2025

WATER RISK ASSESSMENT REPORT

SRINANAPORN MARKETING PUBLIC COMPANY LIMITED

Prepared by:
SD Department

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Foreword

Srinanaporn Marketing Public Company Limited has prepared this Water Risk Assessment Report by Operational Site to elevate its water risk management to a level that is systematic, transparent, and auditable, by linking water-related risks to operational and financial impacts in accordance with the framework of IFRS S1: Disclosure of Sustainability-related Financial Information.

This Report covers water risk assessments across all key operational sites of the Company, comprising the Head Office (Bangkok) and four factory branches located in Samut Sakhon and Ratchaburi Provinces. The Company performs water risk assessments twice per year — in April and October — to track changes in risk drivers and continuously review and adjust water risk management measures in line with evolving conditions.

In conducting the assessment, the Company references internationally recognized tools, including the WWF Water Risk Filter and the WRI Aqueduct Water Risk Atlas, and presents results as a Water Risk Score by Operational Site. The assessment considers six key risk dimensions: Water Stress, Flood Risk, Water Depletion, Seasonal Variability, Drought Risk, and Groundwater Depletion, to reflect the location-specific context and risks material to business operations.

The Company hopes that this Report will serve as a critical knowledge base for monitoring, planning, and managing water-related risks in a manner appropriate to each site's context, and will support the Company's long-term sustainable business operations.

Srinanaporn Marketing Public Company Limited

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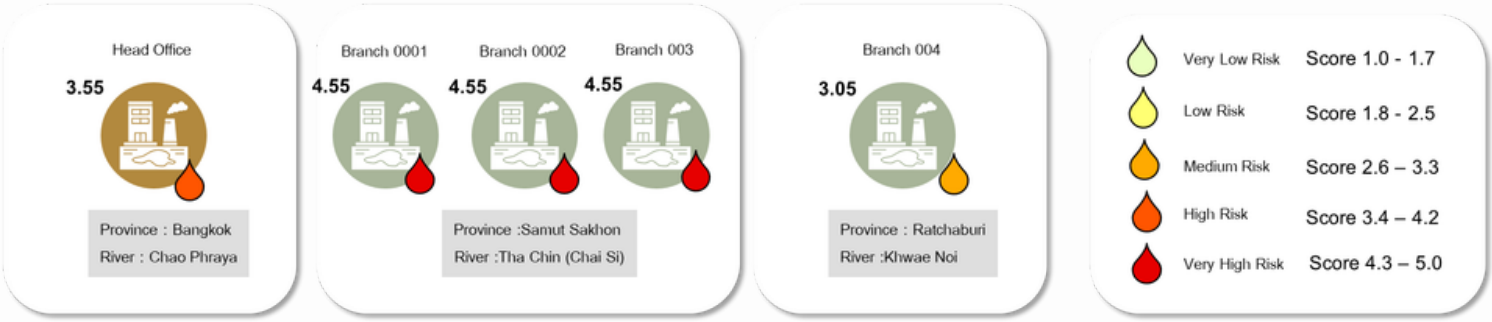
LOCATION-BASED WATER RISK ASSESSMENT RESULTS BY OPERATIONAL SITE

Srinanaporn Marketing Public Company Limited

Water Risk Assessment Results

No.	Site	Water Stress Score	Flood Risk Score	Water Depletion Score	Seasonal Variability Score	Drought Risk Score	Groundwater Depletion Score	Weight Water Stress	Weight Flood Risk	Weight Water Depletion	Seasonal Variability	Weight Drought Risk	Weight Groundwater Depletion	Total Risk Score	Risk Category
1	HQ Bangkok	4	5	2	3	3	1	25%	30%	10%	15%	10%	10%	3.55	High Water Risk
2	Factory 0003 Samut Sakhon	5	5	4	4	3	4	25%	30%	15%	5%	10%	15%	4.45	Extremely High Water Risk
3	Factory 0002 Samut Sakhon	5	5	4	4	3	4	25%	30%	15%	5%	10%	15%	4.45	Extremely High Water Risk
4	Factory 0001 Samut Sakhon	5	5	4	4	3	4	25%	30%	15%	5%	10%	15%	4.45	Extremely High Water Risk
5	Factory 0004 Ratchaburi	3	5	2	2	1	4	30%	25%	10%	20%	10%	5%	3.05	Medium Water Risk



Remarks
The weighting (adjusted in accordance with the food and beverage industry) assigned to Water Stress = 30% and Flood Risk = 20% is based on the following reasons:
industry logic:
Water Stress (30%) is a Chronic Risk for the food and beverage manufacturing industry, as water is a Critical Input used in virtually every step of the production process — including manufacturing, cleaning, and sanitation systems. When Water Stress levels are high, costs increase (water procurement, pumping systems, and reuse infrastructure), the risk of usage restrictions imposed by government authorities rises, and Operating Margin is continuously affected. Water Stress is therefore classified as the Base Risk or Chronic Risk that accumulates throughout the year and serves as the Primary Risk Driver in food and beverage manufacturing.
Flood Risk (20%) is an Acute Physical Risk that occurs intermittently but unpredictably — when it does occur, impacts can be severe, including factory production stoppages, machinery damage, and logistics and transportation disruptions. These events can be managed through a Business Continuity Plan (BCP) and structural measures such as insurance and infrastructure protection. Flood Risk is therefore classified as a Secondary Risk in food and beverage manufacturing.
Coastal / Delta Area (e.g., Samut Sakhon) has the highest Flood Risk (coastal + riverine + sea level rise); weight is assigned to Water Depletion / Groundwater due to seawater intrusion.
Low Risk Appetite assigns higher weight to Water Stress + Water Depletion, emphasizing preventive risk management (conservative).

- In the case of Srinanaporn Marketing Public Company Limited, the assessment results from the Aqueduct Water Risk Atlas and the WWF Water Risk Filter indicate that the locations of the Company's operational sites face water risk levels at high to extremely high, particularly Water Stress and Flood Risk, which are at the Extremely High level (>80%). At the same time, groundwater dependency at certain factory locations is a critical dependency and is directly linked to the risk of Groundwater Depletion.

- The Company considers Water Stress to be a structural risk that continuously affects operations and costs on a day-to-day and year-on-year basis, while Flood Risk is an event-driven risk that materializes when flooding occurs periodically. The Company therefore assigns weightings to Water Stress and Flood Risk at approximately 25–30% for all operational sites, to reflect both ongoing chronic risk and severe acute risk events.

- In addition, the Company has adjusted risk weightings to reflect the local context and primary water sources of each operational site: a weighting of approximately 15% is assigned to Groundwater Depletion for factories located in Samut Sakhon Province, which rely primarily on groundwater, and a weighting of approximately 20% is assigned to Seasonal Variability for the factory in Ratchaburi Province, to reflect the risk of seasonal fluctuations in surface water availability.

- Overall, this weighting approach reflects the Company's emphasis on structural risk over event-driven risk, as structural risks have a greater impact on long-term operational continuity and costs. The Company will, however, continuously review the risk weightings to ensure alignment with the local context, evolving risk levels, and the latest data from risk assessment tools and external sources

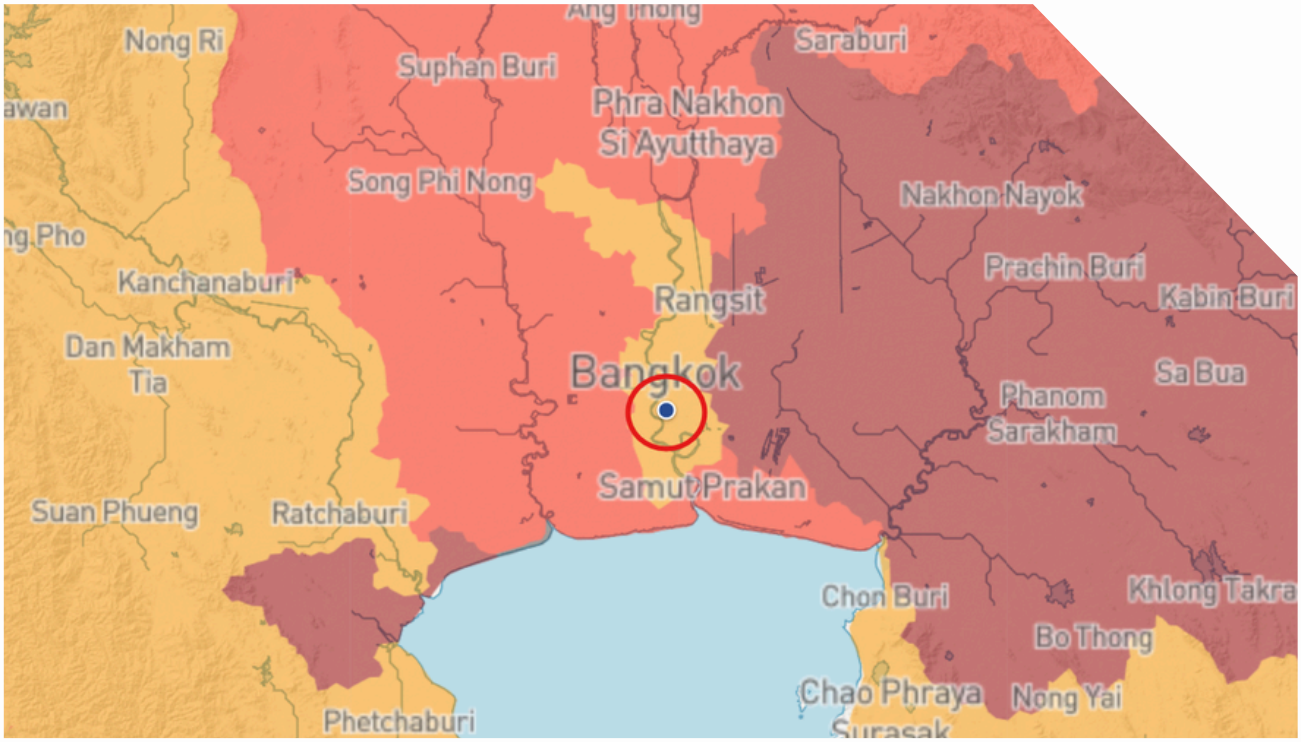
Srinanaporn Marketing Public Company Limited

WATER RISK ASSESSMENT REPORT

HEAD OFFICE BRANCH, 2025

Srinanaporn Marketing Public Company Limited

Head Office Branch



Latitude:	13.7575965
Longitude:	100.5172084
Country:	Thailand
Province:	Bangkok Metropolis
Major Basin:	Chao Phraya
Minor Basin:	Delta
Overall Water Risk:	Medium - High (2-3)

Water Risk Assessment – Description & Checklist

For use in the water risk assessment of SNNP factories.

Srinanaporn Marketing Public Company Limited has enhanced its water risk assessment approach to align with the requirements of IFRS S1, Disclosure of Sustainability-related Financial Information. The Company applies data and assessment criteria from internationally recognized reference tools, including the WWF Water Risk Filter and the Aqueduct Water Risk Atlas, to support the assessment. This enables the Company to systematically and consistently identify, analyze, and manage water-related risks that may affect its operations, financial position, and business continuity.

The assessment covers the Company's key operating units, comprising four factories located in Samut Sakhon and Ratchaburi provinces, as well as the Head Office in Bangkok, Lan Luang District. It considers water-related risks across multiple dimensions, including short-term and long-term physical risks, both acute and chronic risks, as well as operational and strategic risks associated with the Company's value chain.

The following table provides descriptions of each water-related risk category. It is intended to serve as guidance for relevant personnel at the Company's factories and business units, enabling them to develop a common understanding of the context and assign risk scores appropriately, in alignment with

Water-related Risk	Definition	Key Assessment Questions for Risk Evaluation	Potential Impacts	IFRS S1 Alignment
1. Water Stress	Water demand exceeds available water resources	Is the area subject to high competition for water use?	Increased costs / Risk of water use	Chronic sustainability-related risk
2. River Flood Risk	Flood risk from nearby rivers/canals and drainage channels	Have the factory or transportation routes for production raw materials and	Production disruption / Damage to assets	Acute physical climate risk
3. Water Depletion	Water use exceeds the natural replenishment rate	Are water sources declining continuously each year? Are groundwater and surface water volumes decreasing year-on-year?	Additional investment in water management systems may be required (CapEx)	Long-term sustainability risk
4. Seasonal Variability	Seasonal variation in water availability (predictable)	Does the Company need to adjust its production plan accordingly?	Production planning / Water storage planning	Predictable operational risk
5. Drought Risk	More severe and prolonged drought	Has the Company ever experienced water shortages that led to production	Revenue loss / Higher emergency costs	Acute + chronic climate risk
5. Groundwater Depletion	Groundwater abstraction exceeds natural recharge	Are groundwater levels declining or legally restricted?	Risk of future water use restrictions	Regulatory & long-term risk

Pre-assessment Checklist

The assigned score must reflect frequency, severity, and financial impact, and should be aligned with data from the WWF Water Risk Filter and the Aqueduct Water Risk Atlas.

Step 1: Review the Site Context

The factory is located in:	☑	River Basin Ai	☐	Coastal Area	☐	Flood-prone Area
Any water shortage or flooding in the past 3–5 years?	☐	Yes	☑	No		
Main water source:	☑	Tap water	☐	Surface water	☐	Groundwater

Step 2: Assess the Impact on Production

Has production ever been reduced due to water shortage?	☐	Yes	☑	No
Does it affect product quality or safety?	☐	Yes	☑	No
Is the treatment/recycling system sufficient?	☑	Yes	☐	No

Step 3: Review Management Preparedness

Drought and flood response plan (BCP)	☐	Yes	☑	No
Water storage system or backup water source	☑	Yes	☐	No
Is water consumption regularly monitored?	☑	Yes	☐	No

SNNP RISK ASSESSMENT CRITERIA

Financial Impact Assessment Criteria

SCORE	Financial Impact	
1	Minor impact: EBITDA decrease < 0.10%	or THB 1 million compared with the budget
2	Moderate: EBITDA decrease of 0.10–0.30%	or THB 1–3 million compared with the budget
3	Significant: EBITDA decrease of 0.31–0.50%	or THB 3–5 million compared with the budget
4	Severe: EBITDA decrease of 0.51–1.00%	or THB 5–10 million compared with the budget
5	Critical: EBITDA decrease of > 1.00%	or > THB 10 million compared with the budget

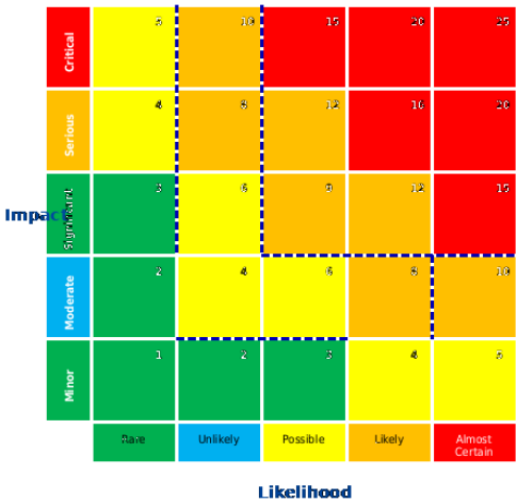
เกณฑ์โอกาสเกิดความเสี่ยง (Likelihood)

SCORE	Likelihood	
1	Rare	Remote event or never heard of in the food and beverage industry
2	Unlikely	Rarely occurred in the food and beverage industry, or unlikely for SNNP
3	Possible	Occurred several times in the food and beverage industry, or possible for SNNP
4	Likely	Occurs several times per year in the industry, or highly likely for SNNP
5	Almost Certain	Occurs frequently in the industry, or expected more than once at SNNP

SNNP RISK ASSESSMENT CRITERIA

Risk level (Degree of Risk) is classified into 4 levels: Critical, High, Moderate, and Low, to enable executives to make appropriate decisions on managing risks according to materiality.
The risk score is assessed from two factors: likelihood of occurrence and impact severity.

Risk Level = Impact Severity × Likelihood



Risk Appetite and Degree of Risk

Risk Level	Risk Score	Description
Critical Risk (Critical)	15–25	**Cannot be accepted under any circumstances. Immediate and urgent corrective and preventive** actions are required to reduce risk. May affect operations, business continuity, and regulatory compliance.
High Risk (High)	8–12	**Still not acceptable. Corrective actions are required to reduce risk. Control and mitigation plans** must be developed promptly to prevent escalation to a critical level.
Moderate Risk (Moderate)	4–6	**Acceptable with close monitoring. Controls and preventive measures are required to prevent** the risk from moving to an unacceptable level.
Low Risk (Low)	1–3	**Acceptable without additional action. No further management is required beyond normal** controls.

Note: Risk Appetite refers to the level of risk the organization is willing to accept to achieve its objectives. It should be approved by the Board, clearly defined in quantitative and qualitative terms, and consistently applied across the organization.

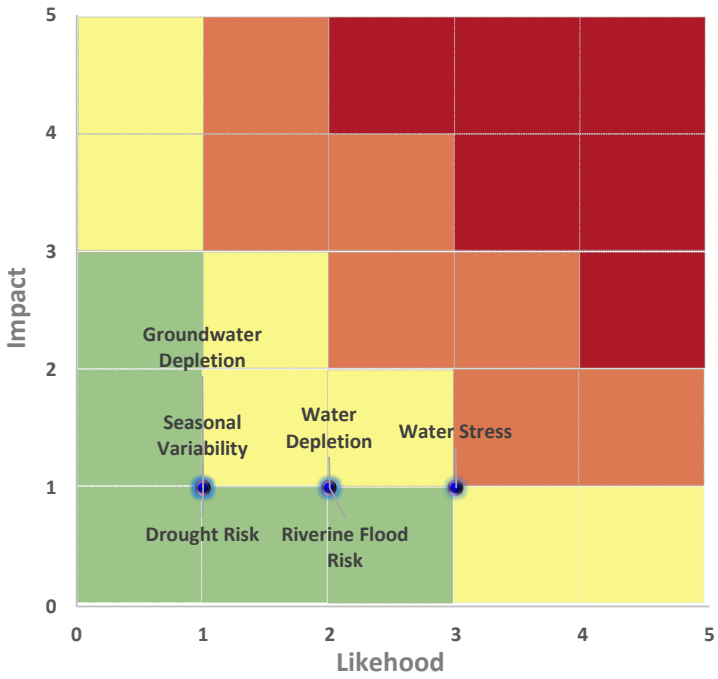
Approach:

- Residual Risk: risks remaining after existing controls have been applied.
- If residual risk exceeds the Risk Appetite, a mitigation plan must be prepared and monitored.
- Controls and risk responses should be reviewed regularly to ensure effectiveness.

Water Risk Profile 000

No.	Risk name	Measurement of Likelihood		Measurement of Impact	
		Likelihood score	Probability	Impact score	Impact to Finanancial
1	Water Stress	3	Possible	1	Minor impact: EBITDA decrease < 0.10%
2	Riverine Flood Risk	2	Unlikely	1	Minor impact: EBITDA decrease < 0.10%
3	Water Depletion	2	Unlikely	1	Minor impact: EBITDA decrease < 0.10%
4	Seasonal Variability	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
5	Drought Risk	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
6	Groundwater Depletion	1	Rare	1	Minor impact: EBITDA decrease < 0.10%

Water Risk Profile



Water Risk Management and Disclosure

Risk Level	Management Approach	Disclosure under IFRS S1
Very High	Action Plan + Report to Management	Must disclose
High	Monitor risk level + Follow up	Consider disclosing
Medium	Keep watch + Prepare readiness	Voluntary disclosure
Low	Operate as usual	Not required

Interpretation and Implementation Process

Risk Color	Reporting	Risk Management Plan	Monitoring	Linking Financial Impacts
Critical	Report to Senior Management / Relevant Committees (Immediate Reporting)	Develop a site-specific water risk management plan, such as drought/flood response plans and alternative water source plans.	Immediate corrective action and close monitoring	Assess impacts on production capacity, costs, and revenue.
High	Report to Senior Management / Relevant Committees (Quarterly Reporting)	Establish control and risk mitigation measures, such as improving water efficiency and adjusting production plans during high-risk seasons. Prioritize CapEx / OpEx investments, including: - Water recycling systems	Corrective action, monitoring, and quarterly reporting	Consider sustainability report disclosure if future operations may be affected.
Moderate	Reporting to the relevant committee	Continuous monitoring of local water availability and advance preparation of SOPs / BCP	Quarterly monitoring and reporting	Quarterly score review upon changes in water sources, production, or weather conditions
Low	Reporting to the relevant committee	Normal operations	Periodic monitoring, at least annually	Periodic risk review, at least annually

IFRS S1: Disclosure of current and anticipated risks, with at least annual risk review

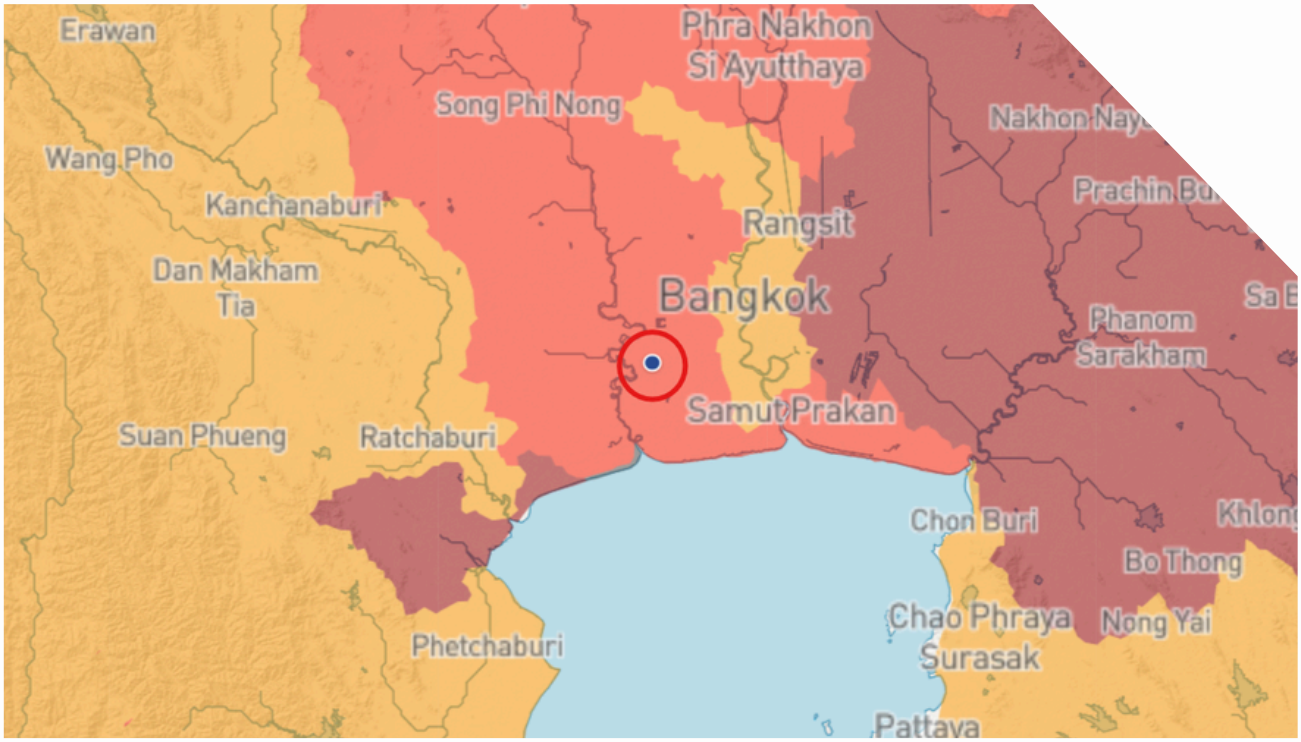
Srinanaporn Marketing Public Company Limited

WATER RISK ASSESSMENT REPORT

FACTORY BRANCH 0001, 2025

Srinanaporn Marketing Public Company Limited

Factory Branch 0001



Latitude:	13.69574275
Longitude:	100.2956195
Country:	Thailand
Province:	Samut Sakhon
Major Basin:	Chao Phraya
Minor Basin:	Chai Si
Overall Water Risk:	High (3-4)

Water Risk Assessment – Description & Checklist

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Step 1: Review the Site Context

The factory is located in:	☑	River Basin Ai	☐	Coastal Area	☐	Flood-prone Area
Any water shortage or flooding in the past 3–5 years?	☐	Yes	☑	No		
Main water source:	☐	Tap water	☐	Surface water	☑	Groundwater

Step 2: Assess the Impact on Production

Has production ever been reduced due to water shortage?	☐	Yes	☑	No
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Is the treatment/recycling system sufficient?	☑	Yes	☐	No

Step 3: Review Management Preparedness

Drought and flood response plan (BCP)	☑	Yes	☐	No
Water storage system or backup water source	☑	Yes	☐	No
Is water consumption regularly monitored?	☑	Yes	☐	No

SNNP RISK ASSESSMENT CRITERIA

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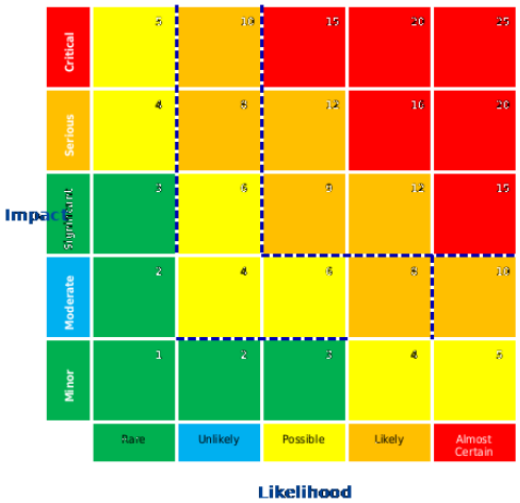

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Water Risk Profile 001

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		Likelihood score	Probability	Impact score	Impact to Finanancial
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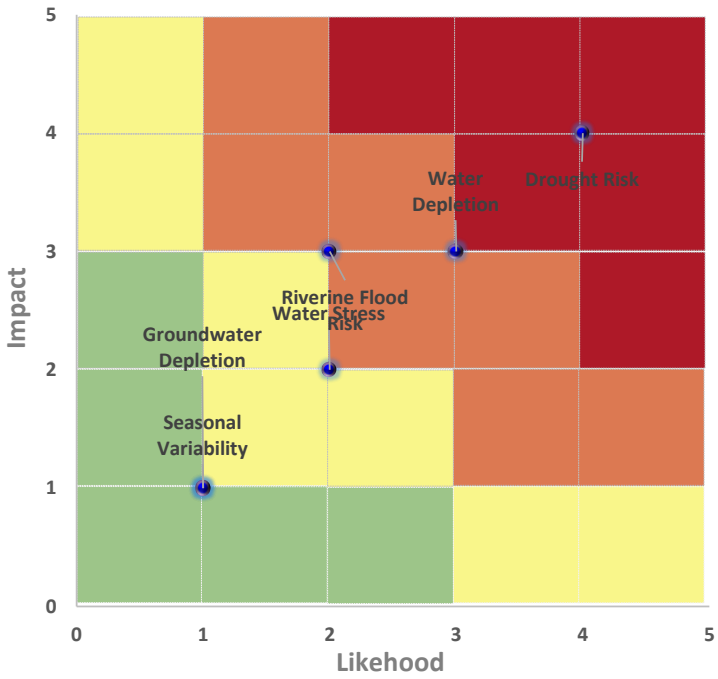
2	Riverine Flood Risk	2	Unlikely	3	Significant: EBITDA decrease of 0.31–0.50%
3	Water Depletion	3	Possible	3	Significant: EBITDA decrease of 0.31–0.50%
4	Seasonal Variability	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
5	Drought Risk	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
6	Groundwater Depletion	4	Likely	4	Severe: EBITDA decrease of 0.51–1.00%

Water Risk Profile



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IFRS S1: Disclosure of current and anticipated risks, with at least annual risk review

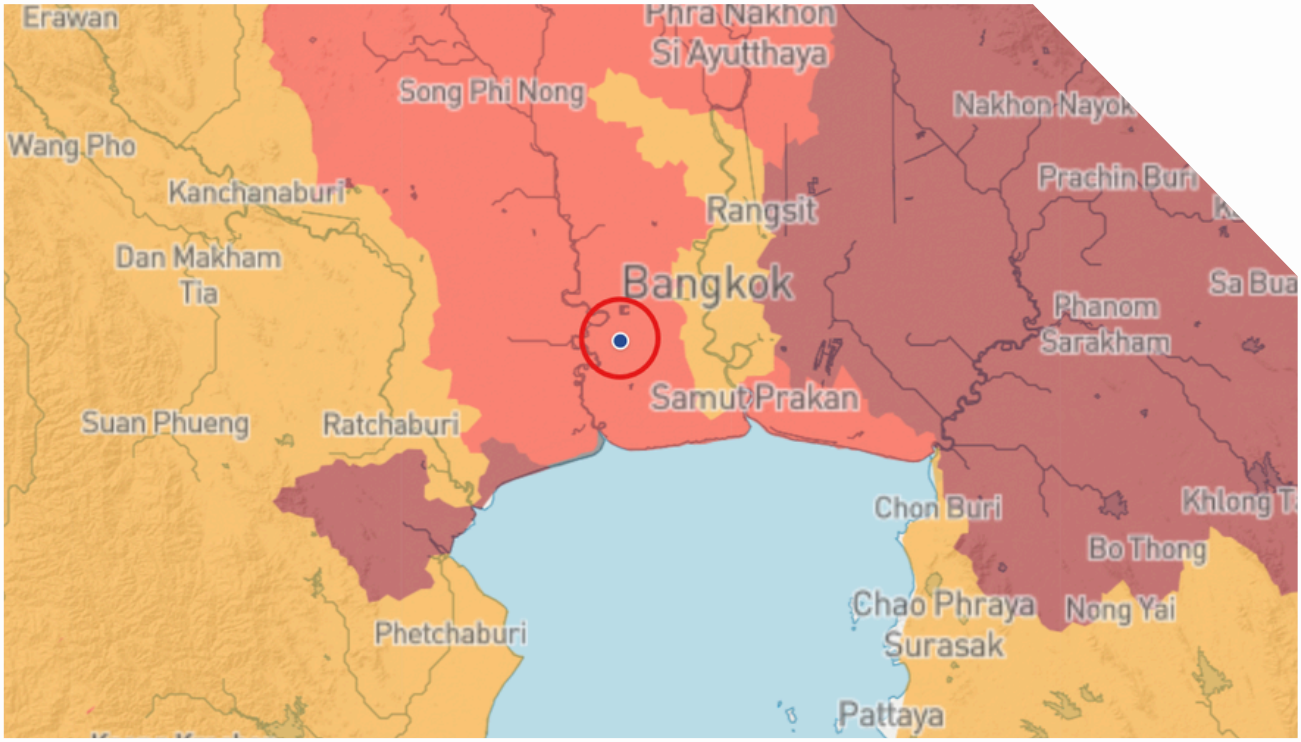
Srinanaporn Marketing Public Company Limited

WATER RISK ASSESSMENT REPORT

FACTORY BRANCH 0002, 2025

Srinanaporn Marketing Public Company Limited

Factory Branch 0002



Latitude:	13.71542954
Longitude:	100.3082731
Country:	Thailand
Province:	Samut Sakhon
Major Basin:	Chao Phraya
Minor Basin:	Chai Si
Overall Water Risk:	High (3-4)

Water Risk Assessment – Description & Checklist

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The factory is located in:	☑	River Basin Ai	☐	Coastal Area	☐	Flood-prone Area
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Main water source:	☐	Tap water	☐	Surface water	☑	Groundwater

Step 2: Assess the Impact on Production

Has production ever been reduced due to water shortage?	☐	Yes	☑	No
Does it affect product quality or safety?	☐	Yes	☑	No
Is the treatment/recycling system sufficient?	☑	Yes	☐	No

Step 3: Review Management Preparedness

Drought and flood response plan (BCP)	☑	Yes	☐	No
Water storage system or backup water source	☑	Yes	☐	No
Is water consumption regularly monitored?	☑	Yes	☐	No

SNNP RISK ASSESSMENT CRITERIA

Financial Impact Assessment Criteria

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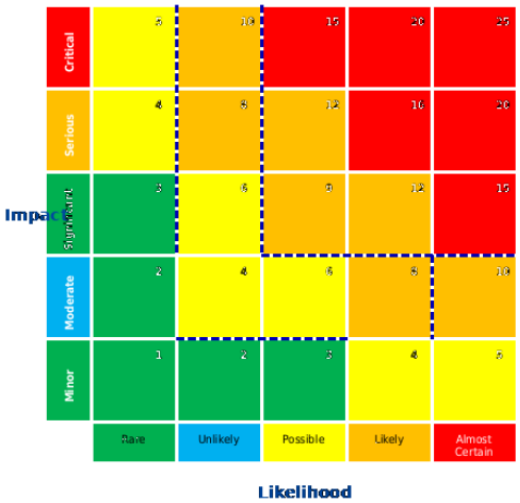
4	Likely	Occurs several times per year in the industry, or highly likely for SNNP
5	Almost Certain	Occurs frequently in the industry, or expected more than once at SNNP

SNNP RISK ASSESSMENT CRITERIA

Risk level (Degree of Risk) is classified into 4 levels: Critical, High, Moderate, and Low, to enable executives to make appropriate decisions on managing risks according to materiality.
The risk score is assessed from two factors: likelihood of occurrence and impact severity.

Risk Level = Impact Severity × Likelihood



Risk Appetite and Degree of Risk

Risk Level	Risk Score	Description
Critical Risk (Critical)	15–25	**Cannot be accepted under any circumstances. Immediate and urgent corrective and preventive** actions are required to reduce risk. May affect operations, business continuity, and regulatory compliance.
High Risk (High)	8–12	**Still not acceptable. Corrective actions are required to reduce risk. Control and mitigation plans** must be developed promptly to prevent escalation to a critical level.
Moderate Risk (Moderate)	4–6	**Acceptable with close monitoring. Controls and preventive measures are required to prevent** the risk from moving to an unacceptable level.
Low Risk (Low)	1–3	**Acceptable without additional action. No further management is required beyond normal** controls.

Note: Risk Appetite refers to the level of risk the organization is willing to accept to achieve its objectives. It should be approved by the Board, clearly defined in quantitative and qualitative terms, and consistently applied across the organization.

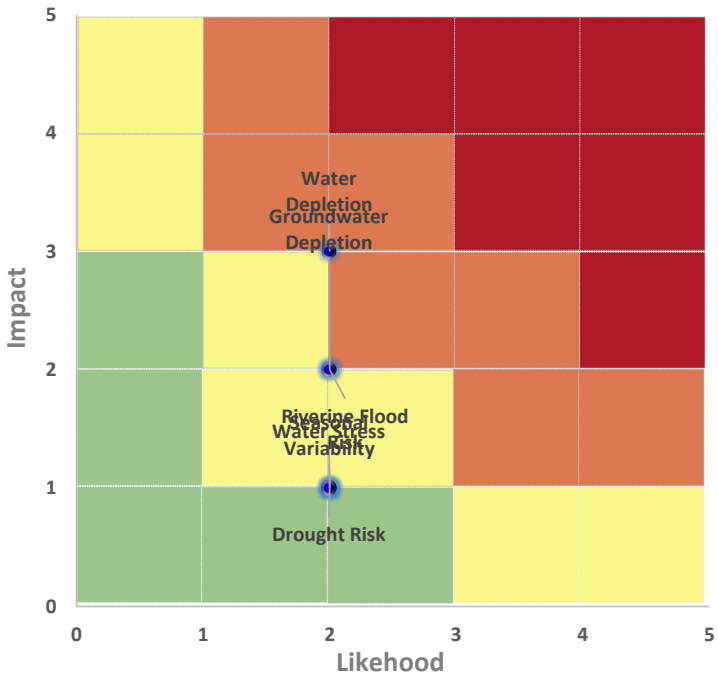
Approach:

- Residual Risk: risks remaining after existing controls have been applied.
- If residual risk exceeds the Risk Appetite, a mitigation plan must be prepared and monitored.
- Controls and risk responses should be reviewed regularly to ensure effectiveness.

Water Risk Profile 002

No.	Risk name	Measurement of Likelihood		Measurement of Impact	
		Likelihood score	Probability	Impact score	Impact to Finanancial
1	Water Stress	2	Unlikely	1	Minor impact: EBITDA decrease < 0.10%
2	Riverine Flood Risk	2	Unlikely	2	Moderate: EBITDA decrease of 0.10–0.30%
3	Water Depletion	2	Unlikely	3	Significant: EBITDA decrease of 0.31–0.50%
4	Seasonal Variability	2	Unlikely	1	Minor impact: EBITDA decrease < 0.10%
5	Drought Risk	2	Unlikely	2	Moderate: EBITDA decrease of 0.10–0.30%
6	Groundwater Depletion	2	Unlikely	1	Minor impact: EBITDA decrease < 0.10%

Water Risk Profile



Water Risk Management and Disclosure

Risk Level	Management Approach	Disclosure under IFRS S1
Very High	Action Plan + Report to Management	Must disclose
High	Monitor risk level + Follow up	Consider disclosing
Medium	Keep watch + Prepare readiness	Voluntary disclosure
Low	Operate as usual	Not required

Interpretation and Implementation Process

Risk Color	Reporting	Risk Management Plan	Monitoring	Linking Financial Impacts
Critical	Report to Senior Management / Relevant Committees (Immediate Reporting)	Develop a site-specific water risk management plan, such as drought/flood response plans and alternative water source plans.	Immediate corrective action and close monitoring	Assess impacts on production capacity, costs, and revenue.
High	Report to Senior Management / Relevant Committees (Quarterly Reporting)	Establish control and risk mitigation measures, such as improving water efficiency and adjusting production plans during high-risk seasons. Prioritize CapEx / OpEx investments, including: - Water recycling systems	Corrective action, monitoring, and quarterly reporting	Consider sustainability report disclosure if future operations may be affected.
Moderate	Reporting to the relevant committee	Continuous monitoring of local water availability and advance preparation of SOPs / BCP	Quarterly monitoring and reporting	Quarterly score review upon changes in water sources, production, or weather conditions
Low	Reporting to the relevant committee	Normal operations	Periodic monitoring, at least annually	Periodic risk review, at least annually

IFRS S1: Disclosure of current and anticipated risks, with at least annual risk review

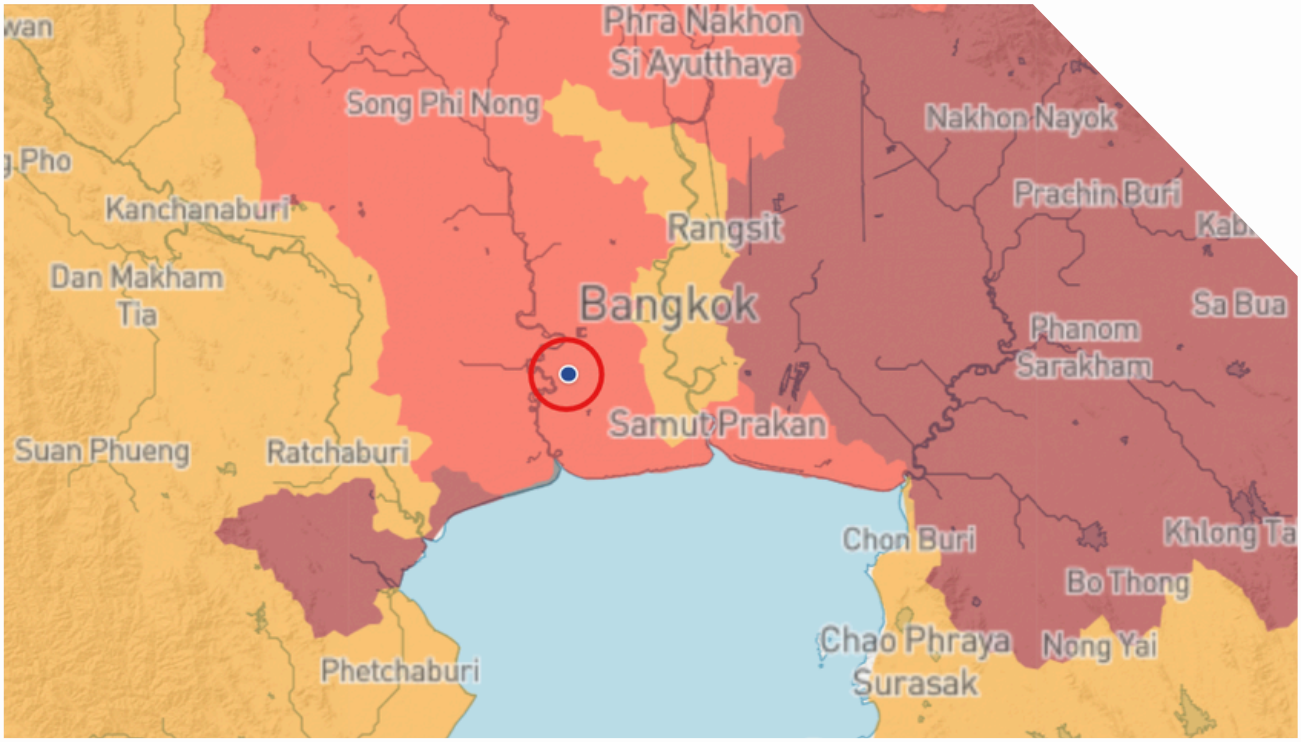
Srinanaporn Marketing Public Company Limited

WATER RISK ASSESSMENT REPORT

FACTORY BRANCH 0003, 2025

Srinanaporn Marketing Public Company Limited

Factory Branch 0003

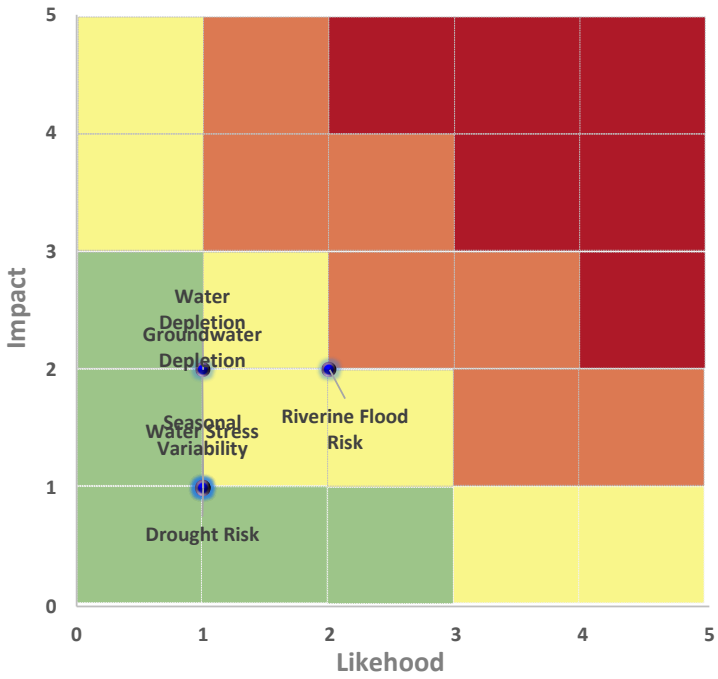


Latitude:	13.6970593
Longitude:	100.2899676
Country:	Thailand
Province:	Samut Sakhon
Major Basin:	Chao Phraya
Minor Basin:	Chai Si
Overall Water Risk:	High (3-4)

Water Risk Profile 003

No.	Risk name	Measurement of Likelihood		Measurement of Impact	
		Likelihood score	Probability	Impact score	Impact to Finanancial
1	Water Stress	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
2	Riverine Flood Risk	2	Unlikely	2	Moderate: EBITDA decrease of 0.10–0.30%
3	Water Depletion	1	Rare	2	Moderate: EBITDA decrease of 0.10–0.30%
4	Seasonal Variability	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
5	Drought Risk	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
6	Groundwater Depletion	1	Rare	1	Minor impact: EBITDA decrease < 0.10%

Water Risk Profile



Water Risk Management and Disclosure

Risk Level	Management Approach	Disclosure under IFRS S1
Very High	Action Plan + Report to Management	Must disclose
High	Monitor risk level + Follow up	Consider disclosing
Medium	Keep watch + Prepare readiness	Voluntary disclosure
Low	Operate as usual	Not required

Interpretation and Implementation Process

Risk Color	Reporting	Risk Management Plan	Monitoring	Linking Financial Impacts
Critical	Report to Senior Management / Relevant Committees (Immediate Reporting)	Develop a site-specific water risk management plan, such as drought/flood response plans and alternative water source plans.	Immediate corrective action and close monitoring	Assess impacts on production capacity, costs, and revenue.
High	Report to Senior Management / Relevant Committees (Quarterly Reporting)	Establish control and risk mitigation measures, such as improving water efficiency and adjusting production plans during high-risk seasons. Prioritize CapEx / OpEx investments, including: - Water recycling systems	Corrective action, monitoring, and quarterly reporting	Consider sustainability report disclosure if future operations may be affected.
Moderate	Reporting to the relevant committee	Continuous monitoring of local water availability and advance preparation of SOPs / BCP	Quarterly monitoring and reporting	Quarterly score review upon changes in water sources, production, or weather conditions
Low	Reporting to the relevant committee	Normal operations	Periodic monitoring, at least annually	Periodic risk review, at least annually

IFRS S1: Disclosure of current and anticipated risks, with at least annual risk review

Water Risk Assessment – Description & Checklist

For use in the water risk assessment of SNNP factories.

Srinanaporn Marketing Public Company Limited has enhanced its water risk assessment approach to align with the requirements of IFRS S1, Disclosure of Sustainability-related Financial Information. The Company applies data and assessment criteria from internationally recognized reference tools, including the WWF Water Risk Filter and the Aqueduct Water Risk Atlas, to support the assessment. This enables the Company to systematically and consistently identify, analyze, and manage water-related risks that may affect its operations, financial position, and business continuity.

The assessment covers the Company's key operating units, comprising four factories located in Samut Sakhon and Ratchaburi provinces, as well as the Head Office in Bangkok, Lan Luang District. It considers water-related risks across multiple dimensions, including short-term and long-term physical risks, both acute and chronic risks, as well as operational and strategic risks associated with the Company's value chain.

The following table provides descriptions of each water-related risk category. It is intended to serve as guidance for relevant personnel at the Company's factories and business units, enabling them to develop a common understanding of the context and assign risk scores appropriately, in alignment with

Water-related Risk	Definition	Key Assessment Questions for Risk Evaluation	Potential Impacts	IFRS S1 Alignment
1. Water Stress	Water demand exceeds available water resources	Is the area subject to high competition for water use?	Increased costs / Risk of water use	Chronic sustainability-related risk
2. River Flood Risk	Flood risk from nearby rivers/canals and drainage channels	Have the factory or transportation routes for production raw materials and	Production disruption / Damage to assets	Acute physical climate risk
3. Water Depletion	Water use exceeds the natural replenishment rate	Are water sources declining continuously each year? Are groundwater and surface water volumes decreasing year-on-year?	Additional investment in water management systems may be required (CapEx)	Long-term sustainability risk
4. Seasonal Variability	Seasonal variation in water availability (predictable)	Does the Company need to adjust its production plan accordingly?	Production planning / Water storage planning	Predictable operational risk
5. Drought Risk	More severe and prolonged drought	Has the Company ever experienced water shortages that led to production	Revenue loss / Higher emergency costs	Acute + chronic climate risk
5. Groundwater Depletion	Groundwater abstraction exceeds natural recharge	Are groundwater levels declining or legally restricted?	Risk of future water use restrictions	Regulatory & long-term risk

Pre-assessment Checklist

The assigned score must reflect frequency, severity, and financial impact, and should be aligned with data from the WWF Water Risk Filter and the Aqueduct Water Risk Atlas.

Step 1: Review the Site Context

The factory is located in:	☑	River Basin Ai	☐	Coastal Area	☐	Flood-prone Area
Any water shortage or flooding in the past 3–5 years?	☐	Yes	☑	No		
Main water source:	☐	Tap water	☐	Surface water	☑	Groundwater

Step 2: Assess the Impact on Production

Has production ever been reduced due to water shortage?	☐	Yes	☑	No
Does it affect product quality or safety?	☐	Yes	☑	No
Is the treatment/recycling system sufficient?	☑	Yes	☐	No

Step 3: Review Management Preparedness

Drought and flood response plan (BCP)	☑	Yes	☐	No
Water storage system or backup water source	☑	Yes	☐	No
Is water consumption regularly monitored?	☑	Yes	☐	No

SNNP RISK ASSESSMENT CRITERIA

Financial Impact Assessment Criteria

SCORE	Financial Impact	
1	Minor impact: EBITDA decrease < 0.10%	or THB 1 million compared with the budget
2	Moderate: EBITDA decrease of 0.10–0.30%	or THB 1–3 million compared with the budget
3	Significant: EBITDA decrease of 0.31–0.50%	or THB 3–5 million compared with the budget
4	Severe: EBITDA decrease of 0.51–1.00%	or THB 5–10 million compared with the budget
5	Critical: EBITDA decrease of > 1.00%	or > THB 10 million compared with the budget

เกณฑ์โอกาสเกิดความเสี่ยง (Likelihood)

SCORE	Likelihood	
1	Rare	Remote event or never heard of in the food and beverage industry
2	Unlikely	Rarely occurred in the food and beverage industry, or unlikely for SNNP
3	Possible	Occurred several times in the food and beverage industry, or possible for SNNP
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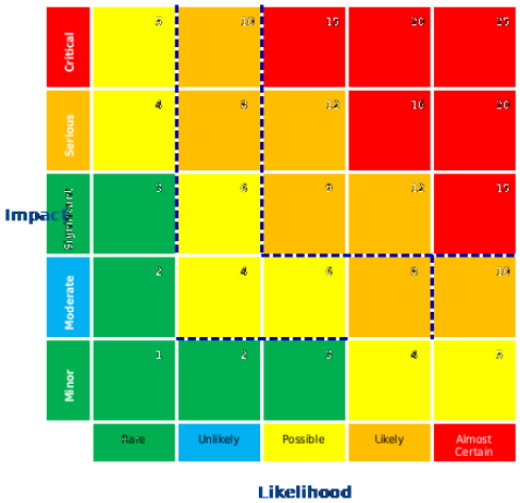
SNNP RISK ASSESSMENT CRITERIA

Risk level (Degree of Risk) is classified into 4 levels: Critical, High, Moderate, and Low, to enable executives to make appropriate decisions on managing risks according to materiality.
The risk score is assessed from two factors: likelihood of occurrence and impact severity.

Risk Level = Impact Severity × Likelihood



Risk Appetite and Degree of Risk

Risk Level	Risk Score	Description
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Approach:

- Residual Risk: risks remaining after existing controls have been applied.
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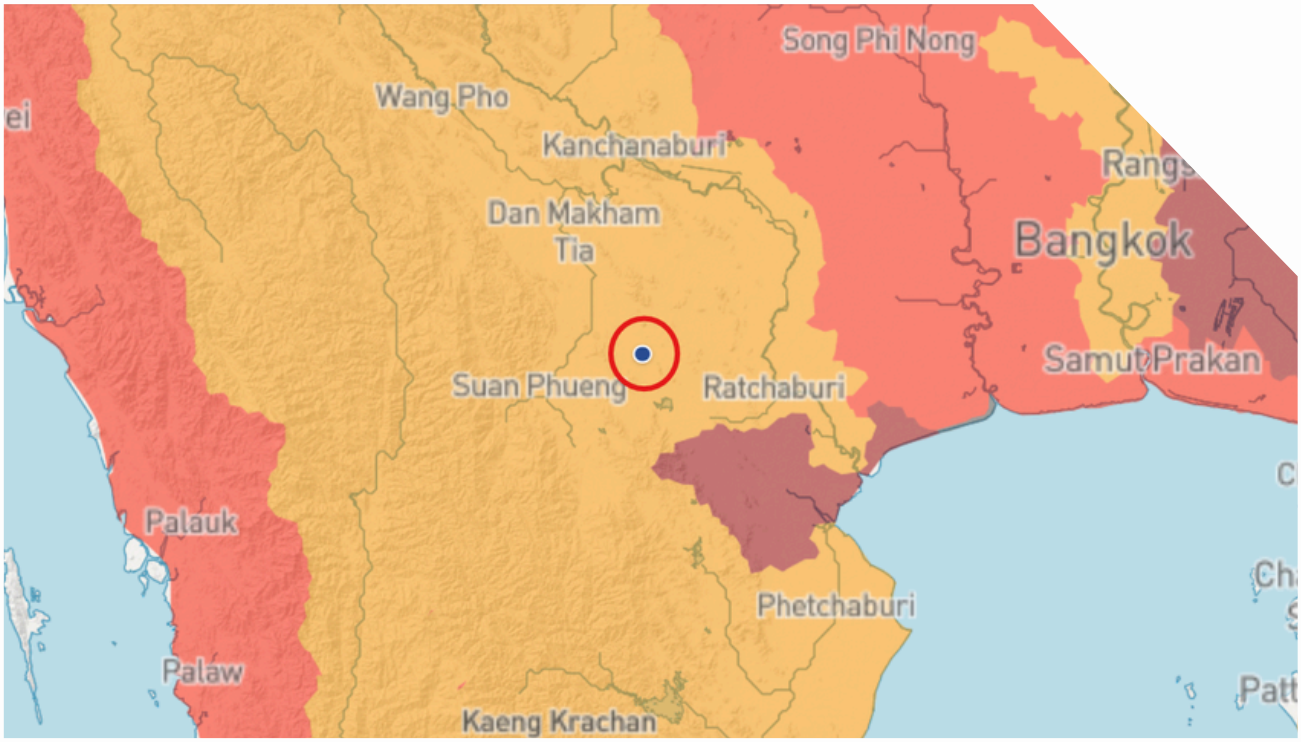
Srinanaporn Marketing Public Company Limited

WATER RISK ASSESSMENT REPORT

FACTORY BRANCH 0004, 2025

Srinanaporn Marketing Public Company Limited

Factory Branch 0004



Latitude:	13.6096537
Longitude:	99.5462927
Country:	Thailand
Province:	Ratchaburi
Major Basin:	Peninsula Malaysia
Minor Basin:	Khwae Noi
Overall Water Risk:	High (3-4)

Water Risk Assessment – Description & Checklist

For use in the water risk assessment of SNNP factories.

Srinanaporn Marketing Public Company Limited has enhanced its water risk assessment approach to align with the requirements of IFRS S1, Disclosure of Sustainability-related Financial Information. The Company applies data and assessment criteria from internationally recognized reference tools, including the WWF Water Risk Filter and the Aqueduct Water Risk Atlas, to support the assessment. This enables the Company to systematically and consistently identify, analyze, and manage water-related risks that may affect its operations, financial position, and business continuity.

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Main water source:	☐	Tap water	☑	Surface water	☐	Groundwater

Step 2: Assess the Impact on Production

Has production ever been reduced due to water shortage?	☐	Yes	☑	No
Does it affect product quality or safety?	☐	Yes	☑	No
Is the treatment/recycling system sufficient?	☑	Yes	☐	No

Step 3: Review Management Preparedness

Drought and flood response plan (BCP)	☑	Yes	☐	No
Water storage system or backup water source	☑	Yes	☐	No
Is water consumption regularly monitored?	☑	Yes	☐	No

SNNP RISK ASSESSMENT CRITERIA

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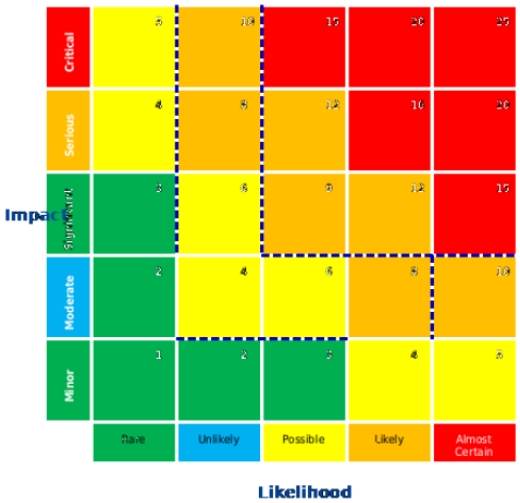

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Approach:

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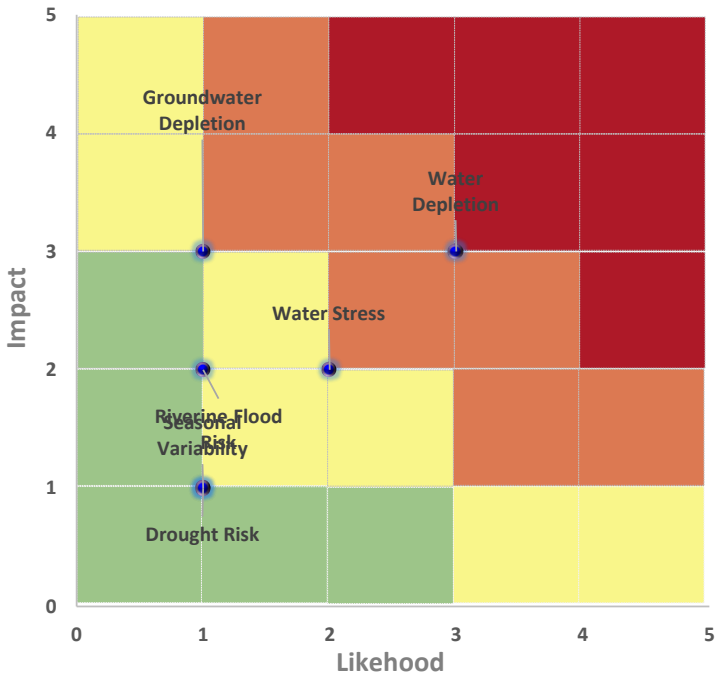
Water Risk Profile 004

No.	Risk name	Measurement of Likelihood		Measurement of Impact	
		Likelihood score	Probability	Impact score	Impact to Finanancial
1	Water Stress	2	Unlikely	2	Moderate: EBITDA decrease of 0.10–0.30%
2	Riverine Flood Risk	1	Rare	2	Moderate: EBITDA decrease of 0.10–0.30%
3	Water Depletion	3	Possible	3	Significant: EBITDA decrease of 0.31–0.50%
4	Seasonal Variability	1	Rare	1	Minor impact: EBITDA decrease < 0.10%
5	Drought Risk	1	Rare	3	Significant: EBITDA decrease of 0.31–0.50%
6	Groundwater Depletion	1	Rare	1	Minor impact: EBITDA decrease < 0.10%

Water Risk Profile



Water Risk Management and Disclosure

Risk Level	Management Approach	Disclosure under IFRS S1
Very High	Action Plan + Report to Management	Must disclose
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Interpretation and Implementation Process

Risk Color	Reporting	Risk Management Plan	Monitoring	Linking Financial Impacts
Critical	Report to Senior Management / Relevant Committees (Immediate Reporting)	Develop a site-specific water risk management plan, such as drought/flood response plans and alternative water source plans.	Immediate corrective action and close monitoring	Assess impacts on production capacity, costs, and revenue.
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IFRS S1: Disclosure of current and anticipated risks, with at least annual risk review