



Material Sustainability Issues

Jaymart Group Holdings Public Company Limited



Materiality Assessment Process

Jaymart Group Holdings Public Company Limited recognizes the importance of enhancing its environmental, social, and governance (ESG) operations, which is part of the company's commitment to long-term sustainability. The company is also dedicated to communicating its policies, management approaches, and performance in sustainable development to all stakeholders involved with the organization through a systematic sustainability reporting process. The company has continuously prepared this report to maximize benefits for stakeholders and society as a whole.

This sustainability report has adopted the Global Reporting Initiative (GRI) Standards 2021 and the Sustainable Development Goals (SDGs) as guidelines in the reporting process to ensure transparency and compliance with international standards. Additionally, the company takes into account the principle of Impact Materiality to focus on the most significant impacts on its operations. This approach enables the company to disclose information on material sustainability issues comprehensively and clearly. The process includes the following details for content determination

① Identification of Material Issues

The company has conducted a study, collected, and reviewed current status data from both internal and external sources that align with the company's business context, such as consumer behavior changes and market competition. This process included comparing key issues with companies in the same industry. Simultaneously, internal factors were analyzed, covering operations, strategic direction, sustainability risks and opportunities, as well as corporate social responsibility activities.

Additionally, data reflecting the expectations, concerns, or impacts from key stakeholders was gathered, leading to the identification of the company's sustainability priorities for the year 2024. These priorities encompass all relevant dimensions, including economic, governance, environmental, social, and human rights aspects.

② The prioritization of issues

The company has conducted an assessment of the significant impacts caused by its business operations on all stakeholders through a prioritization process. The criteria used for evaluating impacts include the severity of the impact, the likelihood of the impact occurring, as well as the company's policy framework and commitment to the issue at hand. As a result, the company has identified the material sustainability topics that are significant, covering all relevant dimensions, including economic, governance, environmental, and social aspects.

③ Assessment of Significant Impacts

The company clarifies the prioritization of significant topics by collecting and evaluating in-depth information to report to the Nomination and Remuneration Committee and the Corporate Governance for Sustainability. The committee will review and verify the accuracy, completeness, and alignment of the data with the company's policies and operational guidelines to ensure that the sustainability development report meets standards and reflects responsibility to all stakeholders transparently and honestly, before being disclosed in the sustainability development report.

④ Continuous Review and Development

The company places great importance on listening to feedback and suggestions from all stakeholders through various channels, both internal and external to the organization. This allows the company to gather valuable insights that help improve operations to better meet the needs and expectations of stakeholders. Additionally, the company has used this feedback to enhance the transparency and comprehensiveness of the sustainability development report for the following year, ensuring that the report is accurate, clear, and aligned with international standards.

Prioritization of Material Sustainability Issues

Jaymart has established a prioritization process for key issues by considering the significant impacts on the company in the areas of economics, environment, society, and human rights, as well as the issues affecting stakeholders across all groups. The company has ranked these issues based on their impact on the company's operations and stakeholders as follows.



Corporate Governance and Economic Dimensions

1. Business Ethics
2. Risk Management
3. The Application of Technology and Applications in the Organization
4. Anti-corruption
5. Supply Chain Management



Environmental Dimensions

6. Resource Management
7. Energy Management
8. Waste Management
9. Greenhouse Gas Management

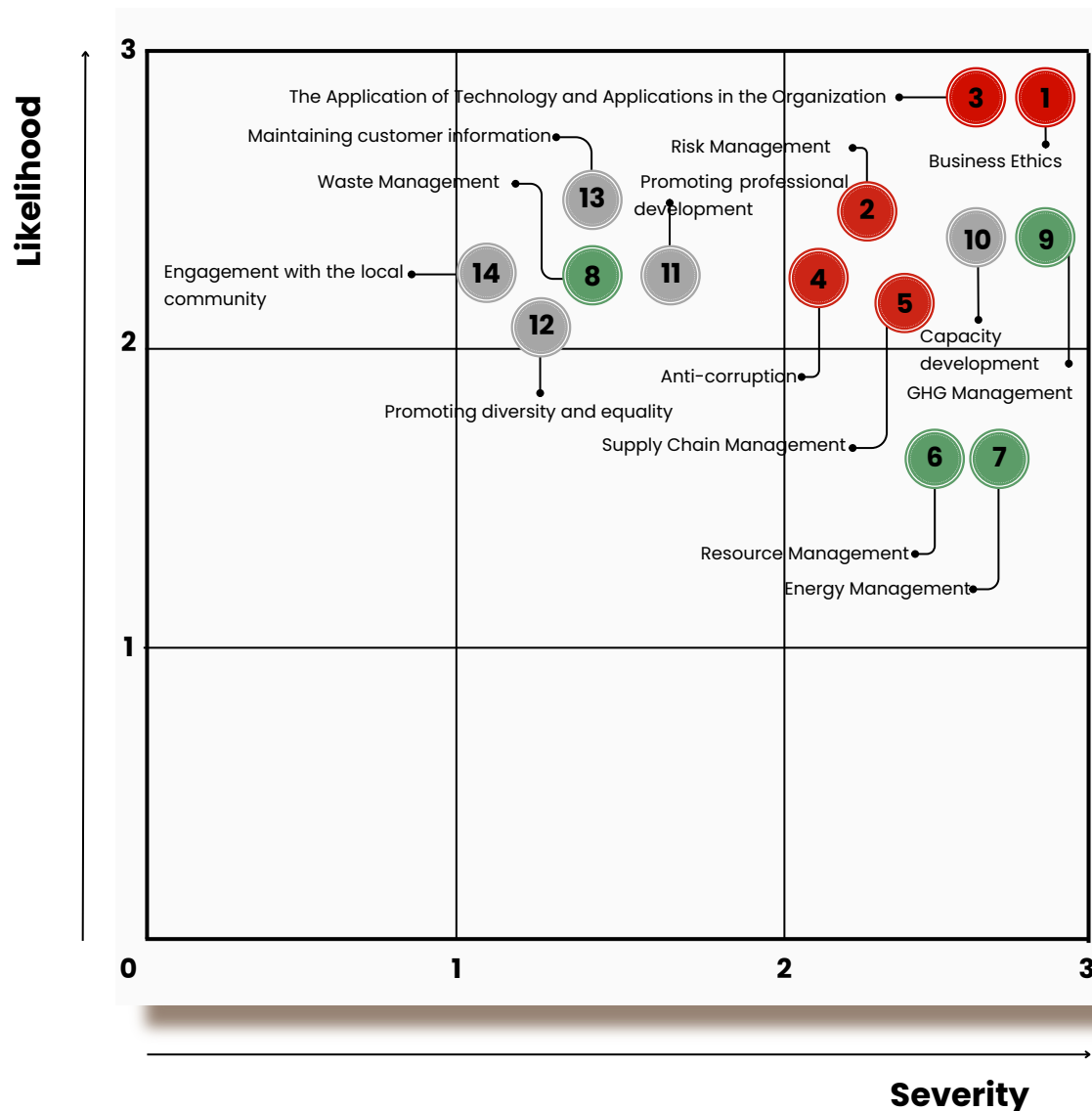


Social and Human Rights Dimensions

10. Capacity development
11. Promoting professional development
12. Promoting diversity and equality
13. Maintaining customer information
14. Engagement with the local community






Reviewing Key Issues

Once the working group has summarized the prioritization of significant issues based on their impact on stakeholders, in order to review the issues and gain perspectives, the team has gathered feedback to mitigate both positive and negative impacts. The working group then prepared a report for the board of directors for review and approval of the content in the 2024 Sustainability Report, which will be published on the company's website and other media platforms.







Analysis of Key Issues






Corporate Governance and Economic Dimensions

No.	Key Sustainability Issues and Response to UN SDGs	Definition	Positive / Negative impact	Stakeholders
1	<p>Business Ethics</p> 	Conducting business with systems and processes according to business operations to ensure the company can manage performance and run its business according to targets in order to appropriately meet stakeholder needs and effectively achieve the company's economic goals.	<ul style="list-style-type: none"> Conducting business with transparency and adhering to corporate governance helps build trust with stakeholders and reduces the likelihood of disputes or legal issues. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Employees
2	<p>Risk management</p> 	Mechanisms for risk management, crisis management, and operations under abnormal circumstances, including preparedness for handling situations, enable the business to navigate various situations effectively.	<ul style="list-style-type: none"> Risk management helps the company prepare for unexpected situations, such as economic or technological changes, enabling the company to adapt and maintain long-term competitiveness. If the risk assessment is inaccurate, it may lead to the selection of strategies that are not suitable for the actual situation. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
3	<p>The Application of Technology and Applications in the Organization</p> 	Innovating for everyone, meeting the expectations of stakeholders, leveraging technology and digital systems to contribute to product and service development with added value, addressing present and future changes, enhancing operational efficiency through internal innovation, and ultimately increasing organizational competitiveness.	<ul style="list-style-type: none"> Delivering products and services with added value that meet the diverse needs of stakeholders. Convenience in facilitating employees' work processes. Opportunities for innovation and technology development for diverse stakeholders. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
4	<p>Anti-corruption</p> 	Operating with transparent systems and processes, and practicing good governance to ensure the company can oversee and manage its business effectively to appropriately meet stakeholders' needs and adhere to relevant regulations, laws, and standards across economic, social, and environmental dimensions.	<ul style="list-style-type: none"> These are fundamental issues that the company must address. Which may impact the company's image and stakeholders' confidence in investing, partnering in business, and using its services. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
5	<p>Supply chain management</p> 	Supply chain management through processes and procedures for selecting fair trading partners, monitoring and assessing the risks of trading partners, and establishing measures to mitigate potential risks in the supply chain. This enables trading partners to effectively deliver responsibility throughout the supply chain, both in normal and unforeseen situations, while also encouraging partners to operate sustainably in terms of economics, society, and the environment.	<ul style="list-style-type: none"> The role of leadership in driving sustainability across the supply chain in collaboration with both public and private sectors. Promoting the development of partners' capabilities in terms of quality, service, and sustainability practices. The operations of partners that may have an impact on the community and society. Promoting transparency in partner management. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees

Environment Dimensions

No.	Key Sustainability Issues and Response to UN SDGs	Definition	Positive / Negative impact	Stakeholders
6	<p>Resource management</p> 	Establishing an environmental policy and organizing systematic, efficient, and standardized environmental operations also includes processes for preventing impacts and rehabilitating in the event of impacts, such as controlling the release of pollutants into the environment, including water and air pollution. Additionally, it involves carrying out the preservation of biodiversity, especially in transportation and service provision. It also encompasses efforts to reduce food loss and food waste from operations.	<ul style="list-style-type: none"> Reducing environmental impacts from business operations on both internal and external stakeholders. Opportunities to seek technologies for efficient environmental management, while also reducing resource loss. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
7	<p>Energy management</p> 	The Company takes responsibility for climate change arising from its operations throughout its business and supply chain, both directly and indirectly. This includes assessing risks and opportunities, as well as planning to effectively manage climate change in both physical and transformational aspects, which may impact the company. Additionally, the Company participates in and supports efforts to achieve climate change goals at both national and international levels .	<ul style="list-style-type: none"> Opportunities to seek technologies for efficient environmental management, while also reducing resource loss. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
8	<p>Waste management</p> 	The operation of business according to circular economy principles creates value for stakeholders by emphasizing the choice of materials to achieve maximum resource efficiency throughout the supply chain and leads to sustainable consumption without waste and pollution throughout the entire process of goods and services.	<ul style="list-style-type: none"> Collaborating with customers leads to effective waste management. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
9	<p>Greenhouse gas management</p> 	Responsibility for addressing climate change resulting from the company's operations throughout its business activities and supply chain, both directly and indirectly, including assessing risks and opportunities, as well as effectively planning for climate change adaptation in both physical and transitional aspects that may impact the company. Including, participating in initiatives to support the achievement of climate change goals at both the national and international levels.	<ul style="list-style-type: none"> Actively contributing to driving and enhancing collaboration within the supply chain, aiming for Net Zero and responding to national and global climate change targets. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees

Social and Human Rights Dimensions

No.	Key Sustainability Issues and Response to UN SDGs	Definition	Positive / Negative impact	Stakeholders
10	<p>Capability development</p> 	<p>The development of human resources in line with business strategies and enhancing work efficiency through various employee development programs, such as internal and external training, as well as having a system to track and evaluate development progress. Additionally, it includes initiatives to retain employees and reduce turnover rates by fostering engagement, providing career advancement and stability, and offering appropriate benefits and compensation that promote the health and well-being of employees.</p>	<ul style="list-style-type: none"> Improving employees' quality of life. Career advancement and job stability. Retaining talented personnel to drive organizational development. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
11	<p>Promoting professional development</p> 	<p>Supporting sustainable economic growth and promoting inclusive businesses through policies focused on development initiatives, job creation projects, vocational training programs, upskilling and reskilling initiatives, and knowledge enhancement projects.</p>	<ul style="list-style-type: none"> Opportunities to promote the development of employees' potential in terms of quality of life and well-being. 	<ul style="list-style-type: none"> Society /Community Employees
12	<p>Promoting diversity and equality</p> 	<p>Strengthening diversity and equality by creating a work environment and organizational culture that fosters a sense of belonging, acceptance of diversity, mutual respect, and non-discrimination due to differences in age, gender, sexual orientation, religion, disability, education, and nationality.</p>	<ul style="list-style-type: none"> Promoting equality in society through the company's operational processes. 	<ul style="list-style-type: none"> Partners / Allies Society /Community Customers Employees
13	<p>Maintaining customer information</p> 	<p>Ensuring data security by establishing systems to prevent data security and/or cybersecurity incidents, as well as responding to and managing serious data security incidents (such as the theft of sensitive organizational data through cyber means) appropriately. Additionally, placing importance on data privacy and building confidence in the protection of personal data for both internal and external stakeholders.</p>	<ul style="list-style-type: none"> The impact of information leakage on stakeholders. Stakeholders' confidence in the organization. Opportunities arise to improve data security systems. 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees
14	<p>Engagement with the local community</p> 	<p>Conducting business in tandem with creating value for communities and society through activities or projects that benefit the community and society, economically, socially, and environmentally. This aims to build community confidence in the organization. Additionally, it encompasses being a responsible citizen by conducting business in alignment with the sustainable development goals (SDGs) set forth by the United Nations.</p>	<ul style="list-style-type: none"> Creating opportunities for communities and society. Mitigating risks in generating impacts on the environment, communities, and society. Opportunities to integrate social activities into every process of the organization (CSR in Process). 	<ul style="list-style-type: none"> Shareholders Partners / Allies Society /Community Customers Employees