



FINAL REPORT

Human Rights Due Diligence 2026

August 2026

Sustainability is our business

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Summary

Osotspa is committed to respecting human rights through effective and responsible human rights management. The Company has established a comprehensive Human Rights Due Diligence (HRDD) framework aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs). As part of its HRDD process, Osotspa conducts human rights risk and impact assessments across its own operations and value chain. The assessments identify actual and potential adverse human rights impacts and evaluate their severity and likelihood in relation to relevant rights holders, including employees, suppliers and contractors, customers and consumers, and communities. Particular attention is given to individuals and groups that may be vulnerable or at heightened risk, including women, pregnant women, children, LGBTQI+ individuals, older persons, persons with disabilities, migrant workers, third-party workers, and Indigenous Peoples.

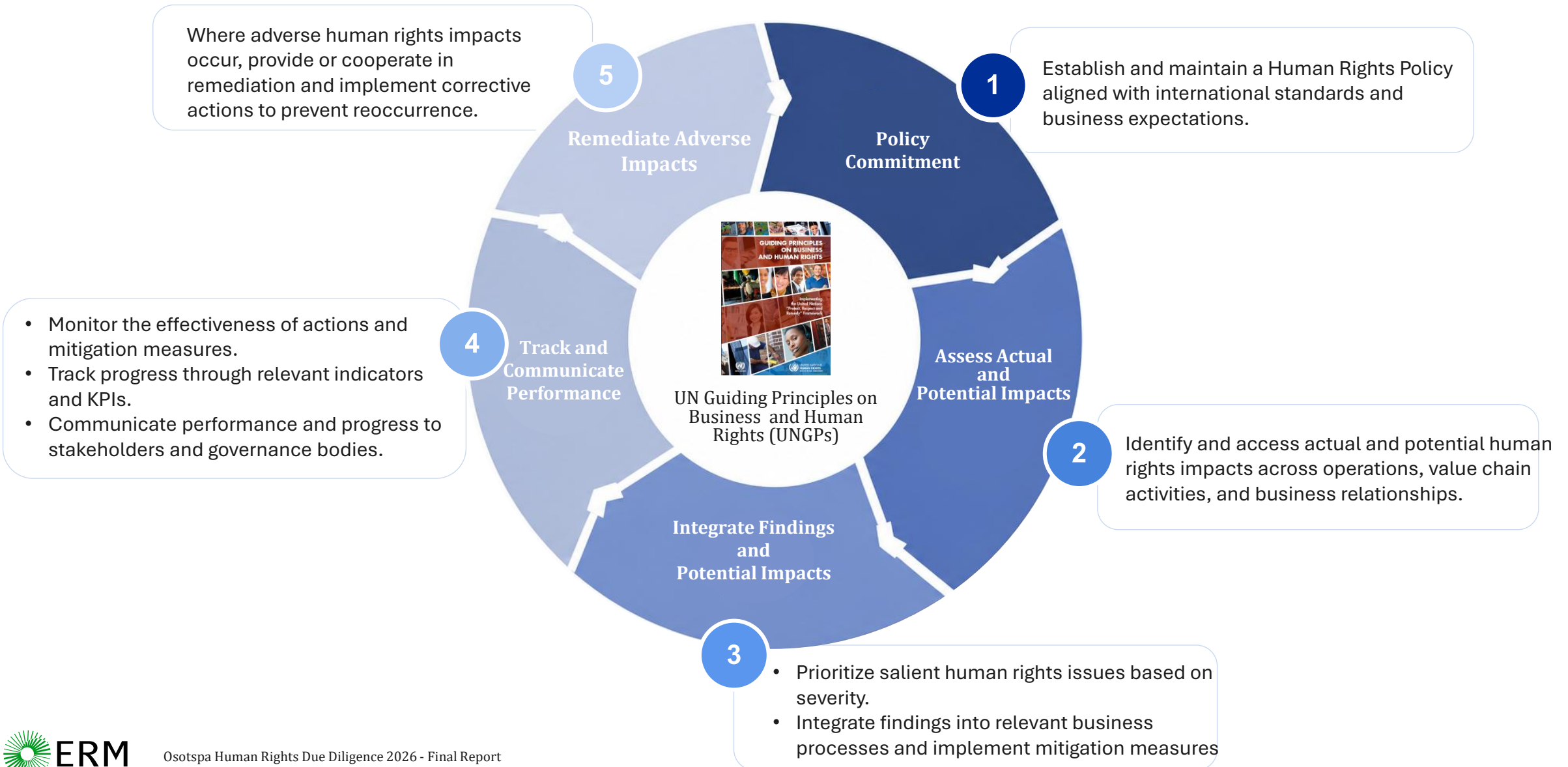
The assessment covers human rights issues such as working conditions, living wages, occupational health and safety, discrimination and harassment (including equal remuneration), illegal form of labor, freedom of association and collective bargaining, data privacy, security management, and community rights. The findings are used to inform appropriate prevention and mitigation measures, strengthen existing management controls, and support continuous improvement.

The key human rights risk areas identified across Osotspa's own operations and value chain include employee working hours, warehouse safety and consumer health & safety. These risks are addressed through additional mitigation measures and continuous monitoring, while other identified issues remain subject to ongoing oversight to ensure that existing controls remain effective.

This Report Includes:

- Human Rights Due Diligence process and policy commitment
- Methodology and scope for assessing actual and potential impacts
- Human Rights Risk Assessment results and integration of findings
- Tracking, monitoring, communication of performance, and remediation of human rights impacts

Human Rights Due Diligence Process



Policy Commitment



Osotspa Human Rights Policy overview

Scope & Coverage

- All of the Group’s own operations and subsidiaries.
- Suppliers, contractors, business partners, and joint ventures
- New mergers and acquisitions.
- Customers, consumers, and communities
- Vulnerable groups, such as women, children, LGBTQI+, elderly, people with disabilities, migrant workers, and indigenous people

Standards & Compliance

- The International Bill of Human Rights,
 - The Universal Declaration of Human Rights (UDHR)
 - The International Covenant on Civil and Political Rights (ICCPR),
 - The International Covenant on Economic, Social and Cultural Rights (ICESCR).
- United Nations Global Compact (UNGC).
- United Nations Guiding Principles on Business and Human Rights (UNGPs).
- International Labour Organisation (ILO)

Human Rights Commitments

- Non-discrimination & Equal Treatment
- Freedom of Association & Collective Bargaining
- Child Labor
- Forced Labor & Human Trafficking
- Fair Wages (Equal Pay)
- Occupational Health & Safety
- Data Privacy
- Other Commitments include the right to disconnect during non-work hours, access to water and sanitation, and the principle of free, prior, and informed consent for indigenous peoples

Grievance Mechanism and Remediation

Accessible channels

→

Reviewed and investigation

→

Corrective and remediation actions

→

Effective remedy and prevention of recurrence

For all affected rights holders

Assess Actual and Potential Impacts

- Identify and review all relevant human rights issues in Osotspa's own operations, subsidiaries, and value chain by considering their impact on rights holders within the context of the business and global trends.
- Identify the affected groups of rights holders, including employees, suppliers/contractors, customers, and communities, as well as vulnerable groups such as women, pregnant women, children, LGBTQI+ individuals, the elderly, persons with disabilities, migrant workers, third-party employees, and indigenous peoples.

Human Rights Issues Identification

- Assess the inherent risks associated with the identified human rights issues, referring to the level of risk that exists without any controls or mitigation measures.

Inherent Risk Rating

- Assess the residual risks associated with the identified human rights issues, meaning the risks that remain after Osotspa's existing controls and measures have been applied.

Residual Risk Rating

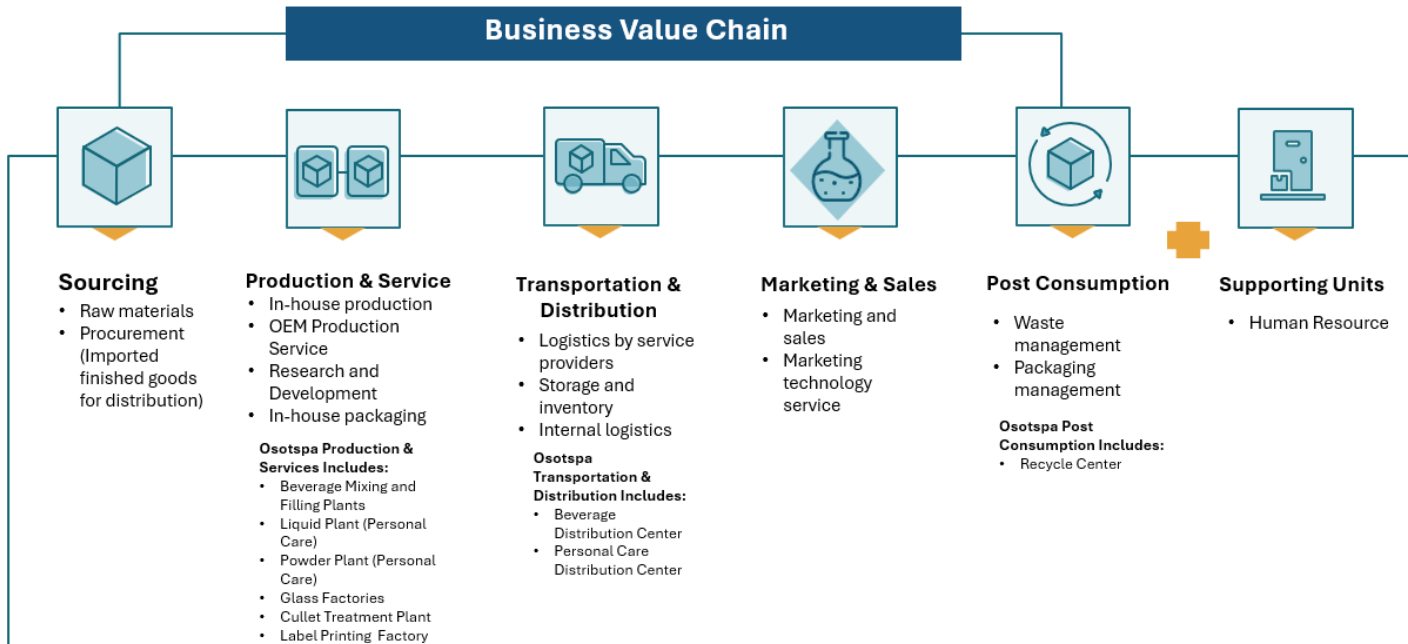
- Prioritize human rights salient issues, referring to identified human rights issues with high and very high residual risk.

Risk Prioritization (Human Rights Salient Issues)

Assess Actual and Potential Impacts

Human Rights Issues Identification

The identification of relevant human rights issues related to Osotspa's operations and value chain was conducted through peer benchmarking within the power sector, a review of previously identified salient human rights issues, and an update on global human rights trends.



Rights Holders and Relevant Issues



Employee

- Working condition
- Living wage
- Occupational health and safety
- Discrimination and harassment (including equal remuneration)
- Illegal forms of labor (i.e., Child labor, Forced labor, Human Trafficking)
- Freedom of association and right to collective bargaining



Supplier and Contractor

- Working condition
- Occupational health and safety
- Discrimination and harassment
- Vendor discrimination



Customer/Consumer

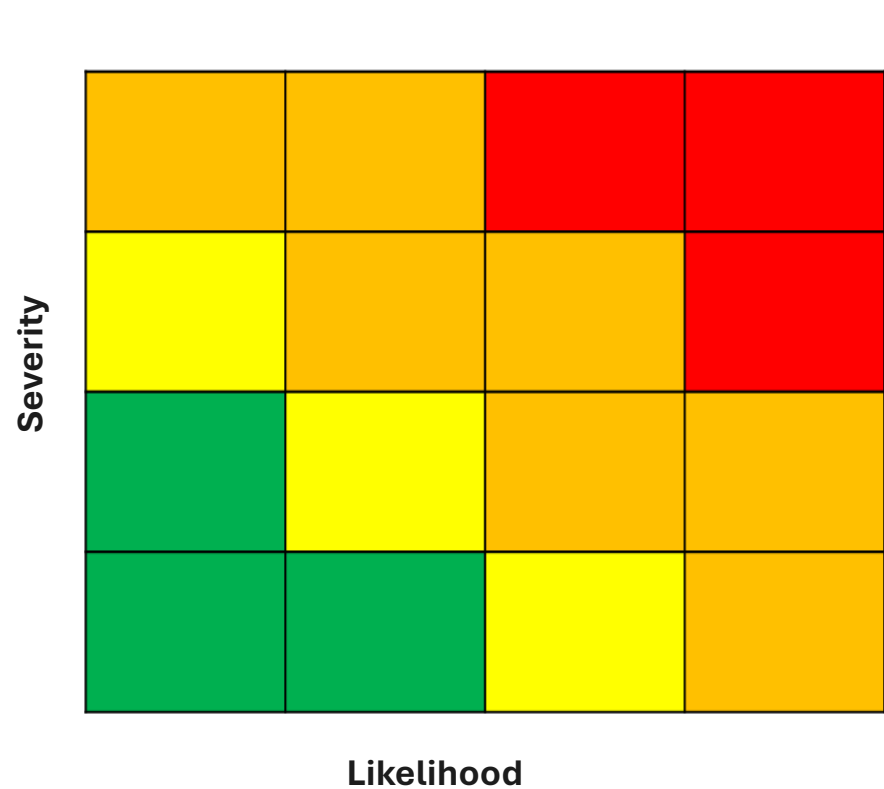
- Health and safety
- Discrimination and harassment
- Data privacy



Community

- Health and safety
- Standard of living
- Land acquisition and forced resettlement
- Security management/ Security forces

Human Rights Risk Matrix



Risk level	
Very High	A risk at this level has extremely severe and significant impact on the Company. Immediate and clearly defined action plans must be established, including explicit decision-making guidelines. Progress must be closely monitored at all levels to ensure timely and effective risk management.
High	A risk at this level has a significant impact on the Company. Immediate risk mitigation actions are required, and the progress of risk management activities must be continuously and closely followed up.
Medium	A risk at this level requires active and ongoing monitoring. Regular reviews must be conducted to prevent potential impacts that may arise in the future.
Low	A risk at this level can be managed effectively using existing control measures. No additional or urgent actions are required unless conditions change.

■ **Salient human rights issues** refer to issues assessed as having a “very high” level of risk.

Human Rights Risk Criteria

Severity Criteria

	Scale	Scope	Remediability
Extreme (4)	Significant impact to physical health and mental health: injuries leading to disabilities or fatalities	Impact to all rights holders in the group, e.g., all members in the community, all employees, all suppliers, all customers	Impossible to remediate
High (3)	Moderate impact to physical health and safety and mental health: serious injuries requiring hospital admission for medical treatment (sick leave of more than 2 weeks)	Impact to most rights holders in a rights holders group	Take more 1 month to remediate the affected rights holder back to their original condition
Medium (2)	Slight impact to physical health and mental health: injuries requiring hospital admission for medical treatment (sick leave of less than 2 weeks)	Impact to some rights holders in a rights holders group	Take more than 1 week but less than 1 month to remediate the affected rights holder back to their original condition
Low (1)	Minor/No impact to physical health and mental health of rights holders (first aid visit)	No negative impact to rights holders	Take no more than 1 week to remediate the affected rights holder back to their original condition

Human Rights Risk Criteria

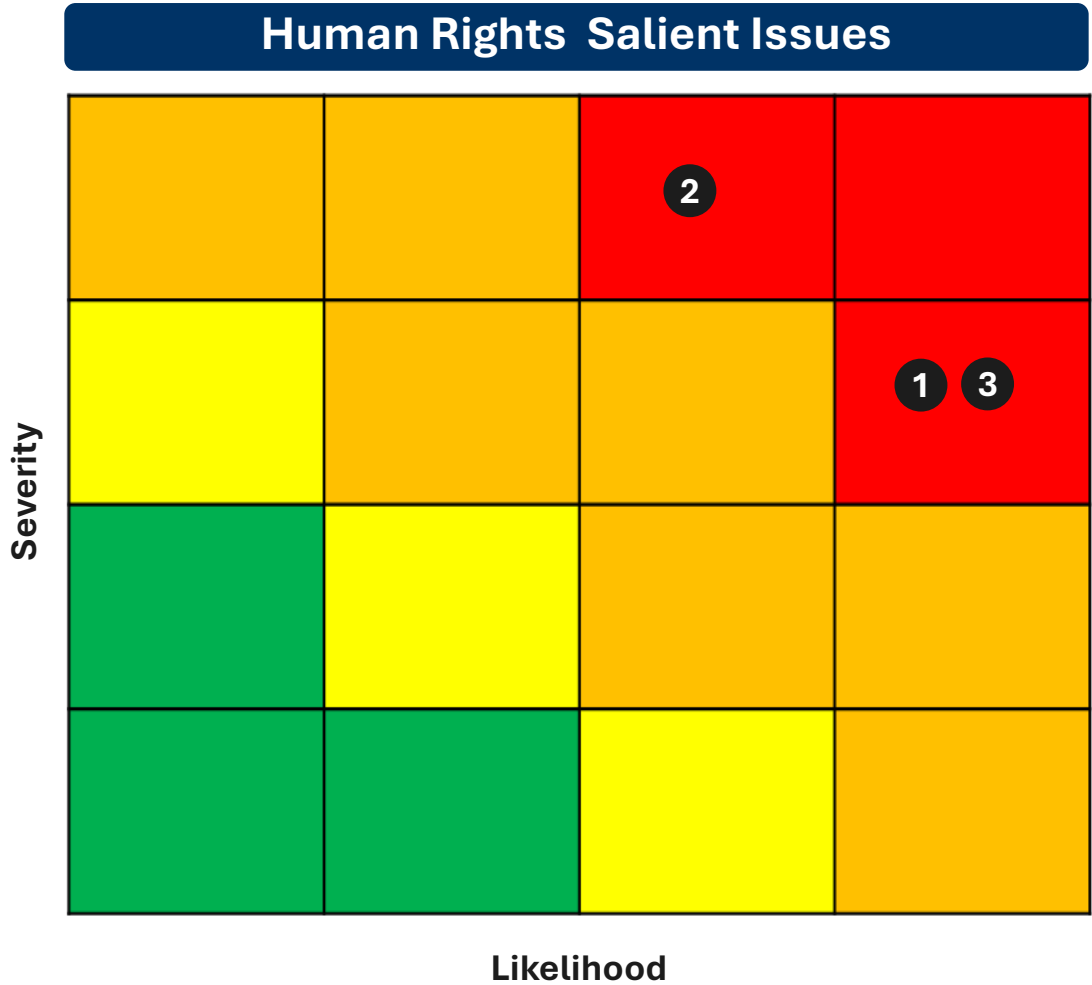
Likelihood Criteria

Probability and Frequency	
Likely (4)	- Probability of occurrence is more than 80% - Occurred regularly in the past, and may also occur regularly, more than 1 time per year
Probable (3)	- Probability of occurrence is between 50%-80% - Have occurred a few times in the past and may occur in the next 1 - 3 years
Unlikely (2)	- Probability of occurrence is between 20%-50% - Have occurred in the past and may occur in the next 3 - 5 years
Rare (1)	- Probability of occurrence is less than 20% - Rarely occurred in the past and may occur in the next 5 or more years

Human Rights Risk Assessment Result



Own Operation



Salient Human Rights Issue
1. Employee Working Hours
2. Warehouse Safety
3. Consumer Health and safety

Human Rights Risk Assessment Result



Own Operation

100%

Sites Assessed

- 100% of Osotspa’s operational sites (10 sites in total) across its value chain were selected to assess human rights risks and impacts.

50%

Sites have been Identified with Risk

- 50% of Osotspa’s operational sites (5 of 10) have been identified as critical, high human rights risk, or human rights salient issues.
- The salient issues identified were:
 - Employee working condition
 - Employee occupational health and safety
 - Consumer health & safety

100%

Risks with Mitigation Actions Taken

- 100% of Osotspa’s operational sites where human rights risks were identified (5 out of 5 sites) have implemented appropriate mitigation measures and established remediation processes.
- Additionally, the company continuously monitors potential risks and maintains preventive measures to avoid human rights violations at all operational sites.

Integrate Findings and Potential Impacts

Own Operation

Working hours

Right Holders

- Employee

Business at Risks

- Beverage Mixing and Filling Plant
- Glass Factory
- Warehouse

Human Rights Risks

Excessive working hours: High workloads may lead to extended working hours, causing employee fatigue and health and safety risks.

Regarding these potential human rights issues, they may violate the rights of employee which include:

- Right to a favorable working condition
- Right to health

Mitigation Measures

- Increase workforce capacity by accelerating recruitment and replacing employees who resign to reduce overtime workloads.
- Improve workforce management and work scheduling, including shift rotation, staggered working hours, workforce planning, and advance leave notification, to enhance resource allocation efficiency.
- Improve work processes to increase operational efficiency and reduce the need for overtime.
- Ensure that overtime practices comply with applicable laws by:
 - Paying overtime compensation in accordance with legal requirements.
 - Overtime must be approved in advance and agreed upon by employees, with all overtime cases properly reported.
- Strengthen systems for monitoring working hours by:
 - Using an IT Dashboard to track employee time-in and time-out records.
 - Any overtime exceeding legal limits must be reported, enabling supervisors to closely monitor the situation and take corrective action.
- Strengthen internal awareness and communication by:
 - Conducting HR Talk and HR Connect activities to promote understanding of overtime management, relevant rules and regulations, and employee benefits.
 - Communicating the impacts of overtime to supervisors and relevant departments and jointly developing preventive measures.
- Enhance employee capabilities and well-being by:
 - Providing training to improve employees' job-related capabilities.
 - Providing medical benefits and appropriate support to affected employees.



Integrate Findings and Potential Impacts

Own Operation

Warehouse Safety

Right Holders

- Employee

Business at Risks

- Warehouse

Human Rights Risks

Unsafe work area: Employee workstations are located adjacent to a forklift route without a physical barrier. Wheeled chairs may unintentionally roll into the vehicle path, creating a risk of collision and injury.

Regarding these potential human rights issues, they may violate the rights of employee which include:

- Right to a favorable working condition
- Right to health

Mitigation Measures

- Provide safety guidance and conduct regular workplace safety inspections.
- Implement Behavioral Based Safety (BBS) principles to promote and reinforce safe workplace behavior.
- Provide occupational health and safety training to enhance employees' awareness and capabilities.
- Implement Safety, Health and Environment (SHE) management software to integrate operational data and facilitate coordination between the SHE function and relevant departments.
- Establish, communicate, and regularly review emergency response plans.
- Strengthen workplace safety controls and supervisory measures.
- Conduct safety risk assessments of work areas through the Safety Department and implement appropriate risk-control measures.
- Coordinate with relevant departments and the Safety Department to improve unsafe work areas and continuously monitor the implementation and effectiveness of corrective actions.
- Short-term measure (immediate control): Install traffic cones to temporarily separate employee workstations from the forklift operating route and establish an initial safety boundary.
- Medium-term measure (temporary control): Install water-filled barriers to clearly separate employee workstations from the forklift operating route.
- Long-term measure (permanent control): Construct a dedicated enclosed workspace to provide permanent physical separation from the forklift operating route.

Integrate Findings and Potential Impacts

Own Operation

Health & Safety

Right Holders

- Consumer

Business at Risks

- Beverage Mixing and Filling Plant
- Personal Care Liquid Plant

Human Rights Risks

- **Product quality, safety and potential adverse health effects:** Potential adverse health effects arising from product consumption or use, including foreign materials, product safety issues, allergen-related concerns, or other product-related hazards that may adversely affect consumers' health and well-being.
- **Potential allergic reactions or adverse effects from product use:** Consumers may experience allergic reactions or other adverse effects following the use or consumption of certain products, depending on individual sensitivities and conditions.

Regarding these potential human rights issues, they may violate the rights of Customer and consumer which include:

- Consumers' Right to health

Mitigation Measures

- FSSC 22000 certification for beverage products manufactured at the Ayutthaya facility.
- GMO-Free or Non-GMO certification for applicable products.
- GMP, Halal, ISO 9000, and ISO 22716 certifications for personal care products.
- **Strengthen supplier quality assurance and controls** through supplier qualification, audit, monitoring, and material approval programs to ensure that raw materials and packaging materials meet defined safety, quality, and applicable regulatory requirements.
- **Enhance pre-market controls and continuous improvement** by maintaining and strengthening established safety controls, including OSP's Six Golden Rules and in-process controls, throughout product development, packaging design and launch preparation. Product safety and quality risks are assessed throughout product development, commercialization, manufacturing, and post-market activities through formal risk assessment and management review processes. These controls support the early detection and rejection of abnormal or damaged products before reaching consumers. **Consumer feedback, complaint trends, adverse events, and quality performance indicators are periodically reviewed** to identify emerging risks and drive continuous improvement. Findings from post-market monitoring are incorporated into process improvements, root-cause analysis and preventive actions to reduce the risk of recurrence.
- **Strengthen product traceability and recall readiness** by maintaining product traceability and recall management systems and periodically testing relevant processes to enable timely identification, containment, withdrawal, and response should product safety concerns arise
- **Strengthen post-market monitoring and consumer feedback** through customer satisfaction surveys, consumer complaints and the Consumer Hotline (02 351 1111). Consumer complaints are investigated through structured root cause analysis, corrective and preventive action (CAPA) programs, and effectiveness verification to prevent recurrence. Feedback and investigation findings are used to identify areas for improvement and continuously enhance relevant processes, controls, policies and procedures.
- **Provide appropriate remediation** to affected individuals, including:
 - Offering an apology and communicating directly with affected individuals to promote understanding and demonstrate accountability.
 - Providing appropriate monetary and non-monetary compensation.
 - Coordinating medical treatment and monitoring physical and psychological recovery through the Remediation Team.
 - Providing additional assistance based on the circumstances and needs of each affected individual.

Track and Communicate Performance

Osotspa is committed to regularly reviewing its Human Rights Due Diligence (HRDD) process, recognizing that HRDD is an ongoing process essential to identifying, preventing, mitigating, and addressing potential adverse human rights impacts across its operations and value chain.

The Company monitors and evaluates the effectiveness of existing mitigation measures and continuously strengthens its human rights management. This includes enhancing stakeholder engagement to proactively address concerns raised through grievance mechanisms, integrating human rights considerations into management systems, refining mitigation and management plans, and implementing corrective actions where issues or gaps are identified.

In addition, Osotspa promotes transparency and accountability by publicly disclosing its human rights performance annually through its sustainability report and corporate website.

COMMUNICATION CHANNEL

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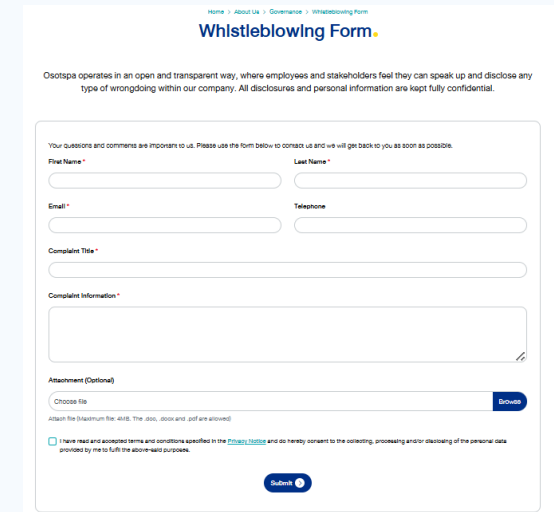
 <https://www.osotspa.com/th/contact>

Consumer Hotline

 +66 (0) 2351 1111

WHISTLEBLOWING CHANNEL

 <https://www.osotspa.com/en/about-us/governance/whistleblowing-form>



The screenshot shows the 'Whistleblowing Form' on the Osotspa website. At the top, it says 'Home > About Us > Governance > Whistleblowing Form'. Below the title, a statement reads: 'Osotspa operates in an open and transparent way, where employees and stakeholders feel they can speak up and disclose any type of wrongdoing within our company. All disclosures and personal information are kept fully confidential.' The form includes fields for 'First Name *', 'Last Name *', 'Email *', and 'Telephone'. There is a 'Complaint Title *' field and a larger 'Complaint Information *' text area. An 'Attachment (Optional)' section allows users to 'Choose file' with a 'Browse' button. A note specifies: 'Attach file (Maximum file: 4MB. The .doc, .docx and .pdf are allowed)'. At the bottom, there is a checkbox for 'I have read and accepted terms and conditions specified in the Privacy Policy and do hereby consent to the collecting, processing and/or disclosing of the personal data provided by me to fulfil the above-said purposes.' and a 'Submit' button.

Remediate Adverse Impacts

Osotspa is committed to conducting comprehensive human rights risk assessments within an **appropriate timeframe as part of its ongoing Human Rights Due Diligence (HRDD) process, in line with the United Nations Guiding Principles on Business and Human Rights (UNGPs)**. This includes identifying actual and potential human rights impacts across all operations and business relationships, preparing and implementing risk prevention and mitigation measures, providing access to effective remedies in the event of violations, and continuously monitoring and reporting on performance. The Company also regularly reviews its human rights policy commitments to ensure their continued relevance and effectiveness in managing human rights impacts and integrates findings into management systems and decision-making processes.

No human rights violations were identified in 2026, therefore, no remediation measures were implemented. Nevertheless, the Company remains vigilant and continues to strengthen its HRDD processes to prevent and address potential human rights impacts and uphold its responsibility to respect human rights throughout its operations and supply chain.

Thank you

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