



## Human Rights Due Diligence

EA Group ("the Company") is committed to conduct business for sustainable growth and encourage the respect of human rights throughout the organization. The Company recognizes the importance of respecting the human rights for all. It is the duty of the Company and its suppliers within the supply chain (Business Partners, Suppliers and Joint Ventures) to adhere to the human rights principles regarding treatment of employees, third party employees (Outsources, Subcontracts), customers, local communities, migrant workers, indigenous people, women, men, LGBTQ+, disabled people, pregnant women and elderly people including other stakeholders equity and to avoid human rights violation in all aspects.

In order to ensure that EA Group is free from human rights violations, the Company proclaims the policies and guidance on human rights to prevent human rights violations in all business activities. The guidance for human rights management is as follows

1. **Scoping;** as outlined in the UN Universal Declaration of Human Rights, such as the right to health; Access to Water and Sanitation and its corresponding covenants, including the international principles relating to labor practices and supporting the UN Declaration on the Rights of Indigenous Peoples, Rights of Refugees and Migrants, the UN Global Compact, UN Guiding Principles on Business and Human Rights, Voluntary Principles on Security and Human Rights and International Labor Organization's Declaration on Fundamental Principles and Rights at Work (ILO). As a result, the company announced the Policy Commitment and Human Rights Commitment.
2. **Human Rights Management;** EA Group implements a Human Rights Due Diligence process and analyzes the relevant causes and effects. This includes human rights risk assessment system to ensure control and preventive of human rights violations, such as anti-child labor. EA Group also has effective measurement to support human rights. In this regard, business partners, suppliers, contractor, joint ventures, customers, and local communities are encouraged to comply with EA Group's Human Rights Management Policy.
3. **Identification of potential human rights risk issues;** EA Group conducts Human Rights Impact Assessments and Management (HRIAM) which identify risks, their impact and prioritize from our business activities which covers employee, third party employees (outsources, subcontracts), business partners, suppliers, joint ventures, supply chain partners, customers, communities, migrant workers, indigenous people, women, men, LGBTQ+, disabled people, pregnant women and elderly people and other stakeholders to ensure no human rights violation. To comply with company risk assessment and management guidelines and aim to reduce the human rights violations, EA Group conducts annual risk assessment, which is strictly enforced by the Supplier's Code of Conduct.
4. **Human rights risk assessment;** EA Group assesses human rights risk through the criteria including the levels of impacts and likelihood of human rights risks in the areas of operations and level of personnel, including rights holders and those in vulnerable groups (i.e. women, children, minorities, indigenous people, migrant workers, third-party contracted labor, person with disabilities, LGBTQI+, senior citizens, and pregnant women). EA Group defines level of risk impact into four levels which are extreme, high, medium and low level. The evaluated impacts which contain medium to extreme level of risk impacts will be considered the related existing control that company has in order to finally identify the corporate human right risks
5. **Development of mitigation measures;** EA Groups develops risk mitigation measures to be suitable with level of risk impact for minimizing and controlling risk to low residual risk level or an acceptable level.



6. **Human rights monitoring;** EA Group monitors and follows up on preventive measures for human rights issues with the appropriate procedures, such as, establishing clear and appropriate channels and guidelines for receiving complaints, etc.
7. **Transparency Remediation actions ;** EA Group monitors human rights activities and commit to ensure that stakeholders are informed of the various issues that may arise as a result of our business activities, and the management of local communities. For company's activities are identified that cause or contribute to human rights impacts, EA Group has remediation actions in form of financial and non-financial compensation to alleviate the affected people.

From the assessment of human rights risks in the business operation of EA Group, there are identifications of the human rights risks related to Employees, Outsources, Subcontracts, Third Party Employees, Business Partners, Suppliers, Joint Ventures, Contractors, Customers, Local communities, Migrant Workers, Indigenous People, Women, Men, LGBTQ+, Disabled People, Pregnant Women and Elderly People for which EA Group stipulated the guidelines to prevent and reduce the impact of human rights risks to ensure that the human rights management of EA Group is sufficient and appropriate efficiency to control various impacts that may occur in the supply chain (Supply Chain Management (SCM) which may affect the value chain of EA Group as follows:

The HRDD process is embedded within the Company's enterprise risk management framework and is conducted on a regular basis to ensure that human rights risks are proactively identified and managed. The Company adopts a **risk-based and impact-driven approach**, focusing on salient human rights risks and vulnerable groups across three key stakeholder categories:

- (1) employees and third-party workers,
- (2) business partners and suppliers, and
- (3) joint venture operations.

**1. Employee and Third-Party Workforce (Own Operations)** Within its own operations, EA Group exercises direct control over employment conditions and workplace practices. Human rights risks are identified through periodic Human Rights Risk Assessments, covering both employees and third-party workers (outsourced and subcontracted personnel), with particular attention to vulnerable groups such as migrant workers, women, and temporary workers.

Key risks include labor practices (e.g. working hours, non-discrimination), occupational health and safety, data privacy, and emerging risks such as climate-related impacts on workers. These risks are assessed based on likelihood and severity, and mitigation measures are implemented through internal policies, operational controls, and monitoring systems.

The Company enforces structured controls such as working hour monitoring systems, occupational health and safety management programs, anti-harassment mechanisms, and data protection controls. In addition, climate-related workforce risks are increasingly addressed through adaptive measures, including heat stress management and emergency preparedness.

**2. Business Partners and Suppliers** For business partners and suppliers, where EA Group has indirect control, the Company applies a comprehensive supply chain due diligence process. Human rights risks are identified through supplier risk assessments, self-declarations, and risk-based audits.

The Company focuses on salient risks such as forced labor, child labor, unsafe working conditions, and unfair labor practices, particularly among vulnerable groups such as migrant workers and low-skilled labor.

To mitigate these risks, EA Group enforces a Supplier Code of Conduct aligned with international human rights standards, conducts supplier due diligence during onboarding and periodically thereafter, and implements corrective action plans for non-compliant suppliers. In addition, the Company provides capacity building and awareness programs to strengthen suppliers' human rights practices.

This approach ensures that human rights considerations are extended beyond direct operations and integrated throughout the Company's value chain.

**3. Joint Venture Operations** In joint venture (JV) operations, where control is shared, EA Group adopts a governance-based approach to manage human rights risks. The Company identifies key risks such as governance gaps, inconsistent labor practices, and limited operational oversight.

To address these risks, EA Group establishes minimum human rights standards applicable to all JV entities and integrates these standards into joint venture agreements and governance frameworks. Periodic assessments, audits, and performance reviews are conducted to monitor compliance.

Oversight is further strengthened through board-level engagement, structured reporting mechanisms, and escalation processes to ensure timely identification and management of human rights risks.



### **Complaint channel and whistle process**

EA Group provide the channel for whistleblowing and complaint pertaining to human right, the illegal, the misconduct to ethic and corruption from both of employees, third party employees and other stakeholders. EA Group has measurement to protect employees and whistleblowers by establishing the confidential database system accessible only the involve person. The team from non-conflict of interest is assigned to investigate the complaint. If the process of legal remedies will be conducted. The result of investigation will be informed to the informant. The channel for receiving the complaints and whistleblowing

Email : [chairman.audit.com@energyabsolute.co.th](mailto:chairman.audit.com@energyabsolute.co.th)

Website : <https://www.energyabsolute.co.th/complaints.asp>

### **Transparency Remediation actions**

EA Group great importance on processes for protecting and remedying individuals who may be affected by its operations' human rights impacts. It ensures channels for lodging complaints are available in all circumstances, especially during emergencies and crises in each area.

Moreover, EA Group does not obstruct or hinder access to any remedial processes for those impacted or human rights defenders. It also specifies formats for remedies, including monetary forms such as compensation payments or financial aid support, as well as non-monetary forms. For example, advice, or expert assistance. Additionally, it prepares communication channels to systematically receive and address feedback and complaints from stakeholders.

Furthermore, opportunities are provided for individuals who may be affected to lodge complaints directly through the Chairman of the Audit Committee of EA Group. EA Group will analyze the root cause, take corrective action, and prevent recurrence according to subsequent procedures. In cases where the protection and remedy process cannot be preliminarily concluded, EA Group will establish a mechanism for protection and remedy through the use of a tripartite task force. This task force comprises representatives from stakeholders, including local government representatives, community leaders, and relevant government agencies. Together, they manage the situation appropriately and effectively, aiming to achieve satisfaction for all parties involve

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### **Human Rights Policy Definition**

<sup>1</sup>Human Rights means the inherent rights of all human beings, regardless of physical, mental, ethnic, nationality, country of origin, ethnicity, religion, sex, language, age, color, education, social status, culture, custom or any other matter related to each country's laws and in accordance with the treaty under which each country is obligated to perform human rights, such as the right to live free from human trafficking, anti-harassment, of association, the right to work, education, equal remuneration, the right to collective bargaining and so on. All human beings must have equal and non-discriminatory right.

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<sup>1</sup> Refer to the definition of Human Rights from Universal Declaration of Human Rights (UDHR)