

Sustainable Development Policy

Symphony Communication Public Company Limited

(Revised Edition 2025)

(Approved by the resolution of the Board of Directors' Meeting No. 6/2025 held on 14 November 2025 and takes effect from 14 November 2025 onwards.)

Sustainable Development Policy

1. Significance

Symphony Communication Public Company Limited (hereinafter referred to as “**the Company**”) believes that sustainable development, together with inclusive growth involving all stakeholders, is fundamental to creating long-term value and resilience. Accordingly, the Company is firmly committed to conducting its business in a sustainable manner based on sound corporate governance principles, with the aim of generating economic value, minimizing environmental impacts, and fulfilling its social responsibilities, while contributing to the achievement of sustainable development goals at both national and international levels.

2. Objective

This Sustainable Development Policy has been established to serve as a framework for the Company’s business operations and management in accordance with sustainable development principles. The Policy aims to create and maintain a balanced integration of economic, social, and environmental dimensions, underpinned by good corporate governance throughout the value chain. This approach enables the Company to operate in a stable and responsible manner, address stakeholder expectations, and contribute meaningfully to the achievement of sustainable development goals.

3. Scope

This Sustainable Development Policy shall apply to all business operations of the Company and its subsidiaries, and all personnel at every level within the Company and its subsidiaries are required to strictly comply with this Policy.

4. Definitions

Sustainable Development	refers to	development that meets the needs of the present, without compromising the ability of future generations to meet their own needs.
Sustainable business operation	refers to	the conduct of business activities that seek to achieve long-term economic growth under a robust corporate governance framework and effective risk management, while concurrently upholding responsibilities toward society and the environment.
Personnel	refer to	the Company’s directors, executives, and employees, including consultants, representatives, authorized persons, workers, or any other individuals who perform work on behalf of or act in the name of the Company.

Subsidiary	refers to	a company having any of the following characteristics: (1) a limited company or a public limited company in which the Company owns or holds, directly or indirectly, more than fifty percent (50%) of the voting shares; or (2) A limited company or a public limited company over which the Company has the power to control the financial and operating policies in order to obtain benefits from the activities of such company or legal entity.
Stakeholder	refers to	any person, group of persons, or legal entity that is directly or indirectly affected by the Company's or its subsidiaries' business operations, or that has any interest in the business operations of the Company or its subsidiaries, or that has influence over person or entity in a manner that may impact the business operations of the Company or its subsidiaries. Stakeholders include, but are not limited to, employees, customers, suppliers, business partners, shareholders, investors, creditors, competitors, government agencies, regulatory authorities, as well as communities and society at large.
Value chain	refers to	the full range of processes and activities undertaken by an organization to create and deliver products or services to customers or end consumers, encompassing stages from design, sourcing of raw materials, and production to sales and marketing, after-sales services, and end-of-life management. Each stage of the value chain contributes to value creation for products or services and enables the organization to identify strengths and areas for improvement, thereby enhancing competitive advantage.

5. Governance Structure for Sustainability Management and Operations



6. Roles, Duties and Responsibilities

The Company drives its sustainability efforts by emphasizing the participation of all functions across the organization, with the objective of positioning sustainability as a key mechanism for supporting long-term business continuity and embedding it as an integral part of the corporate culture. Accordingly, all personnel are required to fulfill their duties and responsibilities as follows:

6.1 **Board of Directors** has the duties and responsibilities to oversee the Company's sustainability operations as follows:

- Define the Company's high purpose, vision, mission, objectives, and business direction toward sustainability.
- Establish an appropriate governance and organizational management structure that effectively supports and drives the Company's sustainable development initiatives, encompassing the Board level, management level, and operational level.
- Consider and approve sustainable development policy, framework, strategies, and goals covering environmental, social, and governance (ESG) dimensions, including the prioritization results of sustainability topics, as well as strategies, risk and opportunity management approaches, targets and indicators for material sustainability topics (Materiality).
- Oversee and ensure that sustainable development strategies and goals are integrated into the Company's business strategy and goals.
- Oversee and ensure that the Company conducts sustainable development initiatives in compliance with applicable laws, rules, and regulations, and are aligned with the good corporate governance principles, as well as recognized national and international standards and best practices.

6.2 **Nomination, Compensation, Corporate Governance and Sustainability Committee**, as appointed by the Board of Directors, is entrusted with the following duties and responsibilities:

- Provide advice, review, and endorse sustainable development policy, framework, strategies, and goals, including the prioritization results of sustainability topics, as well as the strategies, risk and opportunity management approaches, targets and indicators for material sustainability topics (Materiality), prior to submission to the Board of Directors for approval.
- Provide consultation, guidance, and recommendations; as well as oversee and monitor the Company's sustainable development performance in a comprehensive manner, encompassing the management of human rights issues, climate-related risks, opportunities, and impacts, as well as greenhouse gas emission reduction, and report progress and performance to the Board of Directors on a regular basis.
- Oversee and ensure that the reporting and disclosure of sustainable development operations, including the management of climate change-related issues and greenhouse gas emission reduction, are conducted in compliance with applicable laws and regulatory requirements, and are aligned with nationally and internationally recognized reporting standards.

6.3 **Risk Management Committee**, as appointed by the Board of Directors, is entrusted with the following duties and responsibilities:

- Oversee and ensure that the Company's enterprise risk management framework and risk management plans appropriately consider and integrate sustainability-related risks across environmental, social, and governance (ESG) dimensions, as well as climate change-related risks, including both physical and transition risks, that may affect the Company's business operations.
- Provide advice and recommendations on risk management approaches aimed at controlling, mitigating, and managing sustainability risks and climate-related risks to acceptable levels.
- Oversee, monitor, and evaluate the performance and effectiveness of the Company's enterprise risk management on an ongoing basis, in order to promote continuous improvement and enhancement of risk management processes.

6.4 **Sustainable Development Committee** is appointed by the Board of Directors through the review and recommendation of the Nomination, Compensation, Corporate Governance and Sustainability Committee. The Sustainable Development Committee comprises the Chief Executive Officer and management members at the level of divisional and departmental heads, with an executive director, representing the Board of Directors, serving as the Chairperson.

The Sustainable Development Committee has the following duties and responsibilities:

- Develop sustainable development policy, framework, and strategies; set sustainable development goals covering environmental, social, and governance (ESG) dimensions; and submit them to the Nomination, Compensation, Corporate Governance and Sustainability Committee for review and endorsement. The Sustainable Development Committee shall also regularly review and assess the adequacy of such policy and strategies to ensure they remain current, aligned with the business context, responsive to stakeholder expectations, and deliver balanced benefits to the Company and all stakeholder groups.
- Assess and prioritize sustainability topics; formulate strategies, risk and opportunity management approaches, targets and indicators for material sustainability topics (Materiality), including climate change-related issues and greenhouse gas emission reduction; and submit them to the Nomination, Compensation, Corporate Governance and Sustainability Committee for endorsement, while driving the integration of such strategies into the Company's business strategies and plans.
- Regularly review the prioritization of sustainability topics, as well as strategies, risk and opportunity management approaches, targets and indicators related to material sustainability topics, including matters related to climate change and greenhouse gas emission reduction, to ensure alignment with the Company's strategic direction and evolving circumstances.
- Provide advice, guidance, and recommendations to the Corporate Sustainability Unit in developing action plans and defining performance indicators for sustainability initiatives, including climate change management and greenhouse gas emission reduction; as well as oversee and monitor the implementation of such initiatives to ensure alignment with the Company's purpose, vision, policies, framework, and sustainability strategies, and the achievement of established goals.
- Promote and embed a sustainability-oriented organizational culture by integrating ESG principles into operations across the organization; as well as support the allocation of necessary budgets and resources to ensure comprehensive and continuous implementation of sustainability initiatives.
- Regularly report progress and performance on sustainable development, climate change management, and greenhouse gas emission reduction, as well as key sustainable developments and trends at both national and global levels, to the Nomination, Compensation, Corporate Governance and Sustainability Committee at least twice a year.

In addition, the Sustainable Development Committee is authorized to appoint and define roles, duties, and responsibilities of sustainability working groups across various dimensions, as deemed necessary, to support, promote, and

effectively drive the implementation of sustainability initiatives in a tangible and efficient manner.

6.5 Risk Management Department has the following duties and responsibilities:

- To systematically analyze, identify, assess, plan, and establish enterprise risk management measures covering sustainability-related risks across environmental, social, and governance (ESG) dimensions, as well as climate change-related risks, including both physical and transition risks, and to define appropriate monitoring and control measures to maintain risks at acceptable levels.
- To monitor and coordinate with risk owners and relevant departments to ensure that risk control and management activities are implemented in accordance with the Company's risk management plans and in an effective manner.

6.6 Corporate Sustainability Unit has the duties to:

- Develop and implement projects and work plans for sustainable development, management of climate change-related issues, and organizational greenhouse gas reduction initiatives, in alignment with the Company's policy, strategy, and business direction, including defining measurable and verifiable indicators.
- Communicate, enhance understanding, and provide guidance to executives and employees on the implementation of work plans on sustainable development, management of climate-related issues, and greenhouse gas emission reduction; while continuously monitoring operational performance and effectiveness to ensure they are on track and meet organizational targets.
- Coordinate closely with the head of each unit to integrate sustainable development concepts into the working processes of each unit.
- Systematically and continuously collect data on sustainable development operations, management of climate change-related issues, and organizational greenhouse gas emissions, to support reporting, information disclosure, and communication with relevant stakeholders, thereby building trust and understanding of the Company's sustainable development efforts.
- Summarize and report progress and performance of the Company's sustainable development, management of climate-related issues, and reduction of organizational greenhouse gas emissions to the Sustainable Development Committee on a monthly basis.

6.7 Executives and Employees have the duties to:

- Acknowledge, study, and understand the Sustainable Development Policy and related practical guidelines.
- Cooperate, support, promote, drive, and adhering to the established sustainable development policy, guidelines, and work plans.

7. Operating Philosophy

The Company has adopted the "**Sufficiency Economy Philosophy**" as a guideline for conducting business to create a balance between the economy, society, and environment. This is done by considering moderation, reasonableness, and self-immunity (or resilience), along with the essential conditions of knowledge and morality. All business activities and decisions made by the Company must be carried out in accordance with the sustainable development practices and aim for sustainable outcome, in order to create shared value for stakeholders, while maintaining the acceptance and trust of all stakeholder groups

8. Practical Guidelines

8.1 Environmental Dimension

- Conduct business operations with due consideration of potential environmental impacts, incorporating both positive and negative environmental aspects into business decision-making and activities.
- Recognize the significance of climate change and appropriately manage related risks and opportunities.
- Promote and support efficient energy use and the responsible and sustainable use of resources.
- Commit to reducing greenhouse gas emissions arising from the Company's operations throughout the value chain.
- Encourage cooperation and stakeholder engagement in energy conservation, natural resource preservation, and environmental protection with external organizations and relevant stakeholders.
- Strictly comply with applicable environmental laws, regulations, and standards.

8.2 Social Dimension

- Uphold human dignity and place strong emphasis on respecting, protecting, and promoting human rights by strictly complying with applicable laws, regulations, principles, and human rights standards at both national and international levels, based on the principles of equality, equity, and non-discrimination without regard to any differences.
- Recognize the roles and importance of all stakeholder groups and is committed to treating all stakeholders with fairness, equity, and impartiality, strictly complies with contractual obligations and agreements, respects all legally recognized rights, and refrains from any actions that may infringe upon or adversely affect the rights of stakeholders.
- Manage human capital in an effective and equitable manner by supporting the development of essential knowledge, competencies, and skills, encouraging innovation and creativity in the workplace, and promoting sound occupational health, safety, and working environment management systems that enhance employees' quality of life.

- Commit to the development and delivery of high-quality products and services that meet recognized international standards under fair pricing and equitable terms and conditions, in order to consistently meet customer needs and sustainably enhance customer satisfaction.
- Place strong emphasis on responsible marketing communications and refrains from disseminating incomplete, misleading, or false information, as well as from engaging in any advertising or communication that may cause misunderstanding or that is inconsistent with cultural values or standards of good morals.
- places the utmost importance on the protection of personal data and the privacy of all stakeholder groups, and is committed to developing, enhancing, and maintaining appropriate and robust standards for data protection and information security in strict compliance with applicable laws and relevant standards.
- Adhere to the principles of being a good neighbor to surrounding communities and a responsible corporate citizen by minimizing negative impacts, creating positive social contributions, and leveraging business expertise to help improve the quality of life and well-being of communities and society, thereby contributing to long-term collective sustainability.
- Recognize the roles, significance, and engagement of all stakeholder groups throughout the value chain, place emphasis on listening to stakeholders' views, feedback, needs, and expectations, encourages constructive dialogue and mutual understanding, and continuously enhances the effectiveness and appropriateness of stakeholder communication in a systematic manner.

8.3 Economic and Governance Dimension

- Conduct business in accordance with the good corporate governance principles, with a strong commitment to transparency in management, strict compliance with applicable laws, rules, and regulations, and the upholding of the highest standards of ethical conduct.
- Places importance on treating all stakeholder groups with fairness, equity, and equality, strictly adheres to contractual obligations and agreements, respects stakeholders' lawful rights, and refrains from any actions that may infringe upon or adversely affect the rights of stakeholders.
- Support the prevention of improper benefit-seeking and abuse of authorities; and firmly oppose corruption in all forms.
- Comprehensively manages existing and emerging risks across the entire value chain to ensure business continuity and to create shared value for all stakeholder groups in a balanced and equitable manner.
- Recognize the critical importance of information security and cybersecurity as fundamental elements of business operations. The Company establishes management and risk management frameworks in strict compliance with relevant laws, regulations, standards, and policies; regularly tests, audits,

evaluates, and enhances its information technology systems and infrastructure; and conducts ongoing emergency response drills to ensure preparedness for cybersecurity threats and to mitigate potential damage.

- Conducts business in strict compliance with anti-monopoly laws, trade competition laws, and relevant regulations issued by the Trade Competition Commission; supports free and fair competition; and refrains from any unfair trade practices or actions that may restrict competition.
- Acknowledge the importance of respecting intellectual property rights and not support products or activities that infringe upon such rights.
- Continuously promotes the development and adoption of innovation and technology in operations to enhance business value, while contributing to sustainable benefits for society and the environment.

8.4 Information Disclosure and Creation of Sustainable Development Culture

- Discloses sustainable development policy, practices, and performance comprehensively across environmental, social, economic, and governance dimensions, including the management of climate change-related issues and greenhouse gas emissions reduction. Such disclosures are made in accordance with applicable regulatory requirements and relevant national and international reporting standards, ensuring accuracy, adequacy, transparency, verifiability, and timeliness.
- Promote awareness and foster a sustainability mindset among employees at all levels through effective internal communication and continuous training programs, with the aim of strengthening understanding and encouraging active engagement.
- Communicate and disseminate sustainable development policy and practices to stakeholders and the public through a variety of communication channels, while encouraging the application of such practices to mitigate operational impacts throughout the value chain.
- Oversee and encourage companies or entities in which the Company has invested to adopt and implement appropriate sustainable development practices consistent with the Company's principles.
- Clearly demonstrates commitment to sustainable organizational development and serve as a role model in promoting behaviors and values that contribute to a sustainable business culture over the long term.

9. Other Related Policies and Regulations

The Company's personnel are encouraged to study and understand this Policy in conjunction with the Company's other policies as follows:

- Corporate Governance Policy
- Business Code of Conduct
- Anti-Corruption Policy

- Risk Management Policy
- Accounting and Finance Policy
- Taxation Policy
- Procurement Policy
- Human Rights Policy
- Human Capital Management Policy
- Safety, Occupational Health, and Work Environment Policy
- Environmental Management Policy

10. Policy Communication and Dissemination

The Company ensures continuous communication and awareness-building regarding its Sustainable Development Policy and related practices among its personnel through appropriate activities such as training programs, briefings, meetings, and other suitable initiatives. These efforts aim to enhance understanding and enable proper and effective implementation. In addition, the Company disseminates the Policy and related practices to relevant stakeholders and the public through various communication channels in order to promote awareness, understanding, and engagement in the Company's sustainable development efforts.

11. Policy Review and Revision

The Company's Sustainable Development Policy shall be reviewed on a regular basis, at least once a year, to ensure alignment with changes in the business environment, social and environmental contexts, as well as applicable laws, regulations, rules, standards, and best practices at both national and international levels. This is intended to enhance the effectiveness and appropriateness of Policy implementation. Any amendment or revision to the policy must be reviewed and endorsed by the Nomination, Compensation, Corporate Governance and Sustainability Committee and approved by the Board of Directors prior to implementation.