COSMO



COSMO GROUP PCL

Sustainability Report 2025

COSMO GROUP PUBLIC COMPANY LIMITED • COSMO INDUSTRIES CO., LTD. • PRIME BOX MFG. LTD.

A Valuable Partner in Luxurious Products Promoting Stability and Sustainability

Contents

1 Overview 01

1.1 About this report 01
1.2 Message from the management 02
1.3 Business Overview 03
1.4 Certifications 04
1.5 Awards and Recognitions 05

2 Sustainability at Cosmo 06

2.1 Summary Performance 2025 06
2.2 Strategy and Framework 07
2.3 Material Sustainability Issues 08

3 Environment 10

3.1 Climate Action 10
3.2 Environmental Management 14
3.2.1 Emission & Pollution Control 15
3.2.2 Waste Management 17
3.2.3 Water and Wastewater Management 18
3.2.4 Air Quality Management 19
3.2.5 Energy Conservation 20
3.2.6 Forestry & Biodiversity 21
3.2.7 Sustainable Products 22
3.2.8 Environmental Awareness & Engagement 23

4 Social 24

4.1 Human Rights 25
4.2 Occupational Health and Safety 26
4.3 Employees Management 28
4.4 Employees Well-being 29
4.5 Corporate Social Responsibility 30

5 Governance 31

5.1 Corporate Governance and Transparency 32
5.2 Regulatory Compliance 33
5.3 Risk Management and Internal Control 33
5.4 Information and Data Security 34
5.5 Responsible Supply Chain Management 34

6 Appendix

6.1 GRI Content Index 36

1 Overview

1.1 About This Report

This Sustainability Report presents our company's performance, commitments, and progress in advancing sustainable development across our operations. It reflects our approach to managing Environmental, Social, and Governance (ESG) impacts while creating long-term value for our stakeholders.

This report presents the consolidated sustainability performance of **Prime Box MFG. Co., Ltd.** and **Cosmo Industries Co., Ltd.** for the 2025 reporting cycle (1 January – 31 December). It provides a focused overview of our core business operations and key facilities. All data is reported based on entities under our operational control, ensuring transparency and accountability to our stakeholders.

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards. We have selected specific disclosures that are mostly material to our business and stakeholders to provide a focused and transparent overview of our sustainability performance.

In addition, our sustainability strategy and initiatives are aligned with the United Nations Sustainable Development Goals (SDGs). We have identified priority SDGs that are most relevant to our business and where we can contribute meaningfully through our operations and value chain.
We remain committed to continuously improving the scope, accuracy, and quality of our sustainability disclosures. We welcome feedback from stakeholders to further enhance our reporting practices and overall sustainability performance.

We recognize the importance of transparency and sustainability disclosure. The ESG Working Group has been entrusted with the preparation and verification of this report's content. Furthermore, this 2025 Sustainability Report was reviewed and officially approved for publication by the management team in April 2026. This approval confirms that the information presented accurately reflects the company's environmental, social, and governance (ESG) performance in its entirety.

1 Overview

1.2 Message from the management

At Cosmo, we firmly believe that sustainable business growth must go hand in hand with environmental stewardship and social responsibility. In 2025, we continued to advance our commitment to conducting business in a way that creates long-term value while minimizing our impact on the environment and contributing positively to society.

Throughout the year, we have strengthened our efforts to integrate sustainability into our core operations across the Group. This includes initiatives to improve resource efficiency, reduce environmental impacts, and promote responsible practices throughout our value chain. At the same time, we remain committed to supporting our employees, communities, and stakeholders by fostering a safe, inclusive, and ethical working environment.



In addition, we have begun to leverage innovation and digital technologies, including artificial intelligence (AI), to enhance operational efficiency and support more sustainable decision-making. These advancements enable us to optimize resource use and drive continuous improvement across our operations.

Looking ahead, we will continue to embed sustainability into every aspect of our business. Our focus remains on balancing economic growth with environmental protection and social well-being, ensuring that our organization contributes meaningfully to a more sustainable and resilient future.

Thamrong Mahadumrongkul
Group CEO

In 2025, In 2025, Cosmo has made significant progress in advancing sustainability across our operations, with a strong emphasis on tangible implementation and measurable outcomes.

A key milestone this year has been the successful installation of a solar rooftop system at our head office in Bangkok. This initiative represents an important step in our transition toward renewable energy, helping to reduce reliance on conventional electricity sources, lower greenhouse gas emissions, and enhance long-term cost efficiency.

The expansion of solar energy reflects our commitment to environmentally responsible operations and aligns with our broader strategy to improve resource efficiency and reduce our environmental footprint. We will continue to explore opportunities to further expand renewable energy adoption across our business. Through these efforts, we remain dedicated to strengthening our operational resilience while contributing to sustainable growth.
We will continue to work closely with our stakeholders to ensure that our business creates long-term value in a responsible and sustainable manner.



Kiatichai Tadawachira
CEO

1.3 Business Overview

Cosmo Group Public Company Limited

With more than 60 years of experience

Cosmo Group PCL operates as a dynamic holding company, strategically positioned in the high-end manufacturing and luxury goods sector. Our business model is built on precision engineering, craftsmanship, and a steadfast commitment to sustainable development across our two core business units and international presence.

Business Operations: Cosmo Group
Prime Box : Manufacturing of luxurious packaging and presentation products
Cosmo Industries : Design and production of luxury watch components and accessories, including watch cases, buckles, prestige watch dials, and other precision metal parts
Cosmo Swiss : Sales and technical office for watch components and technical products for the Switzerland market.



1964

Cosmo Industries Co., Ltd.

A centralized production site in Bangkok for watch dials, cases and metal parts. (Head Office)

Area : 3.25 Acres



1967

Cosmo Swiss

Sale office for Switzerland and nearby European market.

Bienne, Switzerland



1986

Prime Box MFG., Ltd.

A centralized production site in Thailand for Boxes & Displays

Area : 40.28 Acres

In 2025, **Cosmo Group PCL** reached a significant milestone by entering into a strategic joint venture with **Pusterla 1880 Spa**, a world-renowned leader in luxury packaging. This partnership led to the establishment of **Cosmo Pusterla 1880**.

Cosmo Pusterla 1880 (Joint Venture)
Sales and distribution of packaging and display products for the Switzerland market.



1 Overview

1.4 Certifications

Management Systems

ISO 9001

A quality management system (QMS) is a collection of business processes focused on consistently meeting customer requirements and enhancing their satisfaction. It is aligned with an organization's purpose and strategic direction.

ISO 14001

The internationally recognized standard for environmental management systems (EMS). It provides a framework for organizations to design and implement an EMS, and continually improve their environmental performance.

SMETA / SEDEX

SMETA (The Sedex Members Ethical Trade Audit) is a comprehensive and widely recognized audit framework developed by the Supplier Ethical Data Exchange (Sedex) to assess and monitor ethical and responsible business practices across global supply chains.

SMETA the Sedex Members Ethical Trade Audit

TLS 8001

A standard labour management system based on international labour standards, focusing on employees to get acceptance, concerning labour protection, occupational safety, health, and environment, labour welfare and labour relations, other relevant laws and regulations.

FSC

By buying this (product) you help take care of the World's Forests.

Prime Box MFG., LTD. We are FSC™ Certificated (FSC™ C122297)

The mark of responsible forestry

CFO & LESS

CFO Certification (Y.2023):
Verification of an organization's total greenhouse gas emission by TGO.
LESS Program:
TGO scheme certifying voluntary Greenhouse gas reductions projects.

Green Industry

This Green Label is granted by Department of Industrial Works, Ministry of Industry focusing on the continuing development and improvement, and on operating businesses with social responsibility both within the organization and outside, throughout the supply chain for a genuine sustainable.

AEO

Thailand's Authorized Economic Operator (AEO) Programme was stimulate awareness of the international supply chain safety for Thai Customs Department and the private sector. And to strengthens supply chain security and enhances national competitiveness in the international trade.

Authorized Economic Operator

Compliance & Responsible Materials

Chemical in Products

Forestry & Biodiversity

1 Overview

1.5 Awards and Recognitions

Our Pride

We humbly carry all the recognitions to constantly remind us to honor our craft and to be encouraged to look for continuous improvements as well as maintain the social compliances and quality manufacturing that meet trade standards and regulations.

Year	Details
2025	Prime Box MFG Co., Ltd. - Honorary Award for Enterprises Maintaining the Thai Labor Standards System for 15 Consecutive Years, 2025, organized by the Department of Labour Protection and Welfare, Ministry of Labour
2024	Third-Class Certificate of Honor certifying that this institution has continuously donated blood for more than 7 years, awarded by the Thai Red Cross Society
2023	Certified Carbon Footprint for Organization (CFO) of 2022 by TGO
2022	Samutprakarn Labour Management Excellence Award 2022
2020	Thailand Labour Management Excellence Award 2020
2017	SILVER AWARD Thailand Lean Award 2017 Award for corporate excellence in the application of Lean; its systems can achieve enhancement to focus on reducing waste throughout the organization.
2016	GOLDEN AWARD Thailand Lean Award 2016 Award for corporate excellence in the application of Lean; its systems can achieve enhancement to focus on reducing waste throughout the organization.
2014	SILVER AWARD Thailand Lean Award 2014 Award for corporate excellence in the application of Lean; its systems can achieve enhancement to focus on reducing waste throughout the organization.
2012	"2012 Excellency Taxpayers Award" The reward recognizes quality taxpayers with full responsibility for tax duty for the country with value of good deeds and social responsibility.
2011	• Award for Outstanding. The Labour and Welfare for the year 2011 • Excellence Award for Occupational Safety, Health, and Environmental Management, National Level, 2011
2010	• Award for Outstanding. The Labour and Welfare for the year 2010 • Honorable Mention Award for Occupational Safety, Health, and Environmental Management, Province Level, 2010 • Platinum Level Award for Non-Smoking Industrial Establishment 2010
2009	Outstanding place. Skill training for the year 2009
2008	Cosmo Group Ltd. (PCL) is a workplace that is not threatening to strike. 1,256,008 hours worked by the employee. During the period July 4, 2008 – October 26, 2008, according to the campaign to reduce the statistics. Work accidents to zero (Zero – Accident Campaign)
2007	Establishment that is not threatening to strike. 1,512,616 hours worked by the employee. During the period March 2, 2007 – August 23, 2007, according to the campaign to reduce the statistics. Work accidents to zero (Zero - Accident Campaign)
2006	Establishment that is not threatening to strike. During the period May 23, 2006 – May 23, 2007, according to the campaign to reduce the statistics. Work accidents to zero (Zero Accident Campaign)
2001	Outstanding Award for Safety, Health, and the Environment

2 Sustainability at Cosmo

2.1 SUMMARY PERFORMANCE 2025

STRATEGIC MILESTONE

Solar Rooftop Installation

Initiated at our Bangkok Head Office, this project marks a significant leap in our renewable energy transition, directly reducing greenhouse gas emissions and operational energy consumption for a more resilient future.



ENVIRONMENT

1,411
TONCO$_2$e/YEAR RENEWABLE ENERGY

237 MWh
ENERGY CONSERVATION TOTAL

278 TONS
3RS WASTE (PAPER, METAL, CONTAMINATED)

- 100% Comply with Environmental laws/regulations
- 100% Environmental Monitoring pass standards
- 100% Drinking water quality pass standards
- 100% Wastewater quality pass standards
- 100% Air emission meets standards
- 0 Environmental complaints
- 0 Air pollution complaints

STANDARD COMPLIANCE:
- FSC COC
- Lacey Act / EUDR
- CITES / IUCN Red list
- Eco-friendly products
- Non-toxic products

SOCIAL

0.45 Cosmo Industries
3.60 Prime Box
I.F. R (CASES/WORK HOURS)

100%
EMPLOYEES TRAINED ON HUMAN RIGHTS

- 0 Human rights violations
- 0 Cases of discrimination
- 100% Comply with Laws & Regulations

ENGAGEMENT & WELL-BEING:
- Developing Employee Capability & Capacity
- Fostering Positive Culture & Strategic Engagement
- Physical / Mental / Social / Financial Well-being
- Healthcare & Humanitarian Support
- Youth Development & Community Empowerment

GOVERNANCE

100%
WHISTLEBLOWING GRIEVANCES RESOLVED

0
INCIDENTS OF CORRUPTION

- 0 Complaints on Data Security and PDPA
- 100% Comply with laws and regulations

SUPPLY CHAIN INTEGRITY
- 0 Environmental violations by suppliers
- 0 Human rights violations by suppliers

2.2 Strategy and Framework

Sustainable Development Framework and Alignment with the Sustainable Development Goals (SDGs)

Environment



Social



Governance



Sustainable Development Strategy

Environment

- Improve energy efficiency across operations
- Increase the use of renewable energy (e.g., solar rooftop)
- Reduce greenhouse gas emissions and environmental footprint
- Enhance waste management and promote resource efficiency
- Support the adoption of environmentally friendly materials

Social

- Ensure fair labor practices and respect for human rights
- Promote employee health, safety, and well-being
- Provide training and development opportunities
- Foster a diverse, inclusive, and equitable workplace
- Engage with communities to support social development

Governance

- Uphold strong corporate governance and accountability
- Ensure compliance with applicable laws and regulations
- Adhere to the Code of Conduct and business ethics
- Strengthen risk management and internal controls
- Promote stakeholder engagement and transparency

2.3 Material Sustainability Issues

Dimension	Sustainability Issues	Approach and Performance on Sustainability Issues Disclosed in This Report	SDGs
Environment	Climate Change Management	• Renewable Energy • Energy Conservation • Waste Management • Green Processes • Raising Awareness	
	Environmental Management	• Emission & Pollution Control	
		• Waste Management	
		• Water and Wastewater Management	
		• Air Quality Management	
		• Energy Conservation	
		• Forestry & Biodiversity	
		• Sustainable Products	
Social	Human Rights	• Policy commitment to human rights and fair labor practices • Non-discrimination, equal opportunity, and no child or forced labour • Grievance mechanisms with monitoring and reporting • Employee awareness programs	
	Occupational Health and Safety	• Personal Safety • Process Safety • Continuous Improvement	
	Employees Management	• Build capability through training • Foster a positive culture and engagement	
	Employees Well-being	• Enhance employee well-being • Promote an inclusive and motivating workplace	
	Corporate Social Responsibility	• Support community and social development • Engage stakeholders and communities	

2 Sustainability at Cosmo

Sustainability

Dimension	Sustainability Issues	Approach and Performance on Sustainability Issues Disclosed in This Report	SDGs
Governance	Corporate Governance and Transparency	• Define clear roles and accountability • Uphold integrity, anti-corruption, and compliance • Ensure accurate and timely disclosure • Provide whistleblowing channels with protection • Incorporate stakeholder feedback • Continuously improve governance practices	
	Regulatory Compliance	• Monitor regulatory updates and standards • Conduct compliance assessments • Implement corrective and preventive actions • Communicate regulatory requirements • Provide compliance training and awareness	
	Risk Management and Internal Control	• Implement robust risk assessment and internal audit frameworks. • Ensure business continuity through effective emergency and recovery planning.	
	Information and Data Security	• Establish IT and AI policies • Ensure personal data protection and PDPA compliance • Implement data protection and cybersecurity controls	
	Responsible Supply Chain Management	• Establish and enforce Supplier Code of Conduct • Evaluate and select suppliers • Communicate requirements across the supply chain • Conduct supplier audits and visits • Drive corrective actions and supplier development	

3.1 Climate Action

OUR COMMITMENT

Cosmo is committed to transitioning toward a low-carbon business and achieving long-term climate goals.

DATA FOUNDATION

Carbon Footprint for Organization (CFO)

Cosmo is committed to transitioning toward a low-carbon business and achieving long-term climate goals through a structured Net Zero pathway.

The Company has obtained certification for its Carbon Footprint of Organization (CFO) from the Thailand Greenhouse Gas Management Organization (TGO) and verified by SGS (Thailand) Limited, for the base year 2022. This serves as a foundation for setting measurable targets and tracking progress in emissions reduction.

- **Carbon Footprint for Organization (CFO) – Base year 2022**

Emission Scope	Prime Box (TonCO_2e)	Cosmo Industries (TonCO_2e)
Scope 1: Direct emissions	113	79
Scope 2: Indirect emissions related to energy purchased	2,578	2,496
Total Emissions	**2,691**	**2,575**

CFO Certification by TGO – 2022 (Base year)



Prime Box



Cosmo Industries

CFO Verified by SGS (Thailand) – 2022 (Base year)



Prime Box



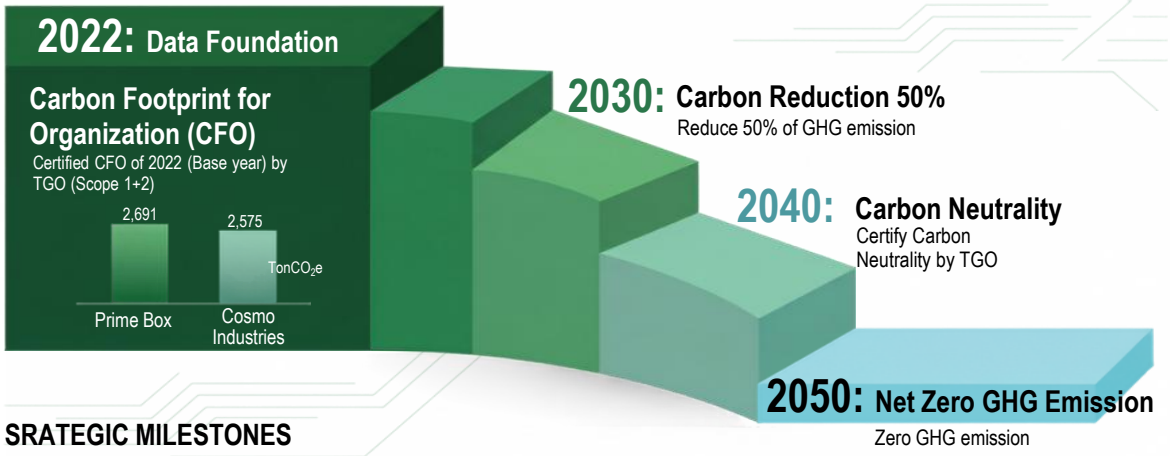
Cosmo Industries

3 Environment

STRATEGIC GOALS

COSMO NET ZERO ROADMAP

ACHIEVING NET ZERO EMISSIONS BY 2050



SRATEGIC MILESTONES

2030	**SHORT-TERM TARGET** Reduce Scope 1 & 2 emissions by 50% from 2022 baseline.
2040	**CARBON NEUTRALITY** Achieve balance between emissions and carbon removal/offsets.
2050	**NET ZERO GOAL** Absolute reduction of emissions to as close to zero as possible.

Commitment & Target Setting

*The company has established clear greenhouse gas reduction targets, which have been formally integrated into our core **"Quality, Environment, and Labour Standards Policy."***

This integration ensures that climate responsibility is not a standalone initiative but a fundamental pillar of our organizational DNA. By embedding theses goals into our primary operational standards, we aim to drive systemic change across our value chain. We have developed a comprehensive strategic roadmap to achieve these targets, focusing on operational efficiency, renewable energy transition, and sustainable resource management.

MANAGEMENT APPROACH



Renewable Energy

Increase the use of renewable energy in operations



Energy Conservation

- Improve energy efficiency across operations
- Monitor and reduce electricity consumption
- Promote energy-saving practices among employees



Waste Management

- Reduce waste generation and improve waste segregation
- Apply the 3Rs principle (Reduce, Reuse, Recycle) in waste management
- Support circular economy practices

3 Environment

Green Processes

- Develop eco-friendly products and materials
- Improve production processes to reduce environmental impact
- Promote sustainable sourcing and resource efficiency

Raising Awareness

- Promote environmental awareness among employees
- Organize sustainability-related activities

PERFORMANCE

Total GHG Reduction

1,411 $TonCO_2e$/year

Renewable Energy

Energy generated from the solar rooftop system at **Prime Box**

Total area	PV system power	Annual production	GHG reduction
7,740 m^2	**198.5/800** kWp	**1,222,620** kWh	**593** $TonCO_2e$/year

COSMO INDUSTRIES installs Solar Rooftop System

To Advance Sustainable Energy

Bangkok, Thailand - 2025

COSMO Industries has successfully completed the installation of a solar rooftop system across its factory buildings, reinforcing the company's long-term commitment to clean energy and environmental sustainability.





The solar rooftop project covers a total installation area of 4,427 square meters, with a combined installed capacity of 463 kilowatt-peak (kWp). The system can generate approximately 69,450 kilowatt-hours (kWh) of electricity per month, significantly reducing reliance on conventional energy sources.

Through this initiative, COSMO Industries can simultaneously lower carbon emissions and support Thailand's transition toward renewable energy.

This initiative reflects COSMO's strategic focus on sustainable manufacturing operations, energy efficiency, and responsible resource management. By integrating solar energy into its factory infrastructure, the company continues to enhance operational efficiency while contributing positively to environmental preservation.

COSMO remains committed to expanding sustainable solutions across its operations, aligning business growth with environmental responsibility for a cleaner and more sustainable future.

3 Environment

Energy Conservation

Improvement of energy efficiency in air conditioning and compressed air systems

Energy saving	GHG reduction
236,981	**118**
kWh/year	$TonCO_2e$/year

Waste Management

Disposed waste using 3R concept (Reduce, Reuse, Recycle)

Paper	Metal	Contaminated waste	GHG reduction
153	**39**	**86**	**700**
Ton/year	Ton/year	Ton/year	$TonCO_2e$/year

Green Processes

- Develop eco-friendly products and sustainable materials
- Optimize production processes to reduce energy and resource consumption
- Minimize the use of hazardous substances in production
- Improve material efficiency and reduce raw material waste
- Promote sustainable sourcing and responsible procurement
- Implement cleaner production technologies
- Reduce emissions and environmental impact from operations

Raising Awareness

- **Communicate ESG and sustainability topics through internal channels (e.g., Cosmo magazine, web intranet, emails, computer desktop, and notice boards)**



Display of Information Boards



Cosmo Focus Magazine & Reward-based Quizzes



Desktop Wallpaper Communication

Raising Awareness

- **Organize sustainability-related activities to promote employee engagement**





PB & Cosmo Joint Reforestation Project: Phase 2 & Phase 3

- **Conduct annual sustainability training for all employees**





2025 Cosmo & PB Annual Training Program



3 Environment

3.2 Environmental Management

The Company is committed to managing its environmental impacts in a responsible and systematic manner. Environmental considerations are integrated into our operations to ensure efficient use of resources, compliance with applicable regulations, and continuous improvement in environmental performance.

MANAGEMENT APPROACH



Emission & Pollution Control

- Control pollution according to laws and related regulations
- Reduce and eliminate potential pollution factors
- Assess environmental impacts from a life cycle perspective



Waste Management

- Apply 3R principles (Reduce, Reuse, Recycle) to minimize waste
- Segregate waste for proper handling and disposal
- Reduce waste sent to landfill



Water and Wastewater Management

- Treat wastewater to meet regulatory requirements
- Monitor water consumption and discharge quality
- Promote water conservation practices



Air Quality Management

- Monitor air emissions from operations
- Control pollutants to meet legal standards
- Maintain air quality within the workplace



Energy Conservation

- Improve energy efficiency in operations
- Promote energy-saving practices among employees



Forestry & Biodiversity

- Certify FSC Chain of Custody (COC)
- Sustainable timber sourcing
- Biodiversity conservation



Sustainable Products

- Eco-Friendly Products
- Non-Toxic Products



Environmental Awareness & Engagement

- Promote Environmental Culture
- Training and Education
- Environmental Campaigns

3.2.1 Emission & Pollution Control

PERFORMANCE

Environmental complaints

Target **0** complaints

Performance **0** complaints

Environmental monitoring meets standards

Target **100** %

Performance **100** %

Environmental legal compliance

Target **100** %

Performance **100** %

1. Regulatory Compliance and Standards

We maintain "Zero Non-compliance" regarding environmental regulations. This is achieved through:

Continuous Monitoring

Implementing monitoring systems to track air emissions, wastewater quality, and noise levels consistently to ensure ongoing compliance.

Audit & Reporting

Conducting regular internal and third-party environmental audits to verify compliance with industrial standards and government mandates.

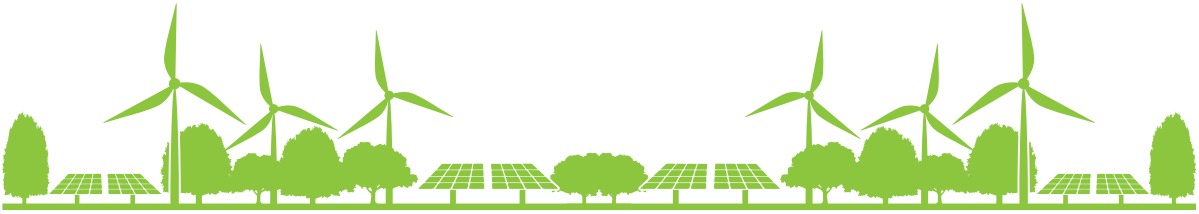
Transparency

Maintaining open communication with regulatory bodies and ensuring all environmental disclosures are accurate, timely, and accessible.

2. Source Reduction and Mitigation

We focus on preventive strategies to reduce our environmental footprint:

Process Optimization: Investing in high-efficiency technologies and cleaner production techniques that lower the generation of hazardous waste and greenhouse gas emissions.
Elimination of Hazardous Substances: Systematically identifying and replacing toxic raw materials with eco-friendly alternatives to prevent potential contamination.



Environment

3. Life Cycle Perspective and Impact Assessment

We conduct a comprehensive Environmental Aspect Assessment covering every stage of our product life cycle. This systematic approach allows us to identify, evaluate, and manage environmental impacts from "cradle to grave," as detailed below:

01

Raw Material Acquisition

We assess the environmental footprint associated with the sourcing of raw materials. Our focus is on prioritizing sustainable procurement, selecting suppliers with low-impact extraction methods, and choosing materials that are renewable or have high recycled content.

02

Incoming Logistics & Transportation

The environmental aspects of transporting materials to our facilities are evaluated to optimize route planning and fuel efficiency. We aim to reduce carbon emissions and minimize the risk of environmental contamination during transit.

03

Manufacturing & Operations

Within our production lines, we identify aspects such as energy consumption and the generation of waste and emissions. We implement operational controls to enhance resource efficiency and mitigate any localized pollution factors.

04

Distribution & Packaging

We analyze the impact of packaging materials and the logistics of delivering finished goods to customers. Our strategy involves reducing packaging waste and adopting eco-friendly materials to lower the overall environmental burden of distribution.

05

Product Use Phase

The assessment extends to how our products impact the environment during their functional life. We design for energy efficiency and minimal emissions during operation, ensuring that the customer's environmental footprint is as small as possible.

06

End-of-Life Management

We evaluate the environmental aspects of product disposal, focusing on recyclability and ease of dismantling. By promoting circular economy principles, we ensure that products are handled responsibly—minimizing landfill waste and preventing long-term environmental degradation.



3 Environment

3.2.2 Waste Management

PERFORMANCE

Disposed waste using 3R concept (Reduce, Reuse, Recycle)



Paper
153 Ton/year



Metal
39 Ton/year



Contaminated waste
86 Ton/year



Total
278 Ton/year

We are committed to minimizing our environmental impact through a structured waste management framework. Our strategy focuses on resource efficiency and the transition towards a circular economy, guided by the following core principles:

1. Application of the 3R Principles (Reduce, Reuse, Recycle)
We prioritize the Waste Management Hierarchy to ensure that disposal is only considered as a last resort:

Reduce

We continuously optimize our production processes and packaging designs to decrease the overall volume of waste generated. This includes digitalizing office workflows to reduce paper consumption and improving manufacturing precision to minimize scrap.

Reuse

We identify opportunities to repurpose materials within our internal operations or through collaboration with partners, extending the lifespan of resources such as pallets, containers, and certain production by-products.

Recycle

We partner with certified recycling facilities to transform non-reusable waste—such as metals, plastics, and paper—into secondary raw materials, thereby closing the loop in the value chain.

2. Waste Segregation and Proper Handling
Effective waste management begins with rigorous segregation at the point of origin:

- **Categorization**: We implement a clear color-coded system to separate waste into categories, including General Waste, Recyclable Waste, and Hazardous Waste.
- **Safe Storage**: Hazardous and chemical wastes are stored in designated, secure areas with secondary containment to prevent environmental contamination and ensure the safety of our employees.
- **Compliance with Standards**: All waste handling procedures are conducted in strict accordance with ISO 14001 standards and local environmental regulations, ensuring that every waste stream is traceable from generation to final disposal.

Environment

3. Landfill Diversion Strategy
We strive to divert as much waste as possible from landfills through innovative disposal methods:

- **Sorting and Recycling**: We systematically segregate recyclable materials to facilitate efficient recovery. These materials are then transferred to licensed recycling partners, to be reintegrated into the circular economy.
- **Fuel Blending**: Suitable non-recyclable waste is directed to authorized processing facilities for fuel blending. This transforms waste into alternative energy sources, reducing environmental impact and the reliance on fossil fuels.
- **Solvent Reclamation**: Used solvents are managed through specialized reclamation partners who recover and purify them for industrial reuse. This process significantly reduces the volume of hazardous waste requiring final disposal.
- **Cleaning and Recycling**: Materials are sent to certified facilities for specialized cleaning and preparation, unlocking additional recycling opportunities and extending the useful life of resources within the value chain.

3.2.3 Water and Wastewater Management

PERFORMANCE

Drinking water quality meets standards

Target 100 %

Performance 100 %

Wastewater quality meets standards

Target 100 %

Performance 100 %

1. Wastewater Treatment and Compliance

Our commitment to protecting local ecosystems is demonstrated through our stringent treatment protocols:

Advanced Treatment Systems

Operating and maintaining on-site wastewater treatment plants (WWTP) including chemical treatment and aeration system to effectively neutralize chemical contaminants and biological oxygen demand before discharge.

Adherence to Standards

Ensuring that every drop of discharged water strictly complies with industrial effluent standards and local environmental laws.

2. Water Optimization and Monitoring

In 2025, our group monitored water consumption across two primary operational entities. The breakdown highlights the different operational scales and water dependencies of each company:

COMPANY	WATER WITHDRAWAL (M^2)
Prime Box	65,399
Cosmo Industries	29,928

To address these withdrawal figures and mitigate the risks of water scarcity, the company has implemented a dual-track strategy focusing on Digital Monitoring and Circular Utility:

STEP 1 **CLOSED-LOOP WATER SYSTEM**

Implementing a closed-loop water system within our production processes to recirculate and reuse water, significantly reducing freshwater withdrawal and minimizing discharge

STEP 2 **USAGE MONITORING**

Installing water meters at key consumption points to provide data on water usage patterns and identify areas for further reduction.

STEP 3 **WATER QUALITY TESTING**

Conducting regular laboratory analysis of discharged water to monitor key parameters such as BOD, COD, TSS, and pH levels, ensuring consistent compliance.

STEP 4 **TRACEABILITY AND REPORTING**

Maintaining detailed logs of water withdrawal and discharge volumes to support transparent sustainability reporting and regulatory audits.

3. Promotion of Water Conservation Practices

We believe that sustainable water management is a collective responsibility:



CAMPAIGNS **AWARENESS CAMPAIGNS**

Implementing internal communication programs to educate employees on the importance of water conservation and encourage efficient water use in the workplace.

ENGAGEMENT **EMPLOYEE ENGAGEMENT**

Encouraging staff to report water-related issues and suggest innovative ideas for water-saving initiatives within their respective departments.

3.2.4 Air Quality Management

PERFORMANCE



Air pollution complaints

Target **0** complaint

Performance **0** complaint



Air emission quality meets standards

Target **100** %

Performance **100** %

1. Air Emission Monitoring

Reliable data is the foundation of our air quality strategy:

- **Stack Emission Testing:** Conducting regular sampling and analysis of air emissions from exhaust stacks to monitor key parameters such as Particulate Matter (PM), Nitrogen Oxides (NOx), and Sulfur Oxides (SOx), etc.
- **Traceability:** Maintaining comprehensive emission logs and reporting results to environmental authorities to ensure full transparency and accountability.

2. Pollutant Control and Regulatory Compliance

We invest in effective mitigation technologies to minimize our atmospheric footprint:

AIR POLLUTION CONTROL SYSTEMS 01

Operating and maintaining high-efficiency air cleaning equipment, such as scrubbers, dust collectors, or carbon filters, to neutralize or capture pollutants before they are released into the atmosphere.

PREVENTIVE MAINTENANCE 02

Implementing a strict maintenance schedule for all machinery and emission control units to ensure they operate at peak efficiency and prevent fugitive emissions.

COMPLIANCE MANAGEMENT 03

Ensuring all operations remain in 100% compliance with national air quality standards and industrial emission limits.

3. Workplace Air Quality Maintenance

Indoor air quality is a critical component of our occupational health and safety (OHS) standards:

VENTILATION SYSTEMS

Ensuring all production areas are equipped with adequate ventilation and air filtration systems to provide a continuous supply of fresh air and remove indoor pollutants.

AMBIENT AIR TESTING

Conducting regular air quality assessments within the workplace to monitor dust levels, chemical vapors, and other airborne hazards, ensuring they remain well below occupational exposure limits.

EMPLOYEE PROTECTION

Providing appropriate personal protective equipment (PPE), such as specialized masks or respirators, in areas where technical controls may be implemented for enhanced safety.

3.2.5 Energy Conservation

PERFORMANCE

Energy Conservation Measures

Target 145 MWh/Y

Performance 237 MWh/Y

Energy Efficiency
148,905
kWh/Y

Compressed Air System
41,222
kWh/Y

Air Condition System
46,854
kWh/Y

We recognize that efficient energy management is a fundamental pillar in achieving our Net Zero goals. In line with our corporate sustainability strategy, the 2025 reporting period focused on enhancing energy productivity across all manufacturing stages by investing in innovative technologies and process optimizations designed to minimize our environmental footprint.

The following data provides a comprehensive overview of our energy consumption and energy intensity levels, reflecting the operational efficiency of each entity:

ENERGY PERFORMANCE INDICATOR	UNIT	PRIME BOX MFG	COSMO INDUSTRIES
Total Electricity Consumption	kWh	2,837,000	4,641,507
Energy Intensity	MJ/Unit	6.44	59.09

This performance serves as the foundation for the specific energy conservation initiatives and strategic measures implemented throughout the year, as detailed in the subsequent sections.

Energy Conservation Measures

01. COMPRESSED AIR **Compressed Air System Optimization**	**Leakage Repair & Prevention:** Implementing a systematic factory-wide program to identify and repair air leaks, significantly reducing energy loss.	**Air Filter Replacement:** Regularly replacing air filters with compressed air systems to maintain optimal pressure and reduce power consumption.
02. PROCESS EQUIPMENT **Equipment & Process Efficiency**	**Inverter Installation for Dust Collection:** Installing Inverters (Variable Speed Drives) on dust collection systems to modulate motor speed according to actual demand.	**Cooling Tower Decommissioning:** Discontinuing the use of inefficient Cooling Towers and transitioning to more energy-efficient cooling alternatives.
03. AIR CONDITION & BUILDING **Air Conditioning & Building Management**	**Preventive Maintenance for Air Conditions:** Implementing a strict cleaning and maintenance schedule for all air conditioning units to ensure peak operating efficiency.	

Promotion of Energy-Saving Practices

We believe that behavioral change is a powerful tool for conservation:

Knowledge **Awareness and Training**

Implementing internal communication and training to educate employees on simple yet effective practices, such as powering down and unplugging equipment when not in use and maintaining optimal air conditioning temperatures.

Engagement **Employee Incentives**

Boosting engagement through "Energy Quiz" competitions in our internal corporate journals, encouraging employees to participate and win rewards for their sustainability knowledge.

3.2.6 Forestry & Biodiversity

The company is strongly committed to promoting responsible forestry practices and conserving global biodiversity through sustainable sourcing and supply chain management. These efforts ensure that environmental limits are respected throughout the product life cycle, contributing to climate action and long-term ecological sustainability.

- **FSC Chain of Custody (COC)**

The Forest Stewardship Council (FSC) is an international non-profit organization that promotes responsible forestry practices worldwide. FSC certification demonstrates adherence to stringent standards, including biodiversity conservation, respect for indigenous rights, and responsible forest management through the supply chain. Prime Box MFG. is certified FSC COC, covering the processing, manufacturing, and trading of forest-based products, confirming that we uphold FSC standards for environmental, social, and economic sustainability.

- **Sustainable Timber Sourcing**

The company sources timber and paper-based materials from reliable, legally compliant sources, ensuring our supply chain is deforestation-free. We maintain full traceability for all materials, including origin and species, to ensure strict compliance with global regulatory frameworks such as the Lacey Act and the EU Deforestation Regulation (EUDR). This transparency enables stakeholders to verify our commitment to ethical and sustainable procurement.

LACEY ACT COMPLAINT

EUDR COMPLIANT

- **Biodiversity Conservation**

To protect biological diversity, the company carefully assesses the species used in our raw materials. We operate in full compliance with CITES and strictly avoid the use of species listed as 'Threatened' (Critically Endangered, Endangered, or Vulnerable) on the IUCN Red List. These protocols prevent the exploitation of endangered flora and fauna and support broader global biodiversity conservation efforts.

CITES

RED LIST

Environment

Through these initiatives, the company reinforces its commitment to sustainability, ensuring that every stage of the product life cycle—from sourcing to production—supports global climate goals, promotes responsible consumption, and safeguards biodiversity for future generations.

Cosmo is committed to minimizing our footprint on natural ecosystems. We conduct regular environmental impact assessments to ensure our operations do not adversely affect local biodiversity. Our primary impacts are indirect, related to the sourcing of raw materials. To mitigate this, we prioritize suppliers with sustainable certifications (such as FSC for paper products) and ensure that all materials are legally sourced with full traceability. Our suppliers are required to provide necessary documentation and compliance data in alignment with the Lacey Act and EUDR (EU Deforestation Regulation). Furthermore, we strictly select species that comply with CITES regulations and ensure that our raw materials do not include any species listed on the IUCN Red List of Threatened Species. Additionally, our wastewater treatment and emission control systems are strictly monitored to prevent any negative discharge into surrounding natural habitats.

3.2.7 Sustainable Products

The company is committed to developing products that are environmentally responsible and socially conscious throughout their entire lifecycle—from design and sourcing to production and end-use. This approach ensures minimal environmental impact, enhanced health and safety for consumers, and a contribution to the circular economy.

- **Eco-Friendly Products**

Our product development process follows Eco-Design and circular economy principles to minimize environmental footprints and promote resource efficiency. Key initiatives include:

Prioritization of Recycled / Upcycled Materials:
Integrating recycled inputs into product manufacturing to extend material lifespans and reduce virgin resource extraction.

Design for Recyclability:
Carefully selecting materials and construction methods that are safe for the environment and suitable for efficient post-use recovery.

Energy - Efficient & Low - Carbon Manufacturing:
Adopting processes that lower energy consumption and utilizing Renewable Energy (such as solar power) to minimize the carbon intensity of our production.

- **Non-Toxic Products**

We ensure our products are free from substances that may harm human health or the environment. The company strictly adheres to international regulations and stringent customer-specific restricted substance lists (RSL), including:

Chemical Compliance:
Full adherence to REACH, RoHS, POPs, California Proposition 65, and TSCA Title VI (Formaldehyde standards).

Hazardous Substance Elimination:
Proactively eliminating high-risk substances such as PVC, PFAS, and Mineral Oils (MOAH/MOSH) from our formulations and substrates.

Through proactive compliance, rigorous quality assurance, and continuous product innovation, we deliver products that are safe, sustainable, and aligned with global environmental and social standards. These efforts promote consumer trust, reduce environmental risks, and support the global transition toward sustainable production and consumption.





3.2.8 Environmental Awareness & Engagement

Promote Environmental Culture
Cultivate a shared responsibility for environmental stewardship throughout the organization.

Training and Education
Provide regular training on environmental policies, waste segregation, and resource conservation to all employees.

Environmental Campaigns
Organize interactive activities and internal communications (e.g., newsletters, quizzes) to reinforce sustainable behaviors.





2025 Cosmo & PB Annual Training Program





Cosmo Focus Magazine & Reward-based Quizzes







Annual Environment & Energy Week 2025 – Cosmo & PB

> We believe that our employees are the key drivers of our environmental success. By fostering a culture of sustainability through continuous awareness programs and active participation in initiatives like the PB & Cosmo Reforestation Project, we ensure that environmental responsibility is integrated into every aspect of our daily operations.

4 Social

We firmly believe that human capital is the cornerstone of our corporate success and long-term sustainability. Our commitment centres on fostering a safe, inclusive, and equitable workplace that upholds the highest standards of human rights and employee well-being. By investing in continuous capacity building, ensuring rigorous occupational health and safety protocols, and actively engaging with our local communities and supply chain partners, we strive to create shared value and uplift the quality of life for all our stakeholders as we grow together towards a sustainable future.

MANAGEMENT APPROACH



Human Rights

- Policy commitment to human rights and fair labor practices
- Ensure non-discrimination, equal opportunity, and no child or forced labor
- Operate grievance mechanisms with monitoring and reporting
- Raise awareness among all employees



Occupational Health and Safety

- Personal Safety: Prevent workplace injuries through safe practices
- Process Safety: Control operational risks to prevent major incidents
- Continuous Improvement: Improve safety performance through monitoring and actions



Employees Management

- Develop employee capability and capacity through training programs
- Foster a positive organizational culture and employee engagement



Employees Well-being

- Enhance employees' quality of life and well-being
- Promote a positive, inclusive, and motivating work environment



Corporate Social Responsibility

- Conduct initiatives to support community and social development
- Engage stakeholders and local communities

4 Social

4.1 Human Rights

PERFORMANCE

Human rights violations	Incidents of discrimination	Compliance with laws and regulations	Employees trained on human rights
Target 0 cases	Target 0 cases	Target 100 %	Target 100 %
Performance 0 cases	Performance 0 cases	Performance 100 %	Performance 100 %

Policy Commitment

The company upholds human rights through clear policies communicated to all employees, ensuring fairness, transparency, and respect for all individuals:

- Human Rights Policy
- Quality, Environmental, and Labour Standards Policy
- Anti-Sexual Harassment Policy
- Workplace Violence Prevention and Elimination Policy
- Quality of Work Life and Labor Relations Policy
- Measures for Preventing and Eliminating Workplace Violence
- Guidelines for Preventing and Addressing Sexual Harassment and Workplace Violence
- Standard Operating Procedures (SOP) for Sexual Harassment Cases
- Measures for Facilitating Employee Representatives

At Prime Box, 66.7 % of our total employees are covered by collective bargaining agreements. For employees not covered by these agreements, the company ensures that their working conditions and terms of employment are established in accordance with labour regulations and are aligned with the standards set for the collective group.

Ensuring Non-discrimination, Equal Opportunity, and Zero Tolerance for Child/Forced Labor

The company upholds human rights through clear policies communicated to all employees, ensuring fairness, transparency, and respect for all individuals:

Fostering Inclusion & Meritocracy

We are committed to fostering an inclusive workplace built on the principles of meritocracy, dignity, and respect. We maintain a zero-tolerance policy towards any form of discrimination or harassment based on race, religion, gender, age, disability, or any protected status.

Our recruitment and career development processes ensure strictly equal opportunities, including the active integration of persons with disabilities through appropriate workplace accommodations and support systems.

Upholding Highest Labour Standards

Furthermore, we uphold the highest labor standards by enforcing a rigorous monitoring system to guarantee zero instances of child, forced, or compulsory labor within our facilities and across our entire supply chain.

We ensure that all employment is strictly voluntary and based on mutual consent, with a clear prohibition on the retention of employee identity documents and the charging of recruitment fees to workers.

Operating Grievance Mechanisms with Monitoring and Reporting

We operate multiple confidential grievance channels that allow employees to report concerns without fear of retaliation. All reports undergo a standardized investigation and remediation process. The status and resolution of these grievances are systematically monitored and reported to the management team to ensure transparency and continuous improvement in our workplace environment.

Raising Awareness Among All Employees

To cultivate a culture of mutual respect, we conduct regular Human Rights and Ethics Awareness sessions during new employee orientations and annual refresher courses. These initiatives are reinforced through consistent internal communications, including dedicated sections in our Corporate Magazine and digital displays, ensuring that every employee understands their rights and responsibilities.

4.2 Occupational Health & Safety

PERFORMANCE

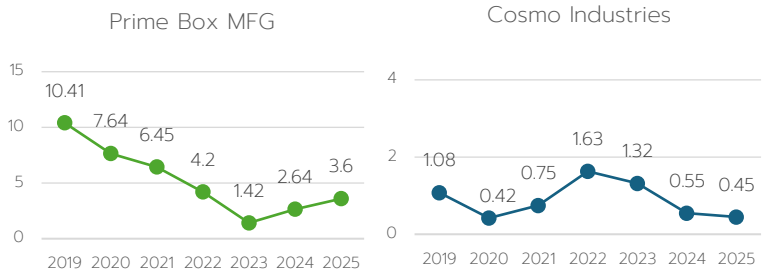
Zero Accident Performance

Target
0
case

Cosmo Industries 0.45
Cases/200,000 work hours

Prime Box 3.60
Cases/1,000,000 work hours

Injury Frequency Rate (I.F.R.) trend



Management Framework for Occupational Health & Safety

Cosmo prioritizes the safety and well-being of our workforce as a fundamental operational principle. Our Occupational Health and Safety (OHS) management system is strictly aligned with the Thai Labour Standard (TLS 8001), ensuring a safe and conducive working environment for all employees and contractors. To ensure maximum efficiency, we categorize our safety operations into two primary pillars:

Personal Safety Management *Preventing injuries and illnesses to individuals with a Zero Accident Goal.*

Strategic Commitment & Integration
Committed to implementing an OHS Management System in alignment with national laws and international standards, actively involving our Health & Safety Committee and dedicating resources to maintain a safe workplace.

Proactive Risk Management & Prevention
Prioritize hazard elimination through regular Hazard Identification and Risk Assessment and Job Safety Analysis (JSA). Strict preventive measures are based on the 'Hierarchy of Controls,' including high-quality PPE.

Continuous Monitoring & Improvement
Operate a transparent system for incident monitoring and reporting. Root Cause Analysis (RCA) ensures effective preventive actions, driven by regular audits for continuous performance improvement.

Cultivating Safety Culture & Engagement
Foster a strong safety culture through extensive training and engagement for employees and contractors.

Personal Safety Management *Prevention of major incidents such as chemical releases, fires, or explosions.*

Strategic Commitment & Integration
Committed to implementing a Process Safety Management (PSM) system based on the best international practices to prevent major accidents and ensure business continuity.

Proactive Risk Management & Prevention
Prioritize risk management through comprehensive Process Hazard Analysis, during design and operations. Robust processes for Management of Change and Pre-Startup Safety Reviews ensure risks are effectively controlled.

Continuous Monitoring & Improvement
Monitor performance using a combination of Leading and Lagging Indicators related to process safety. Regular Process Safety Audits are conducted to identify and improve the integrity of equipment and control systems.

Cultivating Safety Culture & Engagement
Cultivate a strong process safety culture through specialized training, encouraging the application of lessons learned, and active employee participation in hazard identification.

4 Social

Occupational Health and Safety Projects

Personal Safety (Part 1)

POLICY & COMPLIANCE

- Review and communicate occupational health, safety, and environmental (OH&S) policy
- Monitor and ensure legal compliance
- Investigate and analyze work-related incidents and illnesses
- Review risk assessments
- Review PPE matrix
- Establish safety committee in accordance with legal requirements
- Prepare legally required reports

TRAINING & COMPETENCY (A)

- Provide OHS training for new employees
- Train and appoint safety officers as required by law
- Conduct first aid, CPR, and AED training
- Conduct annual safety awareness training
- Conduct fire safety training (basic level)
- Conduct hazard identification training
- Provide forklift operator training

Personal Safety (Part 2)

TRAINING & COMPETENCY (B)

- Provide crane operator training
- Provide gas controller training
- Conduct emergency drills and evacuation exercises
- Conduct fire drills and evacuation drills
- Monitor employee health and workplace risk factors
- Conduct safety patrols and workplace inspections

ENGAGEMENT & CULTURE

- Implement Zero Accident program (incentive-based)
- Publish safety communication materials (e.g., magazine)
- Organize safety campaigns during festive periods
- Organize Safety Week activities
- Promote employee well-being programs (e.g., Fit Step)
- Implement safety incentive programs (e.g., Safety Mind Plus)
- Communicate via internal channels (e.g., intranet, desktop, boards, email)

Process Safety

SYSTEMS & CONTROLS

- Review fire prevention and emergency response plans
- Review work permit system
- Inspect fire protection systems
- Monitor air quality and environmental conditions
- Inspect lifts, electrical systems, and buildings
- Inspect pressure vessels and related equipment
- Conduct preventive maintenance and safety inspections
- Prepare for and respond to emergency situations
- Earthquake preparedness



















Continuous Improvement: The Company continuously improves safety performance through regular monitoring, safety inspections, incident reporting and investigation, and the implementation of corrective and preventive actions to prevent recurrence and enhance overall safety performance

4.3 Employees Management

We recognize that our employees are our most asset. Our management approach focuses on two primary pillars: Capability Building and Cultural Engagement, ensuring our people grow alongside the company's success.

1. Developing Employee Capability & Capacity

Building a sustainable and growth-oriented organization requires a balanced focus on two dimensions: Capability (the depth of expertise) and Capacity (the efficiency and volume of output). We categorize our developmental approach into three strategic pillars:

1.1 Functional Capability

This pillar focuses on **Hard Skills**. The objective is to ensure that employees possess the technical mastery required to perform their specific roles with precision and excellence.

- **Technical Skills Upskilling:** Continuous training on emerging technologies, specialized software, and advanced manufacturing processes.
- **Professional Certification:** Supporting employees in achieving industry-recognized credentials to maintain international compliance and operational standards.
- **Product & Service Knowledge:** Ensuring a granular understanding of the company's offerings to guarantee high-quality delivery and client satisfaction.

Examples of training programs;



Manufacturing Cost Calculation Course , Online Marketing (Tiktok) Course

1.2 Adaptive Capability

This focuses on **Soft Skills** and cognitive agility. In a volatile global market, the ability to adapt and collaborate is as critical as technical knowledge.

- **Digital Literacy:** Mastering modern tools, including AI and Data Analytics, to drive corporate innovation.
- **Critical Thinking & Problem Solving:** Developing the analytical mindset needed to navigate complex challenges and make data-driven decisions.

Examples of training programs;





English for Business Course , Power BI Course

1.3 Productivity & Capacity Building

This focuses **on Efficiency and Sustainability**. The goal is to maximize the value produced from current resources without causing physical or mental exhaustion.

- **Agile Methodology:** Adopting flexible workflows to eliminate bottlenecks and streamline project delivery.
- **Time & Energy Management:** Teaching employees to prioritize high-impact tasks and manage their daily energy levels effectively.
- **Well-being & Resilience:** Strengthening mental health and resilience to prevent burnout, ensuring that the organization's "Human Capacity" remains high over the long term.

Examples of training programs;



Skills Development Polishing Course

2. Fostering a Positive Culture and Strategic Engagement

We strive to create an inclusive and high-performing workplace through:

- **Effective Internal Communication:** We ensure organizational alignment by communicating corporate policies and core values through a variety of engaging channels. These include Town Hall Meetings, Safety Awareness Campaigns, Executive E-mails, and strategic On-site Signage. Our goal is to foster a shared understanding and a unified corporate culture across all levels of the organization.
- **Incentive & Reward Schemes:** We implement dedicated Incentive and Recognition Schemes to reward excellence and boost employee morale. These programs are designed to honor individuals and teams who successfully achieve operational targets, uphold safety standards, and demonstrate exceptional performance in line with our corporate goals.

4.4 Employees Well-being

Holistic Well-being Framework: Enhancing Quality of Life

We are committed to enhancing the quality of life for our employees and fostering an inspiring work environment through a comprehensive management strategy across four key dimensions:

1. Physical Well-being

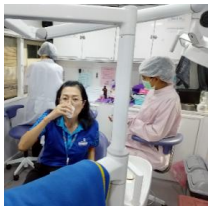
This dimension focuses on the physical health and physiological safety of our employees. Our management approach includes the prevention of occupational illnesses, the mitigation of workplace health risks through ergonomic standards, and the provision of comprehensive healthcare access. We emphasize proactive health monitoring and the promotion of active lifestyles to ensure a resilient and high-performing workforce.



Annual Health Check-up



Virtual Run & Walk Project



"Bright Smile" Mobile Dental Unit Project



Multipurpose Sports & Activity Court Project

2. Mental Well-being

Our commitment to mental health involves creating a psychologically safe and supportive work environment. This focus area addresses stress management, the prevention of burnout, and the promotion of a healthy work-life balance. We aim to foster emotional resilience and psychological security through supportive management practices and a culture that values the mental health of every individual.



Mini Concert Event



Employee Flood Relief Program

3. Social Well-being

Social well-being focuses on fostering a culture of inclusivity, equity, and strong professional relationships. This includes promoting Diversity and Inclusion (D&I) and ensuring equal opportunities for all employees. We prioritize effective internal communication and organizational engagement to build a sense of belonging, mutual respect, and unity between the workforce and management.



Songkran Festival Celebration



Career Skills Promotion Project

4. Financial Well-being

This dimension centers on providing financial security and performance-based motivation. Our approach ensures fair and competitive compensation based on meritocracy, alongside systems that recognize and reward operational excellence. We aim to support the long-term financial stability of our employees through structured benefits and resources that empower them to manage their financial future with confidence.





Employee Children's Scholarship Program



Retirement Red Envelope (Incentive)

4.5 Corporate Social Responsibility

Corporate Social Responsibility: Social Investment and Community Empowerment

1. Healthcare and Humanitarian Support

This dimension focuses on enhancing community well-being by supporting essential medical infrastructure, life-saving equipment, and providing aid to vulnerable groups. We prioritize humanitarian assistance to strengthen public health systems and ensure the overall welfare of society.

- **Medical Infrastructure:** Donating dialysis machines to Chandrubeksa Hospital (Directorate of Medical Services, RTAF) to enhance local medical capabilities.





- **Support for Vulnerable Groups:** Providing stationery and developmental toys to support the recovery of children affected by abuse and violence at the Police General Hospital.

- **Humanitarian Aid:** Supporting the operational duties of the Royal Thai Army through the contribution of food supplies and essential relief items.





- **Blood Donation:** Organizing recurring blood donation drives to ensure a sufficient blood supply for the Thai Red Cross Society and healthcare facilities in need.





2. Youth Development and Community Empowerment

We aim to create equitable educational opportunities and foster sustainable livelihoods through vocational training and community engagement. By empowering local neighbors and youth, we ensure they have the resources and skills necessary for long-term self-reliance and growth.

- **Community Engagement:** Partnering with local communities to organize "Children's Day" activities, strengthening social bonds and community relations.





- **Career & Vocational Support:** Supporting the "Sai Yai Rak" project for individuals with special needs, in collaboration with the Northern Petroleum Development Center. This includes funding for oyster mushroom greenhouse improvements and the construction of sewing rooms to promote self-reliance and career skills.





3. Environmental Stewardship

This pillar focuses on restoring ecosystems and natural resources through the active participation of our employees and stakeholders. We are dedicated to mitigating climate change and increasing green spaces while fostering a culture of environmental responsibility within the organization.

- **Collaborative Reforestation:** Initiating tree-planting projects to restore local ecosystems, increase green spaces, and encourage collective environmental responsibility among our employees and community stakeholders.





5 Governance

We believe that robust corporate governance is the essential foundation for sustainable growth and long-term stakeholder trust. Our commitment lies in operating with the highest standards of integrity, transparency, and accountability. By strictly adhering to legal requirements and ethical business practices, while continuously strengthening our internal control and risk management systems, we ensure that our business remains resilient and responsible in an ever-evolving global landscape.

MANAGEMENT APPROACH



Corporate Governance and Transparency

- Define clear roles, responsibilities, and oversight to ensure accountability
- Uphold integrity, anti-corruption, and legal compliance through policies and training
- Ensure accurate, complete, and timely communication of information
- Provide secure channels with fair investigation and whistleblower protection
- Incorporate stakeholder feedback into decision-making processes
- Regularly review and enhance governance practices in line with evolving standards



Regulatory Compliance

- Monitor and update evolving regulations and industry standards
- Conduct regular compliance assessments
- Identify gaps and implement corrective and preventive actions
- Communicate regulatory updates across relevant functions
- Provide training and awareness on compliance requirements



Risk Management and Internal Control

- Implement robust risk assessment and internal audit frameworks.
- Ensure business continuity through effective emergency and recovery planning.



Information and Data Security

- Establish IT and AI policies to ensure secure and responsible use of information systems
- Ensure personal data protection through policies, consent management, governance, monitoring, and annual training
- Implement technical and organizational controls to safeguard data confidentiality, integrity, and availability



Responsible Supply Chain Management

- Establish and enforce Supplier Code of Conduct
- Evaluate and select suppliers based on compliance and sustainability criteria
- Communicate requirements and promote responsible practices across the supply chain
- Conduct supplier visits and audits to verify compliance
- Drive corrective actions and supplier development

5 Governance

5.1 Corporate Governance and Transparency

PERFORMANCE



Incidents of corruption or non-compliance with laws and regulations

Target **0** case

Performance **0** case



Grievances reported through whistleblowing channels addressed and resolved

Target **100** %

Performance **100** %

The Company is committed to conducting business in accordance with good corporate governance principles, while maintaining the highest standards of transparency, accountability, and ethical conduct across all levels of operations. A clear governance framework has been established to ensure effective oversight, responsible decision-making, and alignment with stakeholder expectations.

Governance Structure

The Company operates under a well-defined governance structure, with clearly assigned roles and responsibilities to ensure proper segregation of duties and accountability at all levels of the organization.

Ethical Business Conduct

The Company has established a Business Ethics policy to guide its operations, covering integrity, anti-corruption, and compliance with applicable laws and regulations. All employees are required to strictly adhere to these principles. Regular training is conducted to enhance awareness and understanding of ethical standards.

Transparency and Disclosure

The Company places strong emphasis on accurate, complete, and timely disclosure of information. Reports are prepared in accordance with relevant standards and communicated through various channels, such as the Sustainability Report and official platforms including the Company's website, to support stakeholder decision-making and build trust.

Whistleblowing Mechanism

The Company provides secure and confidential channels for employees and stakeholders to report concerns or suspected misconduct, unethical behavior, or violations of Company policies. All cases are handled fairly and transparently, with appropriate measures in place to protect whistleblowers from retaliation.

Stakeholder Engagement

The Company values stakeholder engagement, including employees, customers, business partners, and communities, to understand their expectations and concerns. Feedback is incorporated into decision-making processes to enhance transparency and foster long-term relationships.

Continuous Improvement

The Company continuously reviews and improves its corporate governance practices to align with international standards and evolving regulatory requirements. This includes ongoing training, policy enhancements, and performance evaluations to strengthen governance and transparency.

5.2 Regulatory Compliance

Monitor and Update Regulations



Track and review evolving laws, regulations, and industry standards, and assess their impact on business operations

Compliance Assessments



Conduct regular audits and assessments to ensure adherence to applicable legal and regulatory requirements

Gap Identification and Corrective Actions



Identify compliance gaps and implement timely corrective and preventive actions to address risks and improve performance

Communication and Integration



Communicate regulatory updates across relevant functions and integrate requirements into internal processes and controls

Training and Awareness



Provide ongoing training and awareness programs to strengthen employees' understanding of compliance obligations and responsibilities

5.3 Risk Management and Internal Control

The Company adopts an enterprise-wide approach to risk management and internal control, aligned with internationally recognized frameworks, to ensure risks are systematically identified, assessed, and managed within the Company's risk appetite. This approach supports the achievement of strategic objectives, operational resilience, and regulatory compliance.

- **Risk Management Process:** Implement an risk management process to identify, assess, and prioritize key risks across all business functions, with defined risk owners, mitigation plans, and regular monitoring and reporting to management
- **Internal Control System:** Maintain a comprehensive internal control framework to ensure effective governance, safeguard assets, enhance operational efficiency, and ensure the accuracy and reliability of financial and non-financial reporting, as well as compliance with applicable requirements

- **Internal Audit:** Establish an independent internal audit function to provide objective assurance on the effectiveness of risk management, internal controls, and governance processes, and to recommend improvements in line with best practices

- **Business Continuity Management :** Develop and maintain business continuity and disaster recovery plans, including regular testing and drills, to strengthen organizational resilience and ensure timely response and recovery from potential disruptions

- **Continuous Improvement:** Continuously enhance risk management and internal control practices through periodic reviews, integration of lessons learned, and alignment with evolving risks, regulatory expectations, and international standards

5.4 Information and Data Security

PERFORMANCE

Complaints on Data Security and PDPA

Target 0 case

Performance 0 case

The Company is committed to safeguarding information and personal data through robust policies, effective controls, and compliance with applicable regulations, including the Personal Data Protection Act (PDPA).

- **Policy Commitment:** Establish and implement Information Technology (IT)–related policies, including Artificial Intelligence (AI) Governance Policy and IT Usage Policy, to ensure secure, appropriate, and responsible use of information systems across the organization

- **PDPA Compliance:** Implement Personal Data Protection policies covering relevant stakeholders, including employees, job applicants, visitors, customers, and business partners, and consent management. The Company conducts regular monitoring and compliance assessments, appoints a responsible committee to oversee data protection, and provides mandatory annual training for all employees

- **Data Protection and Cybersecurity Control:** Establish data protection and information security policies, and implement appropriate technical and organizational controls to protect data confidentiality, integrity, and availability, including access control, system security, and continuous monitoring to prevent and respond to potential risks

5.5 Responsible Supply Chain Management

PERFORMANCE

Environmental violations by suppliers

Target 0 violations

Performance 0 violations

Human right violations by suppliers

Target 0 violations

Performance 0 violations

The Company is committed to responsible stakeholder engagement, particularly across its supply chain, to ensure alignment with ethical, social, and environmental standards.

5 Governance

• Supplier Code of Conduct:
Our company is committed to conducting business with the highest standards of integrity and sustainability. To ensure these values are upheld throughout our supply chain, we have established a Supplier Code of Conduct. All suppliers are required to acknowledge, sign, and adhere to the following principles:

1. Business Ethics
Suppliers must conduct their operations with transparency and professional integrity:
- **Integrity and Honesty:** Commitment to ethical business practices and accountability.
- **Confidentiality:** Safeguarding sensitive information and preventing unauthorized disclosure.
- **Intellectual Property Rights:** Respecting and protecting IP rights and preventing infringement.
- **Conflict of Interest:** Avoiding any situations that may create a conflict of interest in the business relationship.

2. Social Responsibility
Suppliers are expected to uphold the rights and safety of all individuals:
- **Human and Labor Rights:** Strict adherence to international labor standards and human rights.
- **Anti-Child Labor:** Zero tolerance for child labor in any part of the manufacturing or supply process.
- **Occupational Health & Safety:** Providing a safe, healthy, and secure working environment for all employees.

3. Environmental Responsibility
Commitment to minimizing environmental impact through sustainable practices:
- **Regulatory Compliance:** Full adherence to all applicable environmental laws and regulations.
- **Efficient Resource Use:** Optimization of resource consumption and the adoption of eco-friendly processes.

4. Global Engagement & Regulatory Compliance
Suppliers must comply with specific international frameworks and product-related regulations, including:
- **Chemical & Material Standards**: Full compliance with REACH (Registration, Evaluation, Authorization and Restriction of Chemicals) and RoHS (Restriction of Hazardous Substances).
- **Biodiversity Protection:** Adherence to CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora) where applicable.
- **Responsible Sourcing:** Ensuring that minerals and raw materials are sourced legally and ethically according to international "Conflict-Free" standards.

• Supplier Selection and Assessment:

Suppliers must demonstrate full adherence to international regulations and industry standards. We evaluate our suppliers against globally recognized management standards:
- **Quality:** Management systems certified to ISO 9001.
- **Environment:** Environmental impact controls based on ISO 14001.
- **Social & Labor:** Adherence to ethical labor practices and workplace safety under TLS 8001, SA8000, or SMETA audit pillars.

We conduct annual audits and performance reviews to manage supply chain risks and foster continuous improvement among our partners.

• Communication and Engagement:
Communicate expectations, requirements, and updates to suppliers, and promote awareness of responsible business practices

• Supplier Visit and Audit:
Conduct regular supplier visits and audits to verify compliance with Company standards and identify areas for improvement

• Continuous Improvement:
Encourage suppliers to enhance their performance through corrective actions, capacity building, and ongoing engagement

6 Appendix

6.1 GRI CONTENT INDEX

GRI : Global Reporting Initiative (or GRI Content Index) is a navigational table published by an organization that shows where and how its sustainability report aligns with the Global Reporting Initiative (GRI) standards.

Section	GRI Standard	Disclosure No.	Disclosure Title (Standard Description)	Location
About this Report	GRI 2 (2021)	2-1	Organizational details	03-05
		2-2	Entities included in sustainability reporting	01
		2-3	Reporting period, frequency and contact point	01
		2-6	Activities, value chain and other business relationships	03
		2-12	Role of the highest governance body in overseeing management	01-02
		2-14	Role of the highest governance body in sustainability reporting	01-02
	GRI 3 (2021)	3-2	List of material topics	08
Business Overview	GRI 2 (2021)	2-6	Activities, value chain and other business relationships	03
		2-22	Statement on sustainable development strategy	07
		2-23	Policy commitments	11, 24-25, 27, 32, 34
		2-28	Certifications / Membership	04
Climate Action	GRI 3 (2021)	3-3	Management of material topics	01, 08
	GRI 305	305-1	Direct (Scope 1) GHG emissions	10-11
		305-2	Energy indirect (Scope 2) GHG emissions	10-11
		305-5	Reduction of GHG emissions	11-13
Environment	GRI 3 (2021)	3-3	Management of material topics	01, 08
	GRI 301	301-2	Recycled input materials used (Sustainable products)	22
	GRI 302	302-1	Energy consumption within the organization	20
		302-3	Energy intensity	20
		302-4	Reduction of energy consumption	20-21
	GRI 303	303-3	Water withdrawal	18-19
	GRI 304	304-2	Forestry & Biodiversity	21
	GRI 305	305-7	Air Quality / Emission & Pollution Control	19
	GRI 306	306-1	Waste generation and significant waste-related impacts	19-20
		306-4	Waste diverted from disposal	19-20
Social	GRI 2 (2021)	2-30	Collective bargaining agreements	25
	GRI 3 (2021)	3-3	Management of material topics	01, 08
	GRI 401	401-2	Benefits provided to full-time employees	29
	GRI 403	403-1	Occupational health and safety management system	26-27
		403-2	Hazard identification, risk assessment, and incident investigation	26-27
		403-3	Occupational health services	26-27
		403-4	Worker participation, consultation, and communication on OHS	26-27
		403-5	Worker training on occupational health and safety	26-27
		403-6	Promotion of worker health	29
		403-7	Prevention and mitigation of OHS impacts directly linked by business relationships	26-27
		403-8	Workers covered by an OHS management system	26-27
		403-9	Work-related injuries	26
	GRI 404	404-2	Programs for upgrading employee skills	28
	GRI 406	406-1	Incidents of discrimination and corrective actions taken	25
	GRI 408	408-1	Operations and suppliers at significant risk for child labor	25, 34-35
	GRI 409	409-1	Operations/suppliers at risk for forced or compulsory labor	25
	GRI 413	413-1	Corporate Social Responsibility (CSR)	

6 Appendix

Section	GRI Standard	Disclosure No.	Disclosure Title (Standard Description)	Location
Governance	GRI 2 (2021)	2-12	Role of the highest governance body in overseeing management	01-02
		2-25	Risk Management	33
		2-27	Compliance with laws and regulations	33
		2-29	Approach to stakeholder engagement	34-35
	GRI 3 (2021)	3-3	Management of material topics	01, 08
	GRI 205	205-1	Operations assessed for risks related to corruption	32-33
		205-2	Communication and training about anti-corruption	32-33
	GRI 308	308-1	New suppliers that were screened using environmental criteria	34-35
	GRI 414	414-1	New suppliers that were screened using social criteria	34-35
	GRI 418	418-1	Data Security & Privacy	34

VISIT US

www.cosmogroup.co.th

COSMO

COSMO GROUP PUBLIC COMPANY LIMITED • COSMO INDUSTRIES CO., LTD. • PRIME BOX MFG. LTD.

A Valuable Partner in Luxurious Products Promoting Stability and Sustainability