

Material Issues of Sustainability

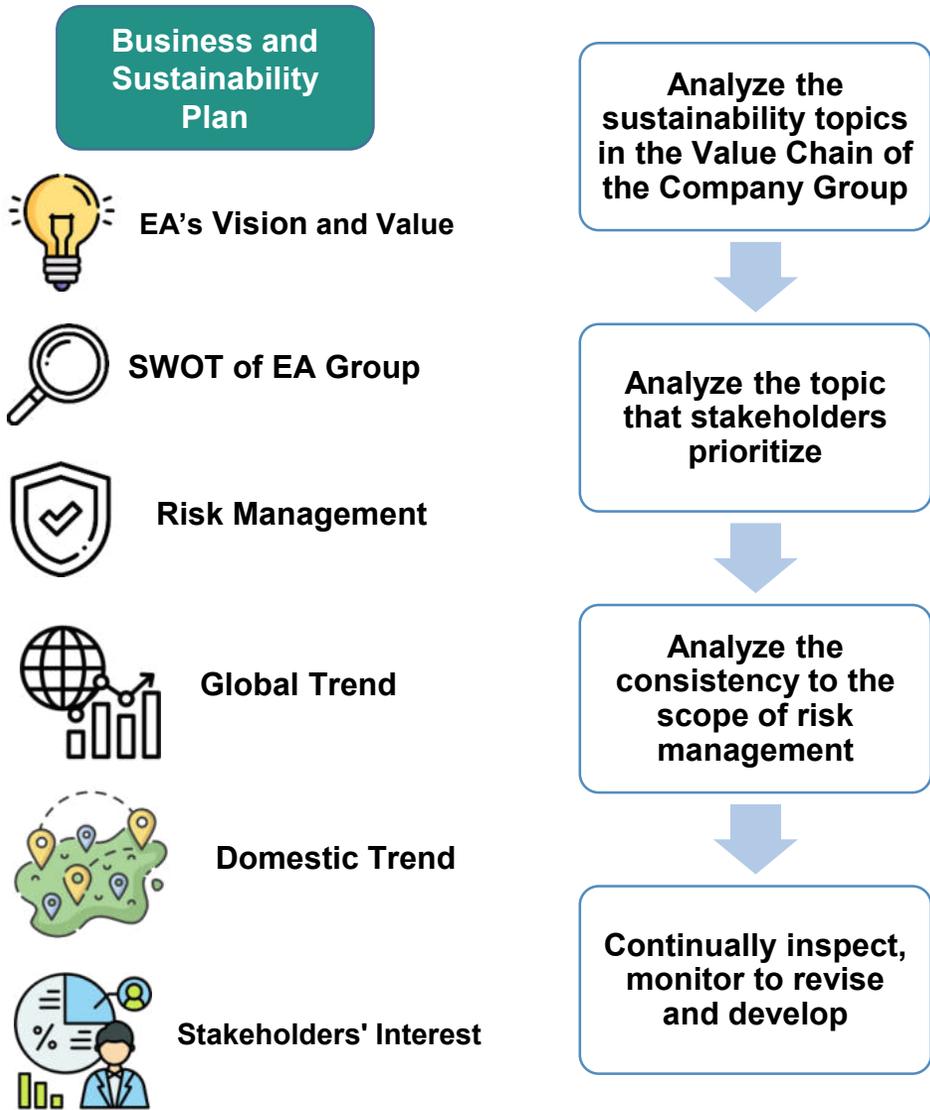


Vision

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



The factors used in the assessment of materiality issues:



To continue the business operation of the Group which includes the existing business and future projects.

- Biodiesel business: Raw material procurement, sales and marketing, production, research and development, risks.
- Renewable Energy business: Electricity generation management and maintenance, construction of new power plants which already listed in the power purchase agreement (PPA).
- The business pending the development in Thailand and abroad other important issues for the business group and the same industry.

In order that the preparation of operation and improvement plan is consistent to opinions of stakeholders

- Engagement survey of employees for analysis and preparing an improvement plan.
- Take a satisfaction survey and the need of communities around the factory and power plant.
- Listen to opinions, suggestions, and satisfaction of shareholders, investors, analysts and the general public, employees, business partners.
- Practice guideline and framework for the report under international stand are included in the planning process.

To ensure prudent, cautious operation with a proper alternative plan

- Analyze the comparison between business direction and business plan.
- Compare risks of the Company Group, which cover the current risks and the risks that may occur in the future.

To create trust and continual and sustainable development

- Propose the assessment on sustainable development issue to the Executive Committee and the Board of Directors for approval in the operation together with the business plan of the Company.
- Follow-up the operation and regularly review the operation.
- Disclose the related information in the report of Sustainable.
- Development and on the website open up for suggestions, opinions from stakeholders for continual improvement.

Materiality Assessment Process for Sustainable Development

Objective: To review environmental, social, governance, and economic issues that will impact the business' growth and sustainable development.

1

Consideration

Consider Material Issues Related to Internal and External Factors, as well as both impact materiality and financial materiality.

- Corporate Strategy
- Stakeholder Interests
- Risk Issues
- Economic Trends
- Industry Transformation
- Technological and Innovation Changes
- Climate Change

2

Review and Identify

- Review and identify the company's key stakeholder groups.
- Explore the opinions and expectations of these key stakeholder groups on how issues relate to environmental and social impacts, as well as their potential to influence the Group's financial outcomes, risks, and opportunities.

3

Materiality

- The issues gathered from stakeholders are compared against the corporate strategy, business direction, risk factors etc. And prioritizing material issue.
- A survey is then sent to the Board of Directors and senior executives for prioritization.

4

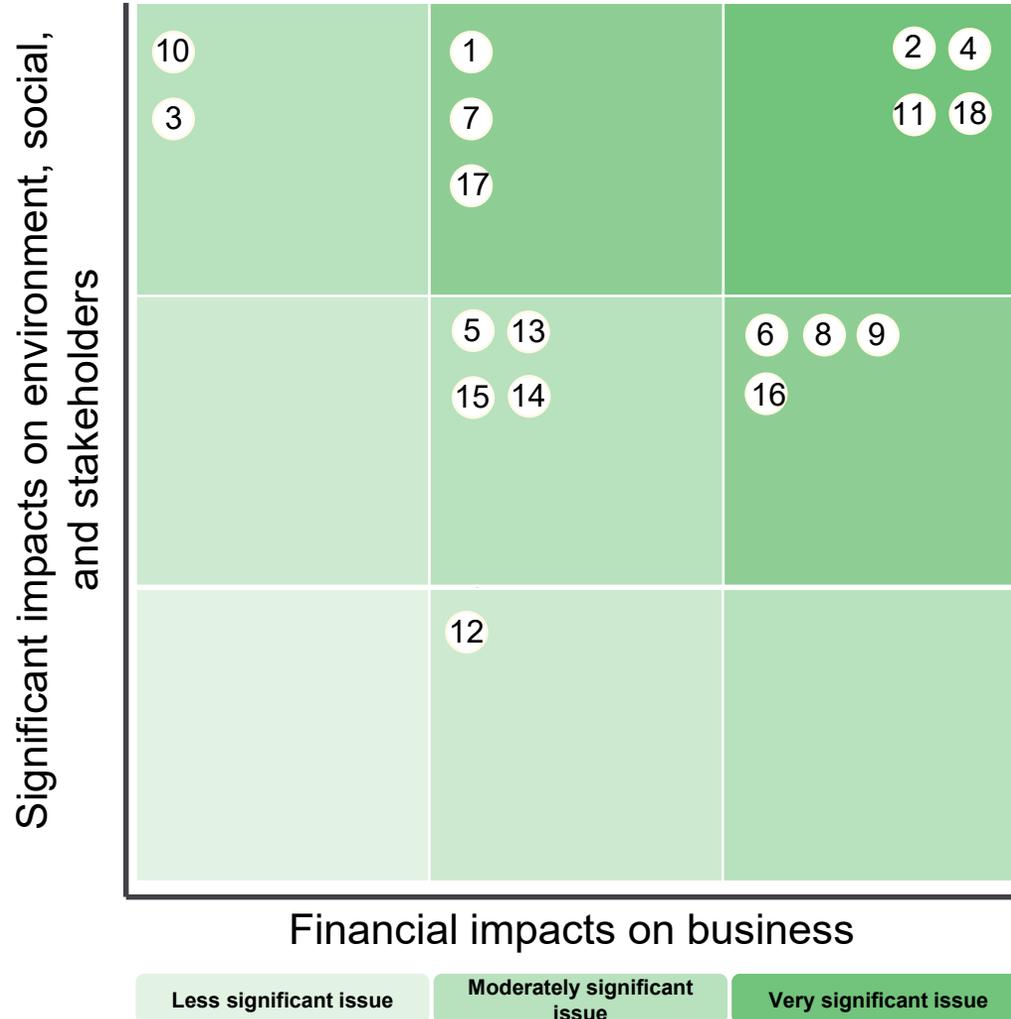
Verification

- The issues are verified by the executive committee and approved by the Board of Directors to confirm their alignment with the organization's goals and strategies, and to be used for developing short-term, medium-term, and long-term sustainability strategies, targets, and action plans.

Materiality Assessment Process for Sustainable Development

Objective: To review environmental, social, governance, and economic issues that will impact the business' growth and sustainable development.

2024 Material Topics



Corporate Governance

1. Anti-Corruption
2. Risk Management
3. Good Corporate Governance

Economic

4. Innovation Management
5. Sustainable Supply Chain Management
6. Quality and Product Safety
7. Cyber Security and Data Privacy Protection
8. Geopolitical

Environment

9. Energy efficiency throughout the production process
10. Environmental Management
11. Climate Change
12. Water Management
13. Waste Management
14. Biodiversity

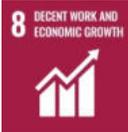
Social

15. Occupational Health and Safety
16. Social and Community Responsibility
17. Human Rights and Labor Law
18. Human Resource Management

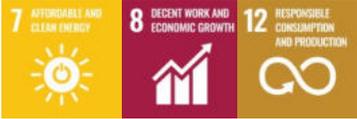
Key issues and Goals - Corporate Governance

Material Issues					
Key issues	Stakeholders and Impact boundary		Financial Impact	Management guidelines and goals	Link to the SDGs
	Internal	External			
Anti-Corruption	●	●	Medium	<ul style="list-style-type: none"> No situation related to corruption. Member of Thailand's Private Sector Collective Action. Coalition Against Corruption (CAC). 	
Risk Management throughout value chain	●	●	High	<ul style="list-style-type: none"> Risk Management Policy. 	
Good Corporate Governance	●	●	Low	<ul style="list-style-type: none"> Promote a culture of risk management throughout the organization. Good corporate governance. Create long-term sustainable returns for investors and all stakeholders. 	

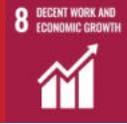
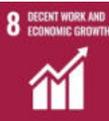
Key issues and Goals - Economic

Material Issues					
Key issues	Stakeholders and Impact boundary		Financial Impact	Management guidelines and goals	Link to the SDGs
	Internal	External			
Innovation Management	●	●	High	<ul style="list-style-type: none"> Development of new technologies and innovations that are environmental friendly. Integrate modern technology into the business and in line with customer requirements. 	  
Sustainable Supply Chain Management	●	●	N/A	<ul style="list-style-type: none"> No complaints related to ESG. 	 
Quality and Product Safety	●	●	N/A	<ul style="list-style-type: none"> Green procurement Policy. Develop products to support economic development and human well-being. Expand infrastructure network to coverage and promote sustainable transport systems. Raising the level of urban development to be inclusive and sustainable. 	  
Cyber Security and Data Privacy Protection	●	●	Medium	<ul style="list-style-type: none"> Develop a system for collecting customers' personal information and preventing data leaks. 	
Geopolitical	●	●	N/A	<ul style="list-style-type: none"> Monitor geopolitical impacts and develop resilient strategies. Strengthen global partnerships to navigate geopolitical complexities. 	 

Key issues and Goals - Environment

Material Issues					
Key issues	Stakeholders and Impact boundary		Financial Impact	Management guidelines and goals	Link to the SDGs
	Internal	External			
Energy efficiency throughout the production process	●	●	Medium	<ul style="list-style-type: none"> Availability factor index of power plants not less than 98%. 	
Environmental Management	●	●	Low	<ul style="list-style-type: none"> Invest in save energy projects of both solar and wind energy. No significant environmental complaints. Increase the efficiency of using clean and environmentally friendly technology. Efficient use of natural resources. 	
Climate Change	●	●	High	<ul style="list-style-type: none"> Reduce greenhouse gas emissions from corporate activities (CFOs). 	
Water Management	●	●	Low	<ul style="list-style-type: none"> Reuse and reduce the water usage. 	
Waste Management	●	●	Low	<ul style="list-style-type: none"> Reduce production waste. 	
Biodiversity	●	●	N/A	<ul style="list-style-type: none"> Protect and manage the biodiversity values of areas impacted by our business operation. 	

Key issues and Goals - Social

Material Issues					
Key issues	Stakeholders and Impact boundary		Financial Impact	Management guidelines and goals	Link to the SDGs
	Internal	External			
Occupational Health and Safety	●	●	N/A	<ul style="list-style-type: none"> No deaths from accidents at work for both employees and suppliers. Lost time injury frequency rate (LTIFR) is 0. Create a safety culture throughout the organization. 	   
Social and Community Responsibility	●	●	N/A	<ul style="list-style-type: none"> No significant complaints from the community. Collaboration with various educational institutions to develop human resources according to the skills required by the country. Build the quality of life of the community and society. 	  
Human Rights and Labor Law	●	●	N/A	<ul style="list-style-type: none"> Adhere to international human rights & labor standards. Establish fair employment practices (non-discrimination, equal opportunity, fair wages, reasonable hours). Prohibit child/forced/modern slavery labor. Implement grievance mechanisms. Conduct HRDD for human rights risks. 	  
Human Resource Management	●	●	N/A	<ul style="list-style-type: none"> Foster inclusive & diverse workplace. Invest in training, development, & career advancement. Promote employee well-being (health, safety, work-life balance). Implement fair performance management. Ensure competitive compensation. Develop talent acquisition & retention strategies. Support employee engagement. 	   

N/A represents Not Applicable

Material Issues of Sustainability

The Company has in place the assessment guideline which is the materiality of the business to lead to value creation in the long term to the Corporate and to be the important tool to identify the sustainable operation direction of the organization following the GRI Standards (Core). The materiality issues are assessed annually. Stakeholders are allowed to take part in the significant issues, for example, becoming a leader in alternative energy business by using cutting-edge technology, environmental-friendly. The issues are consistent with the sustainable development target of the United Nations (SDGs) in the good health and well-being, affordable and clean energy, decent work and economic growth, Industry, innovation and infrastructure, responsible consumption and production, and Climate action. The Company also integrated materiality assessment results within enterprise risk management by outlining identified material issues with the company's significant risks such as climate change, biodiversity, and human rights management, ensuring effective approach to risk mitigation and strategic decision-making.



Target and progress report on significant materiality issues



Material Issues

Climate Transition & Physical Risks

Innovation Management (SAF & PCM)

Human Resources Management (Engagement Program)

Business Cases

- Climate Transition & Physical Risks have a significant impact on the company's revenue, costs, and long-term competitiveness. Physical risks—including cyclones, flooding, extreme heat, and water stress—directly threaten renewable energy assets, leading to increased repair costs, reduced generation efficiency, and potential business interruptions. In parallel, transition risks from regulatory changes (e.g., carbon pricing), EV and battery market volatility, and evolving stakeholder expectations present both financial and reputational challenges. These risks can affect revenue, increase operating costs, and undermine investor confidence. Proactive management of these risks is critical to safeguarding operational resilience, protecting profitability, and supporting the company's long-term decarbonization goals and Net Zero commitment.
- The company is dedicated to constantly innovating and advancing technology in every way. This helps us strengthen our clean energy capabilities and boost our competitiveness both domestically and internationally. Through the development of Sustainable Aviation Fuel (SAF) and Phase Change Material (PCM), we are expanding our existing talent and knowledge to pursue new opportunities efficiently and flexibly.
- These innovations help us create new sources of income and reduce our reliance on traditional fossil fuels. SAF supports us in meeting future rules and policies for international flights, especially where SAF use will be required. PCM offers competitive advantages in energy efficiency and supports our entry into high-growth logistics and bioplastics sectors.
- At the same time, we're balancing our growth strategy with social and environmental responsibility. This supports national economic development and reaffirms our goal to become a future leader in clean energy solutions, while upholding sustainable development for the long-term benefit of our organization, society, and the country.
- Employee engagement is a crucial factor for an organization's competitiveness, talent retention, operational performance, personnel costs, team effectiveness, and the company's image. This issue is highly significant for the business as it affects productivity, talent retention, and the ability to attract new talent. Therefore, improving engagement will help reduce this turnover rate. Additionally, happy and engaged employees promote innovation and adaptability. Engagement also reflects a positive organizational culture, which strengthens the company's reputation and builds trust with customers, investors, and stakeholders.

Target and progress report on significant materiality issues



Material Issues

Climate Transition & Physical Risks

Strategies

- The company implements an integrated Climate Adaptation Strategy to address both physical and transition risks.
- For physical risks, we adopt climate-informed site selection, resilient infrastructure design, improved drainage systems, and sustainable water management to reduce operational disruptions from extreme weather, flooding, heat, and water stress.
- To manage transition risks, we apply an Internal Carbon Pricing (THB 115/tCO₂e) to investment decisions and diversify revenue through new wind projects, Corporate PPAs, and low-carbon technologies such as SAF, BESS, and Green Diesel. We also participate in voluntary carbon markets (e.g., T-VER) to generate additional revenue and enhance our climate credentials.
- These strategies strengthen business resilience, reduce financial risks, and support the company's goal to achieve Carbon Neutrality by 2040 and Net Zero by 2050.

Innovation Management (SAF & PCM)

- The Company aims to drive its business on a foundation of sustainability, prioritizing research and development of innovations from its main raw material, crude palm oil. This strategy creates value-added products, boosting Thailand's economic value and industrial competitiveness globally. We achieve this through the development and investment in high-potential products such as Phase Change Material (PCM), which significantly improves global energy efficiency, and Sustainable Aviation Fuel (SAF), crucial for reducing carbon emissions in the aviation industry. Developing and investing in these products not only stabilizes crude palm oil prices and generates sustainable income for Thai farmers, but also aligns with Thailand's environmental goals of achieving carbon neutrality, as committed under COP26. We leverage Thai-developed innovation to strengthen the nation's long-term competitive ability firmly and sustainably.

Human Resources Management (Engagement Program)

- The company is aware the employee engagement that impact the organization and has therefore implemented an Employee Engagement Enhancement Project based on the PDCA (Plan- Do-Check-Action) cycle. This initiative focuses on effectively communicating the CEO's goals, collaboratively developing operational plans with all departments, and promoting motivational activities. For 2025, the plan includes fostering a happy work environment and enhancing employee capabilities to prepare them for future responsibilities.

Target and progress report on significant materiality issues



Material Issues		
Climate Transition & Physical Risks	Innovation Management (SAF & PCM)	Human Resources Management (Engagement Program)
<p>Strategies (Cont.)</p>	<ul style="list-style-type: none"> The Company has developed an Isomerization production process to advance its capability in producing Sustainable Aviation Fuel (SAF). SAF is a new generation, low-carbon fuel created to replace current fossil-based aviation fuels, utilizing 100% renewable waste and residual feed stocks such as used animal fats and Used cooking oils. This can reduce carbon emissions by up to 80% compared to fossil fuels. The production system has been installed, and the company expects to commence SAF production at 100,000 liters per day as planned. Additionally, the Company is collaborating with BAFS (Bangkok Aviation Fuel Services PCL) to study the formation of a joint venture. This partnership will combine the strengths of these two Thai organizations, merging their knowledge, experience, and technology. The goal is to build competitive potential in the SAF business and other related ventures in the future, both in Thailand and across ASEAN. 	<ul style="list-style-type: none"> The approach to enhancing engagement is divided into two parts: one targeting all employees and another tailored specifically for each department. To facilitate monitoring and improvement, the company has scheduled monthly and quarterly engagement activities, tracks progress through key performance indicators (KPIs), and reports results to management. Additionally, plans are reviewed and adjusted based on employee surveys and feedback to ensure strategies appropriately meet employee needs. These strategies aim to support the CEO's goal of cultivating pride and creating a positive workplace atmosphere, which form the foundation for improving competitiveness and sustainability.

Target and progress report on significant materiality issues



Material Issues		
Climate Transition & Physical Risks	Innovation Management (SAF & PCM)	Human Resources Management (Engagement Program)
Strategies (Cont.)	<ul style="list-style-type: none">EA Bio PCM (Phase Change Material) product is currently utilized across various industries, including healthcare, energy-saving materials, construction, textiles, and packaging. We primarily target environmentally conscious consumers. Currently, we export to Japan, South Korea, and China, with plans to expand into Europe and America. This expansion aims to help control temperatures, reduce energy consumption, and increase export value, ultimately leading to higher incomes for palm farmers and local workers. This initiative supports both community development and the ASEAN Bio Hub policy. EA Bio PCM business has secured the world's first patent for this product. Furthermore, EA Bio PCM business has been awarded ISCC certification and has received Product Innovation Award from the College of Management Mahidol University, Eco Factory Award and SV Silver Award from the Ministry of Thailand Industry including The Winner of "Production of the Synthesized Biofuel using various types of waste oil" - ASEAN Energy Award from ASEAN Centre for Energy. These accolades reflect our commitment to sustainable business practices and social and environmental responsibility.	

Target and progress report on significant materiality issues



Material Issues

Climate Transition & Physical Risks

Innovation Management (SAF & PCM)

Human Resources Management (Engagement Program)

Target

- The company has established climate targets aligned with the Science Based Targets initiative (SBTi), including: 30% reduction in carbon intensity (Scope 1+2) by 2030, compared to the 2020 baseline Carbon Neutrality across Scope 1, 2, and 3 by 2040 Net Zero emissions across Scope 1, 2, and 3 by 2050. These targets demonstrate the Company's commitment to proactively addressing climate transition risks, reducing greenhouse gas emissions across its operations and value chain, and contributing to global climate goals.
- The Company has invested in building a Sustainable Aviation Fuel (SAF) production facility in Rayong, aiming to become the first Thai company to demonstrably manufacture and supply SAF to the market. The Company targets to start producing SAF at a capacity of 100,000 liters per day by Q3 2025, with commercial sales beginning by Q4 2025 or Q1 2026. Simultaneously, the Company is set to introduce a new product, Medium Chain PCM, to broaden its application within the Bio plastic and Cold Chain Logistic sectors, with a strategic focus on key markets including Japan, the European Union, and the United States. The Company endeavors to achieve sustained expansion in volume and revenue.
- We have set the main goal of our project to significantly and sustainably increase Employee Engagement scores, with clear quantitative targets of 70% by 2025, operating under the PDCA (Plan- Do-Check-Action) framework, we are confident that our strategic commitment and employee collaboration will help us achieve these goals and build a high-performing organization. This is expected to positively impact Talent (employee retention, reduced absenteeism, and well-being), Operations (improved performance and enhanced safety), Customers (satisfaction, retention, and new customer growth), and Financials (growing revenue/sales, increased profit margins, and higher total shareholder returns).

Target and progress report on significant materiality issues



Material Issues		
Climate Transition & Physical Risks	Innovation Management (SAF & PCM)	Human Resources Management (Engagement Program)
Target (Cont.)	<ul style="list-style-type: none">According to, The International Civil Aviation Organization (ICAO) has established targets and a framework for the use of Sustainable Aviation Fuel (SAF) to reduce carbon dioxide emissions from international flights. For 2025, ICAO hasn't set a mandatory global percentage target for SAF use. However, the International Air Transport Association (IATA) projects that SAF production will reach 0.7% of total fuel demand, while the European Union (EU) requires a minimum 2% SAF blend for flights entering and exiting the EU. Nevertheless, ICAO has set an overall goal to reduce CO2 emissions from international aviation by 5% by 2030 through the use of SAF and other clean energy sources.	

Target and progress report on significant materiality issues



Material Issues			
Target Year	2050	2025	2025
Progress (2024)	<ul style="list-style-type: none"> In 2024, Scope 1 and 2 emissions decreased by approximately 9% and 8% respectively, while Scope 3 emissions saw a significant drop of around 39%. Renewable energy projects contributed to reducing fossil fuel use and generated verified T-VER carbon credits totaling 771,468 tCO₂e, supporting Thailand's national climate goals. Implemented the Bangkok E-Bus Program, Thailand's first ITMO project under Article 6.2 of the Paris Agreement, supporting NDC implementation. Continued investments in low-carbon technologies, including SAF, BESS, and green diesel. Applied Internal Carbon Pricing (THB 115 per tCO₂e) to guide investment decisions and manage climate risk. In 2024, GHG emissions per revenue increased compared to the 2020 baseline, mainly due to temporary revenue fluctuations and production mix. The company remains focused on operational improvements and renewable energy expansion to ensure long-term achievement of its climate targets. EA has set an ambitious target to achieve Net Zero emissions by 2050. 	<ul style="list-style-type: none"> In 2024, our company made significant strides in developing the Isomerization process for Sustainable Aviation Fuel (SAF) production. The construction and machinery installation are currently underway, and we anticipate commencing system commissioning and starting the SAF production line as planned in Q3 2025. Our initial production capacity is projected to be 100,000 liters per day, with SAF product sales expected to begin by Q4 2025 or Q1 2026. Furthermore, in 2024, we successfully initiated the export of our Phase Change Material (PCM) products, totaling 210,000 kilograms. This achievement highlights the product's potential in the international market and demonstrates our tangible progress in market expansion. We also successfully launched our new product, Medium Chain PCM, targeting the Bio plastic and Cold Chain Logistic industries in key markets such as Japan, Europe, and America. 	<ul style="list-style-type: none"> In 2024, our employee engagement scores were moderate, providing crucial insights. Consequently, the company undertook a strategic review of the employee engagement survey questions. This thorough review aimed to ensure the questions clearly reflect factors that enhance satisfaction across various dimensions. We are now prepared to conduct the survey in the first quarter of 2025, in the first quarter, we developed an engagement enhancement plan and presented it to the CEO and C-Level executives, covering both organizational and departmental levels. In the second and third quarters, we implemented the plan and reported progress following the PDCA cycle. In the fourth quarter, we began conducting the 2025 engagement survey and continued implementing enhancement measures aligned with the set targets.

Target and progress report on significant materiality issues



Material Issues			
	Climate Transition and Physical Risks	Innovation Management (SAF & PCM)	Human Resources Management (Engagement Program)
Target /metric linked to executive compensation	<p>•The CEO's monetary remuneration is evaluated based on performance measured against a comprehensive and balanced scorecard of KPIs. This demonstrates the integration of climate and ESG goals into the core business operations. These KPIs are included in the CEO's annual performance evaluation and influence executive rewards as part of the ESG performance scorecard. Key indicators including Climate and ESG-related KPIs:</p> <ul style="list-style-type: none"> - Climate-Related Management: A target related to GHG emissions reduction by 3% - ESG Rating: DJSI Rating (Dow Jones Sustainability Index) - Increase collaboration by collaborating with other organizations 	<p>•In 2025, the CEO's monetary performance incentives are formally tied to ESG targets. One key KPI is to increase new strategic collaborations with external organizations and secure international recognition (e.g., awards or certifications) for innovation products such as SAF and PCM. This KPI is included in the CEO's annual performance evaluation and influence executive rewards as part of the ESG performance scorecard.</p>	<p>•A monetary incentive for the CEO is linked to key performance indicators (KPIs) related to employee engagement, under the company's Learning & Growth strategy. In 2025, the CEO is expected to meet a target engagement score, based on the company's annual employee survey. This KPI is included in the CEO's annual performance evaluation and influence executive rewards as part of the company's Learning & Growth strategy.</p>

Target and progress report on significant materiality issues



Material Issues for External Stakeholders

Materiality	Climate Transition	Community Engagement
Impacted stakeholders / areas	<ul style="list-style-type: none"> The company's climate transition programs impact the environment, society, end-users (e.g., energy consumers, EV bus users), as well as supply chain partners, contractors, and project developers who are required to align with the company's decarbonization policies. The stakeholder groups and impact areas evaluated include Environment, Society, Consumers/end-users, and External employees (e.g., organizations in the supply chain, contractors). 	<ul style="list-style-type: none"> EA evaluate impact of community engagement programs on environment and society such as local community living nearby operation site of the company. The stakeholder groups and impact areas evaluated include Environment and Society.
Cause of impact	<ul style="list-style-type: none"> The company's Climate Transition Plan, including renewable energy expansion, carbon credit projects (e.g., T-VER), and Internal Carbon Pricing (THB 115 per tCO₂e), directly influence external stakeholders. These initiatives drive emissions reduction across the business value chain, including operations, products/services, and supply chain, covering more than 50% of business activity, while also create transitional risks for partners that need to meet stricter climate requirements. 	<ul style="list-style-type: none"> The cause of impact is derived from operation as the company implement various community development program to uplift standard of living of the local community as an attempt to enhance social license to operate. These programs cover more than 50% of the company's business activities within operations.

Target and progress report on significant materiality issues



Material Issues for External Stakeholders

Materiality

Climate Transition

Community Engagement

Type of impact

- **Positive impact**

The company's climate transition activities contribute to national decarbonization and Net Zero targets by producing renewable energy and providing access to clean transportation through EV buses. In 2024, these initiatives avoided 771,468 tCO₂e of greenhouse gas emissions. The company also promotes awareness and access to clean energy in local communities, supporting Thailand's NDC implementation and long-term environmental benefits.

- **Negative impact**

The operation of renewable energy projects, particularly wind farms, may cause localized impacts such as shadow flicker, affecting the living standards of nearby communities. The company recognizes this as a transitional risk and proactively manages it through regular community engagement, impact monitoring, and mitigation measures including tree planting, installation of light-blocking equipment, and provision of CSR programs to enhance understanding of renewable energy benefits. These actions help maintain social acceptance and support business continuity.

- **Positive impact**

The positive impact from implementing the "EA Solar Clean Energy Care" include:

1. It supports local community by providing the solar panels for water pump in the public area. The project is located at public reservoir in Ma-Tong Subdistrict, Phitsanulok province, Thailand.
2. The project is expected to produce around 15,000 kWh of renewable energy annually, helping reduce dependency on conventional energy sources and contributing to a reduction of approximately 7.5 tons of CO₂ emissions per year.
3. It raises awareness and build local capacity in clean energy through practical demonstrations of solar system.
4. The project directly benefits 99 household (271 people), enhancing quality of life through improved water access and energy awareness.

- **Negative impact**

The project may cause visual impacts or concerns among local residents, especially regarding changes to public spaces. Limited technical knowledge among beneficiaries may also lead to improper use or maintenance of the solar systems. These potential negative impacts on the local community are addressed through proactive community consultation, technical training, and awareness-raising activities to ensure inclusive participation and long-term project sustainability.

Target and progress report on significant materiality issues



Material Issues for External Stakeholders		
	Climate Transition	Community Engagement
Output Metric	<ul style="list-style-type: none"> % of GHG emissions reduced 	<ul style="list-style-type: none"> % of GHG emissions reduction from project "EA Solar Clean Energy Care"
Impact valuation	<ul style="list-style-type: none"> Avoided social cost of carbon from GHG reduction 	<ul style="list-style-type: none"> Community access to clean energy and improved water supply
Impact Metric	<ul style="list-style-type: none"> Social cost of carbon (THB/tonCO₂e) 	<ul style="list-style-type: none"> % increase in access to clean energy services



**Energy Absolute,
Energy for the Future**