

Product Stewardship

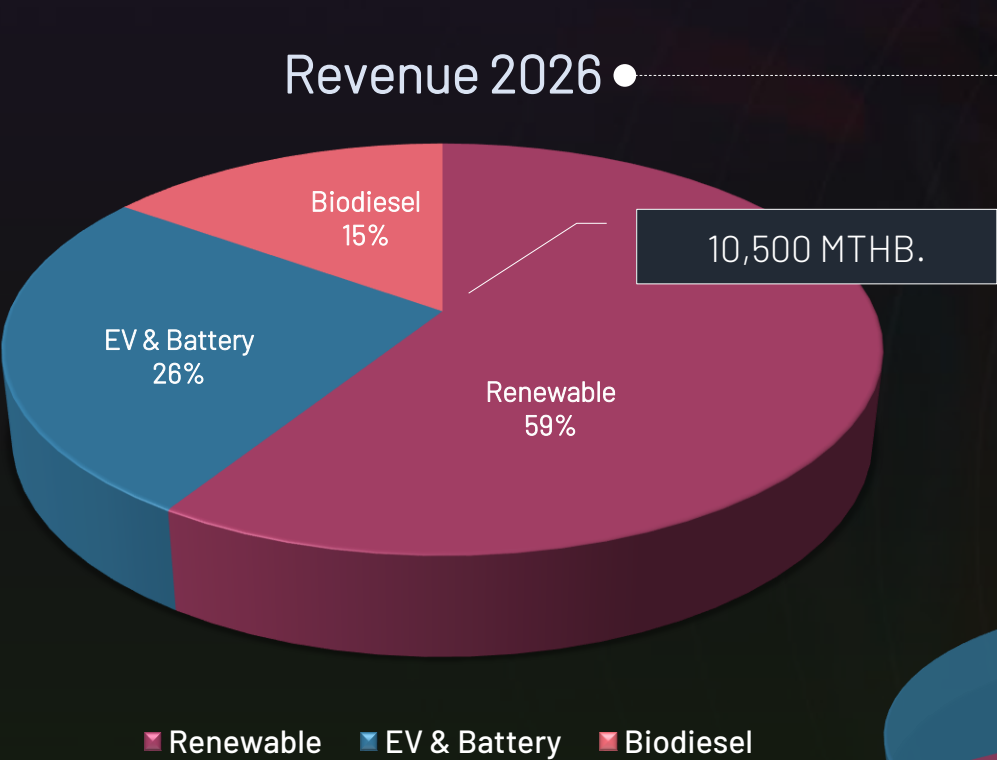


With the reference with [EU Taxonomy Navigator](#), EA business activities was sustainable contribution to objective as described in this below table

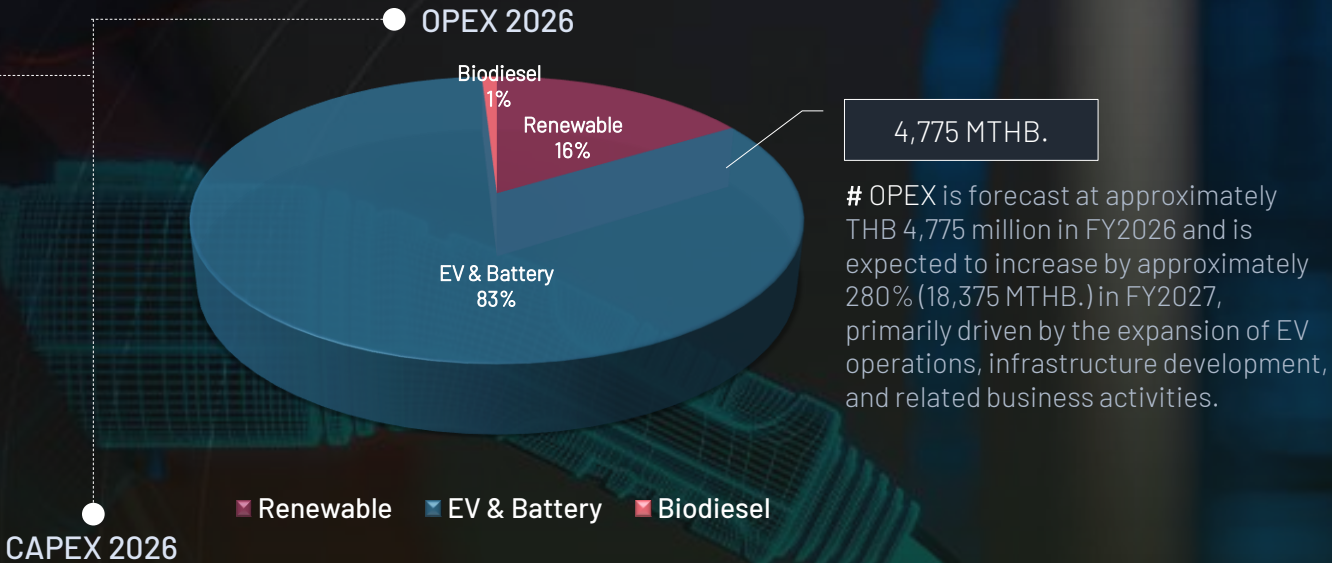
Business line	EU Taxonomy defined business activity	Climate and environmental objectives
1. Biodiesel	• Manufacture of biogas and biofuels for use in transport and of bioliquids	• Climate adaptation
2. Renewable Power Plant	• Electricity generation from wind power • Electricity generation using solar photovoltaic technology	• Climate adaptation
3. Electric Vehicle & Battery development, manufacturing and distribution	• Manufacture of low carbon technologies for transport • Manufacture of batteries	• Climate adaptation

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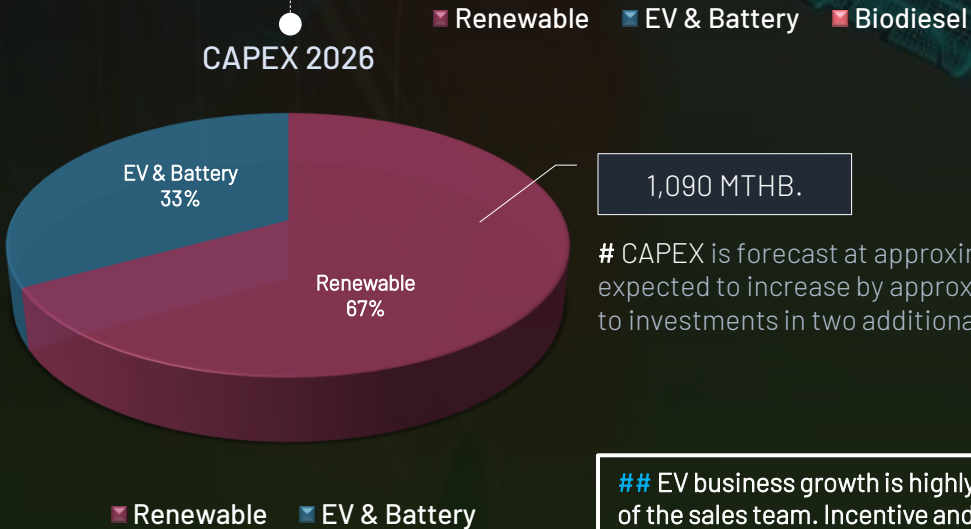
Sustainable Products Portfolio: Investment Plan & Revenue Forecast 2026-2027



Revenue for FY2026 is forecast at approximately THB 10,500 million, with potential growth of approximately 130% (24,000 MTHB.) in FY2027



OPEX is forecast at approximately THB 4,775 million in FY2026 and is expected to increase by approximately 280% (18,375 MTHB.) in FY2027, primarily driven by the expansion of EV operations, infrastructure development, and related business activities.



CAPEX is forecast at approximately THB 1,090 million in FY2026 and is expected to increase by approximately 180% (3,130 MTHB.) in FY2027 due to investments in two additional power plants

EV business growth is highly dependent on the capability and performance of the sales team. Incentive and commission schemes are provided to attract, retain, and motivate high-performing sales personnel.

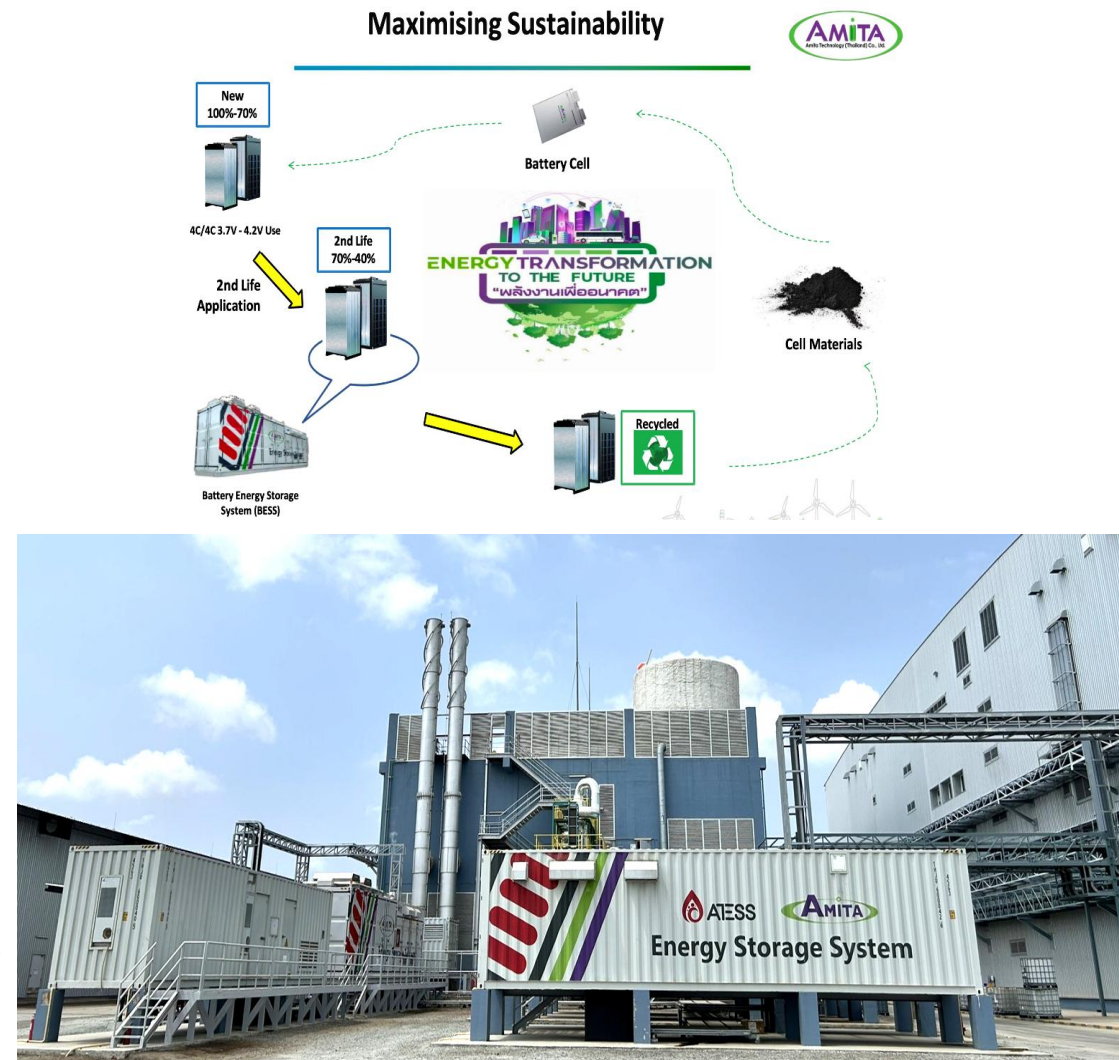
R&D resources to develop sustainable products

Battery Reuse/Recycle (under research & development)

The company places strong emphasis on research and development to continuously enhance existing technologies. It actively seeks out experienced professionals, including researchers and engineers specializing in lithium-ion batteries, and promotes collaboration with world-class research institutes, universities, and various organizations both domestic and international. These efforts help advance battery innovation, maintain leadership in the industry, and strengthen long-term competitiveness in the commercial sector and has also initiated projects focused on battery reuse and recycling in collaboration with public and private sector partners.

These initiatives promoting sustainability within the battery industry by minimizing environmental impact, increasing value, and reducing operational costs—thereby supporting the development of a circular economy in a practical and measurable way.

In addition, the company has initiated the deployment of second-life applications for used batteries through the development and installation of Battery Energy Storage Systems (BESS) for internal use. This initiative enables the company to maximize the value of existing resources, extend battery life cycles, and improve energy efficiency across its operations. The company continues to evaluate further battery reuse and recycling opportunities as part of its commitment to advancing circular economy principles, minimizing environmental impacts, and supporting long-term sustainable energy development.



Infrastructure Improvement for Sustainable Production & Service Delivery

Keys	Description	Process improvement
Inverter Replacement @EA Solar Pitsanulok	Project Baseline: The ESP site originally operated with a total capacity of 90 MW, utilizing 3 different inverter models: MID 16.7kW (32 MW), MAX 125KTL3-X LV (3 MW), and a legacy 16700TL3-HE-TH model (55 MW). Pain Point: A shortage of spare parts for the MID 16.7 kW model occurred due to the large number of units installed across the site (approximately 5,400 units), making it difficult to maintain sufficient spare parts inventory for maintenance activities. Current Status: A retrofitting project was initiated to replace the problematic MID 16.7kW units. As of April 2026, the replacement of a 21 MW portion has been successfully completed and commissioned using the new MAX 125KTL3-X LV model.	The transition to the MAX 125KTL3-X LV inverter model has optimized operations, reduced CAPEX , and boosted power generation across three major areas: 1. Resource & Inventory Optimization - Equipment Footprint Reduction: Previously, a 1 MW block required 60 units of the MID 16.7kW inverter. After upgrading to the MAX 125KTL3-X LV model, only 8 units are required per 1 MW, significantly reducing equipment usage. - Spare Parts Recovery: During the 21 MW replacement project, a large number of MID 16.7kW units were decommissioned. The remaining usable units were recovered and stored in the warehouse as spare parts, immediately resolving the spare parts shortage for the remaining MID systems without additional procurement. 2. Cost Reduction (CAPEX Savings) Lower Procurement Costs: - Legacy Setup (MID 16.7kW): 2,422,000 THB / 1 MW - Upgraded Setup (MAX 125KTL3-X LV): 1,681,505 THB / 1 MW * Equipment procurement costs were reduced by 740,495 THB per 1 MW. For the completed 21 MW phase, this achieved a total capital expenditure savings of 15,550,395 THB. 3. Efficiency & Revenue Enhancement • Enhanced Power Generation: The newly installed MAX 125KTL3-X LV model features superior technology, yielding a 6% to 7% increase in power generation efficiency compared to the legacy model. • Maximizing Electricity Sales: - This efficiency gain generates an incremental revenue boost of approximately 160,514.49 THB / month per 1 MW. * With the 21 MW installation fully operational, the company can increase its electricity sales revenue by up to 3,370,804.29 THB per month (which translates to an additional 40,449,651.48 THB per year).

Infrastructure Improvement for Sustainable Production & Service Delivery

Keys	Description	Process improvement
Auto Reclose Function @Hadjkanghan3 Nakhon Sri Thammarat	System Baseline: The HKH3 115kV high-voltage transmission system is equipped with protection relays that support an Auto Reclose function. Legacy Fault Clearing Process: When a 115kV line trip occurred, the system would indicate the estimated fault location. Site operators then had to travel to the indicated and nearby areas to visually inspect the line and check for possible causes such as tree branches, kite strings, or animals contacting the lines. If no permanent fault was found, operators would inform the control center to manually close the 115kV circuit breaker to restore the system. Pain Point: This manual inspection and reclosing process was highly time-consuming, resulting in an average system downtime of 60 minutes per tripping incident.	To eliminate excessive downtime, HKH3 has recently invested in and implemented an Auto Reclose function within the Protection Relays. This upgrade transitions the system from manual intervention to an automated, conditional recovery process. Technical Implementation - Conditional Auto Reclose with Synchronization: To ensure the safety of the 115 kV transmission lines and prevent equipment damage, the reclosing sequence is designed to be non-hazardous and strictly conditional. The system continuously processes real-time voltage and current measurements and executes an Auto Reclose with Synchronization on the 115 kV circuit breaker only when all safe operating parameters are satisfied. - Rapid Multi-Level Recovery: Once synchronization conditions are verified, the system automatically recloses the circuit breaker, enabling immediate restoration of both the 115 kV transmission network and the 33 kV distribution system. 2. Operational & Financial Benefits Significant Downtime Reduction: System recovery time has been reduced from approximately 60 minutes to just 5 minutes. ** Downtime reduction of 55 minutes per incident, equivalent to a 91.7% improvement. Energy Loss Reduction & Revenue Protection: Under the previous manual process, the maximum forecast energy loss was approximately 1,800 kWh per incident. With automatic recovery within 5 minutes, energy loss is limited to approximately 150 kWh. ** Recovery of up to 1,650 kWh per Wind Turbine Generator (WTG) per incident, which can be exported back to the grid for revenue generation.

Internal training on sustainable design principles

Providing environmental-related training programs to strengthen employees' knowledge, awareness, and competencies in supporting sustainable operations.

Environment	Training course	Description
Water	- Water Treatment System Preventive Maintenance - Water Treatment System Daily Preventive Maintenance	To strengthen employee capabilities in water resource management, water treatment operations, and preventive maintenance practices, supporting efficient water utilization, regulatory compliance, and environmental protection.
Waste	- Introduction to Environmental Management Systems, Energy Management, and Environmental Standard Requirements (ISO 14001:2015) - Environmental Aspect Assessment (ISO 14001:2015) - Quality, Environmental, Occupational Health and Safety Policy - Occupational and Environmental Diseases	To enhance employee understanding of environmental management systems, environmental impact assessment, waste management practices, and occupational health considerations, supporting compliance with environmental standards and continuous environmental performance improvement.
Energy	- Control of Measurement Equipment and Calibration Procedure (Wind) - Maintenance Work Procedure (Wind) - Energy Conservation Policy and Introduction to Energy Management - Organizational Context of the Solar Energy Business Group - Solar Power Generation System Inspection Record - Energy Transition and Climate Change Management (ETC)	To build employee competencies in energy management, renewable energy operations, energy conservation, and climate change management, supporting operational efficiency, decarbonization efforts, and the organization's long-term sustainability goals.

Internal training on sustainable design principles

