

*(Translation)*

## **Risk Management Policy**

### **Eastern Water Resources Management and Development Public Company Limited**

Eastern Water Resources Management and Development Public Company Limited (The Company). The Company has established a Risk Management Policy that is appropriate and effective. To ensure sound risk governance and control, the Company shall undertake the following actions:

1. Risk management will be conducted using the COSO (Committee of Sponsoring Organizations of the Treadway Commission) framework and will include risk analysis that encompasses corporate governance principles based on sustainable development. Internal controls will be aligned with quality management system standards, laying the foundation for enhancing the organization's risk management practices in accordance with the international ISO 31000 standard in the future.
2. Risk management must be implemented at all organizational levels in accordance with the company's structure and must cover risks arising from both internal and external factors. This is to ensure that the company can achieve its objectives and mission effectively and efficiently.
3. A structured risk management system and process shall be established, along with an operational manual to be disseminated to all departments, ensuring consistent implementation across the organization. The risk management system shall be integrated into routine operations as part of the organization's mission until it becomes embedded in the organizational culture.
4. The Strategy and Risk Management Department shall be designated as the unit responsible for monitoring and overseeing risk management at all organizational levels. This department will also conduct risk assessments and reviews at appropriate intervals as necessary. Additionally, it will serve as the central coordinating body for the company's risk management. Continuous monitoring, evaluation, and review of the risk management

processes will be carried out to ensure they remain appropriate, up-to-date, and aligned with changing circumstances.

5. It is stipulated that information technology shall be appropriately utilized in risk management to enable efficient operations.
6. Adequate resources shall be allocated to effectively manage risks, along with promoting, communicating, and developing knowledge and understanding of risk management among personnel at all levels. This also includes fostering awareness of the benefits and importance of risk management within the organization.
7. Develop a Business Continuity Management (BCM) system in accordance with the ISO 22301:2019 business continuity management standard framework by establishing an integrated management system. This system includes a crisis management plan, crisis communication plan, and business continuity plan, linking all departments within the organization cohesively.
8. Require senior management to assess the impact of climate change on business under various scenarios.

Therefore, this is hereby announced for acknowledgment and shall be uniformly complied with from this date onward.

Announced on 28 November 2024.

*-Signed-*

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Chairman of the Board

Certified as accurate.

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Chairman of the Risk Management Committee