risk	Collective actions or unionized movements resulting in operational or reputational damage	1	3	3	9	Medium	1	3	3	Very Low	Risk Control	The delegated person went to discuss and collect various points of demands from the business partners to present to the executives.	Procurement		Meeting report to the Chairman of the Human Rights Commission, Energy Absolute Group
5.6 Discrimination	6	Complaints that damage the organization's reputation	Risk	Conflict may arise, which may cause trading partners to not agree to trade.	4	3	3	9	Medium	1	3	3	Very Low	Risk Control	1) Establish a Human Rights Policy and communicate it to business partners. 2) Establish a complaint channel so that victims of sexual harassment can report clues and lead to investigation and punishment of the perpetrators	Procurement		There are written procedures on respecting diversity.
5.7 Communication of processes and the importance of human rights to stakeholders	7	Lack of clear accountability	Risk	Inconsistencies across definitions, stakeholder classification, and operational processes	3	3	3	9	Medium	2	2	4	Low	Risk Control	Present to the CEO a proposal from HR that clearly assigns responsible parties, delineates duties and accountabilities, and sets measurable performance targets.	Procurement		Responsibilities have assigned and documented in job descriptions.
	8	Lack of stakeholder participation	Risk	Emergence of unforeseen risks due to the absence of stakeholder perspectives	3	3	3	9	Medium	2	2	4	Low	Risk Avoidance	Establish a process for soliciting feedback from all relevant stakeholders	Procurement		
5.8 Monitoring and Evaluation	9	Lack of follow-up or post-action satisfaction assessment	Risk	Lack of monitoring may lead to repeated incidents or dissatisfaction among affected individuals	3	3	3	9	Medium	1	2	2	Very Low	Risk Control	Present to the CEO a proposal from HR that clearly assigns responsible parties, delineates duties and accountabilities, and sets measurable performance targets.	Procurement		Assigned roles and responsibilities are integrated into the company's human rights processes.
5.9 Child labor	10	Lack of consistent governance framework and human rights standards across contractors and Tier 1 suppliers, leading to inconsistent implementation of policies and controls.	Risk	Inconsistent application of human rights policies across supply chain Increased risk of non-compliance with international standards (e.g. UNGP, ILO) Reputational damage and ESG rating impact	8	2	4	8	Medium	1	4	4	Low	Risk Control	Establish Supplier Governance Framework aligned with company Human Rights Policy Define and enforce minimum human rights standards for all contractors and suppliers Conduct periodic governance audits and assessments Integrate human rights requirements into supplier contracts and onboarding process	Procurement Sustainability / ESG Legal		Supplier Code of Conduct (Human Rights clause)
5.10 Unsafe working conditions	11	Differences in labor practices and employment standards between the company and its contractors/suppliers, including wages, working hours, and working conditions.	Risk	Risk of labor rights violations (e.g. excessive OT, unfair wages) Potential legal exposure and regulatory penalties Negative impact on brand reputation and stakeholder trust	8	2	4	8	Medium	1	4	4	Low	Risk Control	Develop and enforce Supplier Code of Conduct aligned with international labor standards Conduct supplier due diligence and labor audits (pre-qualification and periodic) Provide training and capacity building programs for suppliers	Procurement Sustainability / HR Legal		Supplier audit (on-site + risk-based)
5.11 Wage exploitation	12	Limited visibility and monitoring of human rights practices within contractor and supplier operations, especially in high-risk locations.	Risk	Undetected human rights violations (e.g. forced labor, discrimination) Delayed response to incidents and complaints Increased operational and reputational risk	8	3	4	12	High	1	4	4	Low	Risk Control	Implement risk-based supplier monitoring and audit program Establish whistleblowing and grievance mechanisms accessible to supplier workers Use third-party audits or independent assessments for high-risk suppliers Track and report supplier compliance performance regularly	Procurement Sustainability / ESG Internal Audit		Due diligence process (pre-contract + ongoing)
5.12 Lack of grievance channel	13	Inconsistent or inadequate occupational health and safety standards among contractors and suppliers compared to company requirements.	Risk	Increased risk of workplace accidents and injuries among contractor workers Legal liabilities and compensation costs Operational disruption and reputational damage	8	3	4	12	High	2	4	8	Medium	Risk Control	Define and enforce minimum safety standards for contractors and suppliers Conduct site inspections and safety audits Require compliance with recognized standards (e.g. ISO 45001) Provide safety training and awareness programs for contractor workforce Monitor safety performance indicators (e.g. incident rate, LTIFR)	Procurement Sustainability / ESG Operations		Supplier training Whistleblowing channel for external workers

Joint Venture

RISK AND OPPORTUNITY ASSESSMENT

/ | Business : Head Office | Process/Activity | **Dept./Section** HR | **Prepare by :** Sapawan P. | **Approved by :** Porntip.S | **Issue date : 12 June 2026** | **Revison : ...00.....**

Process / Activity	No.	RISK AND OPPORTUNITY ASSESSMENT			Risk Assessment								Risk Management				Effectiveness Indicators for Risk Management Measures (applicable when inherent risk levels are High and Very High)
		Risk characteristics	Type of Risk (Risk / Opportunity)	Impact of Risk / Opportunity	Severity Criteria for Risk Evaluation	Inherent Risk: Likelihood (L)	Inherent Risk: Impact (I)	Inherent Risk: Risk Level		Residual Risk: Likelihood (L)	Residual Risk: Impact (I)	Residual Risk: Risk Level		Risk Response	Risk/Opportunity Management Approach	Responsible Party	Budget (THB)	
5. Human rights of trading partners																		Remediation measures have been defined to include both monetary and non-monetary forms. Monetary remedies encompass compensation payments and financial assistance, while non-monetary remedies include expert advice and support. Dedicated communication channels are established to collect feedback and grievances from stakeholders in a systematic manner. Link: https://www.energyabsolute.co.th/pdf/corporate/en/HumanRightsDueDiligenceEN.pdf
5.1 Gender equality	1	Discriminatory treatment between male and female workers	Risk	Recruitment of employees with inadequate or mismatched competencies	4	3	3	9	Medium	2	3	6	Low	Risk Control	Establish general eligibility criteria without gender restriction	Procurement		Announcement to joint venture
5.2 Sexual Harassment	2	Sexual harassment in the workplace	Risk	Increased joint venture reputation distrust and deterioration of organizational reputation	6	3	3	9	Medium	2	3	6	Low	Risk Control	Implement a complaint mechanism and channels to enable victims of sexual harassment to report incidents to responsible parties for	Procurement		There is a process and channel for complaints and announcements to business partners. Grievance Mechanism via website and is an accessible-safe-non-discriminatory system. Link > https://www.energyabsolute.co.th/complaints
5.3 Forced labor	3	Non-compliance with legal requirements	Risk	Legal prosecution and deprivation of employee rights to well-being and fair treatment	4	2	3	6	Low	2	3	6	Low	Risk Control	Business partners are informed about the Code of Conduct, which covers all aspects of Human Rights, prior to commencement of work and on the Company's website.	Procurement		Knowledge is given to joint venture reputation.
5.4 Human trafficking	4	Non-compliance with legal requirements	Risk	Legal prosecution and deprivation of employee rights to well-being and fair treatment	4	1	3	3	Very Low	1	3	3	Very Low	Risk Control	Monitor and track the outcomes of all reported complaints.	Procurement		Public complaints reporting through sustainability reports
5.5 Freedom of association	5	Emerging risks from alternative forms of joint venture consolidation	Risk	Collective actions or unionized movements resulting in operational or reputational damage	1	3	3	9	Medium	1	3	3	Very Low	Risk Control	The delegated person went to discuss and collect various points of demands from the business partners to present to the executives.	Procurement		Meeting report to the Chairman of the Human Rights Commission, Energy Absolute Group
5.6 Right to collective bargaining	6	Emerging risks from alternative forms of joint venture consolidation	Risk	Collective actions or unionized movements resulting in operational or reputational damage	1	3	3	9	Medium	1	3	3	Very Low	Risk Control	Establish a negotiation team.	Procurement		Negotiation Team Training
5.7 Discrimination	7	Complaints that damage the organization's reputation	Risk	Conflict may arise, which may cause trading partners to not agree to trade.	4	3	3	9	Medium	1	3	3	Very Low	Risk Control	1) Establish a Human Rights Policy and communicate it to business partners. 2) Establish a complaint channel so that victims of sexual harassment can report clues and lead to investigation and punishment of the perpetrators.	Procurement		There are written procedures on respecting diversity.
5.8 Communication of processes and the importance of human rights to stakeholders	8	Lack of clear accountability	Risk	Inconsistencies across definitions, stakeholder classification, and operational processes	3	3	3	9	Medium	2	2	4	Low	Risk Control	Present to the CEO a proposal from HR that clearly assigns responsible parties, delineates duties and accountabilities, and sets measurable performance targets.	Procurement		Responsibilities have assigned and documented in job descriptions.
	9	Lack of stakeholder participation	Risk	Emergence of unforeseen risks due to the absence of stakeholder perspectives	3	3	3	9	Medium	2	2	4	Low	Risk Avoidance	Establish a process for soliciting feedback from all relevant stakeholders	Procurement		
5.9 Monitoring and Evaluation	10	Lack of follow-up or post-action satisfaction assessment	Risk	Lack of monitoring may lead to repeated incidents or dissatisfaction among affected individuals	3	3	3	9	Medium	1	2	2	Very Low	Risk Control	Present to the CEO a proposal from HR that clearly assigns responsible parties, delineates duties and accountabilities, and sets measurable performance targets.	Procurement		Assigned roles and responsibilities are integrated into the company's human rights processes.
5.10 Governance gap	12	Inconsistent implementation of corporate governance and human rights standards across joint venture entities due to shared control structure and varying partner practices.	Risk	Misalignment with corporate Human Rights Policy and ESG commitments Increased risk of non-compliance with international standards (e.g. UNGP, ILO) Reputational risk affecting the entire group despite partial ownership	6	2	4	8	Medium	1	4	4	Low	Risk Control	- Establish JV Governance Framework aligned with group-level Human Rights Policy - Define minimum mandatory standards for all JV entities - Integrate human rights requirements into JV agreements and shareholder contracts - Conduct periodic JV governance reviews and audits - Implement escalation mechanism to HQ for governance breaches	Corporate Governance / ESG Legal JV Management / Board Representative		JV HR Governance Framework
5.11 Labor standard misalignment	13	Differences in labor practices, including wages, working hours, and employee benefits, between JV partners and the parent company.	Risk	Potential labor rights violations within JV operations Employee dissatisfaction and increased turnover Legal and reputational risk impacting the group	8	3	4	12	High	1	4	4	Low	Risk Control	- Enforce Group Human Rights & Labor Standards across JV operations - Conduct labor compliance audits and gap assessments - Provide capacity building and training programs for JV management - Require JV to adopt aligned HR policies and procedures - Monitor compliance through regular reporting and KPI tracking	HR (Group & JV) ESG / Sustainability JV Management		Minimum Human Rights Standard (Group policy binding JV),JV audit program
5.12 Lack of oversight	14	Limited direct control and visibility over day-to-day operations of JV entities, leading to potential gaps in monitoring human rights and labor practices.	Risk	Delayed identification of human rights issues Ineffective response to incidents or complaints Increased exposure to operational and reputational risks	6	3	3	9	Medium	2	2	4	Low	Risk Control	- Implement risk-based JV monitoring framework - Establish regular reporting and performance review mechanisms - Conduct independent audits or third-party assessments - Provide access to grievance and whistleblowing channels for JV employees - Strengthen board-level oversight and reporting to HQ	Internal Audit Sustainability JV Management		Reporting line to HQ (Risk escalation)
5.13 Safety standard gap	15	Variation in occupational health and safety standards across JV operations compared to corporate requirements.	Risk	Increased risk of workplace accidents and injuries Legal liabilities and operational disruption Negative impact on company reputation and ESG performance	8	3	4	12	High	2	4	8	Medium	Risk Control	- Define and enforce minimum OHS standards for all JV operations - Align JV practices with international standards (e.g. ISO 45001) - Conduct regular safety audits and inspections - Monitor safety KPIs (e.g. LTIFR, TRIR) across JV entities - Provide training and awareness programs for JV workforce	SHE JV Management Operations		Contract clause (Human Rights compliance)