



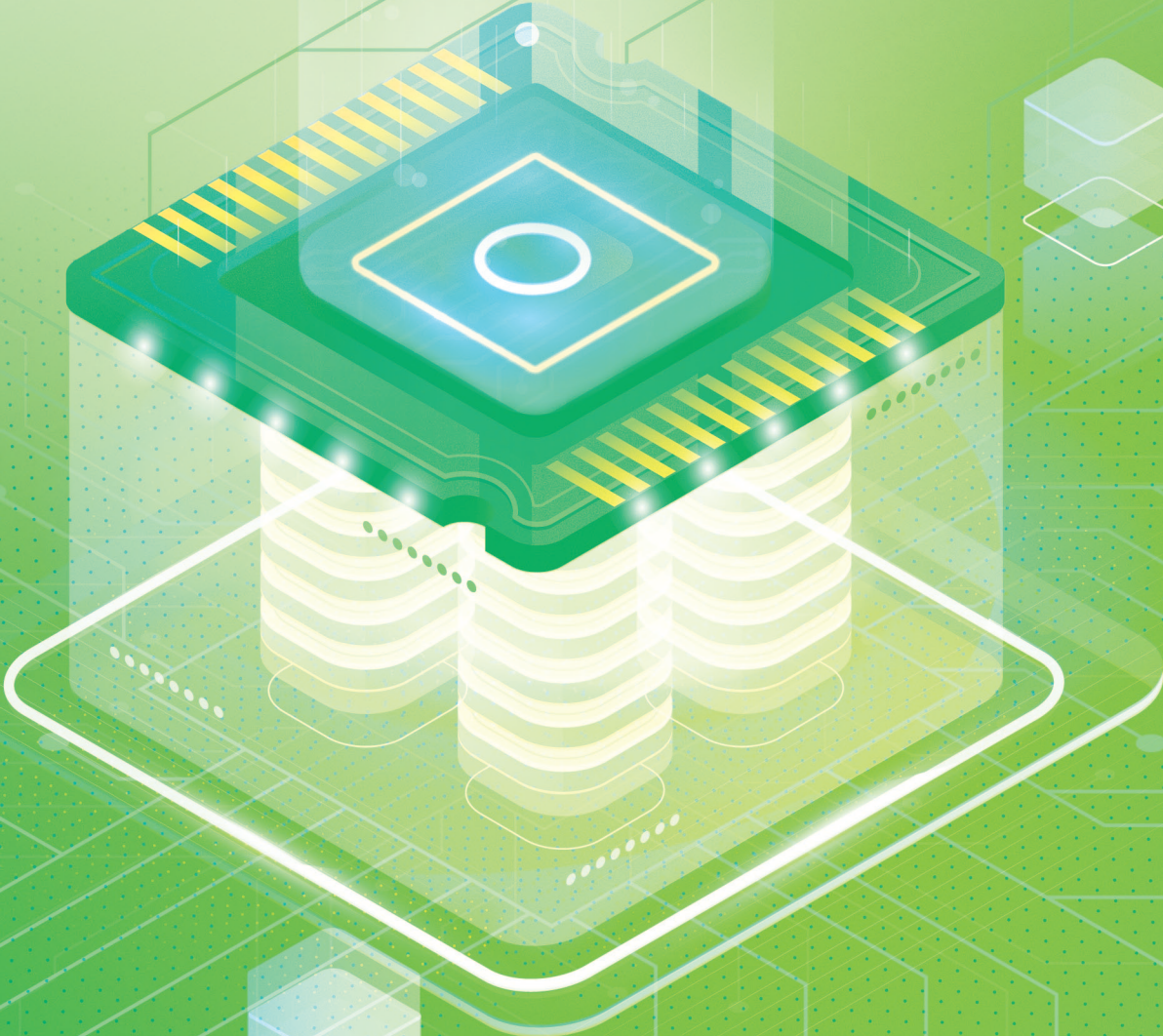
PLATT NERA INTERNATIONAL LIMITED

(Incorporated in the Cayman Islands with limited liability)

STOCK CODE : 1949

2025

Environmental, Social and Governance Report



ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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1 BOARD STATEMENT

Platt Nera International Limited and its subsidiaries, collectively referred to as the “Group”, were established in 2004 and have since developed as one of Thailand’s top suppliers of IT solutions. The Board of Directors (“**The Board**” or “**We**”) are responsible for directing environmental, social, and governance (“**ESG**”) concerns and strategies in order to positively influence our local communities and protect the environment while operating the business. Additionally, we assess ESG’s performance as well as our progress toward our goals and targets in our annual meeting and develop relevant strategies.

The Group has consistently improved transparency for stakeholders and shareholders by expanding disclosures on sustainability performance. Social responsibility is regarded as a fundamental pillar of sustainability, reflecting the Group’s commitment as a corporate citizen. Support for local communities is demonstrated through job creation and partnerships with local suppliers to ensure fair and equitable compensation for all employees.

The Group will continue to improve the strategy on responsible and sustainable practices as we strive to diminish carbon emissions. The Group will support the Thailand government’s master plan with the vision of Zero-carbon Emissions in order to promote long-term sustainable development. It allows us with the capacity to reduce the risks associated with carbon and climate change, thereby strengthening environmental and social risk management. To create a sustainable future, the Group will consistently adopt proactive approaches. The Group applies green procurement practices in addition to energy-saving and waste-reduction measures to further protect the environment.

On behalf of the Board of Directors, I would like to express my sincere gratitude to all shareholders, business partners and customers for their long-term support of the Group and convey my sincere appreciation to all our employees for their contributions and efforts. To build a brighter future, efforts will be made to enhance living standards by ensuring comfort and quality in a green and sustainable manner. Collaboration with various stakeholders will remain a priority in advancing sustainable development. Moving forward, the Group will continue to take proactive steps toward a more resilient, socially responsible, and environmentally friendly future.

Prapan Asvaplungprohm

Chairman & Executive Director

25th April, 2026

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2 ABOUT THE REPORT

The Group is pleased to present its six ESG Report which details the Group's ESG policies, measures and performance. Through reporting the above to stakeholders, the Group aims at (i) attaining transparency and responsibility of information disclosure and; (ii) increased public confidence; and (iii) helping stakeholders better understand the Group's sustainability progress and development direction.

This ESG Report is available in both English and Chinese. In case of any discrepancies, the English version will take precedence. The ESG Report is available on the website of The Stock Exchange of Hong Kong Limited.

2.1 Scope of Reporting

This ESG Report outlines the Group's ESG performances for the reporting year 2025 (from 1 January 2025 to 31 December 2025). The Group specializes in providing integrated IT solutions and support services to financial institutions and government agencies, primarily within the administrative, telecommunications, and utility sectors, along with equipment sales in Thailand. Unless otherwise stated, this ESG Report covers the operations of the Group in Thailand (principal location of the Group's operation) which represents the majority of the Group's environmental and social impacts.

2.2 Basis of Preparation

The Group's environmental, social and governance guidelines are designed to continually improve the transparency and responsibility of information disclosure. Therefore, the ESG Report will be released annually by the Group for public review. Besides, the Group aspires to create long-term value for stakeholders that grows in tandem with the Group's business growth and sustainable development while being in line with environmental interests. The Group strives to incorporate ESG principles into its practices and governance, as well as to contribute to a sustainable development of the society and environment.

This ESG Report (this "**Report**" or the "**Report**") is prepared and presented in accordance with the Environmental, Social and Governance Reporting Code (the "**Code**") set out in Appendix C2 to the Rules Governing the Listing of Securities (the "**Listing Rules**") on The Stock Exchange of Hong Kong Limited. Regarding Climate-related Disclosure of the Code, we carried out climate-related risk quantitative financial impact assessment for the reporting year. The findings indicated that the company does not face significant material financial risk incurred by climate change. As a result, the company is concentrating on disclosing the climate change policy, the relevant climate risk faced, and associated mitigation action to prevent risk and reduce risk impact. In terms of policy risk that is under transition risk, there is no specific risk identified as any regulatory changes or policies that had a material financial impact on the company's operations. In the area of physical risk, during the reporting year, there is no extreme weather leading to a significant amount of operational and capital expenditure incurred by the asset destruction of the extreme weather. Therefore, the potential implications of climate risks were considered immaterial for the reporting year. The Report is developed based on the following reporting principles:

1. **Materiality:** ESG issues that have high impact on the business and to the stakeholders are reported.
2. **Quantitative:** Measurable Key Performance Indicators (KPIs) are reported and are accompanied by a narrative, explaining their purposes, impacts, and giving comparative data where appropriate.

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3. **Balance:** The ESG report provides an unbiased picture of the corporate ESG performance and avoid selections, omissions, or presentation formats that may inappropriately influence the intended users' decisions and judgments.
4. **Consistency:** Consistent methodologies are used to allow for meaningful comparisons of ESG data over time. If any change to the methodologies, the report will provide explanation.

2.3 Feedback Channels

We highly recognise your valuable opinions on this report. Your feedback helps us achieve our vision for a sustainable future. We invite you to share your comments using any of the following means:

Address:	Platt Nera Co., Ltd. 170/9-10 Ocean Tower 1, 4th Floor, Soi Sukhumvit 16 (Sammitr), Ratchadapisek Road, Klongtoey, Bangkok 10110, Thailand
Telephone:	+66 2661-9922-8
Email:	enquires@plattnera.com

3 STAKEHOLDER ENGAGEMENT

The Group believes that effective feedback from stakeholders not only contributes to the comprehensive and impartial evaluation of the ESG performance but also improves its performance based on the feedback. On this ground, the Group engages in communication with stakeholders on a regular basis in an open, honest and positive manner through a variety of channels, including publishing results announcements and annual reports. Besides, the Group shares the latest information with stakeholders through the Group's website <https://www.plattnera.com>.

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The Group has identified key stakeholder groups that are either significantly impacted by its business or have a substantial influence on it. Regular communication is maintained with these stakeholders through various channels to gather insights and address concerns related to business operations, as outlined in the table below.

Stakeholder groups	Communication channels
Investors and shareholders	<ul style="list-style-type: none"> • Company website • Company announcements • Annual general meeting • Annual and interim reports
Customers	<ul style="list-style-type: none"> • Company website • Customer direct communication • Customer feedback and complaints
Employees	<ul style="list-style-type: none"> • Training and orientation • Emails and opinion box • Regular meetings • Employee performance evaluation • Employee activities
Suppliers and business partners	<ul style="list-style-type: none"> • Selection assessment • Performance assessment • Regular communication with business partners (e.g. emails, meetings, on-site visits etc.)
Communities	<ul style="list-style-type: none"> • Company website • Community activities

Table 1 — Methodology of stakeholder engagement during the Reporting Period

The Group will continue to engage with stakeholders by providing various communication channels and collecting their feedback to improve ESG performance. To develop the content of the ESG Report and align it more closely with stakeholders’ expectations, the Group will also strengthen the reporting principles of quantification, balance, and consistency.

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4 MATERIALITY ANALYSIS

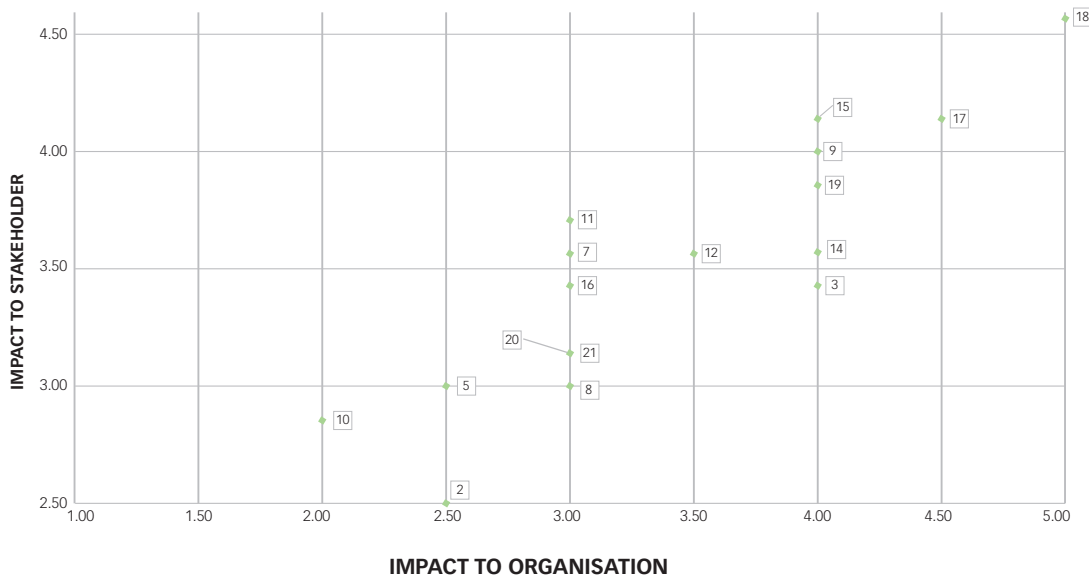
Double Materiality Assessment

To formulate appropriate ESG strategies on ESG management and the direction of this Report, the Group engages with stakeholders annually, gathers feedback, and conducts a comprehensive materiality assessment to ensure the Group aligns with its prioritized ESG strategy. In this reporting year, the Group voluntarily adopted the double materiality principle for stakeholder participation and materiality analysis for the first time. During the analysis process, we assessed both the economic, social, and environmental impacts of the Group’s operations and the financial impacts of different ESG issues on the Group’s operations. This comprehensive approach addresses the ESG concerns of various stakeholders and strengthens the Group’s ESG development direction. To effectively disclose sustainability issues closely related to key stakeholders, the Group’s directors and ESG working group conducted an internal assessment to rate issues highly material to the Group’s business and financial performance. The below are the steps of materiality analysis:



Based on the materiality of each ESG issue expressed by the stakeholders, the ESG issues are prioritised and shown in the materiality matrix below. The Group’s “Double Materiality Matrix” displays the relative ranking of important issues based on their financial impact on the Group itself (X-axis) and their impact on the economy, society, and environment (Y-axis).

2025 PLATT NERA MATERIALITY MATRIX



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Environment

1. Management of air pollutants and greenhouse gas emission
2. Wastewater management
3. Waste management
4. Energy conservation
5. Water conservation
6. Efficiency in the use of other resources
7. Impact of management operation on the environment and natural resources
8. Strengthening climate adaptability & resilience

Employment

9. Employment and labour system
10. Anti-discrimination, equal and diversified employment environment
11. Occupational safety and health
12. Employee development and training
13. Labour practices

Community

20. Needs and interests of the community
21. Community investment

Operation

14. Environmental and social risks of the supply chain
15. Quality control of service
16. Customers' health and safety
17. Customer complaint handling mechanism
18. Protecting the interests of customers and business partners (e.g. protecting data privacy, maintaining intellectual property rights, etc.)
19. Prevention of bribery, extortion, fraud and money laundering

According to the result of the materiality matrix, operational and social issues were identified as more significant to the Group development, where emphasis shall be placed on our service quality, business integrity and the interest of employee. Below are the four major concerns to our stakeholders.

- a. Protecting the interests of customers and business partners (e.g. protecting data privacy, maintaining intellectual property rights, etc.)
- b. Customer compliant handling mechanism
- c. Quality control of service
- d. Employment and labour system

The Group committed to incorporate a sustainable development into our business and regards building a good and sustainable corporate culture as our mission. We uphold integrity, responsible business conduct and environmentally friendly as our core values and strive to strengthen our management of long-term ESG risks and opportunities.

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5 SERVICE RESPONSIBILITY

The Group is committed to providing clients with high-quality goods and services, and service quality is firmly ingrained as one of our core values. To ensure the quality of products or services, the Group has implemented internal controls and compliance practices such as the Group's Quality Manual. Products and services are regularly monitored and evaluated by the Group's Quality Management in accordance with the quality management system. Such system is accredited to ISO 9001:2015 and has been established since 2017 for its services related to the provision of design, installation and provisions of ATM solutions, as well as system integration for network and application for computer system. Throughout the Reporting Period, the quality management system has been expanded to encompass a broader range of services. This includes outsourcing for monitoring systems, integration for server and network, application for computer system and design, as well as installation and maintenance of electrical equipment ("**UPS**"). The goal remains to ensure the highest level of quality across these various service offerings. The Group regularly reviews and updates operational procedures to ensure they remain current, with a minimum update cycle of every three years. We are committed to ensuring that all our services strictly comply with legal and regulatory quality standards. The Group continuously monitors compliance and implements improvements as needed to maintain excellence.

Furthermore, the Group is dedicated to delivering high-quality customer service. To support this commitment, we have established multiple customer enquiry channels through our company website and facsimile, along with appointing dedicated complaint officers to handle customer feedback efficiently. Our complaint handling process is designed to ensure timely and effective resolution. Specifically, we commit to responding within one working day upon receiving a complaint. If further details are required from the client, we will provide a comprehensive response once the additional information is received. In cases where non-conforming products or services are identified after delivery or usage, the company will implement corrective measures in accordance with established procedures. To uphold quality standards and meet customer expectations, the Group will continuously monitor and improve its operations. Additionally, we have launched a customer satisfaction program survey to collect feedback, allowing us to assess customer experiences and identify areas for improvement. During the reporting period, we did not receive any complaints. Given the nature of its business operations, the Group is not engaged in any manufacturing or trading activities related to products. As a result, there are no relevant instances of product recalls concerning health and safety issues or any other reasons.

As a professional IT company, the Group places great importance on intellectual property rights, copyrights, and the security of personal data. During the reporting period, the Group not only prudently complied with relevant applicable laws and regulations regarding our products and services, but it also regularly assessed and reviewed our measures and performance. To strengthen data security and confidentiality, we arrange the signing of confidentiality agreements for all employees and suppliers, specifically for significant projects, ensuring the protection of sensitive information. According to internal guidelines, only key-position employees are permitted to handle the confidentiality of technology, customer information, and related data. All employees are strictly prohibited from disclosing or leaking confidential or restricted information to third parties. Furthermore, the Group is committed to establishing transparency in why and how personal data is collected, ensuring individuals fully understand the purpose of data collection. Before utilizing any personal data, we obtain explicit consent from individuals to guarantee lawful processing in compliance with data protection regulations. To enhance security, we implement stringent data security measures and access controls to protect personal information, ensuring that only authorized personnel have access to sensitive data. Additionally, antivirus software is consistently updated to prevent data breaches.

To safeguard the Group's assets and intellectual property, trademarks have been registered in Hong Kong. Moving forward, the Group will continue to conduct regular analyses of relevant laws and regulations to ensure the ongoing protection of intellectual property rights, copyrights, and personal data while continuously improving data security and privacy management practices.

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6 SUPPLY CHAIN MANAGEMENT

Quality and Safety of products and services are vital and always regarded as our top priorities, that the Group has implemented internal guidelines to govern the supply chain management of our suppliers. Suppliers were assessed and selected based on their quality, safety, price, as well as their impact to the environment. The Group regularly evaluates both potential and current suppliers' performance in accordance with the environmental and product quality criteria, including the overall capabilities, quality assurance, safety, compliance with laws and regulations, and environmental responsibility. The Group had 61 active suppliers during the Reporting Period, all of whom have committed to the aforementioned policies.

Green Procurement

To further exercise our commitment to the environment, the Group has adopted sustainability-linked procurement that local suppliers (i.e. suppliers from Bangkok) as well as environmentally friendly products and services are more preferable during the selection process. These actions aimed to minimise the environmental footprint arose from resource consumption and logistics.

We are in the process of identifying and expanding our procurement of environmentally friendly products and services. Currently, our focus includes:

- Energy-efficient IT equipment (e.g., servers with energy efficiency labels)
- Recycled and sustainable office supplies
- Eco-friendly packaging materials
- Digital services to reduce paper and resource consumption

Additionally, we are assessing our supplier base to determine the number of vendors offering environmentally friendly products and services. A review is underway to quantify and expand partnerships with green-certified suppliers.

The company also encourages suppliers to adopt sustainable practices and obtain relevant green certifications, such as recycled content certification, Energy Star, or equivalent eco-labels. While not yet a strict requirement, we are exploring the feasibility of integrating sustainability criteria into our supplier evaluation process.

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All qualified vendors shall pledge to comply with the regulatory requirements and our internal criteria, with signed agreement to regulate the quality, environmental and safety performance of their products.

Number of Suppliers

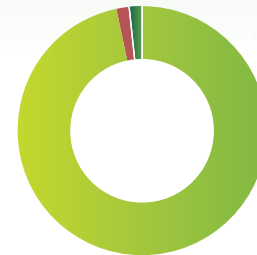
FY2025

Supplier Profile

By geographic location

Thailand	59
Singapore	1
Other	1

Total 61



■ Thailand ■ Singapore ■ Other

Table 2 — Number of suppliers by geographic location

* A supplier became an active supplier when its goods, materials, or services have a significant impact on the Group in the Reporting Period.

7 BUSINESS INTEGRITY

The Group is committed to promoting honest operations and fair competition, ensuring that all employees consistently maintain ethical and professional standards. To reinforce this commitment, the Group has implemented a comprehensive risk management policy and internal control framework, including relevant policies outlined in the employee handbook. Employees are guided to follow the Code of Business Ethics, which clearly defines regulations on the provision and acceptance of interests, such as gifts and souvenirs, as well as procedures for managing conflicts of interest. Additionally, we provide employees with a gift/benefit statement and standardize policies on receiving gifts to ensure ethical practices. Employees are also required to submit a conflict-of-interest declaration to prevent any potential ethical breaches.

To enhance the integrity of employees and ensure strong governance practices, the Group has implemented an internal integrity system designed to uphold ethical standards and prevent misconduct within the organization. At the orientation session, we educate employees about company rules and policies, including anti-corruption guidelines and handouts, to reinforce ethical behaviour from the start of their employment. Furthermore, we ensure that all employees, business partners, and agents are aware of the company's anti-corruption policy, strengthening our commitment to preventing any unethical conduct. To uphold our commitment to a culture of integrity, the Group retains the right to terminate the employment contract of any employee who breaches our integrity standards. This demonstrates our firm stance against unethical behaviour and serves as a deterrent to potential misconduct.

The Group has also established an independent internal audit committee to oversee compliance with governance practices and risk management guidelines. To further reinforce our anti-corruption efforts, we provide annual anti-corruption training for directors, equipping them with the knowledge needed to prevent, detect, and address any unethical behaviour.

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The Group has implemented a comprehensive Corporate Governance Policy to establish clear principles against misconduct, including bribery, corruption, embezzlement, insider trading, and theft of company assets. This policy provides guidance to employees on handling different situations and ensures a consistent approach throughout the organization. Maintaining strict confidentiality is of utmost importance to the Group when it comes to whistleblowing. Employees are encouraged to report any concerns via different confidential channels, ensuring that the identity of whistleblowers is fully protected so they can come forward without fear of retaliation or disclosure.

Furthermore, the Group diligently maintains a strong anti-corruption mindset from top management to general staff through orientation training and ongoing educational initiatives. To capacitate our directors in effectively fulfilling their governance roles with knowledge and skills, the Group also provides a director training program from HKEX. Regular reviews will be conducted on our anti-corruption policy to ensure its effectiveness and prevent any violations. During the reporting period, the Group complied fully with relevant laws and regulations relating to bribery, extortion, fraud, and money laundering, including the Anti-Money Laundering Act.

8 ENVIRONMENTAL

Given the office-based and non-energy-intensive nature of the Group's business, its environmental impact remains minimal. However, the Group acknowledges the significance of environmental responsibility and is dedicated to sustainable practices. In addition to complying with all relevant local environmental laws and regulations, the Group actively seeks to enhance energy efficiency and reduce carbon emissions within its workplaces. Below are some key environmental conservation initiatives implemented by the Group.

During the Reporting Period, the Group strictly complied with the relevant environmental laws such as National Environmental Quality Promotion and Conservation Act, and no case of violations was found.

8.1 Emissions

The Group is principally engaged in providing SI & Outsourcing services in various sectors, which do not generate significant discharges to air, water nor land. Therefore, air emissions are not a crucial area for the Group's business operation.

In addition, the Group's greenhouse gas ("GHG") emissions come from office operations, including electricity consumed for day-to-day operations. During the Reporting Period, the Group generated a total of approximately 36.45 tonnes of carbon dioxide equivalent ("tCO₂e"), representing an emission intensity of approximately 0.74 tCO₂e per employee.

The Group has established internal guidelines to promote its environmental policy. By developing specific environmental guidelines for office operations, the Group systematically integrates the use of resources and management of emissions into day-to-day operations.

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The Group's emissions targets and steps taken to achieve them are as below:

Environmental targets	Directional statements	Measures taken during the year
Energy use efficiency	<ol style="list-style-type: none"> 1. Reduce the number of office equipment that consume energy; 2. Use energy saving products that increase energy efficiency 	<ol style="list-style-type: none"> 1. Turned off idle electrical appliances, lighting and air conditioning when leaving the workplace, thereby reducing the number of power consumption equipment; 2. Used low-power electrical appliances or products, preferably with energy efficiency labelled electrical appliances, thereby increasing energy efficiency; 3. Air-conditioning system switched on 30 minutes before working hours and switched off 30 minutes after the designated time-off; 4. Kept the air-conditioning system at 25°C; and 5. Planning to utilize outsourced data storage — relocating a portion of our data storage to an external data center can help minimize in-house server usage and lower electricity consumption.

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Environmental targets	Directional statements	Measures taken during the year
Emission reduction	<ol style="list-style-type: none"> 1. Reduce the need in purchase of external electricity, thereby reducing the generation of indirect greenhouse gases (GHG); 2. Lower the demand in paper consumption, thereby minimize the emission of GHG 	<ol style="list-style-type: none"> 1. Turned off idle electrical appliances lighting and air conditioning when leaving the workplace, thereby reducing GHG generated indirectly from power consumption; 2. Minimized the use of air-conditioning system by limiting the hours of operation, The air-conditioning system switched on 30 minutes before the working hours and switched off 30 minutes after the designated time-off, as to reduce GHG emitted indirectly from power consumption; 3. Reduced the use of paper by adopting recycled paper and double-sided printing, thereby reducing GHG generated indirectly from paper consumption; 4. Strengthened e-platform for internal information circulation to reduce paper consumption at offices, thereby reducing GHG generated indirectly from paper consumption; 5. Used advanced computer systems to realise office automation for basic procedures and approval processes in order to reduce GHG emission incurred from use of paper; and 6. Replaced overseas physical meeting with online meeting.
Waste reduction	Reduce paper waste generated from the office operation	<ol style="list-style-type: none"> 1. Strengthened e-platform for internal information circulation to reduce paper consumption at offices; 2. Maximized the use of recycled papers and papers on both sides; and 3. Used advanced computer systems to realise office automation for basic procedures and approval processes.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

Scope of GHG Emission	Emission Source	FY2025 (In tCO ₂ e)	FY2024 (In tCO ₂ e)
Scope 1			
Direct emission	N/A	N/A	N/A
Scope 2			
Energy indirect emission	Power consumption	35.08	44.53
Scope 3			
Other indirect emission	Disposal of paper waste	1.37	4.20
Total GHG Emissions		36.45	48.73
Intensity (Emission/employee)		0.74	0.89

Note: The calculations in the Reporting Period are in accordance with Appendix 2: Reporting Guidance on Environmental KPIs, the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, the Fifth Assessment Report, and Energy Policy and Planning Office (EPPO), Thai Government Ministry of Energy 2024.

Table 3 — Total GHG Emission during the FY2024 and FY2025

In an effort to reduce electricity and paper consumption, the Group has implemented several initiatives in the office. One key measure involves reducing air-conditioning usage by limiting operating hours and setting the temperature to approximately 25°C for optimal energy efficiency. Employees are encouraged to turn off electrical appliances, lighting, and air-conditioning when not in use or when leaving the workplace. The Group also prioritizes the use of low-power electrical devices, particularly those with certified energy-efficiency labels, and replaces conventional lighting with energy-saving LED lights to significantly lower power consumption. Furthermore, notices are posted on bulletin boards to raise employee awareness about energy-saving practices, contributing to the goal of reducing greenhouse gas emissions.

The Group has established a policy for the Carbon Footprint for Organization (CFO) to assess greenhouse gas emissions and removals. This initiative aims to support studies and activities that will contribute to reducing the organization's greenhouse gas emissions in the future. To strengthen these efforts, the Group has applied to be a member of the Thailand Greenhouse Gas Management Organization. A Carbon Footprint Working Team has been appointed to oversee these initiatives, and a third-party organization, ECEE Co., Ltd., has been engaged to review environmental-related matters.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The Group also promotes and supports employees in managing resources with awareness, fostering an organizational culture of responsibility and efficiency. Employees in relevant departments are responsible for collecting data and documentation related to the organization’s greenhouse gas emissions and removals, ensuring accurate and comprehensive information for the annual assessment and reporting.

The Group deeply concerned any form of carbon emission, and we endeavoured to take proactive measures to address these issues, including giving preference to local suppliers, centralised management of vehicle use, encouraged use of public transportation, made effective use of modern communication tool to engage with business partners. The Group keeps assessing the suitability of setting carbon target though we are not a high emissions company. To further demonstrate our commitment to environmental sustainability, the Group will seek for carbon certification if appropriate.

8.2 Waste Management

The Group upholds waste management principles and endeavours to handle and dispose of waste resulting from its business activities responsibly. To mitigate environmental impact, the Group classifies and recycles waste wherever feasible.

Due to its business nature, the Group did not generate significant amount of hazardous waste during the Reporting Period. The non-hazardous waste generated primarily consisted of paper (0.56 tonnes). The Group has implemented strict policies on paper use and encourages employees to use electronic form and filing systems to avoid unnecessary paper usage and printing. Additionally double-sided printing is promoted to further reduce paper usage. As a result of these initiatives, the amount of non-hazardous waste has decreased compared to the previous reporting year. The Group strives to achieve a 20% reduction in paper consumption within the next three to five years.

Waste	FY2025 (in tonnes)	FY2024 (in tonnes)
Non-hazardous waste	0.56	0.88
Intensity (Emission/employee)	0.01	0.02

Note: The calculations are in accordance with Appendix 2: Reporting Guidance on Environmental KPIs

Table 4 — Waste generated during FY2024 and FY2025

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

8.3 Use of Resources

The Group is committed to conserve energy and reduce emissions across its operations. To enhance resource efficiency, minimize waste, and protect the ecological environment, the Group is dedicated to sustainable resource management, achieving both environmental and operational benefits. By actively monitoring and managing resource consumption, the Group aimed to improve energy efficiency, implement low-carbon practices, reduce emissions, and optimize resource usage.

In this regard, the Group has adopted green procurement policies that ensure compliance with green standards throughout the supply chain and the entire product life cycle, resulting in the production of consistently high-quality green products. The Group continually instils environmental consciousness to its employees, thereby establishing a positive example to external stakeholders. For instance, the Group prioritizes and increases the use of materials that are easy to disassemble, degrade, non-toxic and harmless. The Group also supports double-sided printing, recycling and reusing paper.

The Group is actively transitioning to paperless billing and invoicing to reduce paper consumption. To further minimize waste, print limits and controls have been implemented, encouraging responsible printing practices such as duplex printing. Additionally, the adoption of digital workflows is being expanded through electronic document management systems, replacing traditional physical paperwork. To support these initiatives, the Group is also fostering a paperless culture by raising employee awareness and providing training programs on sustainable practices.

The sustainable and responsible use of water resources is a significant global concern, and the Group recognizes the environmental impact that can result from water shortages, excessive demand, and overuse. Due to its business nature, the Group did not use or discharged significant amounts of water. During the Reporting Period, we did not have any issue in sourcing water.

The Group offers IT solutions and services to various business sectors. The total amount of packaging material used for finished products is not particularly relevant to the Group, hence the packaging material used is not recorded.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The Group has established various environmental management practices to promote a green office and kept developing an environmental management system that supports sustainable development. To foster a more eco-friendly workplace, the measures implemented are outlined in the following table.

Electricity

- Reduce the use of air-conditioning system by limiting the hours of operation and setting temperature at around 25°C to maintain optimal temperature
- Replace lightings with LED lights
- Organise training on saving energy regularly

Water

- Repair timely when there is dripping, spraying and leaky faucets
- Keep the faucets off when they are not in use
- Conduct regular inspection of faucets

Paper

- Promote e-platform for internal information circulation
- Encourage the use of recycled paper and double-sided printing
- Use advanced computer systems to realise office automation for basic procedures and approval processes

Equipment and Raw Materials

- Switch off lighting and electrical office equipment when they are not in use
- Give preference to materials that are easy to disassemble, degrade, nontoxic and harmless
- Recycle used ink cartridges
- Promote green procurement practices, such as opting for refillable ball pens and energy-efficient office equipment
- Encourage employees to use the recycle and reuse the office supplies as well as the paper boxes when un-pack and do the re-pack

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

During the Reporting Period, the resources directly consumed by the Group for operations are as follows:

Resources	Unit	FY2025	FY2024
Electricity	kWh	91,601	101,201.00
Intensity (Consumption/Employee)	kWh	1,869.41	1,840.02
Water	m ³	286	259.00
Intensity (Consumption/Employee)	m ³	5.84	4.71

Note: The calculations are in accordance with Appendix 2: Reporting Guidance on Environmental KPIs

Table 5 — Consumption of resources during the Reporting Period

The Group aimed to reduce the consumption of resources, including water and energy during operations by implementing green office policy. With the goal of conserving the natural resource, the Group is committed to evaluate the performance and improve the policy regularly.

8.4 Environment and Natural Resources

The Group's dedication to social responsibility is reflected in its strong corporate culture, which prioritizes the protection of nature and the environment. Continuously striving to maximize benefits while minimizing resource consumption and environmental impact, the Group remains committed to sustainable development as an ongoing objective. Additionally, the Group proactively identifies, evaluates, and manages potential environmental risks to mitigate adverse impacts. To achieve long-term sustainable goals, we endeavoured to strike a balance between business development and ecological environment. When reviewing its business strategies and planning for future business development, the Group will take environmental protection and conservation of natural resources into consideration. The Group does not have a significant impact on the environment or natural resources, as its business operation does not involve manufacturing or production activities.

8.5 Climate Change

In Thailand, the primary geographical focus of the Group's operations, the impact of climate change manifests through the looming risks of heavy rainfall and flooding. Consequently, the Group diligently assesses and evaluates climate-related risks, implementing measures to ensure the safety of its employees. These measures include strict adherence to government-issued guidelines regarding extreme weather conditions. Throughout the reporting year, the Group did not encounter any extreme weather events that led to significant financial loss or operational disruption. Furthermore, the Group integrates various energy-saving and emission reduction initiatives into its operations, ensuring full compliance with all relevant environmental regulations and laws.

In order to address the Policy and legal risk associated with climate change, the Group recognised the need to respond changes in policies and regulations. To mitigate regulatory risks, we committed to act proactively by setting targets to reduce waste and conserved electricity as well as water. The Group undertook a financial impact assessment during the Reporting Year to ensure that policy and regulatory risks are effectively managed and maintained within acceptable thresholds. The assessment identified no instances of non-compliance that triggered carbon-related penalties or expenditures.

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The Group has developed emergency guidelines and measures to alleviate potential natural disaster harm. We are dedicated to ensuring effectiveness and will regularly review the climate change policy. Beginning in the Reporting Year, the Group will perform annual assessments of climate-related financial impacts, covering both physical and transition risks. This ongoing assessment enables regular monitoring of the potential effects of climate risk on the Group's cash flow. In summary, the results of the financial impact assessment indicate that climate-related risks are not material to the Group in 2025.

9 SOCIAL

9.1 Employment and Labour Practices

Employees are valuable assets that they are crucial to the quality of products and services we provided. The Group perceives our staff as the cornerstone for sustainable corporate development.

The Group is dedicated to ensuring a secure, healthy, equitable, discrimination-free, and harmonious workplace for all employees. We continuously seek ways to promote unity and collaboration, as we believe that a cohesive workforce is essential for the Group's long-term development.

To encourage open communication and employee engagement, we have implemented a suggestion box that allows employees to share their ideas, concerns, and feedback. This initiative aims to create a more inclusive work environment where every employee's voice is heard and valued.

Equal Opportunity Policy

The Group firmly believes that fostering equitable employment practices plays a pivotal role in enhancing employee satisfaction and retaining top talent. Furthermore, the Group recognises that its business development greatly benefits from the expertise and qualifications of its workforce. To uphold fairness and inclusivity, management diligently works to eradicate all forms of discrimination throughout the hiring process. The Group has implemented comprehensive recruitment procedures to ensure that decisions are based solely on candidates' capabilities and knowledge. Moreover, the qualifications of job applicants are evaluated through a fair, transparent, and merit-based selection process that aligns with the specific requirements of each open position. The Group is committed to upholding equal opportunity employment practices and strictly prohibits any form of discrimination based on gender, age, race, family status, religious belief, or disability. By fostering an inclusive hiring approach, the Group ensures that all candidates are assessed solely on their skills, experience, and suitability for the role, promoting a diverse and equitable workplace.

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Compensation System

The Group offers a comprehensive and equitable compensation package, encompassing basic salary, incentives, and various fringe benefits, in order to attract and retain high-quality talent. Furthermore, the Group consistently evaluates and enhances its employee compensation policies and systems. To ensure that employees are appropriately rewarded for their contributions, the Group provides remuneration that aligns with both the overall financial performance of the organization and the individual efforts made by employees.

To strengthen its human resource function, the Group has developed a comprehensive and structured set of human resource management policies. These policies address various critical aspects, including compensation and benefits, working hours and leave entitlements, recruitment and selection processes, performance evaluation, career advancement opportunities, employment termination procedures, and ongoing training and development programs. By establishing clear guidelines, the Group ensures that its human resource practices are transparent, consistent, and aligned with industry best practices. These policies provides a structured framework for effective employee management and foster a fair, supportive, and growth-oriented work environment that enhances employee satisfaction and organizational success.

The Group strictly complied to the relevant legislations in Thailand including equal employment opportunities, child labour, and forced labour. The Group abides by the employment regulations, relevant policies and guidelines of the applicable jurisdictions where it operates. During the Reporting Period, the Group has neither had any employment laws and regulations violation case nor received any complaints related to recruitment.

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The number of employees

By employment type

Full-time	49
Part-time	0
Total	49

By gender

Male	32
Female	17
Total	49

By age group

18–24	00
25–34	21
35–44	16
45–54	9
55–64	2
65 years old or above	1
Total	49

By geographical location

Thailand	49
Total	49

By employee category

Senior management	5
Middle management	8
Supervisor	9
General employee	27
Total	49

Note: The calculations are in accordance with Appendix 3: Reporting Guidance on Social KPIs

Table 6 — Breakdown of employees by employment type, gender, age group, geographic location and employee category as at 31st December, 2025

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Breakdown of the Monthly turnover rate by gender and age group during the Reporting Period:

	Turnover rate (%)
By gender	
Male	0.18
Female	0.12
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By age group	
18–24	0
25–34	0.14
35–44	0.19
45–54	1
55–64	0
<hr/>	
By geographical location	
Thailand	0.18
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Note: The calculations are in accordance with Appendix 3: Reporting Guidance on Social KPIs

Table 7 — Breakdown of employee turnover rate by gender, age group and geographic location as at 31st December, 2025

9.2 Occupational Health and Safety

The Group places great importance on employees’ physical health and mental well-being. To ensure a safe and supportive work environment, the Group has implemented a comprehensive risk assessment program. This program follows a structured approach, including evaluation, risk treatment, continuous monitoring, and periodic reviews. It is designed to identify potential hazards, assess their impact, and implement necessary measures to mitigate risks that exceed acceptable limits. By proactively addressing workplace risks, the Group aims to safeguard employees’ overall well-being and create a healthier, more secure working environment.

After global COVID-19 pandemic, the Group assesses relevant risks and implements appropriate hygiene and social measures to safeguard employees in the workplace. These measures include social distancing, mask-wearing, temperature checks, and frequent cleaning and disinfection of workplace areas. To enhance the ability of preventing the potential pandemic expansion, the Group temporarily closes office buildings for deep cleaning, implements work-from-home arrangements, and encourages employees to use electronic tools for both internal and external meetings to minimize in-person interactions.

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Although the COVID-19 pandemic has ended, the Group will continue to implement these preventive measures to safeguard employees and maintain a healthy and secure workplace. Emergency guidelines for responding to potential future outbreaks remain in place to ensure a prompt and effective response.

The Group strictly complied with all applicable occupational safety and health legislation in Thailand and where it operates. During the Reporting Period, the Group found no case of violation of laws and regulations such as the Occupational Safety, Health, and Environment Act. concerning occupational safety and health, nor did it receive any complaints about work conditions. For the previous three years, including the current reporting year, neither work-related fatalities nor missed days due to injuries at work occurred inside the Group. The Group will stay focused to provide a comfortable and secure working environment for all employees.

9.3 Development and Training

The Group recognises the importance of skilled and professionally trained employees to its business growth and future success. Therefore, the Group encourages them to participate in personal development and training. In addition, an appraisal system is in place to evaluate employees and further provide guidance.

The Group has implemented a comprehensive staff training policy designed to foster continuous learning and professional development. This policy includes a structured framework of training initiatives, ensuring that employees have access to valuable learning opportunities. It clearly defines the roles and responsibilities of departmental trainers, who play a crucial part in facilitating skill development and knowledge enhancement. Additionally, a diverse range of training programs has been carefully designed to equip employees with the necessary expertise to excel in their roles, adapt to industry advancements, and contribute effectively to the Group's long-term success. To ensure continuous improvement, the Group collects feedback after training sessions to enhance future programs.

To support new employees in integrating smoothly into the organization, the Group also provides a structured orientation program that familiarizes them with company policies, culture, and job expectations. Furthermore, we have launched a mentorship program to help new employees transition into their roles more effectively by providing guidance, support, and insights from experienced team members. Through this commitment to employee growth, the Group strives to create a highly skilled, knowledgeable, and motivated workforce.

A variety of training is provided to our employees to satisfy our business needs. We offered a total of 272 training hours during the Reporting Period.

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Training proportion of employees during the reporting period by gender and employee category are as follows:

	Number of trained employees (Training proportion)
By gender	
Male	16 (57%)
Female	12 (43%)
Total	<u>28 (100%)</u>
By employee category	
Senior management	4 (14%)
Middle management	5 (18%)
Supervisor	6 (22%)
General employee	13 (46%)
Total	<u>28 (100%)</u>

Note: The calculations are in accordance with Appendix 3: Reporting Guidance on Social KPIs

Table 8 — Training proportion of employees by gender and employee category as at 31st December, 2025

Training hours completed by employees during the Reporting Period by gender and employee category are as follows:

	Number of training hours	Average training hours
By gender		
Male	139.5	4.36
Female	132.5	7.79
By employee category		
Senior management	53	10.6
Middle management	62	7.75
Supervisor	63	7
General employee	94	3.48

Note: The calculations are in accordance with Appendix 3: Reporting Guidance on Social KPIs

Table 9 — Training hours completed by gender and employee category

9.4 Labour Standards

(a) Prohibition of Child Labour and Forced Labour

The Group strictly complied to all applicable national laws and local regulations as well as relevant labour laws and regulations in the place where it operates. Also, the Group has developed precautionous and systematic measures for recruitment and selection, to prevent from hiring child labour and ensured employees complied to relevant laws and regulations.

The Group followed a strict verification process by checking identity documents to verify applicants' ages before hiring for any job openings. We maintained a zero-tolerance policy toward forced labour, ensuring that all employees worked voluntarily without any form of coercion. The Group remained committed to fair and voluntary recruitment practices, upholding principles that promote equal opportunities and respect human rights.

Additionally, the Group was dedicated to eliminating child labour and forced labour in compliance with Thai laws and regulations, as well as those in the regions where we operated. If any instance of child labour was identified, the Group took immediate action to remove the child from work and provided support to ensure their return to education. During the Reporting Period, the Company diligently complied with all relevant laws and regulations, ensuring that our operations were conducted ethically and responsibly.

(b) Employee Benefits

The Group dedicated to foster harmonious labour relationships, cultivating a positive and enjoyable work environment and promoting a healthy and balanced lifestyle. To ensure the well-beings of our employees, the Group has established a welfare committee that regularly reviewed employees' benefits, including group health insurance, maternity leaves, paternity leave, grand-child birthday leave, work-related injury leave, and monthly birthday celebration. In addition, we recognised the importance of flexibility in the working environment. Recognizing the importance of workplace flexibility, the Group also occasionally provided employees with the option to work from home, enabling them to better balance their personal and professional responsibilities.

The Group strictly complies with relevant labour laws and regulations in Thailand and where it operates. During the reporting period, the Group found no incidents in violation of the laws and regulations on employment-related laws and regulations.

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10 COMMUNITY ENGAGEMENT

The Group acknowledged the importance of contributing to the communities in which we operate and viewed community benefits as a key component of our social responsibilities. We believe that enterprises and communities share an inseparable and interconnected relationship, and that sustainable business development cannot be achieved without the support and trust of the community. In line with this belief, the Company encourages employees to actively participate in charitable initiatives and community services, embodying our role as a responsible corporate citizen dedicated to improving the well-being of the communities we serve.

During the Reporting Period, the Group undertook several community investment initiatives in Thailand, reflecting our commitment to fostering positive social impact in our operating locations. To promote community wellbeing and deepen engagement with key stakeholders, we sponsored a sports activity organized by the Provincial Electricity Authority (PEA), one of our major customers in Thailand. We also supported the annual Royal Kathin ceremony — an important merit-making tradition organized by the Bureau of the Royal Household — demonstrating our respect for Thai cultural heritage. In addition, the Group made a charitable contribution to the Photaram Hospital Foundation to support the procurement of essential medical equipment, helping enhance healthcare services for local residents. In total, the Group contributed THB30,000 towards various community investment activities during the year.

The Group remains committed to regularly reviewing its community investment objectives, including approval policies, sponsorship arrangements, and donation procedures. A comprehensive assessment is conducted annually to ensure that our social performance aligns with our community investment policy and continues to deliver meaningful benefits. Looking ahead, the Group will continue enhancing its ability to identify impactful opportunities and contribute effectively to the well-being of the communities it serves.

11 OUTLOOK

The Group believed that the implementation and measurement of current environmental and social responsibilities is vital for compliance with relevant laws and Listing Rules, and we committed to uphold good corporate governance by diligently adhering to the requirements of laws, Listing Rules, and internal management guidelines. Looking ahead, the Company will continue to take a proactive approach to environmental, social, and governance matters, acknowledging our responsibility to contribute to a more sustainable environment and a better society.



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