



Biodiversity Management Policy

Effective from 21 November 2025

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Policy Principles and Rationale

This Policy forms an integral part of the Company's broader sustainability framework, aligning with the Sustainable Development Policy, the Quality, Occupational Health & Safety, and Environment Policy, and the Climate Change and Greenhouse Gas Management Policy adopted by Precise Corporation Public Company Limited and its subsidiaries (the "Company"). The Company recognizes that global population growth, the expansion of economic activities, rising demand for natural resources, changes in land use, and the intensification of industrial and agricultural production—coupled with ongoing urbanization—have significantly contributed to habitat loss, soil degradation, declining water and air quality, and the loss of species and wildlife. These factors, both directly and indirectly, threaten biodiversity and undermine ecosystem services essential to business continuity, including climate regulation, water availability, soil fertility, and supply chain resilience.

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Scope

This Policy and its associated guidelines apply to Precise Corporation Public Company Limited and its subsidiaries (collectively referred to as the "Company"). It encompasses all Company operations across the entire value chain—from upstream to downstream—including procurement and sourcing, design and manufacturing, service delivery and solution provision, distribution and logistics, waste and by-product management, and post-consumer product management. It also extends to new project development and operational improvement initiatives. Furthermore, this Policy applies to the Company's suppliers, service providers, and other relevant external partners involved in its value chain. This Policy shall be reviewed at least annually, or more frequently as necessitated by changes in internal operations, regulatory requirements, or external environmental conditions.

Objective

The objective of this Policy is to ensure that the Company's biodiversity management is conducted in an effective, efficient, and coordinated manner, and that directors, executives, and employees operate under a unified and consistent framework. The Policy also aims to promote the active participation of employees, suppliers, contractors, and value chain stakeholders in the prevention, mitigation, conservation, and restoration of biodiversity impacts arising from the Company's operations across the entire value chain. Through these efforts, the Company seeks to align its actions with national and international biodiversity strategies and frameworks, thereby supporting long-term sustainable development and strengthening stakeholder confidence. The Company has set biodiversity management targets across short-, medium-, and long-term horizons, as follows:

- **Short-Term Target:** To complete biodiversity-related risk and opportunity assessments in accordance with the Taskforce on Nature-related Financial Disclosures (TNFD) framework for all key operational sites by 2025, and for 100% of critical supply chains by 2027.
- **Medium-Term Target:** To achieve No Net Loss of Biodiversity by 2030, and to advance toward a Nature Positive trajectory through a balanced approach that combines impact avoidance and reduction with ecosystem restoration.
- **Long-Term Target:** To achieve a Positive Net Impact on Nature and realize the vision of Living in Harmony with Nature by 2050, by integrating conservation and restoration into all business activities, balancing economic growth, innovation, and technological advancement with sustainable natural resource management across the entire value chain.

Biodiversity Management Policy and Guidelines

To achieve the above objectives and targets, the Company has established the following policies and implementation guidelines, structured around legal compliance, risk assessment, operational integration, and stakeholder communication:

1. Responsible Business Conduct and Legal Compliance

The Company shall conduct its business in a responsible and sustainable manner, ensuring full compliance with all applicable national and international laws, regulations, and standards related to biodiversity. This includes, but is not limited to, relevant environmental legislation such as the Forest Act, the Wild Animal Reservation and Protection Act, and laws governing the international trade of endangered species.

In addition, the Company shall adhere to international conventions, frameworks, and best practices relevant to its operations, including the following:

- The Convention on Biological Diversity (CBD)
- The Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
- The Convention on the Conservation of Migratory Species of Wild Animals (CMS)
- The Ramsar Convention on Wetlands (if relevant to the Company's operational geography)
- The Taskforce on Nature-related Financial Disclosures (TNFD) framework and associated guidance

Through adherence to these instruments, the Company commits to aligning its biodiversity-related governance and operational practices with globally recognized norms and principles of environmental stewardship.

2. Risk Assessment and Impact Mitigation

The Company shall identify, analyze, and assess risks and impacts related to biodiversity and ecosystem services resulting from its business activities. This process shall be guided by the Biodiversity Mitigation Hierarchy—namely, Avoidance, Reduction, Restoration, and Offset—which shall serve as the foundation for decision-making and the selection of appropriate mitigation strategies. The Company shall also conduct nature-related scenario analysis and risk assessments in alignment with the Taskforce on Nature-related Financial Disclosures (TNFD) framework. Nature-related risks and dependencies shall be systematically integrated into the Company's Enterprise Risk Management (ERM) systems to ensure that biodiversity considerations are embedded in strategic planning, investment decisions, and operational management.

3. Sustainable Supply Chain Management

The Company shall establish and enforce sustainable procurement and sourcing practices, with particular attention to the agriculture and forestry sectors. These practices shall promote supply chain transparency, ensure compliance with environmental and biodiversity standards, and uphold the Company's Zero Deforestation Commitment.

4. Avoidance and Management of Sensitive and Vulnerable Areas

The Company shall avoid undertaking business operations or project development in ecologically sensitive or legally protected areas, including but not limited to UNESCO World Heritage Sites, IUCN Protected Areas Categories I-IV, and Ramsar-designated wetlands of international importance. Prior to initiating any project, the Company shall conduct a comprehensive land-use impact assessment to identify potential direct and

indirect effects on biodiversity and ecosystem services. Where unavoidable, appropriate preventive, mitigation, and compensatory measures shall be defined and implemented in accordance with the Mitigation Hierarchy and relevant international standards.

5. Ecosystem Restoration and Sustainable Use

The Company shall actively support and participate in the expansion and effective management of protected natural areas, the restoration of degraded ecosystems and wildlife habitats, and the promotion of green infrastructure across its operations and supply chain. In addition, the Company shall implement measures to maintain and enhance soil health, agricultural biodiversity, and the sustainable use of biological resources in alignment with the Kunming–Montreal Global Biodiversity Framework (GBF) and national biodiversity strategies. These efforts aim to restore ecosystem function, promote climate resilience, and ensure long-term ecological integrity within the Company's operational footprint.

6. Control of Genetically Modified Organisms (GMOs) and Invasive Alien Species

The Company shall safeguard biodiversity from risks associated with genetically modified organisms (GMOs) and shall monitor, prevent, and control the introduction and spread of invasive alien species across all operational areas. These actions shall be conducted in full compliance with applicable national regulations and international agreements, such as the Cartagena Protocol on Biosafety and relevant CBD guidelines.

7. Protection of Community Rights and Land Use

The Company shall ensure that all land-use activities respect legally recognized land tenure, community rights, and the rights of Indigenous Peoples, in accordance with national laws and international standards. All operations shall be conducted in a manner that promotes equitable access, respects human rights, and ensures land use is free from corruption, coercion, or bribery, in line with the UN Guiding Principles on Business and Human Rights.

8. Application of Technology, Innovation, and Monitoring Systems

The Company shall leverage technological tools, innovation, and digital platforms to monitor and assess biodiversity-related impacts, establish early-warning and surveillance systems, and enable timely response to emerging threats. Such systems should support the implementation of effective mitigation, restoration, and adaptive management measures, ensuring resilience and continuous improvement.

9. Continuous Review and Improvement

The Company shall regularly review and revise its biodiversity action plans to reflect evolving environmental conditions, updates to national and international frameworks, and the expectations of stakeholders. Lessons learned from implementation shall inform future strategies to enhance effectiveness and alignment with the Kunming–Montreal Global Biodiversity Framework (GBF 2050).

10. Community and Stakeholder Engagement

The Company shall foster inclusive and participatory biodiversity governance by engaging local communities, suppliers, government agencies, academic institutions, and civil society organizations in conservation and restoration initiatives. It shall promote collaborative social and environmental projects, capacity building, and knowledge-sharing platforms. Awareness among employees, contractors, and business partners shall be continuously enhanced to create shared value for nature across the Company's operations and areas of influence.

11. Communication and Disclosure

The Company shall transparently report on its biodiversity performance, progress, and impact using recognized sustainability disclosure frameworks, including:

- Global Reporting Initiative (GRI 304 – Biodiversity)
- Taskforce on Nature-related Financial Disclosures (TNFD)
- Applicable national and sectoral standards

Biodiversity information shall be made accessible to all stakeholders through appropriate communication channels. The Company shall actively solicit feedback, suggestions, and collaborative input to support the continuous improvement of its biodiversity management system.

Roles and Responsibilities

To ensure the effective implementation of the Biodiversity Management Policy and to establish clear governance, the Company has defined the roles and responsibilities of key internal functions and stakeholders as follows:

1. Board of Directors

Primary Role: The Board holds the highest authority in providing strategic oversight and direction for biodiversity management across the organization.

Specific Responsibilities:

- 1.1 Approve and endorse the Company's Biodiversity Management Policy and ensure its alignment with the overall corporate strategy and long-term sustainability vision.

- 1.2 Define the Company's biodiversity vision and long-term targets, including the commitment to achieving Nature Positive status by 2030 and Net Positive Impact by 2050.
- 1.3 Oversee the integration of biodiversity considerations into the Company's core business strategy, including risk management, project development, supply chain, and innovation initiatives.
- 1.4 Review and approve major investments, budgets, and programs related to biodiversity conservation, ecosystem restoration, and offsetting measures, ensuring consistency with international frameworks such as the Kunming–Montreal Global Biodiversity Framework (GBF) and the Taskforce on Nature-related Financial Disclosures (TNFD).

2. Good Corporate Governance and Sustainable Development Committee

Primary Role: To provide strategic oversight and detailed recommendations on biodiversity and broader sustainability policies and strategies, prior to submission to the Board of Directors.

Specific Responsibilities:

- 2.1 Review and recommend biodiversity policies, action plans, and implementation guidelines to ensure alignment with national laws, international standards, and global best practices (e.g., CBD, TNFD).
- 2.2 Monitor and evaluate the Company's biodiversity performance against established targets and KPIs and provide recommendations for continuous improvement.
- 2.3 Ensure the full integration of biodiversity considerations into the Company's corporate governance, compliance, and ethical management frameworks.
- 2.4 Oversee the inclusion and disclosure of biodiversity-related risks, impacts, and performance metrics in the Company's annual reports, including the Sustainability Report, 56-1 One Report, and other ESG disclosures.

3. Risk Management Committee

Primary Role: To oversee the Company's overall risk management system, including biodiversity and nature-related risks, and ensure the integration of these risks into strategic planning and business continuity management.

Specific Responsibilities:

- 3.1 Oversee the Company's risk management policies, including those covering environmental, social, and governance (ESG) risks—particularly climate and biodiversity-related risks.

- 3.2 Review and approve the Biodiversity Risk Management Framework developed by the ESG & Sustainable Development for Corporate & Smart Community function.
- 3.3 Review and monitor biodiversity-related risk reports, including legal, operational, reputational, financial, and stakeholder-related risks, that may affect business continuity and long-term value creation.
- 3.4 Provide strategic guidance on the integration of biodiversity risks into the Enterprise Risk Management (ERM) system, including their linkage to investment screening and capital allocation decisions.
- 3.5 Ensure that biodiversity risk assessments are embedded in scenario analysis and reflected in the Company's Business Continuity Plan (BCP) and crisis management procedures, in line with the Taskforce on Nature-related Financial Disclosures (TNFD) recommendations.

4. Executive Management

Primary Role: To operationalize the Board's biodiversity policies by developing actionable plans and ensuring implementation across all business functions.

Specific Responsibilities:

- 4.1 Develop short- and medium-term biodiversity action plans that align with the Company's strategic objectives and the targets set by the Board of Directors.
- 4.2 Allocate appropriate resources—human, financial, and technological—to support the effective execution of biodiversity-related initiatives.
- 4.3 Promote the application of the Biodiversity Mitigation Hierarchy (Avoid, Minimize, Restore, Offset) across business operations and new project development.
- 4.4 Oversee the performance of relevant departments and ensure timely execution of biodiversity action plans.
- 4.5 Continuously review and revise biodiversity plans in response to evolving regulations, stakeholder expectations, and emerging environmental risks.

5. ESG & Sustainable Development for Corporate & Smart Community

Primary Role: To lead the planning, coordination, and execution of the Company's biodiversity and ESG risk management efforts, in alignment with national and international standards.

Specific Responsibilities:

- 5.1 Develop draft biodiversity policies, strategies, targets, and management frameworks aligned with the Company's business and international standards, including the Kunming–Montreal Global Biodiversity Framework (GBF), Taskforce

on Nature-related Financial Disclosures (TNFD), the UN Sustainable Development Goals (SDGs), and Thailand's National Biodiversity Strategy.

- 5.2 Establish a standardized and scientifically rigorous biodiversity risk assessment process, including data collection, impact and likelihood evaluation, and formal reporting procedures.
- 5.3 Collaborate with the Sustainability Working Group and business unit managers to ensure the completeness and accuracy of risk assessments; coordinate with external experts (e.g., ecologists, NGOs, academic institutions) to validate results and enhance scientific credibility.
- 5.4 Assess identified risks based on their potential business impact—such as regulatory non-compliance, supply chain disruption, reputational damage, or financial loss—and the probability of occurrence.
- 5.5 Prepare formal biodiversity risk reports for submission to the Risk Management Committee, including identification of material risks, prioritization, and preliminary mitigation strategies.
- 5.6 Monitor and update risk registers regularly to reflect changing conditions (e.g., policy changes, climate risks, emerging threats to biodiversity).
- 5.7 Develop and maintain biodiversity impact monitoring systems, ensuring alignment with GRI 304, TNFD, and other relevant disclosure frameworks.
- 5.8 Continuously review and enhance the effectiveness of biodiversity assessment tools and methodologies to ensure relevance, consistency, and precision.
- 5.9 Communicate biodiversity-related policies, practices, and performance to stakeholders via the Sustainability Report, ESG disclosures, and other corporate communication platforms.
- 5.10 Design and implement internal and external capacity-building programs—including training, awareness-raising, and stakeholder engagement activities—to cultivate a biodiversity-conscious corporate culture among employees, suppliers, communities, and key stakeholders.

6. Corporate Sustainability Working Group

Primary Role: To serve as cross-functional representatives from each business unit responsible for implementing and supporting sustainability and biodiversity-related initiatives across the Company.

Specific Responsibilities:

- 6.1 Execute biodiversity and sustainability action plans assigned by the ESG & Sustainable Development for Corporate & Smart Community function.
- 6.2 Promote biodiversity awareness and sustainability engagement within their respective departments or subsidiaries through internal communication, training, and participatory activities.
- 6.3 Monitor and report progress on sustainability and biodiversity-related initiatives to:
 - Their respective business unit leadership
 - The ESG & Sustainable Development for Corporate & Smart Community function
 - The Good Corporate Governance and Sustainable Development Committee

7. Management (Executives of Subsidiaries and Business Units)

Primary Role: To ensure the effective implementation of the Biodiversity Management Policy and related action plans within their respective companies or business units.

Specific Responsibilities:

- 7.1 Integrate the Biodiversity Management Policy into day-to-day operations and management systems, ensuring alignment with the Company's sustainability objectives.
- 7.2 Raise awareness and cultivate understanding of biodiversity issues among employees through internal communication, role modeling, and leadership engagement.
- 7.3 Encourage and empower employees to participate in biodiversity and sustainability initiatives, while ensuring compliance with relevant guidelines and performance expectations.
- 7.4 Ensure the accurate and timely reporting of biodiversity-related data, outcomes, and key performance indicators (KPIs) to the ESG & Sustainable Development for Corporate & Smart Community function.

8. Employees

Primary Role: To support and contribute to biodiversity management through daily operational practices.

Specific Responsibilities:

- 8.1 Comply with the Company's biodiversity-related policies and operational guidelines, including those on waste management, natural resource efficiency, and land use.

- 8.2 Actively participate in biodiversity conservation, environmental stewardship, and sustainability initiatives organized by the Company.
- 8.3 Propose suggestions, innovations, and best practices that help reduce negative impacts on ecosystems and biodiversity within the scope of their work.

9. Suppliers, Service Providers, and Contractors

Primary Role: To minimize biodiversity and environmental impacts within the Company's value chain and ensure sustainable sourcing and operations.

Specific Responsibilities:

- 9.1 Comply with the Company's Sustainable Procurement Policy, Sustainable Supply Chain Management Policy, and Supplier Code of Conduct, with a specific focus on biodiversity and environmental protection.
- 9.2 Disclose information on raw material sources, land use, and other relevant activities as required by the Company to assess biodiversity-related risks and performance.
- 9.3 Develop and offer products, services, and solutions that minimize harm to biodiversity and promote ecosystem resilience, in alignment with the Company's sustainability objectives.

10. Other Stakeholders (Local Communities, Academic Institutions, Government Agencies)

Primary Role: To act as informed, engaged, and collaborative partners in biodiversity conservation and sustainable development.

Specific Responsibilities:

- 10.1 Provide feedback, suggestions, and constructive input on the Company's operations and the potential impacts on ecosystems, biodiversity, and community well-being.
- 10.2 Collaborate with the Company in the planning and implementation of biodiversity-related projects, environmental conservation initiatives, and community-based sustainable development programs.
- 10.3 Access and apply information disclosed by the Company—such as sustainability reports, biodiversity impact disclosures, and stakeholder communications—to support research, decision-making, and public awareness.