

# Scope and Assessment of CRC's activities

Central Retail acknowledges the increasing importance of the EU Taxonomy Regulation (Regulation (EU) 2020/852), which establishes a classification system for sustainable activities. Therefore, the Company has adopted the EU Taxonomy as a reference framework to determine revenue generated from sustainable products and services, and to provide stakeholders with transparent and comparable information.

## Methodology

Central Retail applied a structured approach to determine eligibility and alignment:

### • Eligibility Assessment :

The Company reviews its' business operations, accounting data, and revenue streams to identify sustainable products and services that contribute towards six climate and environmental objectives under the EU Taxonomy, including:

- · Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water resources
- Transition to a circular economy
- · Pollution prevention and control
- Biodiversity and ecosystem protection

### · Substantial Contribution Assessment:

For eligible sustainable products and services, the Company assesses whether they meet the substantial contribution criteria, ensuring that the products and services can substantially contribute to the climate and environmental objectives under the EU Taxonomy. (This assessment does not cover DNSH or minimum social safeguard criteria.)

### · Calculation of indicators:

The Company extracts financial indicators associated with the eligible sustainable products and services to evaluate the share of sustainable revenues within its overall business operations.

## Sustainable Revenue

### 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

### **Product/Service description**

Central Retail collaborates with joint venture partners to install, operate, maintenance, and repair of electric vehicle (EV) charging stations within the parking areas of its department stores. The activity includes installing charging infrastructure, ensuring operational reliability, and performing routine maintenance and repair services under the Company's supervision to guarantee full functionality and customer accessibility. This activity aligns with EU Taxonomy economic activity 7.4 ("Installation, maintenance and repair of charging stations for electric vehicles in buildings and parking spaces attached to buildings").

As of 2024, the Company has established 63 EV charging stations throughout its department stores, capable of simultaneously accommodating 795 electric vehicles. This initiative demonstrates the Company's commitment to promoting clean energy usage, reducing emissions and greenhouse gases, and fostering sustainable mobility in alignment with future trends and environmentally friendly lifestyles. In 2025, the network will further expand to 81 EV charging stations, capable of simultaneously accommodating 885 electric vehicles.

#### Substantial contribution criteria

The installation, operation, maintenance and repair of EV charging stations is recognized as having a substantial contribution to climate change mitigation under the EU Taxonomy by supporting the transition from traditional internal combustion engine vehicles to electric vehicles.

Sustainable Revenue	FY 2021	FY 2022	FY 2023	FY 2024
Total Sustainable Revenue(THB)	2,783,706	3,665,212	2,684,770	3,688,410



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