SCG Packaging PCL

CDP Corporate Questionnaire 2026

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

09/28/2026, 01:15 am

Contents

C1. Introduction 11

(1.1) In which language are you submitting your response? 11

(1.2) Select the currency used for all financial information disclosed throughout your response. 11

(1.3) Provide an overview and introduction to your organization. 11

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years. 12

(1.4.1) What is your organization's annual revenue for the reporting period? 13

(1.5) Provide details on your reporting boundary. 13

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)? 13

(1.7) Select the countries/areas in which you operate. 15

(1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure? 16

(1.22) Provide details on the commodities that you produce and/or source. 17

(1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue? 19

(1.24) Has your organization mapped its value chain? 22

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of? 24

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)? 25

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities 27

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities? 27

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts? 29

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities? 29

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities. 30

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed? 35

(2.3) Have you identified priority locations across your value chain? 35

(2.4) How does your organization define substantive effects on your organization? 37

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health? 40

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities. 41

C3. Disclosure of risks and opportunities 53

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future? 53

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future. 53

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks. 80

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent? 85

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations? 98

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)? 99

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by? 99

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future? 100

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future. 100

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities. 130

C4. Governance 136

(4.1) Does your organization have a board of directors or an equivalent governing body? 136

(4.1.1) Is there board-level oversight of environmental issues within your organization? 137

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues. 137

(4.2) Does your organization's board have competency on environmental issues? 143

(4.3) Is there management-level responsibility for environmental issues within your organization? 144

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals). 145

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets? 153

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals). 155

(4.6) Does your organization have an environmental policy that addresses environmental issues? 163

(4.6.1) Provide details of your environmental policies. 164

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives? 168

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment? ... 169

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year? ... 171

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response? ... 186

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication. ... 186

C5. Business strategy ... 189

(5.1) Does your organization use scenario analysis to identify environmental outcomes? ... 189

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis. ... 190

(5.1.2) Provide details of the outcomes of your organization's scenario analysis. ... 213

(5.2) Does your organization's strategy include a climate transition plan? ... 217

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning? ... 221

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy. ... 222

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning. ... 225

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition? ... 230

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition. ... 230

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year ... 236

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment. ... 253

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year? ... 254

(5.10) Does your organization use an internal price on environmental externalities? ... 255

(5.10.1) Provide details of your organization's internal price on carbon. ... 256

(5.11) Do you engage with your value chain on environmental issues? ... 259

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment? ... 261

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues? ... 265

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process? ... 269

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place. ... 271

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues. 279
(5.11.8) Provide details of any environmental smallholder engagement activity 288
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain. 288
(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members. 297
(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement? 300
(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives. 301

C6. Environmental performance - Consolidation approach 306
(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data. 306

C7. Environmental performance - Climate change 309
(7.1) Is this your first year of reporting emissions data to CDP? 309
(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data? 309
(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year? 309
(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2? 310
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions. 311
(7.3) Describe your organization's approach to reporting Scope 2 emissions. 312
(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data? 312
(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions which are not included in your disclosure. 313
(7.5) Provide your base year and base year emissions. 316
(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e? 325
(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e? 328
(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions. 332
(7.8.1) Disclose or restate your Scope 3 emissions data for previous years. 344
(7.9) Indicate the verification/assurance status that applies to your reported emissions. 351
(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements. 351
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements. 352
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements. 354

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year? 355
(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year. 355
(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure? 362
(7.12) Does your organization have significant land sector activities in its operations or value chain? 362
(7.12.3) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions. 363
(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years? 366
(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business? 367
(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type? 368
(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP). 368
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area. 370
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide. 374
(7.17.1) Break down your total gross global Scope 1 emissions by business division. 374
(7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure? 375
(7.18.1) Select the form(s) in which you are reporting your agricultural/forestry emissions. 375
(7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category. 375
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide. 376
(7.20.1) Break down your total gross global Scope 2 emissions by business division. 376
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response. 377
(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response? 378
(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary. 378
(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period. 410
(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges? 411
(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future? 413
(7.29) What percentage of your total operational spend in the reporting year was on energy? 413
(7.30) Select which energy-related activities your organization has undertaken. 414

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh. 414
(7.30.6) Select the applications of your organization’s consumption of fuel. 417
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type. 417
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year. 423
(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year. 426
(7.30.17) Provide details of your organization’s low-carbon heat, steam, and cooling purchases in the reporting year by country/area. 432
(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations. 439
(7.52) Provide any additional climate-related metrics relevant to your business. 441
(7.53) Did you have an emissions target that was active in the reporting year? 443
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets. 443
(7.54) Did you have any other climate-related targets that were active in the reporting year? 471
(7.54.2) Provide details of any other climate-related targets, including methane reduction targets. 471
(7.54.3) Provide details of your net-zero target(s). 486
(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases. 492
(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings. 493
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below. 493
(7.55.3) What methods do you use to drive investment in emissions reduction activities? 500
(7.67) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaptation benefit? 504
(7.67.1) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known. 504
(7.68) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits? 509
(7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice. 510
(7.68.2) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged? 513
(7.69) Do you know if any of the management practices implemented on your own land disclosed in 7.67.1 have other impacts besides climate change mitigation/adaptation? 513
(7.69.1) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response. 513

(7.70) Do you know if any of the management practices mentioned in 7.68.1 that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation? ... 517
(7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation. ... 517
(7.73) Are you providing product level data for your organization's goods or services? ... 520
(7.73.1) Give the overall percentage of total emissions, for all Scopes, that are covered by these products. ... 520
(7.73.2) Complete the following table for the goods/services for which you want to provide data. ... 520
(7.73.3) Complete the following table with data for lifecycle stages of your goods and/or services. ... 523
(7.73.4) Please detail emissions reduction initiatives completed or planned for this product. ... 526
(7.73.5) Have any of the initiatives described in 7.73.4 been driven by requesting CDP Supply Chain members? ... 528
(7.74) Do you classify any of your existing goods and/or services as low-carbon products? ... 528
(7.74.1) Provide details of your products and/or services that you classify as low-carbon products. ... 528
(7.79) Has your organization retired any project-based carbon credits within the reporting year? ... 531

C8. Environmental performance - Forests ... 532

(8.1) Are there any exclusions from your disclosure of forests-related data? ... 532
(8.2) Provide a breakdown of your disclosure volume per commodity. ... 532
(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities. ... 533
(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year. ... 537
(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year. ... 537
(8.5) Provide details on the origins of your sourced volumes. ... 540
(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year? ... 550
(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year. ... 550
(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them. ... 552
(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used. ... 558
(8.8.1) Provide details of the point to which your organization can trace its sourced volumes. ... 559
(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities. ... 560
(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date. ... 561

(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date. 564

(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date. 566

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities. 569

(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint. 569

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members. 571

(8.12.1) Provide details of the certified volumes sold to each requesting CDP Supply Chain member. 571

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain? 572

(8.13.1) Provide details on the actions your organization has taken in its direct operations and/or upstream value chain that have resulted in reduced GHG emissions and/or enhanced removals. 573

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details. 575

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals? 577

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation. 577

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to increase sustainable land use during the reporting year. 578

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in. 590

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains? 591

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains 591

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection? 596

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s). 597

C9. Environmental performance - Water security 608

(9.1) Are there any exclusions from your disclosure of water-related data? 608

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored? 608

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change? 617

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change. 620

(9.2.7) Provide total water withdrawal data by source. ... 622
(9.2.8) Provide total water discharge data by destination. ... 626
(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment. ... 629
(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year. ... 634
(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities? ... 634
(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year. ... 636
(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified? ... 663
(9.5) Provide a figure for your organization's total water withdrawal efficiency. ... 667
(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority? ... 667
(9.14) Do you classify any of your current products and/or services as low water impact? ... 668
(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories. ... 670
(9.15.1) Provide details of your water-related targets and the progress made. ... 670

C10. Environmental performance - Plastics ... 680

(10.1) Do you have plastics-related targets? ... 680
(10.1.1) Provide details of your plastics-related targets. ... 680
(10.2) Indicate whether your organization engages in the following activities. ... 684
(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content. ... 687
(10.5.1) Specify the packaging formats across your organization's packaging portfolio and their proportions. ... 689
(10.5.2) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines? ... 690
(10.5.3) Indicate the reusability and recyclability of the plastic packaging you sold and/or used. ... 691
(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways. ... 691

C11. Environmental performance - Biodiversity ... 695

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments? ... 695
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities? ... 695
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year? ... 696
(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity. ... 699

C13. Further information & sign off 758
(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party? 758
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used? 758
(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored. 762
(13.3) Provide the following information for the person that has signed off (approved) your CDP response. 762
(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins 762

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ THB

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

SCGP is a leading multinational consumer packaging solutions provider. We offer innovative products & services that enables our broad and diversified product offering and ancillary services such as Fiber Packaging, Performance and Polymer Packaging, Medical Supplies and Labware, Foodservice Products, and Pulp and Paper Products. On top of that, we provide design and printing solutions to enhance customer's brand and serve consumer's demands. SCGP inspires the new way of living to enrich lifestyle of people, society and environment while placing emphasis on environmental, social and governance (ESG) aspects. [INTEGRATED PACKAGING BUSINESS] SCGP has a comprehensive and diversified portfolio of more than 120,000 SKUs in its Integrated Packaging Business including Corrugated Containers, Retail Display Packaging, Flexible Packaging, Rigid Packaging, Medical Supplies and Labware, as well as Packaging Paper, Grocery Bags and Industrial Bags to serve consumers' diverse demands and high-growth business, such as Fast-Moving Consumer Goods (FMCG) industry and E-Commerce business. [FIBROUS BUSINESS] Fibrous Business products comprise safe and environmental-friendly foodservice products under Fest® brand and Go-Pak brand, which are designed with aesthetics and functionalities suitable for consumer usage as well as various pulp products and printing & writing paper products, which third party printing houses use for producing magazine, textbooks, copy paper, and specialty industrial paper such as paper for label, release liner, furniture products, medical & hygienic paper etc. Besides, SCGP proceeds Eucalyptus plantation in accordance with Forest stewardship Council (FSC) certification many areas in Thailand.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/30/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☑ 5 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☑ 5 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ 3 years

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

124374000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

TH0098037C00

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

TH0098010Y13

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

SCGP

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Italy
☑ Spain
☑ Malaysia
☑ Thailand
☑ Viet Nam
☑ Indonesia
☑ Netherlands
☑ Philippines
☑ United Kingdom
☑ United States of America

(1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure?

Production

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Value chain (including own land)

Processing/ Manufacturing

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Both direct operations and upstream/downstream value chain

Distribution

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Both direct operations and upstream/downstream value chain

Consumption

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Yes

[Fixed row]

(1.22) Provide details on the commodities that you produce and/or source.

Timber products

(1.22.1) Produced and/or sourced

Select from:

☑ Produced and sourced

(1.22.2) Commodity value chain stage

Select all that apply

☑ Production

☑ Processing

☑ Trading

☑ Manufacturing

☑ Retailing

(1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

Select from:

☑ Yes, we are providing the total volume

(1.22.5) Total commodity volume (metric tons)

6362213

(1.22.8) Of the total commodity volume, state how much is post-consumer recycled content (metric tons)

1890000

(1.22.9) Did you convert the total commodity volume from another unit to metric tons?

Select from:

☑ No

(1.22.12) Form of commodity

Select all that apply

☑ Pulp

☑ Paper

☑ Primary packaging

☑ Tertiary packaging

☑ Secondary packaging

☑ Wood-based bioenergy

☑ Cellulose-based textile fiber

(1.22.13) % of procurement spend

Select from:

☑ 91-99%

(1.22.14) % of revenue dependent on commodity

Select from:

☑ 100%

(1.22.15) In the questionnaire setup did you indicate that you are disclosing on this commodity?

Select from:

☑ Yes, disclosing

(1.22.16) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.22.20) Please explain

SCGP is an integrated packaging solutions provider in the region and fosters quality growth. This was achieved through adopting cautious approaches and pursuing expansion strategy of cooperation with business partners in order to increase sales, enlarge the customer base, and branch into new business and markets, supporting a wider range of customers' demands. SCGP also works closely with customers to develop packaging solutions and innovations, which cater to new demands and trends. Furthermore, SCGP has improved production processes to achieve operational excellence through knowledgeable and skilled personnel and an emphasis on Environmental, Social and Governance (ESG) framework, resulting in customer and consumer convenience, healthier lifestyles, better societies, and a sustainable environment. SCGP's commodity is dependent on both produced and sourced timber products. In 2024, the timber product volume produced from SCGP's own land, concessions, and leased by tree plantations totaled 187,673 tons, all of which is FSC-FM (Forest Management) certified. SCGP also sourced 5,588,098 tons of timber products exclusively from various sources, including Contracted suppliers (processors), Contracted suppliers (manufacturers) and Trader/broker/commodity market within Thailand.
[Fixed row]

(1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?

Cotton

(1.23.1) Produced and/or sourced

Select from:
☑ No

Dairy & egg products

(1.23.1) Produced and/or sourced

Select from:
☑ No

Farmed seafood / Aquaculture

(1.23.1) Produced and/or sourced

Select from:
☑ No

Fruit

(1.23.1) Produced and/or sourced

Select from:

☑ No

Maize/corn

(1.23.1) Produced and/or sourced

Select from:

☑ No

Nuts

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other grain (e.g., barley, oats)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other oilseeds (e.g. rapeseed oil)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Poultry & hog

(1.23.1) Produced and/or sourced

Select from:
☑ No

Rice

(1.23.1) Produced and/or sourced

Select from:
☑ No

Sugar

(1.23.1) Produced and/or sourced

Select from:
☑ No

Tea

(1.23.1) Produced and/or sourced

Select from:
☑ No

Tobacco

(1.23.1) Produced and/or sourced

Select from:

☑ No

Vegetable

(1.23.1) Produced and/or sourced

Select from:

☑ No

Wheat

(1.23.1) Produced and/or sourced

Select from:

☑ No

Wild-capture seafood

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other commodity

(1.23.1) Produced and/or sourced

Select from:

☑ No

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.6) Smallholder inclusion in mapping

Select from:

☑ Smallholders relevant and included

(1.24.7) Description of mapping process and coverage

SCGP has implemented a comprehensive supplier mapping process that integrates environmental, social, and governance (ESG) considerations to ensure responsible sourcing across the upstream value chain. This process enables SCGP to identify and manage risks, particularly in relation to sustainability and business continuity. Type of Information Collected SCGP collects a range of ESG-related data from suppliers, including but not limited to: (1) Commitment to SCGP's Supplier Code of Conduct (covering human rights, labor, health and safety, environment, and legal compliance) (2) Results from annual ESG risk assessments (3) Supplier categorization (general, critical, high-risk ESG, or non-tier critical suppliers) (4) Certification status under the SCG Contractor Certification System (SCS) for operational contractors Tools and Methods Used (1) Annual ESG Risk Assessment: All suppliers in procurement spend are assessed annually based on ESG criteria,

using a structured questionnaire that evaluates risk in key areas such as labor practices, environmental management, and legal compliance. (2) Supplier Segmentation: Suppliers are mapped and segmented into four distinct categories based on risk and criticality (General Tier 1, Critical Tier 1, High ESG Risk Tier 1, and Critical Non-Tier 1). This segmentation allows targeted management and due diligence. (3) Digital Monitoring Tools: SCGP tracks supplier performance and ESG compliance via internal supplier management systems. (4) Certification Program: Operation contractors are subject to the SCG Contractor Certification System (SCS), ensuring safety and compliance before performing any activities at SCGP sites. Coverage of Mapping (1) SCGP's mapping process achieves full coverage of its direct procurement value, with 96% of procurement value coming from suppliers committed to the SCGP Supplier Code of Conduct. (2) 100% of suppliers in procurement spend have undergone the ESG risk assessment (4,115 suppliers in total). (3) 95% of operation contractors are certified under the SCG Contractor Certification System (SCS), with a target of reaching 100% certification.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Preparation for reuse

☑ Recycling

☑ Waste to Energy

[Fixed row]

(1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Timber products

(1.24.2.1) Value chain mapped for this sourced commodity

Select from:

☑ Yes

(1.24.2.2) Highest supplier tier mapped for this sourced commodity

Select from:

☑ Tier 3 suppliers

(1.24.2.3) % of tier 1 suppliers mapped

Select from:

☑ 100%

(1.24.2.4) % of tier 2 suppliers mapped

Select from:

☑ 100%

(1.24.2.5) % of tier 3 suppliers mapped

Select from:

☑ 100%

(1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

Select from:

☑ All supplier tiers known have been mapped for this sourced commodity

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

SCGP's short-term plans are developed with our strategic and financial planning to ensure that immediate actions align with SCGP's medium and long-term goals and objectives. Examples of Key action items (for short-term plan) can be found from our annual plan with the following strategies: Operational Excellence: Short-term plans focus on optimizing current operations, which directly contribute to the strategic goal of operational excellence. Sustainability Initiatives: Immediate actions such as reducing waste, increasing energy efficiency, and promoting sustainable practices are aligned with our long-term sustainability goals. These short-term efforts help build a foundation for achieving our environmental and social responsibility objectives. Cost Management: Implementing cost-saving measures in the short term, such as renegotiating supplier contracts or optimizing resource allocation, helps improve the bottom line. This financial prudence supports SCGP's broader financial strategy of maintaining profitability and ensuring sustainable growth. Mitigating Immediate Risks: Short-term plans include actions to address immediate risks, such as regulatory changes, market volatility or Technological Changes and Artificial Intelligence (AI) Adoption. By managing these risks effectively, SCGP can protect its long-term interests and ensure business continuity. We also plan Capital expenditure and operating cost for the following year.

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

6

(2.1.4) How this time horizon is linked to strategic and/or financial planning

SCGP's medium-term plans play an important role in aligning with our strategic and financial planning. These plans bridge the gap between short-term operational actions and long-term strategic objectives, ensuring a cohesive and integrated approach to achieving our goals. Every year, we develop a Medium-term plan (MTP) for a period of 5 years. For example, in 2025 we developed an MTP for 2026-2030. Key actions developed in the MTP include: Key KPIs and Metrics: Medium-term plans establish key performance indicators (KPIs) and metrics to monitor progress towards strategic objectives. Resource Allocation: Medium-term planning involves allocating resources, both financial and people, to support the business direction and implementation of strategic initiatives. This ensures that the necessary resources are available to execute projects and drive progress towards long-term goals. Investment Decisions: Medium-term plans guide investment decisions by identifying areas of growth and expansion. These plans help determine the allocation of financial resources to support strategic projects, such as acquiring new technologies, expanding production capacity, or entering new markets. Risk Mitigation: Medium-term plans incorporate risk assessment and mitigation strategies to address potential challenges and uncertainties especially on emerging risks.

Long-term

(2.1.1) From (years)

7

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ No

(2.1.3) To (years)

25

(2.1.4) How this time horizon is linked to strategic and/or financial planning

SCGP's long-term plans are fundamental to the organization's strategic and financial planning. These plans provide a vision for the future, guiding the company towards sustained growth, innovation, and competitive advantage. Currently, our long-term plan is linked to our Climate transition goal, achieving Net Zero emission by 2050. Therefore, the long-term plan would focus on Sustainable Growth of SCGP businesses. Key items included in the long-term plan are: Vision and Mission

Alignment: Long-term plans are rooted in SCGP's vision and mission, defining the overarching goals and aspirations of the organization. These plans articulate where the company aims to be in the future, aligning with the strategic vision and providing a clear direction for all initiatives. Innovation and R&D on emerging technologies: Investing in research and development is a key component of long-term planning. These investments drive innovation, enabling SCGP to develop new products, improve existing offerings, and stay ahead of industry trends. SCGP also looks for opportunities into investments for technology that would become commercially available in a longer timeframe such as Carbon Capture Utilization and Storage (CCUS) or hydrogen energy. These investments are crucial for achieving our sustainability targets and supporting long-term growth.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ SEDEX

☑ ENCORE

☑ EcoVadis

☑ IBAT – Integrated Biodiversity Assessment Tool

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ Other commercially/publicly available tools, please specify **:Protected Areas (PAs), Key Biodiversity Areas (KBAs), Land Use Land Cover - ESRI Sentinel Satellite Imagery, Mean Species Abundance (MSA), 100 Priority Basins, Ecoregion - Nature Needs Half, Global Forest Watcher Community, Ethnic Group**

☑ WRI Aqueduct

☑ WWF Water Risk Filter

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Enterprise Risk Management

☑ ISO 31000 Risk Management

International methodologies and standards

☑ Environmental Impact Assessment

☑ ISO 14001 Environmental Management Systems

Other

☑ Materiality assessment

☑ Scenario analysis

☑ Other, please specify :For Climate Change, SCGP used The Announced Pledges Scenario (APS) and the Net Zero Emission by 2050 Scenario (NZE) to assess Transition Risks. For Physical Risks SCGP used SSP1-2.6, SSP3-7.0 and SSP5-8.5 to analysis.

(2.2.2.15) Risk types and criteria considered

Acute physical

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

☑ Increased severity of extreme weather events

☑ Water stress

Policy

☑ Carbon pricing mechanisms

☑ Changes to international law and bilateral agreements

☑ Changes to national legislation

☑ Poor coordination between regulatory bodies

Market

☑ Changing customer behavior

☑ Lack of availability and/or increased cost of certified sustainable material

Reputation

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g., GHG emissions, deforestation & conversion, water stress, excessive bycatch)

Technology

☑ Inability to increase yield of existing production areas

☑ Lack of access to data or monitoring systems

☑ Transition to lower emissions technology and products

☑ Transition to water efficient and low water intensity technologies and products

☑ Transition to water intensive, low carbon energy sources

Liability

☑ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities
☑ Indigenous peoples
☑ Water utilities at a local level
☑ Other water users at the basin/catchment level

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.18) Further details of process

SCGP's environmental dependency, impact, risk, and opportunity identification process is embedded within an Enterprise Risk Management (ERM) framework developed per ISO 31000 and the COSO ERM Framework, and is directly informed by the outputs of the dependencies/impacts assessment described in question 2.2, following the TNFD LEAP (Locate, Evaluate, Assess, Prepare) approach applied at SCG Group level, formally adopted and disclosed jointly by SCG and SCGP for the first time in 2025. In the Locate phase, global open-source datasets (Key Biodiversity Areas, Protected Areas, Mean Species Abundance, Baseline Water Stress, Land Use/Land Cover, "Nature Needs Half" ecoregion classification, ethnic-group presence) were used to screen 8 SCGP direct-operation sites plus 2 value-chain sites (1 upstream, 1 downstream), producing a weighted High/Medium/Low sensitivity score per site. In the Evaluate phase, the ENCORE tool identified Group-level high-priority impacts (volume of water use, GHG emissions, non-GHG air pollutant emissions) and high-priority dependencies (water supply, rainfall pattern regulation, water purification, water flow regulation, flood mitigation). In the Assess phase, the resulting risk and opportunity longlist draws on Biodiversity Risk Filter outputs, Locate/Evaluate results, climate physical-risk assessment, human- rights due-diligence findings, corporate risk criteria, and subject-matter-expert input, and is validated against SCG's Risk Universe (eight categories) and a Risk Map combining qualitative legal/reputational factors with quantitative EBITDA-impact assessment, with Key Risk Indicators reported to the Business Unit Risk Management Committee, the SCG/SCGP Risk Management Committee, the (2025-formalized) Risk Oversight Committee, and the Board of Directors. For climate change, transition risks are quantified using the Announced Pledges Scenario (APS) and IEA Net Zero Emissions by 2050 Scenario (NZE), and physical risks using SSP1-2.6/SSP3-7.0/SSP5-8.5; the 2025 report separately discloses climate/circular-economy risk-register financial-impact bands in absolute terms (<500 million baht / 501–1,000 million baht / >1,000 million baht) rather than the EBITDA-percentage bands used in earlier internal risk-criteria narratives. For water-related risk, SCGP uses WRI Aqueduct (now on version AQUEDUCT 4.0) together with satellite imagery and an internal Early Warning System integrating hydro-meteorological data, which in 2025 identified 33 of SCGP's plants (including Phoenix Pulp and Paper, Thailand, and PT Fajar Surya Wisesa, Indonesia) in high-to-extremely-high water stress zones. The process covers 100% of Tier 1 suppliers within the assessed scope and is reviewed no less than annually, aligned with SCGP's annual Double Materiality Assessment (18 material issues identified in 2025, reviewed by the ESG Committee and validated by the Board).

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

SCGP recognizes that climate, forest, and water-related issues are interconnected and can jointly influence business performance, stakeholder expectations, and long-term environmental outcomes. To reflect this complexity, SCGP integrates its assessment of environmental dependencies, impacts, risks, and opportunities into a unified process under its Environmental Risk Management Framework, aligned with COSO ERM and ISO 31000. This approach enables the company to evaluate synergies and trade-offs holistically, supporting balanced and well-informed decisions. (1) Identification: SCGP identifies environmental dependencies and impacts related to raw material availability (such as water or biomass), site-specific vulnerabilities (e.g., drought, flooding), and policy-related drivers (e.g., carbon tax, EU CBAM). These are examined across direct operations and the upstream supply chain, especially where SCGP relies on natural resources (e.g., water for pulp processing or biomass for energy). (2) Evaluation and Integration: Environmental dependencies and impacts are assessed together using tools such as APS/NZE climate scenarios, WWF Water Risk Filter, and WRI Aqueduct. For example, physical risks (droughts, floods, heatwaves) at seven operation sites in four countries are analyzed concurrently with carbon pricing scenarios. This integration supports cross-impact analysis, where water scarcity and climate stress are jointly evaluated to understand cumulative effects on production, energy use, and delivery timelines. Dependencies and risks are evaluated based on both financial thresholds (EBITDA ≥ 2.5–5%) and strategic impacts (e.g., long-term stakeholder trust or asset value shifts). (3) Management, Synergies, and Trade-offs: SCGP manages interlinked risks and opportunities through coordinated strategies. For example, in response to climate and water risks, SCGP has invested in renewable energy (biomass, solar) and integrated water management systems. While increasing biomass energy reduces climate risk exposure (carbon taxes), it increases dependency on forest-based feedstocks. SCGP recognizes this trade-off and mitigates it through sustainable sourcing, circularity programs, and forest stewardship guidelines. In another case, the shift to clean energy technologies to reduce emissions may raise energy costs short term, but enhances resilience and long-term brand value. These examples illustrate how SCGP balances synergies (e.g., between GHG reduction and energy efficiency) with trade-offs (e.g., cost vs. resilience) as part of its strategic risk response. This process is also aligned with international reporting standards. In 2025, SCGP conducted a comprehensive double materiality assessment to identify key environmental issues through both impact and financial materiality lenses, ensuring that interconnections between nature and climate were evaluated within a single integrated framework.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to forests

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

SCGP, as part of SCG's group-wide nature-related risk framework aligned with the TNFD LEAP approach, has identified priority locations across its direct operations, upstream supply chain, and downstream customer interface. This process follows the Locate Evaluate Assess Prepare (LEAP) framework and integrates spatial data, ecosystem indicators, and site-specific risk assessment. To determine priority locations, SCGP participated in a 3 step nature assessment process. (1)Data validation and GIS analysis were used to map each site's proximity to sensitive ecological features using a 5, 10, or 50 km buffer, depending on the nature of operations. (2) Multiple datasets were applied to assess ecological sensitivity. Biodiversity importance was evaluated using Key Biodiversity Areas (KBAs), Protected Areas, Mean Species Abundance (MSA), and sensitive species data via IBAT. Ecosystem integrity was assessed through ecoregion data based on the "Nature Needs Half" classification. Water stress and water quality were evaluated using WRI Aqueduct (Baseline Water Stress) and WWF Water Risk Filter. Ecosystem service provision was assessed using land use/land cover data and community-related indicators, including ethnic group distributions and forest alerts from Global Forest Watcher. (3)

A weighted scoring system was applied to determine the sensitivity level of each site, categorized as high, medium, or low based on cumulative scores across all environmental dimensions. Across SCG, 52 sites were assessed through this process, which included 8 SCGP operational sites, 1 key upstream location (supplier), and 1 downstream customer location. These locations were prioritized based on proximity to natural habitats, exposure to water-stressed basins, and reliance on ecosystem services such as water regulation and biomass provisioning. A site was considered a priority if it met one or more of the following: it is located in or near areas important for biodiversity, it is exposed to water-related risks such as high water stress or flooding, it is situated in ecoregions with high or rapidly declining ecosystem integrity, or it depends on critical ecosystem services essential for business continuity. Sites identified as high-priority were further overlaid with SCGP's nature-related dependencies and impacts, which were assessed using the ENCORE tool. Additionally, WWF Biodiversity Risk Filter was used to generate nature risk scores by location. This integrated approach ensures that the selected locations are not only ecologically sensitive but also strategically significant, enabling SCGP to prioritize mitigation and adaptation efforts where most urgently needed. List or spatial map of priority locations: SCGP's prioritized sites are incorporated within SCG's TNFD-aligned GIS mapping. These include 8 SCGP manufacturing facilities located in Thailand, Vietnam, Indonesia, and the Philippines; 1 upstream supplier site; and 1 downstream customer interface site.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

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[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

(1) Frequency of effect occurring; SCGP assesses risks and opportunities based on historical and expected frequency. An effect is considered "Almost Certain" if it occurred five or more times in the past year or has ≥90% likelihood. Other categories "Likely," "Possible," "Unlikely," and "Rare" are defined by number of past occurrences and probability. Both one-time and recurring events are considered substantive if their impact meets defined thresholds. Monitoring frequency supports prioritization of both acute and chronic risks. (2) Time horizon over which the effect occurs; SCGP classifies effects by short-term (0–3 years), medium-term (3–10 years), and long-term (10+ years) horizons. While this informs planning and response, the horizon does not affect whether an effect is considered substantive. For example, a long-term regulatory risk or a short-term supply chain disruption may both be deemed substantive if impact thresholds are met. (3) Likelihood of effect occurring; Likelihood is assessed using five levels: from "Rare" (≤10%) to "Almost Certain" (≥90%), likely >65%, possible >35%, unlikely >10%, rare >0%. Definitions incorporate both probability and recurrence. A risk is considered substantive if it has an EBITDA impact ≥2.5% and a likelihood of at least 50%, or if it has ≥3.75% impact regardless of likelihood. This captures both frequent moderate risks and infrequent but high-impact events. (4) Matrix approach and combined metrics; SCGP uses a matrix combining likelihood and impact to assess risk significance. Impact is rated across financial, safety, legal, reputational, system, and business interruption domains each with criteria from Insignificant to Critical. For example, a financial impact ≥5% of planned EBITDA or reputational loss with national media coverage may be rated Critical or Significant. Effects are defined as substantive when their matrix score exceeds internal thresholds. This ensures material ESG impacts are addressed, even when financial consequences are emerging. (5) Review and update frequency; All definitions, metrics, and thresholds are reviewed annually by the Risk Management Committee, in alignment with the ERM cycle and Double Materiality Assessment. Updates reflect regulatory shifts, stakeholder expectations, and ESG developments. The latest revisions enhanced integration of non-financial impacts and ensured consistency across SCGP's Risk Assessment System.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

(1) Frequency of effect occurring; SCGP assesses risks and opportunities based on historical and expected frequency. An effect is considered "Almost Certain" if it occurred five or more times in the past year or has ≥90% likelihood. Other categories "Likely," "Possible," "Unlikely," and "Rare" are defined by number of past occurrences and probability. Both one-time and recurring events are considered substantive if their impact meets defined thresholds. Monitoring frequency supports prioritization of both acute and chronic risks. (2) Time horizon over which the effect occurs; SCGP classifies effects by short-term (0–3 years), medium-term (3–10

years), and long-term (10+ years) horizons. While this informs planning and response, the horizon does not affect whether an effect is considered substantive. For example, a long-term regulatory risk or a short-term supply chain disruption may both be deemed substantive if impact thresholds are met. (3) Likelihood of effect occurring; Likelihood is assessed using five levels: from "Rare" (≤10%) to "Almost Certain" (≥90%), likely >65%, possible >35%, unlikely >10%, rare >0%. Definitions incorporate both probability and recurrence. A risk is considered substantive if it has an EBITDA impact ≥2.5% and a likelihood of at least 50%, or if it has ≥3.75% impact regardless of likelihood. This captures both frequent moderate risks and infrequent but high-impact events. (4) Matrix approach and combined metrics; SCGP uses a matrix combining likelihood and impact to assess risk significance. Impact is rated across financial, safety, legal, reputational, system, and business interruption domains each with criteria from Insignificant to Critical. For example, a financial impact ≥5% of planned EBITDA or reputational loss with national media coverage may be rated Critical or Significant. Effects are defined as substantive when their matrix score exceeds internal thresholds. This ensures material ESG impacts are addressed, even when financial consequences are emerging. (5) Review and update frequency; All definitions, metrics, and thresholds are reviewed annually by the Risk Management Committee, in alignment with the ERM cycle and Double Materiality Assessment. Updates reflect regulatory shifts, stakeholder expectations, and ESG developments. The latest revisions enhanced integration of non-financial impacts and ensured consistency across SCGP's Risk Assessment System.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

SCGP adheres to Thailand's 1994 environmental standards, which classify water into five categories based on quality and intended use. SCGP's discharged water is Class 3, suitable for agricultural use and treatable for consumption. To ensure compliance, surface water is monitored at three points upstream, at, and downstream of discharge sites to protect surrounding ecosystems. Effluent from production is treated to meet strict standards. Key parameters include pH (5.5–9.0), temperature (≤40°C), BOD (≤20 mg/L), COD (≤270 mg/L), TSS (≤40 mg/L), TDS (≤3,000 mg/L), Total Kjeldahl Nitrogen (≤10 mg/L), and oil and grease (≤5 mg/L). Water color (≤350 ADMI) is measured at both original pH and pH 7.0. There are currently no specific limits for conductivity, Total Phosphorus, or flow rate. In line with Thai regulations, SCGP conducts online COD monitoring at all relevant sites and performs daily lab testing of selected discharge parameters for both operational control and legal compliance. Results are regularly submitted to local authorities and the Department of Industrial Works. SCGP operates under the ISO 14001 Environmental Management System, offering a structured approach to managing water-related risks. Of 58 companies in scope, 49 are certified, representing 71%. Environmental performance is reviewed through risk assessments, permitting, and compliance checks. Each site holds permits specifying discharge limits and

reporting requirements. Data is submitted monthly to regulators and annually in SCGP's sustainability reports. Monitoring combines lab and online systems. Effluent parameters pH, temperature, TSS, BOD, COD, nitrogen, and phosphorus are tested for 100% of discharges. Discharge volume and temperature are tracked continuously via online flow meters. While unpolluted cooling water is not regulated as wastewater, it is periodically monitored for pH, temperature, and conductivity. Beyond compliance, monitoring reflects environmental health. Plankton species like Raphidiopsis, Oscillatoria, and Staurastrum indicate nutrient-rich conditions, while benthic organisms such as Chironomus confirm favorable sediment and water quality. SCGP's efforts protect surface and groundwater, aligning with international standards such as the US EPA. SCGP is also preparing to expand these practices to operations in Vietnam, Indonesia, the Philippines, and other countries, ensuring alignment with local regulations and consistent environmental management across all sites
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:
☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

SCGP adheres to Thai regulations on wastewater discharge to ensure environmental protection, following standards set by the Ministry of Natural Resources and Environment, the Ministry of Industry, and the Department of Industrial Works. Our monitoring maintains inorganic pollutant levels below regulatory limits, including Hexavalent Chromium, Arsenic, Barium, Cadmium, Trivalent Chromium, Copper, Lead, Manganese, Mercury, Nickel, Selenium, and Zinc. Hexavalent Chromium is toxic to aquatic life and poses serious health risks to humans, including cancer. Arsenic exposure can lead to skin lesions and an increased risk of cancer, particularly affecting freshwater ecosystems. Barium can cause respiratory issues in fish and affect muscle function in humans. Cadmium bioaccumulates in aquatic organisms, leading to toxicity in higher trophic levels. Trivalent Chromium poses risks to fish growth and reproduction. Copper toxicity affects freshwater organisms and human health, while Lead can damage neurological functions in both humans and aquatic species. Manganese exposure may lead to neurological issues over time. Mercury bioaccumulates in fish, causing severe health risks for humans and impacting aquatic life. Nickel can lead to allergic reactions, and Selenium affects reproductive health in aquatic organisms. Zinc can impair growth and reproduction. These pollutants are included in hazardous substance lists, highlighting the importance of compliance and monitoring efforts.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling
☑ Resource recovery
☑ Upgrading of process equipment/methods
☑ Reduction or phase out of hazardous substances
☑ Improving wastewater treatment processes/capacity
☑ Discharge treatment using sector-specific processes
☑ Provision of best practice instructions on product use
☑ Implementation of integrated solid waste management systems
☑ Requirement for suppliers to comply with regulatory requirements
☑ Implementation of Best Available Techniques (BATs) for pollution control
☑ Industrial and chemical accidents prevention, preparedness, and response
☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits
☑ Receiving water body quality maintained or improved
☑ 100% of wastewater treated
☑ % of wastewater reused or recycled, please specify :15.1
☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

SCGP runs an Environmental Performance Assessment Program covering the full wastewater lifecycle from source prevention and treatment upgrades to post-discharge monitoring. Chemical storage is clearly managed to prevent leaks, and waste handling follows strict protocols. In production, SCGP applies the 3R principle (Reduce, Reuse, Recycle) to cut water use and pollutant load. Filtration systems recover pulp and water from waste, returning them to production. SCGP also promotes hazardous substance phase-out and provides best practice guidance on product use to reduce downstream impact. Wastewater treatment is enhanced with anaerobic digestion and liquid oxygen feeding to boost efficiency and reduce sludge. Treated water is monitored daily, and if any value exceeds internal thresholds stricter than legal limits re-treatment is applied. SCGP enforces a Supplier Code of Conduct, requiring environmental compliance. Suppliers are audited under ISO

14001 and Thailand's Green Industry standards, focusing on waste, discharge control, and spill prevention. Infrastructure such as pipelines and tanks is regularly inspected, and sector-specific technologies are used to meet discharge requirements. Best-available techniques guide system design and operations. Effectiveness is measured through inspections, audits, daily monitoring, semi-annual reviews, and tracking of biodiversity and sediment conditions near discharge points.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

SCGP adheres to Thai regulations on wastewater discharge, maintaining oil and grease levels below 5 mg/L to protect the environment. Oil and grease can harm aquatic ecosystems by forming a film on water surfaces, reducing oxygen transfer and light penetration, which negatively affects photosynthesis in aquatic vegetation. This leads to diminished biodiversity, impacting fish and invertebrate populations. These pollutants include hydrocarbons that can persist and bioaccumulate, posing health risks to humans who consume contaminated fish.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Improving wastewater treatment processes/capacity

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Implementation of Best Available Techniques (BATs) for pollution control

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Receiving water body quality maintained or improved

☑ 100% of wastewater treated

☑ % of wastewater reused or recycled, please specify :15.1

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

To manage these risks, SCGP prioritizes prevention through proper equipment maintenance and operational controls. We conduct routine inspections to detect potential leaks or spills in pipelines, tanks, and machinery. Storage containers and piping systems are regularly evaluated for integrity, and maintenance protocols are in place to reduce the likelihood of oil entering the water system. In the event of a leak or spill, SCGP follows a structured incident response procedure at each site. Spill response equipment is readily available and maintained near high-risk areas to ensure quick deployment when needed. Each facility operates under a site specific spill response plan, which outlines actions, responsibilities, and escalation procedures. All relevant staff undergo annual training in spill response and chemical handling to ensure readiness and compliance. This preventive and responsive framework enables SCGP to minimize the environmental impacts of oil and grease, protect downstream water quality, and comply with national regulations. Effectiveness is verified through inspections, daily water monitoring, emergency drills, and continuous updates to plant level response plans based on risk assessments and operational feedback.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

SCGP adheres to Thai regulations on wastewater discharge, maintaining levels of BOD (Biological Oxygen Demand) below 20 mg/L and COD (Chemical Oxygen Demand) below 270 mg/L to protect the environment. High levels of BOD and COD can harm aquatic ecosystems by depleting dissolved oxygen in water bodies, which is vital for the survival of fish and other aquatic organisms. This can lead to hypoxia and create dead zones where aquatic life cannot thrive. Additionally,

elevated BOD and COD can indicate the presence of organic matter and other pollutants, contributing to the degradation of water quality. These pollutants can persist in the environment and pose health risks to humans through contaminated water sources, highlighting the importance of stringent monitoring and compliance measures to ensure safe and sustainable water management practices.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Improving wastewater treatment processes/capacity

☑ Discharge treatment using sector-specific processes

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Implementation of Best Available Techniques (BATs) for pollution control

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Receiving water body quality maintained or improved

☑ 100% of wastewater treated

☑ % of wastewater reused or recycled, please specify :15.1

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

SCGP measures all wastewater discharges for BOD and COD through daily in-house testing and periodic third-party verification. External labs are selected based on accreditation and technical reliability, with oversight across sampling, analysis, and reporting to ensure data accuracy. Treatment systems whether on-site or with partners use methods such as anaerobic/aerobic biological treatment, chemical dosing, and oxygen enhancement to meet or exceed legal standards. In production, SCGP applies the 3R principle to reduce water use and pollutant load. Filtration systems return usable pulp and water to production, lowering organic input to treatment. BOD and COD are monitored daily against internal thresholds, and abnormal values trigger reprocessing before discharge. Results are reported monthly to authorities and annually in sustainability disclosures. Infrastructure such as tanks and pipelines is regularly inspected to prevent leaks. Each site has an emergency response plan covering spills and system failures, supported by preventive maintenance, equipment readiness, and response drills to minimize risk. SCGP ensures supplier compliance through a Code of Conduct and audits aligned with ISO 14001 and Thailand's Green Industry standard, focusing on wastewater handling and legal obligations. Effectiveness is assessed through monitoring, audits, third-party testing, and review of emergency plans. This ensures proactive control of BOD and COD risks, regulatory compliance.

Row 4

(2.5.1.1) Water pollutant category

Select from:

☑ Pesticides

(2.5.1.2) Description of water pollutant and potential impacts

SCGP adheres to Thai regulations on wastewater discharge, maintaining levels of pesticides (Organochlorine Group) below 1 µg/L to protect the environment. High levels of these pesticides can harm aquatic ecosystems by disrupting the reproductive and developmental processes of fish and invertebrates. Organochlorine pesticides are persistent in the environment and can bioaccumulate in the food chain, posing long-term health risks to wildlife and humans, particularly through the consumption of contaminated fish. Monitoring and compliance with these standards are essential to mitigate the impacts of pesticides and ensure safe water quality for both ecosystems and local communities.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling
☑ Resource recovery
☑ Upgrading of process equipment/methods
☑ Reduction or phase out of hazardous substances
☑ Improving wastewater treatment processes/capacity
☑ Discharge treatment using sector-specific processes
☑ Provision of best practice instructions on product use
☑ Implementation of integrated solid waste management systems
☑ Requirement for suppliers to comply with regulatory requirements
☑ Implementation of Best Available Techniques (BATs) for pollution control
☑ Industrial and chemical accidents prevention, preparedness, and response
☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits
☑ Receiving water body quality maintained or improved
☑ 100% of wastewater treated
☑ % of wastewater reused or recycled, please specify :15.1
☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

To minimize these impacts, SCGP promotes the reduction and phase-out of hazardous substances, including persistent pesticides. In parallel, the company provides best practice instructions on product use to downstream users to help prevent improper disposal and unintentional release into water systems. Routine inspections are carried out to ensure the integrity of containers and the safety of storage systems. Effluent is periodically tested to ensure compliance, with internal thresholds set more strictly than legal requirements. If pesticide residues are found, corrective actions are promptly implemented. SCGP also requires suppliers to comply with chemical management standards, verified through audits aligned with ISO 14001 and Thailand's Green Industry framework. These efforts help maintain water quality and protect biodiversity.

Row 5

(2.5.1.1) Water pollutant category

Select from:

☑ Other synthetic organic compounds

(2.5.1.2) Description of water pollutant and potential impacts

SCGP adheres to Thai regulations on wastewater discharge, maintaining levels of synthetic organic compounds including formaldehyde and phenol below 1.0 mg/L to protect the environment. High concentrations of these compounds are toxic to aquatic ecosystems, affecting fish and invertebrate health. Formaldehyde exposure can cause respiratory issues and skin irritation in humans, while phenol can lead to neurological damage. Both substances may persist in the environment and bioaccumulate, posing risks to ecosystems and human health. SCGP also monitors AOX (Adsorbable Organic Halides), a group of halogenated organic compounds commonly originating from the pulp and paper bleaching process. AOX can form toxic by products, accumulate in sediments and aquatic organisms, and contribute to bioaccumulation and biomagnification in the food chain. These substances are known to disrupt reproduction and growth in aquatic species and may have long-term ecological consequences.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Improving wastewater treatment processes/capacity

☑ Discharge treatment using sector-specific processes

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Implementation of Best Available Techniques (BATs) for pollution control

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Receiving water body quality maintained or improved

☑ 100% of wastewater treated

☑ % of wastewater reused or recycled, please specify :15.1%

☑ Zero incidents (spills, exceedances, waterborne disease cases)

(2.5.1.6) Please explain

SCGP operates an Environmental Performance Assessment Program covering the full wastewater lifecycle from source prevention to post-discharge monitoring. Chemical storage and waste handling are managed to prevent leaks, and 3R (Reduce, Reuse, Recycle) practices reduce pollutant loads. Filtration systems recover usable pulp and water, minimizing synthetic and organic discharge. Formaldehyde and phenol levels are kept below 1.0 mg/L per Thai regulations. These compounds, harmful to ecosystems and human health, are closely monitored. SCGP also tracks AOX (Adsorbable Organic Halides), a group of halogenated compounds from pulp bleaching that can bioaccumulate and disrupt aquatic species. Effluent is treated at SCGP's Effluent Treatment Plant (ETP), which uses anaerobic digestion and liquid oxygen to enhance removal and reduce sludge. AOX is monitored at the ETP inlet, outlet, and nearby river, with third-party testing following ISO 9562:2004. Results confirm effective AOX reduction and low environmental impact. Discharge is monitored daily; exceedances trigger re-treatment. SCGP enforces supplier compliance through audits aligned with ISO 14001 and Thailand's Green Industry Standard. Infrastructure is regularly inspected, and best-available technologies are applied. Effectiveness is evaluated through monitoring, audits, and ecosystem assessments near discharge points.

Row 6

(2.5.1.1) Water pollutant category

Select from:

☑ Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

SCGP adheres to Thai regulations on wastewater discharge, maintaining levels of other physical pollutants to protect the environment. Specifically, we ensure that color (original pH) is below 350 ADMI and color at pH 7.0 is below 300 ADMI. Additionally, we maintain pH levels within the range of 5.0 to 9.0, Total Dissolved Solids (TDS) below 3,000 mg/L, and Total Suspended Solids (TSS) under 40 mg/L. High levels of color in wastewater can indicate the presence of harmful substances, affecting water quality and aquatic ecosystems by limiting light penetration and disrupting photosynthesis in aquatic vegetation. Elevated TDS and TSS can lead to sedimentation, which negatively impacts fish habitats and decreases dissolved oxygen levels. Temperature is also monitored, with limits set at below 40°C to prevent thermal pollution, which can alter aquatic life cycles and harm sensitive species. Conductivity levels are not specified in the regulations but are essential for assessing water quality and the potential presence of pollutants. Regular monitoring and compliance with these standards are crucial for safeguarding water quality and ensuring the health of ecosystems and communities.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Improving wastewater treatment processes/capacity

☑ Discharge treatment using sector-specific processes

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Implementation of Best Available Techniques (BATs) for pollution control

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ 100% of wastewater treated

☑ Receiving water body quality maintained or improved

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

☑ Reduction in pollutant concentration or load against a baseline

☑ % of wastewater reused or recycled, please specify **:15.1**

(2.5.1.6) Please explain

SCGP operates an Environmental Performance Assessment Program covering the full wastewater lifecycle from source prevention to post-discharge monitoring. Heat from processes like boiler blowdown is managed using heat exchangers to lower temperature before entering treatment. High pH or high TDS wastewater from pulping is buffered in a spill pond to stabilize conditions before reaching biological treatment, protecting microbial activity. To control effluent color, SCGP uses a chemical coagulation process with Aluminium sulphate ($Al_2(SO_4)_3$), followed by polymer flocculants when needed. This enhances suspended solids removal and improves color reduction to meet discharge standards. Production applies 3R practices to reduce pollutant load, and filtration systems recover pulp and water for reuse. The activated sludge process ensures high efficiency TSS removal. Daily monitoring of treated water is conducted, with re-treatment applied if internal thresholds stricter than legal limits are exceeded. Upstream, SCGP enforces a Supplier Code of Conduct with audits under ISO 14001 and Thailand's Green Industry

standard. Infrastructure such as pipelines and tanks is routinely inspected, and best-available technologies are adopted. Performance is assessed through inspections, lab testing, audits, and monitoring biodiversity and sediment quality near discharge points.

Row 7

(2.5.1.1) Water pollutant category

Select from:

☑ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

SCGP adheres to Thai regulations on wastewater discharge, maintaining phosphates at levels not specified in the standards shared to protect the environment. Phosphates can harm aquatic ecosystems by promoting excessive algae growth, leading to algal blooms that reduce oxygen levels in the water. This process, known as eutrophication, negatively affects fish and invertebrate populations by creating dead zones where aquatic life cannot survive. Phosphates can persist in the environment and pose health risks to humans, especially in drinking water, where elevated levels can lead to water quality issues and affect recreational water activities.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Improving wastewater treatment processes/capacity

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes

☑ Provision of best practice instructions on product use

☑ Implementation of integrated solid waste management systems

☑ Requirement for suppliers to comply with regulatory requirements

☑ Implementation of Best Available Techniques (BATs) for pollution control

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ 100% of wastewater treated

☑ Receiving water body quality maintained or improved

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

☑ Reduction in pollutant concentration or load against a baseline

☑ % of wastewater reused or recycled, please specify **:15.1**

(2.5.1.6) Please explain

To control this risk, SCGP monitors Total Phosphorus (as P) as a representative of phosphate levels. Testing is conducted in-house and by certified third-party labs using APHA 2017, 4500-P (B,E) methods. Phosphorus is a key indicator of nutrient-related impacts. Under our Environmental Performance Assessment Program, nutrient loading is calculated based on inlet BOD levels to determine the required dosing of diammonium phosphate (DAP). DAP provides both nitrogen (N) and phosphorus (P) to maintain the ideal BOD:N:P ratio for microbial efficiency in biological treatment, while preventing excess nutrient discharge. Effluent is regularly tested to confirm phosphorus remains within internal control thresholds. SCGP's treatment systems using anaerobic and aerobic processes maximize phosphorus uptake and treatment efficiency. If results exceed limits, adjustments are made before discharge. Nutrient dosing systems and sludge handling units are routinely checked, and effectiveness is evaluated through lab monitoring, inspections, and ecosystem assessments. This ensures phosphorus is effectively managed to protect ecosystems and support long-term compliance and sustainability goals.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental risks identified
Climate change	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Forests	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Water	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Plastics	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Indonesia

☑ Malaysia

☑ Philippines

☑ Thailand

☑ Viet Nam

(3.1.1.9) Organization-specific description of risk

SCGP operates energy-intensive pulp, paper and packaging facilities in Thailand, Viet Nam, Indonesia, The Phillipines and Malaysia. SCGP's 2025 scenario assessment identifies tightening carbon taxes, emissions trading schemes and related climate regulation as a transition risk. Under the APS/NZE assumptions used by SCGP. Exposure arises from fossil-fuel and purchased-electricity use, particularly in packaging paper and pulp production. The risk can raise unit production costs, require additional low-carbon capital expenditure and reduce competitiveness where the incremental cost cannot be fully passed to customers. Thailand will introduce a carbon tax in 2027 and implement an Emission Trading Scheme (ETS) from 2029 onwards, while Vietnam will implement ETS expected around 2028-2029. In addition, operations in Indonesia face the emerging challenge of a carbon tax, which presents both regulatory and financial risks. As paper and packaging production is energy-intensive, the tax could raise operating costs from fossil fuel and electricity use, while also requiring further investment in cleaner technologies and efficiency improvements. In addition, indirect impacts on supply chain and logistics costs may affect SCGP's competitiveness and long-term profitability in the Indonesian market.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased production costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated implementation of carbon taxes in Thailand (2027), Indonesia (2022 on energy) and the mandatory Emission Trading Schemes in Vietnam (2028) and Thailand (2029) will have a substantive impact on our operations, particularly in Packaging Paper and related businesses. The primary financial effect is an increase in operating costs linked to carbon compliance, which may affect business stability by tightening margins and reducing available cash flows. This will influence our financial performance, as production costs are expected to rise significantly, while competitive pressures may limit our ability to fully pass these costs on to customers.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

2146000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

3583000000

(3.1.1.25) Explanation of financial effect figure

The financial effect figures are based on a production-based calculation using projected carbon pricing assumptions under the APS and NZE scenario. For APS: Carbon tax projected at USD 2/ ton CO2 in 2027, USD 5/ ton CO2 in 2028, and USD 18/ ton CO2 during 2029–2030. In Vietnam, an emissions trading scheme is expected to be introduced in 2029 at approximately USD 25/ ton CO2. For NZE: The carbon tax rate is projected at USD 2/ ton CO2 in 2027, USD 5/ ton CO2 in 2028, USD 18/ ton CO2 in 2029, and peaking at USD 30/ ton CO2 in 2030. In Vietnam, an emissions trading scheme is expected in 2028 at approximately USD 25/ ton CO2 before rising to USD 50/ ton CO2 from 2029 onwards. By applying these carbon price assumptions to production volumes, the projected financial effects are 2,146 million THB for APS scenario and 3,583 million THB for NZE scenario in 2030.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Develop a climate transition plan

(3.1.1.27) Cost of response to risk

9900000000

(3.1.1.28) Explanation of cost calculation

SCGP has set decarbonization/ energy transition project investment pipeline (CAPEX projects) to mitigate such carbon pricing (e.g., carbon tax, ETS) impact including but not limited to modified/ new biomass boiler projects and renewable energy projects with estimated future investment around 9900 million THB during 2026-2030.

(3.1.1.29) Description of response

SCGP has response climate crisis as follow; 1. Evaluate climate-related risks (transition risk and physical risk) yearly and set in Double Materiality issue 2. Develop Climate Resilience and Decarbonization Strategy, set target as Net Zero Emission by 2050 and reduce GHG emissions by 2030 (25% reduction) compared with the base year of 2020 3. Set Climate Change and Energy Committee to implement and monitoring energy and GHG emissions performance 4. Use internal carbon pricing and the Marginal Abatement Cost Curve (MACC) to evaluate and prioritize cost-effective investment projects.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.2) Commodity

Forests commodity

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Lack of availability and/or increased cost of raw materials

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Thailand

(3.1.1.9) Organization-specific description of risk

SCGP depends on eucalyptus and other wood fibre for pulp and paper production. Its TNFD longlist identifies climate-driven loss of key tree species, diseases/pests and ecosystem degradation as medium-horizon gross risks that can reduce plantation yield, disrupt wood-chip supply and increase the cost of alternative or imported fibre. Exposure spans company/contract plantations and third-party farmers in Thailand, so the primary risk originates in the upstream value chain even though SCGP also manages its own plantations. The TNFD assessment rates the residual risk Low after mitigation; Changes in the state of ecosystems and species - Changes to the supply of natural inputs. Loss of key species (tree) due to climate change, it could disrupt the supply of key materials, resulting in supply shortages, price increases, or the need for more expensive alternative materials.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very unlikely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Drought, flooding, pests or ecosystem degradation could reduce wood yield and availability, increase procurement and logistics costs, require more expensive alternative fibre or imports, and disrupt upstream supply. Cost of sales and working capital could rise, while constrained fibre availability could reduce production and revenue. The effect has not been quantified financially because yield, purchase-price and substitution effects are not separately identifiable in the supplied

disclosures. The current TNFD residual rating is Low. For SCGP, climate-related risks such as droughts, flooding, or pest outbreaks can reduce the yield of wood used for pulp and paper production. A reduction in yield directly lowers the supply of wood chips, which are a critical input for Fiber Packaging, Foodservice Packaging / Pulp and Paper Products, and Forestry Products. The resulting effect would be higher procurement costs, reduced availability of inputs, and increased reliance on imports or alternative sources. This would impact cost of sales and operating expenses, while lower production volumes could reduce revenues and tighten operating cash flows.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase investment in R&D

(3.1.1.27) Cost of response to risk

3500000

(3.1.1.28) Explanation of cost calculation

SCGP faces risks from climate change that may disrupt eucalyptus supply for pulp and paper production. To mitigate this, the company invests in R&D for hybrid eucalyptus varieties that are more resilient to drought and pests. These R&D expenses represent short-term costs but secure long-term fiber yield, reduce raw material risks, and stabilize supply for Fiber Packaging, Foodservice Packaging / Pulp and Paper Products, and Forestry Products.

(3.1.1.29) Description of response

Fibrous supply to business (Biodiversity & Ecosystem) - In response to climate change disruptions, SCGP has recently developed "new hybrid eucalyptus varieties for sustainability" through a controlled pollination initiative. These hybrid eucalyptus alternatives exhibit resilience against both drought and pests. - SCGP implements a strategic approach to minimize dependence on a single source by expanding its network of suppliers and diversifying sourcing from different regions. - SCGP utilizes data and analytics to enhance the accuracy of future demand predictions, which in turn facilitates improved inventory management and purchasing decisions. Biomass supply to boilers - To handle the supply disruption of biomass supply due to the loss of trees, SCGP can implement the use of flexible boilers that are capable of burning both biomass and fossil fuel. This enables the company to ensure a continuous and uninterrupted production process. However, SCGP has formulated a plan and prepared many projects to incorporate alternative energy sources into its operations while ensuring stability in energy supply. This strategic

approach allows SCGP to diversify its energy portfolio and reduce reliance on traditional energy sources. - SCGP involves working with trusted partners and suppliers who adhere to sustainable practices. Additionally, SCGP prioritizes the implementation of efficient transportation methods through supply chain to minimize costs and reduce the environmental impact. - SCGP implements energy management practices that prioritize the highest efficiency and value, in line with the principles of the circular economy. This approach aims to minimize the impact of potential disruptions in key materials.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Increased pricing of water

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Thailand

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Mae Klong

(3.1.1.9) Organization-specific description of risk

Siam Kraft Industry Co., Ltd. in Kanchanaburi, Thai Paper Co., Ltd. at Wangsala and Thai Paper Co., Ltd. (Molded Pulp Wangsala) depend on groundwater and surface water for pulp and paper production in the Mae Klong basin. A restructuring or increase in groundwater abstraction charges would directly increase water input costs. The current SCGP model uses 16,242,883 m3 of annual facility water withdrawal and an incremental unit-price scenario of THB 2.45/m3, derived from THB 3.50 less THB 1.05. Water is a critical process input, so repeated annual charges could have a substantive cumulative effect over SCGP's medium-term horizon. For water-related impacts, Siam Kraft Industry Co., Ltd. (Kanchanaburi – Packaging Paper), Thai Paper Co., Ltd. (Wangsala) and and Thai Paper Co., Ltd. (Molded Pulp Wangsala) are highly dependent on both groundwater and surface water for pulp and paper production. These facilities are located in areas facing increasing water stress and stricter regulatory requirements, making water availability a critical operational risk. The primary financial effect is higher operating costs due to groundwater abstraction fees (THB 3.50 per m³ in areas with public water supply, with a reduced rate of THB 1.05 per m³ for eligible exemptions)

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased production costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Increases in water tariffs, abstraction charges or other water-related fees would raise the direct production costs of SCGP's water-intensive pulp, paper and packaging operations. Unless these additional costs can be offset through improved water efficiency or passed through to customers, they could reduce operating margins, profit and operating cash flows. The effect may become more significant over the longer term if water-pricing structures are revised in response to increasing

water scarcity. The financial effect has not yet been quantified as a reliable monetary range because the future tariff changes, effective dates and volumes subject to revised pricing have not been confirmed.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

39800000

(3.1.1.25) Explanation of financial effect figure

The financial effect figures across the selected time horizons were determined by applying a consumption-based approach using actual water withdrawal data. The methodology involves multiplying the facility's annual water consumption of 16,242,883 m³/year by the incremental groundwater abstraction fee (THB 3.50 – THB 1.05 = THB 2.45 per m³). This results in an estimated additional cost of approximately 39.8 million THB per year (calculated as 16,242,883 × 2.45 ÷ 10^6).

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

48000000

(3.1.1.28) Explanation of cost calculation

The response cost reflects SCGP's shared THB 48 million water-management investment plan for 2026. Water-efficiency, recycling and reuse projects are expected to reduce the volume of externally sourced water exposed to future tariff increases. The program supports SCGP's target to reduce water-withdrawal intensity per ton

of production by 10% by 2030 compared with the 2022 base year. The THB 48 million represents the total planned cost of a shared water-management program that also addresses water stress and potential increases in water pricing; it is not exclusively attributable to drought and must not be added again across the related risk entries.

(3.1.1.29) Description of response

The key water reduction projects undertaken by SCGP to mitigate water-related risks include: 1. Water Recycling and Reuse SCGP has implemented water recycling and reuse systems across multiple facilities, particularly in high water-consumption sites. These projects aim to reduce freshwater consumption by treating and recycling wastewater for reuse in production processes, thereby lowering dependency on external water sources and mitigating the impact of groundwater fee increases. 2.Water Efficiency Programs The company has set clear goals to improve water efficiency through advanced technologies, operational improvements, and continuous monitoring. These initiatives optimize water use, minimize water losses, and significantly reduce waste, ensuring long-term resilience in water-stressed regions. 3. Capital Expenditure for Water Management SCGP has allocated approximately 600 million THB during 2026-2030 in capital expenditure for water management projects. This investment covers upgrading treatment facilities, installing water reuse technologies, and enhancing monitoring systems to ensure compliance with regulations and sustainable operations.

Plastics

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

☑ Other reputation risk, please specify :Risks for sale revenue of single use plastic

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Thailand

☑ Viet Nam

(3.1.1.9) Organization-specific description of risk

SCGP's integrated packaging products exported to the European Union face the Packaging and Packaging Waste Regulation (PPWR) requirements described in SCGP's 2025 Sustainability Report, including at least 70% recyclability by 2030, and includes plans to progressively increase these targets over time and Extended Producer Responsibility. Non-compliant fibrous or plastic packaging could lose market access or require redesign, while EPR and compliance systems could increase cost. The primary exposure is downstream market access for products manufactured principally in Thailand and Viet Nam

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption to sales

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The primary impact is the potential reduction in sales and revenue. As consumer awareness of the environmental harms caused by single-use plastics increases, demand may decline as buyers either cut back on consumption or shift toward alternative products. This trend could reduce sales for businesses producing singleuse plastics. At the same time, such businesses may also incur higher costs from waste management and disposal. With growing concerns about plastic pollution, regulators and society are placing greater emphasis on effective waste and recycling systems. Companies lacking efficient systems may therefore face additional expenses for disposal or even fines for non-compliance. Moreover, insurance costs could rise, as insurers may classify producers of single-use plastics as higher-risk operations due to their environmental profile, leading to higher premiums.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

254000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

1015000000

(3.1.1.25) Explanation of financial effect figure

The financial effect figures are based on a revenue from SCGP's disrupted export of Consumer and Performance Packaging to the European Union. This calculation method uses total revenue from consumer and high-performance packaging of 16,920 million baht, multiplied by the proportion of exports to the European Union (6%), divided by the response time (we can achieve PPWR compliance within the first quartile in the best-case scenario, and in the worst-case scenario, we take one year to achieve PPWR compliance). This results in an estimated revenue impact of 254 million baht per year in the best-case scenario (calculated from 16,920 × 6% ÷ 4) and approximately 1,015 million baht per year in the worst-case scenario (calculated from 16,920 × 6% ÷ 1).

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase investment in R&D

(3.1.1.27) Cost of response to risk

92000000

(3.1.1.28) Explanation of cost calculation

The reported response cost of THB 92 million represents plastic-specific R&D capital expenditure directly attributable to managing regulatory and market risks associated with plastic packaging in 2025. The expenditure supports the research, development, testing and improvement of plastic packaging products to respond to evolving requirements relating to packaging design, recyclability, material efficiency and the use of recycled materials. The calculation excludes company-wide R&D expenditure, operating expenses and projects that cannot be specifically attributed to plastic products.

(3.1.1.29) Description of response

To mitigate these threats, SCGP considers transitioning towards more sustainable alternatives to single-use plastics. This can involve exploring packaging options that are recyclable, compostable, or made from renewable materials. By proactively addressing these threats and aligning their practices with consumer demands and regulatory requirements, businesses can not only protect their reputation but also contribute to a more sustainable future. This can involve investing in research and development to develop more sustainable packaging options or transitioning towards reusable or biodegradable materials. By adapting to changing consumer preferences and regulatory requirements, businesses can minimize the financial risks associated with the use of single-use plastics and ensure their long-term sustainability. SCGP is increasing R&D for packaging that meets recyclability and recycled-content requirements, expanding circular design and using renewable/recycled inputs. In 2025, 99.7% of packaging was reusable, recyclable or compostable; recycled material represented 54.2% of raw material and renewable/recycled material represented 97.9%. Examples include PCR-plastic packaging and lightweight/fibre solutions developed with customers. These actions reduce non-compliance and market-access risk.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Indonesia

☑ Thailand

(3.1.1.9) Organization-specific description of risk

Flooding can affect SCGP production sites and associated transport/raw-material flows. Named exposures in the prior assessment include PT Dayasa Aria Prima in Indonesia, Thai Containers Group facilities at Navanakorn and Samutprakarn, and Phoenix Pulp & Paper PCL in Thailand. A severe event could temporarily stop production, damage equipment or inventory and delay inbound and outbound logistics. SCGP's 2025 scenario assessment considers 5%, 10% and 20% increases in maximum 15-day cumulative rainfall under SSP1-2.6, SSP3-7.0 and SSP5-8.5 and classifies the potential financial impact below THB 500 million in the medium term.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption in production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated effect of flood risk on SCGP's financial position, performance, and cash flows is material. Flooding at facilities such as PT Dayasa Aria Prima (Dayasa), Thai Containers Group Co., Ltd. (Navanakorn, TCNK), Thai Containers Group Co., Ltd. (Samutprakarn, TCSP), and Phoenix Pulp & Paper Public Company Limited (PPPC) could result in temporary shutdowns, production delays, and damage to equipment and inventory. Such disruptions would likely lead to reduced sales revenues, increased recovery and repair costs, and tighter operating cash flows in the short term. If flood events become more frequent or severe, the long-term effect could weaken financial stability, increase operational risks, and put pressure on capital investment requirements for flood prevention and adaptation measures. A flood could reduce production and sales, increase repair/recovery and logistics costs, and tighten operating cash flows. The pre-mitigation maximum is estimated at THB 236 million using disruption days multiplied by average daily revenue across affected sites. The estimate is within SCGP's public

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

236000000

(3.1.1.25) Explanation of financial effect figure

The potential financial effect is estimated based on the calculation of potential days of disruption multiplied by the average revenue per day across all affected sites.

(3.1.1.26) Primary response to risk

Policies and plans

☑ Develop flood emergency plans

(3.1.1.27) Cost of response to risk

22800000

(3.1.1.28) Explanation of cost calculation

An approximately THB 22.8 million budget has been allocated to flood-resilience development and maintenance measures. The budget covers repairing damaged floodwalls, installing flood barriers and stormwater protection systems, and constructing biopore infiltration holes to improve drainage capacity.

(3.1.1.29) Description of response

SCGP applies a layered flood-risk response combining early warning, physical adaptation and business continuity measures. Early Warning Systems use information from government agencies and meteorological services and are supported by local and business-unit management teams, business continuity plans, emergency drills and backup resources. These arrangements enable exposed facilities to monitor flood conditions, activate escalation procedures and prepare resources before operations are disrupted. SCGP's Buddy Plant system also enables production orders to be transferred between facilities with compatible production capabilities. For example, if flooding disrupts operations at PT Dayasa Aria Prima, relevant production can be transferred to PT Fajar Surya Wisesa Tbk in Indonesia. This arrangement is expected to shorten production downtime, maintain customer deliveries, utilize available regional production capacity and limit potential revenue and operating cash-flow losses. SCGP allocated approximately THB 22.8 million to flood-resilience development and maintenance measures at [facility/location]. The measures include repairing damaged sections of flood-protection walls, installing flood barriers and stormwater protection systems, and constructing biopore infiltration holes to improve drainage and water infiltration. These physical measures are intended to reduce floodwater ingress, improve site drainage and decrease the likelihood and severity of asset damage, production interruption and delivery disruption. The measures are implemented and maintained on an ongoing basis as part of SCGP's flood-resilience and business continuity program.

Forests

(3.1.1.1) Risk identifier

Select from:

☑ Risk6

(3.1.1.2) Commodity

Forests commodity

☑ Timber products

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to international law and bilateral agreements

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Thailand

(3.1.1.9) Organization-specific description of risk

International law and bilateral agreements are emerging as significant risk drivers for SCGP's operations in Fiber Packaging, Foodservice Packaging / Pulp and Paper Products, and Forestry Products. The EU Deforestation Regulation (EUDR) introduces strict requirements for demonstrating sustainability and traceability of raw materials, with non-compliant products prohibited from entering the EU market. In addition, the EU Nature Restoration Law and Thailand's forthcoming Biodiversity Act will increase obligations for biodiversity protection, sustainable forest management, and environmental disclosure, potentially creating limitations on land use, forestry, and raw material sourcing.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption to sales

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

International law and bilateral agreements are emerging as significant risk drivers for SCGP's operations in Fiber Packaging, Foodservice Packaging / Pulp and Paper Products, and Forestry Products. The EU Deforestation Regulation (EUDR) introduces strict requirements for demonstrating sustainability and traceability of raw materials, with non-compliant products prohibited from entering the EU market. In parallel, the EU Nature Restoration Law and Thailand's forthcoming Biodiversity Act will increase obligations for biodiversity protection, sustainable forest management, and environmental disclosure, creating potential limitations on land use, forestry practices, and raw material sourcing. These regulations elevate compliance costs but also strengthen SCGP's positioning in sustainable supply chains through traceability and certification systems.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

80000000

(3.1.1.25) Explanation of financial effect figure

For the EU Deforestation Regulation (EUDR), the estimated impact approximately 80 million THB from potential revenue loss if products cannot be sold in the EU due to non-compliance.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

(3.1.1.27) Cost of response to risk

20000000

(3.1.1.28) Explanation of cost calculation

SCGP allocated approximately THB 16 million to strengthen supply-chain traceability in response to the EU Deforestation Regulation (EUDR). The investment covers digital monitoring tools, supplier due diligence and verification mechanisms, reducing the risks of product rejection and loss of access to the EU market. SCGP also incurred approximately THB 4 million in FSC certification costs across Fiber Packaging, Packaging Paper, Foodservice Packaging, Pulp and Paper Products, and Forestry Products in response to nature- and biodiversity-related requirements, including the EU Nature Restoration Law and Thailand's biodiversity legislation. These measures support sustainable forest management, biodiversity protection, customer confidence and long-term access to sustainability-driven markets.

(3.1.1.29) Description of response

SCGP applies a layered flood-risk response combining early warning, physical adaptation and business continuity measures. Early Warning Systems use information from government agencies and meteorological services and are supported by local and business-unit management teams, business continuity plans, emergency drills and backup resources. These arrangements enable exposed facilities to monitor flood conditions, activate escalation procedures and prepare resources before operations are disrupted. SCGP's Buddy Plant system also enables production orders to be transferred between facilities with compatible production capabilities. For example, if flooding disrupts operations at PT Dayasa Aria Prima, relevant production can be transferred to PT Fajar Surya Wisesa Tbk in Indonesia. This arrangement is expected to shorten production downtime, maintain customer deliveries, utilize available regional production capacity and limit potential revenue and operating cash-flow losses. SCGP allocated approximately THB 22.8 million to flood-resilience development and maintenance measures at [facility/location]. The measures include repairing damaged sections of flood-protection walls, installing flood barriers and stormwater protection systems, and constructing biopore infiltration holes to improve drainage and water infiltration. These physical measures are intended to reduce floodwater ingress, improve site drainage and decrease the likelihood and severity of asset damage, production interruption and delivery disruption. The measures are implemented and maintained on an ongoing basis as part of SCGP's flood-resilience and business continuity program.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk7

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Indonesia

☑ Thailand

☑ Viet Nam

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

SCGP's water-intensive pulp, paper and packaging operations are exposed to chronic water stress and acute drought because reliable water of sufficient quantity and quality is essential for production. SCGP assessed 63 plants using WRI Aqueduct 4.0, supplemented by river-basin information, operational data and climate scenario analysis, and identified 33 plants in high to extremely high water-stress areas across Thailand, Viet Nam and Indonesia. The risk may arise from increasing competition for water, declining availability, deteriorating source-water quality and prolonged periods of below-normal rainfall. Within this portfolio, Phoenix Pulp &

Paper Public Company Limited in the Chi River Basin is exposed to high baseline water stress, while Thai Cane Paper Public Company Limited in Kabinburi, located in the Bang Pakong River Basin, is exposed to seasonal drought. SCGP's site-level analysis considers climate variability and potential reductions in available water supply at both locations. These conditions could increase water sourcing and treatment requirements, constrain production or cause temporary shutdowns. If adequate water cannot be secured, affected facilities may operate below normal capacity, reducing SCGP's ability to meet customer demand and maintain scheduled deliveries.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Over the long term, chronic water stress and more frequent or prolonged drought conditions could reduce the quantity and quality of water available to SCGP's exposed operations. These conditions could result in production curtailments or temporary interruptions, reducing sales revenue, profit and operating cash inflows. Fixed operating costs would continue during periods of reduced production, placing additional pressure on operating margins. Alternative water sourcing and additional water-treatment requirements could also increase operating expenditure, although these costs are not included in the quantified revenue-at-risk estimate. The estimated pre-mitigation financial effect ranges from THB 250 million to THB 1,700 million. This portfolio-level estimate covers 33 plants located in areas

classified as having high to extremely high water stress and includes the site-specific drought exposure of Phoenix Pulp & Paper Public Company Limited and Thai Cane Paper Public Company Limited.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

250000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1700000000

(3.1.1.25) Explanation of financial effect figure

The estimated pre-mitigation financial effect represents gross revenue at risk across 33 plants located in areas classified as having high to extremely high water stress. The calculation uses the average daily revenue attributable to the exposed plants, including Phoenix Pulp & Paper Public Company Limited and Thai Cane Paper Public Company Limited, multiplied by an assumed production-disruption period. The lower estimate of approximately THB 250 million assumes one day of production disruption, while the upper estimate of approximately THB 1,700 million assumes up to seven days of disruption. The estimate is event-based rather than cumulative and represents gross revenue at risk before mitigation. It excludes production reallocation, inventory utilization, insurance recoveries, variable-cost savings, additional water sourcing and treatment costs, and the cost of risk-response measures.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

60000000

(3.1.1.28) Explanation of cost calculation

The THB 60 million response cost comprises THB 48 million of planned CAPEX under SCGP's 2026 water-management program and an additional THB 12 million for site-specific drought-mitigation projects at Phoenix Pulp & Paper Public Company Limited and Thai Cane Paper Public Company Limited in Kabinburi. The THB 48 million covers water-efficiency and Reduce, Reuse and Recycle initiatives, including process optimization and expanded water recycling and reuse systems. The separate THB 12 million, which is not included in the THB 48 million program, covers measures such as expanding rainwater-storage capacity. The total was calculated as THB 48 million plus THB 12 million.

(3.1.1.29) Description of response

SCGP manages water-stress and drought risks through an integrated approach combining water-demand reduction, water recycling and reuse, water-storage improvements, early warning and business continuity measures. Under its 2026–2030 water-management program, SCGP invests in Reduce, Reuse and Recycle projects, process-water optimization and expanded water recycling systems to reduce freshwater dependency and support its target to reduce water-withdrawal intensity by 10% by 2030 compared with the 2022 base year. Additional site-specific measures at Phoenix Pulp & Paper Public Company Limited and Thai Cane Paper Public Company Limited in Kabinburi include expanding rainwater-storage capacity and improving water availability during drought periods. SCGP operates Early Warning Systems using information from government agencies and meteorological services to monitor rainfall, river-basin conditions, water availability and raw-water quality. When indicators suggest an increased risk of water shortages, operating teams can implement water-conservation measures, adjust production plans and activate site-level contingency procedures. Business continuity plans, emergency drills, backup resources and production-reallocation arrangements provide additional protection. Where technically feasible, production or customer orders may be transferred to another facility with compatible capacity. For example, production at Thai Cane Paper may be reallocated to Siam Kraft Industry Co., Ltd. if water shortages constrain operations. Performance is monitored through water-withdrawal intensity, recycled and reused water ratio, project implementation and production disruption. In 2025, SCGP achieved a recycled and reused water ratio of 15.1%, while water-withdrawal intensity was 2.4% lower than the 2022 base year. These measures are intended to reduce the likelihood and duration of water-related disruptions and limit potential revenue and cash-flow impacts.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk8

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Other policy risk, please specify :Regulation of discharge quality/volumes

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Indonesia

☑ Philippines

☑ Thailand

☑ Viet Nam

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

SCGP's pulp, paper and packaging operations are subject to wastewater-discharge requirements across multiple jurisdictions, particularly in Thailand, Viet Nam, Indonesia and the Philippines. SCGP identifies the introduction of more stringent discharge-quality and volume limits, enhanced monitoring requirements and higher penalties for non-compliance as a short-term regulatory risk to its direct operations. The exposure is particularly relevant to water-intensive facilities that generate and treat process wastewater before discharge. If existing treatment systems, operational controls or monitoring processes are unable to meet new or revised regulatory requirements, SCGP may need to upgrade wastewater-treatment infrastructure, modify production processes or temporarily curtail operations. A non-compliant discharge could also adversely affect local aquatic ecosystems and community relationships and expose SCGP to regulatory fines, legal action, reputational damage and business disruption.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

If treated wastewater fails to meet applicable discharge requirements, SCGP may be required to suspend production temporarily while corrective measures are implemented. Based on the modeled scenario, the potential short-term financial effect is approximately THB 412 million, comprising gross revenue at risk from a two-day production shutdown in the Packaging Paper and Fibrous businesses and estimated regulatory fines. The disruption would reduce sales revenue, profit and operating cash inflows, while fixed operating costs would continue during the shutdown. Any additional treatment-system upgrades, remediation costs or reputational effects are excluded from this estimate.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

412000000

(3.1.1.25) Explanation of financial effect figure

The estimated financial effect of approximately THB 412 million is based primarily on a two-day production shutdown in SCGP's Packaging Paper and Fibrous businesses. Gross revenue at risk is calculated by multiplying the combined average daily revenue of these businesses by two disruption days. The calculation also includes estimated fines of approximately THB 0.32 million per case, comprising a fixed estimated penalty of THB 0.30 million and an additional THB 10,000 per day for the assumed two-day rectification period. The estimate represents gross revenue at risk before mitigation and excludes production transfers, insurance recoveries, variable-cost savings, wastewater-treatment capital expenditure, remediation costs and reputational impacts.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

16000000

(3.1.1.28) Explanation of cost calculation

The response cost of approximately THB 16 million represents SCGP's actual 2025 investment in projects directly related to wastewater-treatment reliability, effluent-quality monitoring and regulatory compliance. The expenditure includes online COD, oxidation-reduction potential, suspended-solids and pH monitoring equipment; improvements to treatment processes, pumps, strainers, clarifiers and dissolved-air-flotation capacity; and wastewater collection, sludge-handling and spill-pond control systems. Water-reuse equipment is included only where it directly supports wastewater management or effluent compliance. Routine operating costs and projects primarily related to flood protection, stormwater drainage or raw-water supply are excluded.

(3.1.1.29) Description of response

SCGP manages the risk through wastewater-treatment-system improvements, continuous effluent-quality monitoring, water reuse and recycling, and site-level operational controls. In 2025, approximately THB 16 million was invested in qualifying wastewater-management and compliance projects, including online COD, oxidation-reduction potential, suspended-solids and pH monitoring, as well as improvements to treatment processes, pumps, strainers, clarifiers, dissolved-air-flotation capacity, wastewater collection, sludge handling and spill-pond controls. Online monitoring and site-management processes support the early detection and correction of abnormal conditions before treated wastewater is discharged. These measures are intended to reduce the likelihood of non-compliance, fines, production shutdowns and associated revenue and cash-flow losses while supporting operational continuity.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ CAPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

690000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 11-20%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

690000000

(3.1.2.7) Explanation of financial figures

In 2025, SCGP identified THB 690 million of reporting-year CAPEX as vulnerable to climate-transition risks. The amount comprises actual capital expenditure of THB 27 million for alternative-fuel projects, THB 441 million for energy-efficiency improvements and THB 222 million for renewable-power projects. These investments are linked to transition drivers including carbon costs, energy-policy changes and low-carbon technology requirements. The same THB 690 million was deployed towards managing these transition risks; therefore, the amounts reported as vulnerable CAPEX and CAPEX deployed are equal under this methodology, although CDP does not require them to be equal. The vulnerable amount represents 13.38% of SCGP's total 2025 CAPEX of THB 5,157 million, corresponding to the 11–20% range. No CAPEX was separately classified as vulnerable to climate physical risks. Water-related physical-risk CAPEX is reported under Water to avoid double counting. Future planned plastic-related CAPEX is excluded.

Forests

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

5400000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

5400000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.7) Explanation of financial figures

SCGP used actual 2025 revenue of THB 5,400 million from wood-based products as a conservative proxy for revenue vulnerable to forest-related risks because a more granular allocation by individual risk or market is not available. Transition-risk exposure includes regulatory, traceability, certification and market-access requirements associated with deforestation and sustainable forest management. Physical-risk exposure includes potential disruption to eucalyptus and other wood-fiber supplies arising from diseases, pests and changing climatic conditions. The same revenue base is exposed to both risk types and is therefore reported in both columns; the amounts overlap and should not be added together. THB 5,400 million represents 4.34% of SCGP's consolidated 2025 revenue of THB 124,374 million, corresponding to the 1–10% range.

Water

(3.1.2.1) Financial metric

Select from:

☑ Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

18000000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 11-20%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

69700000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 51-60%

(3.1.2.7) Explanation of financial figures

SCGP calculated water-related revenue vulnerability using actual 2025 revenue attributable to operations exposed to the substantive water risks identified in Q3.1.1. Revenue vulnerable to transition risks was approximately THB 18,000 million and includes facilities exposed to increased water tariffs, abstraction charges and stricter wastewater-discharge requirements. Revenue vulnerable to physical risks was approximately THB 69,724 million, based on the aggregate facility-level revenue shares disclosed by river basin in Q3.2 for the 33 of 63 facilities exposed to high or extremely high water stress, drought, flooding or deterioration in water availability or quality. The transition- and physical-risk amounts represent approximately 14.47% and 56.06%, respectively, of SCGP's consolidated 2025 revenue of THB 124,374 million. Facilities exposed to multiple physical water risks were counted only once within the physical-risk amount. Transition and physical amounts may overlap and should not be added to determine total vulnerable revenue.

Water

(3.1.2.1) Financial metric

Select from:

☑ CAPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

151000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

9400000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

160400000

(3.1.2.7) Explanation of financial figures

In 2025, SCGP identified THB 151 million of CAPEX as vulnerable to water-transition risks and THB 9.4 million as vulnerable to physical water risks. The transition-risk amount relates primarily to Reduce, Reuse and Recycle projects, including process-water efficiency improvements and water recycling and reuse systems that reduce exposure to increased water tariffs, abstraction charges and stricter water-management requirements. The physical-risk amount relates to stormwater drainage, rainwater capture and storage and other systems intended to strengthen resilience to drought and flooding. Using a primary-risk attribution approach, the amounts were assigned to either transition or physical risks to avoid double counting, although the 3Rs projects may also provide physical water-resilience benefits. The amounts represent 2.93% and 0.18%, respectively, of SCGP's total 2025 CAPEX of THB 5,157 million. Total CAPEX deployed towards water-related risks was THB 160.4 million. Planned expenditure for 2026–2030 is excluded.

Forests

(3.1.2.1) Financial metric

Select from:

☑ CAPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

32000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

32000000

(3.1.2.7) Explanation of financial figures

In 2025, SCGP identified and deployed THB 32 million of capital expenditure toward forest-related risks. The amount represents organization-wide forest-management CAPEX recorded during the reporting year, including investment in biodiversity conservation, forest-area management, habitat protection, forest monitoring and related forest-management infrastructure. The THB 32 million represents approximately 0.62% of SCGP's total 2025 CAPEX of THB 5,157 million, corresponding to the Less than 1% range. The landscape, conservation and carbon-credit initiatives disclosed in Q8.15.2 and Q8.17.1 represent selected forest projects and use different reporting bases, including 2025 operating expenditure, planned 2026 expenditure and total investment over individual project periods. Any capitalized expenditure incurred in 2025 for these initiatives is included within the broader THB 32 million forest-management CAPEX and is not added separately. Maintenance and assessment costs classified as operating expenditure, planned expenditure after 2025 and cumulative project-period investment not incurred in 2025 are excluded from this reporting-year CAPEX figure. The THB 4.27 million expenditure for research on climate- and disease-resilient eucalyptus varieties is treated as OPEX and is also excluded. No separate 2025 CAPEX was classified as vulnerable to forest physical risks.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – Mae Klong

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified three direct-operation facilities exposed to substantive water-related risks in the Mae Klong River Basin, Thai Containers Group Co., Ltd. in Ratchaburi. This facilities represent 1 of SCGP's 63 direct-operation facilities, or 1.6%, and account for approximately 2.42% of SCGP's total global revenue. The operations depend on reliable surface-water and groundwater supplies and are exposed to changes in water availability, drought and flood events, and potential increases in groundwater abstraction charges. SCGP manages these risks through water-efficiency and reuse projects, Early Warning Systems linked to government and meteorological information, water monitoring and business continuity planning.

Row 2

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – Bang Pakong

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified two direct-operation facilities exposed to substantive water-related risks in the Bang Pakong River Basin: Thai Cane Paper Public Company Limited (Prachin Buri) and Thai Containers Group Co., Ltd. in Prachinburi. These facilities represent 2 of SCGP's 63 direct-operation facilities, or 3.2%, and account for approximately 4.30% of SCGP's total global revenue. Seasonal drought, reduced dry-season water availability and competition among industrial, agricultural and community users could constrain water supply, increase sourcing and treatment costs, and disrupt production. SCGP responds through 3Rs water-management projects, Early Warning Systems, water monitoring and business continuity plans. Where technically feasible, production may also be reallocated to compatible facilities, subject to available capacity, to maintain customer deliveries.

Row 3

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – Chao Phraya

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

5

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified five direct-operation facilities exposed to substantive water-related risks in the Chao Phraya River Basin: Conimex Co., Ltd., Tawana Container Co., Ltd., and Thai Containers Group facilities in Navanakorn, Pathumthani and Samutprakarn. These facilities represent 5 of SCGP's 63 direct-operation facilities, or 7.9%, and account for approximately 9.5% of SCGP's total global revenue. The facilities are exposed to basin-level water stress, seasonal variability and flooding associated with high river levels and intense rainfall. These conditions could interrupt operations and logistics or increase water-management costs. SCGP applies

water-efficiency and recycling measures, Early Warning Systems, drainage and stormwater-management measures, site emergency procedures and business continuity planning.

Row 4

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – East Coast

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

4

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified four direct-operation facilities exposed to substantive water-related risks in Thailand's East Coast River Basin: Prepack Thailand Co., Ltd. in Rayong, Thai Containers Group Co., Ltd. in Chonburi, Thai Containers Rayong Co., Ltd., and Vexcel Pack Co., Ltd. These facilities represent 4 of SCGP's 63 direct-operation facilities, or 6.3%, and account for approximately 5.3% of SCGP's total global revenue. Industrial water demand, seasonal variability and potential deterioration in raw-water availability or quality could increase sourcing and treatment costs or constrain production. SCGP manages the exposure through process-water efficiency, recycling and reuse systems, water-quality monitoring, Early Warning Systems and site-level business continuity plans.

Row 5

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – Tha Chin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

7

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified seven direct-operation facilities exposed to substantive water-related risks in the Tha Chin River Basin: three Orient Containers facilities, Precision Print Co., Ltd., two Prepack Thailand facilities in Samut Sakhon, and Thai Paper–Fest Samut Sakhon. These facilities represent 7 of SCGP's 63 direct-operation facilities, or 11.1%, and account for approximately 4.4% of SCGP's total global revenue. The facilities are exposed to water stress, competition for available water and risks associated with raw-water and effluent quality. These conditions could increase water-sourcing, treatment and compliance costs or constrain production. SCGP responds through 3Rs projects, wastewater-treatment and effluent-monitoring systems, Early Warning Systems and business continuity procedures.

Row 6

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – Pa Sak

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified one direct-operation facility exposed to substantive water-related risks in the Pa Sak River Basin: Thai Containers Group Co., Ltd. in Saraburi. The facility represents 1 of SCGP's 63 direct-operation facilities, or 1.59%, and accounts for approximately 1.21% of SCGP's total global revenue. The facility is exposed to seasonal variability in water availability, drought conditions and competition for basin water, which could increase operating costs or affect production continuity. SCGP manages the exposure through water-efficiency and reuse measures, monitoring of water availability and quality, Early Warning Systems and site-level business continuity planning.

Row 7

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – Ping

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

SCGP identified one direct-operation facility exposed to substantive water-related risks in the Ping River Basin: Thai Containers Group Co., Ltd. in Kamphaeng Phet. The facility represents 1 of SCGP's 63 direct-operation facilities, or 1.59%, and accounts for approximately 0.55% of SCGP's total global revenue. Seasonal drought, reduced dry-season water availability and increased competition for water could increase operating costs or disrupt production. SCGP applies water-efficiency and reuse measures, basin and site-level monitoring, Early Warning Systems and business continuity procedures to reduce the likelihood and duration of disruption.

Row 8

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Thailand – Chi

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified two direct-operation facilities exposed to substantive water-related risks in the Chi River Basin: Phoenix Pulp & Paper Public Company Limited and Thai Containers Khonkaen Co., Ltd. Phoenix's pulp and paper operations at the same location are consolidated as one facility to avoid double counting. The two facilities represent 3 of SCGP's 63 direct-operation facilities, or 3.17%, and account for approximately 6.77% of SCGP's total global revenue. Phoenix operates in an area classified as having high baseline water stress. Prolonged drought could reduce surface-water availability and raw-water quality, affecting production continuity. SCGP responds through 3Rs projects, water monitoring, Early Warning Systems and business continuity planning.

Row 9

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Vietnam – Sai Gon sub-basin/Dong Nai River Basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

SCGP identified three direct-operation facilities exposed to substantive water-related risks within the Sai Gon sub-basin and Dong Nai River Basin system: Duy Tan Long An Co., Ltd., Tin Thanh Packing Joint Stock Company and Vina Kraft Paper Co., Ltd. These facilities represent 3 of SCGP’s 63 direct-operation facilities, or 4.76%, and account for approximately 8.70% of SCGP’s total global revenue. The basin supports extensive industrial and community water demand and is exposed to seasonal water variability, flooding and water-quality pressures. These conditions could increase water-sourcing and treatment costs or interrupt production. SCGP manages the risks through process-water efficiency, wastewater treatment, water recycling and reuse, Early Warning Systems and site-level business continuity planning.

Row 10

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Indonesia – Cimanceuri sub-basin/Cidanau–Ciujung–Cidurian region

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

SCGP identified two direct-operation facilities exposed to substantive water-related risks in the Cimanceuri sub-basin within the Cidanau–Ciujung–Cidurian region: PT Indoris Printingdo and PT Primacorr Mandiri. These facilities represent 2 of SCGP’s 63 direct-operation facilities, or 3.17%, and account for approximately 0.63% of SCGP’s total global revenue. The facilities are exposed to water stress, seasonal variability, flood events and potential deterioration in water availability or quality. SCGP manages these risks through water monitoring, efficiency and reuse measures, Early Warning Systems, emergency preparedness and business continuity procedures.

Row 11

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Indonesia – Cikarang–Bekasi sub-basin/Ciliwung–Cisadane region

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 11-20%

(3.2.11) Please explain

SCGP identified three direct-operation facilities exposed to substantive water-related risks in the Cikarang–Bekasi sub-basin within the Ciliwung–Cisadane region: PT Fajar Surya Wisesa Tbk., PT Indocorr Packaging Cikarang and PT Rapipack Asritama. These facilities represent 3 of SCGP’s 63 direct-operation facilities, or 4.76%, and account for approximately 12.32% of SCGP’s total global revenue. The facilities are exposed to industrial competition for water, seasonal water stress, flooding and water-quality pressures, which could increase costs or disrupt production. SCGP responds through water-efficiency, treatment and reuse systems, Early Warning Systems, business continuity planning and production-reallocation arrangements between compatible Indonesian facilities.

Row 12

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Indonesia – Jratunseluna

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

SCGP identified three direct-operation facilities exposed to substantive water-related risks in the Jratunseluna region: PT Bahana Buana Box. This facilities represent 1 of SCGP’s 63 direct-operation facilities, or 1.6%, and account for approximately 0.5% of SCGP’s total global revenue. The facilities are exposed to industrial competition for water, seasonal water stress, flooding and water-quality pressures, which could increase costs or disrupt production. SCGP responds through water-efficiency, treatment and reuse systems, Early Warning Systems, business continuity planning and production-reallocation arrangements between compatible Indonesian facilities.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

☑ No

(3.3.3) Comment

During the 2025 reporting year, SCGP was not subject to any fines, enforcement orders or other penalties for water-related regulatory violations across all entities within its reporting boundary. SCGP applies internal wastewater discharge standards that are more stringent than applicable legal requirements and monitors effluent

quality at its operating sites. At relevant facilities in Thailand, real-time monitoring supports regulatory reporting to the Department of Industrial Works. If an abnormal condition is detected, SCGP follows its Environmental Incident Reporting and Investigation Guideline and implements corrective actions, including diverting wastewater to retention ponds and retreating it until discharge requirements are met. SCGP also engages with relevant authorities and local communities to monitor potential environmental and community impacts. These measures support regulatory compliance, stakeholder protection and operational continuity.
[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, but we anticipate being regulated in the next three years

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

SCGP anticipates that mandatory carbon pricing, including carbon taxes and emissions trading schemes (ETS), may expand across the jurisdictions in which it operates. As SCGP was not directly subject to a mandatory carbon pricing compliance obligation in 2025, its strategy focuses on readiness for anticipated regulation and on reducing future compliance exposure. SCGP's compliance strategy comprises four elements. First, SCGP monitors carbon pricing legislation and implementation timelines in relevant jurisdictions and assesses whether individual facilities and activities, including captive power generation, meet the applicable coverage criteria. This enables SCGP to identify potential reporting, verification, allowance and surrender obligations and incorporate anticipated carbon costs into business planning. Second, SCGP strengthens monitoring, reporting and verification (MRV) readiness by maintaining facility-level Scope 1 and 2 emissions data, including fuel use, electricity consumption and other relevant activity data. Reporting procedures and supporting evidence will be aligned with the requirements of each applicable system if a facility becomes regulated. Third, SCGP prioritizes direct emissions reductions to minimize future allowance requirements and carbon-tax exposure. SCGP targets a 25% reduction in Scope 1 and 2 GHG emissions by 2030 compared with the 2020 base year. Key measures include energy-efficiency improvements, high-efficiency machinery, fuel switching and increased use of renewable and alternative energy such as biomass, biogas and solar power. SCGP uses its Marginal Abatement Cost Curve (MACC) to assess abatement potential and prioritize projects based on cost effectiveness and contribution to the target. Fourth, SCGP applies Internal Carbon Pricing (ICP), introduced in 2020, to reflect anticipated carbon costs in investment decisions. In 2025, SCGP applied an ICP benchmark of up to USD 25/tCO2e. The benchmark considers peer practices, anticipated regulatory carbon prices and the abatement costs of projects in SCGP's pipeline. Scope 1 and 2 emissions are monetized in project feasibility assessments, and projects are evaluated against both financial and carbon-reduction criteria. ICP is also used with the Technology Readiness Level framework to prioritize commercially and technically viable low-carbon technologies. The Strategy and Growth Department monitors ICP application and conducts annual post-implementation reviews covering financial benefits and achieved GHG reductions. Where GHG reductions fall more than 20% below the approved plan, the responsible team must explain the variance and prepare corrective action. Review results are reported to the Board of Directors and may inform subsequent revisions to the ICP and MACC. If SCGP becomes subject to a mandatory carbon pricing system, it will prioritize operational abatement and efficiency improvements, while evaluating the purchase and surrender of allowances or eligible verified carbon credits where residual emissions cannot be reduced cost-effectively. Any use of credits will follow the eligibility and quantitative limits of the applicable system. Green financing, including sustainability-linked and green loans, may support the required investments. This approach is intended to maintain regulatory compliance, manage carbon-cost exposure and strengthen long-term competitiveness.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Forests	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

☑ Use of renewable energy sources

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Indonesia

☑ Philippines

☑ Thailand

☑ Viet Nam

(3.6.1.8) Organization specific description

SCGP is expanding renewable energy and renewable fuel across its pulp, paper and packaging operations to reduce reliance on fossil fuels and grid electricity. Renewable fuels include sustainably sourced biomass and process residues such as biogas, sludge, black liquor, bark and wood chips, together with agricultural residues. In 2025, biomass represented 15.0% of heat consumption, biogas use reached 516,733 GJ and alternative fuels represented 38%. SCGP's installed solar capacity reached 75.8 MWp, including 12.8 MWp added during 2025. The solar portfolio reduced GHG emissions by approximately 51,286 tCO2e per year and generated annual energy-cost savings of approximately THB 190 million. A further 6.5 MWp of solar capacity is planned for 2026.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

The opportunity reduced SCGP's expenditure on purchased electricity and fossil fuels, resulting in approximately THB 190 million of energy-cost savings in 2025. These savings supported operating profit and cash flow while reducing exposure to electricity-price and fossil-fuel-price volatility. The renewable-energy portfolio also reduced GHG emissions and strengthened SCGP's preparedness for anticipated carbon pricing and other climate-related regulations.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

190000000

(3.6.1.23) Explanation of financial effect figures

The THB 190 million reporting-year financial effect represents annual energy-cost savings generated by SCGP's solar-energy portfolio in 2025. The anticipated short-term financial effect is estimated at approximately THB 149–206.3 million. The lower bound was calculated using the THB 270 million total energy-cost savings achieved in 2024, multiplied by the proportion of 2025 energy-cost savings attributable to solar energy. The solar proportion was calculated as THB 190 million divided by the combined THB 345 million savings from solar energy and energy-efficiency projects, equivalent to approximately 55.1%, resulting in an estimated solar-related saving of THB 148.7 million, rounded to THB 149 million. The upper bound proportionally incorporates the planned addition of 6.5 MWp, increasing installed solar capacity from 75.8 MWp to 82.3 MWp. The calculation assumes that the 2025 saving mix is a reasonable proxy for 2024 and that solar cost savings increase proportionally with installed capacity, with comparable solar yield, operating availability and electricity tariffs. Financial benefits from renewable-fuel and alternative-fuel projects have not been separately quantified; therefore, the reported financial effect is conservative.

(3.6.1.24) Cost to realize opportunity

249000000

(3.6.1.25) Explanation of cost calculation

The THB 249 million cost represents actual CAPEX deployed in 2025, comprising THB 222 million for renewable-power projects and THB 27 million for alternative-fuel and fuel-switching projects. This figure represents reporting-year expenditure and does not include cumulative historical investment in the existing renewable-energy portfolio or planned CAPEX for the additional 6.5 MWp in 2026.

(3.6.1.26) Strategy to realize opportunity

SCGP identifies renewable-energy and fuel-switching opportunities through site-level energy assessments and evaluates them based on technical feasibility, expected energy-cost savings, GHG-reduction potential, payback period and internal carbon pricing. The strategy includes expanding solar rooftop and solar farm capacity, modifying energy systems to accommodate responsibly sourced biomass and alternative fuels and increasing the use of internally generated biogas and process residues. Renewable-energy generation, fuel substitution, energy-cost savings and GHG reductions are monitored against approved project assumptions, and proven solutions are replicated across suitable operations. In 2026, SCGP plans to add 6.5 MWp of solar capacity.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.2) Commodity

Forest commodity

☑ Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Increased availability of products with reduced environmental impact [other than certified products]

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Netherlands

☑ Thailand

(3.6.1.8) Organization specific description

SCGP is expanding the availability of products with reduced environmental impact by strengthening both local and international recycling systems. In Thailand, SCGP operates local sorting and traceability systems, including the "Old for New" program that substitutes imported virgin pulp with recycled paper and the utilization of fiber sludge to reduce landfill waste and dependency on virgin fiber. These measures enhance efficiency in energy, water, and raw material use while lowering operating costs. Internationally, Peute Papierrecycling B.V. and Peute Plasticrecycling B.V. in the Netherlands provide advanced packaging materials recycling, offering largescale sorting and traceability capabilities that support closed-loop packaging for European customers. Together with SCGP's domestic recycling platforms, this integrated approach enables the company to supply a broader range of sustainable packaging, pulp, and paper products that meet growing demand for eco-friendly alternatives. Through these initiatives, SCGP not only mitigates risks related to raw material scarcity but also strengthens its competitive position in the circular economy by delivering packaging solutions with lower environmental impact.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

SCGP's circular economy initiatives are creating measurable financial benefits. The "Old For New" program and increased use of recycled raw materials (Imported recycled fiber, Domestic recycled fiber, and fiber sludge) reduce reliance on virgin pulp imports, lowering procurement costs and exposure to price fluctuations. These savings contribute directly to improved operating margins and more stable cash flows. On the revenue side, Green Choice products and the rising demand for sustainable packaging solutions generate new sales opportunities and strengthen competitiveness in both domestic and export markets. By combining cost savings from material substitution with revenue growth from sustainable products, these projects enhance overall financial resilience while aligning with SCGP's circular economy and ESG commitments.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

24900000000

(3.6.1.23) Explanation of financial effect figures

The financial effect figures were derived by assessing potential savings and revenues from circular economy and sustainable packaging initiatives. Calculations are based on price differentials between imported virgin raw materials and locally sourced recycled inputs (imported recycled fiber versus domestic recycled fiber), applied to estimated volumes of raw materials and fiber sludge.

(3.6.1.24) Cost to realize opportunity

49000000

(3.6.1.25) Explanation of cost calculation

The THB 49 million cost represents aggregate 2025 expenditure recorded for recycling, sorting, traceability and circular-material initiatives supporting products with reduced environmental impact. The figure is reported as the cost of realizing the opportunity and is separate from the price-differential and material-volume assumptions used to estimate the financial benefit.

(3.6.1.26) Strategy to realize opportunity

SCGP is advancing a circular economy strategy by integrating recycled raw materials, alternative fibers, and resource efficiency into its core operations. To realize this opportunity, SCGP invests in recycling facilities both locally and internationally such as the operations of Peute Papierrecycling B.V. in the Netherlands and local

sorting systems in Thailand to secure a stable supply of recycled fiber and improve traceability. Domestically, SCGP runs initiatives such as "Old For New" to encourage collection and recycling of used packaging, reducing dependence on virgin fiber and cutting procurement costs. At the production level, SCGP promotes the use of fiber sludge as an alternative raw material, alongside process upgrades that reduce waste to landfill and incineration while improving efficiency in water, energy, and material use.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Indonesia

☑ Philippines

☑ Thailand

☑ Viet Nam

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Mae Klong

☑ Other, please specify :Cikarang(Indonesia), Angat (Philippines), Chi and Maeklong (Thailand), Bé (Viet Nam)

(3.6.1.8) Organization specific description

SCGP's packaging paper operations are highly water-intensive, with major sites such as Siam Kraft Industry Co., Ltd. (Thailand), Vina Kraft Paper Co., Ltd. (Vietnam), PT Dayasa Aria Prima (Indonesia), PT Fajar Surya Wisesa Tbk. (Indonesia), United Pulp and Paper Co., Inc. (Philippines), and Phoenix Pulp & Paper Public Company Limited (Thailand) relying heavily on stable water supply for pulp and paper production. Reduced water usage and consumption is therefore both a strategic necessity and a business opportunity. SCGP has implemented advanced wastewater treatment, recycling, and reuse systems at multiple facilities, enabling treated process water to be reintroduced into production cycles. This reduces freshwater withdrawals, lowers water abstraction and treatment costs, and enhances compliance with emerging regulations on water use. Additionally, initiatives such as fiber sludge recovery and internal closed-loop water systems improve efficiency, reduce discharge volumes, and support circular production models.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Using 2025 data, SCGP produced 6,727,000 tons while reducing water-withdrawal intensity from 13.1 to 12.8 m³/ton. The 0.3 m³/ton improvement equals a reduction of 2,018,100 m³ of water (0.3 × 6,727,000). At an assumed water cost of THB 2/m³, this yields an operating cost saving of about 4.04 million THB for the year. This efficiency gain lowers operating expenses and improves cash flows, while reducing exposure to water-abstraction costs; figures exclude any capex and assume stable prices and normal operating days.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

4040000

(3.6.1.23) Explanation of financial effect figures

The financial effect was calculated by comparing water withdrawal intensity levels. Using 2025 production of 6,727,000 tons, the baseline scenario assumed 13.1 m³/ton, while actual performance achieved 12.8 m³/ton. The 0.3 m³/ton reduction equates to 2,018,100 m³ less water consumed. Applying an assumed cost of THB 2/m³, this results in a total saving of approximately 4.04 million THB.

(3.6.1.24) Cost to realize opportunity

151000000

(3.6.1.25) Explanation of cost calculation

The THB 151 million cost represents actual 2025 capital expenditure for Reduce, Reuse and Recycle water projects, including process-water efficiency improvements and water recycling and reuse systems. The amount was calculated by aggregating qualifying project expenditure recorded across SCGP operations during the reporting year. Routine operating costs and expenditure primarily related to flood protection or stormwater drainage are excluded.

(3.6.1.26) Strategy to realize opportunity

SCGP implements an integrated water management strategy to reduce water usage and consumption across its pulp, paper, and packaging operations. Key initiatives include optimizing water efficiency in production processes, recycling and reusing treated wastewater, and adopting advanced technologies to minimize water discharge. Effluent is treated to meet or exceed regulatory standards, while monitoring systems are in place to investigate incidents and identify opportunities for continuous improvement. In addition, SCGP promotes sustainable water use in surrounding agricultural communities and supports restoration of local water ecosystems, which strengthens community relationships and ensures long-term water security. Employee training programs are conducted to enhance technical expertise in water management, ensuring integration and efficiency at the operational level. This opportunity is prioritized because water availability is critical to SCGP's core businesses in pulp and paper production. By reducing water withdrawal intensity and improving recycling rates, SCGP not only mitigates water-related risks but also lowers operating costs, enhances compliance, and builds resilience against climate-related water stress.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Capital flow and financing

☑ Access to sustainability linked loans

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Thailand

(3.6.1.8) Organization specific description

Sustainable Financing offers climate-related opportunities with linkage to Sustainability-Linked Loans (SLL), providing businesses the potential to secure financing at favorable terms, contingent upon meeting predetermined sustainability objectives. SCGP, a leading regional packaging solutions provider aiming to propel sustainable operations, recently sealed long-term support of its first 4-year (2021-2025) Sustainability-Linked Loan (SLL) worth a total of THB 5 billion, with Krungsri. The three sustainability performance targets include; reducing greenhouse gas emissions according to the set target, managing water resources by reducing the use of water from external sources, and increasing sales portion of eco-friendly goods and services with a SCG Green Choice label. Moreover SCGP has signed a Green Loan agreement with Krungsri to fund investment in environmental initiatives. Valued at 3 billion baht over a 5-year term, the loan underscores Krungsri's ESG commitment and represents an important step in fostering collaborative efforts for robust and sustainable development across ASEAN.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased access to capital

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

In 2025, SCGP realized THB 92.2 million in interest-cost savings from sustainability-linked loans and green loans. The savings reduced finance costs and supported profit and cash flow, while the financing provided capital for eligible environmental investments.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

92200000

(3.6.1.23) Explanation of financial effect figures

In 2025, SCGP realized THB 92.2 million in interest cost savings from sustainability-linked loans (SLLs) and green loans, bringing cumulative interest cost savings since 2023 to THB 335 million.

(3.6.1.24) Cost to realize opportunity

602000000

(3.6.1.25) Explanation of cost calculation

The THB 602 million cost to realize the opportunity represents actual investment expenditure incurred in 2025 for eligible green projects supported by SCGP's green financing. This amount forms part of the cumulative THB 1,000 million invested in eligible green projects between 2023 and 2025. The reporting-year figure was calculated by aggregating actual investment expenditures allocated to eligible projects during 2025. Interest-cost savings arising from preferential green loan rates are reported separately as the financial effect of the opportunity and are excluded to avoid double counting.

(3.6.1.26) Strategy to realize opportunity

SCGP prioritizes energy transition and sustainable financing as key drivers to capture growth opportunities. To maximize potential realization, the company has implemented organization-specific projects such as biomass boiler modifications, solar rooftop and farm installations, AI-driven energy optimization, and adoption of alternative fuels from recycled materials. These projects reduce energy costs, cut GHG emissions, and create new low-carbon product offerings that strengthen market competitiveness. On the financing side, SCGP actively pursues Sustainability-Linked Loans (SLLs) and Green Loans, which provide preferential interest rates while reinforcing the company's commitment to climate targets. For example, interest savings in 2025 amounted to THB 92.2 million THB, supporting reinvestment into renewable energy, efficiency, and product innovation. This opportunity has been prioritized as a core part of SCGP's climate strategy because it directly supports the company's 25% GHG reduction target by 2030 (aligned with SBTi) while simultaneously delivering financial benefits, improving liquidity, and positioning SCGP as a leader in sustainable packaging in both domestic and international markets.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Capital flow and financing

☑ Access to new financing options

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Thailand

(3.6.1.8) Organization specific description

SCGP can benefit from Thailand's Board of Investment (BOI) incentives by applying for promotions related to renewable energy projects, energy conservation, or other ESG-aligned initiatives. BOI offers exemptions on corporate income tax, import duties on machinery, and permits for foreign nationals to work in investment promoted activities. This could help SCGP reduce the costs associated with sustainability projects, making it more cost-effective to achieve ESG goals and attract new financing. The Thailand Board of Investment has measures to promote investment for environmental management, aligning with the BCG (Bio, Circular, Green Economy) Model. SCGP participates in this initiative with three types of projects as follows: 1. Solar Cell - Tax exemption is available for 8 years. 2. Energy efficiency machine - Tax exemption is available for 4 years. 3. Smart plant - Tax exemption is available for 3 years.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Other, please specify :Thailand's Board of Investment (BOI) incentives by applying for promotions related to renewable energy projects, energy conservation, or other ESG-aligned initiatives.

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

BOI-promoted activities generated a corporate income tax benefit of THB 177 million in 2025. This reduced SCGP's income tax expense, increased net income and preserved cash that could be reinvested in renewable energy, energy efficiency, smart manufacturing and other environmental projects. The incentives also shortened project payback periods and improved the financial feasibility of qualifying investments.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

177000000

(3.6.1.23) Explanation of financial effect figures

The reporting-year financial effect of THB 177 million was calculated as the sum of corporate income tax benefits utilized in 2025 by six SCGP entities.

(3.6.1.24) Cost to realize opportunity

5238000000

(3.6.1.25) Explanation of cost calculation

The THB 5,238 million cost represents the aggregate CAPEX associated with BOI-promoted projects of the six SCGP entities that utilized corporate income tax benefits in 2025. The figure was calculated by aggregating the relevant project CAPEX recorded for these entities. It represents the underlying investment supporting the realization of BOI tax incentives and is not expenditure incurred solely in 2025. Entities that did not utilize BOI tax benefits in 2025 are excluded to align the cost boundary with the reported financial effect. The THB 177 million tax benefit utilized in 2025 is reported separately as the reporting-year financial effect.

(3.6.1.26) Strategy to realize opportunity

SCGP leverages Thailand's Board of Investment (BOI) tax incentives to reduce costs of sustainability projects. Key areas include solar energy (8-year tax exemption), energy efficiency machinery (4-year exemption), and smart plant initiatives (3-year exemption). These measures shorten project payback periods, enhance ESG investment returns, and strengthen access to green financing.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp6

(3.6.1.2) Commodity

Forest commodity

☑ Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Increased demand for certified and sustainable materials

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Indonesia

☑ Netherlands

☑ Philippines

☑ Thailand

☑ Viet Nam

(3.6.1.8) Organization specific description

SCGP's Packaging Paper business, operated through subsidiaries such as Siam Kraft Industry Co., Ltd. (Thailand), Thai Cane Paper Public Company Limited (Thailand), Vina Kraft Paper Co., Ltd. (Vietnam), PT Fajar Surya Wisesa Tbk. (Indonesia), PT Dayasa Aria Prima (Indonesia), and United Pulp and Paper Co., Inc. (Philippines), is increasingly driven by customer demand for certified and sustainable materials. These facilities focus on producing packaging paper with high recycled content, reducing reliance on virgin raw materials and enhancing compliance with international sustainability standards. To strengthen this capability, SCGP has expanded investments in recycling facilities and traceability systems, ensuring raw materials are sourced responsibly and in line with global regulations. In addition, Peute Papierrecycling B.V. (Netherlands) provides an upstream supply of recycled paper, reinforcing SCGP's closed-loop model and supporting the circular economy. This integrated value chain enables SCGP to deliver sustainable packaging solutions that meet the evolving requirements of global customers. The rising demand creates opportunities to increase revenues from high-value sustainable products, expand export market access, and reinforce long-term partnerships with key B2B customers worldwide.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Other, please specify :The introduction of Extended Producer Responsibility (EPR) and the EU Packaging and Packaging Waste Regulation (PPWR) presents both compliance costs and significant revenue opportunities for SCGP.

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

SCGP's integrated packaging solutions position the company to benefit financially from stricter EPR and PPWR regulations. The anticipated effect is stable revenue growth from sustainable products, improved access to regulated markets, and stronger long-term cash flows through enhanced competitiveness.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

10430000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

13540000000

(3.6.1.23) Explanation of financial effect figures

The financial effect figure of 13,540 million THB reflects SCGP's enhanced competitiveness arising from its end-to-end packaging solutions. By covering the full value chain from certified fiber sourcing, recycling, and traceability systems to design, production, and sustainable packaging offerings SCGP is well positioned to meet stricter regulatory requirements under EPR and PPWR. This integrated capability not only secures compliance but also creates a competitive advantage, enabling SCGP to capture greater market share and unlock revenue growth opportunities in both domestic and international markets.

(3.6.1.24) Cost to realize opportunity

49000000

(3.6.1.25) Explanation of cost calculation

Capital Expenditure 49 million THB

(3.6.1.26) Strategy to realize opportunity

SCGP embeds circular economy principles through end-to-end packaging solutions, including recycling, traceability, sustainable product design, and packaging-as-a service. Key initiatives cover increased recycled fiber use, biomass recovery, eco-design, and compliance with EPR/PPWR. These strategies enhance competitiveness, reduce costs, and support revenue growth from sustainable packaging in global markets.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp7

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Other resource efficiency opportunity, please specify :Energy efficiency

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Indonesia

☑ Philippines

☑ Thailand

☑ Viet Nam

(3.6.1.8) Organization specific description

SCGP is advancing decarbonization opportunities across its pulp, paper, and fiber packaging operations. In Thailand, SCGP invest on process optimization such as Turbo vacuum blower, AI-driven process optimization with blower replacement to boost efficiency. In Indonesia, SCGP invest on replacing blowers at its Effluent Treatment Plant and improving Heater pump dryer at Batico. We are expanding all optimization projects to every operational location, ensuring that best practices are consistently applied across our facilities. This approach not only enables us to reduce overall energy consumption but also maximizes process efficiency, allowing us to achieve sustainable energy use while improving operational performance

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Energy-efficiency projects reduced electricity, fuel and steam consumption across SCGP's operations and generated estimated cost savings of THB 155 million in 2025. The reduction in direct energy expenditure improved operating margins and cash flow while lowering exposure to energy-price volatility. The projects also improved equipment performance, production reliability and process-control capability and reduced GHG emissions.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

155000000

(3.6.1.23) Explanation of financial effect figures

The THB 155 million reporting-year financial effect represents estimated energy-cost savings generated by SCGP's energy-efficiency and process-optimization projects in 2025. The anticipated short-term financial effect is estimated at approximately THB 121–243 million. The lower bound was calculated using the THB 270 million total energy-cost savings achieved in 2024, multiplied by the proportion of 2025 energy-cost savings attributable to energy-efficiency projects. This proportion was calculated as THB 155 million divided by the combined THB 345 million savings from energy-efficiency and solar-energy projects, equivalent to approximately 44.9%, resulting in an estimated energy-efficiency saving of THB 121.3 million, rounded to THB 121 million. The upper bound of THB 243 million represents the aggregate projected annual energy-cost savings identified in SCGP's 2025 energy-efficiency investment plan, assuming that the planned projects are implemented and achieve their expected operating performance. The calculation assumes that the 2025 saving mix is a reasonable proxy for allocating the 2024 total savings and that the planned project benefits are realized as forecast.

(3.6.1.24) Cost to realize opportunity

441000000

(3.6.1.25) Explanation of cost calculation

The THB 441 million cost represents actual CAPEX deployed in 2025 for energy-efficiency and process-optimization projects, including equipment upgrades, turbo vacuum pumps, energy-monitoring systems and other measures designed to reduce electricity, fuel and steam consumption. The figure represents reporting-year expenditure and does not necessarily include cumulative historical investment in projects that continued generating savings during 2025.

(3.6.1.26) Strategy to realize opportunity

SCGP realizes the energy-efficiency opportunity through a structured project pipeline covering opportunity identification, investment evaluation, implementation, performance verification and replication across operations. Facilities use energy audits, historical operating data and cross-site benchmarking to identify opportunities to reduce electricity, fuel and steam consumption. Proposed projects are evaluated based on expected energy-cost savings, GHG-reduction potential, technical readiness, payback period and SCGP's internal carbon price. In 2025, SCGP deployed THB 441 million in energy-efficiency and process-optimization projects, including turbo vacuum pumps, high-efficiency equipment, power-plant and steam-system optimization, real-time monitoring and control systems and the Energy Common Platform. SCGP also applies AI and machine-learning models using more than ten years of historical process data to optimize equipment operation and balance energy supply with production demand. Following implementation, project performance is monitored against pre-project energy baselines using reductions in electricity, fuel and steam consumption, energy-cost savings and GHG-emission reductions. Where actual performance differs from the approved assumptions, operating parameters and optimization models are reviewed and adjusted. Technologies that demonstrate verified technical and financial benefits are standardized and replicated across compatible facilities in Thailand and overseas. This approach enables SCGP to sustain and expand energy-cost savings while improving production efficiency, operational resilience and progress toward its climate targets.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp8

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Reputational capital

☑ Improved community relations

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Thailand

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Mekong

(3.6.1.8) Organization specific description

SCGP conducts its business with comprehensive social responsibility and places great importance on sustainable water management. Regarding water management, we have clearly defined one key strategy: "Rehabilitate the water sources' ecosystems and support water to communities and agriculture." This strategy reflects the organization's commitment to maintaining environmental balance and appropriately addressing the water needs of stakeholders in surrounding areas. Specifically, in terms of water sharing, SCGP has implemented continuous measures over many years, including allocating water to communities near our operations and providing treated wastewater for agricultural use. These actions not only help reduce environmental impacts but also support community sustainability and strengthen relationships with stakeholders. They are also part of our broader efforts to promote efficient and responsible use of water resources in alignment with true social responsibility.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Other, please specify :Enhanced social license to operate and reduced risk of community-related disruption

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

SCGP's effective and proactive water management plays a crucial role in strengthening its relationships with local communities by ensuring a consistent and sustainable water supply that directly supports agricultural productivity and the well-being of residents in surrounding areas. By taking a responsible and structured approach to water resources, SCGP not only mitigates potential environmental impacts but also demonstrates a strong commitment to sustainable and ethical use of natural resources, which helps build credibility and trust among stakeholders. Through ongoing community engagement and collaboration, SCGP fosters partnerships with local stakeholders, creating opportunities for shared initiatives, knowledge exchange, and collective problem-solving. These efforts generate intangible benefits such as increased social capital, deeper community loyalty, and a more positive perception of the SCGP brand. Over time, these intangible benefits translate into long-term support from the community, enhanced opportunities for collaboration, and broader recognition of SCGP's sustainability efforts. This comprehensive approach helps embed SCGP more firmly within the community, reinforcing its role as a responsible corporate citizen and enhancing its overall reputation, influence, and social impact in the regions where it operates.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

1090000

(3.6.1.25) Explanation of cost calculation

The THB 1.09 million cost represents actual 2025 operating expenditure for distributing treated water to surrounding communities and agricultural users, including pumping, distribution, monitoring and treatment-related costs. Existing treatment infrastructure is excluded because it is required for normal plant operations and was not constructed solely for this opportunity.

(3.6.1.26) Strategy to realize opportunity

SCGP's strategy is to rehabilitate water-source ecosystems and provide appropriately treated water to communities and agriculture where technically and environmentally suitable. The company engages local stakeholders, monitors water quality and distribution and uses existing treatment and pumping infrastructure to support community needs. The opportunity is prioritized in water-exposed operating areas because constructive community relationships strengthen social license to operate, support shared water security and reduce the likelihood of stakeholder conflict or operational disruption.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp9

(3.6.1.2) Commodity

Forest commodity

☑ Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Increased availability of products with reduced environmental impact [other than certified products]

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Japan

☑ Thailand

☑ United Kingdom

☑ United States of America

(3.6.1.8) Organization specific description

SCGP procures recycled paper from diverse sources, both locally in Thailand and internationally. The international paper's origin can be traced back to its export port and is primarily sourced from contracted suppliers, traders, brokers, or commodity markets. Domestically, SCGP obtains recycled paper from a wider array of sources, including independent and company-affiliated smallholders, single or multiple contracted producers, traders/brokers/commodity markets, and contracted suppliers (processors and manufacturers). Combined with SCGP's local recycling programs, this comprehensive sourcing strategy allows SCGP to offer a wider variety of sustainable packaging, pulp, and paper products, meeting the increasing demand for eco-friendly options. This approach reduces the risk of raw material shortages and reinforces SCGP's competitive edge in the circular economy by providing packaging solutions with a reduced environmental footprint.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

SCGP's circular economy efforts are boosting the use of recycled materials like imported recycled fiber, domestic recycled fiber, and fiber sludge. This reduces the need to import virgin pulp, which lowers procurement costs and protects against price volatility, ultimately improving operating margins and stabilizing cash flow. Simultaneously, the company's Green Choice products and the increasing demand for sustainable packaging are creating new sales opportunities and strengthening its competitive position in both local and international markets. By combining cost savings from using recycled materials with increased revenue from sustainable products, SCGP is improving its financial stability while also meeting its circular economy and ESG goals

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

26300000000

(3.6.1.23) Explanation of financial effect figures

The financial effect figures were derived by assessing potential savings and revenues from circular economy and sustainable packaging initiatives. Calculations are based on price differentials between imported virgin raw materials and locally sourced recycled inputs (imported recycled fiber versus domestic recycled fiber), applied to estimated volumes of raw materials and fiber sludge.

(3.6.1.24) Cost to realize opportunity

49000000

(3.6.1.25) Explanation of cost calculation

The cost figures are determined by the extra expenses needed to create eco-friendly products compared to traditional ones. This involves calculating the price difference between virgin fibers and recycled materials (both imported and domestic), and then applying that difference to the estimated amount of recycled fiber and fiber sludge used.

(3.6.1.26) Strategy to realize opportunity

SCGP is implementing a circular economy strategy by incorporating recycled raw materials, alternative fibers, and efficient resource use into its main activities. To achieve this, SCGP employs purchase management and supply chain risk management strategies to ensure a reliable supply of recycled fiber and enhance traceability. This promotes the collection and recycling of used packaging, decreasing reliance on virgin fiber and lowering procurement expenses. In production, SCGP encourages the use of fiber sludge as an alternative raw material and implements process improvements to minimize waste sent to landfills and incinerators, while also increasing efficiency in the use of water, energy, and materials.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp10

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☑ Other products and services opportunity, please specify :Development of sustainable packaging solution

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Indonesia

☑ Philippines

☑ Thailand

☑ Viet Nam

(3.6.1.8) Organization specific description

Growing customer demand and regulatory requirements for low-carbon, recyclable and resource-efficient packaging create an opportunity for SCGP to expand sustainable products and SCG Green Choice solutions. These include packaging with recycled content, enhanced recyclability, lightweight design, reduced material use and verified product carbon footprints.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

Sales of sustainable products supported revenue, profitability and operating cash inflows in 2025. Continued product development also required R&D, innovation and production-related investment, resulting in operating and investing cash outflows.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

73000000000

(3.6.1.23) Explanation of financial effect figures

The figure represents reported 2025 gross revenue from SCG Green Choice products, services and solutions. It is consistent with 58.7% of SCGP's total sales revenue of THB 124.374 billion, or approximately THB 73.0 billion after rounding. The amount represents revenue associated with the opportunity and is not an estimate of incremental revenue or profit compared with a business-as-usual scenario.

(3.6.1.24) Cost to realize opportunity

485000000

(3.6.1.25) Explanation of cost calculation

The amount is SCGP's total 2025 expenditure on R&D and innovation and is used as a proxy because the portion attributable specifically to SCG Green Choice products has not yet been separately identified. It includes THB 1.36 million of 2025 CAPEX for plastic-product R&D. Planned 2026 plastic R&D CAPEX of THB 14.85 million is excluded.

(3.6.1.26) Strategy to realize opportunity

SCGP develops sustainable packaging through customer co-creation, life-cycle assessment, product carbon footprinting, lightweighting, recycled-content integration and design for recyclability or compostability. The opportunity is prioritized because it represented 58.7% of 2025 sales revenue and supports SCGP's target for SCG Green Choice revenue to reach at least 66.7% of total sales by 2030.

Forests

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp11

(3.6.1.2) Commodity

Forest commodity

☑ Timber products

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Increased demand for certified and sustainable materials

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Thailand

(3.6.1.8) Organization specific description

Demand for certified, traceable and deforestation-free fiber provides SCGP with opportunities to strengthen long-term raw-material security, maintain market access and meet increasing customer requirements for sustainable materials. SCGP applies sustainable plantation management, FSC certification, supplier due diligence, traceability controls, biodiversity conservation and forest monitoring across its operations and supply chain. SCGP's landscape and forest initiatives include the Kamphaeng Phet Plantation, Khao Chang conservation areas and the Baan Huay Saphan Samakee Community Forest. The company also implements biodiversity-conservation and carbon-credit projects that support ecosystem protection, carbon sequestration and the long-term availability of responsibly sourced fiber. In 2025, biodiversity conservation areas within FSC-certified land reached 6,212 rai, or approximately 993.92 hectares, representing 11.2% of FSC-certified land and exceeding SCGP's target of at least 10%. These activities strengthen SCGP's ability to supply certified and sustainable wood-based materials, respond to forest-related regulatory requirements and maintain access to sustainability-sensitive markets.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Certified and traceable fiber is expected to support access to regulated and sustainability-sensitive markets, strengthen customer confidence and reduce the likelihood of rejected products or interrupted wood supply. It may support revenue and operating cash flows, although certification, traceability and forest-management activities require additional expenditure.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ No

(3.6.1.24) Cost to realize opportunity

52000000

(3.6.1.25) Explanation of cost calculation

The THB 52 million cost to realize the opportunity comprises THB 32 million of actual forest-management CAPEX recorded in 2025, approximately THB 4 million of expenditure associated with maintaining FSC certification and THB 16 million allocated for strengthening EUDR traceability systems. The THB 32 million represents organization-wide reporting-year CAPEX for biodiversity conservation, forest-area management, habitat protection, forest monitoring and related forest-management infrastructure. The landscape, conservation and carbon-credit project expenditures disclosed in Q8.15.2 and Q8.17.1 are not added separately because they use different reporting bases and may form part of the broader forest-management expenditure. Any capitalized expenditure incurred in 2025 for these projects is included

within the THB 32 million. Maintenance and assessment costs classified as OPEX, planned 2026 expenditure and cumulative investment over project periods not incurred in 2025 are excluded from the THB 32 million CAPEX component. This treatment prevents double counting between organization-wide forest-management CAPEX and the individual initiatives disclosed in Module 8.

(3.6.1.26) Strategy to realize opportunity

SCGP realizes this opportunity through sustainable plantation management, biodiversity conservation, responsible sourcing, certification, traceability and the development of forest carbon-credit projects. The company undertakes forest maintenance, environmental assessments, planting, habitat protection and forest monitoring across areas including the Kamphaeng Phet Plantation, Khao Chang conservation areas and the Baan Huay Saphan Samakee Community Forest. SCGP works with local communities and other stakeholders as a convener, partner, funder or implementation supporter, depending on the structure of each initiative. The company also develops and verifies carbon-credit pilot projects, maintains biodiversity conservation areas within FSC-certified land and monitors project area, ecosystem condition and implementation progress. In parallel, SCGP maintains FSC certification and strengthens supplier due diligence, geolocation data, digital traceability and verification systems to support compliance with deforestation-related requirements. These actions strengthen the long-term availability of responsibly sourced fiber, maintain access to regulated and sustainability-sensitive markets and improve customer confidence. Project outcomes and expenditure are monitored against approved plans, and effective approaches are expanded or replicated where environmentally, technically and financially feasible.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

345000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

345 million THB cost saving from Capital Expenditure of energy efficiency and renewable energy. compare to total of OPEX 102,120 million THB

Forests

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

51300000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 51-60%

(3.6.2.4) Explanation of financial figures

51.3 million THB calculations are based on price differentials between imported virgin raw materials and locally sourced recycled inputs (imported recycled fiber versus domestic recycled fiber), applied to estimated volumes of raw materials and fiber sludge, compared to total OPEX of 102,120 million THB.

Water

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

5130000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

4.04 million THB; the financial effect was calculated by comparing water withdrawal intensity levels. Using 2025 production of 6,727,000 tons, the baseline scenario assumed 13.1 m³/ton, while actual performance achieved 12.8 m³/ton. The 0.3 m³/ton reduction equates to 2,018,100 m³ less water consumed. Applying an assumed cost of THB 2/m³, this results in savings of approximately 4.04 million THB, compared to total OPEX of 102,120 million THB. The total annual cost for water sharing to community is estimated at around 1.09 million THB, which covers fees for water extraction, electricity for pumping and distribution, and treatment expenses

Climate change

(3.6.2.1) Financial metric

Select from:

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

73000000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 51-60%

(3.6.2.4) Explanation of financial figures

revenue from SCG Green Choice products, services and solutions. It is consistent with 58.7% of SCGP's total sales revenue of THB 124.374 billion, or approximately THB 73.0 billion after rounding

Forests

(3.6.2.1) Financial metric

Select from:

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

13540000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 11-20%

(3.6.2.4) Explanation of financial figures

13,540million THB reflects SCGP's enhanced competitiveness arising from its end-to-end packaging solutions. By covering the full value chain from certified fiber sourcing, recycling, and traceability systems to design, production, and sustainable packaging offerings SCGP is well positioned to meet stricter regulatory requirements under EPR and PPWR, compared to total revenue of 124,374 million THB.

Climate change

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

177000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

177 million THB is the sum of corporate income tax benefits utilized from in 2025 from Board of Investment (BOI), compared to total OPEX of 102,120 million THB.

Climate change

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

92200000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

92.2 million THB; opportunities related to sustainability-linked loans (SLL) and green loans are expected to accelerate sales revenue growth from low-carbon and ecofriendly products, while also reducing financing costs and tax expenses of around 10 million THB, compared to total revenue of 102,120 million THB.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

SCG Packaging recognizes the significance of respecting human rights of every individual, ensuring equitable treatment to all without discrimination, and adhering to ethical business conduct as stipulated in SCG Packaging's Human Rights Policy, which includes respect for diversity and inclusion. To ensure that SCG Packaging's business operation has a diversity and inclusion practice that respects human rights, the Board of Directors has deemed it appropriate to develop the Diversity and Inclusion Policy and Guidelines, applicable to all operations involved in SCG Packaging's products and services as well as all business activities of SCG Packaging

(direct activity), including those of its suppliers/ contractors in the business value chain and joint ventures. This policy is approved by the resolution of the Board of Directors on May 24, 2022, effective from May 24, 2022, onwards.

(4.1.6) Attach the policy (optional)

20220714-scgp-diversity-and-inclusion-policy-en.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding public policy engagement

☑ Reviewing and guiding innovation/R&D priorities

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding the development of a climate transition plan

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Monitoring compliance with corporate policies and/or commitments

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Board defines the medium- and long-term business goals that promote sustainable value creation for SCGP and benefit all stakeholders. It tracks ESG (Environmental, Social, and Governance) responsibility performance and ensures Management allocates and manages resources efficiently and effectively. The Board monitors the implementation of the Company's strategies and decarbonization performance across SCGP, and sets policies to develop and improve operations relating to ESG, climate execution, transition to net zero, low-carbon products/services/solutions, and carbon removal, including capability building of employees and stakeholders. The CEO, as the Board's representative, has been appointed to assess and manage all environmental-related issues (risk management, investment portfolio, strategy, operational eco-efficiency, stakeholder engagement, innovation) and chairs the ESG Committee, which is responsible more specifically for environmental-related issues. The Board additionally appoints and tasks committees with environmental-related responsibilities: the Audit Committee oversees environmental-related risks and opportunities including GHG emissions reduction plans; the Corporate Governance and Nomination Committee oversees environmental-related direction, metrics, and targets; and the Remuneration Committee proposes remuneration guidelines, payment methods, and other benefits for SCGP's executives in accordance with their missions. This structure is independently corroborated by the 2025 SD Report's disclosure of the four board-level committees (Corporate Governance and Nomination, Remuneration, Audit, Risk Oversight Committee — the last newly formalized in 2025) and the two management-level committees (ESG Committee and Risk Management Committee) that "jointly manage five focus areas" including Net Zero GHG emissions and corporate governance/transparency (SD Report 2025, p.4–5), supported at the operating level by the Energy & Climate Change Committee

Forests

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Approving corporate policies and/or commitments

☑ Monitoring compliance with corporate policies and/or commitments

☑ Monitoring progress towards corporate targets

☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

SCGP's Board-level committee structure plays a crucial role in driving sustainability and responsible decision-making at SCGP; it reviews and approves the company's sustainability vision, mission, and business strategy while considering environmental and social impact. The ESG Committee, chaired by the CEO (a board director), is responsible for all forestry-related topics, including forest-related risks and opportunities, setting objectives for sustainable forestry, adherence to forest-related global standards, sourcing policy implementation, and progress monitoring. In 2022–2023, the Board considered and approved targets including No gross deforestation, Net Positive Impact (NPI), and No Net Loss (NNL), and actively monitored FSC Certification progress; in 2024, the Board approved the establishment of the Nature Positive Committee (see 4.3.1 below) to strengthen this oversight further, and the 2025 SD Report confirms this committee "reports alongside [the] ESG Committee" and that biodiversity conservation area reached 11.2% (6,212 rai) of FSC™-certified area in 2025, exceeding the ≥10% target (SD Report 2025, p.47).

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Reviewing and guiding innovation/R&D priorities

☑ Overseeing and guiding the development of a climate transition plan

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding the development of a business strategy

☑ Monitoring compliance with corporate policies and/or commitments

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Board defines medium- and long-term business goals promoting sustainable value creation and tracks ESG performance, ensuring Management allocates resources efficiently. It monitors implementation of strategies and sets policies to improve water related operations, including capability building of employees and stakeholders. The Board appoints and tasks the Audit Committee, Corporate Governance and Nomination Committee, and Remuneration Committee with water-related responsibilities. This board-level water oversight operates alongside an operating-level Water Management Committee, which the 2025 SD Report confirms provides "KPI-based oversight with senior executive involvement" of water risk strategy (SD Report 2025, p.53), against a target of reducing water withdrawal intensity 10% by 2030 vs. a 2022 base — 2.4% achieved as of 2025, still the slowest-progressing environmental target in the report and a matter the Board should be tracking closely.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Approving corporate policies and/or commitments

☑ Monitoring compliance with corporate policies and/or commitments

☑ Monitoring progress towards corporate targets

☑ Monitoring the implementation of the business strategy

(4.1.2.7) Please explain

SCGP's Board-level committee structure drives sustainability and responsible decision-making, reviewing and approving the company's sustainability vision, mission, and business strategy with consideration of environmental and social impact. The ESG Committee, chaired by a board director (the CEO), is responsible for all forestry-related and biodiversity topics. In 2024, the Board approved the establishment of the Nature Positive Committee to ensure efficient and sustainable management of the company's natural resources; the 2025 SD Report confirms SCGP formally adopted the TNFD framework and launched joint 2025 disclosures with parent company SCG, and that 100% deforestation/forest-conversion-free status has been maintained since 2017 (SD Report 2025, p.47).
[Fixed row]

(4.2) Does your organization’s board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues
☑ Management-level experience in a role focused on environmental issues
☑ Staff-level experience in a role focused on environmental issues

Forests

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Integrating knowledge of environmental issues into board nominating process

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Forests	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Other, please specify :CEO reports to the Corporate Governance & Nomination Committee and the Audit Committee, both of which report directly to the Board of Directors

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

SCGP recognizes the critical importance of climate-related issues as they impact corporate decisions, business transformation, and innovation portfolios. The CEO, representing the Board of Directors, is tasked with overseeing all environmental matters including risk management, investment strategies, operational eco-efficiency,

stakeholder engagement, and innovation. The CEO chairs two key committees focused on climate matters: the ESG Committee and the Risk Management Committee. Climate responsibilities are part of the CEO's annual performance review, which the Annual Report 2025 confirms runs on a 3-factor appraisal framework (Company Performance, Balanced Scorecard KPI, CEO Survey), with the Balanced Scorecard itself including an "ESG Sustainability & People" factor alongside Financial, Customer/Centricity, and Cost Management factors. Key climate decisions by the CEO include: declaring a Net Zero ambition by 2050 (2020); setting a target to reduce GHG emissions by at least 20% by 2030 against a 2020 baseline (2021), later raised to 25% by 2030 in line with the Science Based Targets initiative (2023); approving an Internal Carbon Price (ICP) of USD 25/ton CO2e for new investments (2022–Existing); authorizing energy and climate-related investments; reinforcing GHG-reduction commitment through TCFD reporting; and encouraging personnel to participate in policy advocacy including feedback on the Climate Change Act. This CEO-led governance structure is independently corroborated by the SD Report's disclosure that the CEO (Mr. Wichan Jitpukdee) serves concurrently as "Chief Executive Officer & Chairman of the ESG Committee" (SD Report 2025, p.8).

Forests

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Conducting environmental scenario analysis
☑ Developing a business strategy which considers environmental issues
☑ Managing annual budgets related to environmental issues
☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:
☑ Other, please specify :CEO reports to the Corporate Governance & Nomination Committee and the Audit Committee, both of which report directly to the Board of Directors

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Quarterly

(4.3.1.6) Please explain

As the Board's representative, the CEO is appointed to assess and manage all environmental-related issues and chairs the ESG Committee and Risk Management Committee, which have specific responsibility for forest-related issues. Forest-related decisions made by the CEO include: announcing (2023) targets for no gross deforestation, a net positive impact balance, and no net loss (NNL); approving the establishment of the Nature Positive Committee (2024); and regularly reviewing forest-related risks and opportunities. The 2025 SD Report confirms 100% deforestation/forest-conversion-free status maintained since 2017 and 11.2% biodiversity conservation area achieved against a ≥10% target (SD Report 2025, p.47).

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Other, please specify :CEO reports to the Corporate Governance & Nomination Committee and the Audit Committee, both of which report directly to the Board of Directors

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The CEO, as the Board's representative, directs water-related efforts covering impacts, risks, and opportunities. Key decisions include: appointing SCGP's Water Management Committee to set integrated policies on water use and discharge; announcing a water-reduction goal in 2021 and, in 2024, setting a target to reduce water withdrawal intensity by 10% by 2030 compared with 2022; and approving ongoing water projects and related investments. This is independently corroborated by the 2025 SD Report's description of the Water Management Committee providing "KPI-based oversight with senior executive involvement" of water risk strategy (SD Report 2025, p.53). Progress against the 10%-by-2030 target stood at only 2.4% as of 2025 — the slowest-progressing environmental target in the report, which the CEO's quarterly board reporting should be expected to address.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Other, please specify :CEO reports to the Corporate Governance & Nomination Committee and the Audit Committee, both of which report directly to the Board of Directors

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

As the Board's representative, the CEO chairs the ESG Committee and Risk Management Committee, which have specific responsibility for biodiversity-related issues, and has announced targets including no gross deforestation, Net Positive Impact (NPI), and No Net Loss (NNL). In 2024, the CEO approved the establishment of the Nature Positive Committee, which the 2025 SD Report confirms "reports alongside [the] ESG Committee" (SD Report 2025, p.47) and is tasked with implementing systems and practices at both business and corporate levels to create strategies and a roadmap promoting nature positivity —including forest restoration, Natural Climate Solutions (NCS), and biodiversity management.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Other

☑ Other, please specify :Business Unit Manager (Chairperson of the Nature Positive Committee)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Managing annual budgets related to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Business Unit Manager oversees implementation of biodiversity-conservation practices as chairperson of the Nature Positive Committee, including forest restoration, Natural Climate Solutions (NCS), and biodiversity management, and helps arrange a team to evaluate sustainability performance against standards such as CDP, S&P Global, and EcoVadis, reporting to the environmental dimension team on a regular basis.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

20

(4.5.3) Please explain

SCGP's Remuneration Committee proposes remuneration guidelines and benefits for executives, and the Annual Report 2025 confirms the CEO's performance evaluation runs on a Balanced Scorecard that explicitly includes an "ESG Sustainability & People" factor alongside Financial, Customer/Centricity, and Cost Management factors (Annual Report 2025, p.61). SCGP's own website additionally discloses that 20% of C-suite/Board variable compensation is tied to ESG performance including water, with KPIs cascading from COO to business unit managers to operational staff (scgp website-content.com, Water Stewardship page). Climate-related responsibilities are explicitly incorporated into the CEO's annual performance review.

Forests

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

20

(4.5.3) Please explain

SCGP has established a policy (per the 2022 Board resolution) whereby Board members are eligible to receive bonuses of up to 0.5% of dividends distributed to shareholders. The company conducts an annual review of performance evaluation criteria for executives and manage Currently, SCGP management takes responsibility on Forest. SCGP is committed to the continuous conservation of forests and biodiversity. The Nature Positive Committee oversees and monitors sustainable forest management according to Forest Stewardship Council (FSC) standards and has increased the forest area to comply with Thailand's T-VER standards, aiming for a "Net Positive Impact: NPI". So, the corporate target is biodiversity conservation area certified by FSC standard at least 10% of agroforestry area. SCGP has integrated forest and biodiversity-related KPIs into all responsible employees and covered all subsidiaries. The performance is measured against employees' KPIs and those forest and biodiversity-related KPIs

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

20

(4.5.3) Please explain

SCGP has established a policy (per the 2022 Board resolution) whereby Board members are eligible to receive bonuses of up to 0.5% of dividends distributed to shareholders. The company conducts an annual review of performance evaluation criteria for executives and managers, focusing on four key areas: Financial Performance, Customers & Centricity, Cost Management, and ESG Sustainability & People. ESG accounts for 20% of the assessment and encompasses all environmental aspects, including climate, water, and forest initiatives. Water-related KPIs are integrated into roles at all levels and subsidiaries—from COOs, ESG & Sustainability Directors, Engineering Directors, Managers, to operational staff. Water management performance is part of annual appraisals and affects variable pay such as bonuses and promotions. Evaluations consider both general and specific water-related KPIs.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Other, please specify :As mentioned earlier, Climate-related KPI is a part of the annual performance appraisal.

(4.5.1.3) Performance metrics

Targets

☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

☑ Achievement of climate transition plan

☑ Increased proportion of revenue from low environmental impact products or services

☑ Other strategy and financial planning-related metrics, please specify :Promote economic mechanisms such as Internal Carbon Pricing (ICP) to manage risks and create opportunities in green financing to achieve greenhouse gas emission reduction targets.

Emission reduction

☑ Increased share of renewable energy in total energy consumption

Resource use and efficiency

☑ Improvements in emissions data, reporting, and third-party verification

☑ Energy efficiency improvement

☑ Reduction in total energy consumption

☑ Other resource use and efficiency-related metrics, please specify :Increase the use of renewable energy, such as biomass energy, biogas and solar power

Policies and commitments

☑ Increased supplier compliance with environmental requirements

Engagement

☑ Increased engagement with suppliers on environmental issues

☑ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

SCGP is firmly committed to reducing greenhouse gas (GHG) emissions by 25% by 2030 compared with the base year 2020, reflecting the company's dedication to conducting business sustainably and responsibly towards the environment. Typically, the corporate executive team, including the CEO, holds direct responsibility for achieving the GHG reduction targets across all SCGP operations, both in Thailand and overseas. GHG reduction serves as a key performance indicator (KPI) for evaluating executive performance. To motivate and encourage commitment to achieving climate-related goals, SCGP has linked variable bonuses to GHG reduction performance. These variable bonuses are reviewed annually and are integrated into the overall ESG performance appraisal for executives, covering not only GHG reduction but also water management and other environmental sustainability aspects.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

These performance metrics of the Corporate Executive Team, including CEO, are linked to support key KPIs on Climate Change: 25% GHG reduction target by 2030 (vs base year 2020) and achieve Net Zero by 2050. The annual GHG reduction targets are monitored closely to ensure SCGP's pathway to Net Zero emission. The KPIs cascade down from the highest management level (CEO) to the employee level. Incentives of executives and employees will be based on the overall performance against the target. To ensure fairness in compensation management, as well as the accuracy free of prejudice and reasonably consistent across the different business units, the Board and the Remuneration Committee, assess the performance of the CEO and top executives based on the Company's operating results, implementation of the Board's policies, and the overall socio-economic circumstances. The Remuneration Committee will then consider the appropriate

remuneration for the CEO and top executives of SCGP and propose such an amount to the Board for approval. In 2022, the Board of Directors, by the recommendation of the Remuneration Committee, has approved the revision of evaluation criteria and predefined metrics and weightings for the short-term and long-term performance assessment of the CEO and top executives to be in alignment with SCGP's strategy and goals.

Forests

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Operating Officer (COO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Resource use and efficiency

☑ Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain

☑ Improvements in commodity production efficiency

☑ Improvements in commodity volume data collection, reporting and third-party verification/certification

Policies and commitments

☑ Restoration and compensation to address past deforestation and conversion

Engagement

☑ Increased engagement with suppliers on environmental issues

☑ Increased engagement with smallholders on environmental issues

☑ Increased engagement with customers on environmental issues

☑ Increased value chain visibility (traceability, mapping)

☑ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

SCGP has been committed to zero deforestation and forest conversion since 2017, ensuring that its timber products are sourced from land that was not converted from natural forests after 2015. As part of its Nature Positive approach, SCGP aims to halt and reverse biodiversity loss by 2030, using a 2020 baseline, with the ultimate goal of full recovery by 2050. Typically, the corporate executive team has direct responsibility for achieving these targets, covering all SCGP operations both in Thailand and overseas. Forest-related targets serve as a Key Performance Indicator (KPI) for evaluating executive performance. To motivate and encourage commitment to environmental goals, SCGP has linked variable bonuses to environmental performance. These variable bonuses are reviewed annually and are incorporated into the overall ESG performance appraisal for executives, covering not only GHG reduction, water management, and forest management but also other aspects of environmental sustainability.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The Chief Operating Officer's (COO) performance is evaluated based on SCGP's forest management KPIs, especially the goal of deforestation- and forest conversion- free. The COO is crucial in advancing this initiative by allocating budget resources and closely monitoring progress to prevent deforestation in the supply chain and promote sustainable biodiversity using universal indicators. Responsibilities include setting sustainable forest management policies, objectives, and targets in accordance with FSC™ standards. The COO also supports the Nature Positive target by establishing the Nature Positive Committee in 2024, which collaborates with the ESG Committee. The Nature Positive committee monitors SCGP's forest-related performance and progress to ensure alignment with established targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Operating Officer (COO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Improvements in water efficiency – direct operations

Pollution

☑ Improvements in wastewater quality – direct operations

☑ Increase in discharge treatment compliance and meeting regulatory requirements – direct operations

Engagement

☑ Increased engagement with suppliers on environmental issues

☑ Implementation of employee awareness campaign or training program on environmental issues

☑ Other engagement-related metrics, please specify :Restore ecosystems related to water sources and support water supply for communities and agricultural use.

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

SCGP has set a water-related target to reduce water withdrawal by 35% by 2025 compared with the 2014 baseline. In 2024, an additional target was introduced: to reduce water withdrawal intensity by 10% by 2030 compared with 2022. Performance is assessed based on overall progress in reducing water use and increasing recycled water. Typically, the corporate executive team has direct responsibility for achieving these targets, covering all SCGP operations both in Thailand and overseas. Water reduction serves as a Key Performance Indicator (KPI) for evaluating executive performance. To motivate and encourage commitment to environmental goals, SCGP has linked variable bonuses to environmental performance. These variable bonuses are reviewed annually and are incorporated into the overall ESG performance appraisal for executives, covering not only GHG reduction, water management, and forest management but also other environmental sustainability aspects.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The performance metrics of the Chief Operating Officer (COO) are directly linked to SCGP's key water management KPIs, particularly the target to reduce water withdrawal. To ensure the most efficient and valuable use of water resources, SCGP has adopted the 3Rs principle—Reduce, Reuse, and Recycle—into its production processes. This approach helps minimize water usage, enables the reuse and recycling of water, and supports the restoration of natural water sources. COO plays a critical role in driving this initiative by providing budgetary support and closely monitoring implementation progress. Over the years, SCGP has consistently reduced its water withdrawal, primarily due to improved internal water management—especially the reuse of treated wastewater. These actions are aligned with SCGP's climate transition plan, which focuses on reducing dependency on external water sources and minimizing the environmental impact from wastewater discharge.

Water

(4.5.1.1) Position entitled to monetary incentive

Facility/Unit/Site management

☑ Business unit manager

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

☑ Reduction in water consumption volumes – direct operations

☑ Improvements in water efficiency – direct operations

Pollution

☑ Improvements in wastewater quality – direct operations

☑ Reduction of water pollution incidents

☑ Increase in discharge treatment compliance and meeting regulatory requirements – direct operations

☑ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

SCGP has embedded water-related KPIs into the performance assessments of all employees responsible for water management, including Business Unit Directors, ESG & Sustainability Directors, Engineering Directors, managers, and operational staff. These KPIs are directly tied to variable compensation, such as performance-based bonuses and/or career promotions. Performance evaluations consider both general employee KPIs and specific water-related indicators, such as percentage reduction in water withdrawal, percentage of recycled water, and the quality of water discharged. These efforts also align with SCGP's achievement of having no complaints from surrounding communities regarding water issues.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The performance metrics of Business Unit Managers are aligned with the company's key water management KPIs, particularly the water withdrawal reduction target. Similar to COO, Business Unit Managers play a critical role in driving the achievement of corporate water targets. Progress is regularly monitored through the Water Management Committee. Their responsibilities include planning to reduce external water use by increasing internal reuse, improving the quality of treated wastewater

to exceed regulatory standards so it can be reused, and ensuring that excess treated water discharged externally does not impact the environment or surrounding communities. These efforts contribute directly to SCGP's climate transition plan, particularly the goal of reducing reliance on external water sources.

Forests

(4.5.1.1) Position entitled to monetary incentive

Facility/Unit/Site management

☑ Business unit manager

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

☑ Achievement of environmental targets

Resource use and efficiency

☑ Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain

☑ Improvements in commodity production efficiency

☑ Improvements in commodity volume data collection, reporting and third-party verification/certification

Policies and commitments

☑ Restoration and compensation to address past deforestation and conversion

Engagement

☑ Increased engagement with suppliers on environmental issues

☑ Increased engagement with smallholders on environmental issues

☑ Increased engagement with customers on environmental issues

☑ Increased value chain visibility (traceability, mapping)

☑ Implementation of employee awareness campaign or training program on environmental issues

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

SCGP has integrated forest-related Key Performance Indicators (KPIs) into the performance assessments of all employees responsible for forest management, including Business Unit Directors, Engineering Directors, managers, and operational staff. These KPIs are directly linked to variable compensation, such as performance-based bonuses and/or promotions. Performance evaluations consider both general employee KPIs and forest-specific indicators.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Business Unit Managers' performance is measured against the company's forest management goals. Like the COO, they are essential for meeting SCGP's forest and biodiversity targets, with progress tracked by the Nature Positive committee. Their duties involve ensuring deforestation- and forest conversion- free practices based on FSC standards, which supports SCGP’s nature positive strategy, focusing on achieving a "Net Positive Impact" (NPI) and "No Net Loss" (NNL).
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from:

	Does your organization have any environmental policies?
	☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

SCGP's Environment and Climate policy applies to all production operations, business facilities, business partner in value chain and joint venture: from designing, procuring, manufacturing of products, services and solutions, distribution and logistics, and managing of our wastes and end of used products. This policy also applies to suppliers, contractors and service providers (tier 1 and non-tier 1); other key business partners such as associate companies (non-managed operations), joint venture partners, outsourcing partners, new project, modification project, due diligence of mergers and partnership of SCGP both domestic and abroad

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to No Net Loss

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to avoidance of negative impacts on threatened and protected species

☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems

Forests-specific commitments

☑ Commitment to no land clearance by burning or clearcutting

☑ Commitment to the use of the High Conservation Value (HCV) approach

☑ Commitment to facilitate the inclusion of smallholders into the value chain

☑ Commitment to no deforestation, to no planting on peatlands, and to no exploitation (NDPE) by target date

☑ Commitment to no-conversion of natural ecosystems by target date

☑ Commitment to no-deforestation by target date

Water-specific commitments

☑ Commitment to reduce or phase out hazardous substances

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with the Kunming-Montreal Global Biodiversity Framework

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

scgp-environment-and-climate-policy-en.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

SCGP has developed the Supplier Code of Conduct in order to develop correct understanding among suppliers of SCGP and to serve as a mutual business standard to be adopted. For the Environment principle, SCGP suppliers shall take into account environmental impact, environmental conservation, and adaptability to climate change, as well as sustainable use of natural resources, energy, and water in their business operations through eco-efficiency and circular economy activities, reduction of air pollution emissions, reduction of generation of wastewater and waste, hazardous or otherwise, conservation of biodiversity and ecosystems, with a determination to create a net positive impact and extend such efforts to their suppliers and service providers both directly and indirectly, consistent with the 3R concept, comprising Reduce, Reuse/Recycle, and Replenish. - SCGP suppliers shall cooperate in efforts to follow up on, update, provide, and disclose data on GHG emissions in accordance with the expectations of the organization, SCGP, and relevant stakeholders. - SCGP suppliers shall encourage and support policies, goals, plans, and activities that promote participation in reduction of environmental impacts and GHG emissions. - SCGP suppliers shall foster knowledge and awareness of environment and climate management among their employees, customers, business partners, and stakeholders

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems

Additional references/Descriptions

☑ Description of impacts on natural resources and ecosystems

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

scgp-supplier-code-of-conduct-en.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ UN Global Compact

☑ Forest Stewardship Council (FSC)

☑ Science-Based Targets Initiative (SBTi)

☑ Task Force on Climate-related Financial Disclosures (TCFD)

☑ World Business Council for Sustainable Development (WBCSD)

☑ Other, please specify **:Global Compact Network Thailand; Federation of Thai Industries; CDP Worldwide; Thai Pulp and Paper Industries Association; Thailand Institute of Packaging and Recycling Management for Sustainable**

☑ Ellen MacArthur Foundation Global Commitment

☑ Task Force on Nature-related Financial Disclosures (TNFD)

(4.10.3) Describe your organization’s role within each framework or initiative

FSC: SCGP is committed to the continuous conservation of forests and biodiversity. SCGP's FSC™ Management Committee oversees and monitors sustainable forest management according to Forest Stewardship Council™ standards, and the 2025 SD Report confirms 11.2% (6,212 rai) of FSC™-certified area is designated as biodiversity conservation area, exceeding the ≥10% target. WBCSD: Joining as a member of WBCSD's Forest Solutions Group (FSG) and provides environmental and social information support to create guidelines related to forest products and deforestation. TCFD: SCGP SCGP adheres to the TCFD framework to analyze climate-related risks and opportunities and has set a target to achieve Net-Zero emissions by 2050. UNGC: SCGP participated in the United Nations Global Compact (UNGC) since mid of 2022, supporting the 10 Principles of the United Nations Global Compact in the areas of human rights, labor, environment, and anti-corruption, Committing to making those principles part of our strategy, culture, and day-to-day operations and, collaborating, driving any policies or declaration to enhance societal goals, such as UN SDGs, including the intention to address the issue of Preventing and solving problems caused by climate change, Reduce external water use, preserve natural water sources, and prevent deforestation, among others. SCGP participated in the seminar on the topic " Partnership for Human Capital 5.0 – Towards Sustainable Intelligence" with UNGCNT, to develop human capital and adapt to the challenges and sustainable global trends. SBTi: SCGP has set GHG emission reduction targets aligned with the Paris Agreement. In 2023, SCGP set a new target to increase its greenhouse gas emission reduction to 25% (vs. 2020

base year) by 2030 TNFD: In 2025, SCGP formally adopted the TNFD framework and launched its initial disclosures jointly with parent company SCG, assessing significant impacts and dependencies related to climate, air emissions, water, waste, forest, and biodiversity (SD Report 2025, p.47).
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

☑ Yes, we engaged directly with policy makers

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

CEO_Statement_UNGC.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes, my organization is registered

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

1.Thailand Carbon Neutral Network (TCNN) Membership 2. United Nations Global Compact (UNGC) Participant 3. Global Compact Network Thailand (GCNT) Membership 4. Forest Stewardship Council (FSC) Certification 5. Federation of Thai Industries (FTI) Membership 6.Water Institute for Sustainability(The Federation of Thai Industries (FTI)) Membership 7. Thai River Basin Committee(Water User Organizations) -Board Member

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

SCGP collaborates with governments, industry associations, businesses, and society to support the transition to a low-carbon and nature-positive economy, in line with its environmental commitments and transition plan. Climate Change: SCGP actively engages in climate initiatives and public policy to support the Paris Agreement and Thailand's Nationally Determined Contributions (NDCs). As a Climate Action Initiator and Climate Action Leading Organization under the Thailand Carbon Neutral Network (TCNN), SCGP has committed to reducing GHG emissions by 25% by 2030 and achieving Net Zero by 2050. The company also participates in consultations on Thailand's Climate Change Act, providing technical and business perspectives to help ensure the legislation aligns with the Paris Agreement, Thailand's NDCs, and is practical for implementation across industrial sectors. SCGP is also a participant of the UN Global Compact (UNGC) and Global Compact Network Thailand (GCNT), integrating the Ten Principles into its strategy and operations. Water Management: SCGP participates in Thailand's Water User Organizations under the Water Resources Act through representatives nominated by the Federation of Thai Industries. The company collaborates with stakeholders in five major river basins to promote sustainable water use, conservation, and integrated water resource management. Under the Water Institute for Sustainability (WIS), The Federation of Thai Industries (FTI), SCGP participates in monthly meetings as a member, providing input and recommendations to support the development of policies and strategies for industrial water management. Forest Conservation: SCGP supports sustainable forest management through compliance with the FSC Forest Stewardship Standard and applicable national legislation. The company also works closely with the Forest Industry Organization (FIO) to promote responsible forestry, biodiversity conservation, and sustainable wood sourcing.
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Thailand Climate Change Act

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)

☑ Carbon taxes

☑ Emissions trading schemes

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Thailand

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The proposed Climate Change Act is highly relevant to SCGP’s decarbonization strategy and supports the achievement of the Company’s Net Zero 2050 commitment by providing a clear regulatory framework for greenhouse gas reduction, carbon market development, and climate governance. To support the development of practical and effective climate policies, SCGP actively engages with the Department of Climate Change and Environment of Thailand by providing technical input and feedback during the policy development process. The effectiveness of this engagement is evaluated through feedback received from the Department and the progress of the Climate Change Act and related regulations, which indicate the effectiveness of the consultation process and ongoing policy development.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Another global environmental treaty or policy goal, please specify :Thailand National NDC

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Thailand Extended Producer Responsibility

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

☑ Circular economy

☑ Extended Producer Responsibility (EPR)

☑ Recycling and recyclability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Thailand

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Extended Producer Responsibility (EPR) regulation is highly relevant to SCGP’s commitment to advancing the circular economy and sustainable packaging. The regulation promotes greater resource efficiency, increased collection and recycling of packaging waste, and shared responsibility across the value chain, supporting SCGP’s environmental commitments and packaging sustainability strategy. SCGP actively contributes to the development of EPR policies through direct engagement with the Pollution Control Department (PCD) in public consultation forums, providing technical input and industry perspectives on the practical implementation of EPR. In addition, SCGP engages collectively through the Thailand Institute of Packaging Management for Sustainable Environment (TIPMSE) to support industry dialogue and provide recommendations on policy development. The effectiveness of these engagement activities is evaluated through feedback received from government authorities and industry stakeholders, as well as the progress of EPR policy development and the establishment of a practical and effective regulatory framework.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Another global environmental treaty or policy goal, please specify :Circular economy

Row 3

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

River Basin Water Management

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Water availability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Sub-national

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Thailand

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

SCGP is a key member of five major river basin committees in Thailand and has been appointed as a representative member of the Mae Klong, Bang Pakong, and Chi River Basin Committees. These committees operate under the supervision of the Office of the National Water Resources (ONWR) in accordance with the Water Resources Act B.E. 2561 (2018). SCGP actively participates in the committees’ monthly meetings, contributing insights and recommendations on river basin water resource management. Its involvement covers assessments of water availability and water demand, reviews of water allocation and approval requests across sectors, as well as the development of policies, strategies, and initiatives aimed at promoting efficient, balanced, and sustainable water use within each river basin. This engagement demonstrates SCGP’s commitment to sustainable water resource management at the river basin level, proactive participation in public policy development, and collaboration with government agencies, industry peers, and other stakeholders. Through these efforts, SCGP helps strengthen water security, mitigate water-related risks, and support a balanced approach to economic, social, and environmental development, creating long-term value for the company, communities, and society as a whole.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 4

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Thailand's Draft Biodiversity Act

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Forests

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental protection and management procedures

☑ Environmental protection requirements

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Thailand

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

SCGP has actively participated in the ongoing review and feedback process for the development of the Draft Thailand Biodiversity Act. Its input has been consistently communicated through stakeholder relations and business liaison engagement processes, with 100% involvement from relevant working teams, including ESG, Sustainability, and operational teams from Siam Forestry Company, among others. SCGP remains committed to the long-term conservation of forests and biodiversity through sustainable forest management. The company has established policies, objectives, and targets for sustainable forest management in alignment with FSC standards, aiming to create positive biodiversity outcomes throughout its operations based on the Nature Positive approach. SCGP also follows the list of applicable laws, regulations and nationally ratified international treaties, conventions and agreements, in Thailand and in FSC-STD-60-004 (International Generic Indicators). In addition, since 2024, SCGP has established a Nature Positive Committee to work alongside the ESG Committee. To support effective implementation, SCGP also aligns its actions with the framework of the Taskforce on Nature-related Financial Disclosures (TNFD). SCGP measures its progress through key achievements,

including 100% FSC certification across applicable operations and ensuring that 100% of imported pulp and wood materials are certified as free from deforestation and forest conversion. The company has further strengthened compliance and traceability by enhancing its existing FSC™ Chain of Custody (CoC) system. These efforts help promote the participation of communities and organizations in ecological conservation, including engagement related to the Draft Thailand Biodiversity Act, which is currently under development and progressing through the legislative approval process.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Kunming-Montreal Global Biodiversity Framework

Row 5

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Thailand's Draft Clean Air Management Act

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Other environmental impacts and pressures, please specify :Air pollution management and air pollutant emissions

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Thailand

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Ad-hoc meetings

☑ Submitting written proposals/inquiries

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The Draft Clean Air Management Act aims to establish a comprehensive national framework for protecting public health and improving air quality. Its key provisions include health-based air quality indicators, source-specific pollution control measures covering major sectors such as industry, emissions monitoring and reporting, economic instruments and incentives, enforcement measures, and greater participation by local authorities in air quality management. In 2025, SCGP participated in

two meetings concerning the Draft Act and submitted written comments. This direct engagement was complemented by sector-level coordination through the Federation of Thai Industries (FTI) and the Thai Pulp and Paper Industries Association (TPPIA). SCGP provided technical and operational input on data requirements, emissions monitoring, enforcement and penalty provisions, and the potential financial implications of environmental fees. Through this engagement, SCGP supported the development and enactment of an effective Clean Air Management Act and contributed constructive recommendations to promote clear, proportionate, and coordinated implementation. SCGP's input was intended to strengthen the practical effectiveness of the regulatory framework, promote consistency with other applicable environmental legislation, and support fair and efficient implementation across regulated industries. The Act supports SCGP's air quality management commitment, including its target to reduce dust emission intensity per ton of production by 10% by 2030 from a 2020 base year. SCGP continues to closely monitor the legislative process and will review the final Act and its subordinate regulations through ongoing coordination with TPPIA and FTI. The success of the engagement will be assessed based on whether the resulting regulatory framework provides clear responsibilities, consistent technical and monitoring requirements, effective coordination with related legislation, and proportionate economic and enforcement measures that contribute to measurable improvements in air quality.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Another global environmental treaty or policy goal, please specify :UN Sustainable Development Goal; SDG 11 – Sustainable Cities and Communities, SDG 12 – Responsible Consumption and Production.

Row 6

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Ministerial Regulation Prescribing the Rates of Fees and Fee Exemptions for Type Two Water Use Licenses and Type Three Water Use Licenses, B.E. 2567 (2024) and 2025 draft amendment

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures
☑ Water availability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply
☑ Thailand

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:
☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply
☑ Regular meetings

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

SCGP actively participated in the public consultation process for the Ministerial Regulation Prescribing Fees and Fee Exemptions for Type Two Water Use Permits and Type Three Water Use Permits, B.E. 2567 (2024) under Thailand's Water Resources Act B.E. 2561 (2018), led by the Office of the National Water Resources (ONWR). The Company engaged through the Thai Pulp and Paper Industry Association under the Federation of Thai Industries, where SCGP is a member and currently serves as Chairman of the industry group. SCGP provided feedback on proposed regulations related to water-use classification, permitting requirements, water-use fees, and implementation mechanisms for Type 2 and Type 3 water users. In addition, the Company participated through Water User Organizations in five major river basins, namely Bang Pakong, Mae Klong, Chi, Eastern, and Chao Phraya, as well as through SCGP representatives serving on the Bang Pakong, Mae Klong, and Chi River Basin Committees. Through continuous engagement in stakeholder consultations and technical discussions prior to the enactment of the regulation in 2024, SCGP gained early insights into forthcoming regulatory requirements, enabling the Company to assess potential operational and financial implications, prepare compliance plans, and strengthen long-term water management strategies. The engagement also provided an opportunity to communicate industry perspectives and practical implementation considerations, contributing to the development of effective and balanced water governance while supporting sustainable water resource management at both basin and national levels. In 2025, SCGP, through its various representative roles described above, also provided comments during the public hearing process for the proposed amendment to the Ministerial Regulation on the criteria for determining water use charges, collection mechanisms, reductions, and exemptions for Type 2 and Type 3 water use permits. This reflects SCGP's active engagement in shaping water governance policies and regulatory frameworks to support sustainable and equitable water resource management.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 7

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

The Ministerial Regulation on Water User Organizations B.E. 2564 under the Water Resources Act B.E. 2561 (2018)

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

☑ Water availability

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Thailand

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Participation in voluntary government programs

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

SCGP actively contributes to water governance and policy development in Thailand. Since 2025, the Office of the National Water Resources (ONWR) has been revising the Ministerial Regulation on Water User Organizations B.E. 2564 under the Water Resources Act B.E. 2561 (2018) to address implementation challenges, enhance stakeholder participation, and establish more effective criteria for the registration and operation of Water User Organizations. The revision aims to strengthen public participation in local water resources management and ensure equitable access to public water resources. As a member and representative of Water User Organizations across five major river basins, SCGP participated in the public consultation process and provided feedback on the proposed amendments. Through its engagement, SCGP contributed practical perspectives as a major industrial water user to support the development of effective, transparent, and inclusive water governance mechanisms at the basin level. Participation in these Water User Organizations enables SCGP to stay informed of emerging water policies, regulatory developments, and stakeholder responsibilities related to basin-level water management. This engagement also helps strengthen collaboration among government agencies, communities, and water users, supporting more efficient and sustainable water resource management across the river basins in which SCGP operates.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In voluntary sustainability reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☑ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☑ GRI

☑ IFRS

☑ TCFD

☑ TNFD

☑ Other, please specify :SASB

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☑ Complete

(4.12.1.6) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Risks & Opportunities

☑ Water-related targets

☑ Value chain engagement

☑ Water accounting figures

☑ Water pollution indicators

☑ Greenhouse gas emissions figures

☑ Content of environmental policies

☑ Forest-related targets

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Public policy engagement

☑ Climate-related targets

(4.12.1.7) Page/section reference

Environmental Performance (p.79); Social Performance (p.90); Economic & Governance Performance (p.97); Assurance Statement (p.102); GRI Index (p.105); SASB Response (p.109); Sustainability Partnerships and contribution to non-profit/trade organizations (p.16–18); Climate Action and Strategy (p.41–49); Circular Economy and Waste Management (p.44); Environmental Stewardship, incl. Biodiversity and Water Management (p.47–53); Scope 1/2/3 GHG inventory (Assurance Statement attachment, p.101)

(4.12.1.8) Attach the relevant publication

sd-report-2025-en.pdf

(4.12.1.9) Comment

The Sustainability Report 2025 received independent limited assurance from SGS (Thailand) Limited under ISAE 3000 and ISAE 3410, covering environmental (energy, GHG, water, waste, air emissions), social (fatality/LTIFR/OIFR), and select governance indicators (materiality process, supplier screening, Ethics e-Testing), per the Assurance Statement (SD Report 2025, p.100–101).
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Forests

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:

☑ Yes

(5.1.2) Frequency of analysis

Select from:

☑ Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA APS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market
☑ Reputation
☑ Technology
☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Finance and insurance
☑ Cost of capital
☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands
☑ Consumer sentiment
☑ Consumer attention to impact

Regulators, legal and policy regimes
☑ Global regulation
☑ Level of action (from local to global)

☑ Global targets

Macro and microeconomy
☑ Domestic growth
☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SCGP uses the IEA Announced Pledges Scenario (APS) as its base transition scenario to assess a policy-driven transition reflecting announced government climate commitments. The analysis assumes progressively stronger climate regulation, carbon-pricing mechanisms, renewable-energy deployment, electrification, energy-efficiency improvements and increasing demand for low-carbon and circular products. For SCGP's energy-intensive pulp, paper and packaging operations, these transition drivers could increase production costs through carbon pricing, fossil-fuel and electricity costs and requirements for low-carbon technologies. They may also affect competitiveness where incremental costs cannot be fully passed to customers. Conversely, the transition creates opportunities from renewable energy, energy efficiency, sustainable finance and growing demand for sustainable packaging. SCGP's carbon-pricing risk assessment under its APS/NZE assumptions indicates a potential medium-term financial effect of approximately THB 2.146–3.583 billion. SCGP responds by prioritizing renewable energy, alternative fuels, energy efficiency and other GHG-reduction technologies. In 2025, THB 690 million of CAPEX was deployed toward climate-transition risks, comprising THB 27 million for alternative fuels, THB 441 million for energy efficiency and THB 222 million for renewable power. Key uncertainties include the timing and stringency of carbon-pricing mechanisms across operating countries, future carbon-price and energy-price trajectories, renewable-energy availability, technology costs and deployment, customer demand and macroeconomic conditions. Constraints include evolving regulatory frameworks, regional differences and uncertainty inherent in long-term projections to 2050.

(5.1.1.11) Rationale for choice of scenario

SCGP selected the IEA APS as its base transition scenario because it reflects announced government climate commitments and provides a credible policy-driven pathway for assessing transition risks and opportunities across SCGP's major operating countries. The scenario enables SCGP to evaluate how carbon pricing, energy-policy changes, technology development and changing market demand could affect operating costs, capital requirements, competitiveness and market opportunities. Results are used to identify and prioritize transition risks and opportunities and to inform investment decisions in renewable energy, alternative fuels and energy efficiency. APS also provides the base case against which SCGP stress-tests its strategy under the more ambitious IEA NZE2050 pathway, allowing the Company to assess the resilience of its transition strategy under different speeds and levels of global decarbonization.

Forests

(5.1.1.1) Scenario used

Forests scenarios

☑ Customized publicly available forests scenario, please specify :Biodiversity Importance such as Protected Areas (PAs), Key Biodiversity Areas (KBAs), Sensitive Species (IBAT)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Policy

☑ Liability

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To facilitate effective implementation, SCGP aligns its efforts with the guidelines established by the Taskforce on Nature related Financial Disclosures (TNFD). SCGP carefully examined how the activities interact with the natural world. By analyzing operations, value chains, and geographical presence. SCGP consulted with ERM Thailand as a global leader in sustainability consulting services. The following steps followed the LEAP approach from TNFD, which is the core assessment framework guiding organizations through a structured process to integrate nature-related considerations into enterprise risk management and decision-making. This approach helps companies systematically identify, assess, and respond to nature-related risks and opportunities by: 1) Locating interfaces with nature 2) Evaluating dependencies and impacts 3) Assessing risks and opportunities 4) Preparing to respond to risks and opportunities, and report. SCGP's TNFD report has been publicly disclosed online since May 2025. In order to locate the priority sites that interface with nature the most, third-party global open-source datasets are used to determine the state of nature and asset red flags. These are assessed across four dimensions: 1) biodiversity importance, 2) water stress 3) ecosystem integrity and 4) ecosystem service delivery importance. In the assessment of sensitive locations on the dimension of biodiversity importance, SCGP assessed on the dataset of Protected Areas (PAs), Key Biodiversity Areas (KBAs) and Sensitive Species (IBAT). Protected Areas (PAs): A 5 km radius buffer around the site location to assess the proximity of Protected Areas (PAs). Key Biodiversity Areas (KBAs): KBAs are crucial sites for global biodiversity, essential for species and habitat preservation. Sensitive Species (IBAT): IBAT, maintained by the IBAT Alliance, provides scientific information from sources like the IUCN Red List to inform decisions affecting critical biodiversity.

(5.1.1.11) Rationale for choice of scenario

Protected Areas (PAs): The rationale for establishing Protected Areas (PAs) involves safeguarding biodiversity and natural heritage by preserving habitats and species, ensuring ecosystem services like climate regulation and water quality, and supporting sustainable human development through ecotourism and research opportunities. Areas intersecting with a PA within this buffer are prioritized as potential sensitive locations. Sites within 5 km of a Protected Area are prioritized for consideration as sensitive locations. Key Biodiversity Areas (KBAs): The rationale for Key Biodiversity Areas (KBAs) is to identify, map, and conserve sites of global significance for the persistence of biodiversity, providing a scientifically standardized framework for prioritizing conservation efforts, informing policy, and guiding

investment decisions to effectively halt and reverse biodiversity loss. By focusing on KBAs—sites critical for threatened species and ecosystems—conservation resources can achieve greater impact, contributing to the achievement of global targets, including the Sustainable Development Goals (SDGs). Priority is given to sites overlapping with or near KBAs due to their significance in global biodiversity conservation. Sensitive Species (IBAT): IBAT, provide proximity indices of the likely presence of threatened species or protected areas with a range of distances. Sites overlapping with areas of sensitive species (as identified by IBAT) are prioritized for conservation efforts to protect critical biodiversity.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

☑ On asset values, on the corporate

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SCGP uses WRI Aqueduct 4.0 to screen current and forward-looking basin-level physical water risks, including water stress, drought, flooding and variability in water availability. The assessment assumes that facilities located in basins with higher water stress have greater potential exposure to water-supply constraints and operational disruption. Screening of 63 SCGP plants identified 33 plants in areas classified as having high to extremely high water stress. SCGP supplements Aqueduct results with local river-basin information, operational data and company-specific water-availability stress tests. Water is a critical input for pulp, paper and packaging production; therefore, prolonged water stress could constrain production, increase water sourcing and treatment costs and impair the ability to meet customer demand. SCGP's Module 3 assessment estimates a long-term pre-mitigation financial effect from water stress of approximately THB 250 million–1.7 billion. SCGP responds through 3Rs (Reduce, Reuse and Recycle), wastewater reuse, alternative water sources, EWS and BCM. In 2025, THB 160.4 million of water-related CAPEX was deployed, and approximately THB 600 million of cumulative water-management investment is planned for 2026–2030. Key uncertainties include basin-level model resolution, local hydrological conditions, future demand from other water users, climate variability and differences between basin-level indicators and individual facility conditions.

(5.1.1.11) Rationale for choice of scenario

SCGP selected the WRI Aqueduct framework because it is one of the most widely recognized global water risk assessment tools for evaluating basin-level physical water risks. The tool enables consistent assessment of water stress, drought, flooding, seasonal variability, and future water availability across SCGP's operations in Thailand, Vietnam, Indonesia, and the Philippines. WRI Aqueduct supports the identification of facilities located in high and extremely high water stress areas, allowing SCGP to prioritize mitigation measures, strengthen business continuity planning, and integrate water-related risks into enterprise risk management and climate scenario analysis. The assessment is complemented by local hydrological information, satellite imagery, and Early Warning Systems (EWS) to improve site-level decision-making and operational preparedness.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Finance and insurance

☑ Cost of capital

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

☑ Methodologies and expectations for science-based targets

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SCGP uses the IEA Net Zero Emissions by 2050 (NZE2050) Scenario as its high-ambition transition scenario to stress-test its strategy under an accelerated pathway consistent with limiting global warming to 1.5°C. The scenario assumes substantially stronger climate policies, faster expansion of carbon pricing and emissions trading, rapid renewable-energy deployment, accelerated energy efficiency and electrification, reduced dependence on fossil fuels and increasing demand for low-carbon products. For SCGP, these conditions could increase carbon-related production costs and require accelerated capital deployment for renewable energy, alternative fuels, energy efficiency and other low-carbon technologies. SCGP's carbon-pricing assessment under its APS/NZE assumptions indicates potential medium-term financial exposure of approximately THB 2.146–3.583 billion. At the same time, the transition creates opportunities from lower energy costs, sustainable financing and increasing demand for low-carbon and circular packaging. SCGP uses the analysis to stress-test the adequacy and pace of its transition measures. In 2025, THB 690 million of climate-transition CAPEX was deployed across alternative fuels, energy efficiency and renewable power. The analysis therefore links potential transition exposure with the investment required to reduce emissions and strengthen competitiveness under a more stringent transition pathway. Key uncertainties include future carbon-price trajectories, policy implementation across jurisdictions, renewable-energy and alternative-fuel availability, technology costs, customer adoption of sustainable packaging, production growth and macroeconomic conditions.

(5.1.1.11) Rationale for choice of scenario

SCGP selected NZE2050 because it provides an internationally recognized 1.5°C-aligned pathway for stress-testing whether the Company's strategy remains resilient under a faster and more stringent global transition. The scenario is particularly relevant to SCGP because its pulp, paper and packaging operations are exposed to carbon pricing, energy-system transformation, technology requirements and changing customer demand. It enables SCGP to assess potential effects on operating costs, capital requirements and product competitiveness and to evaluate whether planned renewable-energy, alternative-fuel and energy-efficiency measures remain adequate under accelerated decarbonization. Comparing NZE2050 with APS provides SCGP with a range of plausible transition pathways and supports periodic review of transition priorities and investment requirements toward 2030 and 2050.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Level of action (from local to global)

☑ Global targets

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

☑ Data regime (from closed to open)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SCGP uses SSP1-2.6 as its lower physical-risk climate scenario, assuming strong global climate action and relatively limited long-term warming. Although physical risks are comparatively lower than under SSP3-7.0 and SSP5-8.5, residual exposure to extreme rainfall, flooding, drought, heat and water scarcity remains relevant to SCGP's geographically dispersed and water-dependent operations. SCGP translates the climate pathway into company-specific physical stress tests. Acute flood risk is assessed using 5%, 10% and 20% increases in maximum 15-day cumulative rainfall relative to the historical baseline, while chronic drought and water-security risk is assessed using 10–50% reductions in disposable water availability relative to the Lower Balance Curve. The analysis considers potential effects on production continuity, water availability, infrastructure and logistics. SCGP responds through Early Warning Systems (EWS), Business Continuity Management (BCM), flood protection, water-efficiency measures, water reuse and alternative water-management solutions. Key uncertainties include regional climate variability, precipitation patterns, local hydrology, spatial resolution of climate projections, site-level vulnerability and the effectiveness of adaptation measures.

(5.1.1.11) Rationale for choice of scenario

SCGP selected SSP1-2.6 to establish a lower-bound physical-risk scenario and assess residual climate risks under a relatively successful global climate-transition pathway. It provides a reference case for evaluating whether existing adaptation and business-continuity measures remain adequate even under comparatively

limited warming. Comparison with SSP3-7.0 and SSP5-8.5 enables SCGP to assess a range of physical-risk futures, identify climate-sensitive facilities and determine where additional adaptation or resilience measures may be required.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 7.0

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP3

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 3.5ºC - 3.9ºC

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SCGP uses SSP3-7.0 as a high physical-risk scenario characterized by weaker global climate cooperation and substantially higher warming. The scenario assumes increasing exposure to acute and chronic hazards including extreme rainfall, flooding, drought, heat and declining water availability. For SCGP, these hazards could

disrupt production, constrain water availability, damage infrastructure and logistics networks and increase operating and adaptation costs. Company-specific stress tests include 5%, 10% and 20% increases in maximum 15-day cumulative rainfall and 10–50% reductions in disposable water availability. The analysis is used to identify facilities where physical climate hazards could materially affect production continuity and financial performance. SCGP responds through EWS, BCM, flood-protection measures, water efficiency and reuse, alternative water sources and production-continuity measures. The analysis supports prioritization of adaptation actions at locations with greater exposure. Key uncertainties include local hazard intensity, timing and duration of extreme events, hydrological conditions, site vulnerability and the precision of long-term climate projections.

(5.1.1.11) Rationale for choice of scenario

SCGP selected SSP3-7.0 to test its business under a materially more adverse physical-risk environment than SSP1-2.6. It enables the Company to assess whether increasing flood, drought and water-security risks could become financially significant and whether existing adaptation and business-continuity measures remain sufficient. The scenario provides an intermediate stress case between SSP1-2.6 and SSP5-8.5 and supports site-level risk prioritization and investment decisions related to flood resilience, water security and operational continuity.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

Relevant technology and science

☑ Granularity of available data (from aggregated to local)

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SCGP uses SSP5-8.5 as its severe physical-risk scenario, assuming high GHG emissions and substantially greater long-term warming. Under this pathway, the frequency and/or severity of flooding, extreme rainfall, drought, heat and water scarcity could increase, creating greater potential disruption to production facilities, logistics, infrastructure and water-dependent operations. SCGP applies the scenario as an upper-bound physical stress test using company-specific rainfall and water-availability parameters. The analysis considers how more severe physical conditions could affect production continuity, water security, asset resilience and operating costs and whether existing adaptation measures remain adequate. SCGP responds through EWS, BCM, flood protection, water-management infrastructure, water reuse, alternative water sources and other site-specific adaptation measures. Results are used to identify where additional or accelerated resilience measures may be required. Uncertainty is higher than in lower-warming scenarios because of the long assessment horizon, regional climate-model variation, uncertainty regarding local hazard intensity and the future effectiveness of adaptation measures.

(5.1.1.11) Rationale for choice of scenario

SCGP selected SSP5-8.5 as a severe physical-risk stress test to assess whether its business model and adaptation measures remain resilient under a high-warming pathway. It is used as an upper-bound test rather than as SCGP's expected future pathway. Comparison across SSP1-2.6, SSP3-7.0 and SSP5-8.5 enables SCGP to evaluate a range of plausible physical futures and prioritize no-regret and adaptive resilience measures at facilities with the greatest potential exposure.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WWF Water Risk Filter

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands

☑ Impact of nature footprint on reputation

Direct interaction with climate

☑ On asset values, on the corporate

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

SCGP uses the WWF Water Risk Filter to complement WRI Aqueduct by assessing broader water-related business risks, including physical, regulatory and reputational dimensions. The analysis assumes that business exposure is influenced not only by water availability but also by water governance, regulatory requirements, stakeholder expectations and the operational importance of water to individual facilities. For SCGP, physical risks include water stress, drought and flooding, while transition risks include increasing water tariffs and abstraction charges, more stringent wastewater-discharge requirements and associated stakeholder and reputational impacts. For example, SCGP's water-pricing assessment for three facilities in the Mae Klong basin uses annual water withdrawal of 16,242,883 m^3 and an incremental unit-price scenario of THB 2.45/m^3, resulting in potential additional annual cost of approximately THB 39.8 million. SCGP manages these risks through water-efficiency projects, 3Rs, wastewater-treatment improvements, water reuse, alternative water sources, EWS, BCM and stakeholder collaboration. Results are used to prioritize water-management actions and investments at facilities where physical and transition water risks are greater. Key uncertainties include future water regulation and tariffs, basin governance, stakeholder expectations, local water demand, hydrological conditions and the translation of basin-level indicators into facility-specific financial impacts.

(5.1.1.11) Rationale for choice of scenario

SCGP selected the WWF Water Risk Filter because it complements Aqueduct's physical-risk screening with a broader business-risk perspective covering regulatory, reputational and stakeholder-related factors. Using the two tools together enables SCGP to distinguish where water is physically constrained from where water-related conditions may create broader operational, financial, regulatory or stakeholder risks. The combined analysis supports risk prioritization, water-management strategy, capital allocation and business-continuity planning.

Forests

(5.1.1.1) Scenario used

Forests scenarios

☑ Customized publicly available forests scenario, please specify :Ecosystem Integrity such as Land Use Land Cover - ESRI Sentinel Satellite Imagery, Mean Species Abundance (MSA)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

☑ Policy

☑ Liability

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To ensure effective execution, SCGP adheres to the guidelines set by the Taskforce on Nature-related Financial Disclosures (TNFD). SCGP has meticulously assessed its interactions with the environment by analyzing its operations, value chains, and geographical footprint. In this endeavor, SCGP sought guidance from ERM Thailand, a recognized leader in sustainability consulting. Moving forward, SCGP adopted the TNFD's LEAP approach, a central assessment framework designed to guide organizations in integrating nature-related factors into their risk management and strategic decisions. This approach enables companies to systematically identify, evaluate, and address risks and opportunities related to nature by: 1) Identifying points of interaction with nature, 2) Evaluating dependencies and impacts, 3) Assessing potential risks and opportunities, and 4) Developing responses to risks and opportunities, including reporting mechanisms. SCGP's TNFD report has been publicly disclosed online since May 2025. Land Use Land Cover - ESRI Sentinel Satellite Imagery: Sentinel-2 provides annual 10-meter resolution maps (satellite imagery) of Earth's land surface. The 2022 data informs land use land cover (LULC) classifications, aiding in policy and land management decisions. Mean Species Abundance (MSA): MSA measures local biodiversity conditions, with values ranging from 0 (all original species extinct) to 1 (species composition unaffected). MSA reflects the impact of stressors on species abundance compared to undisturbed scenarios.

(5.1.1.11) Rationale for choice of scenario

Land Use Land Cover - ESRI Sentinel Satellite Imagery: Land use and cover within the site are assessed using 9 LULC categories to inform environmental impact and policy decisions. Areas of importance for ecosystem service provision, including benefits to Indigenous Peoples, Local Communities and stakeholders. Mean Species Abundance (MSA): The rationale for Mean Species Abundance (MSA) is to provide a quantifiable measure of local biodiversity intactness by comparing the average abundance of species in a given habitat to that of an undisturbed, natural reference state. MSA serves as an early warning indicator of ecosystem degradation, signaling subtle changes before species are locally extinct, and allows for better understanding and mitigation of pressures like land use, climate change, and infrastructure development. Sites with low MSA values (indicating significant biodiversity loss) are considered more sensitive and require attention.

Forests

(5.1.1.1) Scenario used

Forests scenarios

☑ Customized publicly available forests scenario, please specify :ENCORE (Exploring Natural Capital Opportunities, Risks, and Exposure)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2025

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature

☑ Number of ecosystems impacted

☑ Changes in ecosystem services provision

☑ Speed of change (to state of nature and/or ecosystem services)

Finance and insurance

☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☑ Consumer sentiment

☑ Consumer attention to impact

☑ Impact of nature footprint on reputation

☑ Impact of nature service delivery on consumer

☑ Sensitivity to inequity of nature impacts

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

Direct interaction with climate

☑ Perception of efficacy of climate regime

Macro and microeconomy

☑ Domestic growth

☑ Globalizing markets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To ensure effective execution, SCGP follows the guidelines of the Taskforce on Nature-related Financial Disclosures (TNFD). SCGP has carefully assessed its interactions with the natural world by analyzing its operations, value chains, and geographical locations. In this process, they consulted with ERM Thailand, a global leader in sustainability consulting. SCGP adopted the TNFD's LEAP approach, a framework that helps organizations incorporate nature-related considerations into their risk management and decision-making. This approach involves: 1) Locating interfaces with nature, 2) Evaluating dependencies and impacts, 3) Assessing risks and opportunities, and 4) Preparing to respond to risks and opportunities, and reporting. SCGP's TNFD report has been available online since May 2025. Following the E-Evaluate steps of LEAP, the ENCORE tool was utilized to identify the relevant impacts and dependencies for SCGP. The results were then validated with SCGP's working team to ensure that the identified impacts and dependencies were significant for the SCG group. This evaluation forms part of the "Evaluate" phase in the TNFD's LEAP approach, focusing on understanding how SCGP's activities both depend on and impact nature. ENCORE (Exploring Natural Capital Opportunities, Risks, and Exposure) was used to identify nature-related impacts and dependencies across operations and the supply chain. This tool analyzes how the business interacts with nature through two key pathways: 1) Impact pathways – These illustrate how SCGP's activities influence natural systems and ecosystem services. 2) Dependency pathways – These highlight how SCG's business relies on nature's services and how changes in nature's condition can impact operations. These pathways help structure the analysis in the ENCORE tool by showing both how the company affects nature and how it is affected by changes in nature. SCGP identified and prioritized key business activities within selected sites using the ENCORE tool. According to ENCORE tool, the assessment of nature-related impacts & dependencies highlighted several key areas of concern. SCGP has various nature-related impacts categorized by priority. SCGP acknowledges this critical relationship with water resources across the diverse portfolio. SCGP adopts efficient production practices and a circular economy to reduce resource dependencies and operational disruptions for important resources.

(5.1.1.11) Rationale for choice of scenario

The rationale for the ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) tool is to provide businesses and financial institutions with a standardized framework and data to understand their dependencies on and impacts on nature. By connecting economic activities to ecosystem services, ENCORE helps users identify nature-related risks and opportunities to inform decision-making, comply with frameworks like the Taskforce on Nature-related Financial Disclosures (TNFD) and take steps toward nature-positive outcomes.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

SCGP uses the combined results of IEA APS, IEA NZE2050 and SSP-based physical climate scenarios to assess a range of plausible transition and physical-risk futures and integrates the results into organization-wide risk management, strategy, financial planning, transition planning and business-resilience processes. Risk and opportunity identification, assessment and management: APS and NZE2050 identify carbon pricing, energy-system transformation, technology requirements and changing demand for low-carbon products as key transition drivers. For SCGP's energy-intensive pulp, paper and packaging operations, these could increase production costs, require additional low-carbon investment and affect competitiveness where incremental costs cannot be fully passed to customers. SCGP's carbon-pricing assessment under APS/NZE assumptions indicates a potential medium-term financial effect of approximately THB 2.146–3.583 billion. Physical scenarios are used to identify exposure to flooding, drought, extreme rainfall and water constraints that could disrupt production and infrastructure. Strategy and financial planning: Scenario results support prioritization of renewable energy, alternative fuels, energy efficiency and other GHG-reduction technologies. In 2025, SCGP deployed THB 690 million of climate-transition CAPEX, comprising THB 27 million for alternative fuels, THB 441 million for energy efficiency and THB 222 million for renewable power. Scenario analysis also identifies opportunities from the transition: energy-efficiency and renewable-energy measures generated approximately THB 345 million of combined annual OPEX savings in 2025, while sustainable products represented approximately THB 73 billion, or 58.7% of 2025 sales. Resilience of business model and strategy: SCGP compares APS with the more stringent NZE2050 pathway and physical scenarios ranging from SSP1-2.6 to SSP5-8.5 to stress-test whether its strategy remains resilient under different transition speeds and physical conditions. Company-specific physical stress tests, including 5–20% increases in maximum 15-day cumulative rainfall and 10–50% reductions in disposable water availability, inform EWS, BCM, flood protection, water-security measures and site-level adaptation planning. Target setting and transition planning: Scenario analysis is used to assess whether the pace and scale of planned decarbonization measures remain appropriate under different transition pathways and to inform the review and prioritization of actions supporting SCGP's 2030 GHG-reduction pathway and Net Zero 2050 ambition. The analysis is complemented by Internal Carbon Pricing and Marginal Abatement Cost Curve assessments to prioritize decarbonization measures based on their emissions-reduction and financial implications. Monitoring and management review: SCGP monitors GHG performance and implementation of renewable-energy, alternative-fuel, energy-efficiency and other GHG-reduction initiatives against its climate pathway. Monitoring results, together with changes in carbon regulation, energy markets, technology and scenario assumptions, are used to review implementation progress and determine whether measures or investment priorities should be adjusted or accelerated. Capacity building: SCGP strengthens internal capability through technical training and external workshops on climate scenario analysis, transition planning and emerging sustainability frameworks, enabling scenario results to be consistently incorporated into risk assessment, strategic planning and investment decisions

Forests

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

SCGP uses its customized forward-looking forest and nature assessment, informed by TNFD LEAP, ENCORE, WWF Biodiversity Risk Filter, IBAT and geospatial information, to evaluate how changes in ecosystem condition, climate, fibre availability, biodiversity, deforestation regulation, traceability requirements and customer expectations could affect its forest-related operations and upstream fibre supply chain through 2030 and 2050. Risk and opportunity identification, assessment and management: The analysis identifies physical risks from drought, flooding, pests, diseases, wildfire and ecosystem degradation that could reduce eucalyptus yield or constrain fibre availability, resulting in higher procurement and logistics costs, increased reliance on alternative or imported fibre and potential production disruption. It also identifies transition risks from deforestation regulation, certification, traceability and responsible-sourcing requirements that could increase compliance costs or restrict market access. The assessment also identifies opportunities from increasing demand for certified, traceable and lower-environmental-impact materials. Strategy and financial planning: Results support investment in responsible forest management, biodiversity conservation, traceability, certification and resilient fibre supply. In 2025, SCGP deployed THB 32 million of forest-management CAPEX, supporting biodiversity-conservation area expansion and management, habitat protection and forest monitoring. SCGP also incurred THB 4.27 million of R&D expenditure for climate- and disease-resilient eucalyptus varieties. The analysis supports planning for enhanced traceability and certification measures in response to evolving deforestation-related requirements. Resilience of business model and strategy: SCGP responds through FSC-certified and responsible fibre sourcing, deforestation- and forest-conversion-free commitments, supplier due diligence, traceability, biodiversity conservation, sourcing diversification and development of climate- and disease-resilient eucalyptus varieties. These measures are intended to reduce exposure to individual fibre sources, maintain long-term fibre availability and strengthen resilience to both ecosystem deterioration and regulatory change. Target setting and forest-management planning: The assessment supports implementation and periodic review of SCGP's forest and biodiversity commitments and associated management measures rather than being treated as the sole basis for establishing the targets. In 2025, SCGP maintained 100% achievement of its deforestation- and forest-conversion-free commitment. Biodiversity conservation area reached 6,212 rai, representing 11.2% of FSC-certified forest area and

exceeding the ≥10% target. Monitoring and management review: SCGP monitors deforestation- and forest-conversion-free sourcing, FSC-certified forest and sourcing indicators, biodiversity conservation area, fibre traceability and relevant supplier due-diligence and certification performance. Monitoring results, together with changes in ecosystem condition, fibre availability and regulatory requirements, are used to identify whether sourcing, traceability, biodiversity-management, R&D or supplier-management measures need to be strengthened or adjusted. Capacity building: SCGP strengthens organizational capability through training on TNFD LEAP methodology, nature-related risk assessment and biodiversity management and integrates this knowledge into forestry, procurement, sustainability and risk-management processes to support sourcing, investment and biodiversity-management decisions.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

SCGP uses WRI Aqueduct 4.0, WWF Water Risk Filter and company-specific water stress tests to assess how changes in water availability, drought, flooding, water pricing and wastewater regulation could affect production, costs and business continuity. The results are integrated into organization-wide water-risk management, strategy, financial planning and operational-resilience processes. Risk and opportunity identification, assessment and management: Screening of 63 SCGP plants using WRI Aqueduct 4.0 identified 33 plants in areas classified as having high to extremely high water stress. Water stress could constrain production, increase water-sourcing and treatment costs and affect SCGP's ability to meet customer demand. SCGP estimates a long-term pre-mitigation financial effect from water stress of approximately THB 250 million–1.7 billion. WWF Water Risk Filter complements this assessment by considering regulatory and reputational factors. For example, SCGP's water-pricing scenario for three facilities in the Mae Klong basin indicates potential additional annual cost of approximately THB 39.8 million. Strategy and financial planning: The results are used to prioritize investment in 3Rs, process-water efficiency, wastewater treatment and reuse, alternative water sources and physical-resilience measures. In 2025, SCGP deployed THB 160.4 million of water-related CAPEX, including THB 151 million primarily for water-management measures and THB 9.4 million for physical resilience. Approximately THB 600 million of cumulative water-management investment is planned for 2026–2030. Water-

efficiency improvements generated an estimated THB 4.04 million of annual OPEX savings in 2025. Resilience of business model and strategy: Basin-level screening is supplemented by local river-basin information, operational data, EWS and company-specific scenarios assessing 10–50% reductions in disposable water availability relative to the Lower Balance Curve. These analyses are used to test production resilience and inform BCM, alternative water sourcing, water reuse and production-continuity measures at priority facilities. Target setting and water-management planning: Water-risk analysis is used to assess whether existing measures remain sufficient at priority facilities and to inform implementation and periodic review of actions supporting SCGP's target to reduce water-withdrawal intensity by 10% by 2030 from the 2022 base year. Monitoring and management review: SCGP monitors water withdrawal and water-withdrawal intensity, implementation of 3Rs and water-reuse initiatives, facility-level water conditions and EWS/BCM preparedness. In 2025, water-withdrawal intensity was 2.4% below the 2022 base year. Monitoring results, together with updated basin conditions and operational information, are used to identify facilities requiring additional water-efficiency, water-security or resilience measures and to adjust investment priorities where necessary. Capacity building: SCGP strengthens water-risk management capability through site-level Water Management Committees, cross-functional BCM processes and technical engagement on water-risk assessment and management, enabling scenario outputs to be translated into facility-level actions and investment decisions.
[Fixed row]

(5.2) Does your organization’s strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, but we have a climate transition plan with a different temperature alignment

(5.2.2) Temperature alignment of transition plan

Select from:

☑ Well-below 2°C aligned

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

SCGP has not adopted an explicit public commitment to cease all spending on, or revenue generation from, activities that contribute to fossil fuel expansion. This reflects the company's need to balance long-term decarbonization objectives with operational reliability, energy security, investment planning considerations and the technical feasibility of transitioning existing energy infrastructure. Nevertheless, SCGP has established a climate transition strategy informed by the IEA APS (well-below 2°C) and IEA NZE2050 scenarios to progressively reduce its dependence on fossil fuels and accelerate the deployment of low-carbon technologies through the following measures: (1) Carbon pricing in M&A evaluations SCGP applies a shadow carbon price during mergers and acquisitions (M&A) due diligence to quantify the emissions associated with acquisition targets and incorporate carbon costs into business valuation and investment decisions. (2) Internal Carbon Pricing (ICP) and Marginal Abatement Cost Curve (MACC) SCGP incorporates Internal Carbon Pricing (ICP) and Marginal Abatement Cost Curve (MACC) analyses into capital investment decisions to evaluate carbon costs, compare the cost-effectiveness of greenhouse gas reduction measures and prioritize projects with the greatest emissions reduction potential. These tools support investments in energy efficiency, renewable energy, upgrading existing boilers to increase biomass co-firing, and replacing retired coal- and fuel-oil-fired boilers with biomass-based systems where technically and economically feasible. (3) Investment incentives and financial mechanisms SCGP leverages financial mechanisms, including applicable Board of Investment (BOI) incentives, to improve the financial viability of low-carbon investments. These incentives support the accelerated deployment of energy efficiency projects, renewable energy systems, biomass energy and other greenhouse gas reduction initiatives under the company's climate transition strategy. (4) Sustainable biomass and biofuel sourcing SCGP promotes the procurement of sustainably sourced biomass and biofuels, including biomass from sustainably managed forests, agricultural residues, biogas and black liquor, to support the progressive transition toward lower-carbon energy sources and reduce reliance on fossil fuels over the long term.

(5.2.10) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

SCGP collects feedback on its climate transition plan through multiple governance and stakeholder engagement mechanisms rather than a dedicated shareholder vote. Feedback from shareholders and investors is obtained through regular investor relations (IR) activities, including the Annual General Meeting (AGM), analyst meetings, investor conferences, roadshows and direct engagement with institutional investors. In addition, climate-related topics are reviewed through the Board-level Risk Oversight Committee, which oversees ESG risks and opportunities, including energy and climate, and through the company's annual Double Materiality Assessment involving key stakeholder groups, including shareholders, investors, business partners and creditors. Feedback gathered through these mechanisms is incorporated into the periodic review of SCGP's climate transition strategy, risk management, capital allocation and climate-related disclosures.

(5.2.12) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.13) Description of key assumptions and dependencies on which the transition plan relies

SCGP's climate transition plan relies on several key assumptions and dependencies to achieve its Net Zero Pathway. These include: (1) carbon pricing assumptions under the IEA APS (well-below 2°C) and IEA NZE2050 scenarios broadly developing as projected, with carbon prices increasing from approximately USD 2/tCO_2 in 2027 to around USD 30/tCO_2 by 2030; (2) the continued availability of sustainably sourced biomass and biofuels, including agricultural residues such as sugarcane leaves, coconut fibre and palm fibre, supporting the increase of biomass to approximately 15% of the company's fuel mix in 2025; (3) the continued availability and cost competitiveness of renewable electricity technologies. This includes maintaining and expanding on-site solar PV capacity (75.8 MWp installed by the end of 2025), while assuming the successful future deployment of additional solar PV capacity (6.5 MWp planned for 2026) and Battery Energy Storage Systems (BESS) to further improve renewable electricity utilization.; (4) continued collaboration with suppliers to improve Product Carbon Footprint (PCF) data quality and implement Scope 3 emissions reduction initiatives across the value chain; (5) the successful development, commercial maturity and scalability of Natural Climate Solutions (NCS), Carbon Capture, Utilization and Storage (CCUS) and other advanced energy technologies to address residual emissions beyond 2040; and (6) continued capital allocation supported by Internal Carbon Pricing (ICP), Marginal Abatement Cost Curve (MACC) analyses and applicable investment incentives, including Board of Investment (BOI) incentives where available, to prioritize and accelerate implementation of low-carbon investments. These assumptions are periodically reviewed through climate scenario analysis and updated as technologies, markets, regulations and stakeholder expectations evolve.

(5.2.14) Description of progress against transition plan disclosed in current or previous reporting period

SCGP made measurable progress in implementing its publicly disclosed Net Zero Pathway during the reporting period, with continued advancements across greenhouse gas emissions reduction, energy efficiency, renewable energy deployment and nature-based carbon sequestration. As of 2025, Scope 1 and Scope 2 greenhouse gas emissions had been reduced by 13.4% compared with the 2020 base year, representing continued progress toward the company's 2030 target of a 25% reduction. Energy intensity per ton of production was reduced by 16.2% from the 2020 base year, already exceeding the company's 2030 target of a 15% reduction. Renewable energy accounted for 30.1% of the company's total energy mix, while installed on-site solar PV capacity increased from approximately 63 MWp in 2024 to 75.8 MWp by the end of 2025. Implementation of the transition plan also progressed through increased biomass utilization, resulting in greenhouse gas avoidance of 749,285 tCO_2e in 2025 through the substitution of fossil fuels with lower-carbon energy sources. In addition, SCGP enhanced its Natural Climate Solutions (NCS) programme by quantifying carbon sequestration of 308,949 tCO_2e from its economic forests using AI-enabled satellite remote sensing (CERT+ Technology with Siam Forestry), strengthening the scientific basis for long-term carbon removal under its Net Zero Pathway.

(5.2.15) Attach any relevant documents which detail your climate transition plan (optional)

sd-report-2025-en (1).pdf

(5.2.16) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Forests

☑ Water

☑ Biodiversity

(5.2.17) Explain how the other environmental issues are considered in your climate transition plan

SCGP's climate transition plan adopts an integrated approach that considers forests, water and biodiversity alongside climate change to strengthen both decarbonization and long-term business resilience. Forests are considered by ensuring that decarbonization measures relying on biomass energy and carbon sequestration are supported by deforestation- and forest-conversion-free sourcing (since 2017), FSC™-certified plantations and traceability systems that support compliance with the EU Deforestation Regulation (EUDR), thereby maintaining sustainable forest resources and reducing nature-related transition risks. Water considerations are integrated into the climate transition plan through the company's water withdrawal intensity target (10% reduction by 2030 from the 2022 base year), water efficiency improvement and wastewater reuse investments, which are considered alongside greenhouse gas reduction initiatives during investment planning to strengthen operational resilience against increasing water stress. Biodiversity is considered by maintaining at least 10% of FSC™-certified plantation areas as biodiversity conservation areas (since 2008) and conducting biannual biodiversity monitoring using the Shannon–Wiener Index. These measures support ecosystem resilience, responsible forest management and the long-term effectiveness of carbon sequestration as part of SCGP's climate transition pathway. These considerations are further supported by SCGP's nature-related risk assessment approach, which incorporates biodiversity and ecosystem assessments to inform long-term climate resilience and sustainable resource management.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☑ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

SCGP's climate transition plan includes adaptation objectives to strengthen the resilience of its operations, supply chain and natural resources against the increasing impacts of climate change. These objectives are informed by the company's climate scenario analysis and focus on reducing exposure to physical climate risks while supporting long-term business continuity. Key adaptation objectives include enhancing resilience to flooding and extreme weather through site-level adaptation measures, flood prevention infrastructure, supply chain diversification and business continuity planning. The plan also aims to strengthen water security by improving water-use efficiency, increasing wastewater reuse and achieving the company's target to reduce water withdrawal intensity by 10% by 2030 (from the 2022 base year), helping to address increasing drought and water stress risks. In addition, SCGP seeks to strengthen the long-term resilience of critical natural resources by promoting responsible forest management, deforestation- and forest-conversion-free sourcing, sustainable biomass procurement, biodiversity conservation and carbon sequestration from economic forests. These measures help maintain the long-term availability of biomass resources while supporting ecosystem resilience

and nature-based climate solutions. Rather than being managed through a standalone adaptation plan, these adaptation objectives are embedded within SCGP's climate transition plan and integrated into climate risk management, investment planning and business continuity processes, ensuring that adaptation and greenhouse gas reduction measures are implemented in a coordinated manner to support the company's long-term climate resilience and Net Zero pathway.

(5.2.20) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

☑ Other, please specify :SCGP's climate transition plan is aligned with a well-below 2°C pathway. Alignment with a 1.5°C pathway will be periodically reviewed as policy, technology and renewable electricity availability continue to evolve.

(5.2.21) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

SCGP has established a climate transition plan aligned with a well-below 2°C pathway. As most of the company's operations are located in Southeast Asia, further alignment with a 1.5°C pathway depends on the pace at which key decarbonization measures can be deployed and on evolving regional enabling conditions, including renewable electricity availability, supportive policy frameworks, low-carbon technology maturity and sustainable biomass supply. SCGP periodically reviews its transition plan and decarbonization roadmap as these conditions evolve.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have influenced SCGP's product and service strategy by increasing the importance of low-carbon, circular and responsibly sourced packaging. Transition drivers include climate regulation, circular-economy requirements, customer demand for sustainable packaging and stronger expectations for product-level environmental information. SCGP integrates life-cycle thinking, eco-design, Life Cycle Assessment (LCA), Carbon Footprint of Product (CFP) and Carbon Footprint Reduction (CFR) into product development to improve material efficiency, recyclability and lifecycle GHG performance. Responsible fiber sourcing is supported through FSC™/PEFC certification and Chain of Custody systems to strengthen traceability and readiness for evolving market requirements. Products are assessed against SCGP's water management targets, including water intensity reduction, water reuse performance, and internal wastewater quality standards that exceed regulatory requirements. A representative example is CA-grade Packaging Paper, which is manufactured through water-efficient processes that apply the 3Rs principles (Reduce, Reuse, Recycle), maximize the use of recycled fiber, and promote water reuse within operations. As a result, the product achieved a 13.3% reduction in water intensity (m^3/ton of product) in 2025 compared with the 2022 baseline, demonstrating measurable reductions in water consumption, improved resource efficiency, and a lower water footprint throughout the product value chain. A key strategic decision is the expansion of SCG Green Choice products, including recyclable, recycled-content, reusable, compostable and lightweight solutions. SCGP targets at least 66.7% of total revenue from Green Choice products by 2030; the share was 59% in 2025. This links environmental performance directly with portfolio development, customer value creation and long-term revenue growth.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have strengthened SCGP's upstream and downstream value-chain strategy. In the short to medium term, evolving deforestation, traceability and carbon-related requirements can affect fiber availability, supplier compliance and market access; over the longer term, drought, water stress and climate impacts may affect the availability and cost of fiber, biomass and other raw materials. Upstream, SCGP strengthens responsible sourcing and supply-chain resilience through FSC™/PEFC-certified fiber, Chain of Custody systems, supplier due diligence, traceability and supplier capability development. Product carbon footprint data and supplier engagement support Scope 3 management and customers' decarbonization requirements. These measures also improve readiness for requirements such as the EU Deforestation Regulation (EUDR). Downstream, SCGP works with customers to provide product carbon-footprint information and co-develop recyclable, resource-efficient and lower-carbon packaging. The strategic outcome is a more traceable, resilient and collaborative value chain that protects raw-material security and market access while creating opportunities from customers' sustainability and Scope 3 reduction objectives.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities have reshaped SCGP's R&D strategy toward climate resilience, circularity and low-carbon innovation. Physical risks such as drought, changing rainfall patterns and water stress can affect eucalyptus productivity, fiber availability and manufacturing efficiency. SCGP therefore invests in improved eucalyptus clones, alternative fibers and bio-based raw materials, together with process innovations that reduce water and resource use. Transition risks and opportunities from climate policy, circular-economy requirements, responsible sourcing and customer demand have increased R&D focus on eco-design, recyclable and recycled-content packaging, renewable fiber-based materials and lower-carbon technologies. LCA, CFP and CFR methodologies are used to quantify impacts and guide product design. For technology deployment, SCGP applies TRL and MACC to prioritize solutions based on technical maturity, GHG-reduction potential and cost-effectiveness. This supports feasibility assessment of advanced energy technologies and emerging decarbonization options. SCGP also uses digital and geospatial tools such as CERT+ to improve forest-condition monitoring and carbon-stock assessment. The strategic effect is to direct innovation resources toward solutions that strengthen raw-material security, reduce environmental impacts, support the Net Zero Pathway and maintain long-term competitiveness.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Physical risks

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Forests

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Environmental risks and opportunities affect SCGP's operations strategy across short-, medium- and long-term horizons. Physical risks from flooding, drought and water stress can disrupt production, constrain water availability and affect asset resilience. In response, SCGP incorporates water efficiency, reuse and recycling, wastewater recovery, early-warning and business-continuity measures, and site-specific resilience actions into operational planning. Transition risks and opportunities from carbon pricing, energy-system change and growing demand for low-carbon packaging have accelerated the shift toward renewable electricity, biomass fuel substitution, energy efficiency and digital process optimization. SCGP uses Technology Readiness Level (TRL) and Marginal Abatement Cost Curve (MACC) assessments to prioritize technically feasible and cost-effective GHG-abatement measures in support of its Net Zero Pathway. Products are assessed against SCGP's water management targets, including water intensity reduction, water reuse performance, and internal wastewater quality standards that exceed regulatory requirements. A representative example is CA-grade Packaging Paper, which is manufactured through water-efficient processes that apply the 3Rs principles (Reduce, Reuse, Recycle), maximize the use of recycled fiber, and promote water reuse within operations. As a result, the product achieved a 13.3% reduction in water intensity (m^3/ton of product) in 2025 compared with the 2022 baseline, demonstrating measurable reductions in water consumption, improved resource efficiency, and a lower water footprint throughout the product value chain. A key strategic effect is that decarbonization and physical resilience are treated as core operational priorities rather than stand-alone environmental programs. This strengthens continuity of operations, resource efficiency, regulatory preparedness and long-term competitiveness.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Transition risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Climate-related transition risks and opportunities affect SCGP's capital planning over the medium and long term. Carbon pricing, changes in the energy system and increasing customer demand for lower-carbon products create potential exposure to future carbon and energy costs while also creating opportunities to improve cost efficiency and accelerate decarbonization. SCGP therefore incorporates these considerations into investment screening and capital-allocation decisions. Investment opportunities are evaluated based on GHG-reduction potential, expected financial return, technical readiness and contribution to long-term business resilience. SCGP applies Internal Carbon Pricing (ICP), Technology Readiness Level (TRL) and Marginal Abatement Cost Curve (MACC) methodologies to compare and prioritize technically feasible and cost-effective GHG-abatement projects. SCGP's FY2026–2030 decarbonization capital plan is managed as a portfolio of projects rather than as a fixed sustainability budget. Approximately 55% of planned decarbonization CAPEX is directed toward renewable electricity and energy-storage solutions, including solar power and Battery Energy Storage Systems (BESS), with the remaining allocation supporting biomass fuel substitution, energy-efficiency improvements and other GHG-reduction measures. Sustainability-Linked Loans and Green Loans are also considered as financing mechanisms for eligible environmental investments. As a result, climate-transition considerations directly influence both the allocation and prioritization of capital. This supports SCGP's Net Zero Pathway while improving energy efficiency and reducing longer-term exposure to carbon costs, fossil-fuel dependence and energy-price volatility.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Physical risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Physical climate and water risks affect SCGP's capital planning by creating potential exposure to production disruption, asset damage and constraints on water availability. Assessments of flood, drought and water stress are therefore used to identify facilities where adaptation and resilience investments are required to protect business continuity and long-term asset performance. Adaptation investments are planned separately from the decarbonization portfolio and are directed toward site-specific measures such as water reuse and recycling systems, wastewater-treatment improvements, alternative water-supply measures, flood-protection infrastructure and other resilience projects. The aggregate planned adaptation allocation is categorized as S (

Row 3

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

☑ Indirect costs

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Climate-related opportunities affect SCGP's direct- and indirect-cost planning by increasing the priority given to projects that simultaneously reduce energy and resource consumption, GHG emissions and operating costs. Financial planning therefore considers expected operating savings alongside environmental performance when evaluating energy-efficiency, renewable-energy, biomass-substitution and digital-optimization projects. Examples implemented in 2025 include turbo-vacuum technology, AI/ML-based real-time process monitoring and increased biomass use. These measures reduce electricity, steam and fossil-fuel consumption while lowering GHG emissions. They can also reduce exposure to fossil-fuel and electricity-price volatility and lower costs associated with equipment downtime, maintenance and production inefficiencies. Accordingly, environmental performance is incorporated into OPEX planning as a driver of operating efficiency and cost competitiveness rather than being treated solely as a compliance expenditure. Projects that can deliver both measurable GHG reductions and operating savings are prioritized, supporting SCGP's long-term financial performance and Net Zero Pathway.

Row 4

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

(5.3.2.2) Effect type

Select all that apply

☑ Transition risks

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

☑ Forests

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Environmental opportunities and transition risks affect SCGP's revenue planning through both portfolio growth and protection of market access. Increasing customer demand for recyclable, lower-carbon and responsibly sourced packaging creates opportunities to expand sustainable-product revenues, while evolving requirements related to deforestation, traceability, circularity and packaging compliance create potential risks to sales and customer relationships if products or supply chains do not meet applicable requirements. SCGP therefore incorporates the SCG Green Choice portfolio into long-term product and revenue planning. The company targets at least 66.7% of total revenue from Green Choice products by 2030, compared with 59% achieved in 2025. Product development, carbon-footprint information, recyclability, resource efficiency, responsible sourcing and supply-chain traceability are used to support continued access to key markets and respond to customers' sustainability requirements. Readiness for evolving regulatory requirements, including the EU Deforestation Regulation (EUDR) and applicable EU packaging requirements, is also incorporated into product and market-access planning. The financial-planning effect is that the same revenue base is managed from two perspectives: as a growth opportunity through increasing demand for sustainable packaging and as a transition-risk exposure requiring regulatory, sourcing and product-portfolio readiness. This enables SCGP to pursue future revenue growth while protecting existing revenue streams and long-term customer relationships.

Row 5

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Direct costs

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Transition risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Forests

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Forest-related transition risks affect SCGP's capital and direct-cost planning because responsible sourcing, traceability and due-diligence requirements are increasingly important for regulatory compliance, customer confidence and continued market access. Requirements such as the EU Deforestation Regulation (EUDR) create both technology-investment needs and recurring costs associated with certification, supplier verification and responsible-sourcing controls. SCGP therefore incorporates these requirements into financial planning through expenditure on geolocation, traceability and data-management systems, together with FSC™/PEFC certification, Chain-of-Custody maintenance, supplier verification and due-diligence processes. Capital expenditure is primarily directed toward enabling systems and technology, while direct costs support recurring certification, verification and supply-chain control activities.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:
☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

6227000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

5.01

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

5.44

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

89.55

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

SCGP voluntarily maps relevant economic activities by referencing the definitions and Technical Screening Criteria of the EU Taxonomy to assess activity-level eligibility and alignment. This voluntary assessment supports internal evaluation and enhances transparency regarding the Company's climate transition. It does not constitute a formal EU Taxonomy assessment or declaration of compliance, and the scope, assumptions and methodology applied may differ from the full requirements prescribed under the EU Taxonomy. Revenue (Turnover) is allocated at the activity level based on the outcome of this assessment. Activities classified as taxonomy-aligned (A.1) meet the applicable technical screening criteria under the Company's voluntary assessment, while activities classified as taxonomy-eligible but not taxonomy-aligned (A.2) have been identified as eligible economic activities but do not fully meet the referenced technical screening criteria. Taxonomy-aligned revenue (A.1) comprises revenue from non-hazardous waste recycling (Code E38.11) and electricity generation from solar photovoltaic systems (Codes D35.11 and F42.22), totaling THB 6,227 million. Taxonomy-eligible but not taxonomy-aligned revenue (A.2) comprises revenue from bioenergy cogeneration and sustainable forest management activities undertaken by Siam Forestry, totaling THB 6,768 million.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

271000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

5.26

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

13.14

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

81.6

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

SCGP voluntarily maps relevant economic activities by referencing the definitions and Technical Screening Criteria of the EU Taxonomy to assess activity-level eligibility and alignment. This voluntary assessment supports internal evaluation and enhances transparency regarding the Company's climate transition. It does not constitute a formal EU Taxonomy assessment or declaration of compliance, and the scope, assumptions and methodology applied may differ from the full requirements prescribed under the EU Taxonomy. Capital Expenditure (CapEx) is allocated at the activity level based on the outcome of this assessment. Activities classified as taxonomy-aligned (A.1) meet the applicable technical screening criteria under the Company's voluntary assessment, while activities classified as taxonomy-eligible but not taxonomy-aligned (A.2) have been identified as eligible economic activities but do not fully meet the referenced technical screening criteria. Taxonomy-aligned CapEx (A.1) comprises investments in non-hazardous waste recycling facilities and solar photovoltaic systems, totaling THB 271 million. Taxonomy-eligible but not taxonomy-aligned CapEx (A.2) comprises investments in bioenergy cogeneration, energy-efficiency improvement projects, wastewater treatment systems, air-pollution-control systems and sustainable forest management activities undertaken by Siam Forestry, totaling THB 678 million.

Row 3

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:
☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

6760000000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

6.62

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

0

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

6.61

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

86.77

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

SCGP voluntarily maps relevant economic activities by referencing the definitions and Technical Screening Criteria of the EU Taxonomy to assess activity-level eligibility and alignment. This voluntary assessment supports internal evaluation and enhances transparency regarding the Company's climate transition. It does not constitute a formal EU Taxonomy assessment or declaration of compliance, and the scope, assumptions and methodology applied may differ from the full

requirements prescribed under the EU Taxonomy. Operating Expenditure (OpEx) is allocated at the activity level based on the outcome of this assessment. Activities classified as taxonomy-aligned (A.1) meet the applicable technical screening criteria under the Company's voluntary assessment, while activities classified as taxonomy-eligible but not taxonomy-aligned (A.2) have been identified as eligible economic activities but do not fully meet the referenced technical screening criteria. Taxonomy-aligned OpEx (A.1) comprises operating expenditure associated with non-hazardous waste recycling activities, totaling THB 6,760 million. No taxonomy-aligned operating expenditure was identified for solar photovoltaic electricity generation during the reporting year. Taxonomy-eligible but not taxonomy-aligned OpEx (A.2) comprises operating expenditure related to bioenergy cogeneration, wastewater treatment systems, air-pollution-control systems and sustainable forest management activities undertaken by Siam Forestry, totaling THB 6,751 million.
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:
☑ Collection and transport of non-hazardous waste in source segregated fractions

(5.4.2.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:
☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply
☑ Turnover

☑ CAPEX
☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply
☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

6135000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

4.93

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.12) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

49000000

(5.4.2.13) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.96

(5.4.2.14) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.18) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

6760000000

(5.4.2.19) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

6.62

(5.4.2.20) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

100

(5.4.2.21) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.24) Calculation methodology and supporting information

SCGP voluntarily assessed its recycling activities by referencing the EU Taxonomy activity "Collection and transport of non-hazardous waste in source-segregated fractions" under NACE code E38.11. The assessment considered whether separately collected non-hazardous waste is segregated at source and directed to preparation for reuse or recycling, together with the applicable substantial-contribution and Do No Significant Harm criteria. Under SCGP's voluntary assessment, the activity was classified as taxonomy-aligned for climate change mitigation. The recycling business supports circular material flows through source-segregated

collection, accessible collection channels such as drop points, traceable waste-data management, sustainable logistics, stakeholder collaboration and recycling programs. Revenue, CapEx and OpEx were allocated to the activity using activity-level financial records and consolidated against the Group's corresponding financial metric for the reporting year. 2025 financial contribution: Revenue of THB 6,135 million, representing 4.93% of total Group revenue of THB 124,374 million; CapEx of THB 49 million, representing 0.96% of total Group CapEx of THB 5,157 million; and OpEx of THB 6,760 million, representing 6.62% of total Group OpEx of THB 102,120 million.

(5.4.2.25) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

1. Supports the EU Taxonomy environmental objective of Transition to a Circular Economy by increasing the collection, recovery and recycling of source-segregated non-hazardous waste. 2. Increases the availability of secondary raw materials through the recovery and valorization of post-consumer and industrial waste streams. 3. Reduces the consumption of virgin raw materials and diverts waste from landfill, contributing to resource efficiency and lower lifecycle environmental impacts. 4. Supports closed-loop material flows through source-segregated collection and recycling systems.

(5.4.2.27) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.28) Details of do no significant harm analysis

1. Waste collection, handling and recycling operations comply with applicable environmental regulations and internal environmental management requirements. 2. Measures are implemented to prevent secondary environmental impacts, including leachate management, odor control and pollution prevention. 3. Resource consumption is monitored and optimized to minimize environmental impacts associated with recycling operations. 4. Environmental monitoring programs are implemented to identify and manage potential impacts on biodiversity, water resources and human health.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.30) Attach any supporting evidence

sd-report-2025-en.pdf

Row 2

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation using solar photovoltaic technology

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

92000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.07

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

100

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.12) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

222000000

(5.4.2.13) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

4.3

(5.4.2.14) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

100

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.24) Calculation methodology and supporting information

SCGP voluntarily assessed electricity generation from solar photovoltaic systems by referencing the applicable EU Taxonomy Technical Screening Criteria for the activity "Electricity generation using solar photovoltaic technology." Although the EU Taxonomy does not provide a dedicated activity specifically for pulp, paper or packaging manufacturing, the solar photovoltaic activity is assessed separately as an energy-sector economic activity supporting decarbonization of SCGP's operations. Under SCGP's voluntary assessment, electricity generation from solar photovoltaic systems was classified as taxonomy-aligned for climate change mitigation. Revenue and CapEx were allocated using activity-level financial records for electricity generation and solar photovoltaic investments and were calculated as a percentage of the corresponding Group financial metric. No material OpEx was identified for reporting under this activity. 2025 financial contribution: Revenue of THB 92 million, representing 0.07% of total Group revenue of THB 124,374 million; and CapEx of THB 222 million, representing 4.3% of total Group CapEx of THB 5,157 million.

(5.4.2.25) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

1. Supports the EU Taxonomy environmental objective of Climate Change Mitigation by generating renewable electricity from solar photovoltaic systems. 2. Reduces Scope 2 greenhouse gas emissions by replacing grid electricity with renewable electricity across SCGP operations. 3. Increases renewable electricity generation capacity and supports operational decarbonization.

(5.4.2.27) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.28) Details of do no significant harm analysis

1. Environmental and Safety Impact Prevention and Mitigation Study such as Management Of Change (MOC) and Code of Practice (CoP) are conducted prior to project implementation to identify and mitigate potential environmental impacts. 2. Floating solar projects are designed and operated to minimize potential impacts on aquatic ecosystems and water quality. 3. Environmental monitoring is conducted to verify the effectiveness of mitigation measures and manage potential impacts on biodiversity and surrounding environments.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.30) Attach any supporting evidence

Solar power - CoP WS-1-15.pdf

Row 3

(5.4.2.1) Economic activity

Select from:

☑ Cogeneration of heat/cool and power from bioenergy

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

1363000000

(5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

1.1

(5.4.2.16) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

27000000

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.53

(5.4.2.22) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

1141000000

(5.4.2.23) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

1.12

(5.4.2.24) Calculation methodology and supporting information

SCGP voluntarily assessed its bioenergy cogeneration activities by referencing the applicable EU Taxonomy activity and Technical Screening Criteria for cogeneration of heat/cool and power from bioenergy. The assessed activities use biomass fuels, including residues from pulp production such as black liquor, bark and wood residues, as well as agricultural residues, to generate steam and electricity and reduce dependence on fossil fuels. These activities support climate change mitigation through lower fossil-fuel consumption, improved utilization of industrial and agricultural residues and reduced greenhouse gas emissions intensity. Under SCGP's voluntary assessment, however, the activity was classified as taxonomy-eligible but not taxonomy-aligned, as full alignment with all applicable substantial-contribution, Do No Significant Harm and minimum-safeguard requirements was not demonstrated for the reporting year. Revenue, CapEx and OpEx were allocated using activity-level financial records associated with the bioenergy cogeneration operations and were calculated as a percentage of the corresponding Group financial metric. 2025 financial contribution: Revenue of THB 1,363 million, representing 1.10% of total Group revenue of THB 124,374 million; CapEx of THB 27 million, representing 0.53% of total Group CapEx of THB 5,157 million; and OpEx of THB 1,141 million, representing 1.12% of total Group OpEx of THB 102,120 million.

(5.4.2.25) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

1. Supports the EU Taxonomy environmental objective of Climate Change Mitigation by generating heat and electricity from biomass resources and reducing reliance on fossil fuels. 2. Utilizes biomass residues from pulp production and agricultural residues, improving resource efficiency and circularity. 3. Contributes to lower greenhouse gas emissions intensity through the substitution of fossil fuels with renewable biomass.

(5.4.2.27) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.28) Details of do no significant harm analysis

1. Air emissions from biomass combustion are controlled through electrostatic precipitators, bag filters and other applicable pollution control systems. 2. Biomass ash is managed in accordance with applicable environmental regulations through beneficial utilization or appropriate disposal. 3. Biomass feedstock is subject to legality verification and responsible sourcing requirements. 4. Assessment against the applicable EU Taxonomy Do No Significant Harm (DNSH) technical screening criteria has not yet been completed under SCGP's voluntary taxonomy assessment; therefore, the activity is currently classified as taxonomy-eligible rather than taxonomy-aligned.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.30) Attach any supporting evidence

Biomass boiler_MOC_004-2567.pdf

Row 4

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

(5.4.2.16) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

440000000

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

8.54

(5.4.2.24) Calculation methodology and supporting information

SCGP voluntarily assessed investments in energy-efficiency improvement measures by referencing the EU Taxonomy activity "Installation, maintenance and repair of energy-efficiency equipment." The assessed expenditures relate to equipment and technologies designed to reduce energy consumption and improve operational efficiency across SCGP's production facilities. Key measures include AI-enabled energy-management and process-control systems, replacement of obsolete equipment with higher-efficiency alternatives, and installation of technologies such as turbo vacuum pumps, high-efficiency motors and heat pumps. Under SCGP's voluntary assessment, these investments were classified as taxonomy-eligible but not taxonomy-aligned because full compliance with all applicable technical screening, Do No Significant Harm and minimum-safeguard requirements was not demonstrated for the reporting year. CapEx was identified from project-level

investment records and calculated as a percentage of total Group CapEx. 2025 financial contribution: CapEx of THB 440 million, representing 8.54% of total Group CapEx of THB 5,157 million.

(5.4.2.25) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

1. Supports the EU Taxonomy environmental objective of Climate Change Mitigation by reducing energy consumption and improving operational energy efficiency. 2. Improves energy performance through the installation of high-efficiency equipment and advanced energy management technologies. 3. Reduces energy intensity per unit of production, contributing to lower greenhouse gas emissions associated with manufacturing operations.

(5.4.2.27) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.28) Details of do no significant harm analysis

1. Energy efficiency retrofit projects are implemented in accordance with applicable environmental, occupational health and safety, and permitting requirements. 2. Equipment replacement is designed to improve energy performance without introducing significant additional environmental impacts or hazardous substances. 3. Waste generated from equipment replacement is managed in accordance with applicable environmental regulations. 4. Assessment against the applicable EU Taxonomy Do No Significant Harm (DNSH) technical screening criteria has not yet been completed under SCGP's voluntary taxonomy assessment; therefore, the activity is currently classified as taxonomy-eligible rather than taxonomy-aligned.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.30) Attach any supporting evidence

Energy Efficiency_TVB_MOC SKIC PM3.pdf

Row 5

(5.4.2.1) Economic activity

Select from:

☑ Construction, extension and operation of waste water collection and treatment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ CAPEX

☑ OPEX

(5.4.2.16) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

179000000

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

3.46

(5.4.2.22) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

549000000

(5.4.2.23) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

0.54

(5.4.2.24) Calculation methodology and supporting information

SCGP voluntarily assessed expenditures associated with wastewater treatment and air-pollution-control systems by referencing the relevant EU Taxonomy activities under water, sewerage, waste management and pollution-control sectors. The assessed expenditures support regulatory compliance, environmental-impact reduction and improved environmental performance across SCGP's operations. The activities include construction, extension and operation of wastewater collection and treatment systems, together with air-pollution-control equipment such as bag filters, scrubbers and electrostatic precipitators. SCGP also applies internal environmental standards that may be more stringent than applicable regulatory thresholds. Under SCGP's voluntary assessment, these expenditures were classified as taxonomy-eligible but not taxonomy-aligned because full compliance with all applicable technical screening, Do No Significant Harm and minimum-safeguard requirements was not demonstrated for the reporting year. CapEx and OpEx were identified from project-level and operating-cost records associated with wastewater treatment and pollution-control systems and calculated as a percentage of the corresponding Group financial metric. 2025 financial contribution: CapEx of THB 179 million, representing 3.46% of total Group CapEx of THB 5,157 million; and OpEx of THB 550 million, representing 0.54% of total Group OpEx of THB 102,120 million.

(5.4.2.25) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

1. Supports the EU Taxonomy environmental objective of Climate Change Mitigation by reducing energy consumption and improving operational energy efficiency. 2. Improves energy performance through the installation of high-efficiency equipment and advanced energy management technologies. 3. Reduces energy intensity per unit of production, contributing to lower greenhouse gas emissions associated with manufacturing operations.

(5.4.2.27) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.28) Details of do no significant harm analysis

1. Wastewater treatment facilities are designed and operated in compliance with applicable environmental regulations and discharge permit requirements. 2. Effluent quality is continuously monitored to ensure compliance with applicable discharge standards and protection of receiving water bodies. 3. Operational controls are implemented to minimize potential impacts on water resources and surrounding environments. 4. Assessment against the applicable EU Taxonomy Do No Significant Harm (DNSH) technical screening criteria has not yet been completed under SCGP's voluntary taxonomy assessment; therefore, the activity is currently classified as taxonomy-eligible rather than taxonomy-aligned.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.30) Attach any supporting evidence

sd-report-2025-en.pdf

Row 6

(5.4.2.1) Economic activity

Select from:

☑ Forest management

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

5404000000

(5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

4.35

(5.4.2.16) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

32000000

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

0.61

(5.4.2.22) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

5060000000

(5.4.2.23) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

4.95

(5.4.2.24) Calculation methodology and supporting information

SCGP voluntarily assessed sustainable forest management activities undertaken by Siam Forestry by referencing the EU Taxonomy activity "Forest management." The assessment covered plantation-management practices, compliance with applicable national legislation, forest-certification requirements and measures relating to soil conservation, biodiversity protection, ecosystem restoration and deforestation-risk management. SCGP applies FSC™-based forest-management practices and supply-chain controls and has established commitments and monitoring mechanisms to prevent deforestation and conversion risks across relevant operations and suppliers. These activities contribute to sustainable fiber supply, forest resilience and climate change mitigation. Under SCGP's voluntary assessment, forest management was classified as taxonomy-eligible but not taxonomy-aligned because full compliance with all applicable technical screening, Do No Significant Harm and minimum-safeguard requirements was not demonstrated for the reporting year. Revenue, CapEx and OpEx were allocated using activity-level financial records associated with Siam Forestry and calculated as a percentage of the corresponding Group financial metric. 2025 financial contribution: Revenue of THB 5,405 million, representing 4.35% of total Group revenue of THB 124,374 million; CapEx of THB 32 million, representing 0.61% of total Group CapEx of THB 5,157 million; and OpEx of THB 5,060 million, representing 4.95% of total Group OpEx of THB 102,120 million.

(5.4.2.25) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

1. Supports the EU Taxonomy environmental objective of Climate Change Mitigation through sustainable forest management and the maintenance of forest carbon stocks. 2. Applies sustainable forest management practices in accordance with FSC™ requirements, including soil conservation, water protection and biodiversity management. 3. Promotes the long-term sustainable supply of certified wood fibre while maintaining forest ecosystem resilience and supporting carbon sequestration.

(5.4.2.27) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.28) Details of do no significant harm analysis

1. Forest management plans include measures to protect biodiversity, buffer zones and High Conservation Value (HCV) areas. 2. Sustainable forest management practices support forest regeneration, soil conservation and water resource protection. 3. Forest operations comply with applicable forestry regulations and internationally recognized forest certification requirements. 4. Assessment against the applicable EU Taxonomy Do No Significant Harm (DNSH) technical screening criteria has not yet been completed under SCGP's voluntary taxonomy assessment; therefore, the activity is currently classified as taxonomy-eligible rather than taxonomy-aligned.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.30) Attach any supporting evidence

Forest Management_Cer. PEFC_TIS 14061.pdf
[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

SCGP's taxonomy-eligible and taxonomy-aligned activities are supported by company-wide governance frameworks that are consistent with the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights (UNGPs), and the ILO Core Conventions. These principles are implemented through SCGP's Code of Conduct, Human Rights Policy, Anti-Corruption Policy, Supplier Code of Conduct, and supplier ESG due diligence processes. To support these minimum safeguards, SCGP implements a range of environmental and social management practices across its operations and value chain, including: 1) Circular Economy: SCGP promotes circular economy principles by segregating waste at source, increasing recycling and material reuse, designing products with life-cycle considerations, and engaging customers and stakeholders through initiatives such as paper recycling programs and old-for-new exchange schemes. 2) Renewable Energy and Responsible Biomass Sourcing: SCGP continuously expands renewable energy through solar power, biomass boilers and biogas utilization to reduce greenhouse gas emissions and environmental impacts. Biomass is sourced responsibly, including agricultural residues purchased from local sugarcane farmers, supporting both sustainable fuel supply and local community income. 3) Sustainable Forest Management and Biodiversity: SCGP is committed to a "No Gross Deforestation" policy across its operations and supply chain, covering Tier 1 and selected non-Tier 1 suppliers. Nature-related dependencies, impacts, risks and opportunities are assessed following the TNFD LEAP approach using tools such as IBAT, WWF Water Risk Filter and WRI Aqueduct. SCGP also monitors biodiversity within conservation areas to support long-term ecological management and restoration. 4) Environmental Management: Manufacturing facilities operate under certified environmental management systems, including ISO 14001 where applicable, and are supported by SCGP's internal Environmental Performance Assessment Program (EPAP) to drive continual environmental performance improvement. 5) Responsible Supply Chain: SCGP requires suppliers to comply with environmental, social and governance requirements through the Supplier Code of Conduct, sustainability assessments and regular supplier ESG evaluations to promote responsible sourcing throughout the value chain.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

SCGP voluntarily assesses and maps relevant economic activities by referencing the definitions and Technical Screening Criteria of the EU Taxonomy to determine activity-level eligibility and alignment. Revenue, CapEx and OpEx associated with Climate Change Mitigation, Climate Change Adaptation, Water Management, Circular Economy, Pollution Prevention and Control, and other relevant environmental objectives are tracked through the Company's Sustainable Taxonomies

assessment. The results of SCGP's voluntary taxonomy assessment are publicly disclosed through the SCGP Sustainable Taxonomies 2025 publication and the Annual Report 2025 to enhance transparency regarding the Company's climate transition and sustainable finance readiness.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ No

(5.4.3.4) Explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

SCGP's taxonomy assessment is currently conducted as a voluntary self-assessment and has not been independently assured against the EU Taxonomy framework. While the Company's environmental performance data (e.g. climate, energy, water and waste) is independently verified by an external assurance provider for Sustainability Reporting purposes, this assurance does not extend to the taxonomy assessment or taxonomy alignment results. Accordingly, no taxonomy-specific verification or assurance information is currently available.
[Fixed row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

51

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

6

(5.9.3) Water-related OPEX (+/- % change)

-9

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

-2

(5.9.5) Please explain

SCGP increased water-related CAPEX by 51% in FY2025 (THB 106 million to THB 160 million) to strengthen long-term water stewardship through its 3R strategy (Reduce, Reuse and Recycle). Investments focused on process water efficiency, closed-loop cooling systems, water recycling and reuse, and wastewater treatment system upgrades to improve treatment efficiency, increase water reuse and ensure regulatory compliance. Water-related OPEX decreased by 9% (THB 550 million to THB 500 million) due to process optimization and improved operating efficiency. In FY2026, CAPEX is expected to increase by approximately 6% as SCGP continues investing in water efficiency, recycling, reuse and wastewater treatment, while OPEX is expected to decrease by approximately 2% as efficiency gains are realized. Although total water withdrawal increased by 2.7% due to business expansion and reporting boundary changes, water withdrawal intensity decreased by 2.4% versus the 2022 baseline.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:
☑ Yes

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:
☑ No, and we do not plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☑ Other, please specify :Water-related risks and costs are managed through water efficiency investments and operational improvement programs rather than an internal pricing mechanism

(5.10.3) Explain why your organization does not price this environmental externality

SCGP manages water-related risks and costs through continuous investment in water stewardship initiatives rather than applying a formal internal water price. The Company has implemented comprehensive 3R (Reduce, Reuse and Recycle) programs, including process water efficiency improvements, closed-loop cooling systems, water recycling and reuse projects, and wastewater treatment system upgrades. These initiatives have delivered measurable reductions in water consumption, increased water reuse, improved treatment efficiency and generated operational cost savings. Water-related investment decisions are supported by water efficiency targets, water stress assessments and business case evaluations, enabling SCGP to effectively manage water-related risks and opportunities without the need for a separate internal water pricing mechanism. Accordingly, the Company has no plans to introduce an internal water price within the next two years.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☑ No, and we do not plan to in the next two years

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive low-carbon investment

☑ Incentivize consideration of climate-related issues in decision making

☑ Conduct cost-benefit analysis
☑ Identify and seize low-carbon opportunities
☑ Influence strategy and/or financial planning
☑ Setting and/or achieving of climate-related policies and targets

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Benchmarking against peers
☑ Alignment to scientific guidance
☑ Alignment to international standards
☑ Price/cost of renewable energy procurement
☑ Price with substantive impact on business decisions
☑ Cost of required measures to achieve climate-related targets

(5.10.1.4) Calculation methodology and assumptions made in determining the price

SCGP determines its Internal Carbon Pricing (ICP) using three approaches: 1) Peer benchmarking: assessing ICP levels and methodologies adopted by comparable companies within the same or related industries. 2) Anticipated carbon costs: considering potential future carbon pricing regulations and market mechanisms, including carbon taxes and emissions trading schemes (ETS). 3) Marginal Abatement Cost Curve (MACC): evaluating the cost-effectiveness and GHG reduction potential of projects in the investment pipeline to support project screening and prioritization. Insights from these three approaches are used to establish an approved maximum ICP ceiling of USD 25/tCO_2e. This ceiling represents the maximum shadow price permitted for project evaluation and does not imply that all projects are assessed at USD 25/tCO_2e. Project-specific prices may be applied below the ceiling depending on project characteristics and assessment assumptions. ICP is incorporated into financial feasibility assessments by monetizing expected GHG emissions or emission reductions and integrating the resulting carbon value into project cost-benefit analysis. Key parameters include emission reduction potential, project duration, capital and operating cost impacts, and financial returns assessed against SCGP's internal hurdle rate. During FY2025, no investment project applied ICP in its feasibility or project benefit assessment.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1
☑ Scope 2

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

SCGP introduced its Internal Carbon Pricing mechanism in 2020 to support the evaluation of eligible GHG reduction investments. The pricing framework has evolved over time, with the approved maximum price ceiling subsequently set at USD 25/tCO_2e. The ceiling and methodology may be reviewed and adjusted in response to developments in carbon regulations and markets, technology and abatement costs, peer practices, and SCGP's climate transition objectives. The ICP framework remained available in FY2025; however, no investment project applied ICP in its feasibility or project benefit assessment during the reporting year.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

0

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

0

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Impact management

☑ Risk management

☑ Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

0

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

SCGP monitors and evaluates its Internal Carbon Pricing (ICP) approach through a structured feasibility assessment and post-investment review process. The Strategy and Growth (S&G) Department is responsible for administering the ICP framework, conducting feasibility studies for eligible GHG reduction investments, and performing annual post-audits of approved projects, including projects evaluated with and without ICP. Each completed project is assessed against two key criteria: (1) actual financial performance, including annual cost savings, and (2) verified GHG emission reductions achieved after implementation. The post-audit results are reported to the Board of Directors to support investment oversight, accountability, and continuous improvement. Where actual project performance deviates significantly from the approved plan, including cases where achieved GHG reductions fall more than 20% below the approved target, the project owner is required to provide justification and submit a corrective action plan to realign performance with the original target. Findings from post-audits are used to review and, where appropriate, update the ICP methodology, approved price ceiling, and Marginal Abatement Cost Curve (MACC), ensuring that future investment evaluations reflect actual project performance and current economic and technical conditions. Although no new project applied ICP in FY2025, annual post-audits continued for previously approved projects completed during the year.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:*	*Select all that apply*

	Engaging with this stakeholder on environmental issues	Environmental issues covered
	☑ Yes	☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Smallholders	*Select from:* ☑ Yes	
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Forests ☑ Water ☑ Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are classified as having substantive climate-related impacts through SCGP's risk-based assessment considering country-, sector- and commodity-specific risks, supplier ESG performance and estimated contribution to supplier-related Scope 3 emissions. Suppliers assessed as High environmental risk, particularly those operating in carbon-intensive sectors or lacking adequate GHG management, are prioritized for enhanced due diligence, engagement, audits and improvement programs.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 100%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

39

Forests

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on commodities

☑ Impact on deforestation or conversion of other natural ecosystems

☑ Impact on habitats

☑ Impact on threatened and protected species

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are classified as having substantive forest-related dependencies and/or impacts through SCGP's commodity-, country- and ESG risk-based assessment. Thresholds include sourcing wood, pulp or biomass from high-risk areas, deforestation risk, inadequate traceability or failure to demonstrate responsible sourcing through FSC, PEFC or equivalent due diligence. High-risk suppliers are prioritized for verification, audits and continuous monitoring.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 100%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

165

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on ecosystem services/environmental assets

☑ Impact on water availability

☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

SCGP conducts ESG risk assessments for suppliers using a risk-based approach that evaluates the severity of potential environmental impacts and the likelihood of occurrence. The assessment criteria cover water management throughout the process and life cycle analysis. In 2025, SCGP conducted ESG risk assessments covering 4,115 suppliers. The result identified no suppliers with high risk, while 20 suppliers were classified as having moderate risk and 4,095 suppliers as having low risk.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 100%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

183

Plastics

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on ecosystem services/environmental assets

☑ Impact on plastic waste and pollution

☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Suppliers are classified as having substantive plastics-related impacts through SCGP's ESG and commodity risk assessment. Thresholds include significant plastic waste or pollution risks, hazardous substances, low circularity or inadequate waste management practices. Suppliers assessed as High environmental risk are prioritized for enhanced engagement, audits and improvement programs to strengthen circular economy performance and responsible materials management.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 100%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

143
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

☑ Procurement spend

☑ Regulatory compliance

☑ Business risk mitigation

☑ Strategic status of suppliers

☑ Supplier performance improvement

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

SCGP prioritizes climate-related supplier engagement using a risk-based approach aligned with its supplier classification framework. Critical Tier 1 suppliers are further categorized for climate engagement into Strategic, High-Impact and Transactional Suppliers based on their contribution to Scope 3 GHG emissions, environmental risk, procurement spend, procurement criticality and capability to reduce emissions. Strategic and High-Impact Suppliers are prioritized for engagement. In addition, SCGP organized business partner day to recognize suppliers' outstanding carbon reduction performance and ESG-related initiatives. These suppliers, primarily providers of industrial production machinery and key raw materials with significant Scope 3 contributions, are prioritized for product carbon footprint data collection, GHG reduction target setting and collaborative decarbonization initiatives, consistent with SCGP's Net Zero Roadmap. Engagement focuses on renewable energy, green logistics and other initiatives to reduce value-chain emissions.

Forests

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

☑ Procurement spend

☑ Regulatory compliance

☑ Business risk mitigation

☑ Leverage over suppliers

☑ Strategic status of suppliers

☑ Supplier performance improvement

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests

(5.11.2.4) Please explain

SCGP prioritizes forest-related supplier engagement using criteria aligned with its supplier classification framework, considering business risk, material sourcing, procurement spend, regulatory compliance, strategic importance and SCGP's ability to influence supplier performance. Priority is given to suppliers of wood, pulp, wood chips and other forest-based materials, including smallholders and contract growers, because fibre is SCGP's core raw material and represents a significant forest-related dependency. Engagement is implemented through applicable FSC™ Chain of Custody and FSC™ Controlled Wood requirements, together with EUDR due diligence and traceability. Priority suppliers are engaged through certification, assessment, audits and capability building to support responsible sourcing, deforestation-free supply chains, biodiversity protection and regulatory compliance.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☑ Business risk mitigation

☑ Procurement spend

☑ Regulatory compliance

☑ Strategic status of suppliers

(5.11.2.4) Please explain

SCGP conducts ESG risk assessments for suppliers using a risk-based approach that evaluates the severity of potential environmental impacts and the likelihood of occurrence. The assessment criteria cover key environmental aspects across the supplier's operations and relevant value chain activities, including water management throughout the process and life cycle analysis. SCGP also verifies and monitors relevant environmental certifications and standards independently verified by third parties, such as ISO 14001 and Product Carbon Footprint (PCF), as well as suppliers' compliance with applicable environmental laws and

regulations. The assessment includes consideration of the effectiveness of environmental controls, such as the treatment and discharge of wastewater to ensure that effluent quality complies with applicable regulatory requirements and environmental standards. These processes enable SCGP to identify, assess, and monitor potential environmental impacts and risks associated with suppliers and to determine the extent to which such risks may affect SCGP and its value chain. In 2025, SCGP conducted ESG risk assessments covering 4,115 suppliers. The assessment identified no suppliers with high ESG risk, while 20 suppliers were classified as having moderate ESG risk and 4,095 suppliers as having low ESG risk. The identified risks are monitored and managed through SCGP's supplier risk management processes to support responsible sourcing across the value chain.

Plastics

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

☑ Procurement spend

☑ Regulatory compliance

☑ Business risk mitigation

☑ Leverage over suppliers

☑ Strategic status of suppliers

☑ Product safety and compliance

☑ Supplier performance improvement

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to plastics

(5.11.2.4) Please explain

SCGP prioritizes plastics-related supplier engagement using a risk-based approach aligned with its supplier classification framework. Priority is given to suppliers of plastic resins, recycled polymers, additives, chemicals and other materials that significantly influence product sustainability, regulatory compliance and circular-economy performance. Prioritization considers business risk, procurement spend, material sourcing, product safety and compliance, regulatory requirements, strategic importance and SCGP's ability to influence supplier performance. Priority suppliers are engaged on recycled content, sustainable material selection, chemical management and design-enabling inputs that support recyclability and circularity. Engagement also supports compliance with applicable PPWR, REACH,

RoHS, PFAS-related and food-contact requirements. Supplier assessments, Green Procurement, audits and continuous-improvement programs are used to strengthen environmental performance and product stewardship across the value chain.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SCGP requires selected Tier 1 suppliers, particularly Strategic and High-Impact Suppliers, to support product carbon footprint data collection, GHG emissions reporting and emission reduction planning. Priority suppliers are engaged through supplier capability building, targeted training and collaboration on decarbonization initiatives, including renewable energy, green logistics and climate-related data management, to support Scope 3 emissions reduction under SCGP's Net Zero Roadmap. These climate-related requirements are implemented through supplier engagement, ESG assessments and procurement management processes, but have not yet been formally incorporated into supplier contracts. Non-compliance is managed through SCGP's Sustainable Procurement Framework. Suppliers are evaluated through the Approved Vendor List (AVL) process, ESG risk assessments, supplier evaluations and audits, and are required to achieve a minimum assessment score of 70%. Where non-compliance is identified or the assessment score falls below 70%, suppliers must implement corrective action plans and achieve the required improvements within six months. SCGP conducts follow-up assessments to verify implementation. Material or unresolved non-compliance may result in intensified monitoring, suspension of purchasing, exclusion from contracts or removal from the Approved Vendor List (AVL).

Forests

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SCGP requires suppliers of wood logs and wood chips to comply with contractual environmental and responsible sourcing requirements as part of the purchasing process. These requirements include applicable FSC™ Chain of Custody (CoC), FSC™ Controlled Wood (CW), legality verification, country-of-origin verification, traceability, responsible forest management and compliance with applicable forestry regulations. Relevant suppliers are also engaged on EUDR due diligence and traceability readiness, where applicable, to support responsible sourcing and deforestation-risk management. Compliance is verified through supplier qualification, certification reviews, ESG risk assessments, supplier evaluations, on-site visits and audits. SCGP also provides work instructions, training and recommendations to strengthen responsible sourcing and sustainable forest management. Suppliers are required to achieve a minimum assessment score of 70%. Where non-compliance is identified or the assessment score falls below 70%, suppliers must implement corrective and preventive actions and complete the required improvements within six months. SCGP conducts follow-up verification to confirm implementation. Material or unresolved non-compliance may result in intensified monitoring, suspension of purchasing, exclusion from contracts or removal from the Approved Vendor List (AVL).

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

SCGP requires suppliers to comply with the environmental and water-related provisions of the SCGP Supplier Code of Conduct, including responsible water use, wastewater management, pollution prevention and compliance with applicable water and wastewater regulations. These requirements are implemented through supplier qualification, Approved Vendor List (AVL) management, ESG risk assessments, supplier evaluations and procurement management processes, but have not yet been systematically incorporated into supplier contracts. Priority engagement is directed to suppliers providing chemicals, process inputs or services supporting SCGP operations where water-related risks could materially affect operational continuity and related cost. All suppliers' performance is evaluated in the purchasing process. Non-compliance is managed through SCGP's Sustainable Procurement Framework, including supplier assessments, on-site audits, corrective action plans and follow-up evaluations. Suppliers are required to achieve a minimum assessment score of 70%. Where non-compliance is identified or the assessment score falls below 70%, suppliers must implement corrective action plans and achieve the required improvements within six months. SCGP conducts follow-up assessments to verify implementation. Material or unresolved non-compliance may result in intensified monitoring, suspension of purchasing, exclusion from contracts or removal from the Approved Vendor List (AVL).
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:
☑ Monitoring and reduction of Product Carbon Footprint (PCF)/ product life-cycle emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply
☑ Certification
☑ On-site third-party audit
☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

SCGP engages selected Tier 1 suppliers, particularly Strategic and High-Impact Suppliers, to monitor and reduce Product Carbon Footprint (PCF)/product life-cycle emissions in support of Scope 3 GHG reduction. SCGP communicates its PCF requirements and provides training to targeted suppliers. Compliance is monitored through supplier submissions, including PCF certificates verified through third-party processes and supplier self-assessment or clarification documentation. Where non-compliance or insufficient progress is identified, SCGP retains and engages the supplier and requires corrective actions with measurable targets and defined timelines. Suppliers subject to SCGP's ESG assessment are required to achieve a minimum assessment score of 70%; suppliers below the threshold must complete required improvements within six months. SCGP provides guidance and capability-building support and conducts follow-up assessments. Material or unresolved non-compliance may result in intensified monitoring, suspension of purchasing, exclusion from contracts, or removal from the Approved Vendor List (AVL).

Forests

(5.11.6.1) Environmental requirement

Select from:

☑ No deforestation or conversion of other natural ecosystems

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Geospatial monitoring tool

☑ On-site third-party audit

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ All suppliers compliant during the reporting period

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

SCGP requires relevant forest-based suppliers, particularly suppliers of wood logs and wood chips, to support responsible and traceable sourcing and avoid deforestation or conversion of natural ecosystems. Compliance is monitored through supplier documentation and traceability records, applicable certification and third-party audits, and geospatial due diligence. SCGP uses EUDR Thai by ARDA, LANDX by GISTDA and FSC Trace to support origin verification, traceability and deforestation-risk assessment. Where non-compliance is identified, SCGP retains and engages the supplier and requires corrective and preventive actions with measurable milestones and defined timelines. Suppliers subject to SCGP's ESG assessment are required to achieve a minimum score of 70%, with required improvements completed within six months. SCGP provides guidance and conducts follow-up verification. Material or unresolved cases, including serious breaches relating to illegal sourcing, deforestation or conversion, may result in suspension of purchasing, exclusion from contracts, or removal from the AVL.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Other, please specify :Sustainable water use and wastewater management

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 76-99%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

SCGP conducts ESG risk assessments for suppliers using a risk-based approach that evaluates the severity of potential environmental impacts and the likelihood of occurrence. The assessment criteria cover key environmental aspects across the supplier's operations and relevant value chain activities, including water management throughout the process and life cycle analysis. SCGP also verifies and monitors relevant environmental certifications and standards independently verified by third parties, such as ISO 14001 and Product Carbon Footprint (PCF), as well as suppliers' compliance with applicable environmental laws and

regulations. The assessment includes consideration of the effectiveness of environmental controls, such as the treatment and discharge of wastewater to ensure that effluent quality complies with applicable regulatory requirements and environmental standards. These processes enable SCGP to identify, assess, and monitor potential environmental impacts and risks associated with suppliers and to determine the extent to which such risks may affect SCGP and its value chain. In 2025, SCGP conducted ESG risk assessments covering 4,115 suppliers. The assessment identified no suppliers with high ESG risk, while 20 suppliers were classified as having moderate ESG risk and 4,095 suppliers as having low ESG risk. The identified risks are monitored and managed through SCGP's supplier risk management processes to support responsible sourcing across the value chain.

Forests

(5.11.6.1) Environmental requirement

Select from:

☑ Compliance with an environmental certification, please specify :FSC™ CoC/CW

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ On-site third-party audit

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ All suppliers compliant during the reporting period

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

SCGP requires applicable suppliers of forest-based materials, particularly relevant wood log and wood chip suppliers, to comply with FSC™ Chain of Custody (CoC), FSC™ Controlled Wood (CW), and applicable SLIM requirements as part of its responsible sourcing and purchasing controls. Compliance is monitored through certification status, supporting documentation and traceability records, and independent third-party audits, as applicable. Where non-compliance is identified, SCGP retains and engages the supplier to implement corrective actions and restore compliance within the required timeframe. Suppliers subject to SCGP's ESG assessment are required to achieve a minimum assessment score of 70%; suppliers below the threshold must complete required improvements within six months. SCGP provides guidance and follows up on corrective actions and compliance status. Material or unresolved non-compliance, including failure to maintain applicable

certification or responsible sourcing requirements, may result in intensified monitoring, suspension of purchasing, exclusion from contracts, or removal from the Approved Vendor List (AVL).
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building
☑ Provide training, support and best practices on how to measure GHG emissions
☑ Provide training, support and best practices on how to mitigate environmental impact
☑ Support suppliers to develop public time-bound action plans with clear milestones
☑ Support suppliers to set their own environmental commitments across their operations

Financial incentives
☑ Feature environmental performance in supplier awards scheme

Information collection
☑ Collect climate transition plan information at least annually from suppliers
☑ Collect environmental risk and opportunity information at least annually from suppliers
☑ Collect GHG emissions data at least annually from suppliers

Innovation and collaboration
☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SCGP engages selected Tier 1 suppliers, particularly Strategic and High-Impact Suppliers, to monitor and reduce Carbon Footprint of Product (CFP) and supplier-related Scope 3 emissions. The engagement includes communication of CFP requirements, technical training on CFP calculation and verification, collection of supplier emissions and CFP data, and collaborative identification of emissions-reduction opportunities. SCGP supports suppliers in improving data quality, obtaining independently verified CFP certificates, developing measurable improvement actions, and implementing initiatives such as energy efficiency, renewable energy, green logistics and process optimization. Suppliers may also provide clarification or self-assessment documentation where applicable. The engagement enables SCGP to improve the accuracy of supplier-related Scope 3 data, strengthen supplier capability and identify practical decarbonization opportunities. In 2025, approximately 33% of targeted suppliers submitted acceptable PCF certificates or supporting evidence. SCGP will continue follow-up engagement and capability building to increase supplier participation and support its Net Zero Roadmap.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Workshop on carbon footprint calculation and decarbonization roadmap

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Forests

(5.11.7.1) Commodity

Select from:

☑ Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ No deforestation and/or conversion of other natural ecosystems

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

☑ Support suppliers to develop public time-bound action plans with clear milestones

☑ Support suppliers to set their own environmental commitments across their operations

Financial incentives

☑ Feature environmental performance in supplier awards scheme

Information collection

☑ Collect environmental risk and opportunity information at least annually from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Engage with suppliers to advocate for policy or regulatory change to address environmental challenges

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 100%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SCGP engages relevant forest-based suppliers, particularly wood log and wood chip suppliers, to support responsible and traceable sourcing and prevent deforestation or conversion of natural ecosystems. Engagement activities include training on responsible sourcing, legality, country-of-origin verification, plot-level traceability, geolocation data and EUDR due diligence requirements. SCGP uses EUDR Thai by ARDA, LANDX by GISTDA and FSC Tracibility to support supplier and plot identification, origin verification, geospatial assessment and deforestation-risk screening. Suppliers are supported in improving source documentation, traceability records and corrective actions where data gaps or sourcing risks are identified. The engagement strengthens supply-chain transparency and enables SCGP to assess forest-related risks before purchasing. SCGP maintains its commitment to zero deforestation and conversion and continues to improve the completeness and accuracy of forest-origin and geolocation information across relevant sourcing areas.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Workshop on FSC Training

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Waste and resource reduction and improved end-of-life management

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

Information collection

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SCGP conducts ESG risk assessments for suppliers using a risk-based approach that evaluates the severity of potential environmental impacts and the likelihood of occurrence. The assessment criteria cover key environmental aspects across the supplier's operations and relevant value chain activities with significant impacts, including water management throughout the process and life cycle analysis. SCGP also verifies and monitors relevant environmental certifications and standards independently verified by third parties, such as ISO 14001 and Product Carbon Footprint (PCF), as well as suppliers' compliance with applicable environmental laws and regulations. The assessment includes consideration of the effectiveness of environmental controls, such as the treatment and discharge of wastewater to ensure that effluent quality complies with applicable regulatory requirements and environmental standards. These processes enable SCGP to identify, assess, and monitor potential environmental impacts and risks associated with suppliers and to determine the extent to which such risks may affect SCGP and its value chain. In 2025, SCGP conducted ESG risk assessments covering 4,115 suppliers. The assessment identified no suppliers with high ESG risk, while 20 suppliers were classified as having moderate ESG risk and 4,095 suppliers as having low ESG risk. The identified risks are monitored and managed through SCGP's supplier risk management processes to support responsible sourcing across the value chain.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Water Withdrawal Reduction

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Plastics

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Circular economy

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

☑ Support suppliers to develop public time-bound action plans with clear milestones

☑ Support suppliers to set their own environmental commitments across their operations

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Collaborate with suppliers to develop reuse infrastructure and reuse models

☑ Engage with suppliers to advocate for policy or regulatory change to address environmental challenges

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 1-25%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SCGP engages suppliers of plastic resins, recycled polymers, additives, chemicals and packaging-related materials to advance circular economy and product stewardship objectives. Engagement includes technical workshops, supplier collaboration and joint development relating to recyclable design, recycled content, material efficiency, chemical compliance and packaging regulations. SCGP works with suppliers and business partners to develop packaging solutions that improve recyclability, reduce material use and increase the use of recycled or lower-impact materials while maintaining product quality, safety and performance. Engagement also covers relevant regulatory and customer requirements, including PPWR, EPR, recycled-content requirements and chemical-management expectations. These activities improve supplier capability, support the development of circular packaging solutions and strengthen the availability and traceability of compliant materials. SCGP continues to collaborate with suppliers on commercial-scale implementation, technical validation and continuous improvement of circular material solutions.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Forests

(5.11.7.1) Commodity

Select from:

☑ Timber products

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Other, please specify :Compliance with FSC™ Chain of Custody, FSC™ Controlled Wood and applicable SLIM requirements

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

☑ Support suppliers to develop public time-bound action plans with clear milestones

☑ Support suppliers to set their own environmental commitments across their operations

Information collection

☑ Other information collection activity, please specify :Collect traceability and origin information from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Engage with suppliers to advocate for policy or regulatory change to address environmental challenges

☑ Other innovation and collaboration activity, please specify :Collect certification status and supporting documentation from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 100%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

SCGP engages applicable suppliers of forest-based materials, particularly wood log and wood chip suppliers, to strengthen compliance with FSC™ Chain of Custody (CoC), FSC™ Controlled Wood (CW) and applicable SLIM requirements. Engagement focuses on certification readiness, maintenance of certification status, controlled-source verification, documentation, material segregation and traceability throughout the purchasing and supply process. SCGP provides training, work instructions and technical guidance on applicable FSC and SLIM requirements and supports suppliers in closing documentation or control gaps identified through certification reviews, supplier assessments and audits. Where corrective action is required, suppliers are expected to implement measurable improvements within the specified timeframe. The engagement improves supplier understanding of responsible sourcing and Chain of Custody controls, strengthens the reliability of certification and traceability evidence and supports SCGP's responsible fibre sourcing commitments. Certification and compliance status are followed up through documentation reviews and independent third-party audits, where applicable.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :FSC™ Chain of Custody, FSC™ Controlled Wood and applicable SLIM requirements

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.8) Provide details of any environmental smallholder engagement activity

Row 1

(5.11.8.1) Commodity

Select from:

☑ Timber products

(5.11.8.2) Type and details of smallholder engagement approach

Financial incentives

☑ Long-term contracts linked to no-deforestation or no-conversion commitments

(5.11.8.3) Number of smallholders engaged

165

(5.11.8.4) Effect of engagement and measures of success

100% FSC Certification

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCGP engages investors and shareholders because they are key stakeholders in evaluating the Company's climate strategy, long-term resilience and value creation. As a listed company, SCGP provides consistent, transparent and timely disclosure of climate-related information to all investors rather than targeting selected groups, ensuring equal access to material sustainability information. Engagement is conducted through the Annual General Meeting (AGM), Opportunity Day, quarterly results briefings, analyst meetings, the Annual Report, Sustainability Report, the corporate website and dedicated investor relations communication channels. SCGP also voluntarily participates in internationally recognized disclosure and ESG assessment platforms, including CDP and S&P Global CSA, to enhance the transparency, comparability and credibility of its climate-related disclosures. The engagement focuses on communicating SCGP's climate strategy, Net Zero Roadmap, GHG reduction targets and performance, renewable energy deployment, energy efficiency initiatives, circular economy initiatives, Product Carbon Footprint (PCF) development and other environmental achievements. Investor feedback is incorporated into SCGP's ongoing improvement of climate governance, disclosure quality and sustainability strategy. This engagement supports SCGP's climate transition plan by strengthening transparency, accountability and investor confidence while enabling capital providers and shareholders to evaluate the Company's progress toward a low-carbon transition using consistent, decision-useful climate information.

(5.11.9.6) Effect of engagement and measures of success

The engagement has strengthened transparency and investor understanding of SCGP's climate strategy and environmental performance while supporting informed investment decisions and reinforcing confidence in the Company's long-term sustainability direction. Regular dialogue with investors also provides valuable feedback that is used to continuously improve climate-related disclosures and reporting practices. The effectiveness of the engagement is measured through participation in investor engagement activities (e.g. AGM, Opportunity Day and analyst meetings), stakeholder feedback received through investor relations channels, and external recognition of disclosure quality. In 2025, SCGP achieved CDP scores of A- for Climate Change, A- for Forests, and B for Water Security, and was recognized as S&P Global CSA Top 1% in the Containers & Packaging industry for the third consecutive year. These external assessments are used as objective indicators of the quality, credibility and effectiveness of SCGP's investor-facing climate disclosures and engagement.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCGP engages customers purchasing paper- and fibre-based products because their sustainable procurement requirements, product specifications and market expectations directly influence demand for responsibly sourced materials and deforestation-free supply chains. Customers are increasingly seeking credible information on responsible fibre sourcing, FSC certification, biodiversity conservation and emerging regulatory requirements such as the EU Deforestation Regulation (EUDR). These customers were therefore prioritized to strengthen transparency, traceability and confidence in SCGP's sustainable forest management practices. Customer engagement includes sharing information on FSC™ Chain of Custody (CoC), FSC™ Controlled Wood (CW), responsible sourcing, product traceability, biodiversity conservation, carbon sequestration and sustainable plantation management. SCGP also communicates its deforestation- and forest-conversion-free commitment, provides certification and traceability documentation, discusses customer sustainability requirements and collaborates on responsible sourcing initiatives and awareness activities. This engagement supports SCGP's climate transition plan by promoting demand for responsibly sourced forest products, protecting forest carbon stocks, reducing land-use change risks and strengthening traceability throughout the forest value chain. It also supports customer climate and biodiversity commitments while reinforcing sustainable forest management across upstream and downstream value chains.

(5.11.9.6) Effect of engagement and measures of success

Customer engagement has strengthened awareness and confidence in SCGP's responsible forest management, FSC-certified products and deforestation-free sourcing. The engagement has improved customers' understanding of responsible fibre sourcing, traceability, biodiversity conservation and carbon sequestration, supporting informed sustainable procurement decisions. SCGP has maintained 100% deforestation- and forest-conversion-free sourcing since 2017 while strengthening collaboration with customers on responsible sourcing and sustainable forest management. Customer engagement has also supported awareness of tree planting, biodiversity conservation and carbon sequestration initiatives that contribute to responsible fibre supply and long-term ecosystem resilience. Success is measured through customer participation in engagement activities, customer feedback, requests for FSC certification and traceability information, participation in sustainability initiatives, and completion of certification and traceability documentation. These indicators were selected because they demonstrate both the effectiveness of customer engagement and customers' confidence in responsibly sourced forest products.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Government Sector — Royal Irrigation Department, Meteorological Department, Pollution Control Department, GISTDA, river basin management committees

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Collaborate with stakeholders on implementing adaptation activities

☑ Engage with stakeholders to advocate for policy or regulatory change

☑ Incentivize collaborative sustainable water management in river basins

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCGP engages government agencies, river basin management committees, local communities and technical organizations because sustainable water stewardship requires coordinated action at the catchment level. Water-related risks, including drought, flooding, water scarcity and water-quality degradation, are shared across river basins and cannot be effectively managed by a single organization. These stakeholders were selected because they are responsible for water governance, hydrological monitoring, climate information, water-quality management, community water-resource management and basin-level planning, making them essential partners in strengthening long-term water resilience. SCGP actively participates in the Bang Pakong and Chi River Basin Management Committees and serves as a specialist member of the Mae Klong River Basin Committee. The Company also collaborates with the Royal Irrigation Department, the Thai Meteorological Department, the Pollution Control Department and GISTDA to exchange technical information and support integrated water-resource management. In addition, SCGP's Early Warning System (EWS) integrates data from government agencies and technical data providers, including WRI Aqueduct, GISTDA, the Royal Irrigation Department, the Thai Meteorological Department and the Pollution Control Department, to strengthen preparedness for flood, drought and water-quality risks in alignment with the principles of the UNDRR Sendai Framework for Disaster Risk Reduction. The engagement includes sharing water-related information, participating in river basin planning, supporting collaborative watershed management, implementing community-based watershed restoration activities, constructing check dams together with local communities, contributing practical industrial perspectives to water-management discussions and exchanging technical knowledge on sustainable water stewardship. This engagement supports SCGP's climate transition plan by strengthening resilience to physical climate risks, improving basin-level water governance, enhancing flood and drought preparedness, supporting the responsible management of shared water resources, strengthening community resilience and reducing potential operational disruptions associated with climate-related water risks. The scope covers river basins, local communities and operational areas where SCGP's facilities interact materially with shared water resources and surrounding communities.

(5.11.9.6) Effect of engagement and measures of success

The engagement has strengthened collaboration among SCGP, government agencies, river basin committees, local communities and technical organizations to improve sustainable water management, watershed conservation, flood and drought preparedness, and climate resilience. SCGP's Early Warning System (EWS) has enhanced the Company's ability to anticipate water-related risks, improve operational preparedness and support timely responses with relevant stakeholders. The collaboration has also supported community-based watershed restoration and water-security initiatives, including the construction of 1,217 check dams nationwide in 2025 with local community participation, improving water retention, ecosystem resilience and drought mitigation. Through its participation in river basin committees, SCGP contributes technical expertise to strengthen basin-level water governance and sustainable water-resource management. Success is measured through stakeholder participation, implementation of collaborative water-management actions, utilization of EWS for water-risk management, progress of watershed restoration projects, number of check dams completed, measurable water savings, wastewater-quality improvements, and preparedness for flood and drought events.

These indicators were selected because they demonstrate the effectiveness of multi-stakeholder collaboration and measurable improvements in water resilience, climate adaptation, ecosystem restoration and community resilience.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

☑ Collaborate with stakeholders in creation and review of your climate transition plan

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCGP engages customers that have climate commitments, Net Zero targets or require Carbon Footprint of Product (CFP) information because their purchasing decisions and product specifications directly influence downstream value-chain emissions and the adoption of lower-carbon packaging solutions. Customers with higher demand for climate-related information are prioritized to improve transparency, product-level GHG accounting and collaborative decarbonization across the value chain. By 2025, 100% of SCGP's pulp- and paper-based products were covered by Carbon Footprint of Product (CFP) data, enabling customers to quantify emissions from purchased goods and improve the accuracy of their own Scope 3 inventories. SCGP collaborates with customers through technical seminars, knowledge sharing, product consultations and discussions on climate strategy, GHG accounting, lower-carbon packaging solutions and emerging climate-related regulations. The Company also shares its Net Zero Roadmap, renewable energy initiatives and decarbonization projects to identify opportunities for joint climate action. This engagement supports SCGP's climate transition plan by improving downstream emissions transparency, increasing customer adoption of lower-carbon products, strengthening customer capability in GHG accounting and promoting collaborative decarbonization across the value chain.

(5.11.9.6) Effect of engagement and measures of success

Customer engagement has strengthened awareness of climate change, Carbon Footprint of Product (CFP), GHG accounting and SCGP's Net Zero Roadmap while improving customers' ability to incorporate product-level emissions data into their own sustainability and Scope 3 reporting. The Climate Change & Net Zero Pathway seminar programme expanded from 6 sessions with 107 participants in 2024 to 11 sessions with 577 participants in 2025, demonstrating a significant increase in stakeholder participation. SCGP evaluates engagement effectiveness through post-event customer satisfaction surveys, participant numbers, customer engagement coverage and stakeholder-associated Scope 3 emissions. In 2025, more than 87% of surveyed customers (367 respondents) reported satisfaction with the engagement and a better understanding of SCGP's sustainability direction. SCGP also monitors the percentage of customers engaged (based on customers representing approximately 90% of total sales) and the proportion of stakeholder-associated Scope 3 emissions covered by the engagement. These indicators were selected because they measure both stakeholder participation and the effectiveness of supporting customer decarbonization and climate-transition efforts.

Forests

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Government agencies, Academia and research organizations

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCGP engages government agencies, academic institutions, forestry research organizations and relevant industry associations because these stakeholders provide the regulatory oversight, scientific expertise, technical knowledge and sector-wide coordination required to support responsible forest management, biodiversity conservation, sustainable land use and deforestation-risk management. The stakeholder group includes organizations such as the Forestry Research Center of Kasetsart University's Faculty of Forestry, the Thai Forest Ecological Research Network of Kasetsart University's Faculty of Forestry, the Forest Resource Management Office of the Royal Forest Department, the Thai Pulp and Paper Industries Association (TPPIA) and the Asian Corrugated Case Association (ACCA). These stakeholders were selected because they have direct roles in forest governance, ecological research, biodiversity monitoring, sustainable plantation management, watershed restoration, traceability and the development or interpretation of responsible-sourcing practices. Engagement activities include collaborative research, technical knowledge exchange, biodiversity and ecological studies, sustainable forest-management initiatives, watershed and landscape restoration activities, and dialogue on responsible fibre sourcing and emerging forest-related requirements. Through TPPIA and ACCA, SCGP also exchanges sectoral best practices and contributes to discussions on sustainable fibre, land-use management and responsible supply chains. This engagement supports SCGP's climate transition plan by protecting forest carbon stocks, reducing risks from deforestation and forest conversion, strengthening responsible and traceable fibre sourcing, and improving the resilience of forest ecosystems and upstream raw-material supply. It also supports the management of land-use-related emissions and transition risks associated with evolving customer, certification and regulatory expectations. The scope covers SCGP-managed plantations, relevant forest-based sourcing areas, watershed areas and value-chain stakeholders involved in forest management, ecological conservation and responsible sourcing.

(5.11.9.6) Effect of engagement and measures of success

Customer engagement has strengthened awareness of climate change, Carbon Footprint of Product (CFP), GHG accounting and SCGP's Net Zero Roadmap while improving customers' ability to incorporate product-level emissions data into their own sustainability and Scope 3 reporting. The Climate Change & Net Zero Pathway seminar programme expanded from 6 sessions with 107 participants in 2024 to 11 sessions with 577 participants in 2025, demonstrating a significant increase in stakeholder participation. SCGP evaluates engagement effectiveness through post-event customer satisfaction surveys, participant numbers, customer engagement coverage and stakeholder-associated Scope 3 emissions. In 2025, more than 87% of surveyed customers (367 respondents) reported satisfaction with the engagement and a better understanding of SCGP's sustainability direction. SCGP also monitors the percentage of customers engaged (based on customers representing approximately 90% of total sales) and the proportion of stakeholder-associated Scope 3 emissions covered by the engagement. These indicators were selected because they measure both stakeholder participation and the effectiveness of supporting customer decarbonization and climate-transition efforts.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization's goals to support customers' targets and ambitions

☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

☑ Collaborate with stakeholders on implementing adaptation activities

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

SCGP engages with customers whose manufacturing processes involve water consumption, prioritizing applications where technical improvements can deliver measurable improvements in water efficiency and resource productivity. This engagement focuses on water-intensive processes that present opportunities to reduce freshwater consumption, improve operational efficiency, and strengthen resilience to water scarcity and other physical climate-related water risks. Through the APM Mechanical Seal initiative, SCGP collaborates with customers, including Kimberly-Clark and Ajinomoto, to identify opportunities for water efficiency improvements. The engagement involves assessing existing operating conditions, identifying suitable applications, providing technical consultation, supporting installation, and monitoring post-implementation performance. SCGP also shares technical knowledge and operational best practices to optimize water use while maintaining equipment reliability, production efficiency, and product quality. The initiative contributes to SCGP's sustainability and climate transition objectives by promoting resource efficiency and water conservation across the value chain. Through a life cycle perspective, the initiative supports reductions in freshwater dependency and associated environmental impacts, while enhancing customers' resilience to physical climate risks, particularly drought and water scarcity. Where applicable, improvements in resource efficiency also contribute to reducing the Product Carbon Footprint (PCF) associated with production and resource use. SCGP prioritizes

industrial applications where measurable water savings can be achieved without compromising operational performance, equipment reliability, or product quality. By combining technical solutions with customer engagement and knowledge sharing, SCGP supports the adoption of resource-efficient technologies and contributes to continuous improvement in environmental performance throughout the value chain.

(5.11.9.6) Effect of engagement and measures of success

The APM Mechanical Seal initiative has demonstrated water-use reductions of up to approximately 70% in applicable customer operations, with the actual reduction varying depending on equipment configuration, operating conditions, and the established baseline. The initiative contributes to improved water-use efficiency and resource productivity, while also reducing wastewater generation and supporting improved equipment reliability and lower maintenance requirements. By optimizing water consumption without compromising operational performance, the initiative supports more efficient use of natural resources and contributes to reducing the environmental impacts associated with water consumption and wastewater generation. In applicable cases, the resulting improvements in resource efficiency also contribute to the reduction of Product Carbon Footprint (PCF) across the relevant value chain. Success is measured through the percentage reduction in water consumption compared with the pre-installation baseline, total water saved per installation or operating period, number of mechanical seals installed, customer acceptance and satisfaction, equipment reliability, leakage and maintenance performance, and replication of the solution across additional production lines or customer sites. These indicators were selected due to water saving confirmation.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.12.4) Initiative category and type

Change to provision of goods and services

☑ Reduce packaging weight

(5.12.5) Details of initiative

SCGP proposes to further collaborate with Beiersdorf Aktiengesellschaft to expand lightweight, lower-carbon corrugated packaging based on SCGP's Green Carton design approach. The collaboration would focus on reducing paper and packaging material use while maintaining the product protection, compression strength, packing-line compatibility and distribution performance required by the customer. SCGP would optimize the paper-grade mix, liner and medium grammage, flute profile and board structure, supported by packaging-engineering assessment, Box Compression Tests and customer evaluation before implementation. Comparable product carbon footprint (CFP) data would be used to quantify the environmental performance of the final design. The proposed collaboration builds on the existing supply relationship in which Thai Container Samutprakarn (TCSP), an SCGP subsidiary, supplied approximately 1,634 metric tons of paper-based tertiary packaging to Beiersdorf in 2025. The collaboration would enable both parties to evaluate further material-efficiency opportunities while maintaining packaging performance.

(5.12.6) Expected benefits

Select all that apply

☑ Improved resource use and efficiency

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 0-1 year

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

26144

(5.12.11) Please explain

An indicative one-year emissions-saving potential is estimated using the demonstrated improvement in average product CFP from 1.576 kgCO2e/kg in 2024 to 1.560 kgCO2e/kg in 2025, equivalent to a reduction of 0.016 kgCO2e/kg or approximately 1.02%. Applying the same improvement to 1,634 metric tons of supplied packaging gives an indicative saving of 26.144 metric tons CO2e (1,634,000 kg × 0.016 kgCO2e/kg). This estimate is used to indicate the potential scale of benefit from the proposed collaboration and is not presented as a guaranteed future saving. Actual savings would be recalculated using the final packaging specification, actual supplied volume and comparable CFP data using the same functional unit, system boundary and calculation methodology. Potential transportation and end-of-life benefits are excluded because they have not been separately quantified.

Row 2

(5.12.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☑ Forests

(5.12.3) Commodities the initiative relates to

Select all that apply

☑ Timber products

(5.12.4) Initiative category and type

Certification

☑ Increase coverage of commodity certified

(5.12.5) Details of initiative

SCGP proposes to collaborate with Beiersdorf Aktiengesellschaft to maintain and, where applicable, expand the coverage of FSC-certified paper-based tertiary packaging supplied by Thai Container Samutprakarn (TCSP), an SCGP subsidiary. In 2025, TCSP supplied approximately 1,634 metric tons of tertiary packaging to Beiersdorf, with 100% of the supplied volume covered by FSC Chain-of-Custody certification. Building on this established certified supply, the collaboration would

focus on maintaining full certification coverage as supplied volumes and packaging specifications evolve and exploring opportunities to extend certified sourcing to additional applicable paper-based packaging. SCGP would maintain Chain-of-Custody controls and supporting documentation to substantiate certified fibre claims throughout the supply chain. The collaboration would strengthen responsible fibre sourcing and transparency while providing continued assurance regarding the certified forest-based materials supplied to Beiersdorf.

(5.12.6) Expected benefits

Select all that apply

☑ Increase in use of certified materials

☑ Increased transparency of upstream/downstream value chain

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ 0-1 year

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

The proposed initiative focuses on certified commodity coverage and supply-chain transparency rather than a directly quantifiable GHG or water-saving outcome. The existing supply provides a measurable baseline: approximately 1,634 metric tons of tertiary packaging supplied in 2025, with 100% of the volume covered by FSC Chain-of-Custody certification. Progress would therefore be measured through the percentage and volume of applicable packaging remaining FSC-certified and any additional applicable packaging brought under certified sourcing. No lifetime CO2e or water-saving figure is reported because the available evidence does not support a robust conversion of certification coverage into avoided emissions or water savings.
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	Select from: ☑ Yes

[Fixed row]

(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.

Row 1

(5.13.1.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☑ Climate change

(5.13.1.4) Initiative ID

Select from:

☑ Ini1

(5.13.1.5) Initiative category and type

Change to provision of goods and services

☑ Reduce packaging weight

(5.13.1.6) Details of initiative

Following engagement with Beiersdorf Aktiengesellschaft on packaging performance and lower-impact packaging, SCGP implemented its Green Carton approach for selected corrugated packaging supplied by Thai Container Samutprakarn (TCSP), an SCGP subsidiary. The initiative focused on reducing packaging material use while maintaining the technical performance required by the customer. SCGP optimized the paper-grade mix, liner and medium grammage, flute profile and board structure. Proposed designs were assessed using packaging-engineering tools and validated through Box Compression Tests and customer evaluation to confirm that product-protection and stacking/compression requirements were maintained before implementation. In 2025, TCSP supplied approximately 1,634 metric tons of the relevant paper-based tertiary packaging to Beiersdorf. For the comparable product set, average product carbon footprint (CFP) decreased from 1.576 kgCO2e/kg in the 2024 baseline to 1.560 kgCO2e/kg in 2025. The initiative therefore improved material efficiency and reduced product-level GHG intensity while maintaining the required packaging performance.

(5.13.1.7) Benefits achieved

Select all that apply

☑ Improved resource use and efficiency

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☑ Yes, emissions savings only

(5.13.1.9) Estimated savings in the reporting year in metric tons of CO2e

26.14

(5.13.1.11) Please explain how success for this initiative is measured

Success is measured using comparable environmental and technical performance indicators. Average product CFP is tracked on a kgCO2e/kg basis together with the volume supplied and compliance with agreed packaging-strength and product-protection requirements. Average CFP decreased by 0.016 kgCO2e/kg, or approximately 1.02%, from 1.576 kgCO2e/kg in the 2024 baseline to 1.560 kgCO2e/kg in 2025. Applied to the 1,634 metric tons (1,634,000 kg) supplied in 2025, the estimated reporting-year emissions saving is 26,144 kgCO2e, equivalent to 26.144 metric tons CO2e. The calculation assumes that the 2024 and 2025 CFP values use the same functional unit, system boundary, product scope and calculation methodology. Potential transportation and end-of-life reductions are excluded because

they have not been separately quantified. Technical success is also assessed by confirming that the optimized packaging continues to meet the customer's agreed performance requirements.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☑ No

Row 2

(5.13.1.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☑ Forests

(5.13.1.3) Commodities the initiative relates to

Select all that apply

☑ Timber products

(5.13.1.4) Initiative ID

Select from:

☑ Ini2

(5.13.1.5) Initiative category and type

Certification

☑ Increase coverage of commodity certified

(5.13.1.6) Details of initiative

In response to Beiersdorf Aktiengesellschaft's requirement for FSC-certified paper-based packaging, Thai Container Samutprakarn (TCSP), an SCGP subsidiary, maintained FSC Chain-of-Custody certification coverage for the tertiary packaging supplied to the customer. The initiative ensures that applicable forest-based materials used for the supplied packaging are covered by FSC Chain-of-Custody controls and that supporting documentation is maintained to substantiate certified material claims throughout the supply chain. In 2025, TCSP supplied approximately 1,634 metric tons of paper-based tertiary packaging to Beiersdorf, with 100% of the supplied volume covered by FSC Chain-of-Custody certification. The initiative therefore supports Beiersdorf's requirement for certified forest-based materials while strengthening SCGP's responsible sourcing practices and transparency of certified fibre flows.

(5.13.1.7) Benefits achieved

Select all that apply

☑ Increase in use of certified materials

☑ Increased transparency of upstream/downstream value chain

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☑ No

(5.13.1.11) Please explain how success for this initiative is measured

Success is measured through the volume and proportion of applicable paper-based packaging supplied to Beiersdorf that is covered by FSC Chain-of-Custody certification, supported by Chain-of-Custody controls and certification documentation. In 2025, TCSP supplied approximately 1,634 metric tons of tertiary packaging to Beiersdorf, with 100% of the supplied volume FSC-certified. Maintaining 100% certification coverage demonstrates that the initiative met the customer's certified-material requirement while providing traceability and assurance for the forest-based materials used in the supplied packaging. No emissions or water savings are attributed to the initiative because certification coverage is the relevant performance indicator and the available data do not support a robust conversion into CO2e or water savings.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☑ No

[Add row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

SCGP employs a full consolidation approach, consistent with its financial accounting practices, for both financial and environmental performance data across all subsidiaries in which it holds a majority stake (more than 50% of shares). For instance, if SCGP owns 80% of Company A, it consolidates 100% of Company A's environmental performance data, including GHG emissions, energy consumption, and water withdrawal. For affiliates where SCGP holds less than 50% ownership, environmental data is reported on a pro-rata basis, reflecting SCGP's percentage of ownership.

Forests

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

SCGP uses a full consolidation approach, consistent with its financial accounting practices and merger & acquisition activities, for both financial and environmental performance data from all subsidiaries in which it holds a majority stake (more than 50% of shares). For example, if SCGP owns 80% of Company A, it fully reports and consolidates 100% of Company A's environmental performance data, including GHG emissions, carbon credits, and GHG absorption. For affiliates in which SCGP holds less than 50% ownership, environmental data is reported on a pro-rata basis, reflecting SCGP's percentage ownership.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

SCGP employs a full consolidation approach, consistent with its financial accounting practices, for both financial and environmental performance data across all subsidiaries in which it holds a majority stake (more than 50% of shares). For instance, if SCGP owns 80% of Company A, it consolidates 100% of Company A's environmental performance data, including GHG emissions, energy consumption, and water withdrawal. For affiliates where SCGP holds less than 50% ownership, environmental data is reported on a pro-rata basis, reflecting SCGP's percentage of ownership.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

SCGP employs a full consolidation approach, consistent with its financial accounting practices, for both financial and environmental performance data across all subsidiaries in which it holds a majority stake (more than 50% of shares). For instance, if SCGP owns 80% of Company A, it consolidates 100% of Company A's environmental performance data, including GHG emissions, energy consumption, and water withdrawal. For affiliates where SCGP holds less than 50% ownership, environmental data is reported on a pro-rata basis, reflecting SCGP's percentage of ownership.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

SCGP employs a full consolidation approach, consistent with its financial accounting practices, for both financial and environmental performance data across all subsidiaries in which it holds a majority stake (more than 50% of shares). For instance, if SCGP owns 80% of Company A, it consolidates 100% of Company A's environmental performance data, including GHG emissions, energy consumption, and water withdrawal. For affiliates where SCGP holds less than 50% ownership, environmental data is reported on a pro-rata basis, reflecting SCGP's percentage of ownership.
[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply

☑ Yes, an acquisition

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

PT Prokemas Adhikari Kreasi

(7.1.1.3) Details of structural change(s), including completion dates

SCGP completed the acquisition of a 100% stake in PT Prokemas Adhikari Kreasi (MYPAK) on 9 December 2025. The investment expands SCGP's fiber packaging Prokemas Adhikari Kreasi (MYPAK) is a manufacturer of corrugated packaging, strengthening SCGP's production capabilities. with SCGP's Environmental Framework, MYPAK's environmental data will be included and disclosed for the first time in SCGP's 2027 Sustainability Report.
[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☑ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

In the reporting year 2025, SCGP's organizational boundary expanded following the acquisition of 5 subsidiaries: 1. Peute Recycling B.V 2. Starprint Vietnam JSC 3. Prepack Thailand Co., Ltd. (Samut Sakhon 2) 4. Deltalab Global, S.L. 5. Bicappa Lab S.r.L. and invested in a greenfield manufacturing facility for new production line in Thai Paper Co., Ltd. (Molded Pulp-Wangsala) In line with SCGP's environmental reporting framework, the environmental data of these entities—including 2025 GHG emissions Scope 1&2 of approximately 12,169 tCO_2e—have been consolidated and disclosed for the first time in the SCGP Sustainability Report 2025. [Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scopes recalculated

Select all that apply

☑ Scope 3

(7.1.3.3) Scope 3 categories recalculated

Select all that apply

☑ Franchises

☑ Investments

☑ Use of sold products

☑ Upstream leased assets

☑ Capital goods
☑ Business travel
☑ Employee commuting
☑ Waste generated in operations
☑ End of life treatment of sold products
☑ Upstream transportation and distribution
☑ Downstream transportation and distribution
☑ Fuel and energy-related activities (not included in Scope 1or 2)
☑ Downstream leased assets
☑ Processing of sold products
☑ Purchased goods and services

(7.1.3.4) Base year emissions recalculation policy, including significance threshold

SCGP's has set a new base year for scope 3 from year 2024 to 2025 due to Scope 3 inventory expanded materially in FY2025 versus FY2024: (1) Category 12 (End-of-life treatment of sold products) scope expanded to cover both B2B and B2C customer segments, adding 2,964,984 tCO2e; (2) Category 10 (Processing of sold products) scope expanded to include all product categories sold, adding 600,751 tCO2e; (3) Category 3 (Fuel-and-energy-related activities) expanded to include electricity T&D losses and fuel transportation, adding 485,591 tCO2e; (4) general reporting-scope expansion to more subsidiary companies, adding 65,438 tCO2e. Combined, these four factors account for the full FY2025 Scope 3 total increase of 4,300,001 tCO2e versus FY2024 (2024: 2,800,423 to 2025: 7,100,424 tCO2e) and represent a reporting-scope expansion, not an underlying operational emissions increase.

(7.1.3.5) Past years' recalculation

Select from:
☑ No
[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply
☑ ISO 14064-1
☑ IEA CO2 Emissions from Fuel Combustion
☑ The Greenhouse Gas Protocol: Scope 2 Guidance
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

☑ The Greenhouse Gas Protocol: Land Sector and Removals Standard and Guidance

☑ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ Thailand Greenhouse Gas Management Organization: The National Guideline Carbon Footprint for organization

☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019

☑ Other, please specify :Calculation Tools for Estimating Greenhouse Gas Emissions from Pulp and Paper Mills by The Climate Change Working Group of the International Council of Forest and Paper Associations (ICFPA)

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

SCGP purchases energy in the form of electricity and steam from both location-based and market-based suppliers. Location-based suppliers: SCGP procures only electricity and applies national grid emission factors in each operating country, including Thailand, Vietnam, Indonesia, and the Philippines. Market-based suppliers: SCGP applies emission factors from specific contractual instruments or supplier-provided data. Examples include: [Thailand]: Electricity Generating PCL (EGCO), supplying steam and electricity from natural gas, and Gulf Energy Development PCL, supplying electricity [The Netherlands]: Scholt Energy [Italy]: Repower [Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☑ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

VEM (Thailand) Co., Ltd., Thailand

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 1

☑ Scope 3: Franchises

☑ Scope 3: Investments

☑ Scope 2 (market-based)

☑ Scope 3: Capital goods

☑ Scope 3: Downstream leased assets

☑ Scope 3: Processing of sold products

☑ Scope 3: Purchased goods and services

☑ Scope 3: Waste generated in operations

☑ Scope 3: End-of-life treatment of sold products

☑ Scope 2 (location-based)

☑ Scope 3: Business travel

☑ Scope 3: Employee commuting

☑ Scope 3: Use of sold products

☑ Scope 3: Upstream leased assets

☑ Scope 3: Upstream transportation and distribution

☑ Scope 3: Downstream transportation and distribution

☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.7) Date of completion of acquisition or merger

06/28/2024

(7.4.1.10) Explain why this source is excluded

SCGP has criteria for collecting and reporting environmental performance data of newly acquired or merged companies. After the acquisition or merger, each company is given a transition period in the first year to conduct grace reporting, and reporting period begins in the second year following the merger or acquisition. For example, Starprint Vietnam JSC, Vietnam, which was merged on December 17, 2023, will start trial reporting in 2024 and will be included in SCGP's Sustainability Report in 2025.

Row 2

(7.4.1.1) Source of excluded emissions

PT Prokemas Adhikari Kreasi, Indonesia

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 3: Franchises
☑ Scope 3: Investments
☑ Scope 2 (market-based)
☑ Scope 3: Capital goods
☑ Scope 3: Downstream leased assets
☑ Scope 3: Processing of sold products
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Use of sold products
☑ Scope 3: Upstream leased assets
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:
☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:
☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:
☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:
☑ Emissions excluded due to a recent acquisition or merger

(7.4.1.7) Date of completion of acquisition or merger

12/08/2025

(7.4.1.10) Explain why this source is excluded

SCGP has criteria for collecting and reporting environmental performance data of newly acquired or merged companies. After the acquisition or merger, each company is given a transition period in the first year to conduct grace reporting, and reporting period begins in the second year following the merger or acquisition. For example, Starprint Vietnam JSC, Vietnam, which was merged on December 17, 2023, will start trial reporting in 2024 and will be included in SCGP's Sustainability Report in 2025.
[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

4486157

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and the calculation tools for estimating Greenhouse Gas Emissions from Pulp and Paper Mills of The International Council of Forest and Paper Associations.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

520732

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and the calculation tools for Estimating Greenhouse Gas Emissions from Pulp and Paper Mills of The International Council of Forest and Paper Associations. and we use emission factor of electricity purchased from grid from Thailand Greenhouse Gas Management Organization (Public Organization) – TGO.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

504191

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and the calculation tools for Estimating Greenhouse Gas Emissions from Pulp and Paper Mills of The International Council of Forest and Paper Associations. and we use emission factor of electricity purchased from grid from Thailand Greenhouse Gas Management Organization (Public Organization) – TGO.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

1545614

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. We use Average-data method, we used material quantities purchased multiply with emission factor of acquisition of each raw materials from secondary sources.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

101570

(7.5.3) Methodological details

We estimated GHG emission from capital goods acquisition by using emission factors categorized by expense spending on different groups of products (refer from U.S. Environmental Protection Agency). All subsidiaries of SCGP's Procurement related to the sourcing of capital equipment such as machinery and equipment were analyzed based on their monetary purchasing volume taken account of their standard classification system.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

889043

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. We use Average-data method, the emission was calculate from fuel and energy usage and emission factor of fuel and energy acquisition from secondary sources also transportation of fuel and distribution losses (T&D Loss) is include in this scope.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

303673

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. We use • Distance-based method, the emission was calculation from distance, shipping weight and vehicle type and emission factor, we used GHG emission from transportation of each transport vehicle type.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

58836

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand

Greenhouse Gas Management Organization (Public Organization) – TGO. We used Average data method, the emission was calculation from waste generation and emission factor of process for management from second sources (IPCC and SimaPro).

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

1121

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. We used Distance-based method. the emission was calculation from distance, shipping weight and vehicle type and emission factor, we selected emission factor from transportation of each transport vehicle type.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

81100

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. We used Distance-based method, the emission was calculation from distance, shipping weight and vehicle type and emission factor, we used GHG emission from transportation of each transport vehicle type.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

SCGP do not have upstream leased assets. So this category is not relevant.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

67775

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. We used Distance-based method, the emission was calculation from distance, shipping weight and vehicle type and emission factor, we selected emission factor of transportation of each transport vehicle type from secondary sources.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

963627

(7.5.3) Methodological details

For category 10 processing of sold products, we collected and calculated GHG emissions as follow; - Collected intermediate product quantities (ton) which sold to customers such as kraft paper - Applied emission factor of intensity GHG Scope 1 + 2 of production process (kg CO2e/ton production) of SCGP that representing fuel and energy used in production of corrugated box for customers. reporting scope has expanded to include all categories of products sold

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

48679

(7.5.3) Methodological details

SCGP expanded the calculation boundary for Scope 3 Category 11 in the reporting year by including emissions associated with fertilizer use from The siam forestry. These emissions were not accounted for in previous reporting years. Emissions were calculated using activity data and appropriate emission factors in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. The increase in reported emissions reflects improved reporting completeness rather than an increase in business activities.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

3021004

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. The emission was calculation as follow; - For waste disposal, SCGP use quantity of waste to landfill and incinerator without energy to calculation and multiply with emission factor from IPCC (landfill) and SimaPro (incinerator). - For transportation, SCGP used GHG emission from transportation of each transport vehicle type by using distance, shipping weight and vehicle type multiply with emission factor from TGO. reporting scope has expanded to cover products across both B2B and B2C customer segments.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

60

(7.5.3) Methodological details

SCGP has leased land with factory to renter. SCGP collected electricity consumption data through monthly Electricity bills paid by renter. The electricity consumption (in kWh) is then multiplied by emissions factor of electricity purchased from grid to get the GHG emission.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

SCGP do not have franchises. So this category is not relevant.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

18321

(7.5.3) Methodological details

The calculating methodology, emission factor and GWP values applied for GHG scope is accordance with international tools and standard: WBCSD guideline, ISO 14064-1 Greenhouse gases part 1 Specification with guideline at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (Public Organization) – TGO. The emission was calculation from GHG Scope 1 and 2 of associate companies and allocate emission from investment ratio.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

N/A

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2025

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

N/A
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3634313

(7.6.3) Methodological details

SCGP collects and reports Scope 1 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 1 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report actual fuel consumption by fuel type to the SHEKPI system (SCGP’s platform for environmental data and Scope 1& Scope 2 calculations). Emissions (tCO_2e) are calculated by multiplying reported fuel quantities by emission factors issued by the Thailand Greenhouse Gas Management Organization (TGO).

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3478086

(7.6.2) End date

12/31/2024

(7.6.3) Methodological details

SCGP collects and reports Scope 1 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 1 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report actual fuel consumption by fuel type to the SHEKPI system (SCGP's platform for environmental data and Scope 1& Scope 2 calculations). Emissions (tCO_2e) are calculated by multiplying reported fuel quantities by emission factors issued by the Thailand Greenhouse Gas Management Organization (TGO).

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3447684

(7.6.2) End date

12/31/2023

(7.6.3) Methodological details

SCGP collects and reports Scope 1 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 1 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report actual fuel consumption by fuel type to the SHEKPI system (SCGP's platform for environmental data and Scope 1& Scope 2 calculations). Emissions (tCO_2e) are calculated by multiplying reported fuel quantities by emission factors issued by the Thailand Greenhouse Gas Management Organization (TGO).

Past year 3

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

3778126

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

SCGP collects and reports Scope 1 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 1 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report actual fuel consumption by fuel type to the SHEKPI system (SCGP's platform for environmental data and Scope 1& Scope 2 calculations). Emissions (tCO_2e) are calculated by multiplying reported fuel quantities by emission factors issued by the Thailand Greenhouse Gas Management Organization (TGO).

Past year 4

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

4365669

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

SCGP collects and reports Scope 1 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 1 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report actual fuel consumption by fuel type to the SHEKPI system (SCGP's platform for environmental data and Scope 1& Scope 2 calculations). Emissions (tCO_2e) are calculated by multiplying reported fuel quantities by emission factors issued by the Thailand Greenhouse Gas Management Organization (TGO).

Past year 5

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

4486157

(7.6.2) End date

12/31/2020

(7.6.3) Methodological details

SCGP collects and reports Scope 1 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 1 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report actual fuel consumption by fuel type to the SHEKPI system (SCGP's platform for environmental data and Scope 1& Scope 2 calculations). Emissions (tCO_2e) are calculated by multiplying reported fuel quantities by emission factors issued by the Thailand Greenhouse Gas Management Organization (TGO).
[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

736900

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

686763

(7.7.4) Methodological details

SCGP collects and reports Scope 2 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 2 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report purchased energy—electricity and steam—from national grids (location-based suppliers) and from utility providers under contractual instruments (market-based suppliers) into the SHEKPI system (SCGP's platform for environmental data and Scope 1+ Scope 2 calculations). Emissions (tCO_2e) are calculated by applying the appropriate emission factors: national grid factors for location-based reporting and supplier-specific factors for market-based reporting.

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

673520

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

638977

(7.7.3) End date

12/31/2024

(7.7.4) Methodological details

SCGP collects and reports Scope 2 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 2 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report purchased energy—electricity and steam—from national grids (location-based suppliers) and from utility providers under contractual instruments (market-based suppliers) into the SHEKPI system (SCGP's platform for environmental data and Scope 1+ Scope 2 calculations). Emissions (tCO_2e) are calculated by applying the appropriate emission factors: national grid factors for location-based reporting and supplier-specific factors for market-based reporting.

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

586057

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

568150

(7.7.3) End date

12/31/2023

(7.7.4) Methodological details

SCGP collects and reports Scope 2 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 2 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report purchased energy—electricity and steam—from national grids (location-based suppliers) and from utility providers under contractual instruments (market-based suppliers) into the SHEKPI system (SCGP's

platform for environmental data and Scope 1+ Scope 2 calculations). Emissions (tCO_2e) are calculated by applying the appropriate emission factors: national grid factors for location-based reporting and supplier-specific factors for market-based reporting.

Past year 3

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

631788

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

579477

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

SCGP collects and reports Scope 2 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 2 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report purchased energy—electricity and steam—from national grids (location-based suppliers) and from utility providers under contractual instruments (market-based suppliers) into the SHEKPI system (SCGP's platform for environmental data and Scope 1+ Scope 2 calculations). Emissions (tCO_2e) are calculated by applying the appropriate emission factors: national grid factors for location-based reporting and supplier-specific factors for market-based reporting.

Past year 4

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

508118

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

506806

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

SCGP collects and reports Scope 2 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 2 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report purchased energy—electricity and steam—from national grids (location-based suppliers) and from utility providers under contractual instruments (market-based suppliers) into the SHEKPI system (SCGP's platform for environmental data and Scope 1+ Scope 2 calculations). Emissions (tCO_2e) are calculated by applying the appropriate emission factors: national grid factors for location-based reporting and supplier-specific factors for market-based reporting.

Past year 5

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

520732

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

504191

(7.7.3) End date

12/31/2020

(7.7.4) Methodological details

SCGP collects and reports Scope 2 GHG emissions in accordance with the WBCSD/WRI Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. The Scope 2 boundary covers all subsidiaries in Thailand and overseas operations. Each month, sites report purchased energy—electricity and steam—from national grids (location-based suppliers) and from utility providers under contractual instruments (market-based suppliers) into the SHEKPI system (SCGP's platform for environmental data and Scope 1+ Scope 2 calculations). Emissions (tCO_2e) are calculated by applying the appropriate emission factors: national grid factors for location-based reporting and supplier-specific factors for market-based reporting.
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1545614

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

20

(7.8.6) Please explain

For GHG Scope 3 Category 1 (Purchased goods and services), SCGP compiled activity data covering the quantity of goods and services procured across all operating facilities in Thailand and international subsidiaries. Emissions were estimated by multiplying activity data by the corresponding emission factors for each material or service category, following the equation: Emissions (tCO_2e) =Σ(Quantity purchased × Emission factor) In 2025, approximately 80% of emission factors applied were secondary data sourced from the Thailand Greenhouse Gas Management Organization (TGO) database, representing the average data method. The remaining ~20% were primary data obtained directly from suppliers, reflecting the supplier-specific method. This approach is consistent with the GHG Protocol Scope 3 Standard hierarchy, which prioritizes supplier-specific factors where available, and applies average or industry-level factors for categories where primary data are not yet accessible.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

101570

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Other, please specify :Spend-based method, Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

For GHG Scope 3 Category 2 (Capital goods), SCGP estimated emissions using an investment-specific method, whereby capital expenditures were categorized by asset type (e.g., machinery and equipment). Emission factors were assigned to each asset category based on published sources (e.g., U.S. Environmental Protection Agency datasets), and emissions were calculated by multiplying the monetary value of investments by the corresponding emission factor: Emissions (tCO_2e)=Σ(Capital expenditure by asset group (currency) × Emission factor (tCO_2e per monetary unit)) This approach allows alignment of capital goods emissions with financial accounting of investment spending while differentiating among asset groups to increase accuracy.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

889043

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Other, please specify :Fuel-based method, Distance base method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

10

(7.8.6) Please explain

For GHG Scope 3 Category 3 (Fuel- and energy-related activities not included in Scope 1 or 2), SCGP compiled activity data on energy purchased across its operations. The principal sources of emissions in this category are sub-bituminous coal and electricity consumption, including transmission and distribution (T&D) losses. Emissions were quantified by multiplying the recorded quantities of purchased fuels and electricity and fuel transportation by corresponding emission factors, as equation follows: Emission=Σ(Quantity of Energy × Emission factor) (kgCO2/energy unit) Fuels (Scope 1 reference): Emission factors sourced primarily from the Thailand Greenhouse Gas Management Organization (TGO) database or other reliable published datasets, applying the fuel-based method under the average data approach. Electricity (Scope 2 reference): Emission Factor of T&D losses and energy's raw material acquisition from supplier's Carbon footprint of energy. If the energy is Grid electricity, use the difference of Emission factor in Thailand national database's CFP and CFO library This methodology is consistent with the GHG Protocol Scope 3 Standard hierarchy, prioritizing supplier-specific data where possible and supplementing with national or regional averages where primary data are not available. this category 3 also included fuel transportation

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

303673

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

SCGP collected and calculated GHG Scope 3 Category 4: Upstream transportation and distribution. In 2025, we used distance-based method. SCGP has system to collect distance from transportation and we used emission factor of each stage and type of vehicle (for Distance-based method) from Thailand Greenhouse Gas Management Organization (Public Organization) or TGO. as equation Loaded trip Weight of material (tons) × distance(km) x transportation EF (kgCO2/tkm) No-load trip: to evaluate number of trips Weight of material(ton)/max load per trip(ton) X distance(km) x EF (kgCO2/km) Where data was not available, Calculated from the transportation scenario, which is a transportation distance of 700 kilometers, the outbound trip is fully loaded (100% loading) and the return trip is empty (0% loading) of a 32-ton 18wheel semi-trailer van (normal operation). However, SCGP has a plan to reduce greenhouse gas emissions from transportation by backhaul transportation and gradually transform petrol transportation to EV transportation.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

58836

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

☑ Other, please specify :Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

For GHG Scope 3 Category 5(Waste generation in operations), SCGP compiled activity data covering the quantity of operation waste management across all operating facilities in Thailand and international subsidiaries. Emissions were estimated by multiplying activity data by the corresponding emission factors for each management category, following the equation: Emission= Σ(Waste quantity (tons) x Emission factor (kgCO2e/ton)) + Σ Transportation emission *Transportation calculation refers to Category 4 SCGP Thailand has committed to Zero Waste to landfill for industrial waste but SCGP Aboard, some location still has waste to landfill which we calculated and report GHG emission from landfill with emission factor from IPPC. However we have plan to reduce waste to landfill with 3Rs strategies to manage waste align with circular economy principle*

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1121

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

We collected employee travel data both domestic and abroad by distance (1) by car and van from the administration department and (2) by airplane from the travel service. The calculation methodology can separate to 2 types of transportation as below Road vehicle: Emission = Σ(Total distance (km) / fuel consumption rate of each vehicle type (km/liter) x fuel emission factor(kgCO2/liter) Airplane: Use ICAO to calculate https://www.icao.int/environmental-protection/CarbonOffset So, we input about flight type (Economic/business), Numbers of passenger, departure and destination to calculate to tCO2 in ICAO

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

81100

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

We collected distance of employee commuting by collaborating with People Caring (Human resource) division to take a survey with employees to get their commuting distance. The distance is then multiplied by the emission factor of each vehicle and fuel type to get GHG emission. We use extrapolation of some plants that cannot provide the commuting data by estimating vehicle type from parking lot and estimating average distance. Emission = Number of employees using each mode of transportation x Average one-way distance(km) x 2 x working days per year x fuel consumption rate (liter/km) x fuel emission factor (kgCO2/liter)

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

SCGP has no activities related to upstream leased assets

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

67775

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

SCGP collected and calculated GHG Scope 3 Category 9: Downstream transportation and distribution. In 2025, we used distance-based method. SCGP has system to collect distance from transportation and we used emission factor of each stage and type of vehicle (for Distance-based method) from Thailand Greenhouse Gas Management Organization (Public Organization) or TGO. as equation Loaded trip Weight of material (tons) × distance(km) x transportation EF (kgCO2/tkm) No-load trip: to evaluate number of trips Weight of material(ton)/max load per trip(ton) X distance(km) x EF (kgCO2/km) Where data was not available, Calculated from the transportation scenario, which is a transportation distance of 700 kilometers, the outbound trip is fully loaded (100% loading) and the return trip is empty (0% loading) of a 32-ton 18wheel semi-trailer van (normal operation). However, SCGP has a plan to reduce greenhouse gas emissions from transportation by backhaul transportation and gradually transform petrol transportation to EV transportation.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

963627

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Other, please specify :Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

For category 10 processing of sold products, we collected and calculated GHG emissions as follow; - Collected intermediate product quantities (ton) which sold to customers such as kraft paper - Applied emission factor of intensity GHG Scope 1 and 2 of production process (kg CO2e/ton production) of SCGP that representing fuel and energy used in production of corrugated box for customers Emission = Intermediate product quantities (tons product) x Emission factor for processing (kgCO2/tons product)

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

48679

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Methodology for indirect use phase emissions, please specify

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Scope 3 Category 11 (Use of Sold Products) includes greenhouse gas emissions associated with the use phase of products sold by SCGP where downstream use results in GHG emissions. In the reporting year, SCGP enhanced its calculation methodology by expanding the reporting boundary to include emissions associated with fertilizer use from SFT, which had not been included in previous reporting years. Emissions were estimated using activity data and appropriate emission factors in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. This enhancement improves the completeness and accuracy of SCGP's Scope 3 inventory. Therefore, the increase in Category 11 emissions compared with the previous reporting year primarily reflects the expanded reporting scope rather than a significant change in business activities or product use.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3021004

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Category 12 – End-of-Life Treatment of Sold Products The majority of SCGP's products are paper and containers, which are recycled at a proportion of at least 77% reference from pollution control department of Thailand. Consequently, end-of-life GHG emissions emitted from paper and container landfill 23% and 13% plastic packaging landfill. SCGP calculates these emissions based on the sales quantity of single-use plastics and paper, assuming that all such products are disposed of via landfill. Emissions (tCO_2e)=Product quantity (tons)×(1−Recycling rate)×Emission factor ($kgCO_2$/ton) *Recycling rate is based on the national average for each product type. Methodology and Standards Applied Emission factors and GWP values: Derived in line with international standards and tools, including the WBCSD GHG Protocol, ISO 14064-1 Specification with guidance at the organization level for quantification and reporting of GHG emissions and removals, and Thailand Greenhouse Gas Management Organization (TGO). Waste disposal: Emissions calculated from the quantity of waste sent to landfill and to incineration without energy recovery, multiplied by emission factors from the IPCC (landfill) and SimaPro (incineration). Transportation: Emissions from waste transportation are calculated based on transport distance, shipping weight, and vehicle type, multiplied by emission factors from TGO.*

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

60

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Lessor-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Category 13 – Downstream Leased Assets Emissions are calculated based on electricity and other energy (fuel) consumption data obtained from monthly utility bills paid by the lessor. The activity data are then multiplied by the applicable emission factors for each energy type to estimate GHG emissions. Emissions (tCO_2e) = Fuel or electricity consumption × Emission factor

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

SCGP do not have franchise

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

18321

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.6) Please explain

Category 15 – Investments Emissions were calculated based on the Scope 1 and Scope 2 GHG emissions of associate companies, allocated according to SCGP's equity share, using the following equation: Emissions (tCO_2e)=GHG Scope 1+2 of investee company (tCO_2e)×%holding share of SCGP For the reporting year, SCGP disclosed Scope 3 Category 15 data from three associate companies: Siam Toppan Packaging Co., Ltd. (49% holding) Siam Nippon Industrial Paper Co., Ltd. (31.31% holding) Sahagreen Forest Co., Ltd. (17.4% holding) SCGP applies the following criteria for reporting: Greenfield projects (<1 year) and newly acquired companies (<1 year) are not required to report environmental data. Operating factories are required to report environmental data. Non-production entities (e.g., administrative offices, investment companies, sales and service companies) are not required to report data

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not evaluated

(7.8.6) Please explain

No other upstream Scope 3 GHG emission sources are considered relevant

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not evaluated

(7.8.6) Please explain

No other downstream Scope 3 GHG emission sources are considered relevant
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/31/2024

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1419020

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

53830

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

407527

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

344322

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

26502

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

996

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

26824

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

67851

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

405334

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

28940

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

107

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

19169

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Scope 3 calculations have been expanded to include Categories 13

Past year 2

(7.8.1.1) End date

12/31/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

859465

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

36550

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

441172

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

384560

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

17883

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

831

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

247

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

66206

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

219533

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

37463

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

32336

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

Scope 3 calculations have been expanded to include Categories 2, 5, and 10

Past year 3

(7.8.1.1) End date

12/31/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

556430

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

0

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

427544

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

354632

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

0

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

653

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

533

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

83180

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

0

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

17035

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

19002

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

First year of GHG Scope 3 data collection and reporting
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.1.4) Attach the statement

scgp-assurance-statement-sdreport2025-en.pdf

(7.9.1.5) Page/section reference

1-3

(7.9.1.6) Relevant standard

Select all that apply

☑ ISAE3000

☑ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.2.5) Attach the statement

scgp-assurance-statement-sdreport2025-en.pdf

(7.9.2.6) Page/ section reference

1-3

(7.9.2.7) Relevant standard

Select all that apply

☑ ISAE3000

☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- ☑ Scope 3: Franchises
- ☑ Scope 3: Investments
- ☑ Scope 3: Capital goods
- ☑ Scope 3: Business travel
- ☑ Scope 3: Employee commuting
- ☑ Scope 3: Waste generated in operations
- ☑ Scope 3: End-of-life treatment of sold products
- ☑ Scope 3: Upstream transportation and distribution
- ☑ Scope 3: Downstream transportation and distribution
- ☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- ☑ Scope 3: Use of sold products
- ☑ Scope 3: Upstream leased assets
- ☑ Scope 3: Downstream leased assets
- ☑ Scope 3: Processing of sold products
- ☑ Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

scgp-assurance-statement-sdreport2025-en.pdf

(7.9.3.6) Page/section reference

1-3

(7.9.3.7) Relevant standard

Select all that apply

☑ ISAE3000

☑ ISAE 3410

(7.9.3.8) Proportion of selected emissions categories verified (%)

100

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☑ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

108069

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

2.6

(7.10.1.4) Please explain calculation

In the reporting year 2025, SCGP's total Scope 1 and Scope 2 GHG emissions amounted to 4,321,076 tCO_2e, compared with 4,117,063 tCO_2e in 2024. This represents an absolute year-on-year increase of 204,013 tCO_2e, equivalent to +5%. The increase in reported Scope 1+2 emissions is attributable to the following factors: (1) Acquisitions/Organizational boundary change: Inclusion of GHG emissions from newly acquired companies consolidated in the 2024 inventory. (2) Activity data variation: Changes in production output compared to the previous year. (3) Energy mix changes: Variation in the proportion of renewable versus non-renewable energy consumption. (4) Operational efficiency: Changes associated with energy efficiency improvements and other emissions reduction initiatives, which influenced the overall net emissions balance. For No. (3) Energy mix changes: In 2025, SCGP decreased the share of biomass in its operations due to the rise of biomass cost, As a result, the proportion of renewable energy consumption lower to 29.89% of total energy use from 31.4% in 2024. This shift in the energy mix contributed to a combined Scope 1 and Scope 2 emission increase of 108,069 tCO_2e, equivalent to a 2.6% increase relative to the 2024 baseline (108069 ÷ 4,117,063 = 2.6%).

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

49800

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

1.2

(7.10.1.4) Please explain calculation

In the reporting year 2025, SCGP's total Scope 1 and Scope 2 GHG emissions amounted to 4,321,076 tCO_2e, compared with 4,117,063 tCO_2e in 2024. This represents an absolute year-on-year increase of 204,013 tCO_2e, equivalent to +5%. The increase in reported Scope 1+2 emissions is attributable to the following factors: (1) Acquisitions/Organizational boundary change: Inclusion of GHG emissions from newly acquired companies consolidated in the 2024 inventory. (2) Activity data variation: Changes in production output compared to the previous year. (3) Energy mix changes: Variation in the proportion of renewable versus non-renewable energy consumption. (4) Operational efficiency: Changes associated with energy efficiency improvements and other emissions reduction initiatives, which influenced the overall net emissions balance. For No. (4) Operational efficiency (other emissions reduction activities): In 2025, SCGP implemented a range of efficiency measures, including integration of AI- and machine-learning technologies to optimize energy generation processes, replacement of outdated machinery with higher-efficiency units, and waste reduction initiatives. Collectively, these actions resulted in a combined Scope 1 and Scope 2 emission reduction of 49,800 tCO_2e, equivalent to a 1.2% decrease relative to the 2024 baseline (49,800 ÷ 4,117,063 = 1.2%).

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestment in the reporting year

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

12169

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

0.3

(7.10.1.4) Please explain calculation

In the reporting year 2025, SCGP's organizational boundary expanded following the acquisition of 5 subsidiaries: 1. Peute Recycling B.V 2. Starprint Vietnam JSC 3. Prepack Thailand Co., Ltd. (Samut Sakhon 2) 4. Deltalab Global, S.L. 5. Bicappa Lab S.r.L. and invested in a greenfield manufacturing facility for new production line in Thai Paper Co., Ltd. (Molded Pulp-Wangsala) In line with SCGP's environmental reporting framework, the environmental data of these entities including 2025 GHG emissions Scope 1&2 of approximately 12,169 tCO_2ebhave been consolidated and disclosed for the first time in the SCGP Sustainability Report 2025. emission increased of 12,169 tCO_2e, equivalent to a 0.3% increased relative to the 2024 baseline (12,169 ÷ 4,117,063 = 0.3%).

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

133575

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

3.2

(7.10.1.4) Please explain calculation

In the reporting year 2025, SCGP's total Scope 1 and Scope 2 GHG emissions amounted to 4,321,076 tCO_2e, compared with 4,117,063 tCO_2e in 2024. This represents an absolute year-on-year increase of 204,013 tCO_2e, equivalent to +5%. The increase in reported Scope 1+2 emissions is attributable to the following factors: (1) Acquisitions/Organizational boundary change: Inclusion of GHG emissions from newly acquired companies consolidated in the 2024 inventory. (2) Activity data variation: Changes in production output compared to the previous year. (3) Energy mix changes: Variation in the proportion of renewable versus non-renewable energy consumption. (4) Operational efficiency: Changes associated with energy efficiency improvements and other emissions reduction initiatives, which influenced the overall net emissions balance. For No. (2) Activity data variation: In 2025, SCGP experienced higher production output driven by capacity expansions at existing facilities and recovery in market demand. This increase in activity data contributed to an additional 133,575 tCO_2e of combined Scope 1 and Scope 2 emissions, representing an 3.2% increase compared to the 2024 baseline (133,575 ÷ 4,117,063 = 3.2%).

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No Change in methodology

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No other change in boundary excepted for the acquisitions reported in the previous reason [Acquisition]

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No Change in physical operation conditions

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

-
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

(7.12.1) Agriculture, forestry or other land sector activities

Select from:

☑ Yes, in both our direct operations and our upstream/downstream value chain

(7.12.2) Indicate if these activities are only related to forest lands and/or non-productive, non-forest lands

Select from:

☑ Yes, these activities are only related to forest lands and/or non-productive, non-forest lands

(7.12.3) Specify the reason for no significant activities

Select from:

☑ Activities related to agricultural lands identified but evaluated to be below the significance threshold

(7.12.4) Significance threshold

SCGP applies a quantitative significance threshold of 20% of the organization's total gross Scope 1, Scope 2 and Scope 3 GHG emissions to evaluate the significance of its agricultural, forestry and other land-sector activities. The threshold is informed by the SBTi FLAG criteria and is applied consistently across SCGP's operations and value chain. Relevant FLAG-related activities were identified in SCGP's direct operations and value chain, including forestry and timber-related operations, purchased wood-, pulp- and agricultural-derived materials, and the downstream use of fertilizer sold by SFT. However, total FLAG-related emissions represented approximately 4.3% of SCGP's total gross Scope 1, Scope 2 and Scope 3 GHG emissions, which was below the 20% significance threshold. Of this total, agricultural-land-related emissions represented approximately 2.3% of SCGP's total GHG emissions and were also below the significance threshold. Consequently, SCGP evaluated its land-sector activities to be below the significance threshold for the purpose of this question.
[Fixed row]

(7.12.3) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

CO2 emissions from land use management

(7.12.3.1) Emissions (metric tons CO2)

0

(7.12.3.2) Methodology

Select all that apply

☑ Default emissions factors

(7.12.3.3) Please explain

No CO2 emissions from land use management

CO2 removals from land use management

(7.12.3.1) Emissions (metric tons CO2)

0

(7.12.3.2) Methodology

Select all that apply

☑ Default emissions factors

(7.12.3.3) Please explain

No CO2 removals from land use management

Sequestration during land use change

(7.12.3.1) Emissions (metric tons CO2)

308949

(7.12.3.2) Methodology

Select all that apply

☑ Default emissions factors

☑ Region-specific emissions factors

☑ Other, please specify :CERT+

(7.12.3.3) Please explain

SCGP manages economic tree plantations that contribute to CO_2 sequestration. In 2025, SCGP collaborated with CERT+ to apply satellite imagery and AI-based calculation technology to quantify carbon sequestration in its economic forests. As a result, SCGP received certification for 70,436 rai (11,269.76 hectares) of its own economic tree plantations, verified to have a sequestration capacity of approximately 308,949 tCO_2e.

CO2 emissions from biofuel combustion (land machinery)

(7.12.3.1) Emissions (metric tons CO2)

0

(7.12.3.2) Methodology

Select all that apply

☑ Default emissions factors

(7.12.3.3) Please explain

No CO2 emissions from biofuel combustion of land machinery

CO2 emissions from biofuel combustion (processing/manufacturing machinery)

(7.12.3.1) Emissions (metric tons CO2)

1936769

(7.12.3.2) Methodology

Select all that apply

☑ Default emissions factors

☑ Region-specific emissions factors

(7.12.3.3) Please explain

In 2025, SCGP reported 1,936,769 tCO_2e of biogenic carbon emissions from the combustion of biomass fuel, biogas, and black liquor for electricity generation. The calculation methodology follows the Greenhouse Gas Protocol: Reporting and Calculation Guidelines (WRI/WBCSD), with the following principles: Activity data:Fuel consumption data for biogas and black liquor are collected from installed meters. For biomass fuel, data are obtained from weighing scales. Heating values: The Low Heating Value (LHV) or Net Calorific Value (NCV) of each fuel type is determined through laboratory analysis and applied in the calculations. Emission factors: Fuel-specific emission factors are referenced from the IPCC Guidelines for National Greenhouse Gas Inventories. Biofuel Sources: SCGP sources biofuels from a variety of renewable and process-derived materials, including: (1) Agricultural residues: sugarcane leaves, rice husks, and cashew husks (2) By-products from pulp production: bark and black liquor (3) Wood chips from SCGP's economic tree plantations (4) Biogas is recovered from SCGP's anaerobic wastewater treatment plants, supporting circular resource utilization Sustainability Assurance: All SCGP-owned and leased plantation lands are managed under 100% FSC-FM certification. All wood volumes from SCGP's timber plantations entering the pulp production process are covered by 100% FSC-CW certification.

CO2 emissions from biofuel combustion (other)

(7.12.3.1) Emissions (metric tons CO2)

0

(7.12.3.2) Methodology

Select all that apply

☑ Default emissions factors

(7.12.3.3) Please explain

No CO2 emissions from biofuel combustion (other)
[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☑ Not evaluated	*Select from:* ☑ No

[Fixed row]

(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?

Timber products

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

104111

(7.14.5) Change from last reporting year

Select from:

☑ Much Higher

(7.14.6) Please explain

SCGP calculates GHG emissions associated with significant timber product used in our business value chain (e.g., wood log, wood chip). The calculation covers Scope 1, Scope 2, and relevant Scope 3 categories, totaling 104,111 tons of CO2 equivalent, or 34.5% higher than previous year, the GHG emission is higher than previous year due to the increase scope of calculation, Scope 3 cat.1 and cat.7 including in calculation.
[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:
☑ Yes, Scope 1 emissions only
[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

3544475.507

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

3544475.507

(7.15.1.8) GWP Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

1489.98

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

42499.87

(7.15.1.8) GWP Reference

Select from:

☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

184.05

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

48929.89

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Indonesia

(7.16.1) Scope 1 emissions (metric tons CO2e)

1046307.33

(7.16.2) Scope 2, location-based (metric tons CO2e)

224573

(7.16.3) Scope 2, market-based (metric tons CO2e)

224514.96

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

108.61

(7.16.3) Scope 2, market-based (metric tons CO2e)

108.61

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

6027.77

(7.16.3) Scope 2, market-based (metric tons CO2e)

5201.26

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

873.34

(7.16.3) Scope 2, market-based (metric tons CO2e)

873.34

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

266963.09

(7.16.2) Scope 2, location-based (metric tons CO2e)

43853.4

(7.16.3) Scope 2, market-based (metric tons CO2e)

43853.4

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

437.62

(7.16.3) Scope 2, market-based (metric tons CO2e)

437.62

Thailand

(7.16.1) Scope 1 emissions (metric tons CO2e)

2040946.9

(7.16.2) Scope 2, location-based (metric tons CO2e)

233975.56

(7.16.3) Scope 2, market-based (metric tons CO2e)

197103.14

United Kingdom

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

280095.63

(7.16.2) Scope 2, location-based (metric tons CO2e)

227050.68

(7.16.3) Scope 2, market-based (metric tons CO2e)

214671.16
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Integrated Packaging Business (Fiber Packaging and Packaging Paper)*	*3228476.29*
Row 2	*Integrated Packaging Business (Consumer and Performance Packaging)*	*5855.53*
Row 3	*Fibrous Business*	*397847.14*
Row 4	*Recycling Business & Other*	*0*

	Business division	Scope 1 emissions (metric ton CO2e)
Row 5	*Medical supplies and labware*	*0*

[Add row]

(7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

Select from:

☑ Yes

(7.18.1) Select the form(s) in which you are reporting your agricultural/forestry emissions.

Select from:

☑ Total emissions

(7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.

Row 1

(7.18.2.1) Activity

Select from:

☑ Agriculture/Forestry

(7.18.2.3) Emissions (metric tons CO2e)

47363

(7.18.2.4) Methodology

Select all that apply

☑ Default emissions factor

☑ Region-specific emissions factors

☑ Other, please specify :Global forest watch

(7.18.2.5) Please explain

agricultural/forestry of SCGP is emitted from the siam forestry (SFT) subsidiary, total scope 1 of SFT is 47,363 tonCO2e which can breakdown to 3 activities 1. Mobile combustion: accounting for 7,167 tonCO2e mainly from diesel used in tractor car. 2. fugitive emission: accounting for 38,062 tonCO2e this emitted from the used of fertilizer 3. Land use change (LUC): accounting for 2,134 tonCO2e
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Integrated Packaging Business (Fiber Packaging and Packaging Paper)*	*280016.87*	*242864.76*
Row 2	*Integrated Packaging Business (Consumer and Performance Packaging)*	*133553.99*	*122678.13*
Row 3	*Fibrous Business*	*321909.56*	*319801.03*

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 4	*Recycling Business & Other*	*873.34*	*873.34*
Row 5	*Medical supplies and labware*	*546.23*	*546.23*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

3634313

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

736900

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

686763

(7.22.4) Please explain

SCGP consolidates GHG emissions from all subsidiaries for Scope 1 and Scope 2 (location-based and market-based) and Scope 3 at the Group level. Inclusion in environmental reporting and disclosure is determined by the following criteria: (i) SCGP holds at least 51% equity interest, and (ii) SCGP manages or has authority over operations (operational control). Newly acquired or merged entities undergo an onboarding and data-validation period and are incorporated into the SCGP Sustainability Report within two years of the acquisition or merger.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

1047.05

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

48292.83

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

52541.89

(7.22.4) Please explain

As of 31 December 2025, three joint ventures—Siam Toppan Packaging Co., Ltd.; Siam Nippon Industrial Paper Co., Ltd.; and Sahagreen Forest Co., Ltd.—are not consolidated in SCGP's Scope 1 and Scope 2 inventory because SCGP holds less than 50% equity in each. In line with the GHG Protocol, these entities are included in Scope 3, Category 15 (Investments) using the equity share approach: their Scope 1 and Scope 2 emissions are multiplied by SCGP's shareholding percentage. Siam Toppan Packaging Co., Ltd (SCGP's share 49.0%) Scope 1 = 515.02 tonCO2e Scope 2 = 8,620.28 tonCO2e Sahagreen Forest Co., Ltd (SCGP's share 17.4%) Scope 1 = 532.03 tonCO2e Scope 2 = 32.59 tonCO2e Siam Nippon Industrial Paper Co., Ltd. (SCGP's share 31.32%) Scope 1 = 0 tonCO2e Scope 2 = 43,889 tonCO2e
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

Thai Containers Groups Co.,Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

26175.03

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

28094.05

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

22973.33

(7.23.1.15) Comment

Thailand, consist of 9 facillities (TCKN, TCPT, TCSP, TCRB, TCS, TCCB, TCPB, TCSB, TCKP)

Row 2

(7.23.1.1) Subsidiary name

Thai Containers Khon Kaen Co.,Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

164.71

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1594.7

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1261.01

(7.23.1.15) Comment

Thailand

Row 3

(7.23.1.1) Subsidiary name

Thai Containers Rayong Co.,Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

230.2

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2372.09

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1879.06

(7.23.1.15) Comment

Thailand

Row 4

(7.23.1.1) Subsidiary name

Tawana Container Co.,Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2286.34

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3055.01

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2104.58

(7.23.1.15) Comment

Thailand

Row 5

(7.23.1.1) Subsidiary name

Orient Containers Co.,Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

5403.26

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

5623.54

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

4322.77

(7.23.1.15) Comment

Thailand, consist of 3 facillities (OCSS, OCNP, OCON)

Row 6

(7.23.1.1) Subsidiary name

Precision Print Co., Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

58.38

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1010.65

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

771.91

(7.23.1.15) Comment

Thailand

Row 7

(7.23.1.1) Subsidiary name

Vina Corrugated Packaging Company Limited

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

418.37

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

8760.42

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

7503.41

(7.23.1.15) Comment

Vietnam, consist of 3 facillities (VCHC,VCHD,VCHQ)

Row 8

(7.23.1.1) Subsidiary name

Bien Hoa Packaging Joint Stock Company

(7.23.1.2) Primary activity

Select from:
☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

432.85

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7121.02

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

6527.5

(7.23.1.15) Comment

Vietnam, consist of 3 facillities BH-offset, BH-carton, Binh Doung plant

Row 9

(7.23.1.1) Subsidiary name

PT Primacorr Mandiri

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

953.69

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2302.72

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2302.72

(7.23.1.15) Comment

Indonesia

Row 10

(7.23.1.1) Subsidiary name

PT Indoris Printingdo

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

24.4

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

300.3

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

300.3

(7.23.1.15) Comment

Indonesia

Row 11

(7.23.1.1) Subsidiary name

PT Indocorr Packaging Cikarang

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2574.37

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1951

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1951

(7.23.1.15) Comment

Indonesia

Row 12

(7.23.1.1) Subsidiary name

PT Indonesia Dirtajaya Aneka Industri Box (IUG)

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

6429.65

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3057.63

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3057.63

(7.23.1.15) Comment

Indonesia

Row 13

(7.23.1.1) Subsidiary name

PT Indonesia Dirtajaya Aneka Industri Box (IUM)

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

96.54

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

561.08

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

503.04

(7.23.1.15) Comment

Indonesia

Row 14

(7.23.1.1) Subsidiary name

PT Bahana Buana Box

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

147.34

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2845.78

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2845.78

(7.23.1.15) Comment

Indonesia

Row 15

(7.23.1.1) Subsidiary name

PT Rapipack Asritama

(7.23.1.2) Primary activity

Select from:
☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

7002.93

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1640.82

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1640.82

(7.23.1.15) Comment

Indonesia

Row 16

(7.23.1.1) Subsidiary name

Siam Kraft Industry Co., Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1258065.75

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

106956.11

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

89089.16

(7.23.1.15) Comment

Thailand, consist of 2 facillities (SKIC-BP, SKIC-WS) Electricity that bought from grid and supplier

Row 17

(7.23.1.1) Subsidiary name

Thai Cane Paper Public Company Limited

(7.23.1.2) Primary activity

Select from:

☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

278587.51

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

8156.41

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2704.26

(7.23.1.15) Comment

Thailand, consist of 2 facillities (Kanchanaburi, Prachinburi)

Row 18

(7.23.1.1) Subsidiary name

Vina Kraft Paper Co., Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

274607.36

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

95105.04

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

92312.98

(7.23.1.15) Comment

Vietnam

Row 19

(7.23.1.1) Subsidiary name

United Pulp and Paper Co., Inc

(7.23.1.2) Primary activity

Select from:

☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

266963.09

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

43853.4

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

43853.4

(7.23.1.15) Comment

Phillippines

Row 20

(7.23.1.1) Subsidiary name

PT Fajar Surya Wisesa Tbk.

(7.23.1.2) Primary activity

Select from:

☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

898210.38

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

131419.19

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

131419.19

(7.23.1.15) Comment

Indonesia

Row 21

(7.23.1.1) Subsidiary name

PT Dayasa Aria Prima

(7.23.1.2) Primary activity

Select from:

☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

130868.03

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

80494.49

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

80494.49

(7.23.1.15) Comment

Indonesia

Row 22

(7.23.1.1) Subsidiary name

SCG Paper Energy Co., Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Energy services & equipment

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

68629.63

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

121.84

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

121.84

(7.23.1.15) Comment

Thailand, selling electricity to national grid only

Row 23

(7.23.1.1) Subsidiary name

Phoenix Pulp & Paper Public Company Limited

(7.23.1.2) Primary activity

Select from:

☑ Pulp & paper mills

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

329467.46

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

35265.27

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

34919.01

(7.23.1.15) Comment

Thailand

Row 24

(7.23.1.1) Subsidiary name

Thai Paper Co., Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Pulp & paper mills

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

23147.66

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

269111.77

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

268445.28

(7.23.1.15) Comment

Thailand, consisting of 4 facilities (Paper, BPP, WSP, Fest)

Row 25

(7.23.1.1) Subsidiary name

Go-Pak Vietnam

(7.23.1.2) Primary activity

Select from:

☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2.96

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

8797.8

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

8797.8

(7.23.1.15) Comment

Vietnam, consisting of 2 facilities

Row 26

(7.23.1.1) Subsidiary name

Interpress Printers Sendirian Berhad

(7.23.1.2) Primary activity

Select from:
☑ Paper products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

6027.77

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

5201.26

(7.23.1.15) Comment

Malaysia, foodservice packaging

Row 27

(7.23.1.1) Subsidiary name

The Siam Forestry Co., Ltd.

(7.23.1.2) Primary activity

Select from:
☑ Logging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

45229.06

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2706.95

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2437.67

(7.23.1.15) Comment

Thailand, plantation and logging

Row 28

(7.23.1.1) Subsidiary name

Conimex Co., Ltd.

(7.23.1.2) Primary activity

Select from:

☑ Plastic products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

44.75

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7253.67

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

6620.68

(7.23.1.15) Comment

Thailand, rigid plastic pakaging

Row 29

(7.23.1.1) Subsidiary name

Vexcel Pack Co., Ltd

(7.23.1.2) Primary activity

Select from:

☑ Plastic products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

13.27

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

9075.55

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

6938.55

(7.23.1.15) Comment

Thailand, rigid plastic pakaging

Row 30

(7.23.1.1) Subsidiary name

Prepack Thailand Co., Ltd

(7.23.1.2) Primary activity

Select from:

☑ Plastic products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1309.9

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

16101.5

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

15037.59

(7.23.1.15) Comment

Thailand, flexible plastic packaging, consisting of 4 facilities (AM, SS1, SS2, RY)

Row 31

(7.23.1.1) Subsidiary name

Tin Thanh Packing Joint Stock Company (Batico)

(7.23.1.2) Primary activity

Select from:

☑ Plastic products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

206.45

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

10167.05

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

10167.05

(7.23.1.15) Comment

Vietnam, flexible plastic packaging

Row 32

(7.23.1.1) Subsidiary name

Duy Tan Plastics Manufacturing Corporation Joint Stock Company

(7.23.1.2) Primary activity

Select from:

☑ Plastic products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

4281.16

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

90956.21

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

83914.27

(7.23.1.15) Comment

Vietnam, consist of 5 facillities MATA, DTBD, DTLA, DTPM,Duy tan

Row 33

(7.23.1.1) Subsidiary name

Deltalab, S.L.

(7.23.1.2) Primary activity

Select from:
☑ Health care supplies

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

546.23

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

546.23

(7.23.1.15) Comment

Spain, Medicial labware & supplies

Row 34

(7.23.1.1) Subsidiary name

Peute Recycling B.V (PEUTE)

(7.23.1.2) Primary activity

Select from:
☑ Recycling

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ No unique identifier

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

873.34

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

873.34

(7.23.1.15) Comment

Netherlands, Recycling Business & Other

Row 35

(7.23.1.1) Subsidiary name

Starprint Vietnam Joint stock Company

(7.23.1.2) Primary activity

Select from:

☑ Paper packaging

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

146.48

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

6143.14

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

5448.15

(7.23.1.15) Comment

Vietnam
[Add row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(7.26.2) Scope of emissions

Select from:

☑ Scope 1

(7.26.4) Allocation level

Select from:

☑ Commodity

(7.26.6) Allocation method

Select from:

☑ Allocation not necessary due to type of primary data available

(7.26.9) Emissions in metric tonnes of CO2e

2555

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

It is calculated based on the product's carbon footprint multiplied by the sales volume, as in the following example: Carbon footprint of Flexography post print-Die-cut-Corrugated Carton (TS235/CSP150/TS235) (tCO2/ton) × Sales volume of Flexography post print-Die-cut-Corrugated Carton (TS235/CSP150/TS235) (ton). The major emission sources can be divided into two parts: 1).Raw material acquisition (Scope 3): Mainly from kraft paper, starch, and ink, accounting for approximately 92% of the product's carbon footprint. 2).Production (Scopes 1 and 2): Primarily from the combustion of natural gas and electricity consumption, representing about 7% of the product's carbon footprint. This demonstrates that Scope 3 is the dominant source of emissions for the product. Note: 1. Raw material acquisition (Scope 3) included emissions from purchased raw material, transportation of raw material, waste management 2. The carbon footprint assessment is conducted on a cradle-to-gate basis

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

SCGP has an accurate and comprehensive data collection system at every step. This includes collecting data on pulp production, Kraft paper production for raw materials used in corrugated boxes, as well as data on energy production for internal use and wastewater treatment within the factory. The greenhouse gas emissions for a 1 kg of box have a data proportion that comes from a primary data as high as 90% of the total greenhouse gas emissions. Then, we will separate each item to identify the main sources of greenhouse gas emissions (by identifying the sources of emission as authorized by the company has operational control). This will be used to plan targeted improvements for reducing greenhouse gas emissions.

(7.26.14) Where published information has been used, please provide a reference

SCGP have never disclosed specific information as mentioned above to the public. However, our operations have been verified data by Vgreen Co., Ltd. and certified by Thailand Greenhouse Gas Management Organization (Public Organization). For example CFP certificate of SCGP's product, Detail can be found on the website: https://thaicarbonlabel.tgo.or.th/index.php?lang=TH&mod=Y0hKdlpIVmpkSE5mWVhCd2NtOTJZV3c9&page=11&keyword=%E0%B8%81%E0%B8%A3%E0%B8%B0%E0%B8%94%E0%B8%B2%E0%B8%A9%20%E0%B9%81%E0%B8%A5%E0%B8%B0%E0%B8%9A%E0%B8%A3%E0%B8%A3%E0%B8%88%E0%B8%B8%E0%B8%A0%E0%B8%B1%E0%B8%93%E0%B8%91%E0%B9%8C Additional, you can contact Account Executive to request the product carbon footprint information.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ Diversity of product lines makes accurately accounting for each product/product line cost ineffective

(7.27.2) Please explain what would help you overcome these challenges

SCGP serves customers worldwide with a highly diverse portfolio. In our fiber packaging (corrugated box) business alone, we manage more than 80,000 SKUs. Calculating SKU-level carbon footprints for every product would be time-consuming and cost-inefficient. To address this, SCGP—working in collaboration with, and with approval from, the Thailand Greenhouse Gas Management Organization (TGO)—has developed a Product Category Rule (PCR) that enables calculation of the carbon footprint of products (CFP) at the product-group level rather than for each SKU. Under this approach, a product's CFP equals the CFP of its input materials plus the product-group CFP (i.e., shared manufacturing and conversion processes).

Row 2

(7.27.1) Allocation challenges

Select from:

☑ Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult

(7.27.2) Please explain what would help you overcome these challenges

SCGP's global portfolio spans pulp; printing & writing paper; kraft paper; corrugated boxes; folding cartons; rigid boxes; rigid plastic packaging; flexible plastic packaging; and medical labware. Managing consistent, product-specific emission factors (carbon footprint of products, CFP) across this diversity is challenging because some suppliers are not yet able to provide product-level CFP data. In such cases, we apply market-average emission factors from credible sources (e.g., the Thailand Greenhouse Gas Management Organization, TGO), which can reduce precision for customer-level CFPs. To address this, SCGP runs a supplier-engagement program—providing training, templates, and data-sharing guidance—to help suppliers measure and disclose product-specific CFPs. As supplier data becomes available, we replace market averages with supplier-specific factors, improving the accuracy of CFP calculations for our customers.

Row 3

(7.27.1) Allocation challenges

Select from:

☑ Other, please specify :Energy, steam, and scrap are measured at line/plant level, not per order, so allocation (mass, economic value, time, or machine-hour) can change results.

(7.27.2) Please explain what would help you overcome these challenges

Shared processes and co-production: Core equipment such as paper machines (kraft and printing & writing grades), corrugators (fiber packaging), extruders (rigid packaging), and printing/lamination machines (flexible packaging) operate across multiple SKUs. In several facilities, machine-level sub-metering for energy, steam, and waste is not available; measurements are captured only at the production line or plant boundary. Consequently, order-level footprints cannot be directly measured but must be derived through allocation approaches (e.g., mass, economic value, production time, or machine-hour). The choice of allocation basis introduces variability and can materially influence the distribution of reported energy use, waste generation, and associated emissions across products and customers. Possible Solutions: • Enhance data measurement: Gradually implement sub-metering at machine or process-unit level (for electricity, steam, compressed air, water) to capture more precise consumption per production step. • Hybrid Allocation Models: Where sub-metering is not yet available, use a combination of mass, economic value, and process-specific energy intensity factors (such as energy intensity by type of product group) validated with actual production trials. • Digitalization & AI Tools: Apply AI-based energy modeling to estimate machine-level footprints, cross-checked against line-level metered data.
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

Yes, SCGP plans to progressively enhance its capabilities to calculate and provide product-level carbon footprint information to customers, enabling greater transparency regarding the emissions associated with the goods and services provided. The Company will continue to improve data availability, calculation methodologies, and digital systems to support more accurate and scalable allocation of emissions across products and customers.
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ Yes
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

5157390

(7.30.1.3) MWh from non-renewable sources

10839880

(7.30.1.5) Total (renewable + non-renewable) MWh

15997270.00

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

959003

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

959003.00

Consumption of purchased or acquired steam

(7.30.1.2) MWh from renewable sources

1545

(7.30.1.3) MWh from non-renewable sources

317892

(7.30.1.5) Total (renewable + non-renewable) MWh

319437.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

71827

(7.30.1.5) Total (renewable + non-renewable) MWh

71827.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

5230762

(7.30.1.3) MWh from non-renewable sources

12116775

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

17347537.00
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ Yes

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Total fuel MWh consumed by the organization

3401930

(7.30.7.2) MWh fuel consumed for self-generation of electricity

7774

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

14347

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

3379809

(7.30.7.7) Comment

We have proportion of sustainable biomass usage 19.41% of total fuel consumption. Which is consisting of bark, sludge, biogas and black liquor from the following sources: 1) Bark is a waste from debarking process of pulping 2) Black liquor is a by-product of pulp from mills that make products from trees, such as paper, which can be used as fuel in Recovery Boiler. 3). Biogas is from anaerobic wastewater treatment plant. 4). Sludge is from aerobic wastewater treatment plant. All of these are by-product from our production process and we use wood that is certified by FSC-CW/COC: FSC-C133879, 100% of the total amount of wood used and FSC-FW/COC: FSCC012207, 100% of the wood volume from SCGP's plantations entering the production process. To ensure that these fuels we use are sustainable biomass.

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

1755460

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

73937

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

1681522

(7.30.7.7) Comment

Other biomass are consisting of wood chip, wood pellet and agriculture waste.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

0

(7.30.7.7) Comment

-

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

8524587

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

47135

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

8477452

(7.30.7.7) Comment

-

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

473393

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

447136

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

26256

(7.30.7.7) Comment

Oil are consisting of diesel oil, gasoline, used oil (waste from another company), Fuel oil and Cracker bottom.

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

1095320

(7.30.7.2) MWh fuel consumed for self-generation of electricity

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

5029

(7.30.7.4) MWh fuel consumed for self-generation of steam

31860

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

1058431

(7.30.7.7) Comment

LPG and natural gas

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

746580

(7.30.7.2) MWh fuel consumed for self-generation of electricity

202623

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

543957

(7.30.7.7) Comment

Other non-renewable fuels is waste reject (plastic) from waste plant.

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

15997270

(7.30.7.2) MWh fuel consumed for self-generation of electricity

210397

(7.30.7.3) MWh fuel consumed for self-generation of heat

452165

(7.30.7.4) MWh fuel consumed for self-generation of steam

167280

(7.30.7.6) MWh fuel consumed for self- cogeneration or self-trigeneration

15167428

(7.30.7.7) Comment

Total fuel consumption = 15,997,270 MWh
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

2706065

(7.30.9.2) Generation that is consumed by the organization (MWh)

2596663

(7.30.9.3) Gross generation from renewable sources (MWh)

900578

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

882383

Heat

(7.30.9.1) Total Gross generation (MWh)

452165

(7.30.9.2) Generation that is consumed by the organization (MWh)

452165

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

9994931

(7.30.9.2) Generation that is consumed by the organization (MWh)

9928772

(7.30.9.3) Gross generation from renewable sources (MWh)

3326310

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

3306993

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Indonesia

(7.30.14.1) Consumption of purchased electricity (MWh)

258129.89

(7.30.14.2) Consumption of self-generated electricity (MWh)

606436.34

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

2357217.46

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3221783.69

Italy

(7.30.14.1) Consumption of purchased electricity (MWh)

461

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

461.00

Malaysia

(7.30.14.1) Consumption of purchased electricity (MWh)

9259.7

(7.30.14.2) Consumption of self-generated electricity (MWh)

1471.42

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

10731.12

Netherlands

(7.30.14.1) Consumption of purchased electricity (MWh)

3371.98

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

3371.98

Philippines

(7.30.14.1) Consumption of purchased electricity (MWh)

61068.65

(7.30.14.2) Consumption of self-generated electricity (MWh)

129083.59

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

505324.48

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

695476.72

Spain

(7.30.14.1) Consumption of purchased electricity (MWh)

4052

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4052.00

Thailand

(7.30.14.1) Consumption of purchased electricity (MWh)

406408.31

(7.30.14.2) Consumption of self-generated electricity (MWh)

1710882.72

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

384050.28

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

6784572.17

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

9285913.48

United Kingdom

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United States of America

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Viet Nam

(7.30.14.1) Consumption of purchased electricity (MWh)

325654.07

(7.30.14.2) Consumption of self-generated electricity (MWh)

148789.07

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

5561.97

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

746932.48

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1226937.59
[Fixed row]

(7.30.17) Provide details of your organization’s low-carbon heat, steam, and cooling purchases in the reporting year by country/area.

Row 1

(7.30.17.1) Sourcing method

Select from:
☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:
☑ Thailand

(7.30.17.3) Energy carrier

Select from:
☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:
☑ Sustainable biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

3240452.68

(7.30.17.6) Comment

sustainable biomass is consisting of bark, sludge, biogas and black liquor from the following sources: 1) Bark is a waste from debarking process of pulping 2) Black liquor is a by-product of pulp from mills that make products from trees, such as paper, which can be used as fuel in Recovery Boiler. 3). Biogas is from anaerobic wastewater treatment plant. 4). Sludge is from aerobic wastewater treatment plant. All of these are by-product from our production process and we use wood that is certified by FSC-CW/COC: FSC-C133879, 100% of the total amount of wood used and FSC-FW/COC: FSCC012207, 100% of the wood volume from SCGP's plantations entering the production process. To ensure that these fuels we use are sustainable biomass.

Row 2

(7.30.17.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Viet Nam

(7.30.17.3) Energy carrier

Select from:

☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:

☑ Sustainable biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

116258.5

(7.30.17.6) Comment

sustainable biomass is consisting of bark, biogas from the following sources: 1) Bark is a waste from debarking process of pulping 2). Biogas is from anaerobic wastewater treatment plant. All of these are by-product from our production process and we use wood that is certified by FSC-CW/COC: FSC-C133879, 100% of the total amount of wood used and FSC-FW/COC: FSCC012207, 100% of the wood volume from SCGP's plantations entering the production process. To ensure that these fuels we use are sustainable biomass.

Row 3

(7.30.17.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Indonesia

(7.30.17.3) Energy carrier

Select from:

☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:

☑ Sustainable biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

35659.57

(7.30.17.6) Comment

sustainable biomass is consisting of Biogas is from anaerobic wastewater treatment plant.

Row 4

(7.30.17.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Philippines

(7.30.17.3) Energy carrier

Select from:

☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:

☑ Sustainable biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

9559.34

(7.30.17.6) Comment

sustainable biomass is consisting of sludge. Sludge is from aerobic wastewater treatment plant.

Row 5

(7.30.17.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Thailand

(7.30.17.3) Energy carrier

Select from:

☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:

☑ Other biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

1528149.67

(7.30.17.6) Comment

Other biomass are consisting of wood chip, wood pellet and agriculture waste.

Row 6

(7.30.17.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Viet Nam

(7.30.17.3) Energy carrier

Select from:

☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:

☑ Other biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

192840.03

(7.30.17.6) Comment

Other biomass are consisting of wood chip, wood pellet and agriculture waste.

Row 7

(7.30.17.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Indonesia

(7.30.17.3) Energy carrier

Select from:

☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:

☑ Other biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

34369.51

(7.30.17.6) Comment

Other biomass are consisting of wood chip, wood pellet and agriculture waste.

Row 8

(7.30.17.1) Sourcing method

Select from:

☑ Heat/steam/cooling supply agreement

(7.30.17.2) Country/area of consumption of low-carbon heat, steam or cooling

Select from:

☑ Philippines

(7.30.17.3) Energy carrier

Select from:

☑ Heat, steam, and cooling combined

(7.30.17.4) Low-carbon technology type

Select from:

☑ Other biomass

(7.30.17.5) Low-carbon heat, steam, or cooling consumed (MWh)

100.56

(7.30.17.6) Comment

Other biomass are consisting of wood chip, wood pellet and agriculture waste.
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000347426

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

4321076

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

124374000000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

12

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption

☑ Acquisitions

☑ Change in output

☑ Change in revenue

(7.45.9) Please explain

GHG Emission Intensity (Scope 1 & 2) 2025: Total GHG emissions (Scope 1 & 2): 4,321,076 tCO_2e Total revenue: THB 124,374,000,000 Emission intensity: 0.0000347426 tCO_2/THB 2025: Total GHG emissions (Scope 1 & 2): 4,117,063 tCO_2e Total revenue: THB 132,784,000,000 Emission intensity: 0.0000310057 tCO_2/THB Result: The 2024 emission intensity increased by 12% compared with 2024.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Energy usage

(7.52.2) Metric value

10.1

(7.52.3) Metric numerator

GJ

(7.52.4) Metric denominator (intensity metric only)

ton production

(7.52.5) % change from previous year

1

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

With regard to energy intensity, reducing energy consumption not only lowers CO_2 emissions from production processes but also serves as a critical indicator of operational efficiency. Improved energy intensity translates directly into cost savings, more effective resource utilization, and enhanced competitiveness for SCGP in an energy-constrained market. Furthermore, strong energy management practices are increasingly important to stakeholders, as they reflect SCGP's ability to balance environmental responsibility with long-term business resilience and profitability. In 2025, SCGP achieved a 1% improvement in energy intensity, driven by the integration of artificial intelligence (AI) and machine learning across both the energy supply and demand sides. Key initiatives included soot blower optimization, turbine and generator load allocation, Turbine Generator No.6 Replacement and the installation of turbo vacuum pumps, all of which contributed to more efficient energy use and reduced emissions.

Row 2

(7.52.1) Description

Select from:

☑ Waste

(7.52.2) Metric value

0.22

(7.52.3) Metric numerator

ton of waste generation

(7.52.4) Metric denominator (intensity metric only)

ton production

(7.52.5) % change from previous year

9.13

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

SCGP has implemented a series of projects to minimize waste to landfill, with the ambition of achieving an organization-wide Zero Waste to Landfill target by 2030. In 2025, notable initiatives included the reduction of hazardous chemicals in printing ink, Convert residual pulp into organic fertilizer, Converting fly ash and bottom ash from boiler energy production process into raw materials for the development of various products. These projects not only reduce environmental impacts but also support circular resource management across SCGP's operations.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:
☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:
☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SCG SBTi v4.2 Certificate 1 (3).pdf

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

09/28/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4486157

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

504191

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

4990348.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

3742761.000

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

3634313

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

686763

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

4321076.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

53.65

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target applies to all operations and facilities within the SCGP group. SCGP adopts the SBTi-validated targets of its parent company, SCG, to reduce Scope 1 and 2 GHG emissions by 25% by 2030 compared with the 2020 base year.

(7.53.1.83) Target objective

SCGP is committed to reducing Scope 1 and Scope 2 (market-based) GHG emissions by 25% by 2030, compared with the 2020 base year. This target is aligned with the Science Based Targets initiative (SBTi) – Well-Below 2°C (WB2C) pathway and is consistent with Thailand's Nationally Determined Contributions (NDC), thereby supporting both global and national efforts to address climate change. SCGP also anticipates that future regulations in Thailand and across ASEAN will increasingly focus on controlling greenhouse gas emissions, including the introduction of mechanisms such as carbon taxes and emissions trading systems (ETS). By setting ambitious targets and preparing in advance, SCGP seeks to mitigate the potential financial impacts of these regulatory measures while reinforcing its long-term climate resilience and competitiveness.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

SCGP has developed a comprehensive Decarbonization Roadmap to achieve its climate targets. The plan is structured around three key pillars: Energy efficiency and process optimization: Deploying advanced technologies and integrating artificial intelligence (AI) and machine learning to reduce energy consumption across production lines. Renewable energy transition: Expanding the share of renewable energy through on-site solar installations, and increasing the utilization of biomass and biogas for electricity and steam generation. Progress as of the end of 2025: 1. Achieved a 13.41% reduction in GHG emissions (scope1+2) compared with the 2020 base year. 2. Reduced energy consumption intensity by 16.2% compared with the 2020 base year. 3. Increased the share of renewable energy to 30.1% of total energy use. 4. In collaboration with CERT+, SCGP has applied satellite imagery and AI-based calculation technologies to assess carbon sequestration in its economic forests, which have the capacity to sequester 308,949 tCO_2 across 11,269.76 hectares

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

09/28/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2020

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4486157

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

504191

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

4990348.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2050

(7.53.1.55) Targeted reduction from base year (%)

95

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

249517.400

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

3634313

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

686763

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

4321076.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.1.79) % of target achieved relative to base year

14.12

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target applies to all operations and facilities within the SCGP group.

(7.53.1.83) Target objective

SCGP is committed to reducing Scope 1 and Scope 2 (market-based) GHG emissions by 25% by 2030, compared with the 2020 base year. Originally aligned with the Science Based Targets initiative (SBTi) – Well-Below 2°C (WB2C) pathway, SCGP has since upgraded its climate target to a 1.5°C pathway. This upgrade ensures alignment with the latest climate science, the Paris Agreement goals, and Thailand's updated Nationally Determined Contributions (NDC 3.0). The transition reflects growing expectations from stakeholders—including global customers, investors, and regulators—who are calling for more ambitious climate action. By committing to a 1.5°C target, SCGP not only strengthens its resilience against climate-related risks but also enhances its competitiveness as a preferred partner in global value chains, many of which are already aligned with 1.5°C and Net Zero pathways. SCGP also anticipates that future regulations in Thailand and across ASEAN will increasingly focus on controlling greenhouse gas emissions, including the introduction of mechanisms such as carbon taxes and emissions trading systems (ETS). By preparing early and setting forward-looking targets, SCGP aims to mitigate the potential financial impacts of these regulatory measures while reinforcing its long-term climate resilience and business competitiveness.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

SCGP has developed a comprehensive Decarbonization Roadmap to achieve its climate targets. The plan is structured around three key pillars: Energy efficiency and process optimization: Deploying advanced technologies and integrating artificial intelligence (AI) and machine learning to reduce energy consumption across production lines. Renewable energy transition: Expanding the share of renewable energy through on-site solar installations, and increasing the utilization of biomass and biogas for electricity and steam generation. Progress as of the end of 2025: 1. Achieved a 13.41% reduction in GHG emissions (scope1+2) compared with the 2020 base year. 2. Reduced energy consumption intensity by 16.2% compared with the 2020 base year. 3. Increased the share of renewable energy to 30.1% of total energy use. 4. In collaboration with CERT+, SCGP has applied satellite imagery and AI-based calculation technologies to assess carbon sequestration in its economic forests, which have the capacity to sequester 308,949 tCO_2 across 11,269.76 hectares

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

Row 4

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/31/2026

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 15 – Investments

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 11 – Use of sold products

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 9 – Downstream transportation and distribution

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

☑ Scope 3, Category 13 – Downstream leased assets

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 10 – Processing of sold products

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 12 – End-of-life treatment of sold products

(7.53.1.11) End date of base year

12/31/2025

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

1545614

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

101570

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

889043

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

303673

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

58836

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

1121

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

81100

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

67775

(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

963627

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

48679

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

3021004

(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

60

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

18321

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

7100423.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

7100423.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

100

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2035

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

5325317.250

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1545614

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

101570

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

889043

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

303673

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

58836

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

1121

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

81100

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

67775

(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

963627

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

48679

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

3021004

(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

60

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

18321

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

7100423.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

7100423.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

SCGP's has set a new base year for scope 3 from year 2024 to 2025 due to Scope 3 inventory expanded materially in FY2025 versus FY2024: (1) Category 12 (End-of-life treatment of sold products) scope expanded to cover both B2B and B2C customer segments, adding 2,964,984 tCO2e; (2) Category 10 (Processing of sold products) scope expanded to include all product categories sold, adding 600,751 tCO2e; (3) Category 3 (Fuel-and-energy-related activities) expanded to include electricity T&D losses and fuel transportation, adding 485,591 tCO2e; (4) general reporting-scope expansion to more subsidiary companies, adding 65,438 tCO2e. Combined, these four factors account for the full FY2025 Scope 3 total increase of 4,300,001 tCO2e versus FY2024 (2024: 2,800,423 to 2025: 7,100,424 tCO2e) and represent a reporting-scope expansion, not an underlying operational emissions increase.

(7.53.1.82) Explain target coverage and identify any exclusions

This target applies to all operations and facilities within the SCGP group. (The target is non-disclose, SCGP set for internal target only)

(7.53.1.83) Target objective

SCGP has set a target to reduce Scope 3 GHG emissions by 25% by 2035 and to achieve Net Zero by 2050, recognizing that addressing value chain emissions is essential for meaningful climate action. More than 90% of SCGP's carbon footprint originates from upstream raw materials and logistics, making Scope 3 reduction a

critical component of our decarbonization pathway. This ambition aligns with the 1.5°C pathway and Thailand's NDC 3.0, while also responding to the expectations of global customers and investors who increasingly demand robust value chain climate targets. By establishing both a near-term 2030 target and a long-term Net Zero goal, SCGP demonstrates accountability, transparency, and a credible trajectory toward deep decarbonization. Furthermore, these targets strengthen SCGP's business resilience by mitigating climate-related risks—including supply chain disruptions, emerging regulations such as Carbon Border Adjustment Mechanism (CBAM), and reputational risks—while also creating opportunities for innovation in low-carbon materials, circular economy solutions, and sustainable growth in collaboration with our partners.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

The Company cooperate stakeholders across the entire value chain to reduce greenhouse gas emissions, particularly Scope 3 emissions, in support of its Net Zero greenhouse gas emissions goal. The Company therefore has worked with stakeholders to develop environmentally friendly products and services, support carbon footprint calculation, and facilitate knowledge-sharing activities to jointly advance greenhouse gas reduction efforts. In logistics, SCGP has collaborated with stakeholders in its value chain to enhance efficiency and reduce greenhouse gas, such as shifting transportation modes from road to rail and exploring the use of alternative energy in transportation systems.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

Row 5

(7.53.1.1) Target reference number

Select from:

☑ Abs 4

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/31/2026

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 15 – Investments

☑ Scope 3, Category 2 – Capital goods

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

☑ Scope 3, Category 11 – Use of sold products

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 13 – Downstream leased assets

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 10 – Processing of sold products

☑ Scope 3, Category 5 – Waste generated in operations

☑ Scope 3, Category 12 – End-of-life treatment of sold products

☑ Scope 3, Category 9 – Downstream transportation and distribution

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

(7.53.1.11) End date of base year

12/31/2025

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

1545614

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

101570

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

889043

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

303673

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

58836

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

1121

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

81100

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

67775

(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

963627

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

48679

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

3021004

(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

60

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

18321

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

7100423.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

7100423.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

100

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100

(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

710042.300

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1545614

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

101570

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

889043

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

303673

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

58836

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

1121

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

81100

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

67775

(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

963627

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

48679

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

3021004

(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

60

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

18321

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

7100423.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

7100423.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

SCGP's has set a new base year for scope 3 from year 2024 to 2025 due to Scope 3 inventory expanded materially in FY2025 versus FY2024: (1) Category 12 (End-of-life treatment of sold products) scope expanded to cover both B2B and B2C customer segments, adding 2,964,984 tCO2e; (2) Category 10 (Processing of sold products) scope expanded to include all product categories sold, adding 600,751 tCO2e; (3) Category 3 (Fuel-and-energy-related activities) expanded to include electricity T&D losses and fuel transportation, adding 485,591 tCO2e; (4) general reporting-scope expansion to more subsidiary companies, adding 65,438 tCO2e. Combined, these four factors account for the full FY2025 Scope 3 total increase of 4,300,001 tCO2e versus FY2024 (2024: 2,800,423 to 2025: 7,100,424 tCO2e) and represent a reporting-scope expansion, not an underlying operational emissions increase.

(7.53.1.82) Explain target coverage and identify any exclusions

This target applies to all operations and facilities within the SCGP group. (The target is non-disclose, SCGP set for internal target only)

(7.53.1.83) Target objective

SCGP has set a target to reduce Scope 3 GHG emissions by 25% by 2035 and to achieve Net Zero by 2050, recognizing that addressing value chain emissions is essential for meaningful climate action. More than 90% of SCGP's carbon footprint originates from upstream raw materials and logistics, making Scope 3 reduction a critical component of our decarbonization pathway. This ambition aligns with the 1.5°C pathway and Thailand's NDC 3.0, while also responding to the expectations of global customers and investors who increasingly demand robust value chain climate targets. By establishing both a near-term 2030 target and a long-term Net Zero goal, SCGP demonstrates accountability, transparency, and a credible trajectory toward deep decarbonization. Furthermore, these targets strengthen SCGP's business resilience by mitigating climate-related risks—including supply chain disruptions, emerging regulations such as Carbon Border Adjustment Mechanism (CBAM), and reputational risks—while also creating opportunities for innovation in low-carbon materials, circular economy solutions, and sustainable growth in collaboration with our partners.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

The Company will continue to strengthen collaboration with stakeholders across the entire value chain to accelerate greenhouse gas emissions reduction, particularly Scope 3 emissions, in support of its Net Zero greenhouse gas emissions goal. Over the long term, the Company aims to expand value chain collaboration to drive the development of environmentally friendly products and services, enhance carbon footprint measurement and transparency, and promote continuous knowledge sharing and capacity building to enable joint decarbonization efforts. In logistics, SCGP will further collaborate with value chain partners to improve transportation efficiency and transition toward lower-carbon logistics solutions, including increasing the use of alternative transportation modes such as rail and exploring alternative energy and emerging technologies for transportation systems.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Net-zero targets

☑ Other climate-related targets

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☑ Oth 1

(7.54.2.2) Date target was set

12/31/2022

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Intensity

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Energy consumption or efficiency

☑ GJ

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ metric ton of product

(7.54.2.7) End date of base year

12/31/2020

(7.54.2.8) Figure or percentage in base year

12.1

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

10.285

(7.54.2.11) Figure or percentage in reporting year

10.1

(7.54.2.12) % of target achieved relative to base year

110.1928374656

(7.54.2.13) Target status in reporting year

Select from:

☑ Achieved and maintained

(7.54.2.15) Is this target part of an emissions target?

As part of SCGP's overarching initiative to drive decarbonization and operational excellence, the company has established an energy intensity reduction target of 15% by 2030 (compared to 2020), serving as a key lever to enhance energy efficiency, reduce GHG emissions, and support its Net Zero ambition

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify :SCGP has established an energy intensity reduction target of 15% by 2030 (compared to 2020), serving as a key lever to enhance energy efficiency, reduce GHG emissions, and support its Net Zero ambition.

(7.54.2.18) Please explain target coverage and identify any exclusions

SCGP has established an Energy Intensity target to systematically monitor annual energy consumption and efficiency performance, ensuring continuous improvement in energy use while directly supporting GHG emissions reduction. The company has set a goal to reduce energy intensity by 15% by 2030, compared to the 2020 base year.

(7.54.2.19) Target objective

The energy intensity target (GJ/ton of product) is a key component of SCGP's strategy to reduce GHG emissions and achieve net zero. It serves as both a performance indicator and a monitoring tool to ensure annual greenhouse gas reduction targets are met. Beyond emissions reduction, improving energy intensity also helps mitigate risks associated with energy scarcity and reduces potential financial exposure to carbon pricing and taxes.

(7.54.2.21) List the actions which contributed most to achieving this target

Enhancement of Energy Efficiency in the Manufacturing Process Turbo Vacuum Pump: SCGP has improved paper production efficiency by adopting Turbo Vacuum Pumps to remove water from paper pulp. Unlike conventional Liquid Ring Vacuum Pumps, which consume higher amounts of electricity, the Turbo Vacuum Pump operates at higher speeds, enabling effective air suction while significantly reducing energy consumption. (Implemented in 2024) Real-time Performance Monitoring & Control Platform (RMC): This digital system has been deployed to monitor and optimize production parameters in real time, leading to a substantial reduction in steam energy consumption during the paper production process. Process Steam Optimization: SCGP utilizes extraction steam turbines to supply steam for both paper drying and electricity generation. By enhancing turbine performance with AI and machine learning, the company has optimized steam allocation, improving overall energy efficiency in the production process.

Row 2

(7.54.2.1) Target reference number

Select from:

☑ Oth 2

(7.54.2.2) Date target was set

12/31/2011

(7.54.2.3) Target coverage

Select from:

☑ Country/area/region

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Waste management

☑ metric tons of waste diverted from landfill

(7.54.2.7) End date of base year

12/31/2011

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

100

(7.54.2.11) Figure or percentage in reporting year

100

(7.54.2.12) % of target achieved relative to base year

100.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☑ Achieved and maintained

(7.54.2.15) Is this target part of an emissions target?

Yes this target is align with indirect GHG emissions (Scope 3) reduction target (category 5 waste generated in operation).

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify :SCGP has a policy "Zero Waste to landfill" operation in Thailand and we achieved and maintained this policy since 2011. which can help us to reduce GHG scope 3, category 5 waste generated in operation.

(7.54.2.18) Please explain target coverage and identify any exclusions

SCGP has a policy of "Zero Waste to Landfill' operation in Thailand, which we have achieved and maintained since 2011. This policy helps us to reduce GHG Scope 3, Category 5 waste generated in operations. However, we have plans to expand this policy to regional operations.

(7.54.2.19) Target objective

For reducing indirect GHG emissions (Scope 3), Category 5 waste generated in operations.

(7.54.2.21) List the actions which contributed most to achieving this target

SCGP applies the 3R principles and circular economy approaches as part of its operational waste management strategy. To address residual waste previously sent to landfill, the company has developed alternative treatment pathways. For example, in collaboration with SCG's Cement-Building Materials Business and the SCG Technology Office, fly ash and bottom ash are converted into sustainable building materials under the PROBLOCK ECO brand. This initiative supports SCGP's goal of achieving zero waste to landfill across its Thailand operations.

Row 3

(7.54.2.1) Target reference number

Select from:

☑ Oth 3

(7.54.2.2) Date target was set

12/31/2016

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Land use change

☑ Percent of value chain compliant with zero gross deforestation

(7.54.2.7) End date of base year

12/31/2017

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/31/2024

(7.54.2.10) Figure or percentage at end of date of target

100

(7.54.2.11) Figure or percentage in reporting year

100

(7.54.2.12) % of target achieved relative to base year

100.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☑ Achieved and maintained

(7.54.2.15) Is this target part of an emissions target?

No, this target is not part of a direct GHG emissions reduction target from our operation however this target help to reduce impact from climate adaptation and reduce biodiversity loss.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Remove deforestation

☑ Other, please specify :Increase the forest conservation area at least 10% of agroforestry area.

(7.54.2.18) Please explain target coverage and identify any exclusions

SCGP is committed to the continuous conservation of forests and biodiversity with No gross deforestation and monitors sustainable forest management according to Forest Stewardship Council™ (FSC™) standards and has increased the forest area at least 10% of agroforestry area.

(7.54.2.19) Target objective

Aiming for a “Net Positive Impact: NPI”.

(7.54.2.21) List the actions which contributed most to achieving this target

SCGP currently maintains 100% no gross deforestation and leases neglected forest land with private land deeds to help preserve biodiversity and ecosystems. In 2025, a total of 55,369 rai of land under SCGP’s management was certified under FSC™ standards. Of this area, 39,977 rai consisted of SCGP’s economic forests,

while 15,392 rai belonged to farmer members. These initiatives reinforce SCGP's commitment to achieving a "Net Positive Impact" and maintaining a strict "No Gross Deforestation" policy

Row 4

(7.54.2.1) Target reference number

Select from:

☑ Oth 4

(7.54.2.2) Date target was set

12/31/2019

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Low-carbon products

☑ Percentage of revenue from low-carbon products

(7.54.2.7) End date of base year

12/31/2020

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

66.7

(7.54.2.11) Figure or percentage in reporting year

59

(7.54.2.12) % of target achieved relative to base year

88.4557721139

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

No, this target is not part of a direct GHG emissions reduction target from our operation. However this target can encourage GHG emission reduction activities by developing low carbon products and environmentally friendly products.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify :Increase low carbon products and environmentally friendly products

(7.54.2.18) Please explain target coverage and identify any exclusions

SCGP aims to achieve 66.7% of its revenue from SCG Green Choice (self-declaration label) sales by 2030, compared to total sales revenue. This demonstrates SCGP's commitment to developing low-carbon products, services, and solutions that are environmentally friendly.

(7.54.2.19) Target objective

To develop products as low-carbon products and environmentally friendly products.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

SCGP driving the development of innovations, products, services, and solutions that present value proposition to SCGP's customers and respond to consumer needs, enhance quality of life, and take into account impacts on climate change, the environment, and health and safety, through the application of Circular Economy principles, the creation of business opportunities, and alignment with international standards. And considering environmental impacts and safety throughout the entire life cycle of products, services, and solutions, and pursuing certifications based on sustainable development practices for SCGP's products.

Row 5

(7.54.2.1) Target reference number

Select from:

☑ Oth 5

(7.54.2.2) Date target was set

12/31/2017

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Land use change

☑ hectares afforested

(7.54.2.7) End date of base year

12/31/2018

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/31/2024

(7.54.2.10) Figure or percentage at end of date of target

10

(7.54.2.11) Figure or percentage in reporting year

11.2

(7.54.2.12) % of target achieved relative to base year

112.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☑ Achieved and maintained

(7.54.2.15) Is this target part of an emissions target?

No, this target is not part of a direct GHG emissions reduction target from our operation however this target help to reduce impact from climate adaptation and reduce biodiversity loss.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Remove deforestation

(7.54.2.18) Please explain target coverage and identify any exclusions

SCGP is committed to the continuous conservation of forests and biodiversity with No gross deforestation and monitors sustainable forest management according to Forest Stewardship Council™ (FSC™) standards and has set the target for owned reserved forest area to be at least 10% of SCGP owned agroforestry area.

(7.54.2.19) Target objective

To conserve forest areas and increase carbon dioxide storage.

(7.54.2.21) List the actions which contributed most to achieving this target

In 2025, SCGP allocated 994 hectares (11.2%) of its FSC™-certified land for biodiversity conservation, including approximately 334 hectares under concession or lease agreements. These areas are protected under FSC-FM certification, ensuring they remain free from deforestation and land conversion, and are not used for production activities. Most of the conservation areas are located in Ratchaburi, Kanchanaburi, and Kamphaeng Phet provinces

Row 6

(7.54.2.1) Target reference number

Select from:

☑ Oth 6

(7.54.2.2) Date target was set

02/26/2025

(7.54.2.3) Target coverage

Select from:

☑ Country/area/region

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Intensity

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Other

☑ Other metric, please specify :Kg of waste per ton of production

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ metric ton of product

(7.54.2.7) End date of base year

12/31/2025

(7.54.2.8) Figure or percentage in base year

1.23

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

0

(7.54.2.11) Figure or percentage in reporting year

1.23

(7.54.2.12) % of target achieved relative to base year

0.0000000000

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

Yes this target is align with indirect GHG emissions (Scope 3) reduction target (category 5 waste generated in operation).

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify :Reduce GHG scope 3, category 5 waste generated in abroad operation.

(7.54.2.18) Please explain target coverage and identify any exclusions

SCGP has a policy of "Zero Waste to Landfill' operation in Abroad, which we have achieved and maintained since 2025. This policy helps us to reduce GHG Scope 3, Category 5 waste generated in operations. However, we have plans to expand this policy to regional operations.

(7.54.2.19) Target objective

For reducing indirect GHG emissions (Scope 3), Category 5 waste generated in operations.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

SCGP applies the 3R principles and circular economy approaches as part of its operational waste management strategy. To address residual waste previously sent to landfill, the company has developed alternative treatment pathways.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

09/01/2023

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs2

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, but we have not committed to seek validation of this target by the Science Based Targets initiative within the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.54.3.10) Explain target coverage and identify any exclusions

SCGP is committed to Net Zero GHG emission by 2050 (long term target) of Scope 1 and Scope 2 cover all operation subsidiaries in Thailand and abroad.

(7.54.3.11) Target objective

SCGP upgraded its climate target from a well-below 2°C pathway to a 1.5°C pathway to align with the latest climate science and the Paris Agreement goals and to align with Nationally Determined Contributions (NDC) under the updated NDC 3.0. This transition reflects increasing expectations from our stakeholders, including global customers, investors, and regulators, who are demanding more ambitious climate actions. By committing to a 1.5°C target, SCGP not only strengthens our resilience against climate-related risks but also enhances our competitiveness as a preferred partner in global value chains, many of which are already aligned with 1.5°C and Net Zero pathways.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

To achieve neutralization at the end of SCGP's long-term target for Net Zero by 2050, it's essential to define clear milestones and allocate near-term investments. The milestones will align with SCGP's existing plans for GHG reduction and will focus on both emissions reductions and neutralization efforts (i.e., offsetting residual emissions). In 2025, SCGP began implementing nature-positive initiatives in 8 companies. In 2030, SCGP aims to achieve net positive nature for all subsidiaries and in 2050, SCGP aims to achieve full recovery nature positive. Activities for implementing as follows; 1. Conservation and Restoration: Protecting existing natural habitats and restoring ecosystems that have been degraded. 2. Sustainable Use of Resources: Ensuring that the use of natural resources (like water and forests) is sustainable and doesn't deplete or harm ecosystems. 3. Biodiversity: Fostering diversity in plants, animals, and ecosystems, which is critical for ecosystem health and resilience. 4. Biodiversity: Fostering diversity in plants, animals, and ecosystems, which is critical for ecosystem health and resilience. 5. Measurement and Accountability: Setting measurable goals and tracking progress in biodiversity and ecosystem health, similar to how companies measure carbon emissions for climate action.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

To achieve Net Zero by 2050, SCGP has plan to implementing Beyond Value Chain Mitigation (BVCM) through Natural Climate Solutions (no deforestation and reforestation), technological carbon removal (CCUS, biochar), and renewable energy initiatives in collaboration with suppliers, communities, and industry partners. These efforts neutralize residual emissions from Scope 1, 2, and 3 while generating positive environmental and social impact beyond our direct value chain. In 2025, SCGP has a highlight activity to emission beyond our value chain as: 1. Natural Climate Solution: SCGP collaborates with local communities and government agencies to expand carbon-sink forests through the "SCGP Conserving Environments from the Mountain to the Sea" project, planting 340,018 trees between 2019 and 2025, which is estimated to sequester approximately 3,222 tCO_2e. 2. The "SCGP Zero Waste Community Project," launched in 2019 and upgraded the project into "SCGP Zero Waste Community Plus Low Carbon Project", has 183 model communities in Ban Pong district, Ratchaburi, by 2025. SCGP plans to extend the project to other districts with its manufacturing facilities and upgrade Ban Pong into a "Low-Carbon Community Project." From 2050 onwards, SCGP may purchase high-quality carbon credits from forestry projects or CCUS to offset the remaining 5% of GHG emissions for Scope 1 and 2

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

SCGP has established a Climate Change and Energy committee with representatives from all companies to monitor and evaluate actions in line with the Net Zero by 2050 target on a quarterly basis. The Climate Change and Energy committee will operate under the ESG committee, chaired by the CEO, and will review operations and targets, as well as adjust various plans to align with the targets.

Row 2

(7.54.3.1) Target reference number

Select from:

☑ NZ2

(7.54.3.2) Date target was set

03/31/2026

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs4

(7.54.3.5) End date of target for achieving net zero

12/31/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ No, and we do not anticipate setting one in the next two years

(7.54.3.8) Scopes

Select all that apply

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.54.3.10) Explain target coverage and identify any exclusions

SCGP is committed to achieving net-zero greenhouse gas emissions by 2050 (the long-term goal). This Scope 3 covers all of its subsidiaries in Thailand and overseas, focusing on Scope 3 categories that are significant to our business, such as Category 1: Purchased goods and services, Category 3: Fuel and energy related activities, Category 4: Upstream transportation, Category 9: Downstream transportation, Category 10: Processing of sold products and Category 12: End-of life treatment of sold products. This covers 95% of all Scope 3 greenhouse gas emissions. Note: SCGP reports Scope 3 GHG emissions across all categories, except for Category 8: Upstream leased assets and Category 14: Franchises, which are not relevant to our business.

(7.54.3.11) Target objective

SCGP has set the target to achieve net zero of scope 3 by 2050 because addressing value chain emissions is essential for meaningful climate action. More than 90% of our carbon footprint arises from upstream raw materials and logistics, making Scope 3 reduction a critical driver of our decarbonization pathway. This ambition ensures alignment with the 1.5°C pathway and Thailand's NDC 3.0, while also meeting the expectations of global customers and investors who increasingly require robust value chain climate targets. By setting a near-term 2035 target alongside our long-term net zero goal, SCGP demonstrates accountability, transparency, and a credible trajectory toward deep decarbonization.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

SCGP's milestones toward Scope 3 Net Zero by 2050 include: 2025–2030: Establish a robust Scope 3 baseline, identify emission hotspots, and expand supplier engagement programs to improve upstream emission data quality. Increase the use of recycled fiber and certified materials, and optimize logistics to reduce upstream emissions. 2030–2040: Scale up circular economy initiatives, low-carbon packaging solutions, and sustainable material sourcing across all major product lines. Strengthen collaboration with suppliers and customers to reduce value chain emissions. 2040–2050: Deploy carbon removal solutions (nature-based solutions and technological carbon removal) to neutralize residual Scope 3 emissions. Continue to monitor, report, and refine strategies to ensure alignment with the 1.5°C pathway. Near-term Investments: 1. Investment in supplier training and carbon footprint data systems to improve transparency and reduction opportunities. 2. Investment in low-carbon product innovation and circular packaging solutions. 3. Partnership with certified carbon removal projects (e.g., reforestation, regenerative agriculture, and biochar) to begin offsetting residual emissions.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

To achieve Net Zero by 2050, SCGP has plan to implementing Beyond Value Chain Mitigation (BVCM) through Natural Climate Solutions (no deforestation and reforestation), technological carbon removal (CCUS, biochar), and renewable energy initiatives in collaboration with suppliers, communities, and industry partners. These efforts neutralize residual emissions from Scope 1, 2, and 3 while generating positive environmental and social impact beyond our direct value chain. In 2025, SCGP has a highlight activity to emission beyond our value chain as: 1. Natural Climate Solution: SCGP collaborates with local communities and government agencies to expand carbon-sink forests through the "SCGP Conserving Environments from the Mountain to the Sea" project, planting 340,018 trees between 2019 and 2025, which is estimated to sequester approximately 3,222 tCO_2e. 2. The "SCGP Zero Waste Community Project," launched in 2019 and upgraded the project into "SCGP Zero Waste Community Plus Low Carbon Project", has 183 model communities in Ban Pong district, Ratchaburi, by 2025. SCGP plans to extend the project to other districts with its manufacturing facilities and upgrade Ban Pong into a "Low-Carbon Community Project." From 2050 onwards, SCGP may purchase high-quality carbon credits from forestry projects or CCUS to offset the remaining 10% of GHG emissions for Scope 3

(7.54.3.17) Target status in reporting year

Select from:

☑ Revised

(7.54.3.18) Explain the reasons for the revision, retirement, or replacement of the target

SCGP's has set a new base year for scope 3 from year 2024 to 2025 due to Scope 3 inventory expanded materially in FY2025 versus FY2024: (1) Category 12 (End-of-life treatment of sold products) scope expanded to cover both B2B and B2C customer segments, adding 2,964,984 tCO2e; (2) Category 10 (Processing of sold products) scope expanded to include all product categories sold, adding 600,751 tCO2e; (3) Category 3 (Fuel-and-energy-related activities) expanded to include electricity T&D losses and fuel transportation, adding 485,591 tCO2e; (4) general reporting-scope expansion to more subsidiary companies, adding 65,438 tCO2e. Combined, these four factors account for the full FY2025 Scope 3 total increase of 4,300,001 tCO2e versus FY2024 (2024: 2,800,423 to 2025: 7,100,424 tCO2e) and represent a reporting-scope expansion, not an underlying operational emissions increase.

(7.54.3.19) Process for reviewing target

SCGP has established a Climate Change and Energy committee with representatives from all companies to monitor and evaluate actions in line with the Net Zero by 2050 target on a quarterly basis. The Climate Change and Energy committee will operate under the ESG committee, chaired by the CEO, and will review operations and targets, as well as adjust various plans to align with the targets.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☑ Yes

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*8*	
To be implemented	*35*	*33045*
Implementation commenced	*22*	*64742*
Implemented	*38*	*92326*
Not to be implemented	*7*	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

19565.95

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

☑ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

53080000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

7310000

(7.55.2.7) Payback period

Select from:

☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

In 2025, SCGP intensified efforts to enhance operational efficiency through a series of targeted projects, including the installation of feeding improvement, steam optimization, and combustion optimization. Collectively, these initiatives strengthened energy efficiency, reduced operating costs, and contributed significantly to emissions reduction. The measures are projected to lower carbon emissions by approximately 19,566 tCO_2e annually.

Row 2

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle efficiency

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

1086.39

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

☑ Scope 3 category 4: Upstream transportation & distribution

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 6-10 years

(7.55.2.9) Comment

In 2025, SCGP intensified efforts to enhance transportation by increase load/trip ratio, optimize route distance

Row 3

(7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity
☑ Product/component/material reuse

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

858.43

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 3 category 5: Waste generated in operations

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

3100000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

280000

(7.55.2.7) Payback period

Select from:
☑ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 11-15 years

(7.55.2.9) Comment

In 2025, SCGP intensified efforts to enhance waste reuse by Reuse waste in PET workshop and Press 1 workshop

Row 4

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption
☑ Solid biofuels

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

63173

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1
☑ Scope 2 (location-based)
☑ Scope 2 (market-based)
☑ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

49500000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

432600000

(7.55.2.7) Payback period

Select from:
☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

In 2025, SCGP placed a strong focus on expanding the use of biomass as a sustainable substitute for fossil fuels, in line with its long-term climate strategy and carbon reduction roadmap. By prioritizing biomass, the company achieved two key outcomes: (1) optimization of existing production processes without requiring significant new facility investments during the year, and (2) replacement of oil-fired boilers with high-efficiency biomass boilers, enhancing both cost competitiveness and environmental performance.

Row 5

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

6032

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

☑ Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

1690000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

48000000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

In 2025, SCGP advanced its renewable energy strategy by expanding solar rooftop installations. An additional 12.8 megawatts peak (MWp) of solar capacity was deployed in Thailand, increasing the company's total installed capacity to 75.8 MWp. This investment supports the transition to renewable energy while simultaneously reducing greenhouse gas (GHG) emissions and lowering energy costs across SCGP's manufacturing operations.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

SCGP monitors Climate Transition risks such as Carbon tax and ETS, using them as tools to assess investments in projects that reduce greenhouse gas emissions. This is done to mitigate any potential impacts on the business. Detail can be found on SCGP SD Report 2025, Page 32 - 39 Strategies for Sustainability-related Risks and Opportunities.

Row 2

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

For new technologies and advancements in carbon capture and storage, research and development are still ongoing. Leading institutions and organizations around the world are exploring ways to make the technology practical and feasible. The SCGP is keeping a close eye on the progress and trying to actively participate in the developments, in order to bring appropriate innovations to the organization. However, supporting investment in new projects to reduce greenhouse gas emissions or to mitigate carbon sequestration is important. Using economic tools, such as Internal Carbon Pricing (ICP), the SCGP sets an internal carbon price for the years 2022-2025 with a maximum value of 25 US dollars per ton of carbon dioxide equivalent, an increase from the previous year's rate of 18 US dollars, in order to accelerate support for various projects. Currently projects have been supported by ICP, with a total investment of 1,439 million baht. It is expected that these projects will help reduce greenhouse gas emissions by a total of 266,253 tons of carbon dioxide equivalent per year.

Row 3

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

In 2025, SCGP invested in process optimization to increase energy efficiency, resulting in energy cost savings of 53.08 million baht. Additionally, it helped reduce greenhouse gas emissions by a total of 19,566 tons of carbon dioxide equivalent per year. This was achieved through a total investment of 7.31 million baht.

Row 4

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

SCGP places importance on developing employees to be aware of energy saving through continuous training and sharing best practice such as 1) New available & Renewable energy technology focus on updating current technology and integrating renewable technology to seek opportunities for reducing the carbon footprint. 2) Operation excellence as focus on current energy utility processes (Boilers, Steam turbines, etc.) aims to achieve the highest operational efficiency to minimize energy losses. However, SCGP received 2 rewards from Operational Excellence programs by SCG as 1). Gold Awards for Vina Kraft Paper Co., Ltd (a subsidiary within the SCGP group). The project aims to reduce GHG emissions by 31% from the base year 2020 by modifying the boiler to increase biomass utilization to over 40% by heat. This project can reduce GHG emissions by 31.85% and save 40 million baht by replacing fossil fuel with biomass. This idea can be leveraged to other plants to increase supply volume and supply sources. 2). Silver Awards for RMC Steam Reduction Platform Project. This project can monitor and control performance operate as a real time. That can save steam consumption 110,000 ton steam/year, reduce GHG emission 30,000 tCO2 per year and saving 130 million Baht per year.

Row 5

(7.55.3.1) Method

Select from:

☑ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

SCGP improving energy efficiency and transitioning to renewable energy, as well as designing and producing recyclable products, that can help reduce greenhouse gas emissions and result in low-carbon products. In 2025, SCGP received 145 carbon footprint reduction label products by Thailand greenhouse gas organization. This reflects SCGP's sustainability efforts, by estimating carbon emission throughout the life cycle of its products and services. This metric enables SCGP to effectively manage GHG emissions in alignment with environmental standards.

Row 6

(7.55.3.1) Method

Select from:

☑ Marginal abatement cost curve

(7.55.3.2) Comment

SCGP applies the Marginal Abatement Cost Curve (MACC) to assess cost-effectiveness and the Technology Readiness Level (TRL) to evaluate investment potential and technology maturity for greenhouse gas (GHG) reduction initiatives. Projects are categorized into three groups: Do Now, To Decide, and Decide Later. Do Now: Projects with negative carbon abatement cost (below the x-axis on the MACC). These projects generate immediate financial benefits, require no additional funding, and deliver returns that exceed SCGP's hurdle rate. Examples: installation of solar cells, utilization of biomass energy in corrugated box plants. To Decide: Projects

with carbon abatement costs between zero and SCGP's Internal Carbon Price (ICP) of USD 25/tCO_2. These projects require ICP support to meet the hurdle rate in feasibility analyses. Examples: retrofitting existing boilers to increase biomass utilization. Decide Later: Projects with carbon abatement costs above the ICP. These typically involve higher costs, longer payback periods, or less mature technologies. SCGP considers these for future implementation when costs decline, technology advances, or external funding becomes available. Examples: green hydrogen, carbon capture utilization and storage (CCUS), biochar.

Row 7

(7.55.3.1) Method

Select from:

☑ Other :Green Finance

(7.55.3.2) Comment

Since 2021, SCGP has secured its first credit facility linked to long-term sustainability performance through a Sustainability-Linked Loan (SLL) valued at THB 5,000 million, with a four-year tenor, from the Bank of Ayudhya—appointed as the Sustainability Coordinator and Sole Lender. The loan's interest rate structure is directly tied to SCGP's Sustainability Performance Targets (SPTs) and may be reduced annually if the company achieves the three predefined targets. These SPTs include: (1) reducing greenhouse gas (GHG) emissions, (2) reducing water withdrawal, and (3) increasing the sales share of eco-friendly products and services under the SCG Green Choice label—Thailand's first self-declared eco brand. and since 2023 SCGP has secured its credit facility linked to green loan valued at 934 million baht and had reduce GHG emission by 32,986 tonCO2e By embedding sustainability performance into its financing strategy, SCGP has strengthened its ESG value proposition, reinforcing investor confidence and supporting responsible investment. This approach not only drives business growth but also contributes to Thailand's economic prosperity while positioning SCGP as a regional and global leader in sustainable packaging.

Row 8

(7.55.3.1) Method

Select from:

☑ Lower return on investment (ROI) specification

(7.55.3.2) Comment

To decide whether to proceed with a GHG reduction project, SCGP requires the project to meet its EBITDA-to-investment hurdle rate in feasibility assessments. However, for projects with high Technology Readiness Levels (TRL) or stable returns—such as solar installations—SCGP may accept a slightly lower EBITDA-to-investment ratio (1–2% below the hurdle rate), as these projects are already proven to be economically viable while delivering significant GHG emission reductions. [Add row]

(7.67) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaptation benefit?

Select from:

☑ Yes

(7.67.1) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.

Row 1

(7.67.1.1) Management practice reference number

Select from:

☑ MP1

(7.67.1.2) Management practice

Select from:

☑ Biodiversity considerations

(7.67.1.3) Description of management practice

As part of SCGP's forest management practices, at least 10% of plantation areas are reserved for conservation, in line with FSC™ requirements. In 2025, 11.2% of SCGP's FSC™-certified land equivalent to 6,212 rai was designated as biodiversity conservation zones. Of this total, 4,121 rai come from FSC™-FM certified areas (7.4%) and 2,091 rai from FSC™-SLIMF areas (3.8%). Biodiversity monitoring is a key component of the initiative. SCGP conducted flora and fauna surveys across one community forest and two conservation forests: the Baan Huay Saphan Samakkee Community Forest and Khao Cha-ang Conservation Forest in Kanchanaburi, as well as the Kamphaeng Phet Conservation Forest in Kamphaeng Phet. Survey results from Kasetsart University's Faculty of Forestry indicate that in 2025, Khao Cha-ang Conservation Forest in Kanchanaburi recorded a biodiversity index of a moderate to relatively high level, while Kamphaeng Phet Conservation Forest in Kamphaeng Phet reached a high level. Further details on species diversity within these conservation areas are available on the SCGP Sustainability website: Forestry and Biodiversity https://sustainability.scgpackaging.com/en/environmental/forestry-and-biodiversity

(7.67.1.4) Primary climate change-related benefit

Select from:

☑ Increasing resilience to climate change (adaptation)

(7.67.1.5) Estimated CO2e savings (metric tons CO2e)

5868

(7.67.1.6) Please explain

In 2025, an increased conservation areas 137.76 hectares, totaling 994 hectares, can absorb 5,868 ton of carbon dioxide equivalent per year. Calculated from: 994 hectares x 5.91 ton of CO2 per hectare per year = 5,868 ton of CO2e/year. [Calculation methodology] SCGP estimate CO2 absorption using area of tree plantation (in hectare) multiply with 5.91 (ton of CO2/hectare/year) which is the average rate of carbon absorption by trees in Thailand. (Reference: https://ghgreduction.tgo.or.th/th/download-tver/68-tver-publications/1200-2019-08-23-05-35-13.html, Handbook of Plant Potential for Promoting Clean Development Mechanism in the Forestry Sector. Page 50, Table 4).

Row 2

(7.67.1.1) Management practice reference number

Select from:

☑ MP2

(7.67.1.2) Management practice

Select from:

☑ Reforestation

(7.67.1.3) Description of management practice

SCGP implements the "SCGP Conserving Environments from the Mountain through the Sea Project," aimed at conserving natural resources through large-scale tree planting and sustainable water resource management. From 2019 to 2025, SCGP expanded its carbon-sink forests by planting 340,018 trees. In 2025 alone, the company planted 38,812 trees, projected to sequester approximately 3,222 tons of carbon dioxide equivalent (CO_2e). At the same time, SCGP strengthened water conservation by building 1,217 dams in 2025 make a total of 5,879 check-dams since 2019, advancing toward its target of 10,000 dams by 2030. These efforts

support effective water management, flood prevention, and landslide mitigation, while reinforcing SCGP's ESG 4Plus strategy, which places strong emphasis on environmental sustainability.

(7.67.1.4) Primary climate change-related benefit

Select from:

☑ Increase carbon sink (mitigation)

(7.67.1.5) Estimated CO2e savings (metric tons CO2e)

3222

(7.67.1.6) Please explain

In 2025, SCGP planted 38,812 trees, bringing the cumulative total to 340,018 trees. Resulting in an annual carbon absorption potential of approximately 3,222 tCO_2e.

Row 3

(7.67.1.1) Management practice reference number

Select from:

☑ MP3

(7.67.1.2) Management practice

Select from:

☑ Other, please specify :Economic tree plantation (Eucalyptus)

(7.67.1.3) Description of management practice

In 2025, SCGP planted trees over 54,238 trees, bringing the cumulative total since 2020 to 2,404,507 trees. The analysis revealed SCGP's economic forests were able to capture 308,949 tons of carbon dioxide equivalent in 2025.

(7.67.1.4) Primary climate change-related benefit

Select from:

☑ Increase carbon sink (mitigation)

(7.67.1.5) Estimated CO2e savings (metric tons CO2e)

308949

(7.67.1.6) Please explain

Siam Forestry Company Limited in collaboration with CERT+ Technology is a start-up with in SCGP has used remote sensing and satellite imagery technologies in calculating carbon sequestration. Due to the technologies, it was possible to capture the whole area where the trees were planted in a single image, which was then converted from two dimensions into three dimensions with AI. This method allowed near–real-time and more accurate estimation of carbon sequestration. The carbon stock is then converted into the amount of carbon sequestered using the default emission factors specified in the methodology "T-VER-S-METH-13-04: Economic Fast-Growing Tree Plantation" by the Thailand Greenhouse Gas Management Organization (TGO). The sequestration results have been independently verified by SGS (Thailand) Limited.

Row 5

(7.67.1.1) Management practice reference number

Select from:

☑ MP4

(7.67.1.2) Management practice

Select from:

☑ Replacing fossil fuels by renewable energy sources

(7.67.1.3) Description of management practice

Background In many agricultural communities, farmers traditionally burn sugarcane leaves after harvest to quickly clear fields for the next planting cycle. While convenient, this practice releases significant greenhouse gases (GHG), contributes to smog, and exacerbates Thailand's seasonal PM2.5 air pollution problem. The burning also wastes a potentially valuable biomass resource that could be used to replace fossil fuels. SCGP Initiative To tackle this challenge, SCGP mobilized its in-house engineers to co-create a solution with local farmers. The result was the development of the LeafCane Harvester Tank, an innovative machine that efficiently chops, collects, and bundles sugarcane leaves. Instead of being burned, the collected leaves are sold to SCGP and other organizations interested in biomass energy

production, where they are used as renewable fuel in production processes. This approach turns an agricultural waste stream into a renewable energy source while cutting down on fossil fuel consumption. Environmental & Community Impact In 2025, this initiative has achieved remarkable success in Khao Khlung Subdistrict, Ban Pong District, Ratchaburi Province, where the innovation has nearly eradicated agricultural burning, leading to improved air quality, reduced PM2.5 emissions, and visible environmental benefits. The initiative strengthens community capacity and creates additional revenue streams for local farmers through sustainable agricultural practices. Environmental Impact GHG Emissions Reduction: Prevents open-field burning, which would otherwise emit CO_2, CH_4, and N_2O without any energy recovery. Cleaner Air: Helps alleviate PM2.5 smog during the harvesting season. Energy Substitution: Provides SCGP with a renewable biomass feedstock, displacing fossil fuels in operations. Community & Economic Benefits Extra Income for Farmers: Farmers gain a new revenue stream by selling sugarcane leaves instead of discarding them. Knowledge Sharing: SCGP engineers transfer technical know-how, building community capacity for sustainable farming. Long-Term Partnership: Strengthens ties between SCGP and neighboring communities through practical, win-win collaboration.

(7.67.1.4) Primary climate change-related benefit

Select from:

☑ Reduced demand for fossil fuel (adaptation)

(7.67.1.5) Estimated CO2e savings (metric tons CO2e)

8638

(7.67.1.6) Please explain

As a result of this collaboration, an innovative "LeafCane Harvester Tank" was developed. This machine enables the efficient chopping, collection, and bundling of sugarcane leaves, which can then be sold to SCGP as an alternative raw material. In 2025, SCGP purchased sugarcane leaves from local farmers and utilized them as a substitute for sub-bituminous coal in energy production, generating approximately 89,216 GJ of renewable energy. This initiative is estimated to have reduced carbon dioxide emissions by 8,638 tCO_2e, while also creating additional income opportunities for farmers and supporting circular economy practices.

Row 6

(7.67.1.1) Management practice reference number

Select from:

☑ MP5

(7.67.1.2) Management practice

Select from:

☑ Waste management

(7.67.1.3) Description of management practice

SCGP has successfully implemented “SCGP Zero Waste Community Project, which has continued for years from 2019. In 2024, the project covered all 183 communities in Ratchaburi’s Ban Pong district, reaching its goal ahead of the initial deadline. In 2025, SCGP upgraded the project into “SCGP Zero Waste Community Plus Low Carbon Project” with the aims of efficiently managing excess materials and sustainably addressing climate change. The project focuses on educating people and inculcating greenhouse gas reduction, which covers energy efficiency and the expansion of green areas.

(7.67.1.4) Primary climate change-related benefit

Select from:

☑ Emission reductions (mitigation)

(7.67.1.5) Estimated CO2e savings (metric tons CO2e)

6628

(7.67.1.6) Please explain

SCGP Zero Waste Community Project consist of various project Performance in 2025 1. Bring Paper Back Project Consist of 542 ton 2. SCGP Zero Waste Community 3. Low Carbon Schools 4. Generated Income from Career Building with Paper Band Weaving Project 2.3 million baht 5. Greenhouse Gas Reduction 6,628 tonCO2e
[Add row]

(7.68) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?

Select from:

☑ Yes

(7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.

Row 1

(7.68.1.1) Management practice reference number

Select from:

☑ MP1

(7.68.1.2) Management practice

Select from:

☑ Biodiversity considerations

(7.68.1.3) Description of management practice

As part of SCGP's forest management practices, at least 10% of plantation areas are reserved for conservation, in line with FSC™ requirements. In 2025, 11.2% of SCGP's FSC™-certified land—equivalent to 6,212 rai—was designated as biodiversity conservation zones. Of this total, 4,121 rai come from FSC™-FM certified areas (7.4%) and 2,091 rai from FSC™-SLIMF areas (3.8%). Biodiversity monitoring is a key component of the initiative. SCGP conducted flora and fauna surveys across one community forest and two conservation forests: the Baan Huay Saphan Samakkee Community Forest and Khao Cha-ang Conservation Forest in Kanchanaburi, as well as the Kamphaeng Phet Conservation Forest in Kamphaeng Phet. Survey results from Kasetsart University's Faculty of Forestry indicate that in 2025, Khao Cha-ang Conservation Forest in Kanchanaburi recorded a biodiversity index of a moderate to relatively high level, while Kamphaeng Phet Conservation Forest in Kamphaeng Phet reached a high level. Further details on species diversity within these conservation areas are available on the SCGP Sustainability website: Forestry and Biodiversity https://sustainability.scgpackaging.com/en/environmental/forestry-and-biodiversity

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Operational

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

SCGP has established a Biodiversity Restoration and Conservation Policy to guide its operations, as well as those of its suppliers. SCGP has developed related criteria for suppliers to follow its guidelines and actively provides knowledge, understanding, and support for their biodiversity initiatives. For SCGP's wood procurement guideline, there are specific criteria related to biodiversity that must be considered, and the wood must be certified by the Forest Stewardship Council (FSC).

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Increase carbon sink (mitigation)

(7.68.1.7) Comment

SCGP evaluates the number and growth of trees (based on trunk size and height) according to the principles of the T-Ver forestry sector by Thailand Greenhouse Gas Management Organization (TGO). This data is then multiplied by a constant representing the carbon absorption rate of the wood to calculate the overall carbon sequestration.

Row 3

(7.68.1.1) Management practice reference number

Select from:

☑ MP4

(7.68.1.2) Management practice

Select from:

☑ Replacing fossil fuels by renewable energy sources

(7.68.1.3) Description of management practice

Background In many agricultural communities, farmers traditionally burn sugarcane leaves after harvest to quickly clear fields for the next planting cycle. While convenient, this practice releases significant greenhouse gases (GHG), contributes to smog, and exacerbates Thailand's seasonal PM2.5 air pollution problem. The burning also wastes a potentially valuable biomass resource that could be used to replace fossil fuels. SCGP Initiative To tackle this challenge, SCGP mobilized its in-house engineers to co-create a solution with local farmers. The result was the development of the LeafCane Harvester Tank, an innovative machine that efficiently chops, collects, and bundles sugarcane leaves. Instead of being burned, the collected leaves are sold to SCGP and other organizations interested in biomass energy

production, where they are used as renewable fuel in production processes. This approach turns an agricultural waste stream into a renewable energy source while cutting down on fossil fuel consumption. Environmental & Community Impact In 2025, this initiative has achieved remarkable success in Khao Khlung Subdistrict, Ban Pong District, Ratchaburi Province, where the innovation has nearly eradicated agricultural burning, leading to improved air quality, reduced PM2.5 emissions, and visible environmental benefits. The initiative strengthens community capacity and creates additional revenue streams for local farmers through sustainable agricultural practices. Environmental Impact GHG Emissions Reduction: Prevents open-field burning, which would otherwise emit CO_2, CH_4, and N_2O without any energy recovery. Cleaner Air: Helps alleviate PM2.5 smog during the harvesting season. Energy Substitution: Provides SCGP with a renewable biomass feedstock, displacing fossil fuels in operations. Community & Economic Benefits Extra Income for Farmers: Farmers gain a new revenue stream by selling sugarcane leaves instead of discarding them. Knowledge Sharing: SCGP engineers transfer technical know-how, building community capacity for sustainable farming. Long-Term Partnership: Strengthens ties between SCGP and neighboring communities through practical, win-win collaboration.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

SCGP encourages neighboring farmers to maximize the value of agricultural residues while adopting GHG reduction practices. Traditionally, after harvest, farmers often burn crop residues such as sugarcane leaves and rice straw to prepare fields for the next cultivation cycle. This practice contributes significantly to seasonal smog and PM2.5 pollution, particularly during the harvesting period (December–February). To address this issue, SCGP mobilized employees with engineering expertise to support the community in developing practical solutions. This collaboration led to the creation of the innovative LeafCane Harvester Tank, a machine designed to chop, collect, and bundle sugarcane leaves. Instead of being burned, these leaves can now be sold to SCGP as a renewable biomass fuel.

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Reduced demand for fossil fuel (adaptation)

(7.68.1.7) Comment

The results have been substantial. The adoption of this technology has drastically reduced agricultural burning in the Khao Khlung Subdistrict of Ban Pong District, Ratchaburi Province, representing a significant environmental milestone. In addition, the initiative has provided farmers with supplementary income while simultaneously reducing SCGP's reliance on fossil fuels through greater use of biomass.
[Add row]

(7.68.2) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?

Select from:

☑ Yes

(7.69) Do you know if any of the management practices implemented on your own land disclosed in 7.67.1 have other impacts besides climate change mitigation/adaptation?

Select from:

☑ Yes

(7.69.1) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.

Row 1

(7.69.1.1) Management practice reference number

Select from:

☑ MP1

(7.69.1.2) Overall effect

Select from:

☑ Positive

(7.69.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

☑ Other, please specify :Community

(7.69.1.4) Description of impact

1. Biodiversity: Positive impacts: 6,212 rai (~11.2% of FSC™-certified land) designated as conservation areas, maintaining ecological corridors and habitats. 2. Soils: Positive impacts: Reforestation stabilizes degraded land, reduces erosion, and increases soil organic matter via litterfall and ground cover. 3. Water: Positive impacts: Forest restoration improves watershed function and water retention capacity, benefitting local ecosystems and downstream communities. 4. Community: Positive impact: Partnerships with farmer members build shared stewardship and employment. Community forests (e.g., Baan Huay Saphan Samakkee) become living classrooms for environmental education.

(7.69.1.5) Have you implemented any response to these impacts?

Select from:

☑ Yes

(7.69.1.6) Description of the response

To promote positive impacts and proactively prevent potential risks from forestry practices, SCGP implements the following actions: 1. Enhancing positives: 1.1 Apply best-practice reforestation (native pioneer + canopy species mix, gap planting) to accelerate forest succession. 1.2 Expand and maintain FSC™-certified conservation set-asides (≥10% of managed land). 1.3 Continue biodiversity monitoring every 2–3 years to assess species trends. 2. Mitigating risks: 2.1 Manage invasive species that may threaten restoration sites. 2.2 Monitor regeneration to ensure long-term survival of planted trees. 3. Community involvement: 3.1 Engage farmer members in conservation area management. 3.2 Support local communities through biodiversity survey participation and awareness programs. 3.3 Share findings publicly to raise awareness of ecosystem value.

Row 2

(7.69.1.1) Management practice reference number

Select from:

☑ MP3

(7.69.1.2) Overall effect

Select from:

☑ Mixed

(7.69.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

☑ Other, please specify :Local community

(7.69.1.4) Description of impact

1. Biodiversity Risks: Climate change can cause habitat loss, shifts in ecosystem dynamics, and spread of invasive species. Large-scale monoculture plantations may also reduce native species diversity. Positive impacts: Buffer zones, firebreaks, and intercropping support secondary habitats, wildlife corridors, and enhance ecosystem resilience. Tools: Annual AI and satellite monitoring, biodiversity surveys, and conservation programs to protect habitats and species. 2. Water Risks: Changing rainfall patterns and rising temperatures may cause water scarcity, flooding, and reduced water quality. Eucalyptus plantations can increase water demand, lowering groundwater levels if unmanaged. Positive impacts: water conservation measures enhance retention, reduce flooding, and improve water availability for communities. Tools: Hydrological monitoring, water balance assessments, and integrated water resource management. 3. Soil Risks: Climate change may increase erosion, degrade soil quality, and accelerate loss of soil carbon. Intensive plantations can deplete nutrients over successive rotations. Positive impacts: Tree roots stabilize soil, reduce erosion, and contribute organic matter. Tools: Periodic soil testing, use of organic amendments, crop rotation, and tree planting to restore degraded areas. 4. Community and Landscape Benefits: Plantations provide a stable raw material supply for pulp operations, generate local employment, improve green cover, and enhance landscape aesthetics. Tools: Stakeholder engagement programs, community tree planting, fire control collaboration, and third-party verification (SGS) of carbon and co-benefits.

(7.69.1.5) Have you implemented any response to these impacts?

Select from:

☑ Yes

(7.69.1.6) Description of the response

SCGP conducts annual climate risk and opportunity assessments to address impacts on biodiversity, water, and soil. To promote positive impacts and proactively prevent potential risks from plantation practices, SCGP implements the following actions: 1. Biodiversity Management 1.1 Conserve and restore habitats such as forests, wetlands, and grasslands. 1.2 Protect endangered species through monitoring and conservation programs. 1.3 Promote sustainable land use to reduce ecosystem degradation. 1.4 Maintain conservation strips and mixed vegetation along rivers and community boundaries. 2. Water Management 2.1 Adopt water-

efficient technologies such as rainwater harvesting and recycling. 2.2 Apply integrated water resource management (IWRM) in plantation areas. 2.3 Improve efficiency, reduce water losses, and build water harvesting structures in sensitive catchments. 3. Soil Management 3.1 Expand forested areas to reduce erosion and enhance carbon sequestration. 3.2 Apply organic amendments and sustainable fertilization to maintain soil fertility. 4. Integrated Adaptation and Forestry Practices 4.1 Use AI and satellite data to optimize tree growth and monitor land cover. 4.2 Develop flood-resilient infrastructure and natural buffers against climate impacts. 4.3 Engage local communities in tree planting, fire control, and ecosystem management. 4.4 Monitor biodiversity, water, and soil health regularly to guide adaptive action. 5. Community and Transparency 5.1 Collaborate with local communities to share benefits and employment opportunities. 5.2 Report carbon sequestration under the T-VER standard (TGO). 5.3 Secure independent verification by SGS to ensure credibility of results and co-benefits.

Row 3

(7.69.1.1) Management practice reference number

Select from:

☑ MP2

(7.69.1.2) Overall effect

Select from:

☑ Positive

(7.69.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

☑ Other, please specify :Local community

(7.69.1.4) Description of impact

1. Biodiversity Positive impact: Mixed native and fast-growing species increase habitat diversity, support pollinators, and create ecological corridors. Tools: biodiversity surveys, remote sensing to monitor canopy cover and habitat connectivity. 2. Soils Positive impact: Tree cover reduces erosion, adds organic matter via litterfall, and improves soil fertility. Tools: soil quality monitoring, organic matter assessments. 3. Water Positive impact: Tree roots improve water infiltration and reduce runoff; check-dams built alongside plantations support water conservation. Risk: High planting density could increase water demand Tool: Water monitoring or

hydrological studies. 4. Local community Positive impact: Benefits include green space creation, improved landscape aesthetics, and opportunities for local employment/engagement. Tools: community feedback sessions and satellite monitoring for land-use change.

(7.69.1.5) Have you implemented any response to these impacts?

Select from:

☑ Yes

(7.69.1.6) Description of the response

To promote positive impacts and proactively prevent potential risks from forestry practices, SCGP implements the following actions: 1. Enhancing positive outcomes 1.1 Plant a mix of native and economic tree species to strengthen biodiversity and ecosystem services. 1.2 Integrate water conservation measures, such as check-dams, ponds, and contour planting. 1.3 Apply mulching and organic soil amendments to sustain soil fertility. 2. Mitigating environmental risks 2.1 Optimize planting density to balance carbon sequestration with sustainable water use. 2.2 Conduct regular ecological and hydrological assessments. 2.3 Designate buffer strips and conservation zones within plantation areas. 3. Community involvement and benefits 3.1 Organize community tree planting events and environmental education programs. 3.2 Create local employment opportunities for planting and maintenance. 3.3 Report environmental and social outcomes transparently, with third-party verification.
[Add row]

(7.70) Do you know if any of the management practices mentioned in 7.68.1 that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?

Select from:

☑ Yes

(7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.

Row 1

(7.70.1.1) Management practice reference number

Select from:

☑ MP1

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

☑ Soil

☑ Water

(7.70.1.4) Description of impacts

Biodiversity: Enrichment planting with native species and pioneer trees enhances species diversity, improves forest structure, and creates habitats for fauna. Soil & Water: Conservation forests protect against erosion, stabilize soil, and support water regulation services. Supply Chain Coverage: SCGP applies conservation requirements across 100% of FSC™-certified plantations, including company-owned and contracted farmer-managed lands. In 2025, conservation areas totaled 6,212 rai (11.2% of FSC™ land). Of this total, 4,121 rai come from FSC™-FM certified areas (7.4%) and 2,091 rai from FSC™-SLIMF areas (3.8%). Supplier Assessment Methods: Biodiversity monitoring conducted via flora and fauna surveys. Application of the Shannon-Wiener Index to assess species richness and ecosystem health. Long-term (10-year) monitoring programs across community and conservation forests (Ratchaburi, Kanchanaburi, Kamphaeng Phet). Parts of Supply Chain Affected: Upstream forestry operations: Land-use allocation (10%+ reserved for conservation). Contracted farmers: Participation in biodiversity management on leased and certified lands. Community stakeholders: Benefits from restored forests, ecosystem services, and biodiversity stewardship.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ Yes

(7.70.1.6) Description of the response(s)

Supplier & Community Response: Contracted farmers agreed to designate portions of their land for conservation, supporting FSC™ compliance. Communities actively participated in monitoring biodiversity (flora and fauna surveys). Partnerships reinforced stewardship of neglected or degraded lands under private deeds, transforming them into conservation assets. SCGP Support & Mitigation Measures: Provided technical guidance and resources for native species replanting and restoration. Established a biodiversity monitoring framework using international indices (Shannon-Wiener). Ensured long-term planning through a 10-year (2023–

2033) conservation program, with periodic reviews. Transparently disclosed biodiversity outcomes in annual sustainability reports and on SCGP's sustainability website.

Row 3

(7.70.1.1) Management practice reference number

Select from:

☑ MP4

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Soil

☑ Other, please specify :Improved air quality (positive for biodiversity)

(7.70.1.4) Description of impacts

GHG Emissions: Prevented CO_2, CH_4, and N_2O emissions from sugarcane leaf burning; biomass provides a carbon-neutral energy substitute. Soil Quality: Avoidance of open burning reduces topsoil degradation and nutrient volatilization, supporting long-term agricultural productivity. Air Quality & Biodiversity: Reduced PM2.5 emissions benefit local ecosystems and community health. Supply Chain Coverage: Data was collected from approximately 10% that coverage is limited to participating farmers in Khao Khlung Subdistrict, Ban Pong District, Ratchaburi Province]. Supplier Assessment Methods: Farmers and SCGP engineers+ CSR team jointly tracked results through: Observation of reduction in open-field burning. Measurement of collected biomass volumes. Tracking biomass substitution in SCGP's operations (fuel tonnage of coal displaced). Informal farmer feedback on field conditions and income gained. Parts of Supply Chain Affected: Upstream (farmers): Income diversification, reduction of harmful practices. Midstream (SCGP operations): Biomass fuel supply, reduced fossil fuel dependency.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ Yes

(7.70.1.6) Description of the response(s)

Supplier Response: Farmers adopted the Cane-leaf Harvester practice voluntarily due to tangible income benefits. Farmers adapted quickly, integrating the tractor into the harvest cycle without disrupting yields. Communities expressed willingness to expand the practice, recognizing improved air quality and reduced smog impacts. SCGP Support & Mitigation Measures: Provided technical guidance and equipment through in-house engineers. Purchased the collected biomass to ensure stable demand and income. Continued dialogue and knowledge sharing to build farmer capacity. Monitoring results in Ratchaburi as a pilot model, with plans for expansion.
[Add row]

(7.73) Are you providing product level data for your organization’s goods or services?

Select from:
☑ Yes, I will provide data through the CDP questionnaire

(7.73.1) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

59.75

(7.73.2) Complete the following table for the goods/services for which you want to provide data.

Row 1

(7.73.2.1) Requesting member

Select from:
☑ Beiersdorf Aktiengesellschaft

(7.73.2.2) Name of good/ service

Post-print Regular Slotted Container (RSC) corrugated box

(7.73.2.3) Description of good/ service

RSC Corrugated box container

(7.73.2.4) Type of product

Select from:

☑ Final

(7.73.2.5) Unique product identifier

Product code 04715-1083-00

(7.73.2.6) Total emissions in kg CO2e per unit

1.56

(7.73.2.7) ±% change from previous figure supplied

-0.017

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

Reduced carbon footprint of input materials driven by a higher share of renewable energy in kraft paper production

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

☑ GHG Protocol Product Accounting & Reporting Standard

Row 2

(7.73.2.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(7.73.2.2) Name of good/ service

Post-print Die-cut corrugated box

(7.73.2.3) Description of good/ service

Die-cut Corrugated box container

(7.73.2.4) Type of product

Select from:
☑ Final

(7.73.2.5) Unique product identifier

Product code 04715-0727-00

(7.73.2.6) Total emissions in kg CO2e per unit

1.55

(7.73.2.7) ±% change from previous figure supplied

-0.016

(7.73.2.8) Date of previous figure supplied

12/31/2024

(7.73.2.9) Explanation of change

Reduced carbon footprint of input materials driven by a higher share of renewable energy in kraft paper production

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

☑ GHG Protocol Product Accounting & Reporting Standard

[Add row]

(7.73.3) Complete the following table with data for lifecycle stages of your goods and/or services.

Row 1

(7.73.3.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(7.73.3.2) Name of good/ service

Post-print Regular Slotted Container (RSC) corrugated box

(7.73.3.3) Scope

Select from:

☑ Scope 1, 2 & 3

(7.73.3.4) Lifecycle stage

Select from:

☑ Cradle to gate

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

1.56

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

☑ Yes

(7.73.3.7) Type of data used

Select from:

☑ Primary and secondary

(7.73.3.8) Data quality

SCGP assesses data quality for CFP by applying five standardized indicators (technology, time, geography, completeness, reliability), documenting the results in a data management plan, and reporting improvements for significant processes. This systematic evaluation ensures credibility, transparency, and readiness for third-party verification and TGO approval. SCGP Data Quality Assessment for CFP 1. Technological Representativeness - Good SCGP collects primary data from its own operations (energy use, fuel, scrap, waste) via the SHEKPI system, which directly reflects actual production technologies (e.g., boilers, corrugators, lamination, extrusion). Supplier-specific CFP data is increasingly used for key inputs (paper, inks, adhesives), improving alignment with actual production processes. In some cases, secondary datasets (e.g., national databases, IPCC factors) are used where supplier-specific data is not available. 2. Temporal Representativeness - Good SCGP uses annual data collection cycles with continuous updates via SHEKPI. Supplier-specific emission factors (where provided) are updated yearly. 3. Geographical Representativeness - Very Good SCGP collects site-specific primary data for operations in Thailand, Vietnam, Indonesia, Philippines, etc. Electricity emission factors reflect national grid factors or supplier-specific (market-based) contracts (e.g., EGCO, Scholt, Repower). 4. Completeness - Good SHEKPI covers all facilities under SCGP's operational control. Data includes energy, steam, scrap, waste, transportation, and material balances. 5. Reliability - Good Third-party verification (by SGS Thailand) ensures independence and compliance of the data.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

SCGP first conducts internal calculations of product carbon footprints following internationally recognized methodologies, such as: ISO 14067:2018 (Carbon Footprint of Products) GHG Protocol Product Life Cycle Accounting and Reporting Standard WBCSD/WRI guidelines for data collection and boundary setting The assessment covers cradle-to-gate or cradle-to-grave boundaries, depending on product scope, including raw material acquisition, transportation, production processes (energy, steam, chemicals, packaging), and in some cases end-of-life stages. For carbon footprint of products (CFP) calculation, SCGP applies both primary and secondary data sources. Activity data: Energy consumption, fuel use, transportation distances, raw material input/output, scrap, and waste. These are collected as primary data through SCGP's SHEKPI system, which compiles environmental performance information. Emission factors: Secondary data are sourced from national databases and IPCC guidelines, while primary data are obtained from supplier-specific carbon footprint information for key inputs such as paper, films, inks, and adhesives. The calculated CFP results are verified by an independent third party and subsequently submitted to the Thailand Greenhouse Gas Management Organization (TGO) for approval. Upon approval, TGO issues CFP certificates, which remain valid for three years.

Row 2

(7.73.3.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(7.73.3.2) Name of good/ service

Post-print Die-cut corrugated box

(7.73.3.3) Scope

Select from:

☑ Scope 1, 2 & 3

(7.73.3.4) Lifecycle stage

Select from:

☑ Cradle to gate

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

1.55

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

☑ Yes

(7.73.3.7) Type of data used

Select from:

☑ Primary and secondary

(7.73.3.8) Data quality

SCGP assesses data quality for CFP by applying five standardized indicators (technology, time, geography, completeness, reliability), documenting the results in a data management plan, and reporting improvements for significant processes. This systematic evaluation ensures credibility, transparency, and readiness for third-party verification and TGO approval. SCGP Data Quality Assessment for CFP 1. Technological Representativeness - Good SCGP collects primary data from its own operations (energy use, fuel, scrap, waste) via the SHEKPI system, which directly reflects actual production technologies (e.g., boilers, corrugators, lamination, extrusion). Supplier-specific CFP data is increasingly used for key inputs (paper, inks, adhesives), improving alignment with actual production processes. In some cases, secondary datasets (e.g., national databases, IPCC factors) are used where supplier-specific data is not available. 2. Temporal Representativeness - Good SCGP uses annual data collection cycles with continuous updates via SHEKPI. Supplier-specific emission factors (where provided) are updated yearly. 3. Geographical Representativeness - Very Good SCGP collects site-specific primary data for operations in Thailand, Vietnam, Indonesia, Philippines, etc. Electricity emission factors reflect national grid factors or supplier-specific (market-based) contracts (e.g., EGCO, Scholt, Repower). 4. Completeness - Good SHEKPI covers all facilities under SCGP's operational control. Data includes energy, steam, scrap, waste, transportation, and material balances. 5. Reliability - Good Third-party verification (by SGS Thailand) ensures independence and compliance of the data.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

SCGP first conducts internal calculations of product carbon footprints following internationally recognized methodologies, such as: ISO 14067:2018 (Carbon Footprint of Products) GHG Protocol Product Life Cycle Accounting and Reporting Standard WBCSD/WRI guidelines for data collection and boundary setting The assessment covers cradle-to-gate or cradle-to-grave boundaries, depending on product scope, including raw material acquisition, transportation, production processes (energy, steam, chemicals, packaging), and in some cases end-of-life stages. For carbon footprint of products (CFP) calculation, SCGP applies both primary and secondary data sources. Activity data: Energy consumption, fuel use, transportation distances, raw material input/output, scrap, and waste. These are collected as primary data through SCGP's SHEKPI system, which compiles environmental performance information. Emission factors: Secondary data are sourced from national databases and IPCC guidelines, while primary data are obtained from supplier-specific carbon footprint information for key inputs such as paper, films, inks, and adhesives. The calculated CFP results are verified by an independent third party and subsequently submitted to the Thailand Greenhouse Gas Management Organization (TGO) for approval. Upon approval, TGO issues CFP certificates, which remain valid for three years.
[Add row]

(7.73.4) Please detail emissions reduction initiatives completed or planned for this product.

Row 1

(7.73.4.1) Name of good/ service

Post-print Regular Slotted Container (RSC) corrugated box

(7.73.4.2) Initiative ID

Select from:

☑ Initiative 1

(7.73.4.3) Description of initiative

SCGP plans to implement projects to reduce the carbon footprint of its products through both upstream raw material management and improvements in manufacturing efficiency. 1. Low-carbon raw material sourcing: SCGP will identify and increase the use of lower-carbon raw materials and materials with lower associated GHG emissions. Alternative materials and suppliers will be evaluated based on their carbon footprint while maintaining product quality and performance requirements. 2. Production runability and energy efficiency improvement: SCGP will improve production runability and process stability to reduce production losses, downtime, and unnecessary energy consumption. Optimizing production conditions and equipment operation will improve energy efficiency per unit of product and consequently reduce the associated GHG emissions.

(7.73.4.4) Completed or planned

Select from:

☑ Ongoing

(7.73.4.5) Emission reductions in kg CO2e per unit

0.03

Row 2

(7.73.4.1) Name of good/ service

Post-print Die-cut corrugated box

(7.73.4.2) Initiative ID

Select from:

☑ Initiative 1

(7.73.4.3) Description of initiative

SCGP plans to implement projects to reduce the carbon footprint of its products through both upstream raw material management and improvements in manufacturing efficiency. 1. Low-carbon raw material sourcing: SCGP will identify and increase the use of lower-carbon raw materials and materials with lower associated GHG emissions. Alternative materials and suppliers will be evaluated based on their carbon footprint while maintaining product quality and performance requirements. 2. Production runability and energy efficiency improvement: SCGP will improve production runability and process stability to reduce production losses, downtime, and unnecessary energy consumption. Optimizing production conditions and equipment operation will improve energy efficiency per unit of product and consequently reduce the associated GHG emissions.

(7.73.4.4) Completed or planned

Select from:

☑ Ongoing

(7.73.4.5) Emission reductions in kg CO2e per unit

0.03
[Add row]

(7.73.5) Have any of the initiatives described in 7.73.4 been driven by requesting CDP Supply Chain members?

Select from:

☑ No

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ Other, please specify :Environmental product in accordance with environmental label type 1, type 2 (self declare)

(7.74.1.3) Type of product(s) or service(s)

Other

☑ Other, please specify :Corrugated box

(7.74.1.4) Description of product(s) or service(s)

SCG Green Choice – Environmental Label (Type II) SCG Green Choice is a Type II Environmental Label under ISO 14021, established by SCGP to communicate the environmental friendliness and ecological value of its products through self-declared environmental claims. SCG Green Choice Criteria Products certified under SCG Green Choice must demonstrate compliance with one or more of the following criteria: 1) Designed for easy disassembly 2) Reduced resource use 3) Use of renewable materials 4) Recovered energy utilization 5) Use of renewable energy 6) Reduced energy consumption 7) Reduced water consumption 8) Ergonomic design 9) Health or hygiene benefits 9) Extended product life 10) Reusable or refillable 11) Waste reduction 12) Greenhouse gas reduction 13) Recyclable or contain recycled content 14) Compostable SCG Green Choice represents a collaborative effort among SCGP, intermediate processors, and customers to drive low-carbon product innovation and enhance energy efficiency across the value chain.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify :ISO 14021 (Environmental labels and declarations-Self-declared environmental claims)

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Cradle-to-gate

(7.74.1.8) Functional unit used

1 ton of green carton (corrugated boxes used for Packaging and delivering consumer goods using) versus a typical corrugated box for one distribution cycle

(7.74.1.9) Reference product/service or baseline scenario used

Reference product A single Flexography RSC post-print corrugated carton (unlaminated) with following specifications: Material: TS235/CS110/TS235 Dimensions: L 300 mm × W 200 mm × D 300 mm Flute type: C-flute Board weight: 635 gsm Box weight: 0.33 Baseline Scenario Transportation and storage of 5 kg goods load capacity using conventional corrugated boxes (no recycled fiber content and without eco-design optimization), designed to provide equivalent product protection for one distribution cycle

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.074

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

Green carton can help customers reduce carbon footprint from the following aspects: 1. Material Selection – High Recycled Fiber Content Green cartons are designed with a high proportion of recycled paper fiber compared to virgin kraft. This reduces demand for energy- and carbon-intensive virgin pulp production. -> Lower Scope 3 upstream emissions (raw material extraction and processing). 2. Light-weighting and Eco-Design Green cartons are engineered for strength with optimized grammage (basis weight), meaning less material is required to achieve the same performance. Fewer raw materials = lower energy use, reduced transport emissions, and less waste generated. 3. Renewable Energy in Manufacturing SCGP integrates biomass boilers, solar energy, and efficiency improvements in production facilities. Green carton production thus carries a lower Scope 1 & 2 carbon footprint compared with conventional cartons. 4. End-of-Life Benefits – Recyclability Green cartons are fully recyclable within existing paper recovery systems. Their high recyclability ensures higher circularity rates, avoiding landfill or incineration-related emissions. Customers can report lower Scope 3 downstream emissions (Category 12: End-of-life treatment of sold products). 5. Avoided Emissions for Customers By using SCGP's green cartons, customers achieve avoided emissions through: Reduced product carbon footprint (CFP) of packaging

purchased. Contribution toward Scope 3 GHG reduction targets of FMCG, retail, and e-commerce customers. Avoided emissions are calculated from Carbon footprint of typical corrugated box - Carbon footprint of green carton = xxxx -xxxx = xxx tonCO2/functional unit

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

59
[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☑ No

C8. Environmental performance - Forests

(8.1) Are there any exclusions from your disclosure of forests-related data?

	Exclusion from disclosure
Timber products	*Select from:* ☑ No

[Fixed row]

(8.2) Provide a breakdown of your disclosure volume per commodity.

Timber products

(8.2.1) Disclosure volume (metric tons)

6362213

(8.2.2) Volume type

Select all that apply

☑ Produced

☑ Sourced

(8.2.3) Produced volume (metric tons)

245681

(8.2.4) Sourced volume (metric tons)

6116532
[Fixed row]

(8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.

Timber products

(8.3.1) Type of control

Select from:
☑ Own land

(8.3.2) Country/area

Select from:
☑ Thailand

(8.3.3) First-level administrative division

Select from:
☑ States/equivalent jurisdictions

(8.3.4) Specify the states or equivalent jurisdictions

SCGP owns, manages, or controls land for tree plantations in Kamphaengphet and Ratchaburi, which are provinces in Thailand. The locations, including their exact latitude and longitude coordinates, are provided in the attached file. According to The FSC Forest Stewardship Standard for the Kingdom of Thailand (Annex A, page 56-61), SCGP follows the list of applicable laws, regulations and nationally ratified international treaties, conventions and agreements, in Thailand and in FSC-STD-60-004 (International Generic Indicators). The Legal rights to harvest are briefly stated as follows; 1) Land tenure and management rights: Legislation covering land tenure rights, including customary rights as well as management rights, that includes the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legally required licenses. 2) Concession licenses: Legislation regulating procedures for issuing forest concession licenses, including the use of legal methods to obtain concession licenses. Bribery, corruption and nepotism are particularly well-known

issues that are connected with concession licenses. 3) Management and harvesting planning: Any national or sub-national legal requirements for Management Planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, impact assessments, consultation with other entities, as well as approval of these by legally competent authorities.. 4) Harvesting permits: National or sub-national laws and regulations regulating procedures for issuing harvesting permits, licenses or other legal documents required for specific harvesting operations. This includes the use of legal methods to obtain the permits. Corruption is a well-known issue that is connected with the issuing of harvesting permits. [For example; National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559 / Forest plantation act, B.E. 2535 (No. 2) B.E. 2558 / Forest Act, B.E. 2484 (No. 8) B.E. 2562 / National Land Policy Committee Act, B.E. 2562 (2019) / Community Forest Act B.E. 2562 (2019) / Land Lease for Agriculture Act, B.E. 2524 (1981) / National Park Act B.E. 2562 (2019) / National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559]

(8.3.5) Land type

Select from:

☑ Tree plantations

(8.3.6) Area (hectares)

1514

(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

Select from:

☑ Yes

(8.3.8) Volume produced on land you own, manage and/or control (metric tons)

28390

(8.3.9) % area third-party certified

100

(8.3.10) Third-party certification scheme

Select all that apply

☑ FSC Forest Management certification

(8.3.11) Attach a list of production facility names and locations (optional)

(8.3.11.1) Own land_Kampaengphet & Ratchaburi.pdf

Timber products

(8.3.1) Type of control

Select from:

☑ Concessions/lease

(8.3.2) Country/area

Select from:

☑ Thailand

(8.3.3) First-level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.3.4) Specify the states or equivalent jurisdictions

SCGP leases and operates land for tree plantations in Kanchanaburi, a province in Thailand. The attached file contains detailed location data, including exact latitude and longitude coordinates. According to The FSC Forest Stewardship Standard for the Kingdom of Thailand (Annex A, page 56-61), we follow the list of applicable laws, regulations and nationally ratified international treaties, conventions and agreements, in Thailand and in FSC-STD-60-004 (International Generic Indicators). The Legal rights to harvest are briefly stated as follows; 1) Land tenure and management rights: Legislation covering land tenure rights, including customary rights as well as management rights, that includes the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legally required licenses. 2) Concession licenses: Legislation regulating procedures for issuing forest concession licenses, including the use of legal methods to obtain concession licenses. Bribery, corruption and nepotism are particularly well-known issues that are connected with concession licenses. 3) Management and harvesting planning: Any national or sub-national legal requirements for Management Planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, impact assessments, consultation with other entities, as well as approval of these by legally competent authorities.. 4) Harvesting permits: National or sub-national laws and regulations regulating procedures for issuing harvesting permits, licenses or other legal documents required for specific harvesting operations. This includes the use of legal methods to obtain the permits. Corruption is a well-known issue that is connected with the issuing of harvesting permits. [For example; National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559 / Forest plantation act, B.E. 2535 (No. 2)

B.E. 2558 / Forest Act, B.E. 2484 (No. 8) B.E. 2562 / National Land Policy Committee Act, B.E. 2562 (2019) / Community Forest Act B.E. 2562 (2019) / Land Lease for Agriculture Act, B.E. 2524 (1981) / National Park Act B.E. 2562 (2019) / National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559]

(8.3.5) Land type

Select from:

☑ Tree plantations

(8.3.6) Area (hectares)

7518

(8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

Select from:

☑ Yes

(8.3.8) Volume produced on land you own, manage and/or control (metric tons)

217291

(8.3.9) % area third-party certified

100

(8.3.10) Third-party certification scheme

Select all that apply

☑ FSC Forest Management certification

(8.3.11) Attach a list of production facility names and locations (optional)

(8.3.11.2) Concession-Lease_Kanchanaburi.pdf
[Add row]

(8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.

Select from:

☑ Some of the land we own, manage and/or control is not used for production

(8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.

Row 1

(8.4.1.1) Country/area

Select from:

☑ Thailand

(8.4.1.2) Type of control

Select from:

☑ Own land

(8.4.1.3) Land type

Select from:

☑ Land protected by certifications

(8.4.1.4) Area (hectares)

330

(8.4.1.5) % covered by natural forests and other natural ecosystems

0

(8.4.1.6) Please explain

SCGP is dedicated to the continuous conservation of forests and biodiversity through sustainable forest management, adhering to the Forest Stewardship Council™ (FSC™) standards. FSC certification emphasizes maintaining or enhancing High Conservation Values (HCVs), which can include areas designated for conservation. SCGP has publicly disclosed the target on biodiversity conservation certified by FSC™ standards at least 10% of certified area. In 2025, SCGP dedicated 994 Hectares (11.2%) of its land certified by FSC™ to conserve biodiversity which is our own land managed by SCGP around 330 hectares. This land is protected by FSC-FM certification, ensuring no deforestation or conversion, and is not used for production purposes. The majority of these conservation areas are situated in provinces like Kamphaeng Phet. The Siam Forestry Company Limited (SFT), a subsidiary of SCGP specializing in eucalyptus wood and holding FSC license code FSC-C012207, possesses FSC certificate code BV-FM/COC-644254, which is valid until November 2027 and is consistently renewed. SFT's forest management practices have been FSC-FM (Forest Management) certified since March 2008. Additionally, SSCGP in collaboration with CERT+ has used satellites and AI in calculating technology to monitoring tree growth & forest condition and calculating the carbon dioxide sequestered in its economic forests.

Row 2

(8.4.1.1) Country/area

Select from:

☑ Thailand

(8.4.1.2) Type of control

Select from:

☑ Concessions/lease

(8.4.1.3) Land type

Select from:

☑ Land protected by certifications

(8.4.1.4) Area (hectares)

374

(8.4.1.5) % covered by natural forests and other natural ecosystems

0

(8.4.1.6) Please explain

SCGP is committed to the ongoing conservation of forests and biodiversity by using sustainable forest management practices that meet the standards set by the Forest Stewardship Council™ (FSC™). FSC certification prioritizes the maintenance and enhancement of High Conservation Values (HCVs), which may encompass areas specifically set aside for conservation purposes. SCGP has announced a commitment to conserve biodiversity, aiming to have at least 10% of its certified areas meet FSC™ standards for biodiversity conservation. In 2025, SCGP allocated 994 hectares (11.2%) of its FSC™-certified land for biodiversity conservation, including approximately 374 hectares managed under concession or lease agreements. This area is safeguarded by FSC-FM certification, guaranteeing that it remains deforestation- and conversion- free, and it is not utilized for production activities. Most of areas are located in various areas such as Ratchaburi, Kanchanaburi and Kamphaeng Phet province. The Siam Forestry Company Limited (SFT), a subsidiary of SCGP focused on eucalyptus wood with FSC license FSC-C012207, holds FSC certificate BV-FM/COC-644254, which remains valid until November 2027 and is regularly renewed. SFT has been certified for FSC-FM (Forest Management) since March 2008. In addtion, working with CERT+, utilizes satellite technology and AI-driven calculations to monitor tree growth in its economic forests, as well as to quantify the amount of carbon dioxide captured.

Row 3

(8.4.1.1) Country/area

Select from:

☑ Thailand

(8.4.1.2) Type of control

Select from:

☑ Other type of control, please specify :Community Forest

(8.4.1.3) Land type

Select from:

☑ Land protected by certifications

(8.4.1.4) Area (hectares)

335

(8.4.1.5) % covered by natural forests and other natural ecosystems

100

(8.4.1.6) Please explain

FSC certification, particularly the SLIMF (Small or Low Intensity Managed Forest) criteria, can be a valuable tool in combating deforestation and promoting sustainable forest management. FSC certification requires adherence to strict environmental and social standards, including preventing deforestation and forest degradation. SCGP manages small and low-intensity managed forests (community forests) for timber products aligned with FSC-SLIMF. However, some parts of these community forests own by a local community are not used to produced the products, but use to empower local people to manage their natural resources sustainably. SCGP has publicly collaborated with the Community Forest Committee of Nong Rong Subdistrict Administrative Organization, Ban Huay Saphan School, and Kanchanaburi Rajabhat University to conserve natural ecosystem and biodiversity at Huay Saphan Samakee Community Forest together. The area of Huay Saphan Samakee Community Forest is around 335 hectares in 2025. The Siam Forestry Company Limited (SFT) as a subsidiary of SCGP that is a full-service provider of eucalyptus wood business (License code: FSC-C105470) gets FSC certificate code BV-FM/COC-105470 expiring in April 2031, however, the license and certificate is always renewed. The forest areas managed by small-scale, low intensity, and community forests have been FSC-SLIMF certified since April 2011. Besides, SCGP in partnership with CERT+ employs satellite and AI technology to monitor the growth and tree conditios in its economic forests and to calculate the amount of carbon dioxide they sequester
[Add row]

(8.5) Provide details on the origins of your sourced volumes.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Thailand

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

SCGP has procured timber products from multiple locations of chipping plants in Thailand, including the provinces of Phichit, Phitsanulok, Roi-Et, Sisaket, Uthai Thanee and Chachoengsao. According to The FSC Forest Stewardship Standard for the Kingdom of Thailand (Annex A, page 56-61), SCGP follows the list of applicable laws, regulations and nationally ratified international treaties, conventions and agreements, in Thailand and in FSC-STD-60-004 (International Generic Indicators). The Legal rights to harvest are briefly stated as follows; 1) Land tenure and management rights: Legislation covering land tenure rights, including customary rights as well as management rights, that includes the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legally required licenses. 2) Concession licenses: Legislation regulating procedures for issuing forest concession licenses, including the use of legal methods to obtain concession licenses. Bribery, corruption and nepotism are particularly well-known issues that are connected with concession licenses. 3) Management and harvesting planning: Any national or sub-national legal requirements for Management Planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, impact assessments, consultation with other entities, as well as approval of these by legally competent authorities.. 4) Harvesting permits: National or sub-national laws and regulations regulating procedures for issuing harvesting permits, licenses or other legal documents required for specific harvesting operations. This includes the use of legal methods to obtain the permits. Corruption is a well-known issue that is connected with the issuing of harvesting permits. [For example; National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559 / Forest plantation act, B.E. 2535 (No. 2) B.E. 2558 / Forest Act, B.E. 2484 (No. 8) B.E. 2562 / National Land Policy Committee Act, B.E. 2562 (2019) / Community Forest Act B.E. 2562 (2019) / Land Lease for Agriculture Act, B.E. 2524 (1981) / National Park Act B.E. 2562 (2019) / National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559]

(8.5.4) Volume sourced from country/area of origin (metric tons)

4136643

(8.5.5) Source

Select all that apply

☑ Trader/broker/commodity market

☑ Contracted suppliers (processors)

☑ Contracted suppliers (manufacturers)

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.1) List of Supplier Production&Primary Processing Sites_SCGP_2025.pdf

(8.5.7) Please explain

SCGP has sourced timber products in Thailand exclusively from various sources, including Contracted suppliers (processors), Contracted suppliers (manufacturers) and Trader/broker/commodity market. This sourced volume in Thailand is 3,812,760 tons in 2024. SCGP ensures that all sourced wood volumes are FSC-CW (Controlled Wood) and FSC-CoC (FSC Chain of Custody) certified, meaning they meet FSC's minimum standards for responsible sourcing, reducing the risk of unsustainable practices. This certification requires adherence to strict environmental and social criteria, including preventing deforestation. The Siam Forestry

Company Limited (SFT) has been certified by FSC-CW & FSC-CoC since January 2017 (license code: FSC-C133879, certificate code: SCS-COC-005873). SCGP's paper packaging (PP) and consumable industrial packaging (CIP) subsidiaries have been FSC-CW certified since June 2017 (license code: FSC-C135609, certificate code: SGSHK-COC-470111). Additionally, the fiber-based packaging business (FB) holds multiple license codes (FSC-C014429 / FSC-C015565) and certificate codes (SCS-CW-007238 / SCS-CW-007237). In addtion, FSC-CoC (FSC Chain of Custody) has been issued in our companies abroad for license codes (FSC-C208875 / FSC-C214942 / FSC-C127941) and certificate codes (BV-COC-208875 / BV-COC-214942 / SGSHK-COC-450016). Because all license and certificate codes are publicly accessible, they can be verified on the FSC website.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Thailand

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

SCGP manages small-scale, low-intensity timber production areas run by independent or company-affiliated smallholders in accordance with FSC-SLIMF standards. The timber comes from lands in the Thai provinces of Kanchanaburi, Ratchaburi, Khon Kaen, Udon Thani and etc. As of 2025, FSC-SLIMF comprises 21 members. According to The FSC Forest Stewardship Standard for the Kingdom of Thailand (Annex A, page 56-61), SCGP follows the list of applicable laws, regulations and nationally ratified international treaties, conventions and agreements, in Thailand and in FSC-STD-60-004 (International Generic Indicators). The Legal rights to harvest are briefly stated as follows; 1) Land tenure and management rights: Legislation covering land tenure rights, including customary rights as well as management rights, that includes the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legally required licenses. 2) Concession licenses: Legislation regulating procedures for issuing forest concession licenses, including the use of legal methods to obtain concession licenses. Bribery, corruption and nepotism are particularly well-known issues that are connected with concession licenses. 3) Management and harvesting planning: Any national or sub-national legal requirements for Management Planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, impact assessments, consultation with other entities, as well as approval of these by legally competent authorities.. 4) Harvesting permits: National or sub-national laws and regulations regulating procedures for issuing harvesting permits, licenses or other legal documents required for specific harvesting operations. This includes the use of legal methods to obtain the permits. Corruption is a well-known issue that is connected with the issuing of harvesting permits. [For example; National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559 / Forest plantation act, B.E. 2535 (No. 2) B.E. 2558 / Forest Act, B.E. 2484 (No. 8) B.E. 2562 / National Land Policy Committee Act, B.E. 2562 (2019) / Community Forest Act B.E. 2562 (2019) / Land Lease for Agriculture Act, B.E. 2524 (1981) / National Park Act B.E. 2562 (2019) / National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559]

(8.5.4) Volume sourced from country/area of origin (metric tons)

48261

(8.5.5) Source

Select all that apply

☑ Independent smallholders

☑ Company-affiliated smallholders

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.2) List of Supplier ProductionPrimary Processing Sites_SLIMF_SCGP_2025.pdf

(8.5.7) Please explain

SCGP manages small and low-intensity areas as independent smallholders or company-affiliated smallholders, for timber production in accordance with FSC-SLIMF standards. The amount of material SCGP sourced from small and low-intensity areas in Thailand totaled 48,261 tons in 2025. SCGP guarantees that all of its wood materials from small and low-intensity areas are FSC-SLIMF certified. This certification confirms adherence to FSC's responsible sourcing standards, which lowers the likelihood of unsustainable practices. This certification demands compliance with rigorous environmental and social guidelines, notably the prevention of deforestation. The Siam Forestry Company Limited (SFT) has maintained FSC-SLIMF certification, initially obtained in April 2011, through continuous license renewals. The Siam Forestry Company Limited (SFT) holds license code FSC-C105470 and certificate code BV-FM/COC-105470. As they are publicly available, all license and certificate codes can be verified on the FSC website.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Thailand

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

SCGP sources wood from the Royal Irrigation Department and the Village and Urban Community Fund in the provinces of Kanchanaburi, Ratchaburi, and Phetchaburi, each of which has entered into a memorandum of understanding (MOU) with SCGP. According to The FSC Forest Stewardship Standard for the Kingdom of Thailand (Annex A, page 56-61), SCGP follows the list of applicable laws, regulations and nationally ratified international treaties, conventions and agreements, in Thailand and in FSC-STD-60-004 (International Generic Indicators). The Legal rights to harvest are briefly stated as follows; 1) Land tenure and management rights: Legislation covering land tenure rights, including customary rights as well as management rights, that includes the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legally required licenses. 2) Concession licenses: Legislation regulating procedures for issuing forest concession licenses, including the use of legal methods to obtain concession licenses. Bribery, corruption and nepotism are particularly well-known issues that are connected with concession licenses. 3) Management and harvesting planning: Any national or sub-national legal requirements for Management Planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, impact assessments, consultation with other entities, as well as approval of these by legally competent authorities.. 4) Harvesting permits: National or sub-national laws and regulations regulating procedures for issuing harvesting permits, licenses or other legal documents required for specific harvesting operations. This includes the use of legal methods to obtain the permits. Corruption is a well-known issue that is connected with the issuing of harvesting permits. [For example; National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559 / Forest plantation act, B.E. 2535 (No. 2) B.E. 2558 / Forest Act, B.E. 2484 (No. 8) B.E. 2562 / National Land Policy Committee Act, B.E. 2562 (2019) / Community Forest Act B.E. 2562 (2019) / Land Lease for Agriculture Act, B.E. 2524 (1981) / National Park Act B.E. 2562 (2019) / National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559]

(8.5.4) Volume sourced from country/area of origin (metric tons)

18145

(8.5.5) Source

Select all that apply

☑ Single contracted producer

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.3) List of Supplier ProductionPrimary Processing Sites_MOU_SCGP_2025.pdf

(8.5.7) Please explain

SCGP obtains all of its timber products within Thailand from canalside areas. SCGP has signed a memorandum of understanding (MOU) with Royal Irrigation Department and Village and Urban Community Fund as a single contracted producer related to FSC-CW for forest timber areas. This MOU outlines the collaborative efforts and agreements between the involved parties—usually governments or organizations—to ensure forest resources are sustainably managed and used for

timber production, in accordance with FSC-CW & FSC-CoC standards. This sourced volume from MOU in Thailand is 18,145 tons in 2025. FSC-CW (Controlled Wood) & FSC-CoC (FSC Chain of Custody) standards ensure that the wood doesn't come from illegally harvested forests, forests where high conservation values are threatened, or areas where human rights are being violated. The Siam Forestry Company Limited (SFT) has held FSC-CW certification since January 2017 (license code: FSC-C133879, certificate code: SCS-CW-005873/ SCS-COC-005873). SCGP's paper packaging (PP) and consumable industrial packaging (CIP) subsidiaries have been FSC-CW certified since June 2017 (license code: FSC-C135609, certificate code: SGSHK-CW-470111 / SGSHK-COC-470111). Furthermore, the fiber-based packaging business (FB) and food packaging have possessed several license, license codes (FSC-C014429 / FSC-C015565 / FSC-C208875 / FSC-C214942 / FSC-C127941 / FSC-C135609) and certificate codes (SCS-CW-007238 / SCS-CW-007237 / SGSHK-COC-370840 / SGSHK-COC-370871 / SGSHK-COC-450016 / SGSHK-CW-470111). Since the license and certificate codes are public information, they can all be verified on the FSC website.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Thailand

(8.5.2) First level administrative division

Select from:

☑ States/equivalent jurisdictions

(8.5.3) Specify the states or equivalent jurisdictions

SCGP obtains timber products from multiple sources in Thailand, including the Forest Industry Organization (FIO) in the provinces of Thailand such as Khon Kaen, Mukdahan, Buriram, Surin, Uthai Thani. According to The FSC Forest Stewardship Standard for the Kingdom of Thailand (Annex A, page 56-61), SCGP follow the list of applicable laws, regulations and nationally ratified international treaties, conventions and agreements, in Thailand and in FSC-STD-60-004 (International Generic Indicators). The Legal rights to harvest are briefly stated as follows; 1) Land tenure and management rights: Legislation covering land tenure rights, including customary rights as well as management rights, that includes the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legally required licenses. 2) Concession licenses: Legislation regulating procedures for issuing forest concession licenses, including the use of legal methods to obtain concession licenses. Bribery, corruption and nepotism are particularly well-known issues that are connected with concession licenses. 3) Management and harvesting planning: Any national or sub-national legal requirements for Management Planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, impact assessments, consultation with other entities, as well as approval of these by legally competent authorities.. 4) Harvesting permits: National or sub-national laws and regulations regulating procedures for issuing harvesting permits, licenses or other legal documents required for specific harvesting operations. This includes the use of legal methods to obtain the permits. Corruption is a well-known issue that is connected with the issuing of harvesting permits. [For example; National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559 / Forest plantation act, B.E.

2535 (No. 2) B.E. 2558 / Forest Act, B.E. 2484 (No. 8) B.E. 2562 / National Land Policy Committee Act, B.E. 2562 (2019) / Community Forest Act B.E. 2562 (2019) / Land Lease for Agriculture Act, B.E. 2524 (1981) / National Park Act B.E. 2562 (2019) / National Reserved Forests Act B.E. 2507 (No. 4) B.E. 2559]

(8.5.4) Volume sourced from country/area of origin (metric tons)

23483

(8.5.5) Source

Select all that apply

☑ Single contracted producer

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.4) List of Supplier Production&Primary Processing Sites_FIO_SCGP_2025.pdf

(8.5.7) Please explain

SCGP obtains timber products from multiple sources in Thailand, including the Forest Industry Organization (FIO) as a single contracted producer. The Forest Industry Organization (FIO) is a state enterprise in Thailand focused on natural resources and the forest industry. Its roles include working on the forest industry and other activities related to wood and non-wood products, as well as reforesting, conserving, and restoring forests through its projects. It manages government-owned forest areas and is involved in sustainable forest plantation management. The timber products obtained from the Forest Industry Organization follows the FSC-FM (Forest Management) standard. This sourced volume from Forest Industry Organization (FIO) in Thailand is 23,483 tons in 2025.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ United Kingdom

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

370000

(8.5.5) Source

Select all that apply

☑ Trader/broker/commodity market

☑ Contracted suppliers (manufacturers)

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.5) List of Supplier Production&Primary Processing Sites_Recycled paper_SCGP.pdf

(8.5.7) Please explain

The volume sourced from the country of origin can be traced back to the port of loading from which the purchased paper was exported.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ United States of America

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

180000

(8.5.5) Source

Select all that apply

☑ Trader/broker/commodity market

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.5) List of Supplier Production&Primary Processing Sites_Recycled paper_SCGP.pdf

(8.5.7) Please explain

The volume sourced from the country of origin can be traced back to the port of loading from which the purchased paper was exported.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Japan

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

140000

(8.5.5) Source

Select all that apply

☑ Trader/broker/commodity market

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.5) List of Supplier Production&Primary Processing Sites_Recycled paper_SCGP.pdf

(8.5.7) Please explain

The volume sourced from the country of origin can be traced back to the port of loading from which the purchased paper was exported.

Timber products

(8.5.1) Country/area of origin

Select from:

☑ Thailand

(8.5.2) First level administrative division

Select from:

☑ Unknown

(8.5.4) Volume sourced from country/area of origin (metric tons)

1200000

(8.5.5) Source

Select all that apply

☑ Independent smallholders

☑ Single contracted producer

☑ Multiple contracted producers

☑ Trader/broker/commodity market

☑ Company-affiliated smallholders

☑ Contracted suppliers (processors)

☑ Contracted suppliers (manufacturers)

(8.5.6) List of supplier production and primary processing sites: names and locations (optional)

(8.5.6.5) List of Supplier Production&Primary Processing Sites_Recycled paper_SCGP.pdf

(8.5.7) Please explain

The volume sourced from the country of origin can be traced back to the port of loading from which the purchased paper was exported.
[Add row]

(8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

	Active no-deforestation or no-conversion target	Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target
Timber products	Yes ☑ Yes, we have a no-deforestation target ☑ Yes, we have a no-conversion target	*Select from:* ☑ Yes, we have other targets related to this commodity

[Fixed row]

(8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:
☑ No-deforestation

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

SCGP is committed to preventing natural forest deforestation. SCGP's cutoff date of 2015 ensures that timber products are not sourced or produced from land deforested after that year, a policy applied globally across all SCGP sites. SCGP has met its deforestation-free target since 2017 and actively works to preserve biodiversity alongside its no-deforestation efforts through FSC standard. SCGP's deforestation-free target is publicly available on our website.

(8.7.1.3) No-deforestation or no-conversion target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.1.4) Cutoff date

Select from:

☑ 2015

(8.7.1.6) Rationale for selecting cutoff date

Select from:

☑ In line with organizational commitments, but sector- or region-wide cutoff date is available

(8.7.1.7) Target date for achieving no-deforestation or no-conversion

Select from:

☑ 2017

Timber products

(8.7.1.1) No-deforestation or no-conversion target

Select from:

☑ No-conversion

(8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

In relation to the no-conversion target, SCGP signifies a commitment to prevent the conversion of natural forests for other land uses, such as agriculture, plantations, or development. With a cutoff date of 2015, SCGP ensures that timber products are not sourced or produced from land converted from natural forests after that year. SCGP sets targets and operates throughout the supply chain by FSC standard in all areas of SCGP. SCGP has achieved the target on forest conversion-free since 2017.

(8.7.1.3) No-deforestation or no-conversion target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.1.4) Cutoff date

Select from:

☑ 2015

(8.7.1.6) Rationale for selecting cutoff date

Select from:

☑ In line with organizational commitments, but sector- or region-wide cutoff date is available

(8.7.1.7) Target date for achieving no-deforestation or no-conversion

Select from:

☑ 2017

[Add row]

(8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Timber products

(8.7.2.1) Target reference number

Select from:

☑ Forests target 1

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7.1

Select from:

☑ Yes, this target contributes to our no-deforestation target

(8.7.2.3) Target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

☑ Disclosure volume

(8.7.2.5) Category of target & Quantitative metric

Third-party certification

☑ % of volume third-party certified

(8.7.2.7) Third-party certification scheme

Forest management unit/Producer certification

☑ FSC Controlled Wood certification

☑ FSC Forest Management certification

☑ Other forest management/producer certification, please specify :FSC-SLIMF (Small and Low Intensity Managed Forests)

Chain-of-custody certification

☑ FSC Chain-of-Custody certification (any type)

(8.7.2.8) Date target was set

12/30/2024

(8.7.2.9) End date of base year

12/30/2024

(8.7.2.10) Base year figure

0

(8.7.2.11) End date of target

12/30/2026

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

100

(8.7.2.14) Target status in reporting year

Select from:

☑ Achieved

(8.7.2.15) % of target achieved relative to base year

100.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Global environmental treaty/ initiative/ framework

☑ Kunming-Montreal Global Biodiversity Framework

☑ Paris Agreement

☑ Sustainable Development Goals

☑ Other, please specify :EU Deforestation Regulation (EUDR)

(8.7.2.17) Explain target coverage and identify any exclusions

In 2025, SCGP obtained 100% FSC™ certification for all 46 companies in Thailand and abroad that use resources from tree plantations under its operations. In addtion, the EU Deforestation Regulation (EUDR) requires that timber products sold in the EU are deforestation-free and legally produced, meaning they cannot originate from land deforested after December 31, 2020. As an exporter to Europe, SCGP must comply with the EUDR to avoid losing its European market share. SCGP's FSC certification provides a solid base for meeting EUDR requirements. The date target was set in December 2024. The end date of target was set in December 2026. However, SCGP has already achieved its deforestation- and forest conversion-free target since 2017.

(8.7.2.19) List the actions which contributed most to achieving or maintaining this target

SCGP has maintained annual FSC certification audits (FSC-CoC, FSC-CW, FSC-SLIMF, FSC-FM) by accredited certification bodies and perform internal audits to ensure continued compliance. SCGP has established due diligence procedures covering supplier information collection, geolocation data & tools (such as EUDR Thai from ARDA, LandX from GISTDA), legality verification, deforestation-risk assessment, and risk mitigation measures in line with EUDR requirements. SCGP has worked closely with suppliers through training, communication, and corrective action programs to improve traceability and meet FSC and EUDR expectations.

(8.7.2.20) Further details of target

SCGP's commitment to no deforestation and forest conversion- free aligns with EUDR compliance. SCGP is thoroughly analyzing EUDR requirements, focusing on geolocation, legality verification, and supply chain traceability to ensure end-to-end compliance. EUDR directly supports biodiversity conservation by reducing deforestation and forest degradation associated with commodities placed on the EU market. Following to EUDR requirement helps SCGP to reduce greenhouse gas emissions from deforestation and protects forests as carbon sinks, contributing to climate mitigation objectives. EUDR contributes to several SDGs, particularly those related to forests, climate, sustainable production, and biodiversity.

Timber products

(8.7.2.1) Target reference number

Select from:

☑ Forests target 2

(8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7.1

Select from:

☑ Yes, this target contributes to our no-deforestation target

(8.7.2.3) Target coverage

Select from:

☑ Organization-wide (including suppliers)

(8.7.2.4) Commodity volume covered by target (metric tons)

Select from:

☑ Disclosure volume

(8.7.2.5) Category of target & Quantitative metric

Engagement with Tier 1 suppliers

☑ % of Tier 1 suppliers engaged

(8.7.2.8) Date target was set

12/30/2024

(8.7.2.9) End date of base year

12/30/2024

(8.7.2.10) Base year figure

0

(8.7.2.11) End date of target

12/30/2026

(8.7.2.12) Target year figure

100

(8.7.2.13) Reporting year figure

100

(8.7.2.14) Target status in reporting year

Select from:

☑ Achieved

(8.7.2.15) % of target achieved relative to base year

100.00

(8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

Global environmental treaty/ initiative/ framework

☑ Kunming-Montreal Global Biodiversity Framework

☑ Paris Agreement

☑ Sustainable Development Goals

(8.7.2.17) Explain target coverage and identify any exclusions

According to SCGP policy on Biodiversity Restoration and Conservation, the policy covers all business operations, subsidiary companies in the country and abroad, operations of SCGP's value chain partners and business partners, both tier 1 and non-tier 1, to cover the restoration and conservation of biodiversity. As an FSC-CoC & FSC-CW certified company, SCGP has to verify the direct suppliers that sell forest-based materials or products directly to the company. This ensures that certified material remains traceable throughout the entire supply chain.

(8.7.2.19) List the actions which contributed most to achieving or maintaining this target

SCGP has performed internal reviews and support third-party certification audits from FSC standards (FSC-CoC, FSC-CW, FSC-SLIMF, FSC-FM) to maintain compliance and drive continual improvement across the supply chain. SCGP has collaborated and engaged with Tier 1 suppliers through regular communication, training, and corrective action plans to strengthen FSC compliance and improve traceability performance.

(8.7.2.20) Further details of target

To maintain 100% FSC compliance among Tier 1 suppliers, SCGP implements a comprehensive supplier management program that includes: certificate verification, procurement controls, supplier risk assessment and supplier engagement.
[Add row]

(8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Timber products

(8.8.1) Traceability system

Select from:

☑ Yes

(8.8.2) Methods/tools used in traceability system

Select all that apply

☑ Chain-of-custody certification

☑ Supplier engagement/communication

☑ Internal traceability system

(8.8.3) Description of methods/tools used in traceability system

SCGP has sourced the timber products from various sources such as contracted suppliers, trader/broker/commodity market, independent & company-affiliated smallholders including single contracted producer. These areas are related to small and low-intensity areas, the areas of memorandum of understanding (MOU) and

government-owned areas from Forest industrial organization (FIO). All of these areas that are sourced for pulp and paper production have to be certified by FSC standard among FSC-CoC (Chain of Custody) / FSC-CW (Controlled Wood) / FSC-SLIMF / FSC-FM (Forest Management). In 2025, there are 46 companies within the scope of FSC™ operations, with 46 actively complying, representing 100%. This can verify that forest management practices meet specific environmental and social standards, while FSC certification tracks wood products from certified forests through the supply chain. Furthermore, SCGP utilizes the M-Series system including M-Scale and M-Plan, developed by a software company that co-developed with SCGP, for managing the procurement of raw materials (wood) throughout the entire process, including supplier registration, purchasing area, product types and quantities, and even payment transactions. The supplier database is integrated with the company's SAP system. Moreover, SCGP has internal audit process for FSC re-assessment surveillance as internal traceability system in many topics which concern with sustainable development, which comply with law and international standard. SCGP effectively audits and engages suppliers and related stakeholders to ensure they are following FSC standards and promoting responsible forest management.
[Fixed row]

(8.8.1) Provide details of the point to which your organization can trace its sourced volumes.

Timber products

(8.8.1.1) % of sourced volume traceable to production unit

69

(8.8.1.2) % of sourced volume traceable to sourcing area and not to production unit

0

(8.8.1.3) % sourced volume traceable to country/area of origin and not to sourcing area or production unit

31

(8.8.1.4) % of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin

0

(8.8.1.5) % of sourced volume from unknown origin

0

(8.8.1.6) % of sourced volume reported

100.00
[Fixed row]

(8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Timber products

(8.9.1) DF/DCF status assessed for this commodity

Select from:
☑ Yes, deforestation- and conversion-free (DCF) status assessed

(8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

100

(8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

100

(8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

100

(8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

100

(8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

Select from:

☑ No

[Fixed row]

(8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Forest management unit/Producer certification

☑ FSC Forest Management certification

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

100

(8.9.1.3) Comment

SCGP has maintained operations on our produced volume, sourced volume and not used to produced volume ensuring compliance with 100% FSC-FM certification for sustainable forest management. The task at hand was to adhere to the FSC-FM certification standards and prevent any conversion of natural ecosystems on the owned lands. SCGP has implemented regular surveillance and reassessment programs in collaboration with FSC-certified bodies. These programs evaluated SCGP's operations from an ecological perspective, verifying their adherence to the requirements of the FSC certification. As a result of their efforts, SCGP successfully operated their lands in compliance with FSC-FM certification for over a decade since 2008. They ensured that no natural ecosystems were converted on their lands during this period. The regular surveillance and reassessment programs demonstrated their commitment to ongoing compliance and ecological preservation. The Siam Forestry Company, a subsidiary in SCGP, has been assessed and certified as meeting of the requirement of forest management until 17 November 2027 (FSC certificate code: BV-FM/COC-644254)

(8.9.1.4) Certification documentation

(8.9.1.4.1) Timestamped_FSC-FM_SFT_(FSC-C012207)_expired Nov2027.pdf

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Forest management unit/Producer certification

☑ FSC Controlled Wood

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

100

(8.9.1.3) Comment

SCGP uses FSC-CW (Controlled Wood) to mitigate the risk of using wood products from undesirable sources in FSC-labeled products. This system has enabled manufacturers to maintain an efficient supply chain while creating demand for FSC-certified products. The Siam Forestry Company, a subsidiary in SCGP, has been assessed and certified as meeting of the requirement of FSC-CW. This multi-site certificate covers the production and trade of wood, wood chips, pellet and pallet products using the transfer and percentage systems. It also covers the control of wood sourced from Northeast, East, Central, North and South regions of Thailand; the sale of FSC-CW. The Siam Forestry Company Limited (SFT) has held FSC-CW certification since January 2017 (license code: FSC-C133879, certificate code: SCS-CW-005873 / SCS-COC-005873). SCGP's paper packaging (PP) and consumable industrial packaging (CIP) subsidiaries have been FSC-CW certified since June 2017 (license code: FSC-C135609, certificate code: SGSHK-CW-470111 / SGSHK-COC-470111). Furthermore, the fiber-based packaging business (FB) and food packaging have possessed several license, license codes (FSC-C014429 / FSC-C015565 / FSC-C127941) and certificate codes (SCS-CW-007238 / SCS-CW-007237/ SGSHK-COC-450016). Since the license and certificate codes are public information, they can all be verified on the FSC website.

(8.9.1.4) Certification documentation

(8.9.1.4.2) Timestamped_FSC-CW_FSC-C133879_C135609_C014429_C015565.pdf

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Chain-of-custody certification

☑ Other chain-of-custody certification, please specify :FSC-SLIMF

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

100

(8.9.1.3) Comment

SCGP manages small and low intensity managed forests through FSC-SLIMF. This standard includes community forest criteria, allowing standard developers to include local adaptations. SLIMF certification can be obtained through a group scheme or an FSC-accredited certification body. This certification assures that sourcing follows FSC's responsible standards, reducing the risk of unsustainable practices. It requires adherence to strict environmental and social guidelines, especially preventing deforestation. The Siam Forestry Company (SFT) has consistently renewed its FSC-SLIMF certification since its initial award in April 2011. SFT's license code is FSC-C105470, and its certificate code is BV-FM/COC-105470. These codes are publicly verifiable on the FSC website.

(8.9.1.4) Certification documentation

(8.9.1.4.3) Timestamped_FSC-SLIMF_SFT_(FSC-C105470)_expired Apr2031.pdf

Timber products

(8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Chain-of-custody certification

☑ FSC Chain-of-Custody certification (any type)

(8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

100

(8.9.1.3) Comment

FSC-CoC (Chain of Custody) can track FSC-certified materials from the forest to the final product. It ensures that products labeled with the FSC logo originate from responsibly managed forests, controlled sources, or reclaimed materials. This certification verifies that the material has been identified and separated from non-certified materials throughout the supply chain. Since January 2017, The Siam Forestry Company Limited (SFT) has held FSC-CW & FSC-CoC certifications (license code: FSC-C133879, certificate code: SCS-COC-005873). SCGP's paper packaging (PP) and consumable industrial packaging (CIP) subsidiaries have been FSC-CW certified since June 2017 (license code: FSC-C135609, certificate code: SGSHK-COC-470111). The fiber-based packaging business (FB) possesses multiple license codes (FSC-C014429 / FSC-C015565) and certificate codes (SCS-COC-007238 / SCS-COC-007237). Furthermore, FSC-CoC certifications have been issued to our international companies under license codes FSC-C208875, FSC-C214942, and FSC-C127941, and certificate codes SGSHK-COC-370840, SGSHK-COC-370871, and SGSHK-COC-450016. All license and certificate codes can be verified on the FSC website, as they are publicly available.

(8.9.1.4) Certification documentation

(8.9.1.4.4) Cer. & Timestamped_FSC-CoC_all SCGP.pdf
[Add row]

(8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

100.00

(8.9.3.2) Production unit monitoring approach

Select all that apply
☑ Geospatial monitoring or remote sensing tool
☑ Ground-based monitoring system
☑ Other, please specify :Site Auditing

(8.9.3.3) Description of production unit monitoring approach

SCGP uses CERT+, which is a comprehensive geospatial certification program designed to validate expertise and proficiency in various aspects of geospatial technology and applications. CERT+, a startup under SCGC (a subsidiary of SCG), has advanced the measurement of forest carbon credits and forest management

such as deforestation and forest conversion- free through AI technology. By leveraging precise data, CERT+ contributes to continuous global warming mitigation while enhancing competitiveness in the global carbon credit market. This approach not only aligns with the needs of modern businesses that prioritize environmental responsibility but also supports sustainable growth within communities. CERT+ utilizes Satellite x AI to measure carbon stock for 100% of the area, enabling the calculation of carbon capture in trees and facilitating forest condition monitoring for productivity management. CERT+ technology can transform 2D images captured by satellites, airplanes, or drones into 3D data, such as the width and height of trees. This enables precise and near real-time calculations of the carbon stored in trees. CERT+ has been officially certified by the Thailand Greenhouse Gas Management Organization (Public Organization) or TGO, the country's authority for carbon credit certification, for its methodology in assessing carbon sequestration. CERT+ is now compatible with various plant species, including eucalyptus, teak, and natural forests, with eucalyptus being specifically certified by the Thailand Greenhouse Gas Management Organization (TGO). Another monitoring approach is site auditing with communities through our assessment program and steps, such as self-declaration, to reduce the forest management risk. This involves assessing and evaluating various aspects of a physical location or platform to ensure compliance, efficiency, and optimal performance. In addition, SCGP also manages through FSC monitoring by checking the supplier's certificate, purchase records, document review, Chain of Custody controls, site audit and traceability of certified materials.

(8.9.3.4) DF/DCF status verified

Select from:

☑ Yes

(8.9.3.5) Type of verification

Select all that apply

☑ First party

☑ Third party

(8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

100

(8.9.3.7) Explain the process of verifying DF/DCF status

SCGP confirms DF/DCF status through a comprehensive, multi-layer approach that integrates international certification, sophisticated geospatial monitoring, and engagement with local communities. Certification and audits are central to this process, with all wood fibre suppliers required to meet FSC standards, including CoC, CW, FM, and SLIMF. We have a public DCF commitment covering 100% of forestry products & paper packaging supply chains, including indirect suppliers, aligned with the Accountability Framework and EUDR. When new timber product suppliers are added to the supplier list, their supply is required to be 100% DCF-verified. SCGP uses CERT+ certification to verify that our supply chain is deforestation- and conversion -free, meaning it meets the specific criteria outlined in both CERT+ and any relevant deforestation-free standards. CERT+ geospatial certification program is conducted through the monitoring process. These applications are used to

determine DF/DCF status. CERT+ process generally refers to a certification process that involves several key stages. These stages often include needs analysis, system setup, training, internal audits, a formal certification audit by an accredited body, and ongoing monitoring and improvement. Moreover, the sites are audited by our assessment program with communities. In addition, the principles and criteria of FSC standards cover a range of issues including compliance with laws & righs, responsibilities, environmental impact, management plan, monitoring & assessment on the implementation of management activities which are involved with production unit monitoring. The FSC process involves several steps such as conducting an evaluation to identify any major gaps, assessing the forest management practices against the FSC standards and making the assessment report. A reassessment is conducted to renew the certification every year. The robust internal audit program greatly reduces the likelihood of major nonconformities during the third-party FSC audit because potential weaknesses in due diligence, traceability, and supplier management are identified and addressed before the external assessment.

(8.9.3.8) Attachment of verification (optional)

(8.9.3.8) SGS_Certificate_CERT+_Verification _SFT & Carbon sequestration_Data assurance2025.pdf
[Fixed row]

(8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

Timber products

(8.9.4.1) % of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area

100.00

(8.9.4.2) Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion

Select all that apply
☑ Landscape or jurisdictional approaches
☑ Third-party assessment tool

(8.9.4.3) Description of approach, including frequency of assessment

The conservation of biodiversity and ecosystems is a key sustainability goal for SCGP, emphasizing the achievement of "Net Positive Impact" (NPI), "No Net Loss" (NNL), and "Deforestation- and forest conversion- free (DCF)" across all company operations in alignment with the Sustainable Development Goals. In its commitment to the Nature Positive approach, SCGP aims to halt and reverse biodiversity loss by 2030 using a 2020 baseline, with a goal of full recovery by 2050. SCGP has monitored the sourcing areas to focus on deforestation-free (DF) or deforestation- and conversion-free (DCF) practices through FSC management among FSC-CW (Controlled wood), FSC-COC (Chain of Custody) and FSC-SLIMF which are annually assessed and continuously certified. The monitoring approaches include adhering to applicable laws, regulations, and nationally ratified international treaties, conventions, and agreements in Thailand. To determine whether a sourcing area is deforestation-free (DF) or deforestation-based, SCGP conducts sourcing area-level risk assessments by FSC standard. These assessments involve evaluating the risk of deforestation associated with specific sourcing areas or supply chains. Moreover, FSC certification requires engaging with local communities and stakeholders for internal audit. The wood procurement from Forest Industry Organizations (FIO) is another source for SCGP. FIO manages deforestation-free operations by implementing a combination of certification standards, traceability systems, land-use planning, and stakeholder engagement through the Forest Stewardship Council (FSC). The FSC standard includes risk categories that help classify levels of risk associated with specific activities or practices: 1) It requires the identification and protection of High Conservation Value (HCV) Areas to prevent their degradation or conversion to other land uses. 2) It requires the implementation of measures to minimize or eliminate the use of hazardous chemicals and promote the use of safer alternatives. 3) It includes criteria to prevent and detect illegal logging, including requirements for legal compliance, chain-of-custody systems, and verification of the origin of forest products. 4) It requires certification holders to comply with international labor standards and ensure fair treatment and safe working conditions for workers. 5) It recognizes the rights of indigenous peoples and requires respect for their land tenure, traditional knowledge, and cultural heritage. 6) It requires the protection and conservation of biodiversity, including the maintenance of ecosystem services, habitat preservation, and the prevention of invasive species introduction. In addition, SCGP has an FSC Central office that works collaboratively with each of SCGP's subsidiaries throughout the supply chain to conduct audits in accordance with FSC standards. The initial certification audits are conducted before certification is granted. The frequency of the audits is one internal audit per year per company by the internal FSC team of each company or FSC central office depending on the FSC scope.

(8.9.4.4) Countries/areas of origin

Select all that apply

☑ Thailand

(8.9.4.5) Sourcing areas

SCGP sourced wood used for pulp and paper production from many areas in Thailand, such as the northern (e.g. Kamphaeng Phet), northeastern, and central regions (e.g. Kanchanaburi and Ratchaburi), where fast-growing trees like eucalyptus is commonly cultivated for industrial use. Moreover, SCGP sourced recycled paper by purchasing both domestically and internationally.

(8.9.4.6) DF/DCF status is verified

Select from:

☑ Yes

(8.9.4.7) Type of verification

Select all that apply

☑ First party

☑ Third party

(8.9.4.8) % of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF

100

(8.9.4.9) Explain the process of verifying DF/DCF status

The FSC verification of DF and DCF status process involves several steps: 1) Application and Preparation: SCGP contacts an FSC-accredited certification body to express the interest. As a pre-assessment, we identify some gaps in compliance with FSC standards. 2) Main Assessment: SCGP reviews the management plans, policies, and other relevant documentation to ensure they align with FSC standards. An on-site audit is conducted by a team of auditors who visit the forest area to assess compliance and field inspections to observe forest management practices. The auditors consult with stakeholders through supply chain, including local communities to gather their input and address any concerns related to forest management practices. 3) Evaluation and Reporting: The auditors compile their findings into an audit report, which includes an assessment of compliance with FSC standards and any non-conformities identified during the audit. 4) Ongoing Compliance and Monitoring: To maintain FSC certification, SCGP must undergo annual surveillance audits. These audits ensure continued compliance with FSC standards and address any new issues that may arise. 5) Public Reporting: FSC requires that summary audit reports be made publicly available. This transparency helps build trust and credibility among consumers and stakeholders. SCGP maintains a comprehensive internal audit program and undergoes annual third-party FSC certification audits to verify compliance with FSC requirements. Together, these assurance processes strengthen our due diligence and Chain of Custody systems, support continual improvement, and provide independent verification that our sourcing practices meet FSC requirements, including applicable requirements related to deforestation- and forest conversion-free sourcing.

(8.9.4.10) Attachment of verification (optional)

(8.9.4.10) FSC Certification List_SCGP.pdf

(8.9.4.11) Use of risk classification

SCGP has made DF/DCF claims by monitoring the sourcing areas to ensure the absence of deforestation or conversion risk following to FSC standards. SCGP's risk classification for FSC certification, which is a mandatory requirement in Thailand and abroad, is considered high. The risk assessment was categorized as 'Low risk' as no specific risks were identified on the FSC-CoC (Chain of Custody). SCGP inspects the sites based on Environmental Impact Assessment (EIA) and ISO14001, which includes environmental and biodiversity assessments conducted both before and after activities. SCGP analyzes and evaluates risks in FSC activities at each

location, including implementing corrections and preparing mitigation plans. SCGP surveys and assesses risks with wood suppliers and stakeholders throughout the supply chain. SCGP has a survey form (Siam Forestry's work procedure: W-FSC-CW-01) to assess timber supply risks related to DF/DCF as in the attachment indicating risk classification. In addition, SCGP has implemented the Taskforce on Nature-related Financial Disclosures (TNFD) to identify, assess, manage, and disclose nature-related risks and opportunities of organization. This helps companies in SCGP to understand their dependencies and impacts on nature and to support better decision-making that aligns with sustainable development. SCGP identified and prioritized key business activities within selected sites using GIS analysis (Geographic Information System), WWF BRF (Biodiversity Risk Filter), iBAT (Integrated Biodiversity Assessment Tool), KBA (Key Biodiversity Areas) and the ENCORE tool (Exploring Natural Capital Opportunities, Risks, and Exposure). SCGP's TNFD report has been publicly disclosed on SCGP's website.

(8.9.4.12) Attachment indicating risk classification for each sourcing area (optional)

(8.9.4.12) Risk classification survey to assess timber supply risks.pdf
[Fixed row]

(8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

	Monitoring or estimating your deforestation and conversion footprint
Timber products	*Select from:* ☑ Yes

[Fixed row]

(8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

Timber products

(8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

Select from:

☑ We monitor the deforestation and conversion footprint in our value chain

(8.10.1.2) % of disclosure volume monitored or estimated

100

(8.10.1.3) Reporting of deforestation and conversion footprint

Select all that apply

☑ Since a specified cutoff date

(8.10.1.4) Year of cutoff date

2015

(8.10.1.6) Known or estimated deforestation and conversion footprint since the specified cutoff date (hectares)

0

(8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

Since 2017, SCGP has committed to deforestation- and conversion-free supply chain, covering both Tier 1 and non-Tier 1 suppliers, aligned with national regulations and global biodiversity standards. Governance is led by our FSC™ Management Committee, integrating FSC standards and ESG objectives. Nature Positive Committee has been established since 2024 to oversee forestry and biodiversity management working with the ESG Committee. Since 2021, we've used satellite-enabled monitoring (CERT+) certified by TGO Thailand and national land-use databases. Our traceability of FSC™ chain-of-custody covers 100% of suppliers, collecting data on origin, legality. All procured volume is FSC-certified to track deforestation and conversion, and all suppliers are engaged via questionnaires and capacity-building, including FSC third-party audits by Bureau Veritas, SCS (Indonesia), and SGS (Thailand). Moreover, SCGP conducts FSC internal audits to monitor FSC management system before external certification audits. These internal audits are managed by our FSC™ Central Office and FSC™ team of each company. No ecosystem conversion cases have been identified since the 2015 cut-off, with verification through stakeholder engagement. Due diligence includes annual stakeholder reviews and remote/on-site verification. Enhancements include Tier 2+ supplier mapping, expanded satellite monitoring. SCGP's system aligns with EUDR, including GPS data collection, risk assessment, and supplier mitigation.
[Add row]

(8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

	Third-party certification scheme adopted	Certification details are available for the volumes sold to any requesting CDP Supply Chain members
Timber products	*Select from:* ☑ Yes	*Select from:* ☑ Yes

[Fixed row]

(8.12.1) Provide details of the certified volumes sold to each requesting CDP Supply Chain member.

Row 1

(8.12.1.1) Requesting member

Select from:

☑ Beiersdorf Aktiengesellschaft

(8.12.1.2) Commodity

Select from:

☑ Timber products

(8.12.1.3) Form of commodity

Select all that apply

☑ Tertiary packaging

(8.12.1.4) Total volume of commodity sold to requesting member (metric tons)

1634

(8.12.1.5) Third-party certification scheme

Chain-of-custody certification

☑ FSC Chain-of-Custody certification (any type)

(8.12.1.6) % of the total volume of commodity sold to requesting member that is certified

100

(8.12.1.7) Comment (optional)

Thai Container Samutprakarn (TCSP), a subsidiary of SCG Packaging Public Company Limited (SCGP), supplied approximately 1,634 tons of tertiary packaging to Beiersdorf Aktiengesellschaft in 2025. The paper-based products consisted of post-print regular slotted container (RSC) corrugated boxes, post-print die-cut corrugated boxes, and preprint RSC corrugated boxes. Post-print RSC corrugated boxes accounted for the largest proportion, at approximately 94%. The timber used to produce the paper supplied to Beiersdorf Aktiengesellschaft is FSC 100% certified.
[Add row]

(8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

	GHG emissions reductions and removals from land use management and land use change calculated
Timber products	*Select from:* ☑ Yes, and willing to share details with requesting CDP Supply Chain members

[Fixed row]

(8.13.1) Provide details on the actions your organization has taken in its direct operations and/or upstream value chain that have resulted in reduced GHG emissions and/or enhanced removals.

Row 1

(8.13.1.1) Commodity

Select from:

☑ Timber products

(8.13.1.2) Description of actions

SCGP operates its own economic tree plantation business with a strong commitment to not encroach on conservation areas. We have implemented a policy of 100% no gross deforestation and aim to increase the biodiversity conservation area by at least 10%. This demonstrates our dedication to sustainable practices and environmental stewardship. Furthermore, in 2025, we have conducted calculations to determine the carbon sequestration in our economic tree plantation area. This assessment allows us to measure the amount of carbon dioxide that is being absorbed and stored by the trees in our plantations. By quantifying our carbon sequestration efforts, we can better understand and communicate the positive environmental impact of our operations. At SCGP, we recognize the importance of preserving natural habitats and ecosystems. We are committed to responsible land use practices and strive to strike a balance between economic growth and environmental conservation. Our economic tree plantations are managed in a manner that ensures the protection of valuable conservation areas, while also contributing to the local economy and providing sustainable livelihoods for communities.

(8.13.1.3) CO2e reductions and removals achieved from base year (metric tons CO2e)

270228

(8.13.1.4) Base year

2024

(8.13.1.5) Emissions accounting boundary

Select from:

☑ Not included in the corporate GHG boundary

(8.13.1.7) Emissions accounting methodology and standards

Select all that apply

☑ GHG Protocol Corporate Accounting and Reporting Standard

☑ LULUCF Guidance for GHG Project Accounting

☑ ISO 14064-1:2018

☑ An established project-level methodology, please specify :T-VER methodology (Agriculture, Forestry and Other Land Use - AFOLU) by Thailand Greenhouse Gas Management Organization (Public Organization)

(8.13.1.8) Explain calculation

SCGP manages economic tree plantations that contribute to CO_2 sequestration. In 2025, SCGP collaborated with CERT+ to apply satellite imagery and AI-based calculation technology to quantify carbon sequestration in its economic forests. As a result, SCGP received certification for 70,436 rai (11,269.76 hectares) of its own economic tree plantations, verified to have a sequestration capacity of approximately 308,949 tCO_2e.

Row 2

(8.13.1.1) Commodity

Select from:

☑ Timber products

(8.13.1.2) Description of actions

SCGP has set a target to achieve a 25% reduction in Scope 1 and 2 GHG emissions by 2030, in alignment with the SBTi well-below 2°C pathway. To support this target, SCGP is investing in two key types of GHG reduction projects: 1. Energy efficiency improvements – Enhancing machine performance through AI-based optimization and replacing selected hardware with higher-efficiency alternatives to maximize energy savings. 2. Renewable energy – Increasing the share of renewable energy based on cost-effectiveness and carbon reduction potential, with a focus on substituting fossil fuels with biomass and expanding solar PV capacity to maximize renewable electricity under the Scope 2 market-based approach.

(8.13.1.3) CO2e reductions and removals achieved from base year (metric tons CO2e)

669272

(8.13.1.4) Base year

2020

(8.13.1.5) Emissions accounting boundary

Select from:

☑ Included in the corporate GHG inventory boundary

(8.13.1.6) Scope

Select from:

☑ Scope 1+2 (market-based)

(8.13.1.7) Emissions accounting methodology and standards

Select all that apply

☑ GHG Protocol Corporate Accounting and Reporting Standard

☑ LULUCF Guidance for GHG Project Accounting

(8.13.1.8) Explain calculation

Scope 1 & 2 (market based) emissions in base year 2020: 4,990,348 tCO2 and in 2024 the corresponding figure was 4,321,076 tCO2 (including 2,134 tCO2e from LULUCF). These 2025 emissions are 13.4% lower than in 2020
[Add row]

(8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

(8.14.1) Assess legal compliance with forest regulations

Select from:

☑ Yes, from both suppliers and owned/managed/controlled land

(8.14.2) Aspects of legislation considered

Select all that apply

☑ Labor rights
☑ Land use rights
☑ Environmental protection
☑ Human rights protected under international law
☑ Tax, anti-corruption, trade and customs regulations
☑ Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting
☑ The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

(8.14.3) Procedure to ensure legal compliance

Select all that apply

☑ Certification
☑ Third party tools
☑ First party audits
☑ Third party audits
☑ Supplier self-declaration
☑ Other, please specify **:Supplier code of conduct**

(8.14.5) Please explain

SCGP follows FSC standards and certification which play a crucial role in ensuring responsible forest management throughout the supply chain. FSC certification helps companies demonstrate their commitment to sustainability and responsible sourcing. There are some key aspects of FSC standards related to suppliers, for example, 1) FSC Chain of Custody certification ensures that FSC-certified material is tracked and verified as it moves through the supply chain. This certification provides transparency and assurance that the products containing FSC-certified material can be traced back to responsibly managed forests. 2) FSC standards encourage SCGP to engage with their suppliers to promote responsible sourcing practices. This includes working with suppliers to ensure compliance with FSC requirements and encouraging them to seek FSC certification for their operations. 3) SCGP conducts audits of their suppliers to verify their compliance with FSC standards for responsible forest management and responsible sourcing. 4) By choosing FSC-certified suppliers, SCGP can align their sourcing practices with their sustainability goals and demonstrate their commitment to responsible sourcing to their customers. In addition, forest management and wood sourcing activities must comply with Thai and international laws and standards, including forest laws (land ownership, 13 types of permitted or restricted wood, logging, and wood processing), labor and human rights laws, Indigenous Peoples' rights, environmental laws, safety laws, and anti-corruption laws and principles. Our final products use only Eucalyptus, which is one of the 13 species legally permitted to be harvested and processed from private land. SCGP Risk Management Committee evaluates forest-related risk annually, especially for the legal compliance and global standard topic which we must execute accordingly. SCGP then create plan to prevent and monitor forest-related impact. SCGP undergoes annual monitoring and audits conducted by both internal departments (FSC committee) and external agencies (certified FSC-FM, FSC-SLIMF and FSC–CW) to ensure compliance with the law and standards, particularly in relation to the sourcing of raw materials, with a specific focus on verifying the legality of wood. FSC provides a variety of tools to help organizations comply with its standards for conducting risk assessments and

reporting audit findings & corrective actions. For factories, they have certified ISO 14001 and 45001 to control and monitor in environmental and safety issues. SCGP follows up and updates new applicable laws and requirements to ensure we comply with on a regular basis, the new applicable laws will consolidate and will be informed to all concerned in e-compliance system in order to consider the implementation of various laws for implementing properly and align with laws. Moreover, SCGP's supplier will sign Supplier Code of Conduct Commitment and execute align with Green Procurement Framework and FSC Standard to ensure that our suppliers' implementation is aligned with legal compliance and standard. SCGP has also conducted the self-declaration with suppliers. In addition, the EU Deforestation Regulation (EUDR) mandates that all timber products sold in the EU must be legally sourced and free from deforestation, specifically from land not cleared after December 31, 2020. As a supplier to the European market, SCGP is required to comply with these rules to maintain its market presence. SCGP's FSC certification serves as a strong foundation for meeting EUDR standards. Although the EUDR compliance deadline is set for December 2024 to meet the end date of target in December 2026, SCGP has already been meeting deforestation- and forest conversion-free standards since 2017.
[Fixed row]

(8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

	Engagement in landscape/jurisdictional initiatives
	Select from: ☑ Yes, we engage in landscape/jurisdictional initiatives

[Fixed row]

(8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

(8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement

Select all that apply

☑ Response to regulation
☑ Risk of biodiversity loss
☑ Risk of supplier non-compliance in area
☑ Opportunity to protect and restore natural ecosystems
☑ Opportunity to increase market access for smallholders and local communities
☑ Ability to contribute to/ build on existing landscape/jurisdictional initiatives

☑ Organization has operational presence in area

☑ Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems

☑ Opportunity for increased human well-being in area

(8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement

SCGP have some various processes in place to guide our organization in prioritizing landscapes or jurisdictions for collaborative engagement. A double materiality approach is used to prioritize both risks and opportunities based on impact materiality and financial materiality on the organization and the environment or society. By using double materiality, SCGP prioritizes risks and opportunities that are significant both to the business and to stakeholders such as communities, regulators, investors, and the environment. The double materiality assessment is based on weighted ESG topics derived from both active and passive ESG ratings, stakeholder surveys, and global trends. SCGP concentrates on focus engagement activities for the prioritized landscapes, such as: supplier capacity building, forest conservation projects, biodiversity restoration, community engagement, traceability improvements, certification (FSC & PEFC), EUDR readiness. The Double Materiality Assessment has already been disclosed in the Sustainability Report. In addition, SCGP aligns with the TNFD (Taskforce on Nature-related Financial Disclosures) framework, specifically following the LEAP approach. The ENCORE tool was employed to identify SCGP's key environmental impacts and dependencies, and these findings were validated by SCGP's internal team to confirm their relevance. Key business activities at selected sites were identified and prioritized using a combination of tools, including ENCORE, GIS analysis, iBAT (Integrated Biodiversity Assessment Tool), KBA (Key Biodiversity Areas), and WWF's Biodiversity Risk Filter (BRF). The outcomes of this assessment are presented in SCG's 2025 TNFD report that is publicly disclosed. Moreover, SCGP uses a structured, risk-based approach to identify and prioritize landscapes and jurisdictions for engagement. By integrating regulatory alignment, risk evaluation, and opportunity mapping, this process helps ensure our efforts create the greatest possible impact in meeting deforestation- and conversion-free (DF/DCF) commitments, protecting biodiversity, and strengthening community resilience. We also seek to expand DF/DCF training opportunities for local communities and smallholders.
[Fixed row]

(8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to increase sustainable land use during the reporting year.

Row 1

(8.15.2.1) Landscape/jurisdiction ID

Select from:

☑ LJ1

(8.15.2.2) Name of initiative

Kamphaeng Phet Plantation

(8.15.2.3) Country/area

Select from:

☑ Thailand

(8.15.2.4) Latitude

16.706568

(8.15.2.5) Longitude

99.595788

(8.15.2.6) Name of landscape or jurisdiction area

Kamphaeng Phet Plantation

(8.15.2.7) Attach public information about the initiative (optional)

(8.15.2.5) LJ1_Kamphaeng Phet plantation_SFT_SCGP_2025.pdf

(8.15.2.8) Indicate if you can provide the size of the area covered by the initiative

Select from:

☑ Yes

(8.15.2.9) Area covered by the initiative (ha)

263.36

(8.15.2.10) Type of engagement

Select all that apply

☑ Convener: Leads or facilitates the design, set-up, and high-level management of the initiative

☑ Partner: Shares responsibility with other stakeholders to manage and implement actions.

(8.15.2.11) Engagement start year

2018

(8.15.2.12) Engagement end year

Select from:

☑ Not defined

(8.15.2.13) Estimated investment over the project period

465000

(8.15.2.14) Landscape goals supported by engagement

Environmental

☑ Carbon offsetting

☑ Decreased ecosystem degradation rate

☑ Biodiversity protected and/or restored

☑ Increased and/or maintained protected areas

☑ Natural ecosystems conserved and/or restored

☑ Improved rate of carbon sequestration (e.g., through restoration)

☑ Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate

Social

☑ Implementation of livelihood activities/practices that reduce pressure on forests

(8.15.2.15) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

☑ Collaborate on establishing and managing monitoring system for deforestation, natural ecosystem conversion and/or degradation

☑ Collaborate on management/land use planning in the landscape/jurisdiction

(8.15.2.16) Type of partners engaged in the initiative design and implementation

Select all that apply

☑ Sub-national government

☑ Local communities

☑ Other, please specify :Provincial industrial groups / Royal Forest Department

(8.15.2.17) Description of engagement

The core focus of this initiative is in Kamphaeng Phet Province, with activities gradually expanding to other regions. SCGP works in partnership with local communities and organizations, including wood processing plant networks, provincial industrial groups, and the Royal Forest Department, to conduct tree-planting campaigns and collaborative activities. An annual village meeting is also held to gather feedback from residents. One notable project within the Kamphaeng Phet Plantation is the "Conserving Water from Mountain to Mighty River Project." This initiative encourages communities to adopt effective water management strategies aimed at ensuring a sustainable water supply. Through activities like constructing check dams, the project helps slow water flow, retain soil moisture, and lower the risk of wildfires. Large trees play a key role by absorbing carbon dioxide, which supports ecological balance and increases rainfall, helping to replenish water resources consistently.These conservation efforts are designed to generate employment, ensure steady income, and foster long-term community sustainability. SCGP has expanded this project to other provinces, including Ratchaburi, Kanchanaburi, and Khon Kaen. Additionally, SCGP supports various community cultural projects, such as initiatives in schools, temples, and with local authorities.

(8.15.2.18) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☑ Yes, progress is collectively monitored using a shared external framework, please specify :FSC Standard

(8.15.2.19) State the achievements of your engagement so far and how progress is monitored

SCGP's conservation forest in Kamphaeng Phet plantation was rated as high conservation value area: HCV level 5 the Basic needs or Community needs, referring to an accessible area to utilize wild and non-timber forest products (NTFPs). The direct benefit is the biodiversity of the area that is at least expected to be maintained or to be increased in long term. The local food and products from non-timber products from the area are expected to help improve the well-being of the surrounding villages. In 2023, the diversity species status of both animal and trees including the biodiversity index in the conservation area of Kamphaeng Phet plantation is as

follows; Type of trees = 101 Species, 77 Genera, 33 Families / Biodiversity Index of Trees (Shannon-Weiner Diversity Index) = 3.66 (High) / Type of Animals = 103 species / SCGP sets a plan to conduct surveys every 2 years, with the next scheduled survey in the year 2025. In April 2025, Siam Forestry partnered with Asst.Prof. Dr. Roongreang Poolsiri and forestry researchers from Kasetsart University to evaluate the Kamphaeng Phet Plantation on biodiversity assessment. The assessment identified 82 plant species from 37 families, with the Fabaceae family being the most abundant. This suggests a well-balanced ecosystem with a diverse range of species and no dominant species, indicating ecological completeness. Additionally, 13 species of wild animals and various bird species were observed, highlighting the area's rich habitat. The Shannon-Weiner Diversity Index indicates a high level of biodiversity. To manage the natural ecosystem in 2026, developing the areas by planting, fertilizing and watering is important which costs approximately 365,000 baht. The area's management costs are approximately 100,000 baht, so, the total investment is around 465,000 baht or 13,770 USD.

(8.15.2.20) Claims made

Select from:

☑ Yes, we are making a claim

(8.15.2.21) Type of claim made

Select from:

☑ Both individual and collective

(8.15.2.22) Provide further details on your claim

SCGP partners with specialists to ensure our operations are deforestation- and forest conversion- free. We are committed to supporting biodiversity conservation. We work closely with partners, academic institutions, stakeholders, and local communities through our conservation area program to promote long-term resilience and sustainability. Information about our efforts is publicly available in our Sustainability Report, which can be downloaded from our website.

Row 2

(8.15.2.1) Landscape/jurisdiction ID

Select from:

☑ LJ2

(8.15.2.2) Name of initiative

Khao Cha-ang conservation areas

(8.15.2.3) Country/area

Select from:

☑ Thailand

(8.15.2.4) Latitude

13.810059

(8.15.2.5) Longitude

99.439769

(8.15.2.6) Name of landscape or jurisdiction area

Khao Cha-ang conservation areas

(8.15.2.7) Attach public information about the initiative (optional)

(8.15.2.5) LJ2_Khao Cha-ang_SFT_SCGP_2025.pdf

(8.15.2.8) Indicate if you can provide the size of the area covered by the initiative

Select from:

☑ Yes

(8.15.2.9) Area covered by the initiative (ha)

61.76

(8.15.2.10) Type of engagement

Select all that apply

☑ Funder: Provides full or partial financial resources

☑ Other, please specify :Supporter: Implement activities to support at least one goal

(8.15.2.11) Engagement start year

2021

(8.15.2.12) Engagement end year

Select from:

☑ Not defined

(8.15.2.13) Estimated investment over the project period

100000

(8.15.2.14) Landscape goals supported by engagement

Environmental

☑ Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate

☑ Biodiversity protected and/or restored

☑ Decreased ecosystem degradation rate

☑ Increased and/or maintained protected areas

☑ Natural ecosystems conserved and/or restored

Social

☑ Implementation of livelihood activities/practices that reduce pressure on forests

(8.15.2.15) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

☑ Collaborate on establishing and managing monitoring system for deforestation, natural ecosystem conversion and/or degradation

Other

☑ Other, please specify :Trained the local school students to plant the forest tree.

(8.15.2.16) Type of partners engaged in the initiative design and implementation

Select all that apply

☑ Local communities

☑ Other, please specify :Local schools

(8.15.2.17) Description of engagement

Khao Cha-ang Conservation Area, located in Kanchanaburi Province, is one of SCGP's FSC-certified conservation forests, recognized for preserving biodiversity while following international forestry standards. SCGP supports local culture and community development.SCGP promotes local culture and community development by empowering the next generation. A notable initiative involves a training and tree-planting program at a nearby community school. Students actively participate in planting trees within the school grounds, fostering ecological awareness and increasing the forested area. This hands-on involvement nurtures environmental stewardship among youth and reinforces sustainability values. The project includes annual monitoring to review progress and ensure lasting impact. By measuring ecological and social outcomes, SCGP ensures the initiative remains effective, transparent, and continuing to contribute positively to the environment and local communities.

(8.15.2.18) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☑ Yes, progress is collectively monitored using a shared external framework, please specify :FSC Standard

(8.15.2.19) State the achievements of your engagement so far and how progress is monitored

SCGP started the third conservation site the size of 17.52 Hactares (109.5 rai) at Khao Cha-ang in Nongphai Subdistrict, Danmakhamtia District in Kanchanaburi province in 2022. The biodiversity survey and assessment in preparation every 2 years for conservation undertaking established High Conservation Value (HCV, divided into 6 levels) at Level 5 (Basics Need), which means having resources to support community's basic need. The Shannon-Weiner Diversity Index measuring diversity of fauna species in the area established the value at 3.56, deemed high. In 2022, the diversity species status of both animal and trees including the biodiversity index in the conservation area of Khao Cha-ang is as follows; Type of trees = 100 Species, 74 Genera, 30 Families / Type of Animals = 98 species).The completion of the area setting process at the Khao Cha-ang conservation site has been done. However, the continuous monitoring and assessments demonstrate an ongoing commitment to ensuring the site's proper management and adherence to established standards. This comprehensive approach ensures the effectiveness and sustainability of the conservation efforts at the Khao Cha-ang site. In April 2025, Siam Forestry collaborated with Asst.Prof. Dr. Roongreang Poolsiri and forestry researchers from Kasetsart University to assess Khao Cha-ang conservation area on biodiversity assessment. A survey of the forest revealed the plant diversity with 45 species from 24 families identified; the Fabaceae family was the most prevalent. No single plant species dominated the ecosystem. Animal biodiversity was identified in 8 species across birds (6 species), reptiles (1 species), and mammals (1 species), suggesting a reasonably complete habitat. The Shannon-Wiener Diversity Index indicates a moderate to relatively high level of overall biodiversity in the forest. In 2026, the management cost for maintaining the area is around 100,000 baht or 2,960 USD.

(8.15.2.20) Claims made

Select from:

☑ Yes, we are making a claim

(8.15.2.21) Type of claim made

Select from:

☑ Both individual and collective

(8.15.2.22) Provide further details on your claim

SCGP partners with specialists to ensure our operations are deforestation- and forest conversion- free. We are committed to supporting biodiversity conservation. We work closely with partners, academic institutions, stakeholders, and local communities through our conservation area program to promote long-term resilience and sustainability. Information about our efforts is publicly available in our Sustainability Report, which can be downloaded from our website.

Row 3

(8.15.2.1) Landscape/jurisdiction ID

Select from:

☑ LJ3

(8.15.2.2) Name of initiative

Baan Huay Saphan Samakee Community Forest

(8.15.2.3) Country/area

Select from:

☑ Thailand

(8.15.2.4) Latitude

14.105909

(8.15.2.5) Longitude

99.65516

(8.15.2.6) Name of landscape or jurisdiction area

Baan Huay Saphan Samakee Community Forest

(8.15.2.7) Attach public information about the initiative (optional)

(8.15.2.5) LJ3_Baan Huay Saphan Samakee_SFT_SCGP_2025.pdf

(8.15.2.8) Indicate if you can provide the size of the area covered by the initiative

Select from:

☑ Yes

(8.15.2.9) Area covered by the initiative (ha)

335

(8.15.2.10) Type of engagement

Select all that apply

☑ Funder: Provides full or partial financial resources

☑ Other, please specify :Supporter: Implement activities to support at least one goal

(8.15.2.11) Engagement start year

2018

(8.15.2.12) Engagement end year

Select from:

☑ Not defined

(8.15.2.13) Estimated investment over the project period

112000

(8.15.2.14) Landscape goals supported by engagement

Environmental

☑ Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate

☑ Biodiversity protected and/or restored

☑ Decreased ecosystem degradation rate

☑ Increased and/or maintained protected areas

☑ Natural ecosystems conserved and/or restored

Social

☑ Implementation of livelihood activities/practices that reduce pressure on forests

(8.15.2.15) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

☑ Collaborate on establishing and managing monitoring system for biodiversity, habitat fragmentation and/or threats to IUCN Red List species in priority areas

☑ Collaborate on establishing and managing monitoring system for livelihoods and human well-being

(8.15.2.16) Type of partners engaged in the initiative design and implementation

Select all that apply

☑ Sub-national government

☑ Local communities

☑ Other, please specify :Administrative Organization / University

(8.15.2.17) Description of engagement

SCGP has carried out various initiatives under the sustainable forest management framework to support the conservation of Baan Huay Saphan Samakee Community Forest, which is certified under the FSC-SLIMF standard. Rather than being used for production, this area is designated as a biodiversity conservation zone. These initiatives have been collaborated with key stakeholders as part of CSR efforts, including the Community Forest Committee of the Nong Rong Subdistrict Administrative Organization, Ban Huay Saphan School, and Kanchanaburi Rajabhat University. This fosters strong involvement and connection with local communities. In 2025, SCGP and its partners implemented several key activities, including management planning, social initiatives, and environmental efforts. An annual sustainable development plan was established, with progress reviewed every two months, while stakeholder satisfaction and engagement were continuously monitored. In the social dimension, SCGP conducted forest education programs for young people and actively supported youth-led initiatives. Environmentally, SCGP organized annual tree-planting events, supported the removal of invasive plant species, and contributed to the construction of firebreaks six times a year.

(8.15.2.18) Collective monitoring framework used to measure progress towards landscape goals and actions

Select from:

☑ Yes, progress is collectively monitored using a shared external framework, please specify :FSC Standard

(8.15.2.19) State the achievements of your engagement so far and how progress is monitored

SCGP's partnership with Baan Huay Saphan Samakee village's Forest and Community Committee highlights their dedication to both community engagement and environmental responsibility. Regular biodiversity assessments, conducted every two years, ensure the project's ongoing effectiveness. In 2021 of plant species diversity survey, using the Shannon-Weiner Diversity Index, rated Baan Huay Saphan Samakee Community Forest at a medium level (2.88). The forest boasts 65 tree species (51 generation, 27 families) and 81 animal species. This holistic strategy guarantees the project's positive environmental impact and its alignment with community needs and expectations. SCGP intends to conduct updated biodiversity assessments as part of its future plans. A community opinion study was conducted in May 2025 by researchers from the Faculty of Humanities and Social Sciences, Kanchanaburi Rajabhat University, Thailand, on behalf of Siam Forestry Co., Ltd. (SCGP). The study focused on the impacts of a forest management project (FSC) in 27 plantation areas within the Western Region (Kanchanaburi, Ratchaburi, and Phetchaburi). A representative sample of 400 community members, including household representatives and leaders from areas surrounding the forest plots, were surveyed. The study revealed several positive impacts: economically, the project generated income for local communities through employment; socially, it fostered new knowledge and skills in sustainable forest care; environmentally, it contributed to the restoration of degraded areas; and in terms of biodiversity, it supported the creation of sustainable ecosystems with balanced energy and nutrient cycling. In 2026, the natural ecosystem management also relies on maintaining, costing roughly 112,000 baht or 3,320 USD.

(8.15.2.20) Claims made

Select from:

☑ Yes, we are making a claim

(8.15.2.21) Type of claim made

Select from:

☑ Both individual and collective

(8.15.2.22) Provide further details on your claim

SCGP partners with specialists to ensure our operations are deforestation- and forest conversion- free. We are committed to supporting biodiversity conservation. We work closely with partners, academic institutions, stakeholders, and local communities through our conservation area program to promote long-term resilience and sustainability. Information about our efforts is publicly available in our Sustainability Report, which can be downloaded from our website.
[Add row]

(8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Row 1

(8.15.3.1) Landscape/jurisdiction ID

Select from:

☑ LJ1

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

☑ No, we do not produce/source from this landscape/jurisdiction

Row 2

(8.15.3.1) Landscape/jurisdiction ID

Select from:

☑ LJ2

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

☑ No, we do not produce/source from this landscape/jurisdiction

Row 3

(8.15.3.1) Landscape/jurisdiction ID

Select from:

☑ LJ3

(8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

Select from:

☑ No, we do not produce/source from this landscape/jurisdiction

[Add row]

(8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

Select from:

☑ Yes

(8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

Row 1

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Engaging with non-governmental organizations

(8.16.1.3) Country/area

Select from:

☑ Thailand

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

UNGC: SCGP is actively engaged in numerous external activities to support the implementation of our policies and commitments. We strictly adhere to laws and international principles of Good Corporate Governance, Human Rights & Labour, Environment, and Anti-Corruption across our business value chain, notably supporting and abiding by the UN Global Compact (UNGC) Declaration on Fundamental Principles and Rights at Work. SCGP has continuously engaged with the UN Global Compact process such as filling out the required questionnaire, providing data on their sustainable business practices and demonstrating commitment to ethical, environmental, and social standards. This confirms that SCGP supports of the Ten Principles of the United Nations Global Compact in the areas of Human Rights, Labour,Environment, and Anti-Corruption. This strengthens credibility and brand value by demonstrating a commitment to corporate sustainability, the Ten Principles of the UN Global Compact, and the United Nations Sustainable Development Goals (SDGs). Additionally, it provides insights to support learning and continuous improvement in sustainability performance by helping identify gaps, inform goal-setting year over year, and benchmark progress against peers through access to one of the largest sources of free, public, and comparable corporate sustainability data. In 2025, UNGC is one of the 8 biggest recipients of SCGP's support. This is mentioned in Sustainability report 2025 of SCGP, page 17.

Row 2

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Other, please specify :Nature-related assessment on dependencies, impacts, risks, and opportunities / LEAP Approach / Disclosure and Reporting.

(8.16.1.3) Country/area

Select from:

☑ Thailand

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

TNFD: In its commitment to the Nature Positive approach, SCGP aims to halt and reverse biodiversity loss by 2030 with a goal of full recovery by 2050. To facilitate effective implementation, SCGP aligns its efforts with the guidelines established by the Taskforce on Nature-related Financial Disclosures (TNFD). SCGP includes nature-related financial disclosures as part of its corporate reporting in 2025 alongside SCG. This is addressing nature-related impacts, dependencies, risks, and opportunities across business operations and value chains. These included 10 target sites of SCGP (8 sites of SCGP's direct operation / 2 sites of SCGP's value chain - 1 upstream site & 1 downstream site). Following the E-Evaluate steps of LEAP, the ENCORE tool was utilized to identify the relevant impacts and dependencies. SCGP identified and prioritized key business activities within selected sites using the ENCORE tool, GIS analysis, and WWF BRF. SCGP adopts efficient production practices and a circular economy to reduce resource dependencies and operational disruptions for important resources. Moreover, The climate strategy is built on a foundation of integrating both mitigation and adaptation measures throughout the operations and value chain. SCGP's TNFD report is publicly disclosed available online. (https://sustainability.scgpackaging.com/storage/content/envorment/forestry-and-biodiversity/scg-tnfd-report-2025-en.pdf)

Row 3

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Other, please specify :Collaboration with organizations and universities.

(8.16.1.3) Country/area

Select from:

☑ Thailand

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

SCGP collaborated with various partners and organizations in support of forestry and biodiversity. We have collaborated with the Forest Industry Organization (FIO) for over 20 years. Annually, FIO organizes a conference to promote knowledge and share progress in sustainable forest management among its members. SCGP is invited every year to share our best practices, sustainable forest management policies, and circular economy initiatives. Additionally, SCGP continuously provides guidance to forestry students at Kasetsart University, who are considered future leaders in Thailand's forest management. The guidance focuses on sustainable forest management practices. SCGP is also working with the Department of Lands to develop and distribute seedlings to farmers and the general population. We provide knowledge, especially in the North-Eastern part of Thailand, to help turn abandoned land into areas for economic crops. In collaboration with the Royal Forest Department, SCGP supports the distribution of Eucalyptus and Acacia seedlings in Southern Thailand to rehabilitate forest conditions. SCGP has collaborated partnerships with entities like the Forestry Research Center and the Thai Forest Ecological Research Network of Kasetsart University to conduct biodiversity assessment and research. Additionally, they have jointly worked with the Forest Resource Management Office of the Royal Forest Department to implement conservation initiatives in target areas.

Row 4

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Other, please specify :PEFC - Programme for the Endorsement of Forest Certification

(8.16.1.3) Country/area

Select from:

☑ Thailand

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

PEFC - The Siam Forestry's Operations Certified by PEFC: In addition to FSC™ certification, The Siam Forestry Co., Ltd. (SFT) has also obtained PEFC certification, another internationally recognized standard that ensures forest materials come from responsible Forest Management practices, maintains a Chain of Custody for product traceability, and implements a screening system to ensure that wood is from Controlled Sources. SFT has been assessed and found to be conforming to the requirements of TIS14061 Part1 - B.E.2559 Sustainable forest plantation management (under Thailand Forest Certification System - TFCS) for the scope: Eucalyptus plantation management covering areas of Dan Makham Tia and Thamuang district, Kanchanaburi province. The total plantation area is 600.50 rai or 96.08 hectares. The certificate number is SFM25002/010. PEFC - Fest by SCGP has joined the Program for the Endorsement of Forest Certification (PEFC) to promote sustainable forest management through independent third-party certification.This empowers consumers and companies to choose sustainably sourced products and provide forest owners with a tool to demonstrate their responsible forest management. Fest by SCGP is a brand under SCG Packaging (SCGP) that focuses on developing and providing innovative and sustainable food packaging solutions, particularly for the ready-to-eat and chilled fresh meat markets. In Thailand, this initiative is supported by the certifying Thailand Forest Certification Council (TFCC), which operates under the Institute of Agro-Based Industries (IAI) within the Federation of Thai Industries (FTI). Both TFCC and IAI are recognized as National Governing Bodies (NGB) by PEFC International based on internationally recognized sustainable forest standards, similar to FSC standard.

Row 5

(8.16.1.1) Commodity

Select all that apply

☑ Timber products

(8.16.1.2) Activities

Select all that apply

☑ Engaging with communities

☑ Engaging with non-governmental organizations

☑ Other, please specify :Press engagement on driving nature positive

(8.16.1.3) Country/area

Select from:

☑ Thailand

(8.16.1.4) Subnational area

Select from:

☑ Not applicable

(8.16.1.5) Provide further details of the activity

In May 2026, SCGP organized a press engagement to demonstrate how a nature-positive transition can create value by inviting 10 media representatives from leading environmental networks, such as SD Perspectives, SDGGo, BrandAge, SD Thailand, ThaiSMEs, and ESG-Global, to visit SCGP's main tree plantation area and interview members of the local community in Kamphaeng Phet Province, Thailand. This helped deepen the media's understanding of the topic and of how SCGP collaborates with local communities. https://newsroom.scgpackaging.com/en/news/scgp-drives-nature-positive/ https://www.sdperspectives.com/biodiversity-regenerative/scgp-nature-positive-fsc-eudr/ https://www.sdthailand.com/2026/05/scgp-driving-nature-positive-strategy/
[Add row]

(8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

Select from:

☑ Yes

(8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Row 1

(8.17.1.1) Project reference

Select from:

☑ Project 1

(8.17.1.2) Project type

Select from:

☑ Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Expected benefits of project

☑ Carbon credits gained

☑ Increase in carbon sequestration

☑ Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ Yes

(8.17.1.5) Description of project

SCGP acknowledges the importance of trees and forests, reflecting its dedication to environmental sustainability. SCGP recognizes the critical role of trees in carbon sequestration, biodiversity preservation, and ecosystem health. Through surveys and assessments, SCGP seeks to gather data for the conservation and protection of its new forest conservation site. To pursue carbon credits, the process involves preparing and collecting data, providing the Project Document Design (PDD), undergoing verification by a third party, and submitting the document to TGO. The area operated by SCGP will request CO2 removal certification as CFO: Carbon Footprint Organization from Thailand Greenhouse Gas Management Organization (Public Organization) - TGO. In 2021, SCGP launched a carbon credit pilot project in a specific area, working with both the Thailand Voluntary Emission Reduction Program (T-VER) and the Thailand Greenhouse Gas Management Organization (Public Organization) - TGO. This 10-year initiative, named "Sustainable Forest Restoration under conservation forest, Khampaengphet Plantation" (ending in 2031), is under development and study by Siam Forestry (SFT), a subsidiary of SCGP. Project Name: Sustainable Forest Restoration under Conservation Forest, Khampaengpet Plantation Project Type: Forestry and Green Area Total Project Investment: 543,525 THB or 16,000 USD Estimated Greenhouse Gas Reduction/Removal: 198 tons of carbon dioxide equivalent per year Project Carbon Crediting Period: October 2020 to September 2030 Project Location: Conservation forest area set aside as 10% of the total project area in Phran Kratai District, Kamphaeng Phet Province After the crediting period ends, this project will continue to be maintained as forest area. There is no intention to harvest timber from the project area in any way, so that the original objectives can be preserved: to increase green space, provide a source of non-timber forest products and livelihoods for people in the community, and serve as a site for studying natural ecosystems for those who are interested. The area will also continue to be managed in accordance with forestry principles, such as selective thinning and spacing management, to allow the remaining trees to grow to their full potential.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

☑ Project based in sourcing area(s)

(8.17.1.7) Start year

2021

(8.17.1.8) Target year

Select from:

☑ 2031-2035

(8.17.1.9) Project area to date (Hectares)

109.5

(8.17.1.10) Project area in the target year (Hectares)

109.5

(8.17.1.11) Country/Area

Select from:

☑ Thailand

(8.17.1.12) Latitude

16.69947

(8.17.1.13) Longitude

99.57177

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

543525

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Carbon credits gained

☑ Increase in carbon sequestration

☑ Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

SCGP is committed to arranging and maintaining the conservation areas in accordance with international standards to be eligible for future CO2 credit claims. SCGP has already generated carbon credits according to T-VER (Thailand Voluntary Emission Reduction) standards within the Conservation Tree Garden Project in

Kamphaeng Phet Province as the pilot project. In the base year of 2021, this project stored approximately 14,315 tons of carbon dioxide equivalent. It is projected that over the course of 10 years (2031), until the T-VER project expires, the area will be able to store around 16,300 tons of carbon dioxide equivalent.

Row 2

(8.17.1.1) Project reference

Select from:

☑ Project 2

(8.17.1.2) Project type

Select from:

☑ Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Expected benefits of project

☑ Carbon credits gained

☑ Increase in carbon sequestration

☑ Reduce/halt biodiversity loss

☑ Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ Yes

(8.17.1.5) Description of project

SCGP commit to reserving a minimum of 10% of their FSC-certified plantation lands as biodiversity conservation areas. These designated areas are intended to protect and enhance the natural habitats within the forest, supporting a range of plant and animal species. The conservation areas provide critical resting, breeding, and feeding grounds that are not subject to forestry operations or human activities, such as mass tourism.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

☑ Project based in sourcing area(s)

(8.17.1.7) Start year

2008

(8.17.1.8) Target year

Select from:

☑ 2030

(8.17.1.9) Project area to date (Hectares)

993.92

(8.17.1.10) Project area in the target year (Hectares)

993.92

(8.17.1.11) Country/Area

Select from:

☑ Thailand

(8.17.1.12) Latitude

13.804807

(8.17.1.13) Longitude

99.44339

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

4350000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Carbon credits gained

☑ Increase in carbon sequestration

☑ Reduce/halt biodiversity loss

☑ Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

In 2025, SCGP allocated 11.2% of its FSC™-certified land, totaling 6,212 rai (994 Hectares), for biodiversity conservation areas. Of these conservation areas, 4,121 rai (659 Hectares) are owned by SCGP, while 2,091 rai (335 Hectares) are managed by farmer members. The main locations of these biodiversity areas are Kamphaeng Phet Plantation in Kamphaeng Phet, Khao Cha-ang conservation areas in Kanchanaburi, Baan Huay Saphan Samakee Community Forest in Kanchanaburi and other various locations. The estimated annual management cost ranges from 50,000 to 400,000 baht. However, the project areas have been gradually increasing since 2008. The approximate total management cost is around 4.35 million baht (129,000 USD) over the project period from 2008 to 2030.

Row 3

(8.17.1.1) Project reference

Select from:

☑ Project 3

(8.17.1.2) Project type

Select from:

☑ Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Expected benefits of project

☑ Increase in carbon sequestration

☑ Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ Yes

(8.17.1.5) Description of project

SCGP collaborated with the government and local community and committed to preserving and expanding as green space. As a source of water for the surrounding communities, the restoration and reforestation efforts in this upstream community forest will ensure water availability and fertile soil for agriculture. This contributes to the community's ability to generate income from farming and naturally sourced food. These efforts are set to improve the quality of life, encourage community participation, and promote conservation-based tourism in the area.

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based elsewhere

(8.17.1.7) Start year

2019

(8.17.1.8) Target year

Select from:

☑ 2030

(8.17.1.9) Project area to date (Hectares)

2720

(8.17.1.10) Project area in the target year (Hectares)

4275

(8.17.1.11) Country/Area

Select from:

☑ Thailand

(8.17.1.12) Latitude

13.86235

(8.17.1.13) Longitude

99.729736

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

0

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Increase in carbon sequestration

☑ Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

SCGP, in collaboration with government agencies and communities, has continuously planted trees since 2019. SCGP expanded carbon-sink forests by planting 340,018 trees (17,001 rai = 2,720 Hectares) between 2019 and 2025. The "SCGP Plant the Trees to Beat the Heat" project alone contributed 38,812 (1,941 rai = 311 Hectares) trees in 2025 which is estimated to sequester approximately 3,222 tons of sequestered carbon dioxide equivalent. The conversion of trees to land area uses a ratio where 20 trees are considered equivalent to 1 rai, which is equal to 0.16 hectares.

Row 4

(8.17.1.1) Project reference

Select from:

☑ Project 4

(8.17.1.2) Project type

Select from:

☑ Forest ecosystem restoration

(8.17.1.3) Expected benefits of project

Expected benefits of project

☑ Carbon credits gained

☑ Increase in carbon sequestration

☑ Restoration of natural ecosystem(s)

(8.17.1.4) Is this project originating any carbon credits?

Select from:

☑ Yes

(8.17.1.5) Description of project

Siam Forestry Co., Ltd. (SFT) has joined Thailand's voluntary greenhouse gas reduction program under the T-VER standard with the Thailand Greenhouse Gas Management Organization (Public Organization), under the project name: "Sustainable Conservation Development and Forest Reforestation under the Reforestation for Climate Change Reduction Project." Project locations: Conservation forest area in Dan Makham Tia District, Kanchanaburi Province / Mueang District, Tak Province / Phran Kratai District, Kamphaeng Phet Province / Pak Tho District, Ratchaburi Province Project type: Reduction, sequestration, and storage of greenhouse gases from the forestry and agriculture sectors. Project size: very small Project activities: 1) Afforestation, care, and proper forest management 2) Planting of perennial trees 3) Small-scale project capable of sequestering, no more than 16,000 tons of carbon dioxide equivalent per year. Total project investment: 1.4 million THB or 41,400 USD Expected greenhouse gas reduction/removal: 878 tons of carbon dioxide equivalent per year Project crediting period: 10 years, November 2025 – November 2035

(8.17.1.6) Where is the project taking place in relation to your value chain?

Select all that apply

☑ Project based in area with direct operations

☑ Project based in sourcing area(s)

(8.17.1.7) Start year

2025

(8.17.1.8) Target year

Select from:

☑ 2031-2035

(8.17.1.9) Project area to date (Hectares)

253.76

(8.17.1.10) Project area in the target year (Hectares)

244

(8.17.1.11) Country/Area

Select from:

☑ Thailand

(8.17.1.12) Latitude

16.706568

(8.17.1.13) Longitude

99.595788

(8.17.1.14) Monitoring frequency

Select from:

☑ Annually

(8.17.1.15) Total investment over the project period (currency)

1413000

(8.17.1.16) For which of your expected benefits are you monitoring progress?

Select all that apply

☑ Carbon credits gained

☑ Increase in carbon sequestration

☑ Restoration of natural ecosystem(s)

(8.17.1.17) Please explain

SCGP is dedicated to establishing and managing conservation areas in line with international standards, enabling them to qualify for future CO2 credit claims. In the base year 2025, the project was able to store approximately 11,762 tons of carbon dioxide equivalent. Over a 10-year period, up to the expiration of the T-VER project in 2035, the area is expected to store about 20,551 tons of carbon dioxide equivalent.
[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Direct monitoring with flow meters, recorded in SCGP's "SHEKPI" reporting system company-wide totals externally assured by SGS (Thailand) Limited (GRI 303-3, SASB RT-CP-140a.1)

(9.2.4) Please explain

Water is a key resource for SCGP's operations, and total water withdrawal is monitored as a KPI to improve water efficiency and reduce reliance on external sources. SCGP applies the 3Rs principle (Reduce, Reuse, Recycle) and measures water withdrawal at all sites using real-time flow meters that are regularly calibrated. Water-related data is recorded in the SHEKPI reporting system and categorized by water source and end-use activity, enabling consistent monitoring across the

organization. Water withdrawal performance is reviewed monthly by plant management and reported quarterly to SCGP's Water Management Committee. Company-wide data is externally assured by SGS (Thailand) Limited and disclosed in accordance with GRI 303-3 and SASB RT-CP-140a.1. Total withdrawal has been tracked consistently over the past five years, with volumes of 78.8, 72.8, 71.6, 76.9, and 79.0 million m³ from 2021–2025, supporting ongoing management oversight and identification of water-efficiency opportunities.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Direct monitoring with flow meters, categorized by source per GRI guidelines and cross-checked against WRI Aqueduct water-stress classification

(9.2.4) Please explain

SCGP reports water withdrawal volumes for all operational sites, categorized by source type in accordance with GRI requirements, including surface water, groundwater, seawater, and purchased municipal water. To better understand location-specific water risks, SCGP uses the WRI Aqueduct tool to assess water stress conditions and evaluate the alignment of existing water sources with local water availability. The results support the identification of high-priority sites, the development and refinement of water management targets, and the evaluation of alternative water sources. This information also guides engagement with local water authorities and other stakeholders to strengthen long-term water security and sustainable water management across SCGP's operations.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

SCGP conducts water quality monitoring through its in-house laboratory, which serves as a guideline for daily operations. Parameters monitored include TDS, TSS, hardness, pH, and others. For sites that use water supplied by external providers, data from the supplier is used, and the water quality must comply with the standards specified in the contract.

(9.2.4) Please explain

SCGP assesses the quality of withdrawn water by monitoring key parameters and classifying water sources based on Total Dissolved Solids (TDS) using standardized methods. Water is categorized as freshwater (≤1,000 mg/L TDS) or other water (>1,000 mg/L TDS), helping ensure suitability for production processes, utility systems, and other operational uses. Water quality monitoring is aligned with the UN Environment GEMS/Water framework, supporting consistent assessment and reporting practices. In addition to TDS, SCGP regularly measures parameters such as pH, turbidity, and relevant contaminants to maintain operational reliability, safeguard environmental performance, and ensure regulatory compliance. This approach supports efficient water resource management, informed decision-making, and SCGP's broader sustainability objectives.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Direct monitoring is conducted using flow meters, with real-time measurement to generate reports submitted to the government's data collection system for operation sites where the volume of wastewater discharge coDirect monitoring is conducted using flow meters, with real-time measurement to generate reports submitted to the government's data collection system for operation sites where the volume of wastewater discharge complies with legal requirements.mplies with legal requirements.

(9.2.4) Please explain

All SCGP operation sites measure, monitor, and report water discharge volumes by discharge destination while closely tracking wastewater quality and pollutant levels to ensure regulatory compliance and effective environmental management. Monitoring results are regularly reviewed to maintain operational control and support sustainable water stewardship. SCGP is committed to maximizing the reuse of treated effluent through water efficiency, reuse, and recycling initiatives across its operations. These efforts help reduce freshwater withdrawal, minimize wastewater discharges, and improve overall water-use efficiency. By increasing internal water reuse, SCGP aims to reduce both its dependency on water resources and its impacts on surrounding ecosystems, supporting long-term water security and responsible environmental management.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Direct monitoring is conducted using flow meters, with real-time measurement to generate reports submitted to the government's data collection system for operation sites where the volume of wastewater discharge coDirect monitoring is conducted using flow meters, with real-time measurement to generate reports submitted to the government's data collection system for operation sites where the volume of wastewater discharge complies with legal requirements.mplies with legal requirements.

(9.2.4) Please explain

SCGP monitors and reports water discharge volumes across all operational sites, with discharges categorized by destination in accordance with GRI requirements. Water discharge management includes routine monitoring of discharge volumes and wastewater quality, including key pollutant parameters, particularly for discharges to freshwater bodies. Wastewater is treated through appropriate effluent treatment systems before release to ensure compliance with environmental

regulations and minimize impacts on receiving water bodies. SCGP also submits required discharge reports to relevant regulatory authorities to maintain compliance with applicable local and international requirements. Through comprehensive monitoring, treatment, and reporting processes, SCGP promotes responsible water stewardship, reduces environmental impacts, and supports sustainable operations across its value chain.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Direct monitoring is conducted using flow meters, with real-time measurement

(9.2.4) Please explain

SCGP manages wastewater discharges across all operational sites through routine monitoring of both discharge volumes and water quality at each discharge destination. Prior to release, wastewater is treated using appropriate treatment processes, which may include secondary and tertiary treatment depending on site-specific regulatory requirements and operational controls. Treatment performance is monitored throughout each stage to verify the effective removal of pollutants and ensure process efficiency. Through ongoing monitoring and performance evaluation, SCGP ensures that treated effluent discharged to the environment meets applicable environmental standards and regulatory requirements, supporting responsible water management and environmental protection.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :Daily, with monthly 3rd-party certification

(9.2.3) Method of measurement

SCGP Quality Monitoring is conducted through Online Monitoring, In-house Laboratory for Daily Guideline Operation and 3rd Party Certified Laboratory for Reporting. Parameters monitored include BOD, COD, SS, pH, ͏Oil&Grease,and others. ͏AOX will be measured in Pulp&Papr factories

(9.2.4) Please explain

SCGP monitors effluent quality through online monitoring systems, in-house laboratories, and third-party certified laboratories to ensure data accuracy, regulatory compliance, and effective environmental management. The company has established internal effluent control limits that are more stringent than legal requirements, providing an early-warning mechanism and helping ensure treated wastewater consistently meets or exceeds applicable standards before discharge. Effluent quality data is recorded in SCGP's SHEKPI reporting system and reviewed monthly by plant managers and quarterly by the Water Management Committee to support oversight and continuous improvement. Where effluent quality does not meet internal or regulatory requirements, an Effluent Incident and Investigation Reporting process is initiated to ensure timely corrective actions and root-cause analysis. SCGP also discloses BOD, COD, and TSS loadings annually in its Sustainability Report in accordance with GRI 303-4.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :Daily, with monthly 3rd-party certification

(9.2.3) Method of measurement

SCGP Quality Monitoring is conducted through In-house Laboratory for Daily Guideline Operation, and 3rd Party Certified Laboratory for Reporting for monthly.

(9.2.4) Please explain

SCGP monitors effluent quality through in-house laboratories for daily operational control and third-party certified laboratories for compliance testing and regulatory reporting. The company also measures Total Kjeldahl Nitrogen (TKN) and Total Phosphorus (T-P) in accordance with applicable regulatory requirements and environmental standards. Recognizing that nutrient discharges such as nitrogen and phosphorus can adversely affect receiving water bodies and aquatic ecosystems, SCGP places strong emphasis on effective wastewater treatment and control. The company has established internal control limits that are more stringent than regulatory requirements to help ensure nutrient concentrations remain below legal thresholds. This proactive approach supports the minimization of environmental impacts, protection of water resources, and responsible water stewardship across SCGP's operations.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :Daily, with monthly 3rd-party certification

(9.2.3) Method of measurement

SCGP Quality Monitoring is conducted through Online Monitoring, In-house Laboratory for Daily Guideline Operation, and 3rd Party Certified Laboratory for Reporting for monthly

(9.2.4) Please explain

SCGP manages water discharge quality, including temperature, through a comprehensive monitoring program that supports environmental protection and compliance with regulatory requirements. Monitoring is conducted using a combination of online monitoring systems, in-house laboratory analysis for day-to-day operational control, and independent third-party certified laboratories for compliance verification and reporting. This integrated approach helps ensure the reliability of water quality data and confirms that discharged water consistently complies with applicable environmental standards. Through ongoing monitoring, performance evaluation, and continuous improvement, SCGP works to minimize environmental impacts and strengthen sustainable water management across its operations.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Total water consumption is calculated monthly from water withdrawal volumes minus water discharges

(9.2.4) Please explain

Total water consumption is calculated monthly across all SCGP operational sites as the difference between water withdrawal and water discharge volumes. The data is reviewed and reported monthly to plant managers and consolidated quarterly for the SCGP Management Committee to support performance monitoring and informed decision-making. To ensure data accuracy and credibility, all water-related information is subject to independent third-party verification. SCGP also publicly discloses water performance data through its annual Sustainability Report, enhancing transparency and supporting stakeholder confidence in the company's water management practices and sustainability performance.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Direct monitoring with flow meters, recorded in SCGP's "SHEKPI" reporting system

(9.2.4) Please explain

SCGP is committed to reducing reliance on external water sources and improving water-use efficiency through Reduce, Reuse, Recycle. Water treatment technologies, including filtration systems, are utilized to enable water reuse in production processes, while treated effluent from wastewater treatment plants is recycled and reused where appropriate. These initiatives help reduce freshwater withdrawal, minimize wastewater discharges, and improve overall water-use efficiency. Water reuse and recycling volumes are recorded and monitored through SCGP's SHEKPI reporting system and are regularly reviewed by the Water Management Committee to track progress against established targets and support continuous improvement. To ensure transparency and data credibility, water reuse and recycling performance is disclosed annually in SCGP's Sustainability Report and is subject to independent third-party assurance, demonstrating the company's commitment to responsible water stewardship

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a month

(9.2.3) Method of measurement

Drinking water quality is monitored monthly by qualified water filtration service providers. Testing is conducted by accredited laboratories using recognized methods, including APHA, AWWA, and WEF standards. Parameters monitored include hardness, chloride (Cl^-), nitrate, fluoride, lead, total coliform bacteria, and Salmonella. The monitoring program helps ensure that drinking water quality meets applicable health and safety requirements and remains safe for employee consumption.

(9.2.4) Please explain

SCGP is committed to providing all employees with access to safe and reliable Water, Sanitation and Hygiene (WASH) services, in line with SDG 6: Clean Water and Sanitation, particularly Targets 6.1 and 6.2. Safe drinking water is provided through standardized filtration systems and drinking water stations, which are regularly maintained, tested, and serviced by qualified suppliers. SCGP also ensures adequate sanitation and hygiene facilities, including clean restrooms, handwashing stations, and hygiene supplies such as soap and cleaning materials. Restrooms are routinely cleaned and inspected throughout the day to maintain a safe and healthy workplace. These measures support employee health, well-being, and access to safely managed WASH services across all operations.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

78971

(9.2.2.2) Comparison with previous reporting year

Select from:
☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:
☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:
☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

In 2025, SCGP's total water withdrawal increased by 2.7% compared to 2024, primarily driven by 1.8% growth in production capacity across existing operations and newly acquired businesses. The increase was also influenced by the expansion of the reporting boundary to include five additional companies, as well as the Molded Pulp business, which has a higher water withdrawal intensity than the Group average. As a result, overall water withdrawal increased during the reporting year. Despite the growth in production and business scale, SCGP continued to focus on improving water-use efficiency across its operations. In 2025, water withdrawal intensity was 12.8 m³ per ton of production, remaining 2.4% below the 2022 baseline level. This demonstrates that the increase in total water withdrawal was lower than the growth in operational activities and reflects the effectiveness of the company's ongoing water management and efficiency improvement initiatives. SCGP recognizes that continued global economic growth and increasing demand for packaging products are likely to drive higher water demand in the future. Nevertheless, the company remains committed to achieving its target of reducing water withdrawal intensity by 10% by 2030, using 2022 as the baseline year. To support this objective, SCGP continues to implement advanced water technologies and innovations, apply the 3Rs principles (Reduce, Reuse, Recycle), integrate water efficiency considerations into investment decisions, and proactively monitor and manage water-related risks. SCGP invested THB 160 million in 2025 and THB 48 million in 2026 in water management projects focused on water efficiency, reduce,reuse, and recycling. These initiatives support the Company's goal of reducing water withdrawal intensity by 10% by 2030 from the 2022 baseline, while strengthening long-term water security and sustainable growth.

Total discharges

(9.2.2.1) Volume (megaliters)

61000

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

In 2025, SCGP's water discharge increased by only 0.5% compared with the previous year, while total water withdrawal increased by 2.7% due to production growth across existing operations, newly acquired businesses, and an expanded reporting boundary. This demonstrates the effectiveness of the company's ongoing water management efforts in limiting wastewater generation despite business growth. SCGP places strong emphasis on ensuring that all wastewater is treated in compliance with applicable regulatory requirements through the operation of efficient Effluent Treatment Plants (ETPs). Beyond compliance, the company is committed to continuously reducing water discharges by maximizing the reuse and recycling of treated effluent within its operations. In 2025, 15.1% of total water use was supplied through reused and recycled water. Examples of treated water reuse include applications in sealing pump systems, cooling systems, and other supporting processes within manufacturing facilities. SCGP also continues to implement water-efficiency projects, such as closed-loop water systems for gear motor cooling, which recirculate water within the process and significantly reduce the need for discharge. In addition, improvements in water recirculation within paper production processes have further reduced the volume of water requiring treatment and discharge. These initiatives reflect SCGP's commitment to minimizing wastewater discharges, maximizing internal water reuse, and continuously improving water management performance, supporting the company's long-term goals for sustainable water stewardship and responsible environmental management. In addition, SCGP has allocated THB XX million in 2026 for water. SCGP invested THB 160 million in 2025 and THB 48 million in 2026 in water management projects focused on water efficiency, reduce,reuse, and recycling. These initiatives support the Company's goal of reducing water withdrawal intensity by 10% by 2030 from the 2022 baseline.

Total consumption

(9.2.2.1) Volume (megaliters)

17871

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

Although SCGP expects continued business growth and production expansion over the next five years, which may increase overall water demand, the company remains committed to reducing water consumption and improving water-use efficiency to ensure that business growth is decoupled from water use. This commitment supports SCGP's target of reducing water withdrawal intensity by 10% by 2030 compared with the 2022 baseline. To achieve this goal, SCGP continuously applies the 3Rs principles (Reduce, Reuse, Recycle) across its operations. Under the Reduce approach, the company invests in research, innovation, and process optimization projects to reduce water use per unit of production and improve operational efficiency. Under Reuse, SCGP implements water treatment and filtration technologies that enable water to be reused within production processes and supporting activities. Under Recycle, the company continues to upgrade wastewater treatment systems to improve treated water quality, allowing a greater proportion of effluent to be recycled and reused in applications such as cooling systems, utility operations, and other suitable processes. In addition, SCGP leverages advanced technologies and digital monitoring systems to track water performance, identify improvement opportunities, and support data-driven decision-making. Through these ongoing efforts, SCGP aims to support future business growth while continuously reducing water consumption per unit of production, strengthening long-term water security, and promoting sustainable water stewardship across all operations. SCGP invested THB 160 million in 2025 and THB 48 million in 2026 in water management projects focused on water efficiency, reduce,reuse, and recycling. These initiatives support the Company's goal of reducing water withdrawal intensity by 10% by 2030 from the 2022 baseline, while strengthening long-term water security and sustainable growth.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

51400

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.4.5) Five-year forecast

Select from:

☑ Lower

(9.2.4.6) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

65.09

(9.2.4.8) Identification tool

Identification tool used

☑ WRI Aqueduct

☑ WWF Water Risk Filter

(9.2.4.9) Please explain

In 2024, SCGP enhanced its water risk assessment by adopting the latest version of WRI Aqueduct 4.0 and identifying water-stressed locations based on the Baseline Water Stress indicator from the WRI Aqueduct Global Water Risk Atlas. This assessment was updated in 2025 across all 63 operational sites (58 sites in 2024). The results showed that 33 sites are located in areas classified as High or Extremely High Water Stress, accounting for approximately 65% of SCGP's total water withdrawals. Water withdrawals from water-stressed areas increased by 3.2% compared with the 2024 restated figure of 49,800 ML. This increase was broadly in line with the 2.7% growth in total water withdrawals, indicating that the proportion of withdrawals sourced from water-stressed areas remained essentially unchanged. Recognizing that more than 50% of its operational sites are located in water-stressed regions, SCGP prioritizes reducing dependence on local freshwater resources. The company has set a target to reduce water withdrawal intensity by 10% by 2030 compared with the 2022 baseline through four key strategies: (1) enhancing water-use efficiency, (2) accelerating water circularity and implementing closed-loop water systems in water-stressed areas, (3) increasing water replenishment and ecosystem restoration, and (4) strengthening water stewardship in high-risk locations. Looking ahead, SCGP expects water withdrawals from stressed areas to gradually decline in intensity relative to production growth as these initiatives are implemented through site-specific Medium-Term Plans (MTPs), annual water reduction projects, best-practice sharing, and regular performance monitoring by the SCGP Water Management Committee. These actions are intended to reduce water dependency, enhance resilience, and minimize impacts on local communities and ecosystems. SCGP implements site-specific water reduction and water reuse initiatives at operations located in water-stressed areas, with examples disclosed in the 2025 Sustainability Report. At PT Fajar Surya Wisesa Tbk., a project to optimize the stock thickening system through couch roll modification reduced water demand for pulp spraying. In addition, improvements in the stock preparation process enabled the discontinuation of deinking activities in the CPO line, resulting in a reduction of approximately 219,000 m³ of water consumption. At Phoenix Pulp and Paper Public Company Limited, process water from pulp sheet and paper production is recovered, heated, and reused for pulp conditioning before re-entering the production line. This employee-initiated project enabled the reuse of approximately 133,000 m³ of water, demonstrating strong employee engagement and contributing to improved water circularity. These examples reflect SCGP's broader approach to improving water efficiency, increasing water reuse, and reducing dependence on freshwater resources in water-stressed areas through continuous improvement projects and operational best-practice sharing across the Group. In addition, SCGP has continued to invest in water management projects, allocating THB 160 million in 2025 and THB 48 million in 2026 to initiatives focused on improving water-use efficiency, increasing water reduce, water reuse, and expanding water recycling. These efforts aim to reduce reliance on external water sources and support the Company's target of reducing water withdrawal intensity by 10% by 2030 compared with the 2022 baseline. SCGP remains committed to continuously investing in and enhancing water management initiatives to strengthen water security, improve operational efficiency, and support sustainable long-term growth.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

36200

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Surface water accounted for 45.8% of SCGP's total water withdrawal in 2025, with most withdrawals associated with the Pulp & Paper business, which represented approximately 45% of total production volume. Water withdrawal from surface water sources increased by 0.8%, despite stable production capacity. The increase was mainly driven by stricter product quality requirements, which increased demand for clean water and reduced the use of recycled water at some facilities. Additional water demand came from the expansion of agricultural activities, including spinach cultivation and eucalyptus seedling nurseries. Despite these factors, SCGP continued to improve water-use efficiency through process optimization, water reuse, and technology enhancements. As a result, water withdrawal intensity was 12.8 m^3 per ton of production, remaining 2.4% below the 2022 baseline. This demonstrates SCGP's ongoing commitment to sustainable water management while supporting business growth.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

All SCGP operation sites are located in areas with sufficient freshwater resources to support operations and are not situated in brackish water regions. Therefore, no brackish water is used in the company's operations. In addition, SCGP does not withdraw or use seawater for any of its operational activities.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

37800

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.7.5) Please explain

Groundwater accounted for 47.9% of SCGP's total water withdrawal in 2025, with most withdrawals associated with the Pulp & Paper business, which represented approximately 39.3% of total production volume. Groundwater withdrawal increased by 5.0%, compared with a 3.2% increase in production capacity. This was mainly driven by higher demand for clean water to meet product quality requirements for certain products, resulting in lower use of recycled water at some facilities. In addition, SCGP expanded its reporting boundary to include the Molded Pulp business, which has a higher water withdrawal intensity than the Group average,

contributing to the increase in groundwater use. Despite these factors, SCGP continued to improve water-use efficiency through process optimization, water reuse, and technology enhancements. As a result, water withdrawal intensity remained at 12.8 m³ per ton of production, 2.4% below the 2022 baseline.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

SCGP facilities that utilize groundwater in their production processes, including those located in Thailand, the Philippines, and Indonesia, are situated in areas with renewable groundwater resources. These groundwater sources are naturally replenished and provide sufficient water availability to support current operations while minimizing the risk of long-term water scarcity.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

All SCGP facilities are located in areas with sufficient water availability to support their operations. The primary water sources used are surface water, groundwater, and municipal water (tap water), which adequately meet operational water demands. Therefore, the company has no need to utilize water from produced water sources or other alternative water sources for its current operations.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

4980

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

Packaging paper plants, which operate in the downstream segment of SCGP's paper value chain, together with the Polymer Packaging and Healthcare Packaging businesses, primarily rely on third-party water supplies as their main water source. In 2025, water obtained from third-party suppliers accounted for 6.3% of SCGP's total water withdrawal, while these business segments represented approximately 15.7% of the Group's total production volume. During the reporting year, production volume in these businesses increased by 4%, mainly due to the expansion of the reporting boundary to include newly acquired and consolidated companies. However, total water withdrawal remained relatively stable despite the increase in production. This reflects SCGP's continued efforts to improve water-use efficiency through effective water management, process optimization, and resource conservation initiatives, enabling business growth without a corresponding increase in water demand.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

60616

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Facility expansion

(9.2.8.5) Please explain

In 2025, SCGP's total water withdrawal increased by 2.7% compared with 2024, reflecting business growth and expanded production capacity. However, water discharge increased by only 0.9%. This performance reflects SCGP's continued commitment to the 3Rs principle, particularly maximizing the reuse of treated wastewater across operations. In 2025, recycled water accounted for 15.1% of total water use. These efforts extend across all business units, including packaging plants, where water consumption is relatively low compared with pulp and paper operations. Examples include reusing water for chemical preparation and printing plate washing processes. In addition, SCGP continuously upgrades and maintains wastewater treatment systems to ensure stable and efficient performance, supported by internal control limits that are stricter than regulatory requirements.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

SCGP has no operational sites located in coastal areas; therefore, no effluent is discharged directly into seawater. Wastewater from all operational sites is discharged to freshwater receiving bodies or centralized wastewater treatment systems, as applicable, and is managed in accordance with relevant regulatory requirements and effluent quality standards prior to discharge.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

SCGP's operational sites are located in countries where the direct discharge of effluent to groundwater is not permitted. Therefore, the Company strictly complies with all applicable legal and environmental requirements. Wastewater from all operational sites is treated and managed in accordance with relevant regulations before being discharged to approved receiving water bodies or transferred to centralized wastewater treatment systems, helping to protect groundwater resources and maintain environmental quality.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

434

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

Most carton packaging and Polymer Packaging plants are located within industrial estates and discharge wastewater to centralized treatment facilities operated by the estates. In 2025, despite the inclusion of additional reporting sites, overall water withdrawal remained relatively stable, while water discharge decreased significantly by 38%, from 700 ML in 2024 to 433 ML in 2025. This improvement reflects the plants' continuous efforts to enhance water efficiency through the implementation of 3R (Reduce, Reuse, Recycle) practices, particularly by increasing water reuse within production processes. Examples include reusing water for printing plate washing, ink tank cleaning, and other operational activities where recycled water can replace freshwater. These initiatives have helped reduce both the demand for external water sources and the volume of wastewater requiring off-site treatment, demonstrating improved water management performance and more efficient use of water resources.
[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Due to requirements imposed by government wastewater discharge standards, industrial estate regulations, local laws, EIA commitments, internal control measures at each plant, and the need to achieve water quality suitable for recycling, SCGP selects the most appropriate final wastewater treatment system based on each facility's operational characteristics. In addition to Secondary Treatment, primarily through activated sludge systems, SCGP implements Tertiary Treatment at selected facilities where more stringent effluent quality requirements apply, particularly for the reduction of color and COD. Tertiary treatment is also used to further improve water quality for water reuse applications. For both Secondary and Tertiary Treatment systems, SCGP applies advanced technologies and effective operational controls to ensure that effluent quality consistently meets or exceeds applicable regulatory requirements and is suitable for recycling. As these treatment systems are sufficient to achieve SCGP's environmental compliance and water reuse objectives, the Company does not currently require Quaternary Treatment in its operations.

Tertiary treatment

(9.2.9.1) Volume (megaliters)

35029.3

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☑ Internally developed water quality standards or guidelines

☑ Other, please specify :Ensure treated water quality is suitable for recycling

(9.2.9.6) Please explain

In 2025, the volume of wastewater receiving final treatment through tertiary wastewater treatment systems remained broadly unchanged from 2024, despite a 1.8% increase in water withdrawal, which was in line with production growth. Facilities equipped with tertiary treatment systems are primarily Packaging Paper mills located in both Thailand and overseas operations. Additional treatment technologies are applied based on site-specific environmental requirements and wastewater characteristics. For example, mills in Thailand operate color removal systems to reduce effluent color, while mills in the Philippines and Vietnam utilize Advanced Oxidation Processes (AOP) to enhance COD removal performance and further improve treated water quality. SCGP requires these treatment systems to consistently meet its internal control criteria, which are more stringent than applicable regulatory discharge standards. This ensures high-quality effluent, minimizes environmental impacts, and supports water reuse within operations. This approach aligns with SCGP's Enhancing Water Efficiency strategy under its Wastewater Treatment and Recycling management practices. The Company continuously applies advanced treatment technologies and effective operational controls to ensure that treated wastewater meets or exceeds applicable environmental requirements and is of sufficient quality for reuse in production processes. This helps reduce reliance on external water sources, improve water-use efficiency, and support sustainable water resource management over the long term.

Secondary treatment

(9.2.9.1) Volume (megaliters)

25640.4

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ Higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☑ Internally developed water quality standards or guidelines

☑ Other, please specify :Ensure treated water quality is suitable for recycling

(9.2.9.6) Please explain

In 2025, facilities operating secondary wastewater treatment systems were primarily within SCGP's Pulp and Paper business, where production capacity increased by 3.9% compared to the previous year. Despite this growth, wastewater discharge increased by only 1.8%, reflecting ongoing efforts to improve water efficiency and maximize water reuse. Despite increased production, the group achieved a 2.8% reduction in water withdrawal intensity, demonstrating improved water use efficiency. Most wastewater treatment systems incorporate anaerobic treatment as the primary stage to reduce organic loads while minimizing energy consumption. This process also generates biogas, which is used as a renewable fuel in boilers, supporting SCGP's renewable energy strategy. To further enhance treatment

efficiency, SCGP has implemented AI-based monitoring and control systems to optimize anaerobic process performance, particularly microbial activity, enabling early detection of process deviations and improving operational reliability. Secondary treatment is typically carried out using activated sludge systems. In addition to complying with regulatory requirements, SCGP applies internal effluent quality standards that are more stringent than legal discharge limits. This ensures treated wastewater is suitable for recycling and reuse within operations, supporting the company's 3Rs approach (Reduce, Reuse, Recycle) and its target to reduce water withdrawal intensity across production processes.

Primary treatment only

(9.2.9.1) Volume (megaliters)

140.1

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☑ Other, please specify :Ensure treated water quality is suitable for recycling

(9.2.9.6) Please explain

The Paper Packaging and Polymer Packaging businesses are primarily located within industrial estates, where wastewater generated from operations is generally discharged to centralized wastewater treatment facilities operated by the industrial estate. However, to ensure compliance with wastewater acceptance requirements, the facilities operate primary wastewater treatment systems before transferring the effluent to the centralized treatment plants. During the reporting year, the inclusion of additional reporting facilities resulted in a 24.7% increase in total water withdrawal, in line with production growth. Despite this increase, wastewater discharge decreased by 25.6% compared with the previous year, demonstrating the effectiveness of SCGP's 3Rs approach (Reduce, Reuse, Recycle). Examples of these practices include the reuse of treated wastewater for landscaping and irrigation, washing paint containers and equipment, and other non-production applications. These initiatives help reduce freshwater demand, optimize water use efficiency, and minimize wastewater generation while supporting sustainable water management across operations.

No treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

All SCGP facilities treat wastewater before discharge in compliance with applicable environmental regulations, legal requirements, and discharge conditions specific to each operating location. Even facilities located within industrial estates, where wastewater can be transferred directly to centralized treatment systems, conduct preliminary wastewater treatment on-site before discharge. This approach ensures compliance with industrial estate requirements and, in many cases, enables a portion of the treated water to be reused. SCGP recognizes that inadequately treated wastewater can have significant adverse impacts on ecosystems and surrounding communities. Therefore, the Company does not compromise on wastewater management and does not allow the discharge of untreated wastewater or effluent that fails to meet applicable standards. This approach aligns with SCGP's Enhancing Water Efficiency strategy under its Wastewater Treatment and Recycling management practices. The Company employs effective wastewater treatment technologies to ensure that treated effluent consistently meets or exceeds regulatory requirements and achieves a quality suitable for reuse in production processes. This not only minimizes environmental impacts but also reduces reliance on external water sources, supporting more efficient and sustainable water resource management.

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

All SCGP facilities collect and monitor wastewater treatment data through the Company's internal reporting platform, SHE KPI. Environmental performance data are reported on a monthly basis to enable regular monitoring, performance assessment, and continuous oversight of wastewater management practices and compliance with applicable requirements. The reported data are also reviewed by the Company's Water Management Committee, supporting effective governance, informed decision-making, and the continuous improvement of water and wastewater management performance across the organization.
[Fixed row]

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

93

(9.2.10.2) Categories of substances included

Select all that apply

☑ Phosphates

(9.2.10.4) Please explain

SCGP primarily operates in the packaging, pulp and paper sectors, which are not significant sources of nutrient pollution. Although the Thai pulp and paper industry is not subject to specific wastewater discharge limits for nitrogen and phosphorus due to typically low nutrient concentrations, SCGP proactively monitors and manages these parameters as part of its environmental management program. SCGP monitors phosphorus in the form of Total Phosphorus (TP) across its wastewater treatment systems, with concentrations from both tertiary and secondary treatment processes consistently maintained below 0.5 mg/L. Based on a total treated effluent volume of 60,669 megaliters, phosphorus discharge is estimated at approximately 93 metric tons of phosphate equivalent (PO_4^{3-}). In addition, SCGP monitors Total Kjeldahl Nitrogen (TKN) to ensure compliance with Thai wastewater discharge standards. TKN concentrations are consistently maintained below 3 mg/L, substantially lower than the regulatory limit of 10 mg/L. While nitrate is not currently monitored, SCGP applies effective wastewater treatment and routine monitoring practices to minimize nutrient releases to receiving water bodies.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

7

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

SCGP has identified 7 facilities within its operations and upstream value chain that have substantive water-related dependencies, impacts, risks, and opportunities. These facilities are strategically important to the business, representing approximately 45% of total production capacity and accounting for 51% of SCGP's total water withdrawal. Due to their operational significance and high reliance on water resources, these sites play a critical role in ensuring business continuity and long-term value creation. SCGP conducts facility-level water risk assessments using the WRI Aqueduct Water Risk Atlas together with business criticality considerations. The assessment found that all seven facilities are located in water-stressed areas, with some facing high to extremely high water stress. These conditions may affect water availability, operating costs, production reliability, and the long-term resilience of the business. Based on these findings, SCGP has classified 7 facilities as priority sites with significant water-related dependencies, impacts, risks, and opportunities. The company therefore prioritizes water stewardship initiatives at these locations, including water efficiency improvement projects, water reuse and recycling programs, and long-term investments to enhance water resilience. SCGP aims to reduce water-related risks, strengthen business continuity, and improve the resilience of its operations and value chain against future water challenges. In addition, the continuous implementation of the 3Rs principle (Reduce, Reuse, and Recycle) across all seven facilities has contributed to improved water-use efficiency. These efforts helped achieve a 2.4% reduction in water withdrawal intensity compared with the 2022 baseline, demonstrating SCGP's ongoing commitment to sustainable water management and responsible water stewardship.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.4) Please explain

This supplier has been identified as a key supplier because it provides starch, one of the primary raw materials used in SCGP's manufacturing processes. In addition, starch production is classified as a water-intensive industry, and the supplier's manufacturing facility is located in a water-stressed area. Therefore, SCGP considers it important to assess this supplier's water-related dependencies, impacts, risks, and opportunities to better understand potential supply chain vulnerabilities. This assessment helps ensure the continuity of raw material supply, minimize the risk of supply disruptions arising from water-related challenges, and safeguard SCGP's production operations from potential impacts associated with water scarcity and water management issues.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

PT Fajar Surya Wisesa Tbk.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Indonesia

☑ Other, please specify :Cikarang River

(9.3.1.8) Latitude

-6.27304

(9.3.1.9) Longitude

107.12113

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

15412.7

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

15396.4

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

16.4

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

9325.7

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

9325.7

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

6087

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

Fajar is SCGP's largest production facility in terms of both production capacity and water consumption. According to the WRI Aqueduct assessment, the mill is located in a High Water Stress Area. Therefore, water stewardship is a key priority, focusing on reducing freshwater withdrawal, improving wastewater treatment, and increasing water reuse to minimize environmental impacts and enhance long-term water security. The mill continuously implements water management based on the

3Rs principle (Reduce, Reuse, Recycle). In 2025, five Water Reduction Projects were implemented and monitored by the Water Management Committee. Key initiatives included replacing the couch roll in the stock thickening system to reduce water used for pulp spraying and improving the stock preparation process by eliminating the deinking process in the CPO line, saving 219,000 m³ of water annually. In addition, fine-filtration systems were installed to recover and reuse 84,000 m³ of process water each year. These initiatives resulted in a 32% reduction in water consumption compared with 2024 and improved water withdrawal intensity from 13.95 to 13.75 m³/ton, demonstrating continuous improvement in water efficiency and sustainable water management.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Vina Kraft Paper Co. Ltd.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Viet Nam

☑ Saigon

(9.3.1.8) Latitude

11.06047

(9.3.1.9) Longitude

102.749142

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3542.8

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

3542.8

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

2458.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

2458.1

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

1084.7

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

Vina Kraft Paper (VKPC), SCGP's Packaging Paper business in Vietnam, is located in a Extremely High Water Stress Area according to the WRI Aqueduct assessment. In addition, Vietnam has some of the most stringent wastewater discharge regulations in the region. Therefore, water stewardship is a key priority, focusing on reducing freshwater withdrawal, improving wastewater treatment efficiency, and increasing water reuse to minimize environmental impacts and enhance long-term water security. The mill continuously implements water management based on the 3Rs principle (Reduce, Reuse, Recycle). In 2025, VKPC implemented a water reduction project by reusing white water for flushing the OCC refiner group, replacing freshwater consumption. This initiative improved water recycling efficiency, reduced freshwater withdrawal, and minimized wastewater generation. To further strengthen wastewater management, VKPC operates a tertiary wastewater treatment system to enhance COD removal efficiency. The mill has established internal wastewater quality standards that are more stringent than regulatory requirements, ensuring treated water is suitable for reuse while minimizing environmental impacts. These initiatives resulted in a 20% reduction in water consumption compared with 2024 and improved water withdrawal intensity from 7.12 to 6.98 m³ per ton of production, demonstrating continuous improvement in water efficiency and sustainable water management.

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

Phoenix Pulp & Paper PCL

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Thailand

☑ Mekong

(9.3.1.8) Latitude

16.702969

(9.3.1.9) Longitude

102.749142

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

13636.7

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

13636.7

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

11381.5

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

11381.5

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

2255.2

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

Phoenix Pulp & Paper Public Company Limited (PPPC), SCGP's Fibrous Business (Pulp & Paper) in Khon Kaen, Thailand, is one of the Group's most water-intensive operations. The mill is located in a High Water Stress Area, according to the WRI Aqueduct assessment, and operates under stringent Environmental Impact Assessment (EIA) wastewater discharge requirements. Therefore, water stewardship focuses on reducing freshwater withdrawal, increasing water reuse, and improving wastewater treatment. PPPC applies the 3Rs principle (Reduce, Reuse, Recycle) to improve water efficiency. In 2025, the mill implemented 16 water reduction projects. A key initiative recovered hot water from the pulp and paper production process for reuse in pulp conditioning before the pulp sheet production line, enabling the reuse of approximately 133,000 m³ of water annually. In 2025, water withdrawal remained stable compared with 2024, while water discharge decreased due to increased internal water reuse. As a result, water consumption increased because more water was retained within the production process. In addition, a higher production share of premium-grade products requiring greater water use contributed to the increase. Despite these factors, Water Withdrawal Intensity increased only slightly from 36.69 to 36.97 m³/ton, reflecting the effectiveness of PPPC's continuous water efficiency initiatives and its commitment to sustainable water management in a water-stressed area.

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 8

(9.3.1.2) Facility name (optional)

CHOK YUEN YONG INDUSTRY COMPANY LIMITED

(9.3.1.3) Value chain stage

Select from:

☑ Upstream value chain

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies
☑ Impacts
☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Thailand
☑ Mekong

(9.3.1.10) Located in area with water stress

Select from:
☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1810

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Lower

(9.3.1.21) Total water discharges at this facility (megaliters)

341

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.27) Total water consumption at this facility (megaliters)

1469

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The company has reduced its freshwater withdrawal from the river by implementing technologies that improve water-use efficiency and enable the continuous reuse of recycled water. As a result, overall water consumption has decreased, while the volume of treated water discharged back into the environment has increased.

Row 5

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

PT Rapipak Asritama

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Indonesia

☑ Other, please specify :Java-Timor

(9.3.1.8) Latitude

-6.339982

(9.3.1.9) Longitude

107.13693

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

20.5

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

20.5

(9.3.1.21) Total water discharges at this facility (megaliters)

16.4

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

16.4

(9.3.1.27) Total water consumption at this facility (megaliters)

4.1

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

PT Rapipak Asritama, a paper packaging manufacturer in Indonesia, is located in an area identified as having high water stress according to the WRI Aqueduct assessment. However, the facility is situated within an industrial estate with adequate water infrastructure and supply, resulting in a relatively low risk of water shortages for its operations. In addition, the plant has low water consumption and poses a low wastewater-related risk due to the nature of its manufacturing processes. Despite being located in a water-stressed area, SCGP remains committed to implementing comprehensive water management practices across all operations. The plant continuously applies the 3Rs principles (Reduce, Reuse, Recycle) to improve water efficiency and minimize dependence on freshwater resources. In 2025, the facility implemented water recycling initiatives, including reusing water in the glue-making process, which contributed to reducing freshwater

demand. As a result of these efforts, total water consumption decreased by 37% compared with 2024, while water withdrawal intensity improved from 0.53 to 0.37 m³/ton of production. These achievements demonstrate the plant's continuous improvement in water-use efficiency and its commitment to sustainable water management, despite its location within a high water stress area.

Row 6

(9.3.1.1) Facility reference number

Select from:

☑ Facility 5

(9.3.1.2) Facility name (optional)

Thai Containers Rayong Co.,Ltd.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Thailand
☑ Other, please specify :Gulf of Thailand

(9.3.1.8) Latitude

13.013924

(9.3.1.9) Longitude

101.12812

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

22.7

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

22.7

(9.3.1.21) Total water discharges at this facility (megaliters)

9.6

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

9.6

(9.3.1.27) Total water consumption at this facility (megaliters)

12.97

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Thai Containers Rayong Co., Ltd., a paper packaging manufacturer located in Rayong Province, Thailand, operates in an area identified as having high water stress according to the WRI Aqueduct assessment. However, the facility is situated within an industrial estate with reliable water infrastructure and management systems, resulting in a low risk of water shortages and limited impacts associated with wastewater discharge. In addition, the plant's water consumption is relatively low compared to SCGP's pulp and paper manufacturing operations. Although the plant's water-related risks are considered low, SCGP remains committed to implementing consistent water management practices across all operations. The facility continuously applies the 3Rs principles (Reduce, Reuse, Recycle) to improve water-use efficiency, reduce freshwater demand, and minimize environmental impacts. In 2025, the plant maintained water consumption at a level comparable to that of the previous year. Water withdrawal intensity also remained stable, reflecting the effectiveness of ongoing water management practices and operational controls. These results demonstrate the facility's continued commitment to efficient and sustainable water resource management despite being located in an area classified as having high water stress.

Row 7

(9.3.1.1) Facility reference number

Select from:

☑ Facility 6

(9.3.1.2) Facility name (optional)

Thai Cane Paper PCL (Prachinburi)

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Thailand

☑ Other, please specify :Gulf of Thailand (Bangpakong Water Basin)

(9.3.1.8) Latitude

13.933068

(9.3.1.9) Longitude

101.835365

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2569.2

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

2579.2

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

2165.9

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

2165.9

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

413.3

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

Thai Cane Paper - Prachinburi Plant was assessed using the WRI Aqueduct tool and identified as being located in a Extremely High Water Stress Area. As a result, sustainable water management is a key priority for the mill, with a focus on reducing freshwater withdrawal, improving wastewater treatment efficiency, and increasing water reuse to minimize environmental impacts and strengthen long-term water security. The mill continuously implements water management initiatives based on the 3Rs principle: Reduce, Reuse, and Recycle, under the supervision of the Water Management Committee. Key projects include maximizing the water closed-loop system, utilizing recycled water in pump sealing processes, and installing filtration systems to improve process water quality and enable continuous water reuse. These initiatives help reduce freshwater consumption while minimizing the volume of wastewater requiring treatment. As a result of these efforts, particularly the increased reuse of recycled water, the mill reduced wastewater discharge by 5%, equivalent to more than 113,000 m³ per year. This achievement demonstrates SCGP's commitment to improving water-use efficiency, reducing impacts on local water resources, and advancing sustainable water stewardship.

Row 8

(9.3.1.1) Facility reference number

Select from:

☑ Facility 7

(9.3.1.2) Facility name (optional)

United Pulp and Paper Co. Inc.

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Philippines

☑ Other, please specify :Laguna de Bay

(9.3.1.8) Latitude

14.558995

(9.3.1.9) Longitude

121.047193

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

5289.8

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

5289.8

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

3701.5

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

3701.5

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

1588.3

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

United Pulp and Paper Co., Inc. (UPPC) is located in a High Water Stress Area, according to the WRI Aqueduct assessment. As a result, water stewardship remains a key priority for the mill, with efforts focused on reducing freshwater withdrawal, enhancing wastewater management, and increasing water reuse to support long-term water security and minimize environmental impacts. The mill continuously applies the 3Rs principles of Reduce, Reuse, and Recycle under the oversight of its Water Management Committee. A major focus has been the expansion of water reuse within the production process through the installation of a filtration unit, which improves process water quality and enables treated water to be reused in operations. This approach helps reduce dependence on freshwater sources while supporting more efficient use of water resources. Through these initiatives, UPPC successfully reduced its total water consumption by 23% in 2025 compared with 2024, demonstrating the effectiveness of its water-efficiency programs and its commitment to sustainable water management.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

☑ ISAE 3410

☑ Other, please specify :SGS (Thailand) Limited, Limited Assurance

[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

124373833

(9.5.2) Total water withdrawal efficiency

1574.93

(9.5.3) Anticipated forward trend

SCGP achieved a water withdrawal efficiency of approximately THB 1,574/m³ in 2025. The company expects this metric to remain stable or improve through the continued implementation of the 3Rs (Reduce, Reuse, Recycle), water reuse initiatives, process optimization, and digital water management systems. These efforts are expected to reduce water intensity and support business growth, improving overall water productivity over time.

[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☑ No

(9.13.2) Comment

At SCGP, we ensure our products are free from hazardous substances through thorough risk assessments, supplier evaluations, and compliance with international safety standards. Our chemicals management policy identifies key materials such as starch, ink, plastic film, and strength improvement agents, which are used in over 50% of our production processes. These materials are not classified as chemicals of concern. To achieve this, we employ: Supplier Risk Management: We collaborate with suppliers to ensure all materials meet regulatory safety standards and contain no hazardous substances. Regulatory Compliance and Monitoring: SCGP adheres to regulations like REACH and RoHS, ensuring our products meet strict standards for hazardous materials. Product Stewardship: We implement product stewardship throughout the lifecycle, ensuring safe chemical management. Our efforts to reduce hazardous substances reflect our commitment to delivering safe, sustainable products.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ Yes

(9.14.2) Value chain stage where low water impact is assessed

Select all that apply

☑ Direct operations

(9.14.3) Indicator used to assess water impact

Water quantity

☑ Lower water withdrawal/consumption than conventional processes

Water quality

☑ Lower water pollution than conventional processes

(9.14.4) Have you used a certification standard to classify your products/services as low water impact?

Select from:

☑ No

(9.14.5) Definition used to classify low water impact

SCGP classifies its paper-based packaging products as low water impact products based on their contribution to reducing water use and water-related impacts throughout the value chain, from raw material sourcing and production to end-of-life management. This classification is based on three key criteria: (1) water-use efficiency in manufacturing, (2) circular use of materials, and (3) wastewater treatment and water recycling performance. SCGP places the highest priority on comprehensive water management by consistently applying the 3Rs principles (Reduce, Reuse, and Recycle) across all operations to improve water efficiency and minimize environmental impacts. The Company operates high-efficiency wastewater treatment and water recycling systems and targets treated effluent quality at least 20% better than applicable regulatory standards, enabling safe water reuse and reducing dependence on external freshwater sources. In addition, SCGP promotes circular economy practices by maximizing the use of recycled fiber as a substitute for virgin pulp and optimizing production processes to reduce raw material consumption while maintaining product quality and performance. Water impact is assessed against SCGP's internal wastewater quality standards, including Suspended Solids below 30 mg/L, BOD below 16 mg/L, and COD below 110 mg/L, all of which are more stringent than applicable regulatory requirements. As a quantitative threshold, SCGP has committed to reducing water intensity by 10% by 2030 compared with the 2022 baseline and achieved a 2.4% reduction by 2025. Products manufactured under these water-efficiency, water-recycling, and circular economy practices are classified as low water impact products because they contribute to reduced freshwater withdrawal, increased water reuse, and lower water-related impacts across the value chain.

(9.14.7) Please explain

SCGP classifies its paper-based packaging products as low water impact products based on three key criteria: (1) water-use efficiency in manufacturing, (2) circular use of materials, and (3) wastewater treatment and water recycling performance. Products are assessed against SCGP's water management targets, including water intensity reduction, water reuse performance, and internal wastewater quality standards that exceed regulatory requirements. A representative example is CA-grade Packaging Paper, which is manufactured through water-efficient processes that apply the 3Rs principles (Reduce, Reuse, Recycle), maximize the use of recycled fiber, and promote water reuse within operations. As a result, the product achieved a 13.3% reduction in water intensity (m^3/ton of product) in 2025 compared with the 2022 baseline, demonstrating measurable reductions in water consumption, improved resource efficiency, and a lower water footprint throughout the product value chain.

[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Science-based target set in this target category according to SBTN guidance
Water pollution	*Select from:* ☑ Yes	*Select from:* ☑ No, but we plan to within the next two years
Water withdrawals	*Select from:* ☑ Yes	*Select from:* ☑ No, but we plan to within the next two years
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes	
Other	*Select from:* ☑ Yes	

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☑ Water target 1

(9.15.1.2) Target coverage

Select from:

☑ Business activity

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals
☑ Reduction in withdrawals per unit of production

(9.15.1.4) Date target was set

12/31/2023

(9.15.1.5) End date of base year

12/31/2022

(9.15.1.6) Base year figure

13.11

(9.15.1.7) End date of target year

12/31/2030

(9.15.1.8) Target year figure

11.8

(9.15.1.9) Reporting year figure

12.8

(9.15.1.10) Target status in reporting year

Select from:

☑ Underway

(9.15.1.11) % of target achieved relative to base year

24

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Kunming-Montreal Global Biodiversity Framework

☑ Other, please specify :ISO14001, EIA, Local Standard Regulation

(9.15.1.13) Explain target coverage and identify any exclusions

All SCGP Subsidiaries without exclusions

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

To achieve this target, SCGP implements the 3Rs Water Management Strategy (Reduce, Reuse, Recycle), focusing on process optimization, water reuse, and wastewater recycling. In 2025, more than 50 water reduction projects were implemented across operations. Key examples include reducing water use in the stock thickening process through couch roll replacement, reusing warm process water for pulp conditioning, and recycling treated effluent for pump sealing applications. In addition, all mills continue to optimize existing water-saving systems, including filtration systems, wastewater treatment facilities, and treated effluent reuse programs. SCGP applies internal effluent standards that are stricter than regulatory requirements to ensure water quality is suitable for reuse. Through these efforts, water withdrawal intensity decreased to 12.8 m³/ton of production in 2025, representing a 2.4% reduction from the 2020 baseline and demonstrating progress toward the 2030 target.

(9.15.1.18) Further details of target

SCGP has set a target to reduce water withdrawal intensity by 10% by 2030, from 13.11 m³/ton of production (2020 baseline) to 11.8 m³/ton. Annual water reduction targets are assigned to each facility and monitored through the Company's water governance framework. Each facility implements water reduction plans based on the 3Rs Water Management Strategy (Reduce, Reuse, Recycle), focusing on process optimization, water-efficient technologies, system improvements, and enhanced wastewater treatment to increase water reuse and recycling. These initiatives reduce water consumption, improve operational efficiency, mitigate water-related risks, and minimize environmental impacts. Progress is regularly reviewed by the Water Management Committee, which oversees performance, shares best practices, and supports implementation across facilities. Water management is also integrated into SCGP's Medium-Term Plan (MTP) to align business growth with sustainable water use. The Company evaluates water-efficient technologies, production processes, and facility designs for expansion projects, while assessing five-year

production growth scenarios to identify additional water-saving opportunities. This approach strengthens water security, improves resource efficiency, reduces operational and environmental risks, and supports sustainable business growth.

Row 2

(9.15.1.1) Target reference number

Select from:

☑ Water target 2

(9.15.1.2) Target coverage

Select from:

☑ Business activity

(9.15.1.3) Category of target & Quantitative metric

Water pollution

☑ Other water pollution, please specify :zero significant environmental complaints related to wastewater discharge (0 cases).

(9.15.1.4) Date target was set

06/30/2014

(9.15.1.5) End date of base year

12/31/2014

(9.15.1.6) Base year figure

0

(9.15.1.7) End date of target year

08/31/2025

(9.15.1.8) Target year figure

0

(9.15.1.9) Reporting year figure

0

(9.15.1.10) Target status in reporting year

Select from:

☑ Achieved and maintained

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

☑ Other, please specify :ISO14001, EIA, Local Standard Regulation

(9.15.1.13) Explain target coverage and identify any exclusions

All SCGP Subsidiaries without exclusions

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

SCGP adopts a comprehensive wastewater management approach to minimize environmental impacts. The company maintains internal wastewater quality standards that are at least 20% more stringent than regulatory requirements and closely monitors performance across primary, secondary, and tertiary treatment processes. Anaerobic treatment technology is used to reduce organic pollutants while generating biogas as a renewable energy source. Wastewater quality is regularly monitored through both in-house and accredited third-party laboratories, with real-time monitoring systems connected to regulatory authorities where applicable. SCGP also promotes water circularity by reusing approximately 15% of treated water, reducing freshwater withdrawal and improving water-use efficiency. In addition, whistleblowing and grievance channels are available to employees, communities, and other stakeholders to ensure environmental concerns are reported and addressed promptly.

(9.15.1.18) Further details of target

SCGP is committed to achieving zero significant environmental complaints related to wastewater discharge (0 cases). This commitment is embedded in the company's environmental management approach and long-term sustainability objectives. To support this target, SCGP continuously monitors wastewater quality through stringent internal standards, robust treatment processes, real-time monitoring systems, and regular verification by both in-house and accredited third-party laboratories. SCGP will continue to maintain these controls throughout its operations to ensure compliance, minimize environmental impacts, and strengthen confidence among surrounding communities and other stakeholders. As a result of this proactive approach, SCGP has not received any significant environmental complaints related to wastewater discharge in recent years.

Row 3

(9.15.1.1) Target reference number

Select from:

☑ Water target 3

(9.15.1.2) Target coverage

Select from:

☑ Business activity

(9.15.1.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Other WASH, please specify :Maintain 100% access to safe drinking water for employees and visitors across all operational sites and offices.

(9.15.1.4) Date target was set

06/30/2014

(9.15.1.5) End date of base year

12/31/2014

(9.15.1.6) Base year figure

100

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

100

(9.15.1.9) Reporting year figure

100

(9.15.1.10) Target status in reporting year

Select from:

☑ Achieved and maintained

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

All SCGP Subsidiaries without exclusions

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

SCGP recognizes access to safe drinking water as a fundamental aspect of employee health and well-being, aligned with SDG 6: Clean Water and Sanitation. The Company provides access to safe and clean drinking water for employees and visitors across 100% of operational sites and offices through professionally maintained

water filtration systems. Qualified service providers conduct regular inspections, filter replacements, and monthly water quality testing to ensure compliance with World Health Organization (WHO) drinking water quality guidelines. Through continuous monitoring and preventive maintenance, SCGP ensures reliable access to high-quality drinking water, contributing to a healthy workplace and supporting sustainable water management practices. As a result, SCGP has consistently achieved its target of providing 100% access to safe and clean drinking water at all operational sites and offices every year.

(9.15.1.18) Further details of target

SCGP recognizes access to safe and clean water as a fundamental requirement for health, well-being, and quality of life. Providing clean drinking water for employees, contractors, and visitors remains a key commitment that the Company consistently upholds across all countries where it operates. Beyond supporting its workforce, SCGP is committed to creating shared value for surrounding communities by improving access to clean water. In selected locations, the Company extends its support to local communities. For example, PPPC supplies treated tap water to nearby communities for daily use, helping enhance quality of life, promote public health and sanitation, and support sustainable community development. These efforts reflect SCGP's commitment to SDG 6: Clean Water and Sanitation, ensuring inclusive and sustainable access to clean water for all.

Row 4

(9.15.1.1) Target reference number

Select from:

☑ Water target 4

(9.15.1.2) Target coverage

Select from:

☑ Business activity

(9.15.1.3) Category of target & Quantitative metric

Water pollution

☑ Other water pollution, please specify :Maintain wastewater discharge quality at least 20% (BOD,COD,TSS) below applicable regulatory standards

(9.15.1.4) Date target was set

06/30/2014

(9.15.1.5) End date of base year

12/31/2014

(9.15.1.6) Base year figure

20

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

20

(9.15.1.9) Reporting year figure

20

(9.15.1.10) Target status in reporting year

Select from:

☑ Achieved and maintained

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Kunming-Montreal Global Biodiversity Framework

☑ Other, please specify :ISO14001, EIA, Local Standard Regulation

(9.15.1.13) Explain target coverage and identify any exclusions

Among SCGP's 62 operational sites, 22 sites operate their own wastewater treatment systems, with final treatment provided at the secondary and tertiary treatment levels. These 22 sites account for more than 99.5% of the Company's total wastewater discharge volume. The remaining 40 sites are located within industrial estates and receive primary wastewater treatment. To ensure effective wastewater management, SCGP has established internal wastewater quality control standards that are more stringent than regulatory requirements, helping ensure that discharged effluent consistently complies with applicable standards and minimizes environmental impacts.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

SCGP implements an integrated wastewater management framework aimed at minimizing environmental impacts and enhancing water stewardship. To drive continuous environmental performance improvement, the Company has established internal wastewater quality standards that are at least 20% stricter than applicable regulatory requirements. Treatment performance is continuously monitored throughout the entire wastewater treatment process, including primary, secondary, and tertiary treatment stages. To improve treatment efficiency and support resource recovery, SCGP utilizes anaerobic treatment technology to remove organic contaminants while generating biogas as a renewable energy source. The Company has further enhanced its wastewater treatment operations by incorporating Artificial Intelligence (AI) and advanced analytics into the control of anaerobic treatment systems. These digital solutions enable real-time monitoring, predictive process management, and optimized operational performance.

(9.15.1.18) Further details of target

SCGP adopts an integrated wastewater management approach to minimize environmental impacts and promote sustainable water stewardship. The Company maintains internal wastewater quality control limits that are at least 20% stricter than applicable regulatory standards and closely monitors treatment performance across primary, secondary, and tertiary treatment processes. To enhance treatment efficiency, SCGP utilizes anaerobic treatment technology to reduce organic pollutants while generating biogas as a renewable energy source. The Company also integrates Artificial Intelligence (AI) and advanced data analytics into its anaerobic treatment systems, enabling real-time monitoring, predictive management, and optimized process control. These technologies help ensure stable operations and maintain effluent quality at least 20% below regulatory discharge limits. Wastewater quality is regularly verified through both in-house and accredited third-party laboratories, with online monitoring systems connected to regulatory authorities where required. In addition, SCGP promotes water circularity by reusing approximately 15% of treated wastewater, reducing freshwater withdrawals and improving water-use efficiency across its operations.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets?

	Targets in place
	Select from: ☑ Yes

[Fixed row]

(10.1.1) Provide details of your plastics-related targets.

(10.1.1.1) Target reference number

Select from:

☑ Plastics target 1

(10.1.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(10.1.1.3) Category of target & quantitative metric

Other

☑ Other, please specify :Plastic packaging: Increase the proportion of plastic packaging that is designed for recycling, reusable or compostable.

(10.1.1.4) Date target was set

12/31/2023

(10.1.1.5) End date of base year

12/31/2023

(10.1.1.6) Base year figure

99.7

(10.1.1.7) End date of target

12/31/2030

(10.1.1.8) Target year figure

100

(10.1.1.9) Reporting year figure

99.7

(10.1.1.10) Target status in the reporting year

Select from:

☑ Underway

(10.1.1.11) % of target achieved relative to base year

0

(10.1.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaty/initiative/framework

☑ Ellen MacArthur Foundation and UNEP Global Commitment

☑ Sustainable Development Goal 12

(10.1.1.13) Explain target coverage and identify any exclusions

The target coverage of reusable, recyclable, or compostable packaging applies to all subsidiaries in SCGP through its integrated packaging and fibrous businesses, including packaging paper, corrugated containers, multilayer flexible packaging, rigid plastic packaging, foodservice packaging, printing and writing paper, and pulp materials. However, plastic packaging or containers related to medical and healthcare supplies are excluded because they become infectious waste after use and therefore should not be reused, recycled, or composted.

(10.1.1.14) Investment made toward achieving target during the reporting year

485000000

(10.1.1.15) Plan for achieving target, and progress made to the end of the reporting year

Pulp- and paper-based packaging in SCGP can technically be identified as 100% recyclable because the existing recycling technologies are already available in the market. The most challenging type of packaging to recycle is multilayer packaging, which has the lowest recyclability rate. Nevertheless, its production volume is relatively low compared with that of pulp- and paper-based packaging. Although reusable, recyclable, or compostable packaging accounts for 99.7% of SCGP's total packaging volume, the remaining 0.3% of plastic packaging is being continuously improved. Mono-material packaging is one of our main solutions for increasing recyclability. At present, the recyclability percentage may vary to two decimal places during Research and Development (R&D) efforts for sustainable packaging. These efforts also aim to comply with PPWR. In 2025, SCGP's investment in R&D is approximately 485,000,000 Baht. This includes initiatives related to circular economy development.

(10.1.1.17) Further details of target

The category target cannot be separated into individual categories of Reusable / Recyclable / Compostable because it is currently calculated on an "at least one of these criteria" basis. Any packaging that meets at least one criterion is fully counted, and the publicly disclosed figure is only the combined total of 99.7%. In addition, the development of plastic packaging with a higher proportion of post-consumer recycled content is ongoing.

Row 2

(10.1.1.1) Target reference number

Select from:

☑ Plastics target 2

(10.1.1.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(10.1.1.3) Category of target & quantitative metric

End-of-life management

☑ Reduce the proportion of plastic waste that is sent to landfill and/or incinerated

(10.1.1.4) Date target was set

12/31/2012

(10.1.1.5) End date of base year

12/31/2012

(10.1.1.6) Base year figure

0

(10.1.1.7) End date of target

12/31/2025

(10.1.1.8) Target year figure

100

(10.1.1.9) Reporting year figure

100

(10.1.1.10) Target status in the reporting year

Select from:

☑ Achieved and maintained

(10.1.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaty/initiative/framework

☑ Sustainable Development Goal 12

(10.1.1.13) Explain target coverage and identify any exclusions

SCGP has been committed to zero waste to landfill from its operations in Thailand since 2012. The target covers all subsidiaries in Thailand. In 2025, waste sent to landfill from operations in Thailand remained at zero, continuing the achievement maintained since 2012.

(10.1.1.14) Investment made toward achieving target during the reporting year

0

(10.1.1.16) List the actions which contributed most to achieving this target

SCGP has consistently maintained its zero-waste-to-landfill performance in Thailand by handling waste through recycling or recovery instead of landfill disposal.

(10.1.1.17) Further details of target

In 2025, SCGP publicly disclosed its target to achieve zero waste to landfill from overseas operations by 2030. This target covers all SCGP subsidiaries overseas. In 2025, waste sent to landfill from overseas operations totaled 3,935 tons, primarily from certain operations in Indonesia and the Philippines. To address this, several waste management initiatives have been implemented, including improving the efficiency of power boilers for waste treatment and engaging waste service providers that support recycling and recovery.
[Add row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

SCGP does not produce PP/PE/PA-based plastic polymers.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

SCGP is a producer of plastic packaging.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

SCGP is a producer of plastic packaging.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.3) Please explain

SCGP's Consumer and Performance Packaging business (CPP) focuses on producing and commercializing plastic packaging that meets the customers' needs and requirements. We offer a wide range of (flexible / rigid / high performance) plastic packaging solutions, including bottles, containers, bags, films, and other packaging products. 1) Prepack Thailand Co.,Ltd. is a well-recognized flexible packaging manufacturer in Thailand. We have 3 sites located in Rayong, Samutsakhon and Samut Songkhram. 2) Vexcel Pack Co.,Ltd. is Asia's leading producer in food packaging from innovative materials using advanced production technologies located in Thailand. We supply a broad range of quality plastics products. 3) Conimex Co., Ltd. is located in greater Bangkok, Samut Prakan, Thailand where it employs of 700 people within and area of 54,000 sq.m. We provide a wide range of plastic containers e.g. plastic bottles, caps, collapsible tubes, automotive parts and industrial components for various market applications. 4) Tin Thanh Packing Joint Stock Company (Batico) is a subsidiary of SCGP company located in Vietnam. Tin Thanh Packaging engages in the production of flexible plastic packaging products, including containers and serves various industries. 5) Duy Tan Group: Duy Tan is the leading plastic brand in Vietnam. In 2021, Duy Tan became a member of SCG Packaging (SCGP) and aims to become the leading rigid plastic packaging and houseware provider in ASEAN.

Usage of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

SCGP is a producer of plastic packaging.

Provision of waste management

(10.2.1) Activity applies

Select from:

☑ Yes

(10.2.3) Please explain

SCGP has a subsidiary, SCG Paper Energy Company, which is a prominent player in energy solutions for pulp and paper industry. They invest in renewable energy projects such as solar power and biomass energy. They focus on implementing energy-efficient technologies throughout their operations and use advanced equipment and systems to optimize energy usage and reduce waste. They are actively involved in waste-to-energy projects. They convert waste materials, such as biomass and industrial residues, into usable energy. This approach helps in reducing waste disposal and utilizing resources effectively. The various types of waste, such as waste reject, contaminants, industrial residues and impurities in waste paper from the paper during production are converted into valuable energy sources by the service of SCG Paper Energy.

Other plastics-related activities not specified

(10.2.1) Activity applies

Select from:

☑ No

(10.2.3) Please explain

No other activity.
[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

(10.5.1) Total weight during the reporting year (Metric tons)

141064

(10.5.2) Raw material content percentages available to report

Percentage available

☑ % virgin fossil-based content

☑ % virgin renewable content

☑ % pre-consumer recycled content

☑ % post-consumer recycled content

(10.5.3) % virgin fossil-based content

96.26

(10.5.4) % virgin renewable content

0

(10.5.5) % pre-consumer recycled content

0.13

(10.5.6) % post-consumer recycled content

3.62

(10.5.7) Breakdown of post-consumer recycled content available to report

Percentage not available

☑ None

(10.5.10) Certification of renewable and/or recycled content

Select from:

☑ Yes, both the renewable content is certified as responsibly sourced and the recycled content is certified

(10.5.11) Third-party certification scheme

Select all that apply

☑ International Sustainability and Carbon Certification (ISCC) PLUS

☑ RecyClass

(10.5.12) Please explain

According to the year of 2025, the total weight of plastic materials sold/used by Prepack, Vexcel Pack and Conimex in Thailand including our subsidiaries in Vietnam such as Tin Thanh Packaging (Batico), Duytan Group was 141,064 tons during the reporting year (Virgin fossil-based content = 96.26% (135,784 tons), Virgin renewable content = 0%, Post-consumer recycled content (PCR) = 3.62% (5,101 tons), PIR (Pre-consumer recycled content) = 0.13% (179 tons). Increasing the PCR (Post-Consumer Recycled) & PIR (Pre-consumer recycled content) are an important step towards promoting sustainability and reducing the environmental impact of plastic waste. Vexcel Pack has been certified by Association of Plastic Recyclers (APR) for multi-layer barrier plastic packaging that is compostable & recyclable. Prepack has been certified based on ISCC Plus standards by ISCC and has received Class A certification from RecyClass for mono-material plastic packaging for recyclability and traceability.
[Fixed row]

(10.5.1) Specify the packaging formats across your organization's packaging portfolio and their proportions.

(10.5.1.1) Packaging formats in packaging portfolio

Select from:

☑ Other flexibles (incl. multimaterial), please specify :Flexible packaging

(10.5.1.2) Proportion of packaging portfolio

22.1

Row 2

(10.5.1.1) Packaging formats in packaging portfolio

Select from:

☑ Other rigids (incl. multimaterial), please specify :Rigid & High Performance Packaging

(10.5.1.2) Proportion of packaging portfolio

77.9
[Add row]

(10.5.2) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?

(10.5.2.1) Is any of your packaging designed in compliance with design for recycling and/or composting guidelines?

Select from:

☑ Yes, both recycling and composting

(10.5.2.2) Select the design guidelines you are in compliance with

Design for recycling guidelines

☑ APR Design Guide

☑ RecyClass guidelines

(10.5.2.5) % of packaging that is designed for recycling

99.7

(10.5.2.6) % of packaging that is designed for composting

91.4

(10.5.2.8) Please explain

At SCGP, pulp- and paper-based packaging can technically be considered 100% recyclable, as the existing recycling technologies are already widely available in the market. Multilayer packaging remains the most difficult type to recycle. In 2025, the remaining 0.3% which consists of plastic packaging, is undergoing continuous improvement. One of the company's key approaches to enhancing recyclability is the development of mono-material packaging. In terms of compostable packaging, paper- and fiber- based packaging, paper + Polylactic Acid (PLA) coating (Industrial composting only) and molded pulp are applied as compostable packaging. Paper + plastic coating (PE, PP, PET), multilayer flexible packaging, laminated aluminium foil and conventional plastics are defined as not compostable packaging. The calculation coverage includes all subsidiaries of SCGP, except for medical and health care supplies due to being the infectious waste after use which can not be recycled.
[Fixed row]

(10.5.3) Indicate the reusability and recyclability of the plastic packaging you sold and/or used.

(10.5.3.1) Percentages available to report

Percentage available

☑ % reusable

(10.5.3.2) % of plastic packaging that is reusable

76.4

(10.5.3.5) Please explain

In 2025, SCGP's Consumer and Performance Packaging (CPP) business has made significant strides in producing environmentally friendly flexible, rigid and high performance packaging. Our flexible packaging products are technically recyclable for approximately 38.5% of the total plastic packaging. This achievement is based on increased utilization of mono-material packaging that is multilayer packaging made entirely from a single type of material, making it easier to recycle. For rigid plastic & high performance packaging, it now can be recycled and reused up to 99.4%. This high percentage demonstrates our commitment to producing sustainable products & reducing environmental impacts. When considering the total volume of plastic packaging sold (measured in tons), the plastic packaging from these subsidiaries can be technically recycled at an impressive rate of 85.4%. The percentage of reusable packaging based on rigid and high-performance packaging is 76.4%. This is for circular economy.
[Fixed row]

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production, commercialization and/or use

(10.6.1) Total weight of plastic waste generated and/or managed (Metric tons)

12566

(10.6.5) End-of-life management pathways available to report

Select all that apply

☑ Landfill

☑ Recycling

☑ Incineration

☑ Waste to Energy

☑ Preparation for reuse

☑ Other end-of-life management pathway, please specify **:Treatment**

(10.6.6) Tool used to determine the percentage of end-of-life pathway

Select all that apply

☑ Other, please specify :Internal tools

(10.6.7) % preparation for reuse

20.6

(10.6.8) % recycling

55.8

(10.6.10) % waste to energy

22.2

(10.6.11) % incineration

0.2

(10.6.12) % landfill

0

(10.6.15) % other

1.2

(10.6.16) Please explain

In 2025, SCGP's consumer and performance packaging business generated approximately 12,566 tons of waste. Of this total, around 20.6% (equivalent to 2,585 tons) was intended for reuse, while 55.8% (7,006 tons) was designated for recycling. Approximately 22.2% (2,796 tons) was sent for incineration with energy recovery (waste-to-energy), and about 0.2% (23 tons) was sent for incineration without energy recovery. No waste was sent to landfill. The remaining 1.2% fell under other categories.

Provision of waste management

(10.6.1) Total weight of plastic waste generated and/or managed (Metric tons)

121000

(10.6.2) Waste management activities available to report

Select from:

☑ Weight collected

(10.6.3) Total weight of plastic waste collected (Metric tons)

121000

(10.6.5) End-of-life management pathways available to report

Select all that apply

☑ Waste to Energy

(10.6.6) Tool used to determine the percentage of end-of-life pathway

Select all that apply

☑ Other, please specify :Internal tools

(10.6.10) % waste to energy

100

(10.6.16) Please explain

SCGP has a subsidiary, SCG Paper Energy Company, which is a prominent player in energy solutions for pulp and paper industry. They invest in renewable energy projects such as solar power and biomass energy. They focus on implementing energy-efficient technologies throughout their operations and use advanced equipment and systems to optimize energy usage and reduce waste. They are actively involved in waste-to-energy projects. They convert waste materials, such as biomass and industrial residues, into usable energy. This approach helps in reducing waste disposal and utilizing resources effectively. The various types of waste, such as waste reject, contaminants, industrial residues and impurities in waste paper from the paper during production are converted into valuable energy sources by the service of SCG Paper Energy.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Law & policy

☑ Species management

☑ Education & awareness

☑ Land/water protection

☑ Land/water management

☑ Livelihood, economic & other incentives

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ State and benefit indicators ☑ Pressure indicators ☑ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

SCGP does not have any operational sites located in or near any legally protected areas.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Thai Containers Group Co, Ltd., a subsidiary of SCGP, has a corrugated box plant located in Kamphaeng Phet province near Historic Town of Sukhothai and Associated Historic Towns which was registered as a UNESCO World Heritage Site. Additionally, SCGP also have 2 corrugated box plants of Thai Container Group nearby the historic city of Ayutthaya which was inscribed on the UNESCO World Heritage list. Moreover, The Siam Forestry, a subsidiary of SCGP, is a specializing company in wood-related businesses. One of Siam Forestry location is in Kamphaeng Phet. The site is near Kamphaeng Phet Historical Park and Sukhothai Historical Park which are in the Historic Town of Sukhothai and Associated Historic Towns.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Thai Cane Paper Public Co., Ltd, a subsidiary of SCGP, locates in Prachin Buri, near the Sakaerat Biosphere Reserve. However, SCGP has ensured that it meets environmental criteria in accordance with Thai laws and other environmental requirements to avoid biodiversity loss.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

SCGP has three subsidiaries/operational sites near Don Hoi Lot, registered as the Ramsar site number 1099. The three sites are (1) Prepack Thailand Samut Sakhon, (2) Prepack Thailand Samut Songkram, and (3) Orient Containers Company Limited in Samut Sakhon. Despite their proximity to this ecologically important area, SCGP has successfully undergone environmental assessments in compliance with Thai laws and other environmental requirements to prevent the loss of biodiversity.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

SCGP has several subsidiary operational sites located in or near Key Biodiversity Areas (KBAs) across Thailand and Southeast Asia. In Thailand, Thai Cane Paper (TCP2) in Prachinburi is located approximately 19.66 km from the Khao Yai KBA, and Thai Containers (TCKP) in Kamphaeng Phet is located approximately 43.35 km from the Khlong Lan KBA. Prepack Thailand (Amphawa) in Samut Songkhram is located within the Mae Klong Basin KBA. In Southeast Asia, Vina Kraft (VKPC) in Vietnam is located approximately 13.96 km from the Vinh Cuu (Extension) KBA, PT Fajar Surya Wisesa Tbk., in Indonesia, is located approximately 31.01 km from the Muara Gembong-Tanjung Sedari KBA, and United Pulp & Paper (UPPC), in the Philippines, is located within the Manila Bay KBA. Despite their proximity to these biodiversity-significant areas, SCGP has ensured compliance with local laws and other environmental requirements to prevent biodiversity loss.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

SCGP does not have operations located in or near areas that are important for biodiversity.
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Thailand

(11.4.1.5) Name of the area important for biodiversity

Historic Town of Sukhothai and Associated Historic Towns: It is situated in the lower northern region of present-day Thailand. The total property area is 11,852 ha., comprising Sukhothai 7,000 ha., Si Satchanalai 4,514 ha., and Kamphaeng Phet 338 ha.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

SCGP operates one operational site of Thai Container Company in Kamphaeng Phet, which is located near Historic Town of Sukhothai and Associated Historic Towns. The site is approximately 30 km away from Kamphaeng Phet Historical Park. Thai Container Kamphaeng Phet (TCKP) includes the manufacturing and distribution of containers such corrugated boxes. Furthermore, Thai container company places a strong emphasis on environmental sustainability. They strive to minimize their environmental impact by implementing eco-friendly practices in their operations. Thai Container Company demonstrates a strong commitment to both high-quality production and the preservation of biodiversity. Siam Forestry (SFT) is a specializing company in wood-related businesses, particularly the cultivation and supply of eucalyptus wood for the pulp and paper industry. One of Siam Forestry location is in Kamphaeng Phet. The site is approximately 25 km away from Kamphaeng Phet Historical Park and 38 km away from Sukhothai Historical Park which are in the Historic Town of Sukhothai and Associated Historic Towns. SFT balances producing high-quality wood with a commitment to preserving biodiversity, aiming to satisfy customer needs while benefiting the environment.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

(1) Thai Container Kamphaeng Phet (TCKP) has undergone an assessment for ISO 14001, an international standard for environmental management systems (EMS). ISO 14001 primarily focuses on environmental aspects, but it also recognizes the relationship between organizations and biodiversity conservation within environmental ecosystems. Biodiversity conservation is essential for maintaining ecosystem services, such as clean air and water, climate regulation, and waste reduction. ISO 14001 encourages organizations to consider biodiversity conservation as part of their environmental management practices. In addition to ISO 14001, TCKP has obtained FSC certification, which ensures that forests are managed in a manner that prioritizes the well-being of biodiversity and ecosystems. FSC certification requires companies to maintain or enhance the diversity of species, including endangered species, and protect rare and fragile ecosystems. This involves preserving habitats, maintaining natural forest structures, and promoting forest regeneration after harvesting. Additionally, (2) Siam Forestry (SFT) is ISO 14001 certified, demonstrating its structured approach to environmental management. In addition, SFT holds several FSC certifications, including FSC-FM for responsible forest management, FSC-CW for controlled wood, FSC-SLIMF for small and low-intensity managed forests, and FSC-CoC for chain of custody. These certifications highlight SFT's commitment to biodiversity and ecosystem preservation through responsible forestry practices.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Thailand

(11.4.1.5) Name of the area important for biodiversity

Historic City of Ayutthaya: It is located in Phra Nakhon Si Ayutthaya District, Phra Nakhon Si Ayutthaya Province. The total area of the World Heritage property is 289 ha.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Thai Container Company is engaged in the manufacturing and distribution of various types of containers. SCGP has two packaging companies located in Navanakorn and Pathum Thani, both specializing in corrugated box manufacturing within Pathum Thani province. One of these companies, Thai Container Navanakorn (TCNK), is situated in a prominent industrial estate in the Navanakorn area. According to Google Maps, Thai Container Navanakorn is approximately 26 km away from the Historic City of Ayutthaya. The other company, Thai Container Pathumthani (TCPT), is around 43 km away from the Historic City of Ayutthaya.Their products include shipping containers, storage containers, and custom-designed containers tailored for specific purposes. The company places a significant emphasis on environmental sustainability, striving to reduce their ecological footprint through the implementation of eco-friendly practices. They are committed to producing high-quality containers while preserving biodiversity. This dual focus ensures that they can meet the needs of their customers while making a positive contribution to the environment.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

(3) Thai Container Navanakorn (TCNK) and (4) Thai Container Pathumthani (TCPT), subsidiaries of SCGP, have obtained ISO 14001 certification, which provides a framework for organizations to address biodiversity conservation as part of their broader environmental management practices. By integrating biodiversity considerations into their environmental management system, the companies can contribute to the protection and sustainable use of biodiversity, align with global sustainability goals, and enhance their overall environmental performance. Furthermore, both companies have obtained FSC certification, which plays an important role in taking care of biodiversity and ecosystems by promoting responsible forest management practices. By adhering to FSC standards, forests can be managed in a way that balances economic, social, and environmental needs, ensuring the long-term sustainability of our forests and the preservation of biodiversity and ecosystems.

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Thailand

(11.4.1.5) Name of the area important for biodiversity

Sakaerat Biosphere Reserve: It is a biosphere reserve in Nakhon Ratchasima province, Thailand. Located west of Khao Yai National Park and south of Nakhon Ratchasima city center, the reserve is composed primarily of dry evergreen forests, mixed deciduous forests, dry dipterocarp forests, and reforested areas. This reserve has been listed as a biosphere reserve by UNESCO, nominated in 1976.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Thai Cane Paper (TCP) is involved in the production and distribution of paper products made from recycled fibers located in PrachinBuri province. According to the operational location and Sakaerat Biosphere Reserve (Unesco MAB), there is approximately a 60 km distance between them. They specialize in manufacturing packaging paper. Thai Cane Paper places a strong emphasis on sustainable practices and environmental conservation. They utilize recycled waste fibers as a raw material, which helps reduce the demand for traditional wood pulp and minimizes deforestation. Additionally, they implement eco-friendly manufacturing processes to minimize their carbon footprint and waste generation. Their focus on sustainable practices and utilizing alternative raw materials contributes to the preservation of natural resources and biodiversity.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

(5) Thai Cane Paper (TCP) in Prachinburi province has undergone an ISO 14001 assessment, which focuses on environmental aspects such as reducing waste and air emissions, addressing climate change, and managing water scarcity. It also recognizes the relationship between organizations and biodiversity conservation within environmental ecosystems. Additionally, the company has obtained FSC certification, which is dedicated to environmental responsibility and biodiversity conservation. These certifications highlight Thai Cane Paper's efforts to minimize its environmental impact and contribute to the sustainable management of forests, ultimately ensuring the long-term health of ecosystems and biodiversity.

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Thailand

(11.4.1.5) Name of the area important for biodiversity

Don Hoi Lot: It is a bar at the mouth of the Mae Klong River, created by sedimentation of sandy soil in Samut Songkhram province.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Prepack operates two sites in close proximity to the Ramsar site of Don Hoi Lot in Thailand: one in Samutsongkram and another in Samutsakhon. They specialize in producing a wide range of flexible packaging products. The Samutsongkram site is approximately 10 km away from Don Hoi Lot, while the Samutsakhon site is around 40 km away. Additionally, Orient Container, located in Samutsakhon, is involved in various activities related to the manufacturing and distribution of containers, including corrugated boxes. This company is situated approximately 30 km away from Don Hoi Lot. Both Prepack and Orient Container are committed to using eco-friendly materials and implementing environmentally responsible production processes. These practices include reducing water usage, energy consumption, and waste generation, as well as ensuring that the raw materials used in their packaging solutions do not contribute to deforestation or harm biodiversity.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

(6) Orient Container (OCSS) in Samutsakhon has successfully completed the ISO 14001 assessment and obtained FSC certification. These certifications ensure that the company adheres to environmental management practices, including the proper handling of air emissions and waste, as well as managing climate issues and reducing water usage. By following these practices, Orient Container actively contributes to the improvement and preservation of the ecosystem and biodiversity. Furthermore, (7) Prepack, Samutsongkram and (8) Prapack, Samutsakorn have secured ISO 14001 certification. This certification ensures that the company contributes to the enhancement of environmental systems and the preservation of ecosystems, which in turn supports better biodiversity.

Row 5

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Viet Nam

(11.4.1.5) Name of the area important for biodiversity

Imperial Citadel of Thang Long (Hanoi): It is a sprawling complex of historic buildings and archaeological sites, representing Vietnam's rich history and cultural heritage. The area is around 18.4 ha (45.5 acres).

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

SCGP operates one operational site of Vina Corrugated Packaging Company Limited (Hai Duong Branch) - VCHD, which is located near Imperial Citadel of Thang Long. The site is approximately 56 km away from Imperial Citadel of Thang Long in Hanoi. Vina Corrugated Packaging Company Limited (VCHD) includes the manufacturing and distribution of containers such corrugated boxes. Furthermore, Vina Corrugated Packaging Company Limited (VCHD) has a strong emphasis on environmental sustainability. They attempt to minimize their environmental impacts by implementing eco-friendly practices in their operations. Vina Corrugated Packaging Company Limited (VCHD) in Hai Duong demonstrates a strong commitment to both high-quality production and the preservation of biodiversity. Vina Corrugated Packaging Company Limited (VCHD) has obtained ISO 14001 certification, demonstrating its commitment to managing forests in a way that protects biodiversity and supports ecosystem.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Vina Corrugated Packaging Company Limited (Hai Duong Branch) – VCHD has successfully completed an ISO 14001 assessment, a globally recognized standard for environmental management systems (EMS). While ISO 14001 primarily addresses environmental responsibilities, it also highlights the importance of biodiversity conservation within ecosystems. Protecting biodiversity is crucial for sustaining ecosystem functions like clean air and water, climate stability, and waste reduction. The standard encourages organizations to incorporate biodiversity considerations into their environmental management efforts. Additionally, VCHD has earned FSC certification, which ensures that forest management practices support the health and diversity of ecosystems. FSC standards require organizations to protect

endangered species, preserve fragile habitats, and maintain natural forest structures. This includes fostering forest regeneration and ensuring long-term sustainability following harvesting activities.

Row 6

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Viet Nam

(11.4.1.5) Name of the area important for biodiversity

Yen Tu-Vinh Nghiem-Con Son, Kiep Bac Complex (Quảng Ninh): This is Vietnam's first serial (chain-type) cultural heritage, spanning 12 component sites across Quang Ninh, Bac Ninh and Hai Phong/Dong Trieu with a core area of 525.75 ha and a buffer zone of 4,380 ha.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

SCGP operates Vina Corrugated Packaging Company Limited (Hai Duong Branch) – VCHD, located near the Yen Tu–Vinh Nghiem–Con Son, Kiep Bac Complex of Monuments and Landscapes in northern Vietnam. This site is situated approximately 42 kilometers from VCHD's main location in Hai Duong. The company specializes in the production and distribution of corrugated packaging, such as cardboard boxes. VCHD places strong emphasis on environmental responsibility, actively working to reduce its ecological footprint through sustainable operational practices. The company is deeply committed to delivering high-quality products while protecting biodiversity and promoting environmental conservation.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Vina Corrugated Packaging Company Limited (Hai Duong Branch) has been evaluated for ISO 14001 certification, a globally recognized standard for environmental management systems (EMS). While ISO 14001 primarily addresses environmental impacts, it also highlights the connection between organizational operations and biodiversity conservation within ecosystems. Protecting biodiversity is crucial for sustaining essential ecosystem functions, including clean air and water, climate regulation, and waste reduction. The standard encourages businesses to integrate biodiversity protection into their environmental strategies. In addition, VCHD has achieved FSC certification, which affirms responsible forest management with a focus on safeguarding biodiversity and ecosystem health. This certification mandates the protection and enhancement of species diversity, including those that are endangered, and the conservation of rare and sensitive ecosystems. It also involves maintaining natural forest structures and supporting forest regeneration after harvesting.

Row 7

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Viet Nam

(11.4.1.5) Name of the area important for biodiversity

Dong Nai Biosphere Reserve: Recognized by UNESCO as a biosphere reserve, is located in southern Vietnam and spans across the provinces of Dong Nai, Lam Dong, Binh Duong, Binh Phuoc, and Dak Nong. It covers a total area of 966,500 hectares, according to the Vietnam National Authority of Tourism.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

SCGP operates several subsidiaries in Southern Vietnam, many of which are located near the Dong Nai Biosphere Reserve. Vina Kraft Paper Co., Ltd. (VKPC), which specializes in paper manufacturing, is situated approximately 42 kilometers from the reserve. In the same region, SCGP operates four companies involved in the production and distribution of corrugated packaging: Vina Corrugated Packaging Company Limited - Ho Chi Minh City (VCHC) and Vina Corrugated Packaging Company - Binh Duong (VCHQ), both around 42 kilometers away; Starprint Vietnam JSC (SPV), around 26 kilometers away; and Bien Hoa Packaging Joint Stock Company, located about 30 kilometers from the reserve. Additionally, SCGP has six companies near the biosphere reserve that specialize in plastic manufacturing and flexible packaging: Tin Thanh Packing Joint Stock Company (Batico) – 70 km; Duy Tan Plastics Manufacturing Corporation Joint Stock Company – 64 km; Duy Tan Precision Mold Company Limited (DTPM) – 65 km; Duy Tan Binh Duong Plastics Company Limited (DTBD) – 55 km; and MATA Plastic Company Limited (MATA) – 68 km. SCGP also operates two companies focused on producing a wide range of foodservice packaging, including paper and polymer cups: Go-Pak Vietnam Limited (GPVN) and Go-Pak Paper Products Vietnam Company Limited (GPPVN), both located approximately 39 kilometers from Dong Nai Biosphere Reserve. All SCGP companies prioritize environmental sustainability, implementing eco-friendly practices to reduce their ecological footprint. They are committed to delivering high-quality products while safeguarding biodiversity and promoting environmental conservation.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

All SCGP companies have obtained FSC certification (FSC chain of custody), confirming their commitment to responsible forest management and establishing a strong foundation for deforestation-free supply chains that align with global sustainability benchmarks. This certification requires the preservation and enhancement of biodiversity, including endangered species, and the protection of rare and sensitive ecosystems. It also emphasizes the maintenance of natural forest structures and supports forest regeneration following harvesting activities. In addition, nearly all of these companies have achieved ISO 14000 certification, which addresses key environmental considerations.

Row 8

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Malaysia

(11.4.1.5) Name of the area important for biodiversity

Forest Research Institute Malaysia Forest Park Selangor: It is one of the leading institutions in tropical forestry research in the world (Founded in 1929). The Institute sits on a 545-ha site adjacent to the Bukit Lagong Forest Reserve in the Kepong municipality, 16 km northwest of Kuala Lumpur. In 2025, the site was designated as a World Heritage Site by UNESCO.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Interpress Printers Sendirian Berhad (IPP), a subsidiary of SCGP based in Selangor, Malaysia, specializes in producing high-hygiene packaging for the global food industry. The facility is located approximately 24 km from the Forest Research Institute Malaysia (FRIM) Forest Park in Selangor. IPP is committed to environmental conservation and sustainability, adopting eco-friendly production methods aimed at reducing both carbon emissions and waste. By incorporating alternative raw materials and sustainable practices, the company helps conserve natural resources and protect biodiversity.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Interpress Printers Sendirian Berhad (IPP), located in Selangor, Malaysia, has undergone FSC certification, reflecting its commitment to environmental responsibility and the protection of biodiversity. This certification underscores IPP’s initiatives to reduce environmental impact and support sustainable forest management, helping to safeguard ecosystem health and biodiversity for the long term.

Row 9

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Philippines

(11.4.1.5) Name of the area important for biodiversity

Baroque Churches of the Philippines, San Agustin Church (Manila): It is a UNESCO World Heritage Site, designated in 1993 as part of the Baroque Churches of the Philippines. Completed in 1607, it is the oldest stone church in the country. It was constructed during the Spanish colonial period.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

United Pulp and Paper Co., Inc. (UPPC) is a subsidiary of SCGP that is located in the Philippines. It specializes in producing paper packaging. The plant is located approximately 42 km from San Agustin Church in Manila which is one of four Spanish colonial-era Baroque churches in the Philippines designated as a UNESCO World Heritage Site. UPPC prioritizes environmental conservation and sustainability by using eco-friendly production methods to minimize carbon emissions and waste. The company's use of alternative raw materials and sustainable practices aids in the conservation of natural resources and the protection of biodiversity.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

United Pulp and Paper Co., Inc. (UPPC), situated on Luzon Island in the Philippines, demonstrates its dedication to environmental responsibility and biodiversity protection through FSC certification. This certification highlights UPPC's efforts to minimize environmental impact and promote sustainable forest management, thereby preserving ecosystem health and biodiversity. Additionally, UPPC's ISO 14001 assessment recognizes the crucial link between organizations and biodiversity conservation within environmental ecosystems.

Row 10

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Philippines

(11.4.1.5) Name of the area important for biodiversity

Sasmuan Pampanga Coastal Wetlands: They are located in Manila Bay, on the island of Luzon in the north of the Philippine Archipelago. These sheltered wetlands include mudflats, mangroves and riverine habitats that serve as important stopover points for migratory waterbirds on the East Asian-Australasian Flyway, with over 50,000 individuals counted in 2020.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

United Pulp and Paper Co., Inc. (UPPC), an SCGP subsidiary in the Philippines, specializes in paper packaging production. Its plant is located approximately 20 km from the Sasmuan Pampanga Coastal Wetlands in Manila Bay, which includes zones of vulnerable mangrove species. UPPC is committed to environmental

conservation and sustainability through eco-friendly production methods to reduce carbon emissions and waste, while also using alternative raw materials and sustainable practices to conserve natural resources and protect biodiversity.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Located on Luzon Island in the Philippines, United Pulp and Paper Co., Inc. (UPPC) is committed to environmental responsibility and biodiversity protection, as evidenced by its FSC certification. This certification underscores UPPC's dedication to minimizing environmental impact and fostering sustainable forest management, which helps maintain ecosystem health and biodiversity. Furthermore, UPPC's ISO 14001 assessment acknowledges the important relationship between organizations and biodiversity conservation within environmental ecosystems.

Row 11

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Philippines

(11.4.1.5) Name of the area important for biodiversity

The Las Piñas – Parañaque Wetland Park (LPPW), formerly known as the Las Piñas – Parañaque Critical Habitat and Ecotourism Area (LPPCHEA) is a 181.63-hectare protected area located between the coordinates 14.481158, 120.971586 and 14.502763, 120.988237 or the southwest portion of Metro Manila and Manila Bay. The LPPWP is divided into 2 main landmasses: Long Island is at the southwest portion of the LPPWP in Las Piñas City and Freedom Island is at the northeast part in Parañaque City.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

United Pulp and Paper Co., Inc. (UPPC), an SCGP subsidiary in the Philippines, specializes in paper packaging production. Its plant is located approximately 51 km from The Las Piñas – Parañaque Wetland Park (LPPW) in Manila. UPPC is committed to environmental conservation and sustainability through eco-friendly production methods that minimize carbon emissions and waste. The company also uses alternative raw materials and sustainable practices to conserve natural resources and protect biodiversity.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

United Pulp and Paper Co., Inc. (UPPC), located on Luzon Island in the Philippines, showcases its commitment to environmental responsibility and biodiversity protection through FSC certification. This certification underscores UPPC's dedication to reducing environmental impact and promoting sustainable forest management, thus preserving ecosystem health and biodiversity. Furthermore, UPPC's ISO 14001 assessment acknowledges the critical connection between organizations and biodiversity conservation within environmental ecosystems.

Row 12

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Indonesia

(11.4.1.5) Name of the area important for biodiversity

Cibodas Biosphere Reserve: It is situated in the province of West Java in the south of Jakarta. Cibodas Biosphere Reserve is an example of an ecosystem in the humid tropics undergoing strong human pressure. The reported area is around 575.32 km².

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

PT Fajar Surya Wisesa Tbk., PT Indocorr Packaging Cikarang (IPC) and PT Rapipack Asritama (RA) that are subsidiaries of SCGP located in West Java. Fajar specializes in producing paper packaging. IPC and RA include the manufacturing and distribution of containers such corrugated boxes. RA, IPC and Fajar are approximately located 50, 51 and 55 km respectively away from Cibodas Biosphere Reserve in the south of Jakarta which is one of Unesco MAB in Indonesia. PT Fajar Surya Wisesa Tbk., PT Indocorr Packaging Cikarang (IPC) and PT Rapipack Asritama (RA) prioritize eco-friendly production methods to reduce carbon emissions and waste, utilizing alternative raw materials and sustainable practices to conserve natural resources and protect biodiversity.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

PT Fajar Surya Wisesa Tbk., PT Indocorr Packaging Cikarang (IPC), and PT Rapipack Asritama (RA), located on Java Island, Indonesia, showcase their commitment to environmental stewardship and biodiversity conservation through FSC certification. This recognition highlights their proactive efforts to reduce environmental impact and support sustainable forest management, deforestation- and forest conversion- free, contributing to the protection of ecosystems and biodiversity. Furthermore, their ISO 14001 certification underscores the important relationship between organizational operations and biodiversity within environmental systems.

Row 13

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Indonesia

(11.4.1.5) Name of the area important for biodiversity

Bunaken Tangkoko Minahasa: The Bunaken Tangkoko Minahasa Biosphere Reserve in North Sulawesi is located in the heart of the Coral Triangle of the Indo-Pacific Region in Indonesia. The biosphere reserve spans a total 746,405.92 hectares of terrestrial and marine habitats. The area encompasses a mosaic of ecological systems including a coastal area with coral reefs and seagrass, mangrove and coastal forests, islands and terrestrial ecosystems.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

PT. Intan Ustrix Manado (IUM), an SCGP subsidiary on Sulawesi Island, specializes in carton boxes and corrugated packaging. Located approximately 38 km from the Bunaken Tangkoko Minahasa, a UNESCO MAB site in North Sulawesi, IUM prioritizes environmental conservation through eco-friendly production methods that minimize carbon emissions and waste. The company's commitment to alternative raw materials and sustainable practices supports the conservation of natural resources and the protection of biodiversity.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

PT. Intan Ustrix Manado (IUM), located on Sulawesi Island, Indonesia, affirms its commitment to environmental responsibility and biodiversity conservation through FSC certification. This certification emphasizes IUM’s efforts to reduce environmental impact and support sustainable forest management, ensuring the preservation of ecosystem health and biodiversity, including maintaining deforestation- and forest conversion-free practices.

Row 14

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Indonesia

(11.4.1.5) Name of the area important for biodiversity

Pulau Rambut Wildlife Reserve: The site, located on a small atoll reef island northwest of Jakarta City, has a tropical climate and comprises several wetland habitat types, such as coral reefs, intertidal flats, mangrove forests, lagoons and seasonal freshwater marshes. (Area 90.0 ha)

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

PT Primacorr Mandiri (PCM) and PT Indoris Printingdo (IRP), SCGP subsidiaries in West Java, Indonesia, manufacture corrugated containers. Located approximately 32-33 km from the Pulau Rambut Wildlife Reserve, a Ramsar Site on an atoll reef island northwest of Jakarta, both companies prioritize environmental conservation and sustainability. They employ eco-friendly production methods to minimize carbon emissions and waste, and their use of alternative raw materials and sustainable practices aids in conserving natural resources and protecting biodiversity.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Located on Java Island, Indonesia, PT Primacorr Mandiri (PCM) and PT Indoris Printingdo (IRP) demonstrate a commitment to environmental responsibility and biodiversity protection through FSC certification. This certification highlights their efforts to minimize environmental impact and promote sustainable forest management, thereby preserving ecosystem health and biodiversity, including deforestation- and forest conversion- free. Furthermore, their ISO 14001 assessment recognizes the link between organizations and biodiversity conservation within environmental ecosystems.

Row 15

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Thailand

(11.4.1.5) Name of the area important for biodiversity

Khao Yai is a confirmed KBA covering 21,833 ha. with 100% protected area coverage, forming part of Khao Yai National Park, located in the western Dangrek range, north-eastern Thailand, the site is over 80% forested, dominated by moist evergreen forest. It is globally significant as a key wintering site for the threatened Silver Oriole, and supports EN species including the Asian Elephant and Tiger, plus CR plants such as Agarwood.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Thai Cane Paper (TCP2), a subsidiary under SCG Packaging, is located in Prachinburi province, approximately 19.66 km from the Khao Yai KBA. The site operates in packaging paper manufacturing through a paper making process, producing kraft liner board and kraft paper for corrugated packaging. Thai Cane Paper's Prachinburi and Kanchanaburi plants have both received Green Industry Level 5 certification from Thailand's Ministry of Industry, the highest tier in the national scheme, covering environmental compliance, green culture, and green supply chain practices.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Thai Cane Paper operates under SCGP's Group-wide, ISO 14001-aligned environmental management system. Wastewater is treated to standards stricter than Thai regulatory limits before discharge, and water quality is monitored both upstream and downstream of the mill using standardized, certified laboratory methods. Thai Cane Paper's Green Industry Level 5 certification further reflects sustained regulatory compliance and integration of environmental management into the site's operating culture. Combined with the site's distance of approximately 20 km from the KBA boundary, these measures support the Low-risk, no-negative-impact assessment for this site.

Row 16

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Thailand

(11.4.1.5) Name of the area important for biodiversity

Mae Klong Basin is a confirmed terrestrial KBA covering 48,011 ha., re-confirmed during the 2011 CEPF Ecosystem Profile update for the Indo-Burma Hotspot. The site qualifies as a Key Biodiversity Area of international significance based on established criteria and thresholds used to identify sites important for biodiversity conservation.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Prepack Thailand (Amphawa), a subsidiary under SCGP, is located in Samut Songkhram at approximately 0.00 km from the Mae Klong Basin KBA, indicating the site is situated within or immediately adjacent to the KBA boundary. The site operates in flexible packaging manufacturing through a multilayered plastic packaging process, serving frozen food, consumer goods, and rice packaging applications.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The site's immediate proximity to the Mae Klong Basin KBA, its manufacturing activities were assessed as carrying a High potential risk to local biodiversity, primarily through wastewater discharge and plastic/packaging waste generation associated with the multilayered plastic packaging process. This risk was identified through internal screening that considers proximity to designated biodiversity-sensitive areas as a key risk factor. Mitigation is supported by the site's ISO 14001-certified environmental management system and by SCGP's Group-wide Water Management Committee, which sets internal wastewater discharge standards stricter than Thai regulatory limits, monitors water quality before and after treatment, and applies anaerobic primary treatment prior to discharge. Given the site's direct proximity to the KBA, a site-specific biodiversity risk assessment and disclosure of facility-level water quality monitoring results are recommended to strengthen and verify these mitigation claims.

Row 17

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Thailand

(11.4.1.5) Name of the area important for biodiversity

Khlong Lan is a confirmed terrestrial KBA covering 43,135 ha., with protected area coverage of 99.62% of the site. It was re-confirmed as a KBA during the 2011 CEPF Ecosystem Profile update for the Indo-Burma Hotspot. The site qualifies as a Key Biodiversity Area of international significance based on established criteria and thresholds for identifying sites important for biodiversity conservation.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Thai Containers (TCKP), a subsidiary under SCGP, is located in Kamphaeng Phet province, approximately 43.35 km from the Khlong Lan KBA. The site operates in fiber packaging manufacturing through a box corrugating process.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Thai Container Group has assessment for ISO 14001, recognizing the relationship between organizational operations and biodiversity conservation within surrounding ecosystems, and holds FSC certification, ensuring that forest-derived raw materials are sourced from responsibly managed forests that maintain species diversity and protect rare or fragile habitats. In addition, Thai Containers Group has worked with SCGP's Innovation and Product Development Center to reduce copper content in printing inks used across all SCGP container manufacturing plants, lowering the volume of hazardous waste generated, while fiber sludge recovered during wastewater treatment is repurposed as a raw material in paper production rather than disposed of. These certifications and waste-reduction practices, combined with the site's distance of over 40 km from the Khlong Lan KBA, support the Low-risk, no-negative-impact classification for this site.

Row 18

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Viet Nam

(11.4.1.5) Name of the area important for biodiversity

Vinh Cuu is a confirmed freshwater KBA of global significance, covering 369.70 km², with protected area coverage of only 0.08% butu indicating the site is largely unprotected. Last assessed in 2018, it qualifies under Global KBA criteria A1a, A1d, and D1a of the Global Standard for the Identification of KBAs. This site is a proposed southern extension to the existing Vinh Cuu KBA, comprising a stretch of the Đồng Nai River flowing through agricultural land.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Vina Kraft Paper Co., Ltd. (VKPC), a joint venture between Siam Kraft Industry (a subsidiary of SCG Packaging) and Rengo Company of Japan, operates packaging paper manufacturing facilities in Vietnam, approximately 13.96 km from the Vinh Cuu (Extension) KBA. VKPC produces kraft paper, test liner, and medium paper for corrugated packaging. The company holds ISO 9001:2015, ISO 14001:2015, OHSAS 18001:2007, and FSC certifications, and was recognized as a Top 100 Sustainable Development Enterprise in Vietnam in 2025.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

VKPC operates a high-efficiency paper machine together with an effluent treatment plant designed to manage water quality and reduce pollution from its production process. VKPC's ISO 14001 certification supports structured monitoring of environmental impacts, while its FSC and PEFC forest-certification, participated ensures traceability of fiber inputs to responsibly managed forests. The Vinh Cuu (Extension) KBA is specifically defined by freshwater river habitat critical to fish spawning, VKPC's continued investment in effluent treatment and water quality control is a relevant safeguard. Combined with the site's distance of approximately 14 km from the KBA boundary, this supports the Low-risk, no-negative-impact assessment. Given the freshwater/river-dependent nature of this KBA, however, more specific evidence of VKPC's discharge point location relative to the Đồng Nai River and any river-specific water quality monitoring data would strengthen this disclosure.

Row 19

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Indonesia

(11.4.1.5) Name of the area important for biodiversity

Muara Gembong-Tanjung Sedari: The Muara Gembong-Tanjung Sedari Biosphere Reserve is located in West Java Province, Indonesia, along the northern coast of Java facing the Java Sea. The reserve is characterized by a mosaic of coastal and estuarine ecosystems, including extensive mangrove forests, tidal mudflats, fishponds (tambak), and coastal waters that serve as critical habitat for migratory birds and marine biodiversity, while also supporting local fishing and aquaculture livelihoods.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

PT Fajar Surya Wisesa Tbk. (Fajar Paper), an SCGP subsidiary located in Cikarang, Bekasi, West Java, Indonesia, specializes in the production of packaging paper products including Kraft Liner, Test Liner, Corrugating Medium, and Coated Duplex Board. Located approximately 31.01 km from the Muara Gembong-Tanjung Sedari, a UNESCO MAB site in West Java, Fajar Paper prioritizes environmental conservation through responsible sourcing and certified supply chain management that minimizes impact on surrounding coastal and mangrove ecosystems.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

PT Fajar Surya Wisesa Tbk. (Fajar Paper), located in Cikarang, Bekasi, West Java, Indonesia, affirms its commitment to environmental responsibility and biodiversity conservation through FSC Chain of Custody (CoC) Certification (FSC License Code: FSC-C135609, Certificate Code: SGSHK-COC-470111, certified by SGS since

2012). This certification supports responsible sourcing of forest-based and recycled materials in the production of packaging paper, ensuring the preservation of ecosystem health and biodiversity, including maintaining deforestation- and forest conversion-free practices.

Row 20

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☑ Philippines

(11.4.1.5) Name of the area important for biodiversity

Manila Bay is a confirmed global KBA, criterion D1a, covering 95,508 ha. with only 2.07% protected area coverage. Comprising intertidal mudflats, sand flats, and remnant mangroves largely converted to aquaculture and salt pans. It also supports major fisheries and aquaculture sustaining Metro Manila's coastal population.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

United Pulp and Paper Co., Inc. (UPPC), a subsidiary of SCGP, operates a paper mill in Bulacan producing testliner board and corrugating medium for domestic and export markets. The site is located at 0.00 km from the Manila Bay KBA. UPPC uses 100% reclaimed/recycled paper recovered through a nationwide network of baling stations as its raw material.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Given the site's direct proximity to Manila Bay — a KBA already subject to severe documented pressure from industrial waste, sewage, and dredging-related pollution — UPPC's paper-making operations were assessed as High risk. The primary risk pathway is wastewater discharge into the Manila Bay watershed system, which is already identified as heavily impacted by pollution from surrounding industrial and urban sources, compounding pressure on shorebird habitat and fisheries productivity. This was assessed based on the site's zero-distance proximity to the KBA boundary and the KBA's own threat profile, which explicitly names industrial waste as a contributing pressure. UPPC's use of 100% reclaimed paper reduces certain upstream forestry-related impacts, but this does not directly mitigate the wastewater/effluent risk specific to this site's proximity to Manila Bay. To adequately support a mitigation narrative for this High-risk site, SCGP should disclose UPPC's specific wastewater treatment infrastructure, effluent discharge quality monitoring data, and any site-specific biodiversity or environmental impact assessment conducted for the Bulacan mill relative to the Manila Bay watershed.

Row 21

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Rietveld Schröderhuis (Rietveld Schröder House), Utrecht (0.008 ha), designed by Gerrit Rietveld and built in 1924, is a manifesto of the De Stijl movement and an icon of Modern Movement architecture. The Seventeenth-Century Canal Ring Area of Amsterdam, inscribed 2010, is Amsterdam's historic canal district (Herengracht, Keizersgracht, Prinsengracht) built by draining swampland, and a model of large-scale town planning influential worldwide until the 19th century.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidiaries of SCGP, operate from Alblasserdam/Dordrecht, South Holland, Netherlands, collecting, sorting and recycling paper, cardboard and plastic waste into secondary raw materials, as part of the Peute Group, one of Europe's largest independent paper and plastic recyclers. The site is approximately 41.93 km from Rietveld Schröderhuis and 59.16 km from the Seventeenth-Century Canal Ring Area of Amsterdam. The company continued to prioritise sustainable, low-impact working methods at this location during the reporting year.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification for its office and production operations, and its Alblasserdam site meets the Dutch BENG near-energy-neutral building standard and is BREEAM-certified for sustainability and a healthy working environment. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction (including wood fibre), easing pressure on forests, wetlands and other natural habitats that support biodiversity. Based on this assessment, no negative biodiversity impact from the site's activities was identified in the reporting year.

Row 22

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Mill Network at Kinderdijk-Elshout: Inscribed as a UNESCO World Heritage Site in 1997, this is a group of 19 monumental windmills built between 1738 and 1740 in the Alblasserwaard polder, South Holland. Together with dykes, reservoirs, pumping stations and administrative buildings, it forms an extremely ingenious hydraulic system that is still maintained in working order today as a backup to modern pumping stations. The report area around 322 ha.

(11.4.1.6) Proximity

Select from:

☑ Up to 5 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidarues of SCGP, operating from Alblasserdam/Dordrecht, South Holland, Netherlands, where its activities in the reporting year centred on the collection, sorting and recycling of paper, cardboard and plastic waste streams, including mixed paper, OCC, plastic film, PVC and granulate, into secondary raw materials, as part of the Peute Group, one of the largest independent paper and plastic recyclers in Europe. The site locates only 3.79 km from Mill Network at Kinderdijk-Elshout, a UNESCO World Heritage inscribed 1997, a group of 19 monumental windmills (1738-1740) in the Alblasserwaard polder, South Holland, forming an ingenious hydraulic system still maintained as a backup to modern pumping stations. Throughout the year the company maintained eco-friendly, resource-efficient operating practices intended to limit its footprint on nearby natural areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The company's assessment drew on its certified management system: The Peute Group holds ISO 9001 and ISO 14001 certification for its office and production operations, and its Alblasserdam site meets the Dutch BENG near-energy-neutral building standard and is BREEAM-certified for sustainability and a healthy working environment. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction (including wood fibre), easing pressure on forests, wetlands and other natural habitats that support biodiversity. No adverse effect on the area's biodiversity was identified as a result.

Row 23

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Van Nellefabriek: The Van Nelle Factory is a modernist 1920s industrial complex in Rotterdam, inscribed as a UNESCO World Heritage Site in 2014. It was groundbreaking for its time thanks to extensive glass facades that opened the factory to daylight and its flexible, adaptable interior spaces; today it is used as offices, light industry and an event location.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidiaries of SCGP, operate from Alblasserdam/Dordrecht, South Holland, Netherlands, collecting, sorting and recycling paper, cardboard and plastic waste into secondary raw materials, as part of the Peute Group, one of Europe's largest independent paper and plastic recyclers. The site is approximately 17.72 km from Van Nellefabriek. Throughout the year the company maintained eco-friendly, resource-efficient operating practices to limit its footprint on nearby areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification, and its Alblasserdam site meets the Dutch BENG near-energy-neutral standard and is BREEAM-certified. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction, easing pressure on natural habitats. No negative biodiversity impact was identified in the reporting year across these areas.

Row 24

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Netherlands' key wetlands: Saeftinghe, a vast tidal brackish reserve at the Scheldt estuary; Markiezaatsmeer (1984, Delta Works), a key bird habitat; Oosterschelde, a tidal former estuary and national park core with rich marine life; Veerse Meer & Grevelingen, Delta Works saltwater lakes for sports/diving; IJmeer, a former Zuiderzee lake vital for birds/fish; Oostelijke Vechtoever, part of Vechtplassen; Wetlands Passewaay, a Gelderland water-storage wetland.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidiaries of SCGP, operate from Alblasserdam/Dordrecht, South Holland, Netherlands, collecting, sorting and recycling paper, cardboard and plastic waste into secondary raw materials, as part of the Peute Group, one of Europe's largest independent paper and plastic recyclers. The site lies approximately 65.10 km from Drowned Land of Saeftinghe, 51.00 km from Markiezaatsmeer, 59.03 km from Eastern Scheldt, 63.47 km

from Veerse Meer, 53.58 km from Grevelingen, 62.70 km from IJmeer, 57.10 km from Oostelijke Vechtoever, and 51.55 km from Wetlands Passewaay. The company's environmental practices are geared toward limiting waste, emissions and resource consumption.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification, and its Alblasserdam site meets the Dutch BENG near-energy-neutral standard and is BREEAM-certified. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction, easing pressure on natural habitats. No adverse effect on these areas' biodiversity was identified in the reporting year.

Row 25

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Delta Works sites: Zoommeer, a freshwater lake linked to Volkerak/Krammer, once part of tidal Oosterschelde. Volkerak, closed off in 1987, is now freshwater yet navigable by sea ships. Krammer, its western part, links to Oosterschelde via the large Krammer Locks. Haringvliet, former Rhine-Meuse tidal outlet, turned mostly freshwater after the 1971 Haringvlietdam closure. Voornes Duin, a ~1,400-ha young lime-rich dune reserve on Voorne-Putten, hosts over half of all Dutch wild plant species.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidiaries of SCGP, operate from Alblasserdam/Dordrecht, South Holland, Netherlands, collecting, sorting and recycling paper, cardboard and plastic waste into secondary raw materials, as part of the Peute Group, one of Europe's largest independent paper and plastic recyclers. The site is approximately 49.30 km from Zoommeer, 32.09 km from Volkerak, 41.02 km from Krammer, 32.77 km from Haringvliet, and 43.65 km from Voornes Duin. The company maintained eco-friendly, resource-efficient operating practices intended to limit its footprint on nearby natural areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification, and its Alblasserdam site meets the Dutch BENG near-energy-neutral standard and is BREEAM-certified. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction, easing pressure on natural habitats. No negative biodiversity impact was identified in the reporting year.

Row 26

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Nationaal Park De Biesbosch is one of the largest freshwater tidal wetlands in Northwestern Europe, straddling North Brabant and South Holland, and an important habitat for waterfowl and beavers. Broekvelden, Vettenbroek & Polder Stein is a peatland polder and lake complex near Reeuwijk, South Holland, valued as a wintering and breeding area for waterbirds.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidiaries of SCGP, operate from Alblasserdam/Dordrecht, South Holland, Netherlands, collecting, sorting and recycling paper, cardboard and plastic waste into secondary raw materials, as part of the Peute Group, one of Europe's largest independent paper and plastic recyclers. The site is approximately 14.09 km from Nationaal Park De Biesbosch, 18.79 km from Hollands Diep, and 23.12 km from Broekvelden, Vettenbroek & Polder Stein. The company maintained its usual environmental safeguards for reducing ecological impact during the reporting year.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification for its office and production operations, and its Alblasserdam site meets the Dutch BENG near-energy-neutral building standard and is BREEAM-certified for sustainability and a healthy working environment. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction (including wood fibre), easing pressure on forests, wetlands and other natural habitats that support biodiversity. On this basis, the company assessed the risk of negative impact on biodiversity at this location as not applicable for the reporting year.

Row 27

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

NL Ramsar wetlands: Markiezaatsmeer, bird marsh; Wetlands Passewaay, flood control; Grevelingen, largest saltwater lake; Cottage coast (Ouddorp), coastal dunes; Oostelijke Vechtoever, wetland birds; Oosterschelde, mudflats/marine life; IJmeer, birds/fish; Veerse Meer, wildlife/recreation; Saeftinghe, tidal brackish marsh; Volkerak, freshwater delta lake; Haringvliet, fish/waterfowl; Krammer, Delta Works arm; Voornes Duin, dune lakes/plants; Zoommeer, waterbird habitat.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Approximately 62.70 km from IJmeer, a Ramsar wetland site between Amsterdam and Flevoland, part of the former Zuiderzee system, recognised as an internationally important wetland for waterbirds and fish under the Ramsar Convention. Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., SCGP's subsidiaries, carried out its regular operations in Alblasserdam/Dordrecht, South Holland, Netherlands, which involve the collection, sorting and recycling of paper, cardboard and plastic waste streams (including mixed paper, OCC, plastic film, PVC and granulate) into secondary raw materials, as part of the Peute Group, one of the largest independent paper and plastic recyclers in Europe. The company continued to prioritise sustainable, low-impact working methods at this location during the reporting year.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification for its office and production operations, and its Alblasserdam site meets the Dutch BENG near-energy-neutral building standard and is BREEAM-certified for sustainability and a healthy working environment. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction (including wood fibre), easing pressure on forests, wetlands and other natural habitats that support biodiversity. On this basis, the company assessed the risk of negative impact on biodiversity at this location as not applicable for the reporting year.

Row 28

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Volkerak, a former tidal river turned freshwater lake in the Rhine-Meuse-Scheldt delta. Haringvliet, ex-Rhine-Meuse tidal outlet, freshwater since 1971, key for fish/wintering waterfowl. Krammer, Volkerak's western arm via Krammer Locks. Voornes Duin (Rockanje), ~1,400-ha lime-rich young dunes with dune lakes/marshes, rich in plants/birds. Zoommeer, a Delta Works freshwater lake supporting waterbirds and other wetland species.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidiaries of SCGP, operate from Alblasserdam/Dordrecht, South Holland, Netherlands, collecting, sorting and recycling paper, cardboard and plastic waste into secondary raw materials, as part of the Peute Group, one of Europe's largest independent paper and plastic recyclers. The site is approximately 32.09 km from Volkerak, 32.77 km from Haringvliet, 41.02 km from Krammer, 43.65 km from Voornes Duin, and 49.30 km from Zoommeer. The company maintained eco-friendly, resource-efficient operating practices intended to limit its footprint on nearby natural areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification, and its Alblasserdam site meets the Dutch BENG near-energy-neutral standard and is BREEAM-certified. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction, easing pressure on natural habitats. No adverse effect on these areas' biodiversity was identified in the reporting year.

Row 29

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Netherlands

(11.4.1.5) Name of the area important for biodiversity

Nationaal Park De Biesbosch, Ramsar-listed since 1988, is one of the largest freshwater tidal wetlands in Northwestern Europe, valued for migrating geese and waterfowl. Hollands Diep is a Ramsar-listed freshwater tidal wetland between the Biesbosch and Haringvliet, important for fish migration and wintering waterbirds. Broekvelden, Vettenbroek & Polder Stein near Reeuwijk is a Ramsar-listed peatland polder and lake area important for wintering and breeding waterbirds.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Peute Papierrecycling B.V. and Peute Plasticrecycling B.V., subsidiaries of SCGP, operate from Alblasserdam/Dordrecht, South Holland, Netherlands, collecting, sorting and recycling paper, cardboard and plastic waste into secondary raw materials, as part of the Peute Group, one of Europe's largest independent paper and plastic recyclers. The site is approximately 14.09 km from Nationaal Park De Biesbosch, 18.97 km from Hollands Diep, and 23.12 km from Broekvelden, Vettenbroek & Polder Stein. The company maintained its usual environmental safeguards for reducing ecological impact during the reporting year.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The Peute Group holds ISO 9001 and ISO 14001 certification, and its Alblasserdam site meets the Dutch BENG near-energy-neutral standard and is BREEAM-certified. By recovering paper and plastic as secondary raw materials, Peute reduces reliance on virgin material extraction, easing pressure on natural habitats. No negative biodiversity impact was identified in the reporting year.

Row 30

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Avinguda Antoni Gaudí: Avinguda Gaudí is a pedestrian boulevard in Barcelona that visually links two of Antoni Gaudí's UNESCO-listed related landmarks, the Sagrada Família basilica and Domènech i Montaner's Hospital de Sant Pau, lined with modernista lamp posts and outdoor cafés.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Avinguda Antoni Gaudí, a pedestrian boulevard in Barcelona linking two UNESCO-listed Gaudí-related landmarks, the Sagrada Família and the Hospital de Sant Pau, lined with modernista lamp posts. This UNESCO World Heritage Site, Avinguda Antoni Gaudí, is located approximately 65.22 km from Keylab, S.L.U.'s operations in Rubí, Barcelona, Spain, where the company carries out the manufacture of single-use laboratory and electromedical products (labware) for hospitals, clinical laboratories and research centres, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group). Operations at the site during the reporting year followed the company's usual environmental safeguards for reducing ecological impact.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

No negative impact was identified. Keylab, S.L.U., together with the other Deltalab Group companies, holds ISO 9001:2015 (quality management), ISO 13485:2016 (medical devices quality management) and ISO 14001:2015 (environmental management) certification. The ISO 14001 certification confirms an environmental

management system that controls and minimises the environmental impact of the company's plastic manufacturing operations, supporting the protection of surrounding ecosystems and biodiversity. These measures were considered sufficient to mitigate any potential risk to biodiversity from the site's operations.

Row 31

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Palau de la Música Catalana: The Palau de la Música Catalana is a concert hall in Barcelona designed in the Catalan modernista style by architect Lluís Domènech i Montaner and built between 1905 and 1908. Together with the nearby Hospital de Sant Pau, it was declared a UNESCO World Heritage Site in 1997 for its stained glass, sculpture and innovative iron-and-glass structure.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

During the reporting year, Keylab, S.L.U. continued the manufacture of single-use laboratory and electromedical products (labware) for hospitals, clinical laboratories and research centres, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group) from its site in Rubí, Barcelona, Catalonia, Spain. This location is situated about 17.86 km from the UNESCO World Heritage Site of Palau de la Música Catalana (Palau de la Música Catalana: a Barcelona concert hall in the Catalan modernista style by Lluís Domènech i Montaner (1905-1908), declared a UNESCO World Heritage Site in 1997.). The company's day-to-day operations there emphasise reducing resource use and environmental impact.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Keylab, S.L.U., together with the other Deltalab Group companies, holds ISO 9001:2015 (quality management), ISO 13485:2016 (medical devices quality management) and ISO 14001:2015 (environmental management) certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic manufacturing operations, supporting the protection of surrounding ecosystems and biodiversity. This certification and management framework formed the basis for concluding that the site's activities did not negatively affect biodiversity in the reporting year.

Row 32

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Azud del Acueducto de Segovia is a weir that historically fed the Roman Aqueduct of Segovia, a UNESCO World Heritage Site inscribed in 1985 together with the Old Town of Segovia, one of the best-preserved elevated Roman aqueducts in the world. Royal Site of San Lorenzo de El Escorial, built at the end of the 16th century under Philip II at the foothills of the Sierra de Guadarrama, is a UNESCO World Heritage Site inscribed in 1984, serving as both a monastery and royal pantheon.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Envases Farmaceuticos, S.A. (Paracuellos de Jarama, Madrid, Spain) engaged in the manufacture and distribution of plastic packaging for the pharmaceutical, medical, cosmetic and hygiene sectors, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group). The site is approximately 59.76 km from the Roman Aqueduct of Segovia (Azud del Acueducto) and 46.07 km from the Royal Site of San Lorenzo de El Escorial. The company continued to prioritise sustainable, low-impact working methods at this location during the reporting year.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Envases Farmaceuticos, S.A., together with the other Deltalab Group companies, holds ISO 9001:2015, ISO 13485:2016 and ISO 14001:2015 certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic packaging operations, supporting the protection of surrounding ecosystems and biodiversity. This certification and management framework formed the basis for concluding that the site's activities did not negatively affect biodiversity in the reporting year.

Row 33

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Toledo Gate, Gta. de la Prta de Toledon: The Puerta de Toledo is a triumphal-arch style gate in Madrid, built in the early 19th century to commemorate the restoration of King Ferdinand VII, marking a historic entrance point to the city on the road toward Toledo.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Envases Farmaceuticos, S.A.'s site in Paracuellos de Jarama, Madrid, Spain is located within 17.75 km of Puerta de Toledo, a UNESCO World Heritage Site. Puerta de Toledo, a triumphal-arch style gate in Madrid built in the early 19th century, marking a historic entrance point toward Toledo. The company's reporting-year activities there - the manufacture and distribution of plastic packaging for the pharmaceutical, medical, cosmetic and hygiene sectors, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group) - continued to follow internal practices aimed at conserving resources and minimising disturbance to the surrounding environment.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Envases Farmaceuticos, S.A., together with the other Deltalab Group companies, holds ISO 9001:2015, ISO 13485:2016 and ISO 14001:2015 certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic packaging operations, supporting the protection of surrounding ecosystems and biodiversity. No negative impact on this area was identified for the reporting year.

Row 34

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Jardín del Parterre, Av. de Palacio, 9, 28300 Aranjuez, Madrid, Spain: The Jardín del Parterre is one of the formal ornamental gardens of the Royal Palace of Aranjuez, part of the Aranjuez Cultural Landscape, a UNESCO World Heritage Site inscribed in 2001 for its interplay of royal architecture, geometric garden design and river landscape developed over three centuries.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Envases Farmaceuticos, S.A. operates from Paracuellos de Jarama, Madrid, Spain, where its activities in the reporting year centred on the manufacture and distribution of plastic packaging for the pharmaceutical, medical, cosmetic and hygiene sectors, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group). The site sits roughly 52.18 km from Jardín del Parterre, Aranjuez, a UNESCO World Heritage Site, one of the formal ornamental gardens of the Royal Palace of Aranjuez, part of the Aranjuez Cultural Landscape, a UNESCO World Heritage Site inscribed in 2001. Throughout the year the company maintained eco-friendly, resource-efficient operating practices intended to limit its footprint on nearby natural areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The company's assessment drew on its certified management system: Envases Farmaceuticos, S.A., together with the other Deltalab Group companies, holds ISO 9001:2015, ISO 13485:2016 and ISO 14001:2015 certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic packaging operations, supporting the protection of surrounding ecosystems and biodiversity. No adverse effect on the area's biodiversity was identified as a result.

Row 35

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Alcalá University, Pl. de San Diego, s/n, 28801 Alcalá de Henares, Madrid, Spain: The University of Alcalá, founded in the early 1500s by Cardinal Francisco Jiménez de Cisneros, was the world's first planned university city and the model for the 'Civitas Dei' urban communities later established across the Americas. The university and historic precinct of Alcalá de Henares were inscribed as a UNESCO World Heritage Site in 1998.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

University of Alcalá, Alcalá de Henares, a UNESCO World Heritage Site, lies about 15.61 km from the Envases Farmaceuticos, S.A. facility in Paracuellos de Jarama, Madrid, Spain. University of Alcalá, Alcalá de Henares founded in the early 1500s, the world's first planned university city; the university and historic precinct were

inscribed as a UNESCO World Heritage Site in 1998. In the reporting year, the facility's activities, the manufacture and distribution of plastic packaging for the pharmaceutical, medical, cosmetic and hygiene sectors, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group), were carried out under the company's standard environmental safeguards, which are designed to keep the operation's impact on surrounding habitats to a minimum.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Envases Farmaceuticos, S.A., together with the other Deltalab Group companies, holds ISO 9001:2015, ISO 13485:2016 and ISO 14001:2015 certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic packaging operations, supporting the protection of surrounding ecosystems and biodiversity. On this basis, the company assessed the risk of negative impact on biodiversity at this location as not applicable for the reporting year.

Row 36

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Catalunya Central, Spain: Catalunya Central is a broad administrative and geographic region of inland Catalonia encompassing the Montseny massif and other protected natural areas managed by the Diputació de Barcelona, valued for its varied Mediterranean and pre-Pyrenean landscapes.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

In the reporting year, Keylab, S.L.U. (Rubí, Barcelona, Catalonia, Spain) engaged in the manufacture of single-use laboratory and electromedical products (labware) for hospitals, clinical laboratories and research centres, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group). The nearest boundary of Catalunya Central, a UNESCO Man and the Biosphere Reserve, is around 53.85 km away. Catalunya Central: a broad administrative and geographic region of inland Catalonia encompassing the Montseny massif and other protected natural areas managed by the Diputació de Barcelona. The company's environmental practices at this site are geared toward limiting waste, emissions and resource consumption.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Assessment: Keylab, S.L.U., together with the other Deltalab Group companies, holds ISO 9001:2015 (quality management), ISO 13485:2016 (medical devices quality management) and ISO 14001:2015 (environmental management) certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic manufacturing operations, supporting the protection of surrounding ecosystems and biodiversity. Based on this assessment, no negative biodiversity impact from the site's activities was identified in the reporting year.

Row 37

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Montseny, Barcelona, Spain: The Montseny massif, jointly managed by the Barcelona and Girona provincial councils, was declared a UNESCO Biosphere Reserve in 1978, one of the first in Spain, recognised for its transitional Mediterranean-to-Atlantic vegetation and rich biodiversity.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Approximately 41.20 km from Montseny massif - a UNESCO Man and the Biosphere Reserve, Montseny massif jointly managed by Barcelona and Girona provincial councils, declared a UNESCO Biosphere Reserve in 1978, recognised for its transitional Mediterranean-to-Atlantic vegetation and biodiversity. Keylab, S.L.U. carried out its regular operations in Rubí, Barcelona, Catalonia, Spain, which involve the manufacture of single-use laboratory and electromedical products (labware) for hospitals, clinical laboratories and research centres, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group). The company continued to prioritise sustainable, low-impact working methods at this location during the reporting year.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Keylab, S.L.U., together with the other Deltalab Group companies, holds ISO 9001:2015 (quality management), ISO 13485:2016 (medical devices quality management) and ISO 14001:2015 (environmental management) certification. The ISO 14001 certification confirms an environmental management system that

controls and minimises the environmental impact of the company's plastic manufacturing operations, supporting the protection of surrounding ecosystems and biodiversity. No negative impact on this area was identified for the reporting year.

Row 38

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Real Sitio de San Ildefonso-El Espinar, on the Segovia side of the Sierra de Guadarrama, is part of the biosphere reserve network associated with Sierra de Guadarrama National Park, centred on the historic Royal Site and gardens of La Granja de San Ildefonso. Sierra del Rincón, in the northeast of the Community of Madrid, was designated a UNESCO Biosphere Reserve in 2005 for its landscape richness and Mediterranean mountain ecosystems, and includes the Hayedo de Montejo, a protected beech forest

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Real Sitio de San Ildefonso-El Espinar, on the Segovia side of the Sierra de Guadarrama, is part of the biosphere reserve network associated with Sierra de Guadarrama National Park, centred on the historic Royal Site and gardens of La Granja de San Ildefonso. Sierra del Rincón, in the northeast of the Community of Madrid, was designated a UNESCO Biosphere Reserve in 2005 for its landscape richness and Mediterranean mountain ecosystems, and includes the Hayedo de Montejo, a protected beech forest at the southern limit of the species' European range.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Envases Farmaceuticos, S.A. (Paracuellos de Jarama, Madrid, Spain) engaged in the manufacture and distribution of plastic packaging for the pharmaceutical, medical, cosmetic and hygiene sectors, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group). The site is approximately 61.32 km from Real Sitio de San Ildefonso-El Espinar and 61.72 km from Sierra del Rincón. Operations at the site during the reporting year followed the company's usual environmental safeguards for reducing ecological impact.

Row 39

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Cuenca Alta del Manzanares: The Cuenca Alta del Manzanares Regional Park, the oldest and largest protected area in the Community of Madrid, was declared a UNESCO Biosphere Reserve in 1992 (expanded in 2019 to cover the upper Manzanares, Lozoya and Guadarrama river basins), forming a green corridor between Madrid and the Sierra de Guadarrama.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Cuenca Alta del Manzanares: The Cuenca Alta del Manzanares Regional Park, the oldest and largest protected area in the Community of Madrid, was declared a UNESCO Biosphere Reserve in 1992 (expanded in 2019 to cover the upper Manzanares, Lozoya and Guadarrama river basins), forming a green corridor between Madrid and the Sierra de Guadarrama.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Assessment: Envases Farmaceuticos, S.A., together with the other Deltalab Group companies, holds ISO 9001:2015, ISO 13485:2016 and ISO 14001:2015 certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic packaging operations, supporting the protection of surrounding ecosystems and biodiversity. Based on this assessment, no negative biodiversity impact from the site's activities was identified in the reporting year.

Row 40

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Laguna Grande de Peñalaran: The high-mountain wetlands of the Peñalara massif, including Laguna Grande de Peñalara, were designated a Ramsar site in 2006 (Humedales del Macizo de Peñalara) for their importance as glacial lakes and amphibian habitat within Sierra de Guadarrama National Park.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Approximately 51.08 km from Humedales del Macizo de Peñalara, a Ramsar wetland site with high-mountain wetlands of the Peñalara massif designated a Ramsar site in 2006 for glacial lakes and amphibian habitat. Envases Farmaceuticos, S.A. carried out its regular operations in Paracuellos de Jarama, Madrid, Spain, which involve the manufacture and distribution of plastic packaging for the pharmaceutical, medical, cosmetic and hygiene sectors, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group). The company continued to prioritise sustainable, low-impact working methods at this location during the reporting year.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Envases Farmaceuticos, S.A., together with the other Deltalab Group companies, holds ISO 9001:2015, ISO 13485:2016 and ISO 14001:2015 certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic packaging operations, supporting the protection of surrounding ecosystems and biodiversity. No negative impact on this area was identified for the reporting year.

Row 41

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Ramsar sites

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Lagunas de Puebla de Beleña: The Lagunas de Puebla de Beleña is a seasonal endorheic lagoon complex in the province of Guadalajara, Castile-La Mancha, recognised as a Ramsar wetland for its importance to wintering and breeding waterbirds, including cranes and waterfowl.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Envases Farmaceuticos, S.A.'s site in Paracuellos de Jarama, Madrid, Spain is located within 49.43 km of Lagunas de Puebla de Beleña, a Ramsar wetland site. With a seasonal endorheic lagoon complex in Guadalajara province, recognised as a Ramsar wetland important for wintering and breeding waterbirds including cranes. The company's reporting-year activities there, the manufacture and distribution of plastic packaging for the pharmaceutical, medical, cosmetic and hygiene sectors, as part of SCGP's Healthcare Supplies Business Unit (Deltalab Group), continued to follow internal practices aimed at conserving resources and minimising disturbance to the surrounding environment.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The company's assessment drew on its certified management system: Envases Farmaceuticos, S.A., together with the other Deltalab Group companies, holds ISO 9001:2015, ISO 13485:2016 and ISO 14001:2015 certification. The ISO 14001 certification confirms an environmental management system that controls and minimises the environmental impact of the company's plastic packaging operations, supporting the protection of surrounding ecosystems and biodiversity. No adverse effect on the area's biodiversity was identified as a result.

Row 42

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Italy

(11.4.1.5) Name of the area important for biodiversity

Residences of the Royal House of Savoy: Inscribed by UNESCO in 1997, this serial site comprises 22 palaces, villas and hunting lodges built and expanded by the House of Savoy in and around Turin between the 17th and 19th centuries, including the Royal Palace of Turin, Venaria Reale and the Palazzina di Caccia of Stupinigi, recognised as an outstanding example of European Baroque monumental architecture expressing absolute monarchy.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Bicappa Lab S.r.L. operates from Turin, Piedmont, Italy, where its activities in the reporting year centred on the manufacture of plastic labware, including pipette tips, for laboratory and healthcare customers, as part of SCGP's Healthcare Supplies Business Unit. The site sits roughly 31.31 km from Residences of the Royal House of Savoy, a UNESCO World Heritage Site inscribed 1997, a serial site of 22 palaces, villas and hunting lodges around Turin, including the Royal Palace, Venaria Reale and the Stupinigi hunting lodge, an outstanding example of Baroque monumental architecture. Throughout the year the company maintained eco-friendly, resource-efficient operating practices intended to limit its footprint on nearby natural areas.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Bicappa Lab S.r.L. follows SCGP Group environmental, health and safety standards for its plastic manufacturing operations, including responsible waste management and resource-efficiency practices designed to minimise the site's impact on surrounding ecosystems and biodiversity. No negative impact on this area was identified for the reporting year.

Row 43

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO World Heritage sites

(11.4.1.4) Country/area

Select from:

☑ Italy

(11.4.1.5) Name of the area important for biodiversity

Vineyard Landscape of Piedmont: Langhe-Roero and Monferrato: Inscribed in 2014, this UNESCO cultural landscape comprises five distinct wine-growing areas across the provinces of Cuneo, Asti and Alessandria, plus the Castle of Grinzane Cavour, celebrated for rolling vineyard-covered hills that produce wines such as Barolo, Barbaresco and Barbera, shaped by centuries of combined human and natural activity.

(11.4.1.6) Proximity

Select from:

☑ Up to 25 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Vineyard Landscape of Piedmont, a UNESCO World Heritage Site, lies about 68.80 km from the Bicappa Lab S.r.L. facility in Turin, Piedmont, Italy was inscribed 2014, five wine-growing areas across Cuneo, Asti and Alessandria provinces plus the Castle of Grinzane Cavour, celebrated for vineyard-covered hills producing Barolo, Barbaresco and Barbera. In the reporting year, the facility's activities, including the manufacture of plastic labware, including pipette tips, for laboratory and healthcare customers, as part of SCGP's Healthcare Supplies Business Unit - were carried out under the company's standard environmental safeguards, which are designed to keep the operation's impact on surrounding habitats to a minimum.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

The company's assessment drew on its certified management system: Bicappa Lab S.r.L. follows SCGP Group environmental, health and safety standards for its plastic manufacturing operations, including responsible waste management and resource-efficiency practices designed to minimise the site's impact on surrounding ecosystems and biodiversity. No adverse effect on the area's biodiversity was identified as a result.

Row 44

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Italy

(11.4.1.5) Name of the area important for biodiversity

Monviso: The Monviso UNESCO Biosphere Reserve, in the Cuneo province of Piedmont, surrounds Monte Viso (384,100 m), the source of the Po river, Italy's longest waterway. It spans a landscape of Alpine peaks, valleys and lakes shaped by a long history of balanced interaction between people and the mountain environment.

(11.4.1.6) Proximity

Select from:

☑ Up to 70 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Monviso UNESCO Biosphere Reserve: in Cuneo province, source of the Po river, spanning Alpine peaks, valleys and lakes shaped by a long history of human-nature interaction. This UNESCO Man and the Biosphere Reserve, Monviso UNESCO Biosphere Reserve, is located approximately 34.56 km from Bicappa Lab S.r.L.'s operations in Turin, Piedmont, Italy, where the company carries out the manufacture of plastic labware, including pipette tips, for laboratory and healthcare customers, as part of SCGP's Healthcare Supplies Business Unit. Operations at the site during the reporting year followed the company's usual environmental safeguards for reducing ecological impact.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Bicappa Lab S.r.L. follows SCGP Group environmental, health and safety standards for its plastic manufacturing operations, including responsible waste management and resource-efficiency practices designed to minimise the site's impact on surrounding ecosystems and biodiversity. On this basis, the company assessed the risk of negative impact on biodiversity at this location as not applicable for the reporting year.

Row 45

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Italy

(11.4.1.5) Name of the area important for biodiversity

Colline del Po: The CollinaPo UNESCO Biosphere Reserve covers the Turin stretch of the Po river and its tributaries together with the Turin hills (Collina Torinese). The river corridor's gravel banks, oxbows and riparian woodlands form the main reservoir of biodiversity in the Turin plain, set within a strongly urbanised landscape.

(11.4.1.6) Proximity

Select from:

☑ Up to 50 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

During the reporting year, Bicappa Lab S.r.L. continued the manufacture of plastic labware, including pipette tips, for laboratory and healthcare customers, as part of SCGP's Healthcare Supplies Business Unit from its site in Turin, Piedmont, Italy. This location is situated about 30.93 km from the UNESCO Man and the Biosphere Reserve of CollinaPo UNESCO Biosphere Reserve, covered the Turin stretch of the Po river and its tributaries together with the Turin hills, with gravel banks, oxbows and riparian woodlands forming the main biodiversity reservoir of the Turin plain.). The company's day-to-day operations there emphasise reducing resource use and environmental impact.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

No negative impact was identified. Bicappa Lab S.r.L. follows SCGP Group environmental, health and safety standards for its plastic manufacturing operations, including responsible waste management and resource-efficiency practices designed to minimise the site's impact on surrounding ecosystems and biodiversity. These measures were considered sufficient to mitigate any potential risk to biodiversity from the site's operations.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Waste data

☑ Carbon removals

☑ Base year emissions

☑ Progress against targets

☑ Fuel consumption
☑ Methane emissions
☑ Product footprint
☑ Electricity/Steam/Heat/Cooling generation
☑ Electricity/Steam/Heat/Cooling consumption
☑ Year on year change in land use change emissions
☑ Renewable Electricity/Steam/Heat/Cooling generation
☑ Year on year change in absolute emissions (Scope 3)
☑ Renewable fuel consumption
☑ Emissions breakdown by country/area
☑ Emissions breakdown by business division
☑ Renewable Electricity/Steam/Heat/Cooling consumption
☑ Year on year change in emissions intensity (Scope 3)
☑ Year on year change in absolute emissions (Scope 1 and 2)
☑ Year on year change in emissions intensity (Scope 1 and 2)

(13.1.1.3) Verification/assurance standard

General standards
☑ ISAE 3000
☑ ISAE 3410

(13.1.1.4) Further details of the third-party verification/assurance process

ASSURANCE METHODOLOGY SGS's assurance engagements are carried out in accordance with assurance procedure. The assurance comprised a combination of - SCGP's Management interviews, including the Sustainable Development team with responsibility for performance in the areas within scope - Interview with data owners &/or managers responsible for internal data collection and reporting databases - Document review of relevant systems, policies, and procedures where available - Understanding, analyzing and sample testing the key data collection, aggregation, validation and reporting systems, processes, procedures, and controls - Sampling evidence to confirm the reliability of the selected reporting standards, selected 2 Sites for onsite visit as below: o Thai Cane Paper Public Company Limited (Kanchanaburi) o Vina Corrugated Packaging Company Limited (Hai Duong Branch) The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

scgp-assurance-statement-sdreport2025-en.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

☑ Emissions to water in the reporting year

☑ Water discharges – volumes by destination

☑ Water intensities of products and services

☑ Water discharges – volumes by treatment method

☑ Volume withdrawn from areas with water stress (megaliters)

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

ASSURANCE METHODOLOGY SGS's assurance engagements are carried out in accordance with assurance procedure. The assurance comprised a combination of - SCGP's Management interviews, including the Sustainable Development team with responsibility for performance in the areas within scope - Interview with data owners &/or managers responsible for internal data collection and reporting databases - Document review of relevant systems, policies, and procedures where available - Understanding, analyzing and sample testing the key data collection, aggregation, validation and reporting systems, processes, procedures, and controls - Sampling evidence to confirm the reliability of the selected reporting standards, selected 2 Sites for onsite visit as below: o Thai Cane Paper Public Company Limited (Kanchanaburi) o Vina Corrugated Packaging Company Limited (Hai Duong Branch) The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

scgp-assurance-statement-sdreport2025-en.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Forests

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Forests

☑ Origins of produced volume

☑ Origins of sourced volume

☑ Traceability data

(13.1.1.3) Verification/assurance standard

Forests-related standards

☑ Forest Stewardship Council (FSC)

☑ Programme for the Endorsement of Forest Certification (PEFC)

(13.1.1.4) Further details of the third-party verification/assurance process

Independent FSC Chain of Custody (CoC) audits are carried out by SCS Global Services, with full reassessments every 5 years during the certificate validity period. The certification covers products sold as FSC 100%, FSC Mix, and FSC Controlled Wood. Forest management practices are also verified under FSC standards by SCS Global Services as the accredited third-party auditor.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

FSC Certification List_SCGP.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

For further details, please visit https://sustainability.scgpackaging.com/en/sustainability-approaches/sustainability-approaches and SUSTAINABILITY REPORT 2025

(13.2.2) Attachment (optional)

SCGP Sustainability Report 2025.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Manager - Marketing, Branding and Sustainability

(13.3.2) Corresponding job category

Select from:
☑ Environment/Sustainability manager
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:
☑ No