

CENTRALRETAIL

New Heights, Next Growth

ENVIRONMENTAL MANAGEMENT
SYSTEM INTERNAL AUDIT 2025



Environmental Management System Internal Audit 2025 (Self-Assessment)

Environmental Management System (EMS) is a framework that helps Central Retail Corporation PCL (“Central Retail” or “the Company”) effectively implements its environmental programs to achieve its targets. Adopting an EMS helps Central Retail improves its environmental performance while reducing the risk of non-compliance with environmental regulations.

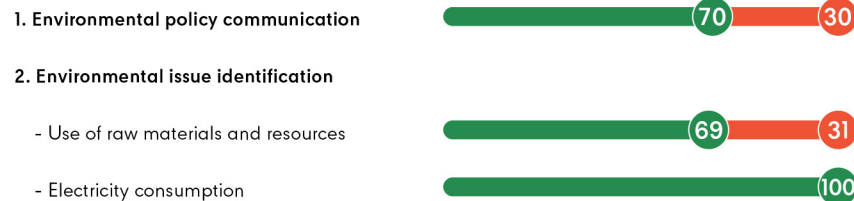
Central Retail is committed to operate in accordance with the EMS of an international standard such as ISO 14001 through continuous reviewing, monitoring, evaluation and reporting of its environmental programs. This approach strengthens the Company’s ability to deliver high-quality products and services.

Currently, not all of the Company’s business operations in have ISO 14001 certification and are diligently preparing for full coverage of the certification in the future. However, the Company has put in place annual internal auditing that covers all business operations in Thailand, Vietnam and Italy. Internal auditing of the Company’s procedures and systems help to ensure its effectiveness and credibility.

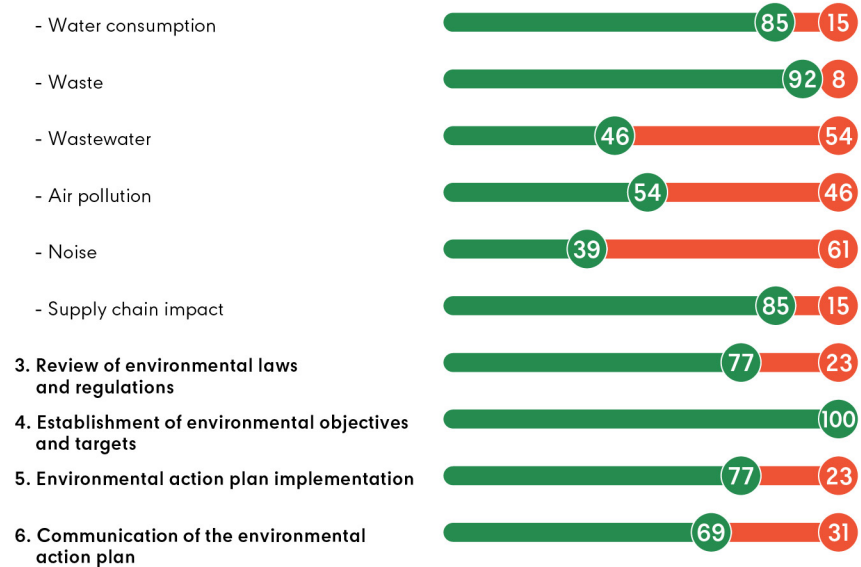
As part of internal auditing, Central Retail has developed a self-assessment questionnaire designed to monitor environmental performance and readiness for implementation of the Environmental Management System. The internal auditing covers business operations in Thailand with the self-assessment questionnaire completed by EHS or relevant officers from each business unit. Afterwards, results of the self-assessment are analyzed and consolidated by the Company’s own specialists from headquarters.

Environmental Policy and Planning

Overall, the internal audit results show that most environmental management practices are well established across operations, particularly in electricity consumption, setting objectives and targets, and implementing action plans, all with over 70% adoption. Strong compliance is also evident in Electricity consumption, Water consumption, Waste management, and supply chain impact, which achieve around 85–100% coverage. However, certain areas require greater attention, notably noise management, which is implemented in only 39% of operations, as well as wastewater management with 46%, air pollution control with 54%, and Use of raw materials and resources with 69%, highlighting key opportunities for improvement.

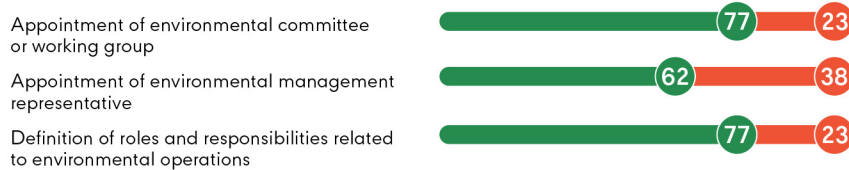


■ Yes ■ No



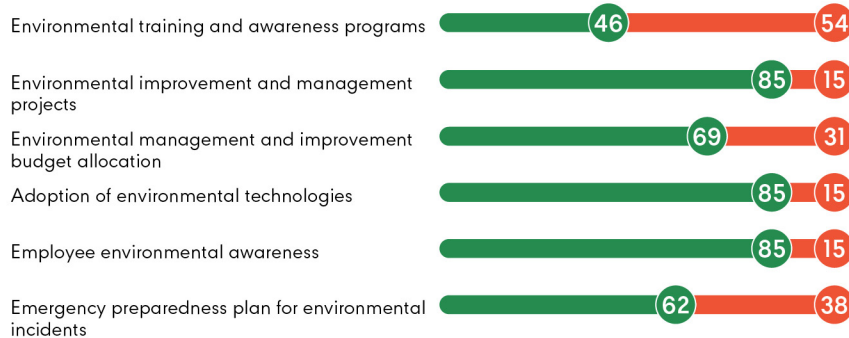
Structure and Responsibility

The audit results indicate that while environmental governance structures are in place across many operations, there are areas needing improvement. Around 77% of operations have established an environmental committee or working group, and 62% have appointed a dedicated environmental management representative, leaving notable gaps in accountability. Stronger performance is seen in the definition of roles and responsibilities related to environmental operations, with 77% implementation. Overall, most organizations have some form of environmental leadership framework. Further efforts are still required to ensure consistent representation and governance



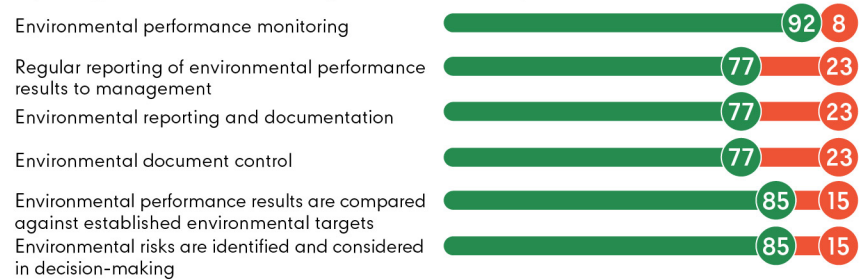
Implementation and Operation

The audit results reveal strong performance in several areas of environmental management, with 85% of operations implementing environmental improvement projects and 85% fostering employee environmental awareness. Adoption of environmental technologies is also relatively high at 85%, while training and awareness programs are adopted by about 46% of operations. However, significant gaps remain in budget allocation, with only 69% of operations assigning dedicated funds, and in emergency preparedness for environmental incidents, which is in place in just 62% of operations. These findings suggest that while there is strong engagement and progress in projects and awareness, more consistent investment and preparedness planning are needed to strengthen overall environmental resilience.



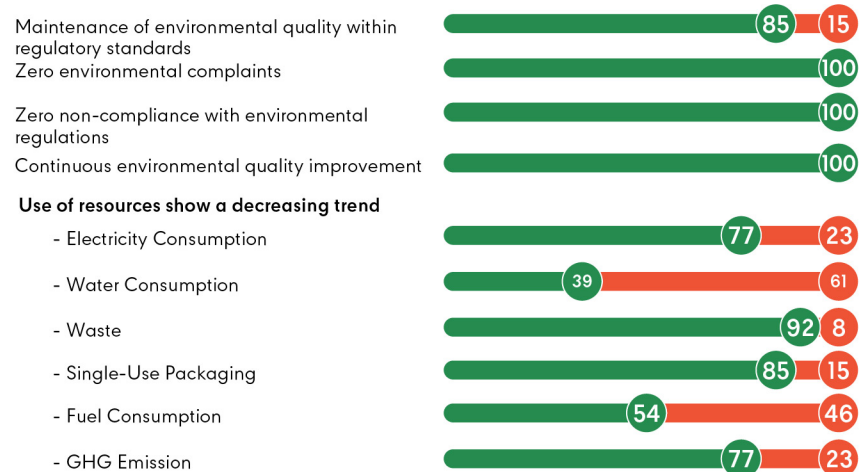
Monitoring and Evaluation

The audit results show that environmental performance monitoring is strongly implemented across operations, with 92% adoption, while environmental reporting and documentation also perform well at 77%. Regular reporting to management and document control are practiced by 77% of operations, reflecting a solid but not yet universal approach to accountability and governance. Overall, the findings suggest that while monitoring and documentation are relatively robust, there is room for improvement in ensuring consistent reporting and document management across all operations.



Compliance and Continuous Improvement

The audit results show that environmental performance outcomes are well established across operations, particularly in maintaining zero environmental complaints, achieving zero non-compliance with environmental regulations, and demonstrating continuous environmental improvement, all with 100% adoption. Strong performance is also evident in reducing waste consumption (92%), minimizing single-use packaging (85%), complying with regulatory standards (85%), and reducing electricity consumption and greenhouse gas emissions (77% each). However, certain areas require greater attention, particularly reducing water and fuel consumption, highlighting key opportunities for further improvement in resource efficiency across operations.



Yes No

International Standard Certification

The percentage of sites covered by a recognised environmental management system, such as ISO 14001, JIS Q 14001, or EMAS, was 25% of total operations. To strengthen external recognition and standardization of environmental management systems, it is recommended that the Company place greater emphasis on pursuing certifications. Achieving these certifications would not only validate existing internal practices but also enhance credibility, ensure alignment with international standards, and build stronger stakeholder confidence.

Environmental management certification
(e.g., ISO 14001, JIS Q 14001, or EMAS)



■ Yes ■ No



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