

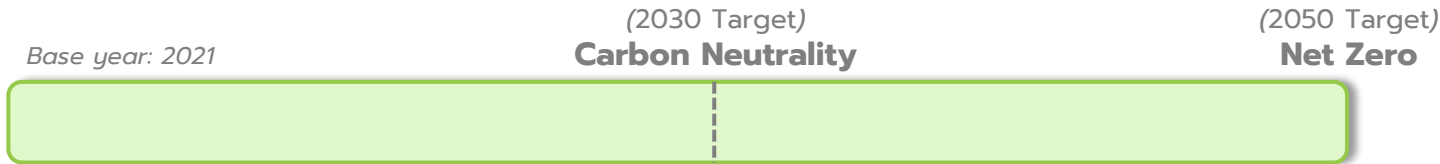
Climate Resilience

Target and Performance

Long-term target by 2030

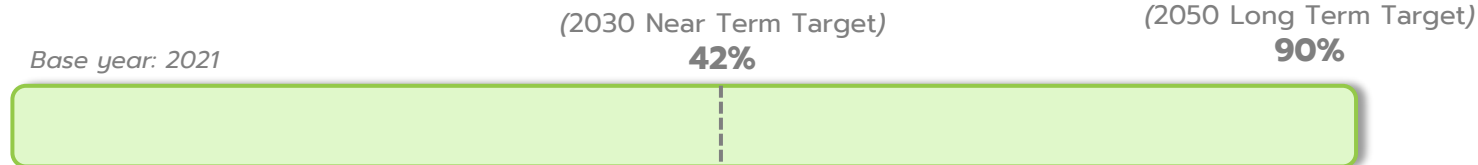
Achieve carbon neutrality by 2030 (compared to the 2021 baseline), reducing Scope 1+2 emissions by 42% and Scope 3 emissions by 25% with a goal of net-zero carbon emissions by 2050 (reducing Scope 1+2 by 90% and Scope 3 by 90%).

- Achieve carbon neutrality by 2030 (Scope 1+ 2) and Net Zero by 2050.



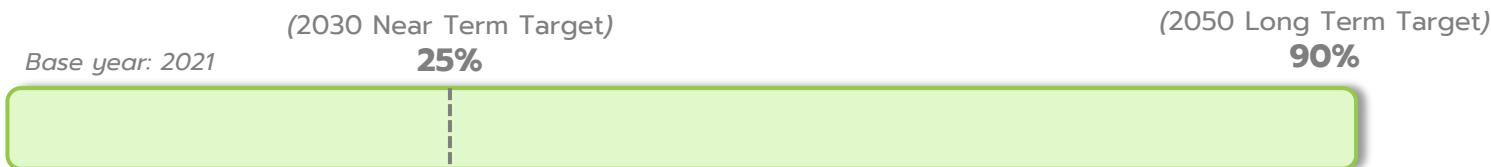
2025 Performance: **Increased 3.91%**

- SBT Target: reducing Scope 1+2 emissions 42% by 2030, and 90% by 2050.



2025 Performance: **Increased 3.91%**

- SBT Target: reducing scope 3 emissions 25% by 2030, and 90% by 2050.



2025 Performance: **Increased 3.91%**

Annual Target of 2025

- Reduce Scope 1&2 emissions at least **8%**
- Increase renewable energy utilization ratio to **2%**.



Of Target

2025 Performance:

- Scope 1&2 emissions **909,830.30** increased by **45,013.79** tons CO₂ equivalent (**3.91%** from base year)
- Renewable energy utilization ratio increased to **307,046.97** tons or **16%** of total energy.

Opportunities and Challenges

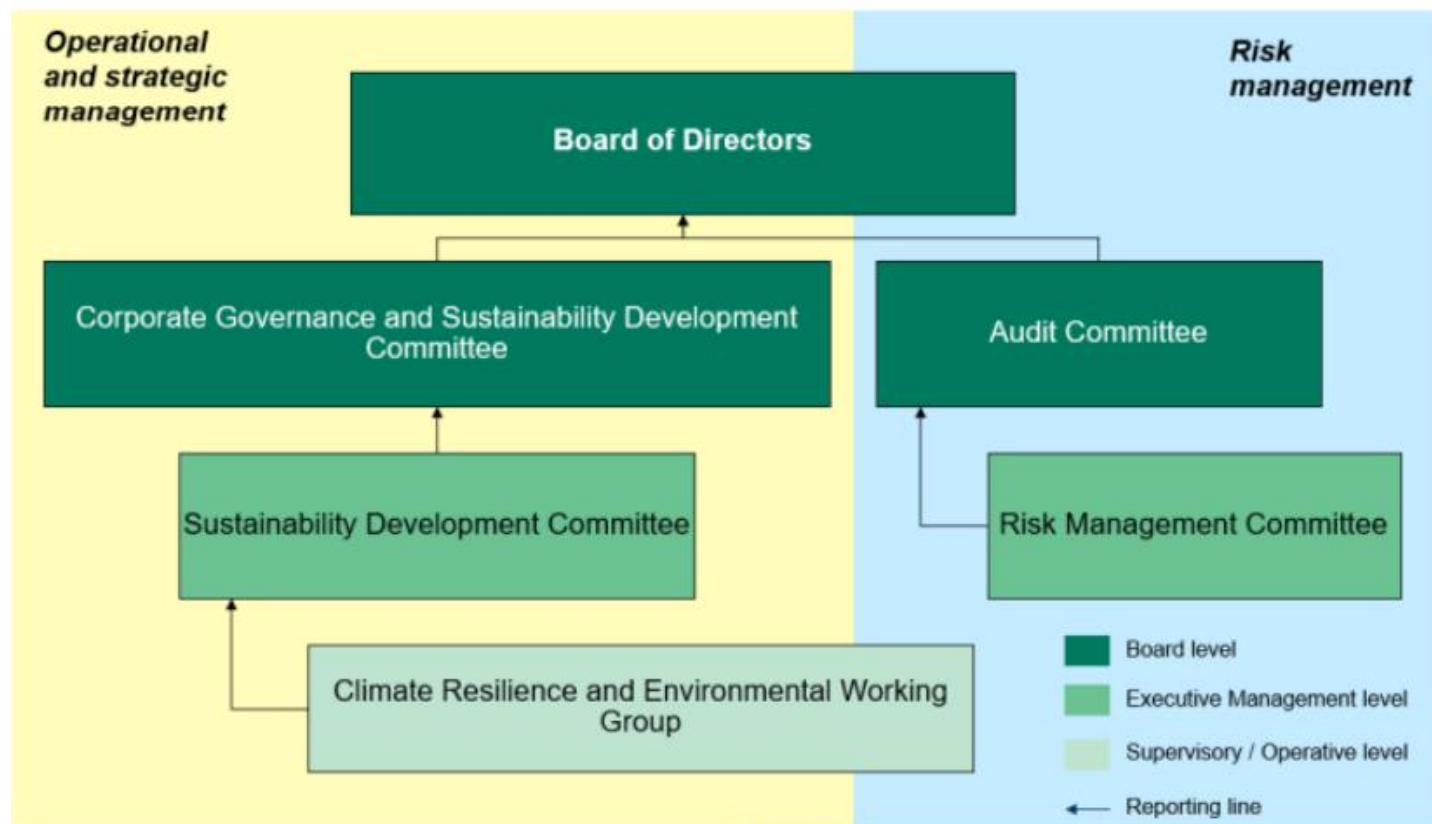
The environmental crisis is becoming more intense due to Climate Change. The solution is, seemingly, an insurmountable task for every sector's cooperating. The Company has been a team player in reducing the targets of Achieving Carbon Neutrality in 2030 and Net Zero in 2050. This includes ensuring readiness to face the Climate Change impacts and supporting the development of projects and innovations on the sustainability path to an energy-efficient and low-carbon society. Believing Sustainable business growth must go with the accountability for environmental protection and responsible natural resource utilization, where everyone has a role to play from a communal perspective.

Policy and Management Approach

The company commits the environmental protection policy, which is public disclose on the website <https://www.cpaxtra.com/storage/document/sustainability/environmental-policy-en.pdf> Further aims to be carbon neutral in 2030, coping with the impact of climate change as well as the reduction of direct and indirect greenhouse gas emissions. The resilient strategy is increasing renewable energy and maximizing energy efficiency also compliance with laws and regulations involved with energy conservation of buildings and the ISO 50001:2018 energy management system Retail business is certified ISO 14000 environmental management system.

Climate Resilience and Environmental Committee

At CP Axta, a robust governance structure is in place to facilitate the oversight of climate-related issues. The Board of Directors (the Board) is the ultimate decision-making body and is responsible for the overall oversight of the Company, including overseeing and approving business strategic plans and managing approaches, driving response measures related to environmental, social, and governance (ESG) issues, which also covers the management of climate-related risks and opportunities. The Board considers and reviews its sustainability-related issues and performance as well as mission and strategic plans at least once a year, and assigns relevant functions to develop respective action plans to address these issues.



Under the Board's oversight, several committees are established to assist the Board in the Company's management of climate-related risks and opportunities, as well as oversee daily operations and report back to the Board in a timely manner.

These committees include the following:

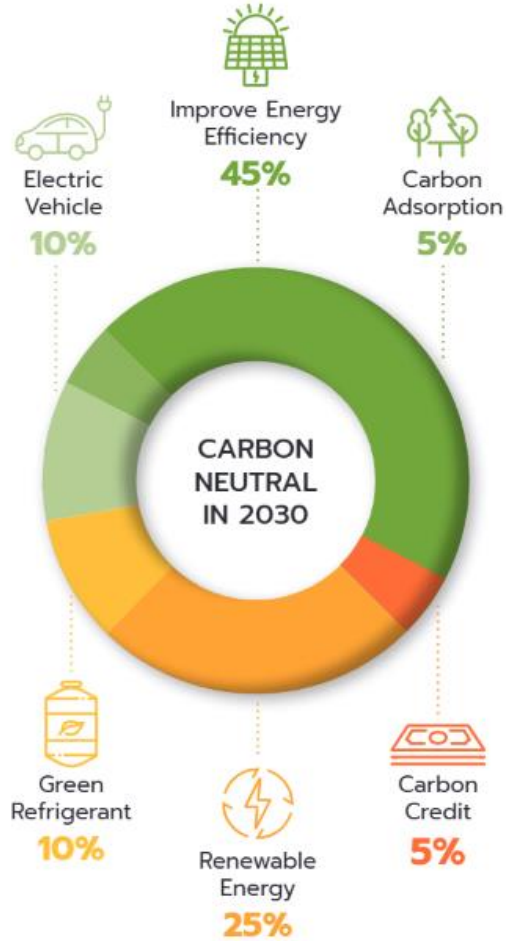
- Corporate Governance and Sustainability Development (CG&SD) Committee
- Sustainability Development Committee
- Risk Management Committee, under the Audit Committee

In addition, the Climate Resilience Working Team was established in June 2022 under the Sustainability Development Committee to enhance the implementation of climate strategy. The roles and responsibilities of each committee are summarized in the table below.






CP Aextra Function	Composition	Climate-related Roles and Responsibilities
Board level		
CG & SD Committee	Chaired by an independent director and consists of non-executive directors knowledgeable and experienced in sustainability issues	<ul style="list-style-type: none"> • Identify and monitor material climate-related risks and opportunities • Endorse policy, framework and strategies to promote sustainability development and climate resilience in the company for the Board's approval • Supervise, monitor and review the Company's operations against its climate strategy, action plan and goals through corporate-level oversight • Report directly to the Board
Executive management level		
Sustainability Development Committee	Chaired by one of the Board members, the committee consists of senior executives from all departments responsible for economic, social and environmental performance	<ul style="list-style-type: none"> • Oversee the efficiency and effectiveness of sustainability and climate performance throughout the Company • Establish targets, develop strategies, management approaches, and performance indicators for climate related issues • Assign working groups to drive organizational performance to comply with the Company's objectives • Monitor and review progress on climate actions on a quarterly basis, prepare annual action plans on materiality issues and ESG risks, for the CG & SD Committee's approval • Communicate the progress and commitment of the climate dimension within sustainability strategies to internal and external stakeholders
Risk Management Committee	The committee consists of company executives and 12 executives with expertise and experience in risk management. It is structurally independent of the business lines and reports directly to the top management of the Company.	<ul style="list-style-type: none"> • Formulate a risk assessment framework and risk management policies covering environmental risks (including climate change) • Oversee climate-related risk management • Defines the direction of risk management of the Company according to its risk appetite and risk policy • Review corporate strategies to ensure the adequacy and appropriateness of risk management for climate-related issues • Report to the Audit Committee and the Board on its performance annually
Supervisory / Operative level		
Climate Resilience Working Team	Chaired by a member of the Sustainability Development Committee and consists of 17 representatives across departments including Sales and Operations, Supply Chain Management, Construction and Facilities, Risk Management and Compliance, Sustainability, Finance Planning and Analysis, Corporate General Affairs, Account	<ul style="list-style-type: none"> • Establish operational targets related to climate resilience, such as increasing the share of renewable energy and low-carbon energy, in line with the company's sustainability strategy • Implement GHG emissions reduction and offset programs and provide quarterly updates to the Sustainability Development Committee • Examine technology options and identify solutions for emissions reduction and climate change mitigation that are suitable for the Company • Monitor and ensure compliance with internal environmental policy and guidelines, as well as laws and regulations on GHG emissions • Engage with stakeholders to raise awareness on climate issues, and collaborate with relevant stakeholders on climate change management and climate resilience • Communicate environmental performance to the Sustainability Development Committee and to other stakeholders via reports and other disclosure channels at least once a year

Greenhouse gas management plan and result

Carbon Neutralization Strategy



Achieving Carbon Neutrality by 2030 and reaching Net Zero emissions by 2050.

Climate Strategies	Projects & Action	2025 Result:
 Improve Energy Efficiency	<ul style="list-style-type: none"> High-efficiency chillers project LED Replacement and installation project. Change the Fixed-speed air conditioners to VRF (Variable Refrigerant Flow) Energy-saving building at the head office. 	<ul style="list-style-type: none"> Scope 1&2 emissions reduced by 1,878 tons of CO₂ eq.
 Renewable Energy	<ul style="list-style-type: none"> Solar rooftop at stores and distribution centers. Solar Thermal for water heater. Solar tube for lighting at head office. 	<ul style="list-style-type: none"> Renewable energy utilization ratio increased to 307,046,970 kilowatt-hours per year or 16% of total energy.
 Green Refrigerant	<ul style="list-style-type: none"> Use low-carbon refrigerant Low EF refrigerant i.e R290 and R-448A. 	<ul style="list-style-type: none"> Reduce energy consumption by 9,250,764 kilowatt-hours per year Reduce emissions by 4,623.70 tons of CO₂ equivalent per year
 Electric Vehicle	<ul style="list-style-type: none"> Converted to an electric forklift in own operation BEV and HEV for online delivery service. 	<ul style="list-style-type: none"> Reduce greenhouse gases emission 10,011.57 tons of CO₂ eq per year.
 Carbon Adsorption	<ul style="list-style-type: none"> Promote perennial planting on Company premises and unused areas. 	<ul style="list-style-type: none"> 7,204 cumulative tree planting at 119 wholesale distribution centers.

GHG Emission Scope 1, 2, 3 with the target and progress covers all company's business operation, for Third-party Verification (click here)

(unit: Ton of CO₂ eq.)

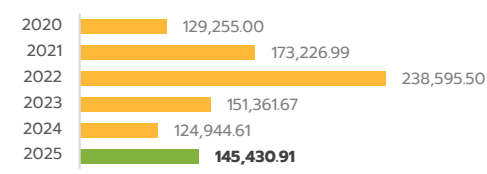
Scope 1+2
Market-based



Scope 1+2
Location-based



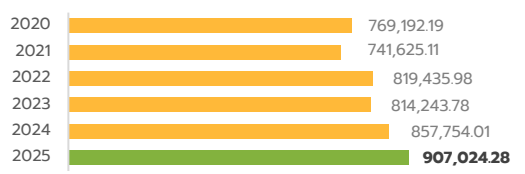
Scope 1



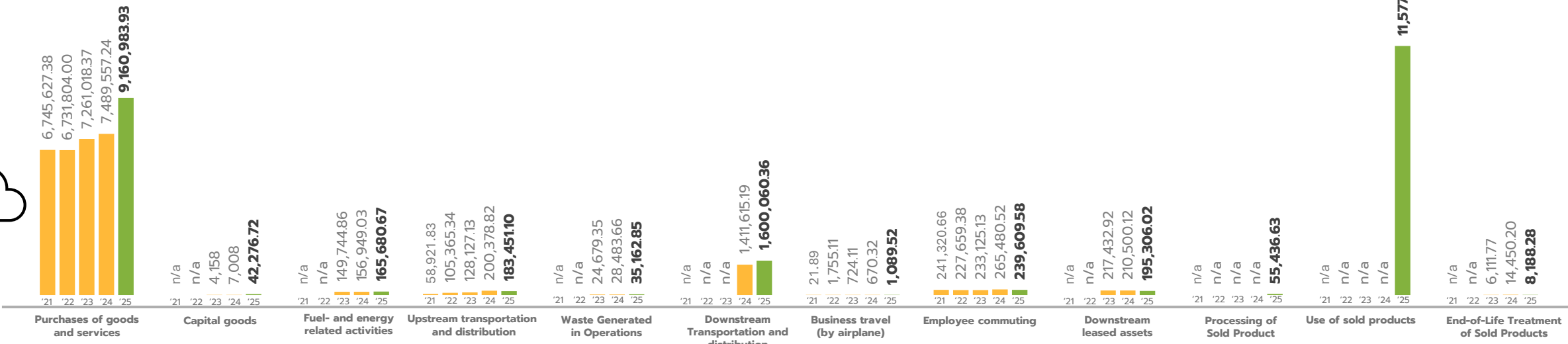
Scope 2
Market-based



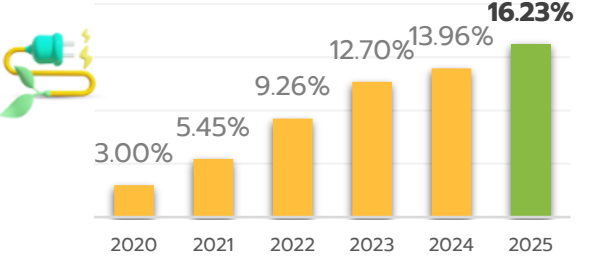
Scope 2
Location-based



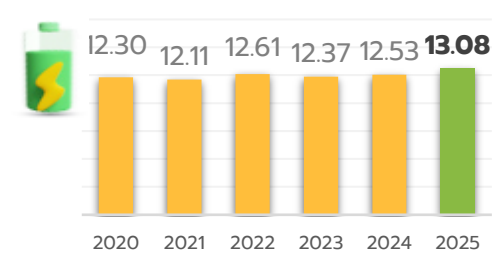
Scope 3



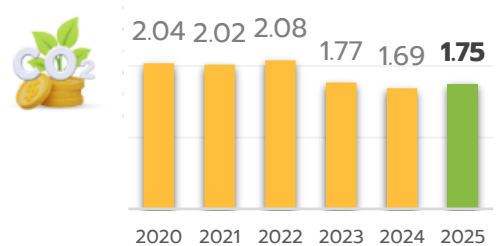
Renewable Energy
(Unit: % of energy consumption)



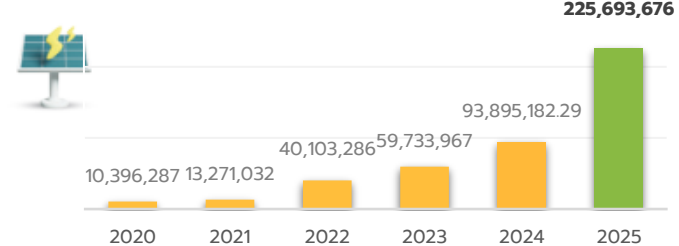
Energy Intensity per revenue
(Unit: Gigajoules per million Baht)



GHG intensity (Scope 1 & 2) per revenue
(Unit: Tons of CO₂ per million Baht)



Cost Saving from the Energy Efficiency Improvement
(Unit: Baht)

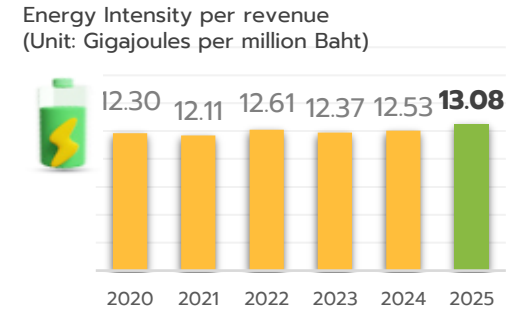
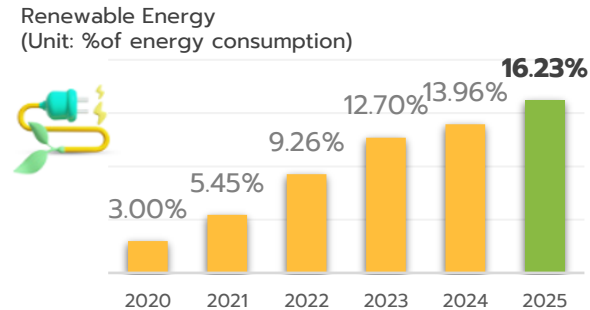
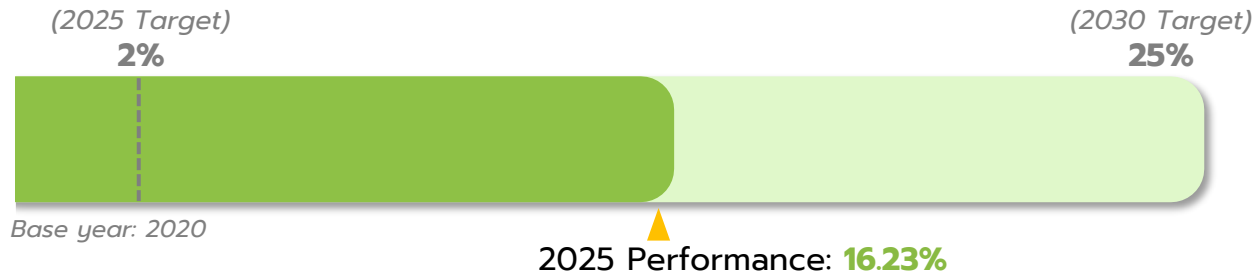


Energy Management Program and 2025 Result

Target and Performance

Long-term target by 2030

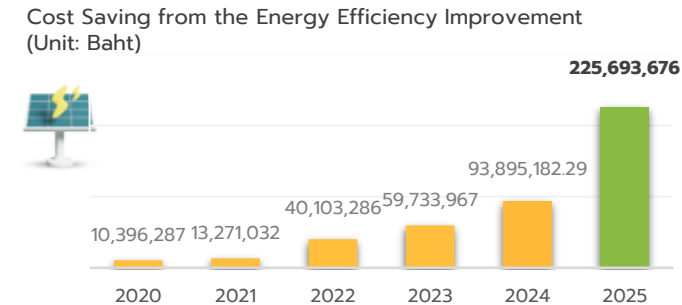
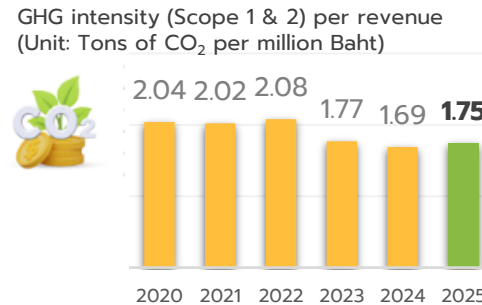
Increase renewable energy utilization ratio to 25% and reduce energy intensity per revenue by 25% by 2050.



Energy Management Approach

The Company places high importance on energy conservation, natural resource sustainability, and environmental preservation. All executives and employees are required to actively support and take responsibility for efficient energy use to ensure continuous sustainability and collaboration across all stakeholders with the practices as follows:

- 1) Establish targets and action plans for energy conservation, with regular reviews of the effectiveness every year.
- 2) Promote energy conservation activities, ensuring a balanced and appropriate use of natural resources and the environment, in alignment with the growth of the business and the organization.
- 3) Comply with all laws and regulations related to energy use, energy consumption, and energy efficiency.
- 4) Emphasizing the importance of involving relevant personnel and fostering awareness to all stakeholder
- 5) Design, procurement, and acquisition of machinery, tools, equipment, and other necessary to enhance energy performance.
- 6) Continuously improve energy performance with increasing energy efficiency and appropriately applying it to various activities.
- 7) Provide adequate resources and information for implementation.








Renewable Clean Energy Management

The company aims to continuously increase the proportion of clean energy usage every year, striving towards RE100. This will be achieved through initiatives such as installing solar rooftops, solar thermal systems, transitioning fuel vehicles, forklifts, and transport trucks to electric and hydrogen energy. These efforts aim to drive a significant transformation in the logistics systems of wholesale-retail business towards clean energy throughout the supply chain. In 2025, the Company's % of clean energy per total energy utilization reached **16.23%**, up from **13.96%** in 2024.

Energy Committee

The energy committee is announced to be responsible for improving energy efficiency targets, monitoring, approval project and budget, and quarterly follow-up on the project's progression as:

Topics	Implementation and Project	2025 Result:
 <p>Energy audit</p>	<p>Energy audits to identify opportunities for improving energy performance.</p> <p>Target :</p> <ul style="list-style-type: none"> 100% of facilities has been energy audited and at least 1 opportunity per site 	<ul style="list-style-type: none"> 100% site has been energy audited and identified the opportunity. Innovator development program for energy saving idea and initiative from employee.
 <p>Action to reduce the amount of energy use And evaluate progress</p>	<p>Target:</p> <ul style="list-style-type: none"> Improving the energy efficiency 45% in own operation . Energy saving, at least 70 million THB/year Reduce energy consumption per revenue 25% by 2030 which contribute from projects as <ul style="list-style-type: none"> High-efficiency chillers project LED Replacement and installation Change fixed-speed air conditioners to variable refrigerant flow (VRF) 	<ul style="list-style-type: none"> Total Energy efficiency increased 6.34% Energy Saving amount is 225,693,676.23 THB per year or 79,777.55 Megawatt-hours per year is reduced. Energy consumption per revenue 13.08% increased 0.55% from previous year.
 <p>Use of Clean or Renewable Energy</p>	<p>Target : Increase renewable energy utilization ratio to 25% within 2030 through projects as</p> <ul style="list-style-type: none"> Solar Thermal for Water Heater. Solar tube for lighting at head office. Converted to an electric forklift in own operation. BEV and HEV for online delivery service (by vendor) 	<p>Increase renewable utilization to 16.23% (2024=13.96%) or 307,046.97 Megawatt-hours per year and progress of each project as;</p> <ul style="list-style-type: none"> Rooftop solar at stores and distribution centers at 1,239 sites. Solar Thermal Water Heater Solar tube for lighting at head office Convert 867 EV forklift in own operation 201 units BEV and HEV for online delivery service (by vendor)
 <p>Innovation investment in reducing energy consumption</p>	<p>Innovation projects are invested for energy saving that initiated by employee.</p> <ul style="list-style-type: none"> Install tube and screen to reuse cooled water. Shorten water looping piping system to reduce pump's power consumption. 	<ul style="list-style-type: none"> Invest 310,200,000 Baht. Energy Saving 321,796.30 Megawatt-hours per year. Return on investment as the energy cost 213,763,016 THB per year.
 <p>Training and motivation</p>	<p>Training for employee and worker</p> <ul style="list-style-type: none"> General energy saving for all worker Energy efficiency training for mechanic. Energy-saving awareness signage <p>Annual energy-saving contest</p>	<ul style="list-style-type: none"> 100% of responsible employees are trained and communicated the energy saving 100% of employee participate energy saving contest

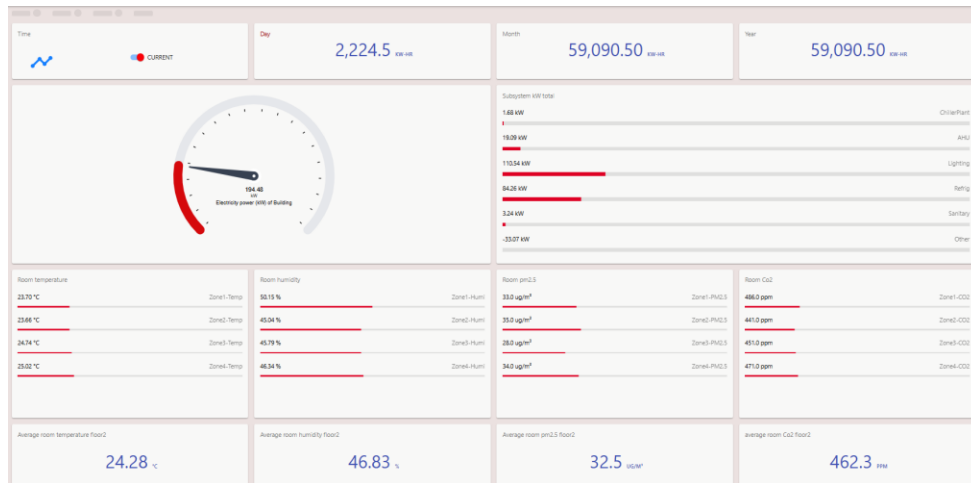
Energy Consumption

Total energy consumption	Unit	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total energy consumption	MWh	1,458,710.85	1,643,274.69	1,683,613.64	1,782,703.09	1,891,904.46
Total non-renewable energy consumption	MWh	1,376,345.76	1,491,099.65	1,469,720.95	1,533,852.38	1,584,857.25
Total renewable energy consumption	MWh	79,494.97	152,174.92	213,892.56	248,850.56	307,046.97
Data coverage	(as % of revenue)	100	100	100	100	97

"SmartAIBuildingAutomation (SBEMS)" Project

Energy Management through the SBEMS platform integrates building engineering systems into a single centralized platform, utilizing AI and IoT sensors for real-time and precision control. The system automates electrical loads, including refrigeration optimization, automated indoor lighting synchronized with natural light. Altogether stabilized air conditioning temperatures by calculating the internal heat load. Furthermore, SBEMS covers utility systems and emergency response systems via a 24/7 cloud network, with all data visualized on a Digital Monitoring Dashboard.

This allows the company to track energy instantly, save energy, reduce environmental impact, and prevent losses. It also minimizes maintenance, maintains product quality, and extends equipment lifespan, while enhancing customers' comfort. The system is currently operational across **127** stores.



2025 Result:

- Reduce electricity consumption by **9,889,363** kilowatt-hours per year.
- Reduce energy costs by **39,557,452** Baht per year.
- Avoid greenhouse gases emission to **4,943.69** tons of CO₂ equivalent per year.

Example of Climate and Energy Reduction Projects.

"Solar Rooftop" Project

The results of our commitment to conducting business in an environmentally friendly. Generate electricity from solar energy through rooftop installations at distribution centers and both wholesale and retail business, totaling **1,239** locations (wholesale 134, retail 1,055, and retail in Malaysia 50 stores) Additionally, our retail business has been recognized with an energy-efficient building award from the Metropolitan Electricity Authority (MEA) for promoting energy efficiency improvements and enhancing indoor air quality.



2025 Result:

- Reduce energy consumption **296,938,430** which improved from last year as **21,152,389.18** kilowatt-hours.
- Cost saving **112,950,798** improved **19,667,586** Baht from last year.
- Avoid greenhouse gases emission **142,624.89** tons of CO equivalent which improved **48,268.13** tons of COeq. compared last year

Replace Refrigerant with "Water-Loop Cooling System and Green Refrigerant" Project

The refrigerant is significant energy consumption and carbon emission at stores. Replacing the refrigerant with a water looping system can improve energy efficiency by the smaller size of the compressor and reduce GHG emissions from refrigerant filling during maintenance. Currently, **170** stores have transitioned to using natural refrigerants, covering a total of **12,355** refrigeration units. There are also plans to expand this initiative to additional branches in the future.



2025 Result:

- Reduce energy consumption **9,250,764** kilowatt-hours per year.
- Cost saving **37,011,550** Baht per year.
- Reduce emission **4,623.70** tons of CO₂ equivalent per year.

Example of Climate and Energy Reduction Projects.

"Automatic Voltage Regulator (AVR)" Project

The company has implemented Automatic Voltage Regulators (AVR) across 23 stores to optimize and stabilize incoming voltage. By reducing electrical waste caused by overvoltage, We effectively minimize unnecessary energy consumption.



- 2025 Result:**
- Reduced electricity consumption by **5,717,739** kilowatt-hours per year.
 - Reduce energy costs by **24,243,216** Baht per year.
 - Avoid greenhouse gases emission to **11,435** tons of COeq

"Utilize EV Truck and Bike for Transportation and Delivery service" Project

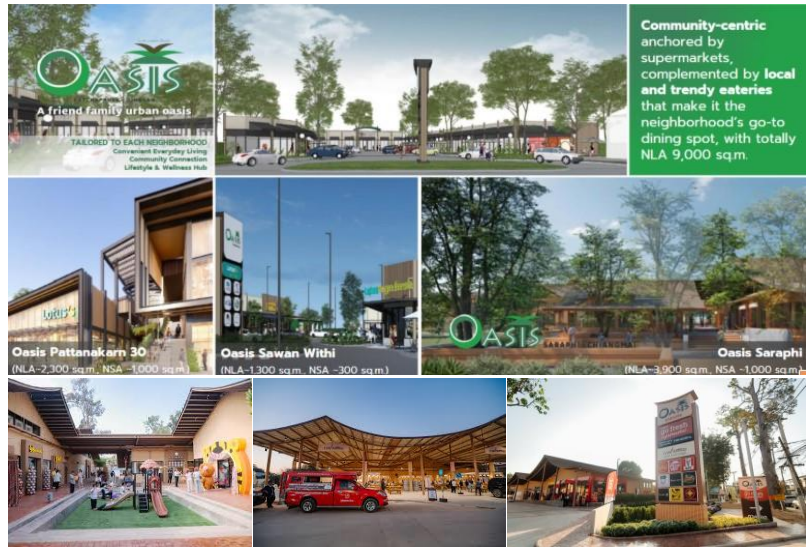
EV tractor and EV pickup trucks are operated between distribution center and stores. Furthermore, all of the store utilizes EV forklifts and delivery fleet are EV trucks and bikes, which reduce greenhouse gas emissions, energy consumption, and costs.



- 2025 Result:**
- **201** EV pickup trucks for delivery and **867** EV forklifts.
 - Reduce energy consumption **119,306,606.23** Baht per year.
 - Reduce greenhouse gases emission by **10,011.57** tons of CO₂ equivalent per year.

"lotus's oasis" Project

Developed under the concept of "The Community's Oasis of Happiness," this project creates a green space that seamlessly connects nature with local culture. The design integrates authentic elements such as Luntaya patterned fabrics, bamboo, and traditional wickerwork. Furthermore, the facility is designed as an energy-efficient building, featuring solar panel installations and high-efficiency lighting and cooling systems to significantly reduce energy consumption.



Example of Employee Engagement

Best Energy Performance Award

Supporting the Company's journey towards emissions reduction are the motivate employee's awareness and drive their participation for climate action across the company's operations. In 2025, 10 million THB has been invested in developing internal technical awareness and capacity related to climate change. The Company also motivate the employee participate through the annual energy saving performance competition to achieve the "Excellence in Energy Saving Awards" with the prize of 30,000 THB to support its carbon neutral target which the award ceremony hold on 12 Mar 2025 and the award winner representative from Sathorn, Sa-Kaew and Kalaprapreak stores are invited for recognition trophy and prize award during the annual global management meeting.



2025 Result:

- **25,282** employee among **165** stores participate the competition
- Total energy saving is **21,113.00** MWhr or **84,451,986.48** THB

About This Report, GRI Data & Content Index and Independent Assurance Statement Link to attachment: <https://www.cpaxtra.com/storage/document/sustainability-reports/2025/sustainability-performance-report-en.pdf>



LRQA Independent Assurance Statement Relating to CP Axtra Public Company Limited's Sustainability Report for the calendar year 2025

This Assurance Statement has been prepared for CP Axtra Public Company Limited (CP Axtra) in accordance with our contract but is intended for the readers of this Report.

Terms of Engagement

LRQA (Thailand) Limited (LRQA) was commissioned by CP Axtra Public Company Limited (CP Axtra) to provide independent assurance on its Sustainability Report 2025 "the report" against the assurance criteria below to a moderate level of assurance and at the materiality of the professional judgement of the verifier, using AccountAbility's AA1000AS v3, where the scope was a Type 2 engagement.

Our assurance engagement covered CP Axtra's subsidiaries in Cambodia, Malaysia, Myanmar and Thailand, and specifically the following requirements:

- Evaluating CP Axtra's adherence to AA1000 AccountAbility Principles (2018) of Inclusivity, Materiality, Responsiveness and Impact.
- Confirming that the report is in accordance with GRI Standards¹ (2021).
- Reviewing the double materiality assessment process, Codes of conduct compliance system and integrity of CP Axtra's supplier screening, assessment and development process.
- Evaluating the reliability of data and information for only the selected indicators listed below:
 - **Environmental:**
GRI 302-1 Energy consumption within the organization, GRI 302-3 Energy intensity, GRI 303-3 to 5 Water withdrawal, discharge and consumption, GRI 305-1 Direct (scope 1) GHG emissions, GRI 305-2 Energy indirect (scope 2) GHG emissions, GRI 305-3 Other indirect (Scope 3) GHG emissions (Purchased goods & services, Capital goods, Fuel and energy related activities, Upstream transport and distribution, Waste generated in operations, Business travel, Employee commuting, Downstream leased, Downstream transport and distribution, processing of sold product and used of sold products only), GRI 305-4 GHG emissions intensity, (GRI 306- 3 to 5) Waste generated/diverted form disposal and direct to disposal and food loss & waste and GRI 308-2 Negative environmental impacts in the supply chain and actions taken.
 - Social:**
GRI 403-9 to 10 Work-related injuries and ill health, GRI 405-2 Ratio of basic salary and remuneration of women to men and GRI 414-2 Negative social impacts in the supply chain and actions taken.
 - Non-GRI:** Board Performance review

Our assurance engagement excluded the data and information of CP Axtra's operations and activities outside of Cambodia, Malaysia, Myanmar and Thailand and suppliers and any third-parties mentioned in the report.

LRQA's responsibility is only to CP Axtra. LRQA disclaims any liability or responsibility to others as explained in the end footnote. CP Axtra's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of CP Axtra.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that CP Axtra has not, in all material respects:

- Met the requirements above.
- Disclosed reliable performance data and information for the selected indicators as no errors or omissions were detected.
- Covered all the issues that are important to the stakeholders and readers of this report.

The opinion expressed is formed on the basis of a moderate level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a moderate level of assurance engagement is less than for a high level of assurance engagement. Moderate assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a moderate assurance engagement is substantially lower than the assurance that would have been obtained had a high assurance engagement been performed.

¹ <https://www.globalreporting.org>



LRQA's approach

LRQA's assurance engagements are carried out in accordance with AA1000AS v3. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing CP Axtra's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this by interviewing CP Axtra's management who engage directly with stakeholder groups as well as reviewing documents and associated records.
- Reviewing CP Axtra's process for identifying and determining double material issues to confirm that the right issues were included in their report. We also tested the filters used in determining material issues to evaluate whether CP Axtra makes informed business decisions that may create opportunities which contribute towards sustainable development.
- Auditing CP Axtra's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling process, and systems, including those for internal verification. We also spoke with key people in various departments responsible for compiling the data and drafting the report.
- Visiting CP Axtra's operations in Malaysia and Thailand as business representative to sampling performance data and information for only the selected indicators to confirm its reliability.

Observations

Further observations and findings, made during the assurance engagement, are:

- Stakeholder inclusivity: We are not aware of any key stakeholder groups that have been excluded from CP Axtra's stakeholder engagement process. Stakeholders have the opportunity to express their concerns about how CP Axtra's operations may impact on them.
- Materiality: We are not aware of any material issues concerning CP Axtra's sustainability performance that have been excluded from the report. CP Axtra has processes for identifying and determining material issues from either ESG impact or financial materiality accordingly.
- Responsiveness: CP Axtra has addressed and response the concerns of stakeholders in relation to GHG emissions reduction and OH&S statistics.
- Impact: CP Axtra has processes to evaluate negative ESG impacts from its operations for example, input materials and food loss/waste.
- Reliability: Data management systems are considered to be well defined, but the implementation of these systems varies across CP Axtra's business unit. CP Axtra should consider interim verification to further improve the reliability and of its disclosed data and information.

LRQA's standards, competence and independence

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

This verification is the only works undertaken by LRQA for CP Axtra and as such does not compromise our independence or impartiality.

Dated: 20 February 2026

Opart Charuratana
LRQA Lead Verifier
On behalf of LRQA (Thailand) Limited
No. 252/123 (C), Muang Thai - Phatra Complex Tower B,
26th Floor, Ratchadaphisek Road, HuayKwang, Bangkok, 10310, THAILAND
LRQA reference: BGK00001274

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