

Policy Statement on Human Rights

Scope:	Asia Cement Public Company Limited and all its subsidiaries
Author	Legal Department
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Dear colleagues,

Asia Cement Public Company Limited and its subsidiaries (“Asia Cement”) firmly believe that respect for human rights, environmental protection, and good corporate governance form the foundation of sustainable growth as well as the trust of our employees, business partners, communities, and all stakeholders. This Policy has been developed to define clear directions, mechanisms, and operational standards that apply to both our own business activities and our supply chain, in alignment with international principles such as the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights (UNGPs), the International Labour Organization’s core labour standards, and the OECD Guidelines for Multinational Enterprises.

This Policy reflects Asia Cement’s strong commitment under the framework of the “Sustainability Commitments 2030,” which is built on four pillars: Net Zero, Circular & Resilient, Nature Positive, and Safe & Inclusive. It sets out objectives, targets, and concrete measures, including the prohibition of child labour and forced labour, the promotion of occupational health, safety, and equality in the workplace, respect for land and community rights, and responsible management of environmental and climate impacts. The Policy also covers risk management, human rights due diligence, effectiveness monitoring, and transparent grievance mechanisms that provide protection for complainants.

The Board of Directors, management, employees, as well as business partners and suppliers are all required to comply strictly with this Policy. We expect every party to join in raising the standards of social and environmental responsibility through transparent communication, stakeholder engagement, and continuous improvement. This Policy will be reviewed at least once a year, or whenever significant risk factors are identified, to ensure that it remains relevant to the business context, legal requirements, and societal expectations.

Sincerely yours,



Mr. Salvatore Palazzo
Managing Director



Mr. Nopadol Ramyarupa
Managing Director



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1. Statement of Commitment

1.1. Scope and Overall Strategy

Asia Cement Public Company Limited and its subsidiaries (“Asia Cement”) are among the world’s largest integrated manufacturers of building materials and solutions, with leading market positions in cement, aggregates, and ready-mixed concrete. Our products and services are used to construct buildings, infrastructure, and industrial facilities.

Asia Cement is aware of the impact we can have on human rights and the environment, and we accept the responsibility that comes with it. This Policy Statement sets out our human rights strategy and applies to all subsidiaries of Asia Cement. It encompasses our commitment to responsible corporate governance, our guiding principles, and our main objectives regarding human rights and the environment, including the promotion of diversity, equity, and inclusion, as well as the protection of the climate and the environment.

We recognize the vital role of industry in supporting the sustainable development goals, notably through job creation, local investment, and economic development. At the same time, we acknowledge the risks that our business activities may pose to aspects of the 2030 Agenda for Sustainable Development, such as the environment and climate change, land rights, health, and wellbeing. In this context, our Sustainability Commitments 2030 guide our sustainability strategy under four headings: Net Zero, Circular & Resilient, Nature Positive, and Safe & Inclusive.

Our strategy, which aligns with the UN Guiding Principles on Business and Human Rights and other international initiatives. Asia Cement’s path to contributing adequately to human rights begins with identifying adverse impacts and correlating them with goals and targets. Our due diligence process and the way we manage our negative impacts, both preventively and correctively enables us to avoid or eliminate impacts of our business activities on people and the environment. Over time, this will allow Asia Cement to contribute positively to upholding human rights while, through lessons learned, promoting good governance in these areas and ultimately contributing to sustainable development.

1.2. Guiding Principles

Asia Cement’s commitment to respect human rights in our business and our supply chain is aligned with the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights. To cover human rights and environmental impacts that our activities might cause directly or indirectly, we use global values and internationally recognized standards as guidance, in particular:

- The International Covenant on Civil and Political Rights.
- The International Covenant on Economic, Social and Cultural Rights.
- The core labour standards of the International Labour Organization (ILO), including (i) the right to just and favorable conditions of work, including earning a living wage, (ii) the right not to be subject to forced or compulsory labour or child labour, (iii) the rights to freedom of association, assembly, organization and collective bargaining, and (iv) the right to non-discrimination at work.
- The OECD Guidelines for Multinational Enterprises.

Where national laws, rules, or customs deviate from international human rights standards, we will make every effort to observe the underlying principles reliably and adequately. As a minimum, we comply with applicable laws and regulations as the legal basis of our business activity. In contexts affected by armed conflict, we commit to conduct our activities in a conflict-sensitive manner, guided by the principles of International Humanitarian Law.

1.3. Expectations Towards our Managers, Employees, and Business Partners

Asia Cement, its directors, executives, and employees shall comply with the principles laid out in this Policy Statement. We expect stakeholders and business partners including suppliers and joint venture partners to act consistently with the human rights and environmental responsibilities stated in this Policy and to address violations they may cause or contribute to. With respect to suppliers, Asia Cement expects them to cascade these expectations and obligations to their own suppliers.

2. Core Objectives

Asia Cement is fully committed to avoiding causing or contributing to adverse human rights and environmental impacts whether by action or omission through our own operations or our supply chain, and to addressing such impacts where they occur. Our efforts focus on our own sites and employees, on the employees of our business partners particularly suppliers and on the people and communities surrounding our sites. We acknowledge that vulnerable groups such as women, children, refugees, indigenous peoples, young and migrant workers, persons with disabilities, elderly persons, members of the LGBTQI+ community, and other minority groups may require special consideration to ensure their equal and effective enjoyment of human rights in relation to our operations and supply chains.

To fulfil this duty, we commit to complying with internationally recognized human rights standards in the following areas.

2.1. Prohibition of Child Labour

Asia Cement takes a clear position against child labour in all its forms, including slavery-like practices, child trafficking, child prostitution, and other activities harmful to children's health, safety, or morals. The minimum age for employment, the types of activities, and the number of hours worked shall be determined in accordance with national law and ILO standards.

2.2. Prohibition of Forced Labour and all Forms of Slavery

Asia Cement strictly prohibits all forms of forced labour and modern slavery, including severe economic or sexual exploitation and practices that undermine human dignity. Such practices include any work or authorities, or human trafficking). Asia Cement requires that all employment relationships are voluntary. Employees must enjoy freedom of movement, the right to enter and leave the workplace freely, and the right to terminate their employment with reasonable notice. Service exacted under threat of penalty and not offered voluntarily (e.g., coercion through violence or intimidation, debt bondage, retention of identity documents, threats of denunciation to immigration)

2.3. Occupational Health and Safety

We are caring for our employees, contractors, and communities is integral to our business. Convinced that injuries, occupational illnesses, mental health issues, and diseases are preventable, we strive continuously to minimise risks in pursuit of zero harm. We conduct our business in accordance with all applicable legislation and our internal Health & Safety standards and procedures.

2.4. Freedom of Association

The building materials industry has been associated with infractions on the right to freedom of association and collective bargaining. We, at Asia cement, stand for social dialogue and recognise the right of workers to freely associate in or join trade unions, the right to strike and the right to collective bargaining. We acknowledge workers' rights to be protected from anti-union discrimination and that the formation, joining or membership in a trade union shall not negatively affect the working atmosphere, career path, or the salary level.

2.5. Equality in the Workplace

The building materials industry has traditionally been male dominated, with women facing disadvantages in hiring and being subject to gender biases across its value chain. We are committed to promoting equality of opportunity in employment or occupation and strive for equal gender participation at all levels. Hiring and

professional development decisions must be made based on the requirements of Asia cement based on qualification, professional suitability, quality of work, and personal commitment. at Asia cement, we do not tolerate any form of (unlawful) discrimination, harassment, including sexual harassment, or violence. We promote inclusion, follow our guidelines, and treat every individual with respect regardless of their nationality, race, ethnic or social origin, age, religion or belief, disability, sexual orientation or identity, and political opinion.

2.6. Appropriate Remuneration for Work

Remuneration is a crucial aspect of working conditions. Asia Cement recognises the principle of equal pay for work of equal value. Appropriate, performance related, and timely remuneration ensuring satisfactory living conditions for workers and their families shall be provided, irrespective of gender or origin, and shall be at least equal to the applicable minimum wage.

2.7. Respect for Land Rights

Companies in our sector face challenges related to land rights, including access to land for agriculture, unfairly negotiated land acquisition, land-use change, and community resettlement—issues that are especially sensitive in conflict and post-conflict contexts and for indigenous peoples. Asia Cement is committed to responsible land use and management; to prohibiting unlawful eviction and illegal deprivation of land, forests, and water bodies; and to respecting the right of self-determination and participation of land-dependent communities. Concerning indigenous groups, we observe the principles set out in ILO Convention No. 169, including the right to free, prior, and informed consent.

2.8. Lawful Use of Private and Public Security Forces

To maintain security and safety, large-scale extractive operations may employ private or public security forces, which could pose risks to the human rights of employees and community members if they oppose the company. When private security services or public security forces are engaged at our sites, Asia Cement shall provide proper instructions, oversight, and control to prevent any unlawful use of force or repression. We ensure that the prohibition of torture or cruel, inhuman, or degrading treatment, the right to life and physical integrity, as well as the freedom of association, are fully respected.

2.9. Environmental and Climate Protection

Environmental impacts profoundly affect human health and wellbeing, including water consumption, air and soil quality, road traffic, vibration, loss of biodiversity and vegetation, and the high energy demand and process-related CO₂ emissions of our industry. Asia Cement recognises the right of everyone to a clean, healthy,

and sustainable environment. We are committed to decarbonisation, circularity (recycling and re-use), reduced use of natural resources, preventing or reducing pollution, and conserving and positively enhancing biodiversity, in line with applicable international, national, and local environmental legislation.

We respect the rules of the Minamata, Stockholm, and Basel Conventions required for our business. Under all conditions, we comply with applicable laws and regulations.

3. Managing Human Rights and Environmental Obligations

Respecting human rights is the duty of everyone at Asia Cement. As an integral part of our operations and relationships with suppliers, we have established appropriate processes to apply the UN Guiding Principles and to avoid and address adverse human rights impacts in which we may be involved.

3.1. Governance Structure and Due Diligence Processes

Our Group Human Rights Compliance Management Policy sets out the Asia Cement human rights compliance management system that is designed to meet our human rights commitments, including the definition of human rights responsibilities across our organization. This policy is binding for all employees of Asia Cement.

The compliance organization in Asia Cement is under the authority of the Managing Director, to whom the Director of Legal & Compliance reports directly. The Compliance function, including the appointed Human Rights Coordinator, is responsible for the development, implementation, and monitoring of Asia Cement's Human Rights Compliance Management System and for reporting the results of the due diligence process to the management. The Sustainability Department is responsible for implementing the environmental aspects of the Human Rights Compliance Management System and is overseen by the assigned senior executive.

To implement the human rights compliance programme, every country organization has appointed a Human Rights Coordinator responsible to monitor human rights compliance management and an Environmental Expert to partner in assessing and addressing human rights impacts related to environmental aspects. The Human Rights Coordinators in the country organizations, with the support of Group Legal & Compliance, are leading and coordinating the human rights efforts in the respective country. However, due to the overarching nature of human rights, other departments are responsible for specific aspects of the Human Rights Compliance Management System. In this regard, the Human Rights Coordinators are supported by a cross-functional team that includes representatives from Sustainability, Procurement, Human Resources, Health and Safety, and Communication departments.

Core of the human rights compliance management system is the due diligence process which consists of human rights risk assessments, the design and implementation of preventive, mitigative, and remedial measures. Further, the human rights compliance management system also considers the effectiveness of the

implemented measures, as well as their documentation and reporting. Environmental aspects are dealt with on a regular basis. In addition, a large share of our locations is equipped with an environmental management system (ISO 14001 or similar). Community engagement plans cover environmental protection in relevant cases. Asia Cement's due diligence process is continuously improved and adapted, amid the results of the risk assessments and the effectiveness evaluation of the implemented measures, in order to ensure that risks are adequately identified and addressed.

3.2. Risk Analysis

Since 2017, we have conducted human rights risk assessments approximately every three years, using internationally recognised human rights standards as a reference. From 2023, we established a due diligence process that is conducted annually and on an ad hoc basis to identify impacts that may conflict with these standards. Our assessments identify impacts we cause directly, those to which we contribute, and impacts indirectly linked to our operations, products, or services through business relationships particularly in the supply chain.

Our assessments cover potential and actual impacts and combine research results with internal and external dialogue. The impact of any new investment on our human rights and environmental obligations is also part of our due diligence; human rights, environmental, and business considerations are taken into account when making investment decisions.

Where there are significant changes in business activity (e.g., new product lines, projects, or expansions), significantly changed risk exposure, or substantiated knowledge of likely human rights or environmental violations at an indirect supplier, we conduct ad hoc risk assessments and act accordingly selecting appropriate preventive measures, developing and implementing corrective measures, and updating this Policy Statement where necessary.

3.2.1. Own Operations

Asia Cement conducts human rights and environmental risk assessments based on three key aspects: common risks in the building materials industry, country-specific risks, and groups of people who may be affected by our activities. We then carry out in-depth assessments to identify impacts related to key issues such as workplace human rights, land rights, and environmental risks, with a particular focus on the highest-impact issues. Where severe conflicts are present, we conduct additional detailed analysis.

This assessment relies on both quantitative and qualitative data from all business lines, as well as interviews with multiple stakeholders, to reflect a well-rounded perspective. Given the number of our operations, the process prioritizes high-risk areas first, before gradually expanding to other areas over the longer term.

3.2.2. Supply Chain

In procurement and supply, Asia Cement conducts overall risk assessments through a risk-analysis matrix to identify high-risk suppliers, taking into account the type of material or service and the country of origin. Assessment factors cover environmental, social, human rights, and governance aspects.

We then conduct in-depth risk assessments with high-risk suppliers using a third-party platform to review and require suppliers to report relevant information, including management of human rights and labour practices, environmental protection, health and safety, supply-chain responsibility, and carbon emissions. Asia Cement requires responses that are verifiable, and evidence based. Where necessary, the platform also provides an overview of suppliers' sustainability performance, related news, and country- or industry-level risk indices.

Following the assessment, we prioritize risks by considering the severity of impacts, likelihood of occurrence, the level of Asia Cement's involvement, and our ability to influence relevant entities. This ensures that the most serious issues are addressed first.

3.2.3. Assessment Results

Assessments reveal several key risks. Within our own operations, human rights risks include inequality, environmental rights, and property rights—particularly in areas affected by armed conflict. Occupational safety is also critical, including working at heights, in confined spaces, operating machinery, and driving vehicles, which may lead to accidents or occupational diseases. There are also risks of bias or discrimination, especially against women in a male-dominated industry.

From an environmental perspective, risks arise from mining impacts (e.g., dust from transport and stone crushing). Cement production contributes to emissions of nitrogen oxides, sulphur oxides, dust, and carbon dioxide, and involves the use of fossil and alternative fuels, which can pollute air and soil. Concrete production requires significant water and generates substantial wastewater.

In procurement and supply-chain activities, key risks include unfair wages, health and safety concerns, forced labour, child labour, and violations of freedom of association. Environmental risks stem from high energy consumption, excessive water use, greenhouse-gas emissions, and impacts on biodiversity and waste management.

3.3. Preventive and Remedial Measures

Based on identified potential and actual impacts, and to embed internationally recognized human rights and environmental standards within our organization, Asia Cement develops common preventive measures to meet our commitment to respect human rights, protect the environment, and promote social progress.

Measures are implemented by our country organizations (e.g., codes, policies, and training), complemented by local measures.

- **Code of Business Conduct** sets out the rules and principles that guide our actions. It reflects our values and the ethical and legal standards applicable to all business activities and employees across Asia Cement. These include non-discriminatory employment practices and transparent, fair dialogue with employee representatives. Where no written rule exists for a specific behaviour, we adhere to applicable laws, generally accepted ethical and moral standards, or seek advice from our Compliance experts to ensure alignment with the Code of Business Conduct.
- **Remuneration systems** are based on performance, compliance, and results, in line with market standards for internationally operating companies in our sector. In addition to fixed remuneration under collective agreements or individual contracts, employees receive variable income based on performance and corporate success.
- **Employee representation:** Asia Cement works consistently with employee representatives in a spirit of trust; close and fair dialogue takes place regularly at our locations.
- **Group Anti-Corruption Policy** defines principles such as integrity towards business partners, avoiding conflicts of interest, and prohibiting unethical conduct—even where not criminally punishable.
- **Corruption-risk analysis:** We conducts ongoing and comprehensive analyses to assess and prevent corruption risks and conflicts of interest. Potential risks are evaluated, existing measures reviewed, and additional actions defined. Action plans are developed and monitored by the Group Legal & Compliance function.
- **Training:** Face-to-face and online training covers the Code of Business Conduct, competition law, anti-corruption, and occupational health and safety. From 2023, an additional online course on human rights is mandatory for employees with regular computer access and is repeated every two years. Townhalls and advice channels are available for questions and support.
- **Internal audit** regularly inspects compliance with our principles and policies in cooperation with Group Compliance.
- **Three-part monitoring system:** (i) intensive dialogue with employee representatives; (ii) a whistleblowing system (SpeakUp) enabling confidential and, if preferred, anonymous reporting of concerns; and (iii) regular reporting through Group Compliance Reports and Compliance Incident Reports. Results are presented to the Audit Committee of the Supervisory Board.

Asia Cement places the health and wellbeing of employees, communities, and suppliers at the core of our operations. If, despite preventive efforts, human-rights or environment-related violations are imminent or have occurred, appropriate remedial measures must be implemented and tracked through impact-management plans. This also applies in cases of increased risk or where suppliers do not or only partially meet our standards. Reflecting assessment results, further preventive measures are clustered under Health & Safety, Equality, Environment, and Supply Chain.

3.3.1. Health & Safety

Our Occupational Health & Safety Policy set cardinal rules and practices binding on all employees and contractors to prevent fatalities and injuries. These apply to all locations under our management control plants, facilities, construction sites and to logistics and transport. Our locations operate occupational health and safety management systems (ISO 45001 or equivalent). Policies and mandatory Group Standards must be incorporated into local procedures and management systems, including:

- Provision of safe and healthy workplaces, equipment, procedures, and practices based on regularly reviewed risk assessments.
- Coaching and training employees.
- Inspection of work areas and practices to ensure compliance with internal and external requirements.

Local H&S risk assessments are legally and internally required for all businesses. They result in technical, organizational, and personal measures to mitigate risks to acceptable levels before work begins. Assessments must be repeated, revised, and documented at regular intervals at least every three years or earlier were triggered by operational/organizational changes, incidents, or specific Group or local requirements. Based on results, Group-wide policies are updated to address high-risk activities consistently.

3.3.2. Equality

We run comprehensive programmed to increase diversity viewed as a management concept bringing together people with different cultures, personalities, skills, and experiences to reflect the international character of our markets, customers, and business environment. Measures include:

- Diverse composition of management and other relevant groups.
- Career-development support for women (mentoring, future-executive programs, targeted initiatives such as pilot training for women truck drivers);
- Workshops, training, and day-to-day activities that foster allyship, promote equity, and build an inclusive workplace culture.
- Support for the global NOW – Network of Women.

- Work-life balance through flexible working-time models and mobile work.
- Health management and preventive care tailored to regions, particularly as around one-third of our workforce is over 50.

3.3.3. Environment

We invest substantially in R&D of innovative low-carbon production technologies and advance a sustainable product portfolio in every country where we operate. We conserve habitats and species throughout the life cycle of our quarries to deliver a nature-positive outcome. Our environmental policies include Responsible Land Use, Environmental, Water, and Biodiversity Policies, for example:

- Responsible Land Use Policy: principles for using and managing land over its full life cycle owned or leased to ensure effective stewardship during occupation and for future generations, supporting environmental protection, efficient use, and regulatory compliance.
- CO₂ and energy measurement: in the cement business line, according to the GCCA Sustainability Guidelines for monitoring and reporting of CO₂ emissions (Oct. 2019), based on CEN EN 19694-3.
- Air-emissions measurement: according to the GCCA Sustainability Guidelines (Oct. 2019). Where no measurement data exist, we may use estimates (e.g., past analyses).
- Water measurement: according to the GCCA Sustainability Guidelines for monitoring and reporting of water in cement manufacturing (Oct. 2019), aligned with GRI 303-3 (withdrawal) and GRI 303-4 (discharge), applied also to the aggregates business line.
- Biodiversity Policy: protection and enhancement of species and ecosystems during and after extraction, through policy actions, region-specific best-practice documents, corporate commitments, biodiversity management plans, and sustainable water management.
- Management systems: almost all integrated cement plants operate ISO 14001 (or equivalent) environmental management systems, and around half operate ISO 50001 (or equivalent) energy management systems.

3.3.4. Supply Chain

Evaluation of new and existing supplier relationships considers environmental protection, occupational health and safety, human rights and compliance (including adequate wages and recognition of freedom of association), prohibition of child and forced labour, fair and safe working conditions, and non-discrimination. We apply the standards of our global Supplier Code of Conduct when establishing new supplier relationships.

- The Supplier Code of Conduct forms the basis for all contractual relationships. It requires suppliers to comply with internationally recognised human rights standards and environmental obligations and to make corresponding commitments to their own business partners.
- To understand and measure our social and ecological footprint across the value chain, suppliers must comply with internationally recognised standards of decent work and minimise environmental impact.
- Where risks are identified at a supplier, the Supplier Code of Conduct gives Asia Cement (or its authorised auditors) the right to establish action plans (e.g., self-assessments, training, audits) to verify adherence and mitigate risks.
- We regularly engage suppliers through training, supplier days, and other measures to prevent human-rights violations and ensure compliance with environmental obligations, with a focus on salient risks (health & safety, fair living wages, environmental protection).

3.4. Grievance Mechanism

Asia Cement takes seriously any suspicion or indication of human rights or environment-related violations in our business or along the supply chain. We operate a global case-management system documenting all reported compliance cases, enabling us to track violations and improve preventive measures. Complaints can be reported via multiple channels (email, phone, direct line manager, Compliance team, or our SpeakUp platform). SpeakUp is publicized on our intranet, website, and on posters at various locations to ensure accessibility for external stakeholders. Receipt of reports is acknowledged; processing and fact-finding are carried out by impartial, independent persons bound by confidentiality. The Group Compliance Incident Reporting & Case Management Policy sets out instructions and principles for confidential (and, if preferred, anonymous) reporting, the processing of complaints, and protection against retaliation.

3.5. Effectiveness Review

The review of whether measures implemented by Asia Cement are effective covers both measures applied within our operations and those applied to suppliers. Reviews are carried out by the Human Rights Coordinator in collaboration with relevant functions and in accordance with the timeframes set out in the impact-management plan. Where adjustments are necessary, we improve existing measures or standards to ensure that the management of human rights and environmental risks is appropriate and increasingly effective.

With respect to suppliers, Asia Cement follows the principle of “enablement before disengagement.” We advise, support, and cooperate with suppliers to encourage improvement and development before considering termination of business relationships aiming to promote continuous respect for human rights and adherence to environmental commitments.

3.6. Documentation and Reporting

Asia Cement continuously documents the measures taken to comply with the due diligence obligations described in this Policy Statement and retains such documentation in accordance with applicable regulations.

Open and respectful behaviour towards stakeholder groups is embedded in our fundamental values; setting and keeping targets is the basis for this open exchange. We update this Policy Statement when relevant changes in prioritised risks are identified based on new findings and conclusions from our due diligence process. In addition, we publish the Asia Cement Annual and Sustainability Report, which combines the non-financial statement and management report and sets out our overall approach, responsibilities and organisation, processes, policies, targets, and commitments.

To meet our reporting obligations, we publish an annual report on our website outlining how we fulfil our due diligence obligations on human rights and environmental protection. The report describes the impacts identified, the measures taken, their effectiveness, and conclusions for future actions.

Communication with rights holders, NGOs, and other relevant stakeholders (e.g., investors) is part of our accountability and transparency. We use a variety of channels from newsletters and guidelines to social media and public-participation formats to inform and engage stakeholders. Plant or site management teams generally lead dialogue with local communities on issues most critical to them. Members of the Managing Board, the human rights team, and representatives of essential business functions regularly hold management dialogues and information sessions with employees about our targets, measures, and strategies for climate protection and other environmental issues, as well as occupational safety, corporate governance, and respect for human rights. As a matter of principle, we respond transparently to requests from NGOs, stakeholder groups, and investors.

Asia Cement participates in numerous associations and initiatives to drive the sustainable transition of the industry. We take part in activities, presentations, and panel discussions to demonstrate our due diligence in practice and to communicate how, as a leading building materials company, we can help address societal challenges.

4. Amendments and Updates

To reflect the results of our human rights risk assessment and as part of our commitment to transparency and stakeholder engagement, this Policy Statement will be updated when there are significant changes in the identified salient risks and will be reviewed at least annually.

5. Policy Adoption

This Policy shall be effective as of 11 July 2025