



We care



Creating Sustainable Wellness

Sustainability Report 2025
Mega Lifesciences Public Company Limited

MEGA WAY

is to build a **THINKING** organization
which will **CHANGE** before it is forced to
and Live and GROW beyond each of us.







Creating Sustainable Health

Mega focuses on the high-quality products covering all health problems and helping people stay healthy as long as they live for sustainable health.

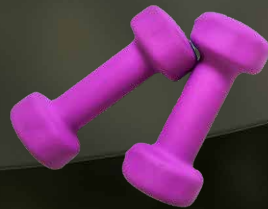






Creating Sustainable Wellness

Mega focuses on the physical, mental, emotional, and social health of all for sustainable happiness and growth.





Creating Sustainable Inspired by Nature

MEGA is committed to incorporating eco-friendly practices and aspires to efficiently utilize resources, reduce pollution, and slash greenhouse gas emissions for Creating a Sustainable Organization Inspired by Nature.





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Driving Business for Sustainability

MEGA LIFESCIENCES – WHO ARE WE

Achievements, Recognitions and Awards in year 2025



Rated Level 'BBB' in the 2025 ESG Ratings by the Stock Exchange of Thailand (SET).



Rated at A Level from MSCI ESG Ratings.



Received ISO 14001 certification for the Environmental Management System.

At Mega Lifesciences Public Company Limited, we are committed to sustainable wellness by delivering high-quality pharmaceuticals and supplements through an ethics-driven approach that ensures a lasting, positive impact on communities and the environment.

At Mega Lifesciences Public Company Limited, we aspire for communities and our planet to enjoy lasting health throughout their lifetimes.





Creating Shared Value

Revenue achieved total product registrations filed 4,965 (2024: 4,896)



Safeguarding Environment

Solar energy generated - Energy from Renewable sources: 8% (PY 9%)



Social Enrichment

80,200 hours of training 90 Hours of human rights training Thai 25 million baht invested in community and other programs 90 hours of sustainability training in year 2025.

Message from CEO and Chief Coach

Dear Stakeholders,

I am proud to present our sustainability report on the GRI framework and United Nations Sustainable Development Goals (UN SDG). The report covers Mega Lifescience’s philosophy, strategy and practices for achieving a sustainable Company and workplace. The report covers the **Economic**,

Social and **Environmental** aspects of Mega way of life. Central to the Mega Way in all of the 34 countries where we do business is the concept of Creating Shared Value. To us, that means going beyond the traditional parameters of Corporate Social Responsibility. It means embracing

an entire philosophy of generating economic value while achieving social value. Simultaneously it means connecting our success to the success of the communities where we operate. It means practicing what we preach in terms of caring for Human Wellness - economic wellness, physical wellness, and social wellness. The world has witnessed an unprecedented pandemic and businesses were exposed to serious risks and continuity was threatened. Mega Lifesciences has chosen to elevate its involvement to uplift the communities and businesses. Mega Lifesciences has leveraged its sustainable business practices to build a more resilient company with an enriched / enabled workforce and a better planet through sustainable environmental practices.

From building talent and creating jobs in the markets where we work, to spreading the wisdom of self-care, to successfully pursuing ISO certification for our facilities, Creating Shared Value is not just at the periphery of what we do: it is at the center of it.

Mega We care for People

Mega Lifesciences has championed a Strengths Based Outcome Management system (SBOMS) which is a performance evaluation system that focuses on strengths. Mega Lifesciences has also launched a Good Health BY Yourself GHBY[®] program to enable our employees and business partners to be sensitive about their health issues including Non Communicable Disease which is a silent killer in the current times. Living in the world we have a responsibility to help build a society that is sustainable and will live and grow beyond us. We start with this at home by helping create a healthy environment for our own team. So they enjoy good health. A good environment that accepts failures and encourages opinions. A place where people have fun and their mental wellbeing is not compromised by the demands of results. An environment where employees learn to stay healthy by making lifestyle changes. As a company we have a role to help the world we live in, so they can all stay healthy as long as they live. Our wellness we care center is at the center of spreading knowledge and behavior change among our country men and women, so they can prevent and reverse chronic diseases. There

by reducing the financial burden on countries, on families and on themselves. And freeing themselves to remain active and enjoy moments of their lives. It is our social endeavor to spread this message to the world where we operate. We offer comprehensive medical coverage to employees in markets where this is often unheard of, with annual check-ups and individualized advice on healthy living along with incentives for pursuing healthy ways of life.

Mega We care for Communities

We have programs which are focused on certain communities and locations including health screening, scholarships, donations, patronage for institutions. We organized marathons in Vietnam and Myanmar. We donated rice in Cambodia and sponsored pharmaceutical studies for lesser privileged. Mega Lifesciences prepared COVID care kits and reached out to various sections of the society.

Innovations for communities: Mega Lifesciences has implemented mobile phone applications to connect patients, healthcare professional and pharmacies. Mega has launched this project on pilot basis in Myanmar and has onboarded more than 14,000 patients to connect with the healthcare ecosystem. Mega Lifesciences has committed approximately USD 10 million over next 8-10 years for this project.

Mega We care for Environment

We want to play our role in conserving the environment and for this we will do everything possible from using solar energy to LED lights to reducing waste in our operation and use single use plastics that can be recycled among many other initiatives and going paperless in many areas. We have installed solar plants in Thailand manufacturing facility, Myanmar Distribution center and Australia manufacturing facility. The solar plants have collectively saved 1,383 ton (2024: 1,553 ton) Co₂ emissions. We have invested USD 1.50 million in installing the above solar plants and have achieved a saving of USD 461,499 in costs of electricity. Australia and Thailand manufacturing facilities have installed 100% LED lighting.

Innovations to make this planet cleaner and safer: Mega Lifesciences has invested Thai baht 1.5 million to achieve efficiencies in electrical usage of chillers in the Thailand manufacturing plant resulting in net savings of 337 tons of CO₂ emissions and Thai Baht 2.5 million per annum.

Motion and time sensor switches have been installed in the Thailand manufacturing plant resulting in net savings of 29 tons of CO₂ emissions by investing Thai Baht 100,000.

Improved roller in feed sealing station has resulted in a reduction of waste by 2.88% thus resulting in a net saving of 581 kgs of waste per annum.

Improvement of carton design lead to reduction of 834 kgs of waste per annum.

Mega We care for values

We care for our core values of Truth, Trust Respect and Freedom and these also have become our guiding posts for Governance. We have a responsibility to follow the rules in every part of our business including revenue and tax and Good Manufacturing Practices (GMP) and product quality and to build a culture where it is way of life to work honestly, where we do not promote outcomes that drive employees to cheat, lie and find short cuts. The pursuit of profit cannot be above our values / purpose.

Recognitions / Achievements in year 2025

1. THSI - Mega has been included in the Thailand Sustainable Investing group by the Stock Exchange of Thailand for Mega's initiatives in Sustainability for second year in a row and has been assigned an BBB rating reduced from A in the previous year. The company will be taking steps to mitigate this incident and not let this affect our focus on creating a sustainable Mega Lifesciences.
2. Mega Lifesciences maintains status a certified member of the Collective Alliance against Corruption (CAC).
3. Mega has received an ISO 14001 certification for its environmental management system for its manufacturing facility in Bangpoo, Samutprakarn.
4. Mega has secured a 100% rating for its Annual General Meeting held in April 2025.



Vivek Dhawan
CEO & Chief Coach



Message from the Chairperson of the Sustainability, Risk Management and Corporate Governance Committee

Dear Shareholders,
Stakeholders, and Friends
of Mega Lifesciences,

It is with great honor and a profound sense of responsibility that I present this year's letter on behalf of the Sustainability Committee. As we reflect on 2025, our journey has been defined by an unwavering commitment to sustainable growth, ethical practices, and the well-being of our

people, communities, and planet. At Mega Lifesciences, we believe that true success is measured not only by financial performance, but also by the positive impact we create for society and the environment.

Our vision for sustainability is deeply embedded in every facet of our operations. We are guided by a purpose to improve lives—one that extends beyond our products and reaches into how we conduct our business every day. Our approach is holistic, integrating robust governance with forward-looking strategies to ensure that our progress today paves the way for a better tomorrow.

Central to our mission is a steadfast commitment to upholding human rights. We have established comprehensive processes and policy frameworks that ensure respect, dignity, and fairness for all individuals connected to our value chain. These frameworks are regularly reviewed and enhanced to align with international standards, reinforcing our pledge to act as a responsible corporate citizen.

Our dedication to diversity, equity, and inclusiveness remains a cornerstone of our corporate culture. We foster an environment where every voice is valued, and opportunities are accessible to all. By championing diversity in our workforce and leadership, we benefit from a wealth of perspectives and experiences that drive innovation and strengthen our organization.

The health and safety of our employees are paramount. This year, we have further strengthened our initiatives to create a safe, supportive, and dynamic workplace. Through proactive risk assessments, continuous training, and wellness programs, we empower our teams to thrive both professionally and personally.

In our pursuit of environmental stewardship, Mega Lifesciences has made significant investments in green energy mechanisms. By embracing renewable energy solutions and optimizing our operations, we are reducing our carbon footprint and advancing toward a cleaner, more sustainable future.

Concurrently, we have implemented targeted efforts to improve energy utilization across our facilities. Through the adoption of advanced technologies and efficient practices, we are driving meaningful reductions in energy consumption while maintaining operational excellence.

Our commitment to sustainability extends into the heart of the communities we serve. We have launched and supported various initiatives aimed at improving health, education, and environmental quality. By partnering with local organizations and stakeholders, we strive to create lasting positive change and empower individuals to realize their full potential.

As we look ahead, we remain dedicated to advancing our sustainability agenda, guided by our values and a clear sense of purpose. We are grateful for the trust and support of our shareholders, employees, partners, and communities. Together, we will continue to build a more inclusive, resilient, and sustainable future for all.

Sincerely,

Chairperson, Sustainability Committee

Overview of the Report

This sustainability report provides a comprehensive overview of the Environmental, Social, and Governance (ESG), as well as the economic impact footprint of Mega Lifesciences' activities and business operations. The report is prepared in accordance with the Global Reporting Initiative (GRI) standards and is aligned with the United Nations Sustainable Development Goals (UN SDGs). In addition, the report incorporates Task Force on Climate Related Financial Disclosures (TCFD) coverage to ensure transparency regarding climate-related risks and opportunities. This edition covers the fiscal period from January 1, 2025, to December 31, 2025.

Scope of the report

The scope of this report includes Mega Lifesciences Public Company Limited and all its subsidiaries. All activities and operations described herein pertain to the company and its entire group structure during the reporting period.

Process for preparation of the report

This report was prepared through close consultation with key stakeholders to ensure completeness and relevance. Data was provided by the management team and subsequently reviewed prior to submission to the Chief Executive Officer, the Sustainability Committee, and finally the Board of Directors for approval.



Sustainability Organization

Sustainability in Mega is led by the Company's Executive Management. Our CEO & Chief Coach, Mr. Vivek Dhawan views sustainability as an integral part of business and embeds sustainability in the Company's business processes right from designing any product or process to the ultimate outcome of value creation by the Company in the form of Economic Value Added.

Sustainability is one of the key responsibilities of the CEO and is a part of the Key performance Indicators of the CEO & Chief Coach which the Board of Directors considers while evaluating his performance.



Dr. Nithinart Sinthudeacha

Mr. Vivek Dhawan

Mr. Thomas Abraham

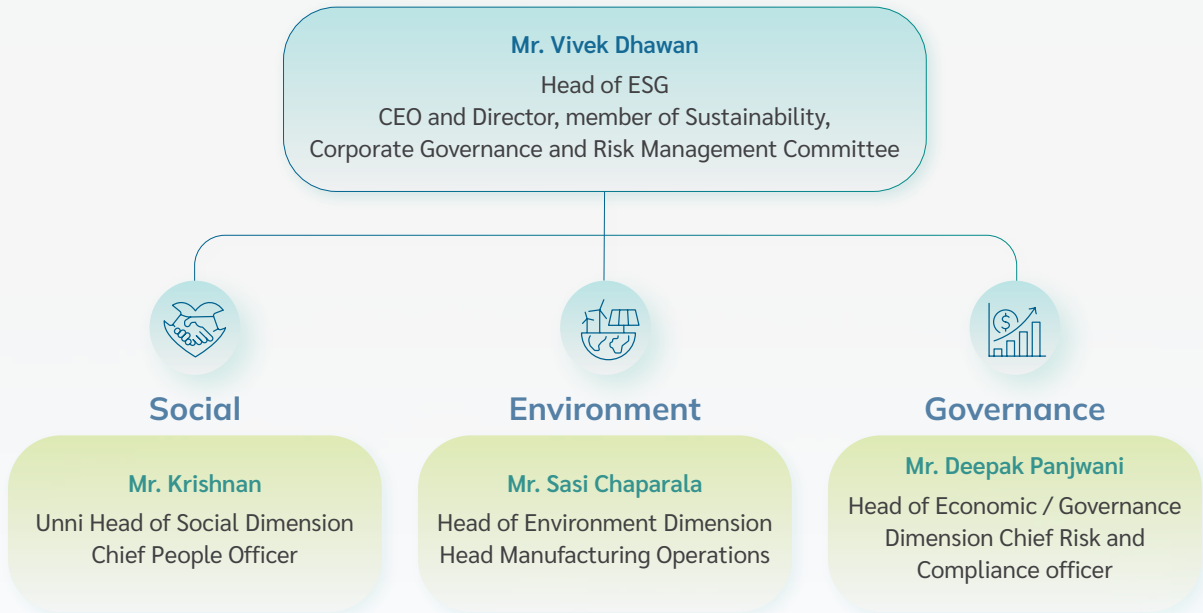
Creating a Sustainable Mega which lives and grows beyond all of us.

As our CEO & Chief Coach has emphasized on various occasions and in many different ways

Mega is a thinking and changing organization which will live and grow beyond all of us.

Our key focus areas for sustainability need no further statement.

Organizational Enablement



Vision, Mission & Values

Mega Way - Mission

MEGA LIFESCIENCES - A THINKING ORGANISATION

MEGA is a deep-thinking organization, where we strive to allow people the opportunity to learn from the best. We want to encourage not just thinking about everything we do, but the why and how of it too. Only by using our freedom to question do we challenge outdated methods and traditions, in order to form new ideas. Seek new solutions, find new approaches and exploit new opportunities to work together with us, to build a better MEGA.

Mega Values



TRUTH

Being truthful in what we do every day is the way of life here at MEGA. We insist on truth in action every day. We will not manufacture, market, sell, or distribute any product that is not safe for humans. We will do everything to report and inform the public truthfully about our performance, successes and failures, and own up to the mistakes we make.



TRUST

We trust people as adults who know what needs to be done. We show 100 percent trust in people who work at MEGA. We believe everyone is honest and is here to give their best, they wish to come to work on time, contribute, and want to be respected for the work they do. Our trust extends beyond our own people to our suppliers and partners who work together to help us create value for their customers.



RESPECT

Each one of us is different and brings his or her distinct abilities to the team. A team is made up of passionate, committed and caring people who bring different views. We encourage respect amongst our team members, fostering a culture of learning and changing together. Mega is an equal opportunity employer and does not discriminate based on race, nationality, religion, civil status, sex, or sexual orientation. Mega respects a good work & life balance.



FREEDOM

MEGA insists on freedom to be oneself, encouraging you to do what you are best at. We believe in hiring adults and trusting them to make responsible decisions once that freedom is given. We believe in giving them freedom to make choices to lead their lives the way they wish to, without being judgmental. As an adult, you are expected to value your responsibilities and maximize your freedom, utilizing the existing guidelines.

Mega Commitment - The Vision

The MEGA commitment is to provide quality products and services through constant improvement and innovation. We are also committed to developing mutual trust and respect in our suppliers, distributors, and customers, as well as the country in which we operate. We offer our valued consumers products of that fit their needs, with a focus on the quality and quantity of ingredients, in addition to accurate information, and we believe in our good judgment as our guide.

Business Segments

We are a leading international manufacturer and distributor of pharmaceutical, nutraceutical products and Healthcare products headquartered in Bangkok, Thailand. Currently, we are a leading distributor in developing countries with high growth trends such as Myanmar, Vietnam and Cambodia. In addition, we develop, manufacture, market and sell our own market leading brands of nutraceutical products, generic prescription pharmaceutical products, and OTC products under our Mega We Care® brand through our distribution network and third party distributors in countries across the world. As of December 31, 2025, our Mega We Care® branded products were being sold in a total of 34 countries around the world.

Our business activities across all major stages of the pharmaceutical industry value chain provide us with increased opportunities to pursue growth by realizing potential synergies arising from coordinating our efforts across business segments in our selected markets. We believe the market leading positions held by our Mega We Care™ branded products and Maxxcare™ distribution businesses will enhance our ability to increase market share through both organic growth and acquisitions. In addition, the growth of our business will provide us with sufficient resources to continue developing new products, and allow us to invest in our distribution services to drive and strengthen future growth and profitability.

We believe that significant growth opportunities will arise from our focus on fast growing developing markets. The pharmaceutical and nutraceutical markets in the developing world are expanding rapidly, in line with strong economic growth and demographic changes. The consumer health market in particular is the direct beneficiary of favorable global and local healthcare trends and is expected to grow significantly over the coming years.

Due to the economic growth of the key markets in which we operate, in addition to increased consumer health awareness in those markets, we foresee opportunities and a trend of revenue growth from our major business segments,

namely, our Maxxcare distribution business segment and Mega We Care® branded products business segment.

Mega We Care® branded products achieved a higher rate of profit than other business segments. Such growth was attributable to increased revenues derived from Mega We Care® branded products (mainly from the sales of pharmaceutical prescription products, nutraceutical products and OTC products). Revenue from our Maxxcare® distribution business-an important business segment with high growth potential, given the growth potential of our customer base (principal) in pharmaceuticals and FMCG.

We operate in the following three business segments:

1. Our Maxxcare distribution business: We market, sell and distribute various branded prescription pharmaceutical products, OTC and FMCG products. Our services include warehouse management, collections (including assuming the liability for bad debts), and value-added services, such as marketing services for some major principals. We operate our Maxxcare® distribution business in three countries, namely, Myanmar, Vietnam, and Cambodia. Our clients for this business segment include leading domestic and international pharmaceutical and FMCG companies. In addition, we also distribute our Mega We Care® branded products in the markets in which we operate.
2. Our Mega We Care® branded products business: We develop, manufacture, market and sell our own brand of nutraceutical products, prescription pharmaceutical products and OTC products.
3. Our OEM business: In addition to manufacturing our own branded products, our manufacturing facilities in Thailand and Australia accepts various production orders from third-party customers. Mega Lifesciences' revenue is derived mainly from Mega We care Branded products which comprise of Medicinal Supplements and Niche Pharmaceutical products and Maxxcare distribution business. These two businesses contribute more than 98% of the business revenues. Mega Lifesciences also manufactures products under OEM contracts in its facilities located in Thailand and Australia.

Our Growth Strategies

- Continue to make investments in capacity building.
- We will engage with stakeholders and build a mutual growth platform.
- Sustain and grow the revenue streams by introducing specialty Pharmaceutical and Supplement products in our existing and new markets.
- We aim to be a champion of developing and underdeveloped markets by introducing high technology / niche products at affordable prices.
- We will improve the standards of offerings in products under Mega We care through compliance of higher standards of GMP and in services under Maxxcare® by adopting technology and higher standards of services.

- Mega Lifesciences will also optimize costs to ensure sustainable existence and growth in the markets where it operates.

Our Resources

- 4 high technology manufacturing operations.
- High value and deep engagement outsourcing contracts for certain niche pharmaceutical products.
- Deep technology investments for connecting Patients, Health Care Professionals and Pharmacies to improve the healthcare ecosystem.



Our Presence



Value addition by Mega Lifesciences and its 5,400+ dedicated employees

Mega Lifesciences believes in creating wealth and distributing wealth among the stakeholders. Mega Lifesciences believes in rewarding its employees adequately in the form of incentives, stock options, friendly work places and healthcare for all. Mega Lifesciences believes in paying its due share of taxes to the society and has a policy of paying minimum 25% dividend to the shareholders. Mega Lifesciences also invests for the betterment of the society through its wellness we care foundation. Mega Lifesciences pays its suppliers on time and ensures diligent repayment to all the banks and financial institutions on due dates.

Economic Value Added

| Direct Economic Value Generated | | FY 2025 | FY 2024 | FY 2023 | FY 2022 | FY 2021 | FY 2020 |
|--|--------------|---------|---------|---------|---------|---------|---------|
| Sale revenues | Million Baht | 14,147 | 15,344 | 15,681 | 15,686 | 14,136 | 12,589 |
| Revenues from sale of goods and rendering of services | Million Baht | 14,147 | 15,344 | 15,681 | 15,686 | 14,136 | 12,589 |
| Net sales plus revenues from financial investments and sales of assets | Million Baht | 14,235 | 15,409 | 15,745 | 15,728 | 14,149 | 12,602 |
| Economic Value Distributed | | | | | | | |
| Employee wages and benefits | Million Baht | 2,626 | 2,476 | 2,303 | 2,404 | 2,259 | 2,058 |
| Operating cost | Million Baht | 5,511 | 5,342 | 5,129 | 5,298 | 4,686 | 4,154 |
| Payments to government: Gross taxes | Million Baht | 374 | 362 | 423 | 389 | 363 | 227 |
| Payments to providers of capital: Dividend payments | Million Baht | 1,395 | 1,395 | 1,439 | 1,404 | 924 | 671 |
| Community investments | | - | - | - | 0.5 | 7 | - |
| Economic value retained | Million Baht | 9,754 | 9,416 | 8,841 | 8,316 | 7,542 | 6,497 |

Mega Lifesciences believes in paying its share of taxes to the society and governments and has in the past received the Thailand Prime Ministers' award for best practices in Taxation.

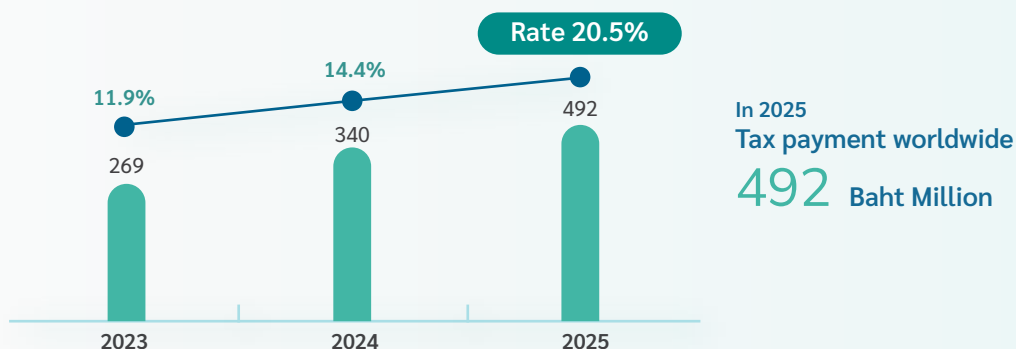
Our subsidiaries in tax havens are purely for the purpose of facilitating our operations and not for the sake of avoidance of taxes.

Reconciliation of Effective Tax Rate

| Particulars | Consolidated | | | | | |
|--|--------------|--------------|-------------|--------------|-------------|--------------|
| | 2025 | | 2024 | | 2023 | |
| | Rate (%) | Baht Million | Rate (%) | Baht Million | Rate (%) | Baht Million |
| Operating Profits before Income tax expense | | 2,404 | | 2,352 | | 2,262 |
| Income tax using the expected average tax rate* | 20.9 | 502 | 19.3 | 454 | 17.2 | 388 |
| Tax effect of income and expense that are not taxable or not deductible in determining taxable profit, net | | 18 | | (121) | | (90) |
| Others | | (27) | | 6 | | (28) |
| Total | 20.5 | 492 | 14.4 | 340 | 11.9 | 269 |

* Expected average tax rate corresponds to the weighted average tax rates by operating profits before tax expense in those countries where Mega Operates.

Tax Payment Worldwide as per Consolidated P & L



Dividend Payment



Corporate Memberships

Thailand Memberships

1. Health Food and Supplements Association (HFSA) - Mega Lifesciences was a Founder member.
2. Thai Pharmaceutical Manufacturers Association (TPMA)
3. Thai Self Medication Industry Association (TSMIA)
4. The Federation of Thai Industries (FTI)
5. TIPA - THAI INDUSTRIAL PHARMACIST ASSOCIATION

ISPE - The International Society for Pharmaceutical Engineering

Award of National Lifestyle Medicine Conference#3

Recognition or awards received from a national-level lifestyle medicine conference in acknowledgment of excellence, innovation, or contribution in areas such as preventive healthcare, wellness promotion, healthy lifestyle advocacy, or community health initiatives. This reflects credibility, professional standards, and leadership in lifestyle medicine practices.



Thai Model Organization

An organizational framework or best-practice model aligned with Thai standards for governance, sustainability, health promotion, ethics, and social responsibility. The model emphasizes systematic management, employee well-being, community engagement, environmental responsibility, and compliance with national policies or recognized benchmarks.

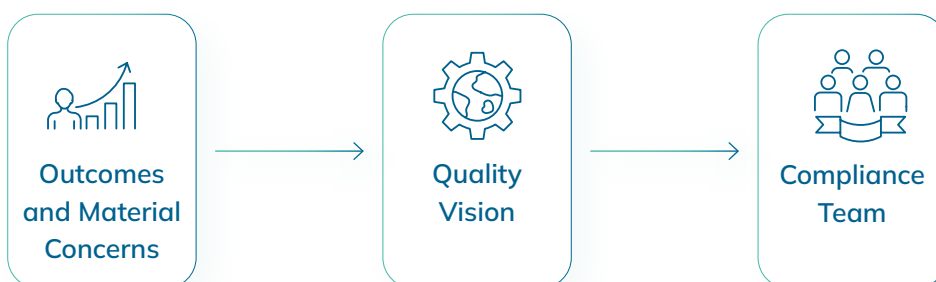
We care for Human Wellness - Product Responsibility and Stewardship

Product responsibility and Responsible business practices is a backbone of Mega Lifesciences’ existence and is one of the Material Concerns for the Company and its Board of Directors and Executives / Management.



SDGs as play

Employees, Consumers, Patients, Regulators and Healthcare Professionals (HCPs) are the key stakeholders involved.



The Regulatory Affairs team comprises of the Global Head-Regulatory Affairs and the team comprises of more than 150 people worldwide with technical qualifications including Ph.D. level.

The team conducts dossier preparation (self- formulation / manufacture) and dossier audits (3rd Party sourcing) and files the product registration applications across more than 34 countries in the world.

As on December 31, 2025 we have the following number of registrations:

Please find below registration information as on 31 December 2025:

Registrations Across the World (except Thailand)

| Category | Active | Non-Active | Applied | Total |
|---------------|--------------|--------------|------------|--------------|
| Nutra | 727 | 842 | 219 | 1,788 |
| OTC | 61 | 72 | 37 | 170 |
| Prescriptions | 392 | 280 | 372 | 1,044 |
| Total | 1,180 | 1,194 | 628 | 3,002 |

Total Registrations Worldwide (including Thailand)

| Category | Active | Non-Active | Applied | Total |
|---------------|--------------|--------------|------------|--------------|
| Nutra | 858 | 1,948 | 237 | 3,043 |
| OTC | 73 | 93 | 39 | 205 |
| Prescriptions | 430 | 333 | 394 | 1,157 |
| Total | 1,361 | 2,374 | 670 | 4,405 |

Registrations in Thailand only

| Category | Active | Non-Active | Applied | Total |
|---------------|------------|--------------|-----------|--------------|
| Nutra | 131 | 1,106 | 18 | 1,255 |
| OTC | 12 | 21 | 2 | 35 |
| Prescriptions | 38 | 53 | 22 | 113 |
| Total | 181 | 1,180 | 42 | 1,403 |

Details of Unique Products

| Category | Active | Non-Active | Applied | Total |
|---------------|------------|------------|------------|--------------|
| Nutra | 243 | 746 | 5 | 994 |
| OTC | 21 | 17 | 1 | 39 |
| Prescriptions | 179 | 98 | 128 | 405 |
| Total | 443 | 861 | 134 | 1,438 |

Non-Compliance with Regulatory / manufacturing / quality standards is one of the key risks for Mega Lifesciences.

The key mitigation mechanisms would include strict compliance with regulatory standards including current Good Manufacturing Practices (GMP) of respective markets, EU GMP standards, Australian GMP standards and certain specific requirements of various regulators worldwide.

Failure to comply GMP standards would result in expensive product recalls and expensive litigation among other serious consequences. The Company follows a Risk based approach for quality assurance and a robust quality control process which is normally followed upon completion of manufacturing on test samples including storage of samples.

Risk based Regulatory control processes ensure compliance with law, safety for use, prevent contamination / cross contamination, minimizes variations in potency of finished product and prevents mislabeling / adulteration.

We follow 21st Century: Risk-Based Approach

- Risk-based assessment
- Up-to-date Science-based policies and standards
- Integrated Systems approach
- Quality / Facilities and Equipment / Materials / Production / Packaging and Labeling / Laboratory Control

International Cooperation

- ICH: International Conference on Harmonisation
- WHO GMP guidelines (adopted by over 100 countries)
- PICS: Pharmaceutical International Cooperation Scheme

The foundation of cGMP

- Risk Based Quality Assurance Systems to ensure documentation and implementation of process controls and consistency and validation at each step.
- Raw Materials related controls including supplier selection and follow up audits, robust formulation and testing incoming material.
- Purified water.
- Buildings and facilities including vacuum, Air filtration systems (HVAC), Hygiene and sanitation of personnel / environment.
- Production and Process controls as per Quality Assurance standards and manufacturing processes as per formulations.
- Reporting of deviations and expiration dating, packaging / labelling.
- Testing and release of finished products including batch controls and lab certificates.
- Reports and records.
- Certifications including ISO. etc. and follow up audits.
- All Mega's manufacturing facilities in Thailand (2 plants), Australia and Indonesia complies to PIC / S guidelines. Periodically audited by FDA of various countries around the world including Germany (for European Union), Australia, Thailand, Indonesia, Ukraine, Azerbaijan, Kenya, Uganda, Tanzania, Ethiopia, Zimbabwe, Nigeria, Ghana, UAE, Yemen, Oman, Peru for GMP compliances- audits are scheduled every 3 years. Also audited by our customers from Europe.
- Mega Lifesciences' has a robust Pharmacovigilance program with Standard Operating Procedures and hotlines and email IDs for consumers, healthcare professionals.

QUALITY, HUMAN RIGHTS, SUPPLIER CODE AND SAFETY AUDITS CONDUCTED FOR MORE THAN 35 SUPPLIERS IN YEAR 2025

Mega Lifesciences has successfully completed ISO 17025 certification for competence in laboratory and testing processes in 2025.

Stakeholder Engagement and Materiality Assessment

Mega Lifesciences has engaged with various stakeholders during the year. We held more than 15 Board of Directors and Board Committee meetings during the year. We have engaged with shareholders and analysts during the year including but not limited to site visits, opportunity days, conferences and calls. Our stakeholder engagement framework ensures uniformity of the engagements from various points within the company with the stakeholders. Mega Lifesciences has conducted guided engagements with employees in the form engagement surveys, anonymous communication channels, townhalls, Minds we Share meetings where employees worldwide were invited to contribute their views and a multitude of open minded communications by the management team. Mega Lifesciences has conducted customer satisfaction surveys in various markets and has followed up on the outcome with an intention to improve the outcomes in the future.

Mega Lifesciences engages with suppliers by attending their training programs or conducting Mega’s training programs for capacity building. Periodic communications encouraging the suppliers to comply with Mega’s Supplier code of conduct, encouraging them to join the Collective Alliance Against Corruption (CAC) or other anti-bribery standards encouraged by international agencies.

The Company has implemented a structured and standardized framework drawing learnings from the Sustainability Reporting Standards drawing learnings from the European Sustainability Reporting Standards, etc and Global Stakeholder Managing Standards (Eg AA1000 Stakeholder Engagement Standard, etc.).







Stakeholder Engagement Process

Stakeholder Engagement has been identified as a key component of our business and it is a basis of our ethical and sustainable Mega Lifesciences. A methodical approach will lead to important feedback for Mega’s business sustainability. Stakeholder management guidelines have been set up to direct the activities, events, communication and gathering feedback from all key stakeholders including employees, government, regulators, rating agencies, banks, shareholders (including analysts), customers, suppliers and Board of Directors.

Engagement methods including visits, assessments, surveys, anonymous feedbacks, memos, notices, meetings, forums and social media. Regular monitoring, responses to stakeholders, transparency of investigation of sensitive views lead to continuous improvements.

Stakeholder Engagement

Stakeholder engagement is a part of Mega Lifesciences' policies, processes, procedures and reporting. It is embedded in the Business Ethics and Code of Conduct. Stakeholder engagement manifests in various forms.

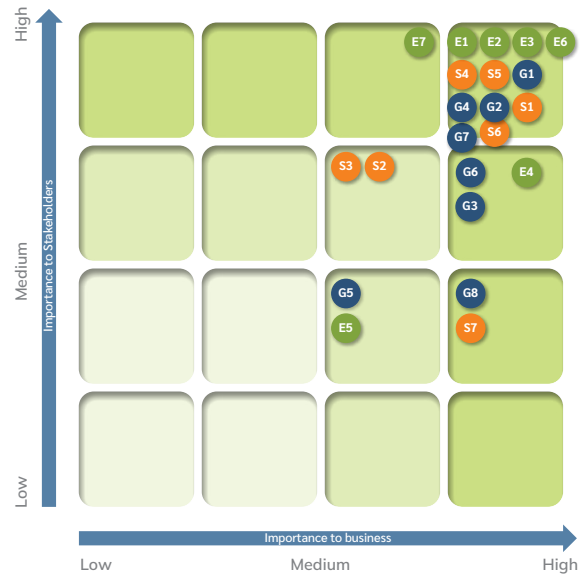
| Stakeholders | Expectations | Engagement | Results |
|---|---|--|---|
| Shareholders, Analysts and Financial Institutions  | <ul style="list-style-type: none"> Product Management & responsibility ESG standards Legal compliance Continuity Supply Chain management | <ul style="list-style-type: none"> Annual General Meetings Quarterly Financial Statements Annual Report Earnings Calls Roadshows Questions and Answers Complaints Factory Visits | <ul style="list-style-type: none"> Sustainable Return on Investment Long term sustainable strategy Good Governance |
| Customers  | <ul style="list-style-type: none"> Responsible business practices Synergies / collaboration | <ul style="list-style-type: none"> Regular visits Knowledge building programs through keynote speakers and other programs Training and Development | <ul style="list-style-type: none"> Good Quality Products / Service Consumer education Consumer feedback and reporting related training |
| Suppliers  | <ul style="list-style-type: none"> Responsible Supply Chain Fair business partnership Synergies / collaboration | <ul style="list-style-type: none"> Regular meetings Supplier Code Supplier audits | <ul style="list-style-type: none"> Fair relationships Long terms |
| Employees  | <ul style="list-style-type: none"> Fair work environment Decent workplace Responsible business practices | <ul style="list-style-type: none"> Newsletters (Mega Views News) Minds we Share meets Annual Trips / picnics Appraisal meetings | <ul style="list-style-type: none"> Good remuneration Decent working conditions Career path, security, benefits and training |
| Society  | <ul style="list-style-type: none"> Responsible business practices ESG compliance Responsible Product management | <ul style="list-style-type: none"> Regular Involvement with communities | <ul style="list-style-type: none"> Long term community and social development |
| Government / Regulators  | <ul style="list-style-type: none"> Regulatory compliance Payment of taxes Responsible business practices | <ul style="list-style-type: none"> Filing reports and returns Responding to directives, queries, etc. | <ul style="list-style-type: none"> Payment of taxes Compliance with laws |

Materiality Assessment





Mega Lifesciences conducts annual materiality assessments based on the framework and guidelines as discussed earlier to determine the ESG footprint internally and also externally among stakeholders. Our interactions with the various stakeholders are summarized and analyzed to gauge the impact on our business and reporting. The current realities are observed and the material topics are shortlisted based on both the interactions / feedback of stakeholders and our current and near future business outlook.

Year 2025 assessment was conducted as above and within the EU Sustainability, Reporting Disclosure, the Global Reporting Initiative guidelines and our updated understanding. Our updated understanding was applied and the Company has distilled through various topics to arrive at Material topics.



Material Topics









Environmental Dimension

| Dimension | Key Performance Indicators | Reporting Boundary | SDGs at play |
|---|---|------------------------|--|
| E1 Waste Management and Hazardous Materials | Optimization and disposal. | Thailand manufacturing |     |
| E2 Water Management | Intensity and recycling. | | |
| E3 Ground Water Utilization | Risk Assessment and analysis of ground water usage. | | |
| E4 Energy Intensity and Clean Energy Pivot | Improving Carbon footprint and reducing energy consumption. | | |
| E5 Sustainable Packaging | Recycled / Recyclable packaging and reducing wastage. | | |
| E6 Biodiversity Conservation | Study of Biodiversity and impact of Mega’s operations in sensitive areas if any. | | |
| E7 Climate Adaptation and Mitigation | Maintaining the sustainability of the business by optimizing the use of resources and considering optimizing renewable resources. | | |

Social Dimension

| Dimension | Key Performance Indicators | Reporting Boundary | SDGs at play |
|--|---|----------------------------|--|
| S1 Availability and Affordability of Medicines | To make good quality medicines available at affordable prices. | Thailand and Rest of World |     |
| S2 Talent Attraction and Retention | Ensuring congenial workplace for attracting and retaining talent. | | |
| S3 Employee Health and Safety | Elimination or Reduction of employee injuries, fatalities and absenteeism due to work place injuries. | | |
| S4 Human Rights | Conducting Human Rights risk assessment within the company and in Supplier workplace. | | |
| S5 Personal Data Protection | Implementation of Data Protection laws and ensuring data protection. | | |
| S6 Diversity, Equity & Inclusiveness | Ensuring that employees are treated equally and allowed fair opportunity to grow. | | |
| S7 Product Stewardship and Customer Satisfaction | Ensuring that the Products and services meet customer's expectations and feedback system is functional. | | |

Governance Dimension

| Dimension | Key Performance Indicators | Reporting Boundary | SDGs at play |
|-------------------------------------|---|----------------------------|---|
| G1 Ethical Conduct | Ensuring compliance with business Ethics and Code of Conduct. | Thailand and Rest of World |       |
| G2 Anti-Corruption / Anti-Bribery | Conducting bribery / corruption risk assessment and mitigation. Driving industry excellence in this space. | | |
| G3 Intellectual Property Protection | Ensuring compliance with Intellectual Property laws and ensuring protection of Company's intellectual property. | | |
| G4 Cyber Security | Risk Assessment and protection against cyber attacks. | | |
| G5 Supply Chain Risk Management | Ensuring compliance with supplier code of conduct and screening suppliers before onboarding. | | |
| G6 Risk & Crisis Management | Identifying and mitigating operational risks. | | |
| G7 Business Continuity Management | Ensuring that businesses continue in the event of disasters, adverse impacts having a high negative impact on business. | | |
| G8 Innovation Management | Considering the Double Materiality approach we have classified the Materiality topics. | | |

Sustainable Development Goals (SDGs)

Mega Lifesciences pursues believes in growth as a step towards sustainability. The Company pursues an active growth strategy blended with it's We care philosophy. The Company focusses on improving its key ratios and keeps its cash flows and expenses / costs under control to be able to address its material concerns including providing good quality medicines / supplements at affordable prices.

Company has expanded its business from 4 countries in Indo-China to more than 34 countries now in Asia and Africa covering most of the under developing and under-developed countries due its strategy of Improving Human Wellness and Making People's lives.

Revenue Push Mega Lifesciences' growth story involves improving revenue streams through product introductions, expanding to new markets, technological upgrades in product and information systems and through human capacity building and human empowerment.

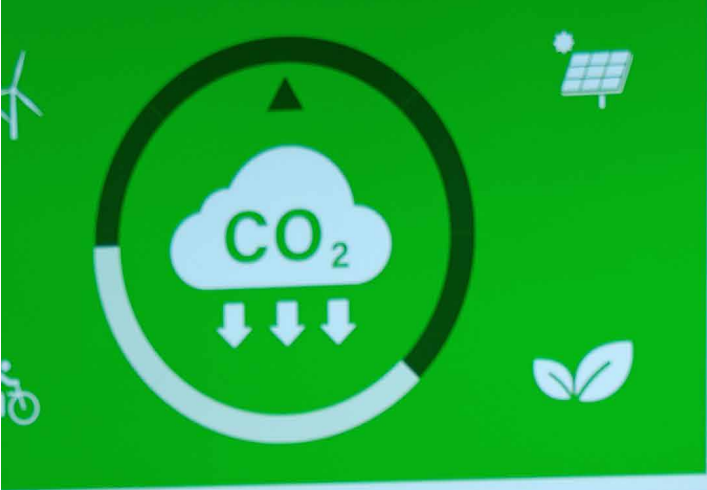
Affordability Mega Lifesciences promises affordable medicines in developing and under developed countries to improve human life and cost rationalization is an important part of the strategy towards human wellness. To achieve this Mega Lifesciences partners with suppliers to reduce costs and optimizes supply chains to ensure efficiencies in costs across the Supply Chain without compromising on the ethics and integrity of our operations. Risk Management and Compliance Company believes in mitigating its risks in various ways and primarily compliance with laws, regulatory and quality standards is the mainstay of the strategy. Mega Lifesciences complies with top class manufacturing and distribution standards in its operations. The manufacturing facility in Thailand is EU GMP and Australia GMP certified. Manufacturing operations of suppliers are mostly EU GMP / PICS compliant to ensure supplies are sustained in various ASEAN and African markets.

Responsible Product Pricing through Sustainable Sourcing and optimum Supply Chain Mega Lifesciences believes in sharing the gains with stakeholders and indulges in responsible product pricing in its markets considering the affordability is a sensitive factor in making choices. This is made possible by optimizing the supply chain including the resellers / caregivers and by balancing profit and social citizenship.



SDGs as play

Mega Lifesciences's growth story is embedded with its concerns community and without losing sight on its obligations to achieve the United Nations' Sustainable Development Goals.



RECYCLE

The process of converting waste materials into new, reusable materials. It involves collecting, processing, and transforming discarded items into new products.



Environmental Dimension



Environmental Dimension and Mega's Performance

Mega Lifesciences' manufacturing operations are managed by trained and qualified professionals specializing in high grade pharmaceutical manufacturing processes and regulatory guidelines.

The company has modern systems integrating various regulatory guidelines and intricate balance with the costs of manufacturing. The Company complies with requirements of more than 15 jurisdictions' health authorities and has maintained certifications from such authorities / regulators / agencies. The Company has integrated complex supply chain in its manufacturing operations and has taken steps to innovate its processes to reduce non-renewable resource consumption by improving intensity and finding alternative resources. Mega Lifesciences has witnessed several innovations in the manufacturing processes inhouse as well as suppliers.

We have existing manufacturing operations in Thailand, Australia, Indonesia and other locations like Vietnam which will witness a greenfield manufacturing facility in the next 2-3 years. The Company has optimized its manufacturing facilities through innovations and advanced its climate action related efforts.

Climate Action - coping with climate change

Mega Lifesciences acknowledges impact of manufacturing and urbanization on the planet's climate. The Company has taken several steps to innovate its manufacturing processes both short term and long term. The Company has taken steps to embed sustainability in its business processes from the beginning of the Product Development Lifecycle.

We have conducted a climate risk assessment within the company to assess the impact of floods, earthquake, rising sea levels, global warming / climate change and other such variables as and when they emerge. For climate change-related risks and opportunities, we devise measures, formulate annual plans to implement them, and evaluate progress annually, under the coordination of the risk management system and environmental management system. For example, for natural disasters (typhoons, heavy rains, flooding), which fall under the category of "acute risk" as physical risks, we promote the formulation of business continuity plans (BCP) etc. mainly under the risk management system. With regard to the reduction of GHG emissions in preparation for the introduction of carbon taxes, which fall under the category of "Policy and Legal Risks" as "transition risks", we formulate and manage medium- to long-term environmental goals mainly under the environmental management system.



Renewable Energy: Solar 2025

Our solar plants at our facilities in Thailand, Myanmar, and Australia saved

1,425 tons of CO₂e saved in 2025

(2024: 863 tons of CO₂e)



We have invested

USD 1.5 million in installing these solar plants and **achieved ~ USD 304,000**

in electricity cost savings in 2025.

Myanmar
Solar Generation **262,184 kWh**
CO₂e avoided **205 Tons**

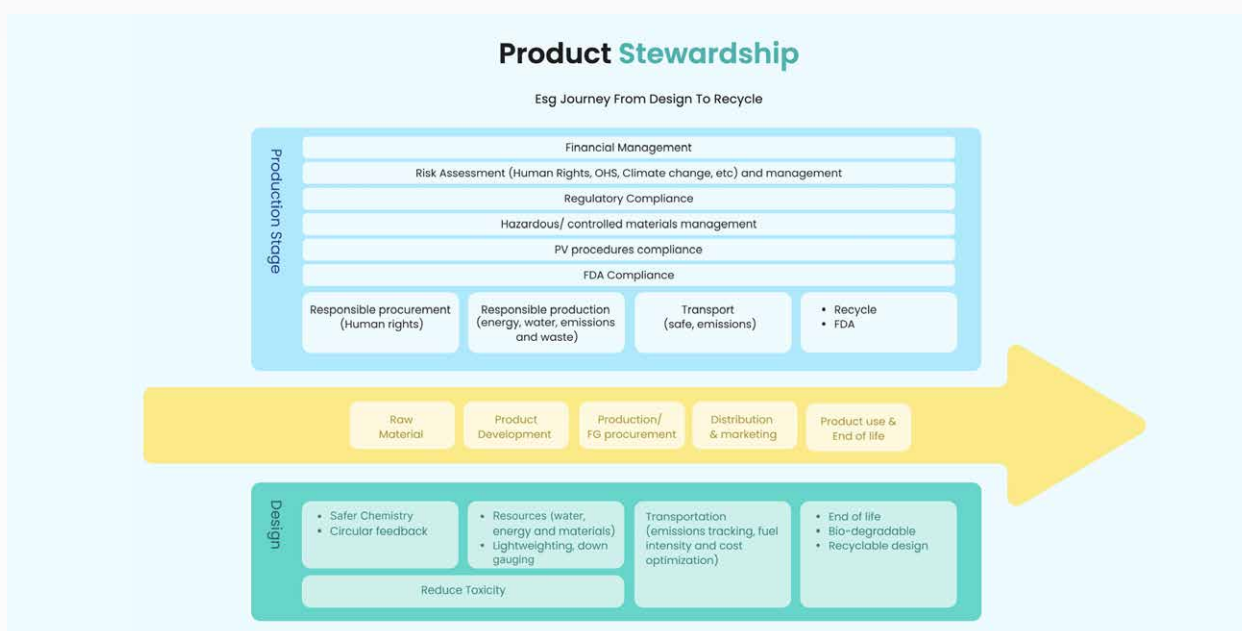
Thailand
Solar Generation **2,414,017 kWh**
CO₂e avoided **1,004 Tons**

Australia
Solar Generation **254,528 kWh**
CO₂e avoided **216 Tons**

Since the 2018 base year, our solar installations in Thailand, Myanmar, and Australia have generated 14,880 MWh of renewable electricity, avoiding 7,851 tons of CO₂e. This was delivered through a total investment of USD 1.5 million, supporting our long-term decarbonization strategy, energy transition, and climate change commitment.

Overall solar generation (2018-2025)

| Location | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Generation (mwh) | CO ₂ e avoided (Tons) |
|--------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------|----------------------------------|
| Australia | 117 | 116 | 105 | 119 | 116 | 255 | 293 | 225 | 1,345 | 1,268 |
| Thailand | - | 1,019 | 1,478 | 1,317 | 1,374 | 1,647 | 2,429 | 2,414 | 11,677 | 5,097 |
| Myanmar | 70 | 301 | 236 | 200 | 179 | 300 | 309 | 262 | 1,858 | 1,486 |
| Total | 188 | 1,436 | 1,819 | 1,636 | 1,669 | 2,202 | 3,031 | 2,901 | 14,880 | 7,851 |



TCFD Reporting

Mega is preparing to commit itself to TCFD recommendations and considering the Climate change related risks and opportunities. We have prepared a brief TCFD report and disclosed it on our website. Since the disclosure, in order to fully prepare ourselves for climate change by facilitating the initiatives continuously, we have been promoting dialog with stakeholders based on the disclosed information. We will further reduce the risks of climate change and precisely seize its opportunities, by continuing to value dialog with our stakeholders, reexamining the risks and opportunities due to climate change from various perspectives, and thinking about them from the aspects of both climate change-related “mitigation” and “adaptation.” Mega will include the promotion of its response to climate change in “environmental initiatives”, one of the Material Issues forming the foundation for business continuity. With an awareness of the financial impacts of environmental changes on our business, we will incorporate responses to risks and opportunities in our management strategies.

Governance for TCFD.

Mega has developed a risk management system which is overseen by the Executive Directors including the CEO and is supervised by the Board of Directors. We conduct annual company-wide risk assessments by heads of all business units and formulate necessary countermeasures based on the results followed by implementation and evaluation. These details are reported regularly, at least once a year, to the Sustainability, Risk Management and Corporate Governance Committee and The Board of Directors.

With regard to issues related to climate change, such as the reduction of GHG (Greenhouse Gas) emissions, that require group or cross-divisional initiatives we have created an environmental management system and we incorporate them into our medium- to long-term environmental goals. In addition, we make planned capital investments (investment toward carbon neutrality) and other investments that contribute to the reduction of GHG emissions based on our Mid-term Business Plan. Our initiatives to tackle climate change under the environmental management system will be reported to the Board of Directors at least once a year as part of our sustainability initiatives, and opportunities for briefings by experts will be considered when necessary.

Reducing Carbon Footprint

Mega Lifesciences remains committed to reduce the release of CO₂ and other gases like Green House Gases (GHGs), SOX, NOX and other Volatile Organic Compounds. The Company has a strategy to invest in decarbonizing its operations. The Company has a plan to implement renewable sources of energy within its operations and encourage businesses to reduce the Carbon footprint by adopting renewable and climate friendly sources of energy.

The Company has (i) Short Term (year 2026-2028), (ii) Medium Term (years 2029-2032), (iii) Long term (2032-2035) and (iv) Very Long term plans (2035-2050).

Short term plans including Improving operational efficiencies, using renewable energy resources, recycling and innovation. Medium and Long term will require measures such afforestation, advanced energy resources like green hydrogen, Carbon accounting and Bioenergy.

Emissions Waste and Natural Resources

| Performance Data | | | |
|------------------------------|--|-----------------------------------|-----------|
| GRI/DJSI | Required Data | Unit | Total YTD |
| Energy | | | |
| GRI 302-1 (2016) | Energy Consumption within Organization | | |
| | Total Energy consumption within the Organization | MWh | 31,911.30 |
| | Total fuel consumption within the organization from non-renewable sources | | |
| | Total Non-renewable fuels purchased and consumed | MWh | 12,649.28 |
| | Natural Gas | MWh | 12,649.28 |
| | Total Non-renewable electricity purchased | MWh | 16,848.00 |
| | Electricity purchased | MWh | 16,848.00 |
| | Total fuel consumption within the organization from renewable sources | | |
| | Total Renewable Energy consumption within the organization | MWh | 2,414.02 |
| | Solar Energy | MWh | 2,414.02 |
| | Energy Consumption Outside the Organization | | |
| | Total Energy Consumption Outside the Organization | MWh | 1,096.59 |
| | Total Transmission and Distribution (T&D) Losses | MWh | 1,096.59 |
| Water | | | |
| GRI 303-3 (2018) | Water Withdrawal | | |
| | Total water withdrawal from all areas | ML | 96.866 |
| | Fresh water ($\leq 1,000$ mg/L Total Dissolved Solids) | ML | 96.866 |
| | Third-party water | ML | 96.866 |
| GRI 303-5 (2018) | Water consumption | | |
| | Water consumption from all area | ML | 96.866 |
| Air and GHG Emissions | | | |
| GRI 305-1 (2016) | GHG Emissions | | |
| | Total GHG emissions (Scope 1+2+3) | Tonne CO ₂ equivalents | 9,852.06 |
| | Direct (Scope 1) GHG emissions | Tonne CO ₂ equivalents | 2,387.11 |
| GRI 305-2 (2016) | GHG Scope 2 | Tonne CO ₂ equivalents | 7,008.77 |
| GRI 305-3 (2016) | GHG Scope 3 | Tonne CO ₂ equivalents | 456.18 |
| Waste | | | |
| GRI 306-3 (2020) | Waste Generated | | |
| | Total waste generated | Tonne | 1,051.66 |
| | Total hazardous waste generated | Tonne | 76.74 |
| | Total non-hazardous waste generated | Tonne | 974.92 |
| GRI 306-4 (2020) | Waste diverted from disposal (Offsite) | | |
| | Total waste diverted from disposal | Tonne | 51.80 |
| | Total hazardous waste diverted from disposal | Tonne | 51.80 |
| | - Other recovery operations | Tonne | 51.80 |
| | Offsite | Tonne | 51.80 |

| Performance Data | | | |
|------------------|---|-------|---------------|
| GRI/DJSI | Required Data | Unit | Total YTD |
| GRI 306-5 (2020) | Waste directed to disposal (Offsite) | | |
| | Total waste directed from disposal | Tonne | 999.86 |
| | Total hazardous waste directed to disposal | Tonne | 24.94 |
| | - Incineration (with energy recovery) | Tonne | 24.94 |
| | Offsite | Tonne | 24.94 |
| | Total non-hazardous waste directed to disposal | | |
| | Total non-hazardous waste directed to disposal | Tonne | 974.92 |
| | - Incineration (with energy recovery) | Tonne | 974.92 |
| | Offsite | Tonne | 974.92 |

Mega We care for Environment

Central to Mega Lifesciences' We care approach is to safeguard our environment.

Material Concerns

- Optimize and conserve Energy Management
- Water Management
- Waste Management



SDGs as play

| 2.1 Energy Consumption within the Organization | | Unit | Annual (YTD) |
|---|--|--------------------|---------------|
| GRI 302-1 | Total Energy Consumption within the Organization | GJ | 114,880.68 |
| | Total Non-renewable Fuel Consumption | GJ | 45,537.42 |
| | i) Total Non-renewable Fuel Consumption (Stationary Combustion) | GJ | 45,537.42 |
| | Natural gas | MMBtu | 43,172.43 |
| | Total Renewable Energy Consumption | GJ | 8,690.46 |
| | Solar roof top | kWh | 2,414,017.00 |
| | Total Purchased Energy for Consumption | GJ | 60,652.80 |
| | Electricity | kWh | 16,848,000.00 |
| 2.2 Energy Consumption Outside the Organization | | Unit | Annual (YTD) |
| | i) Fuel and Energy-Related Activities Not Included in Scope 1 or Scope 2 | | |
| | Total Transmission and Distribution (T&D) Losses | GJ | 3,947.74 |
| 2.3 Energy Intensity | | Unit | Annual (YTD) |
| | Total Energy Consumption within Organization | GJ | 114,880.68 |
| 3.1 Direct (Scope 1) GHG Emissions | | Unit | Annual (YTD) |
| GRI 305-1 | Total Direct GHG emissions | tCO ₂ e | 2,387.11 |
| | Total Carbon Dioxide (CO ₂) Emission | tCO ₂ e | 2,554.65 |
| | Total Methane (CH ₄) Emission | tCO ₂ e | (168.89) |
| | Total Nitrous Oxide (N ₂ O) Emission | tCO ₂ e | 1.36 |
| | Total Hydrofluorocarbons (HFCs) Emission | tCO ₂ e | 388.96 |
| | R-134a | kg | 272.00 |
| 3.2 Energy Indirect (Scope 2) GHG Emissions | | Unit | Annual (YTD) |
| GRI 305-2 | Total Energy Indirect GHG Emissions | tCO ₂ e | 7,008.77 |
| 3.3 Other indirect (Scope 3) GHG Emissions | | Unit | Annual (YTD) |
| GRI 305-3 | Other indirect (Scope 3) GHG Emissions | tCO ₂ e | 456.183 |
| | Fuel and Energy-Related Activities Not Included in Scope 1 or Scope 2 | tCO ₂ e | 456.183 |
| 3.4 GHG Emissions Intensity | | Unit | Annual (YTD) |
| GRI 305-4 | Total Emission within Organization | tCO ₂ e | 9,395.88 |

| Water Withdrawal | | Unit | Annual (YTD) |
|----------------------------------|--|----------------|--------------|
| GRI 303-3 | Total Water Withdrawal from all areas (Plant 1, Plant 2, and Plant 3) | ML | 96.87 |
| | 4.1 Total Water Withdrawal from all areas (Plant 1, Plant 2, and Plant 3) | ML | 96.87 |
| | Freshwater ² (มีค่า TDS ≤1,000 mg/l) | ML | 96.87 |
| | v) Third-party Water | ML | 29.75 |
| | Freshwater (มีค่า TDS ≤1,000 mg/l) | m ³ | 29,749.00 |
| | 4.1.2 Total Water Withdrawal from Bangpoo Plant 2 | ML | 23.39 |
| | Freshwater (มีค่า TDS ≤1,000 mg/l) | ML | 23.39 |
| | v) Third-party Water | ML | 23.39 |
| | Freshwater (มีค่า TDS ≤1,000 mg/l) | m ³ | 23,392.00 |
| | 4.1.3 Total Water Withdrawal from Bangpoo Plant 3 | ML | 43.73 |
| | Freshwater (มีค่า TDS ≤1,000 mg/l) | ML | 43.73 |
| | v) Third-party Water | ML | 43.73 |
| | Freshwater (มีค่า TDS ≤1,000 mg/l) | m ³ | 43,725.00 |
| GRI 303-5 | 4.2.3 Wastewater Treatment and Discharge | | |
| | Wastewater Treatment Unit in Plant 1 | | |
| | Type of Treatment Unit: Aerobic Treatment Plant: Not well managed (not 100% aerobic) | | |
| | Inlet Wastewater Volume (monthly) | m ³ | 23,799.20 |
| | Wastewater Treatment Unit in Plant 2 | | |
| | Type of Treatment Unit: Aerobic Treatment Plant: Not well managed (not 100% aerobic) | | |
| | Inlet Wastewater Volume (monthly) | | 18,713.60 |
| Water Consumption | | Unit | Annual (YTD) |
| | Total water consumption (from All areas) | ML | 96.87 |
| | Total Water Recycled + Reused | ML | 0.86 |
| | Total Water Reused | m ³ | 862.00 |
| | Change in Water Storage from 3 Plants combined | | -0.32 |
| | Change in Water Storage in Plant 1 | ML | -0.04 |
| | Change in Water Storage in Plant 2 | ML | -0.10 |
| | Change in Water Storage in Plant 3 | ML | -0.18 |
| 5.1 Waste generated | | Unit | Annual (YTD) |
| GRI 306-3 | 5.1 Total Waste generated | Tonnes | 1,051.66 |
| | Hazardous Waste | kg | 76,742.10 |
| | Non-Hazardous Waste | kg | 974,918.00 |
| 5.2 Waste diverted from disposal | | Unit | Annual (YTD) |
| GRI 306-4 | Total Waste diverted from disposal (waste prevented) | Tonnes | 51.80 |
| GRI 306-4-b | 5.2 Total Hazardous Waste diverted from disposal | Tonnes | 51.80 |
| | Other Recovery Hazardous Waste | Tonnes | 51.80 |
| | i) Offsite Treatment | kg | 51.80 |
| | 5.2.1 Total Hazardous Waste diverted from disposal from Plant 2 | Tonnes | 51.80 |
| | Other Recovery Hazardous Waste | Tonnes | 51.80 |
| | i) Offsite Treatment | kg | 51,800.00 |

| 5.3 Waste directed to disposal | | Unit | Annual (YTD) |
|--------------------------------|---|--------|--------------|
| GRI 306-5 | Total Waste directed to disposal | Tonnes | 999.86 |
| GRI 306-5-a | 5.3.1 Total Hazardous Waste directed to disposal | Tonnes | 24.94 |
| | Hazardous Waste Directed to Incineration (With Energy Recovery) | Tonnes | 24.94 |
| | i) Offsite Treatment | Tonnes | 24.94 |
| | 5.3.1.2 Total Hazardous Waste directed to disposal from Plant 2 | Tonnes | 24.94 |
| | Hazardous Waste Directed to Incineration (With Energy Recovery) | Tonnes | 24.94 |
| | i) Offsite Treatment | kg | 24,942.10 |
| GRI 306-5-b | 5.3.2 Total Non-Hazardous Waste directed to disposal | Tonnes | 974.92 |
| | Non-hazardous Waste Directed to Incineration (With Energy Recovery) | Tonnes | 974.92 |
| | i) Offsite Treatment | Tonnes | 974.92 |
| | 5.3.2.2 Total Non-Hazardous Waste directed to disposal from Plant 2 | Tonnes | 974.92 |
| | Non-hazardous Waste Directed to Incineration (With Energy Recovery) | Tonnes | 974.92 |
| | i) Offsite Treatment | kg | 974,918.00 |
| 9. OHS Management System | | Unit | Annual (YTD) |
| GRI 403-8 | Total number of employees under OHS management system | Person | 954 |
| | Total number of contractors under OHS management system | Person | 27 |

Innovation and Improvements

Environmental Performance & Project Highlight 2025

In 2025, Mega Lifesciences PCL continued to implement its Renew and Recycle Strategy with a strong commitment to be Green & Sustainable Business. The results reflect the success in reducing environmental impact in a tangible way across the value chain through various projects and activities focused on resource efficiency, the use of renewable, and the promotion of environmentally friendly products and packing.

1. ISO 14001:2015 Environmental Management System

In 2025, Mega Lifesciences Public Company Limited achieved ISO 14001:2015 certification, confirming that its Environmental Management System meets international requirements for systematic environmental control, compliance, and continuous improvement for Thailand’s main manufacturing operations.



2. High-Efficiency Chiller Upgrade for Cooling Operations

The Company has implemented the renew & recycle strategy to drive all business units toward achieving net-zero greenhouse gas emissions on climate changes aspect. To support this objective, the Company has developed climate change management processes aligned with the Task Force on Climate-Related Financial Disclosures (TCFD) and the IFRS S2 Climate-Related Disclosures standards. These processes include assessing, monitoring, and reporting greenhouse gas emissions, setting short-term and long-term climate action targets, implementing initiatives to reduce emissions, and continuously reviewing and refining strategies. Furthermore, the Company actively collaborates with business partners, government agencies, and international organizations to develop innovations and technologies that support emission reduction efforts. These include promoting clean and renewable energy and improving resource efficiency across business operations and production processes.



| Savings | | |
|-------------|----------------------------|-------------------------------|
| Type | Energy saving / year (kWh) | CO ₂ saving (tons) |
| Electricity | 701,000 | 29.16 |

3. Solar Energy-Powered Material Handling Operations

Diesel to Electric Forklift Transition

Two diesel forklifts previously consumed 6,000 litres of diesel per year. These have been replaced with lithium-ion battery electric forklifts, charged using on-site solar energy.



Key Benefits:
Baseline emissions avoided

Diesel consumption:
6,000 litres / year

CO₂ savings of ≈
17.2 tCO₂ / year

4. Drying Time Optimization for Energy Efficiency

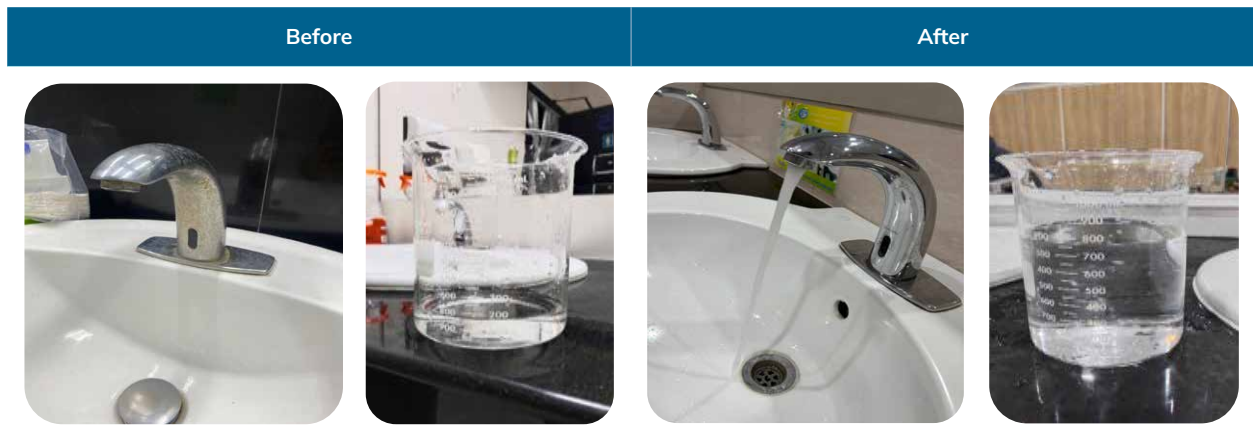
We improved the drying process to reduce cycle time, resulting in estimated energy savings and emission reductions of approximately 7% per year through improved operational efficiency.



5. Phase 2 of Enhancing Efficiency and Usage of Water

The company has set targets for reducing and managing resources as well as the resource efficiency hierarchy to the management of key resource such as energy, water and packaging. The company continuously monitors resource management performance and fosters eco-friendly innovations to enhance efficiency in production and business operations sustainably. Additionally, the Company emphasizes stakeholder engagement, including employees, business partners, and customers, through training, communication, and engaging activities that promote environmental consciousness.

At Mega Bangpu, Phase 2 of the water efficiency program in 2025, focused on upgrading 40 handwashing stations with the latest efficient faucets. This initiative is estimated to reduce water usage by 50%, resulting in annual water savings of approximately 105,000 litres.



6. Annual ESG Training

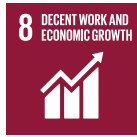
We conducted an annual ESG seminar in 2025 “Sustainability in the Pharmaceutical Industry” for managers and operations management, as part of our sustainability training program to strengthen ESG awareness and operational integration.



Social Dimension



Mega We care for Employees



SDGs as play

Material Concerns Being an Employer of Choice

- Safety and Health of Employees
- Business Ethics and Code of Conduct
- Human Rights Policy
- Non-Discrimination and Non-Harassment Policy
- Non-retaliation Policy

Organizational Enabler

- Vision to empower people and treat all employees as co-owners of the Company.
- Mega Lifesciences’ values of Truth, Trust, Respect and Freedom.
- Extending the We Care and Creating Owners Improving Lives philosophy to all the employees.

Mega Lifesciences has embarked on preparing its teams to be ready with the skills needed for a bigger and better Mega Lifesciences in the near future. As our CEO has always said,

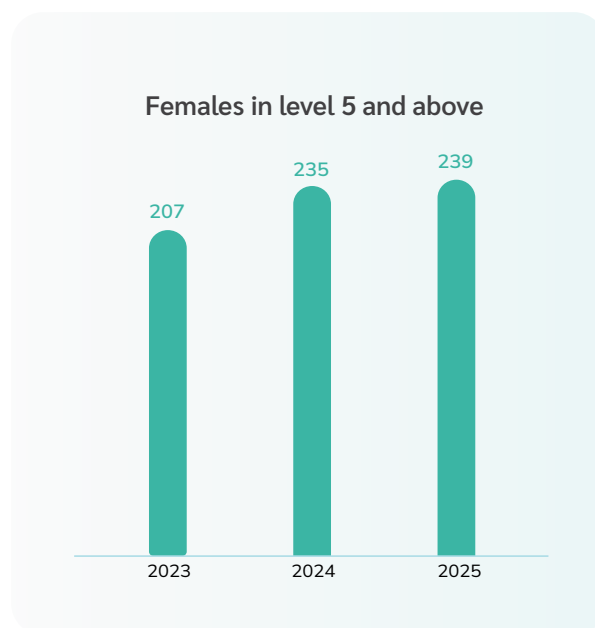
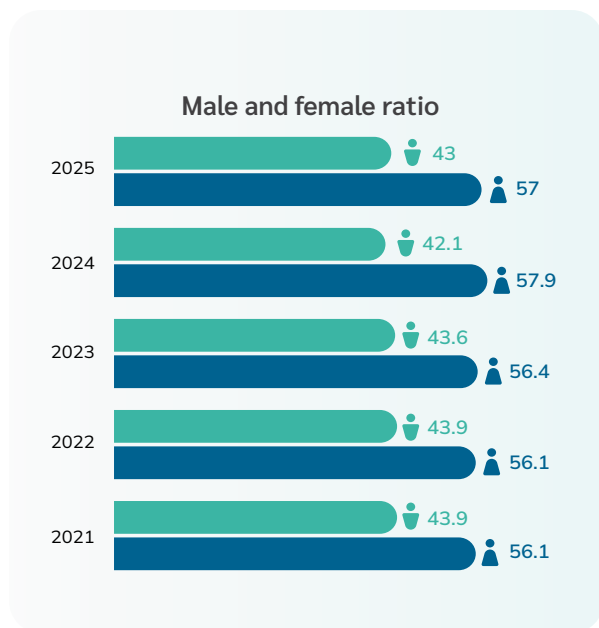
We are “Creating Owners and Improving Lives” and We need to build a Mega Lifesciences which is always “Thinking, Changing and Growing” and will build a “Mega which will live and grow beyond us”.

We are constantly mentoring, training and grooming our workforce to handle challenges of the future. Talent development has assumed a big priority in Mega Lifesciences.



Diversity, Equity and Inclusion ('DEI')

Mega Lifesciences operates in more than 30 countries and is driven its values of Truth, Trust, Respect and Freedom. The bedrock of company's human resources and human capital policies is the non-discrimination among employees. Mega Lifesciences provides equal opportunity to all the employees in the company. The Company ensures a peaceful and a collaborative environment to all the employees.



Human Capital

MEGA is a people centric organization which believes in goodness of people and gives an opportunity to people to make careers, improve their own lives as they are improving lives of their customers and partners.

Every member of the Mega team is an owner of a way of life. Our daily lives are driven by a simple cause: To improve lives, to care for human wellness and to help people stay healthy as long as they live. It's a cause that unites our 5,400 plus strong team across the world, sparking ingenuity, passion and a zest for life. They have created a learning organization that believes in Thinking, Changing and Growing.

At the core of the Mega culture is **Respect, Freedom, Trust** and **Truth**:

- **Respect:** for each other's differences
- **Freedom:** in work and personal lives
- **Trust:** our people as adults who know what needs to be done.
- **Truth:** in everything we do.

Mega Academy arranges a variety of training programs and workshops for the people at Mega Lifesciences.



Mega Academy

Mega Academy is a Learning and development ecosystem dedicated to upskilling colleagues across **Frontline, Managerial, and Leadership levels**. The approach emphasizes classroom, online, experiential **and self-directed learning** with hands-on applications at work. Programs are facilitated by both internal and external trainers and the goal is to strengthen capability, foster strategic thinking, enable informed decision-making, and drive sustainable business performance.

Mega Academy is designed to build capability and consistency across **Frontline, Managerial, and Leadership levels**, enabling individuals to think strategically, make informed decisions, and implement effectively for customer engagement, business growth, and people development.

80,200+ hours of training
in 2025 globally at various locations
of Mega Lifesciences

Mega Academy - Journey & Methodology

Mega Academy was born as a result of Mega’s commitment towards helping it’s people excel in their areas of strengths.

There was a time when there was high turnover in some of Mega’s markets. Several factors contributed to this - one of them being - skill & knowledge gap among colleagues. (issue).

In order to address this, a comprehensive training need analysis was done across Mega markets.

This was facilitated in collaboration with external agency, which worked closely with key stakeholders at Mega to verbalize the training requirements & identify the structured path to address the developmental gaps.

Based on this gap analysis, the all-inclusive module kits were co-created based on adult learning principles & experiential learning. These kits included inspiring examples & stories from around the world which synced with Mega way & it’s belief.

The module kits have various components like, outline, facilitator’s guide, training deck, participant guide & other relevant files.

Now, the content was ready but the challenge was to cascade this knowledge to colleagues in Mega markets.

In order to achieve this objective, the concept of Mega Academy Training (MAT) was introduced. The idea was to train potential talent (internally / externally) so that they can cascade the learnings forward in Mega markets.

Initially, external trainers were trained by subject matter experts to deliver modules in markets. Later, Mega colleagues, who were open to learn & had the passion to help others to develop & grow, were identified and trained through MAT.

These MAT certified trainers were now enabled & equipped to drive Mega Academy offerings in respective markets. The MAT concept was focused on “Learn to Teach”. These MAT certified internal trainers developed & enhanced their skills & knowledge while they trained others. Another strategic intervention based on the methodology of Learn to Teach as TRIP - Trainer Readiness Internship Program. TRIP facilitated colleagues to learn the Mega Academy concepts and cascade the learning among respective colleagues in the various functional departments.

Through MAT, Mega Academy has trained around 150 internal trainers across Mega with 67 owners as internal trainers.

Initially, there were 12 modules that were developed via gap analysis in markets. These modules were included within the People Excellence, Business Excellence & Personal Excellence pillars.

Over a period of time, based on the identified training need, several modules like Induction, Selling skills, ERRC framework from Blue Ocean Strategy (BOS), O3 coaching, Change by Design (CBD) roadmapping, Sales Theory of Constraints (STOC), 5 Keys of Strong Managers based on First Break All The Rules, MBTI & Relational Coordination, Managing Remote Working especially during covid pandemic including skills & tools for digital engagement, Mega Master Manager's (MMM) series with 6 modules, Mega Talent Management (MTM) series with 10 modules, 7 Habits of Highly Effective People & Go Put your Strengths to Work were developed.

STOC module has been further simplified for deeper understanding of its concepts. Similarly, high level concepts like Change By Design (CBD) are simplified into easy to understand form.

Such strategic interventions helped in continuing the learning momentum forward with simplification of development approach.

Additionally, For sales colleagues who are joining at L5 & above, selling skills modules is assigned via LMS in English speaking markets. In markets with language barrier, the similar process is driven locally with blended methodology - online & on-site during onboarding.

All Mega Academy modules under Personal Excellence, Business Excellence & People Excellence, Functional pillars following a robust methodology of pre (training need identification & analysis, sharing pre-reads), during (experiential learning) & post (ASAP to monitor & measure

business impact & / or behavioral change and focus on continuous improvement) engagement.

G-Rep, AI enabled Coach has a prompting framework process, TOCs (Task, Objective, Context, scope) that equips frontline to give situation based prompts and leverage G-Rep output for accelerated customer engagements.

Frontline Med Reps make decision through pre call planning, call engagements and post call analysis to engage customers for two-way conversation in order to maximize throughput

Individual Development Plan (IDP) - a personalized development process integrated with Performance Management System (PMS) in Strength Based Outcome Management system (SBOMs) with unique approaches to manage development based on individual strengths.

Strength Statement Builder - a process integrated with Performance Management System (PMS) in Strength Based Outcome Management system (SBOMs) in order to raise awareness on what makes people love what they do and in turn discuss / agree with immediate supervisor on planning their strength-based performance.

Frontline Med Reps follow Mega's Sales process to understand needs of customers via IDEALS (Introduction, Develop needs, Explain benefits, Ask for business, Leave Reminders, Self Reflection) along with customer profiling through PST (Profiling, Segmenting & Targeting). In addition, they conduct markets surveys through RCPA (Retail Chemist, Prescription Audit) in order to do effective PCP (Pre call, Call and Post Call). Further to facilitate customer satisfaction, they use objective handling process of SALS (Stop, Actively Concentrate, Listen intently, Sense customer viewpoint, Answer) along with probing technique APAC (Acknowledge, Probe, Answer, Close).

Deployment, localization, and assessment of the Mega Selling Skills module, including bulk knowledge assessments.

Facilitation of pre / post-assessments for mega selling skills via LMS.

Coordination of backend email setup and user management via LMS champions, for seamless implementation of LMS drive.

When new colleagues join at L5 & above, induction module is assigned via LMS in English speaking markets. In markets with language barrier, the similar process is driven locally with blended methodology - online & on-site during onboarding.

End-to-end process of MAT (Mega Academy Trainings), TRIPs (Trainer Readiness Internship Program) and MSC (Mega Strength Coach) program accelerate the thinking capability and capacity of colleagues via Learn to Teach methodology and the learning kit which includes facilitators guide, participants guide, engaging participants by immersing them in experiential activities, etc.

In order to improve thinking process, GROW model of coaching facilitates in sharpening the capability to think and act by making informed decisions.

MMM - equipping managers on being aware of strength based concepts through knowledge sharing, case studies, informed decision frameworks, concept of 5 Keys and Gallups F12 (Q12).

One-on-One (O3) coaching is an advanced process to go deeper in coaching conversations via insights generated through structured framework & documentation process that helps colleagues arrive a goals, milestones and actions.

Frontline Managers decides how to tailor their coaching approach via On-the-Job Training (OJT) guidelines while doing joint field work with Med Reps by probing them on aspects of sales process to strengthen capability.

Streamlining of Individual Development Plans (IDPs) and position-wise trainings into a consolidated roadmaps wherein manager owns the development of colleagues, facilitated by HCD.

Mega Leadership Assessment (MLA) facilitates colleagues to be aware of their strengths and areas to focus on for leadership development on various dimensions of capability building. Post the assessment, the MLA report is discussed and agreed with their respective coaches on identifying key areas for Individual Development Plans (IDPs) which can be spread over four quarter or next two to three years based on market's context.

5,400 employees in 34 countries worldwide of which **57% females** and **43% males**.

Employee costs as per audited financial statements

Unit: Millions of THB



Training Activity in 2025 are as follows:



Mega Academy conducted Supervisor Development Program (SDP) for colleagues from Packing, HR, QA, Product Management and Pre-Encapsulation teams at Mega Thailand factory. The objective was to equip participants with essential self-awareness and strengths-based collaboration skills to enhance team effectiveness.



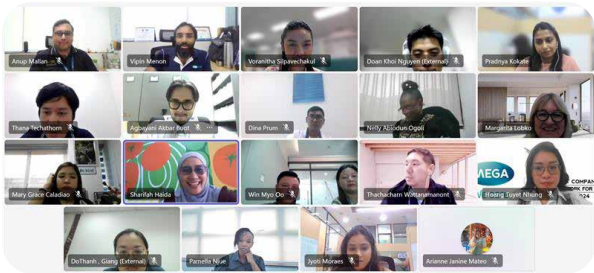
A comprehensive onboarding program for new joinees was facilitated by Mega Academy at Mega Thailand factory. The session helped colleagues adapt to the Mega culture and engage through experiential modules such as Living with Mega Values, Personality Type & Relational Coordination, and Communication.



Mega Academy facilitated Future Leader Program (FLP) for Mega Thailand factory colleagues. The session was designed to prepare high-potential colleagues for next level roles through project assignments and Mega Academy modules such as 5 Keys of a Strong Manager, Coaching for Performance, and Leading Others.



Mega Academy conducted a training session as part of Supervisor Development Program (SDP) for Mega Thailand factory colleagues. The objective was to build coaching mindset and skills that turn everyday discussions into meaningful development conversations.



An online session on “Polish Your Knowledge on Personality Preferences” & “Deep Dive on Putting Strengths to Use” was conducted via MS Teams for HR & HCD colleagues across Mega. The objective was to get them familiarized with strength-related tools & frameworks before they attend the on-site program at Thailand. Both sessions aimed to align people strategies and roadmaps with Mega Vision 2030.



Employee Rights

The Company respects Human rights and provides healthy and hygienic working conditions. Mega Lifesciences respects and observes the labour laws of the country of its operations and files the reports as required by law within due dates. The Company's Business Ethics and Code of Conduct and non-discrimination and non-harassment policy bars discrimination on any grounds. Mega Lifesciences has a clearly laid down policy for Health Safety and Environment and measures the data as per current standards.

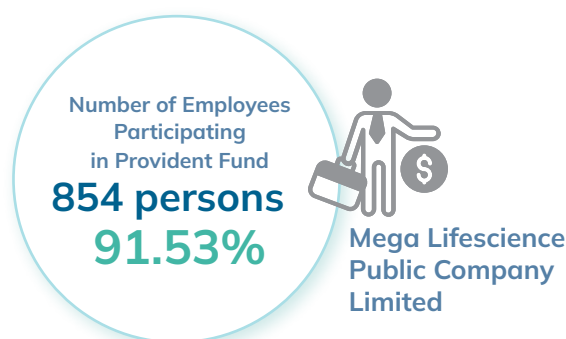
Welfare Committee in Mega Lifesciences' manufacturing facilities met THREE TIMES in year 2025 and have provided recommendations to the management team for betterment of employee working conditions

Collective Bargaining

Mega Lifesciences encourage employees rights under collective bargaining laws. The Company has a welfare committee and the welfare committee has held meetings during the year 2025 and the welfare committee of employees sends recommendations to the management, if necessary. Management engages worker representatives on regular intervals to ensure employees views are addressed.

Provident Fund

Employees contribute 3% of their salary to the Provident Fund. Company matches the employees contributions and accordingly Company contributes 3% of the salary of employees to the employee provident fund in Thailand.



| Item | Unit | 2025 | 2024 | 2023 |
|---|---------|--------------|--------------|--------------|
| Total Employees | persons | 933 | 930 | 948 |
| Number of Employees Participating in Provident Fund | persons | 854 | 854 | 873 |
| Percentage of Employees Participating in Provident Fund | % | 91.53% | 91.83% | 92.09% |
| Employee Contribution Amount (THB) | Baht | 9,350,967.00 | 8,016,740.00 | 8,459,223.00 |
| Employee Contribution Rate | % | 3 | 3 | 3 |

Employees with Disabilities

The Company has 0 employees with disabilities. The Company has contributed THB 1,084,050 amount (USD 30,113) to social security fund for employees with disabilities. The details of the provident fund are as follows:

| Item | Unit | 2025 | 2024 | 2023 |
|---|------|--------------------------|--------------------------|--------------------------|
| The amount of money the company contributes to the disability fund, per number of disabled persons. | Baht | 1,084,050.00 : 9 persons | 1,077,480.00 : 9 persons | 1,077,480.00 : 9 persons |

Employee Information

Total Employees

| Employee Category | Total | Less than 30 (< 30) | Between 30 - 50 | Greater than 50 (> 50) | Female | Male |
|----------------------------|--------------|---------------------|-----------------|------------------------|--------------|--------------|
| Top Management (L8) | 5 | 0 | 0 | 5 | 1 | 4 |
| Senior Management (L6, L7) | 74 | 0 | 29 | 45 | 16 | 58 |
| Middle Management (L5) | 386 | 2 | 304 | 80 | 222 | 164 |
| L4 and Below | 4,934 | 1,266 | 3,323 | 345 | 2,844 | 2,090 |
| Total | 5,399 | 1,268 | 3,656 | 475 | 3,083 | 2,316 |

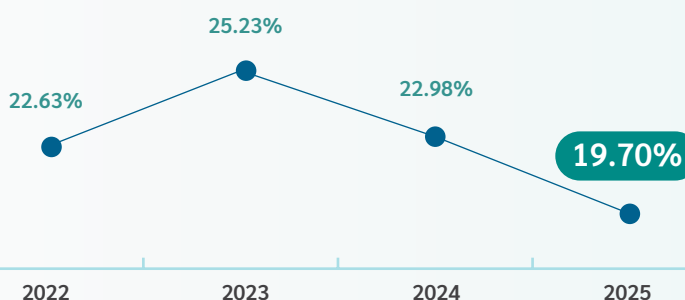
New Hires

| Employee Category | Total | Less than 30 (< 30) | Between 30 - 50 | Greater than 50 (> 50) | Female | Male |
|----------------------------|--------------|---------------------|-----------------|------------------------|------------|------------|
| Top Management (L8) | 0 | 0 | 0 | 0 | 0 | 0 |
| Senior Management (L6, L7) | 3 | 0 | 2 | 1 | 1 | 2 |
| Middle Management (L5) | 39 | 0 | 36 | 3 | 23 | 16 |
| L4 and Below | 1,094 | 586 | 494 | 14 | 610 | 484 |
| Total | 1,136 | 586 | 532 | 18 | 634 | 502 |

Employee Turnover

| Employee Category | Total Nos | Less than 30 (< 30) | Between 30 - 50 | Greater than 50 (> 50) | Female | Male |
|----------------------------|--------------|---------------------|-----------------|------------------------|------------|------------|
| Top Management (L8) | 0 | 0 | 0 | 0 | 0 | 0 |
| Senior Management (L6, L7) | 5 | 0 | 3 | 2 | 0 | 5 |
| Middle Management (L5) | 59 | 2 | 50 | 7 | 32 | 27 |
| L4 and Below | 955 | 370 | 547 | 38 | 548 | 407 |
| Total | 1,019 | 372 | 600 | 47 | 580 | 439 |

Employee turnover % for years 2022-2025



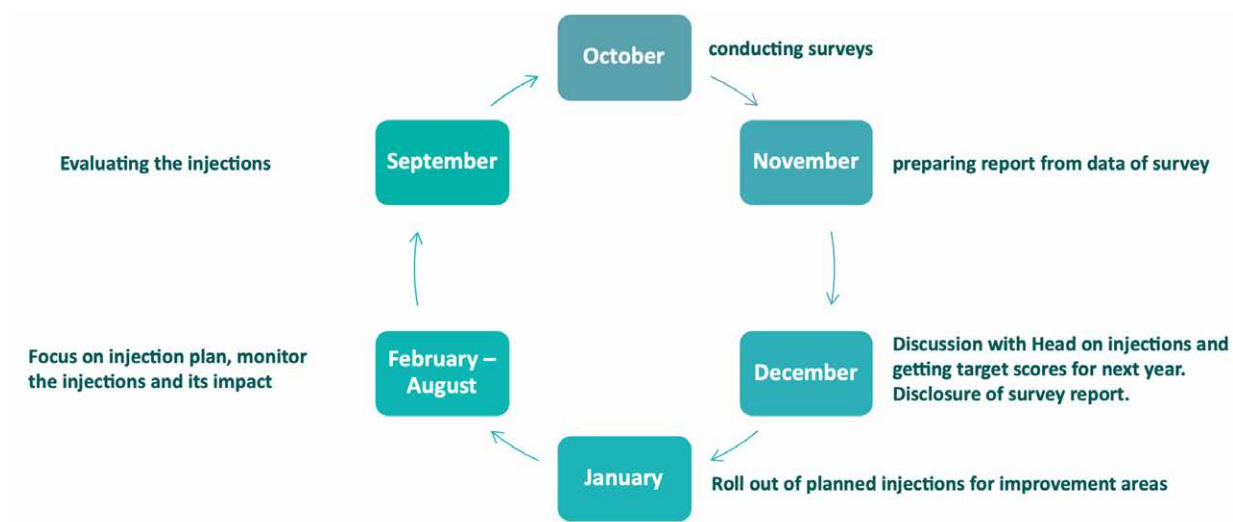
In 2025
Total Employees
5,399 persons

Turnover
1,019 persons

Employee Engagement

Mega Lifesciences believes and gives high importance to the employee engagement process and outcomes. The engagement process is a holistic process which begins with conducting surveys, preparing data, reviewing data and management remedial action to optimize the employee engagement at work place.

Employee Engagement Process Flow



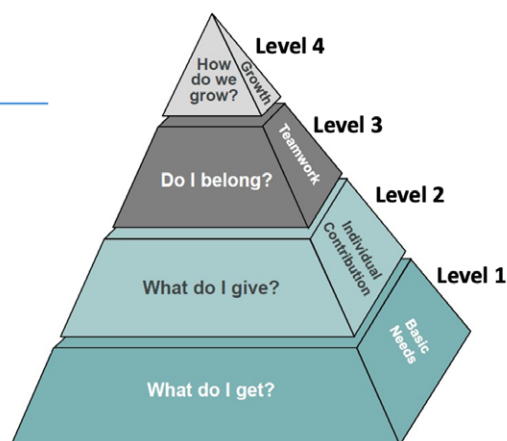
Gallup's Q12 Questions Are Broken Into Four Key Areas Of Engagement

Q12. This last year, I have had opportunities to learn and grow.
 Q11. In the last six months, someone at work has talked to me about my progress.

Q10. My teammates have my back. (extending help when I am really in need.)
 Q9. My associates or fellow employees are committed to doing quality work.
 Q8. The mission or purpose of my organization makes me feel my job is important.
 Q7. At work, my opinions seem to count.

Q6. There is someone at work who encourages my development.
 Q5. My supervisor, or someone at work, seems to care about me as a person.
 Q4. I know I will be recognized for excellent work.
 Q3. At work, I have the opportunity to do what I do best every day.

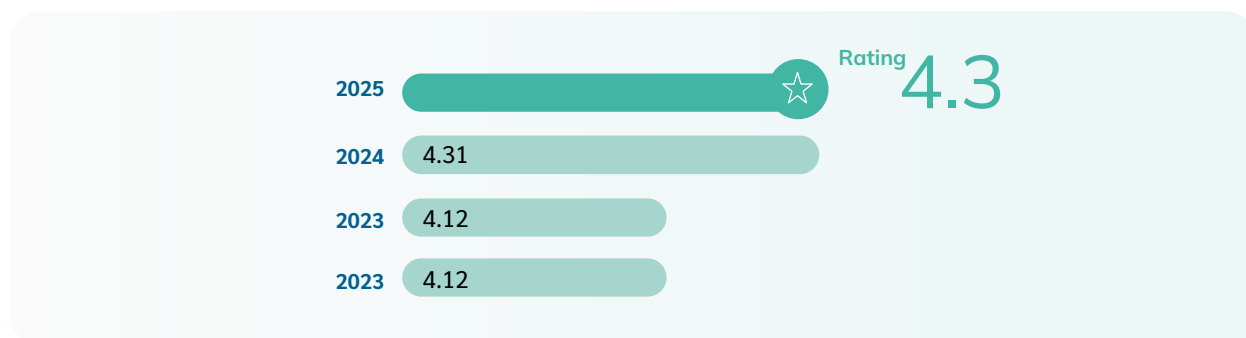
Q2. I have the materials and equipment to do my work right.
 Q1. I know what is expected of me at work.



Company also sets targets for the future. The process focuses on parameters like:

1. Job satisfaction
2. Understanding of job role / purpose
3. Interpersonal relationships
4. Relationship with seniors
5. Opportunities to learn and grow (career prospects)
6. Work materials / resources to perform work

Survey results for past years and target for year 2026



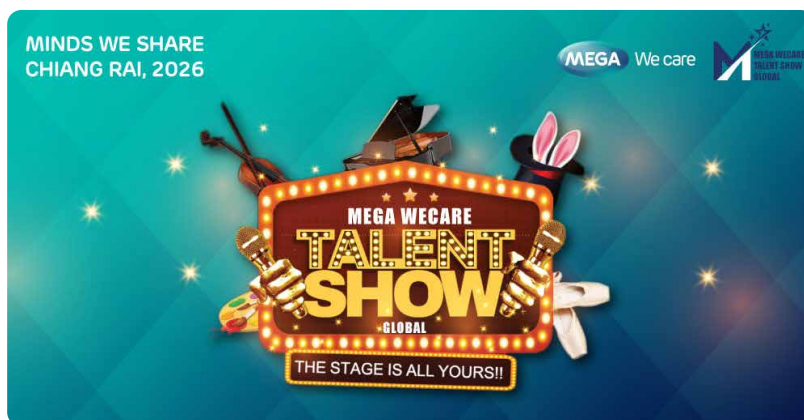
| Countries | Total Headcount 2025 | Total Respondents 2025 | % response in 2025 | Average Consolidated Rating in 2025 |
|-------------------|----------------------|------------------------|--------------------|-------------------------------------|
| Mega PCL Thailand | 931 | 925 | 99% | 4.0 |
| Mega PTY Thailand | 69 | 69 | 100% | 4.1 |
| Mega Vietnam | 461 | 355 | 77% | 4.5 |
| Mega Cambodia | 361 | 361 | 100% | 4.3 |
| Mega Indonesia | 313 | 242 | 77% | 4.2 |
| Mega Malaysia | 111 | 90 | 81% | 4.2 |
| Mega India | 90 | 88 | 98% | 4.3 |
| Mega Philippines | 198 | 140 | 71% | 4.4 |
| Total | 2,534 | 2,270 | 88% | 4.3 |

Company has expanded the surveys to more markets and covers almost 50% of the employees. Target for 2026 is to increase the scope and maintain a engagement score of minimum 4.0.

Employee remuneration and benefits

- Allowances
- Bonuses
- Incentives
- Share based payments
- Provident Fund
- Social Security
- Employee education
- Awards based on years of service
- Benevolent funds
- Protective equipment
- Overtime payments
- Support for employee and family bereavement
- Diet planning and healthy living
- Accident Insurance

Engagement initiatives including Talent Shows for employees and culture awards.



Workplace initiatives and activities

1. Good Health By Yourself

Our CEO & Chief Coach, Mr Vivek Dhawan believes in Helping people live healthy as long as they live and he has inspired the Company to conduct programs like Good Health By Yourself (GHBY) where we engage speakers to train employees.



Mega Myanmar organized Annual Flu Vaccination Program under the Good Health by Yourself (GHBY) initiative during May 2025. The event saw a with 180 participants - including our dedicated colleagues and their family members - receiving their INFLUVAC flu shots. Each participant was also provided with a vaccination card as part of the program.

Mega Thailand’s GHBY initiative officially launched the BMI HERO SS1 project with an objective to empower colleagues to improve their overall health by focusing on a key indicator: reducing their Body Mass Index (BMI). The competition round sparked enthusiastic participation from colleagues across all departments, who demonstrated remarkable commitment through increased physical activity and improved dietary choices, including a greater intake of fruits and vegetables. Early feedback from colleagues indicated positive outcomes such as higher energy levels and a greater sense of vitality.

2. Reverse Disease By Yourself

Our CEO & Chief Coach, Mr Vivek Dhawan has inspired us to craft a program called “Reverse Disease By Yourself” where we focus on training employees to follow a healthy lifestyle to reverse or keep in control chronic diseases like High / Low Blood Pressure, High / Low Sugar, Healthy Heart, etc.



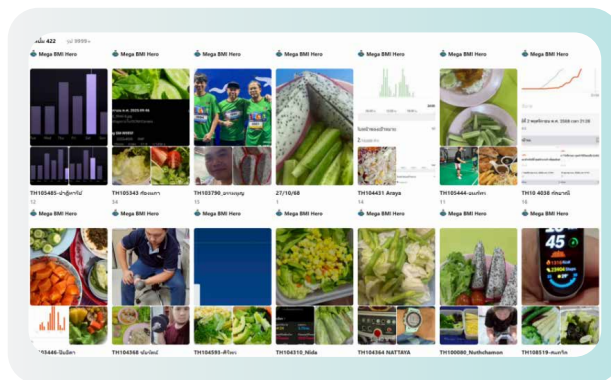
Mega Thailand took a personalized approach to employee well-being by facilitating the “Reverse Disease By Yourself” (RDBY) Program. This targeted initiative identified colleagues with lifestyle-related conditions like hypertension, cholesterol, and diabetes through their annual health check-ups, offering them a structured path to reclaim their health. Colleagues received personalized coaching on nutrition, exercise, and habit formation along with a comprehensive 30-day self-monitoring journey. The program’s highlight was a RDBY Camp at the Wellness Wecare Center (WWC), featuring interactive workshops, one-on-one consultations, and practical sessions in healthy cooking and guided fitness. To ensure lasting impact, a dedicated three-month follow-up protocol was established, providing continuous support and fostering sustainable lifestyle changes for long-term well-being.



Mega Academy collaborated with Wellness Wecare Center (WWC) for the 2nd batch of GHBY Champions Program organized at Thailand. The program aimed to enable GHBY Champions to promote health and wellness initiatives in their respective countries. Colleagues learned about concepts of Life’s Essential 8, diverse set of exercise practice and a plant-based whole food lifestyle.

3. Hobby Clubs like running club, Yoga club, badminton club

The Healthy Corner initiative thrived across the Mega Myanmar offices, creating an engaging and health-focused environment. Canteen areas became vibrant hubs as a series of events were organized over multiple days. Colleagues participated enjoying nutritious brown rice and refreshing detox water, reinforcing a commitment to healthy eating habits.



Mega Myanmar participated in the global celebration of International Yoga Day. This significant event was marked by nationwide engagement in yoga activities, conducted under the expert guidance of a professional yoga instructor via Zoom. Colleagues across all office locations of Mega Myanmar gathered to take part in this health and wellness initiative. The yoga session, led by the instructor, involved a series of movements and postures that were both invigorating and calming, providing participants with an opportunity to rejuvenate and connect.



Mega Thailand hosted its Annual Badminton Tournament in a vibrant display of health and sportsmanship. The event saw remarkable engagement, with over 90 employees participating in a dynamic doubles team format specifically designed to foster team bonding. The courts were filled with excitement, laughter, and spirited competition, creating an energetic atmosphere.

The Mega Running Club of Thailand further energized Mega’s wellness culture by organizing a Family Fun Run event at the Bang Pu Recreation Center. The event successfully brought together approximately 60 employees and their family members, who collectively covered over a kilometer in a vibrant and supportive atmosphere. More than a physical challenge, the run was a celebration of community and shared well-being, where every participant, regardless of pace, successfully achieved their personal goal of enjoying an active lifestyle.



Building on the foundational success of its wellness programs, Mega Vietnam launched the fourth edition of its health initiative under the revitalized banner “MEGA WARRIORS: MOVE EVERY DAY - CONQUER ALL LIMITS!” This cornerstone program of the Good Health by Yourself (GHBY) philosophy is strategically designed to empower every colleague to take proactive ownership of their well-being through sustained, daily action. In a significant evolution from previous short-term formats, the 2025 challenge was extended to a nine-month duration, encouraging the integration of consistent movement into daily life and fostering long-term, resilient health habits. Open to all employees, the program features running, walking, and cycling activities, supported by a system of individual, team, and mini-challenge awards to sustain motivation and camaraderie. The results have been impactful, with 360 participants collectively logging over 63,672 kms & 15,575 activities, showcasing a passionate commitment to the GHBY ethos.



As a part of Exercise is Thy Medicine (EIM), Mega Thailand organized a series of high-energy Zumba sessions in the office premise. These events transformed fitness into a celebration, inviting colleagues to come together for an invigorating workout set to uplifting music.

4. Annual Health Checks



Mega India conducted an Annual Health Check-up reinforcing Mega’s commitment to employee health and well-being. The screening covered key parameters including lipid profile, HbA1c, blood sugar, hemoglobin, BP, pulse, weight and oxygen saturation. The objective was to enable early identification of health risks such as hypertension, diabetes and high cholesterol for timely medical attention by experts.

5. Office Syndrome



Mega Thailand organized activities to address Office Syndrome for colleagues in order for them to prioritize their health and seek well-being through yoga practice. It aims to encourage physical activity to alleviate the effects of prolonged sitting at work.

Blood Donation Event



The Mega Kicks Off 2025 with First Blood Donation Event, Strengthening GHBY Initiative and Community Impact

On January 30th, Mega Lifesciences PCL., Thailand organized its first BLOOD DONATION event of the year 2025. The event aimed to promote employee well-being while also contributing to the wider community. Additionally, it reinforced the GHBY initiative, ensuring its continued strength. A total of 51 employees from various departments volunteered to donate blood, resulting in a total collection 21,950 cc of blood. Furthermore, 3 employees volunteered to donate their eyes, and another 3 pledged to donate their organs.



Mega Promotes Preventive Healthcare with Affordable Flu Vaccination Program for Employees

On March 19, 2025, Mega Lifesciences PCL., Thailand demonstrated its commitment to employee health by organizing a flu vaccination program at a reduced cost. The initiative provided protection against four strains of the influenza virus, helping to safeguard staff during the flu season. The company partnered with certified medical providers to ensure quality and safety. Employees were encouraged to participate to boost immunity and

reduce sick leave. The program received a positive response, with many appreciating the convenience and affordability. The Mega emphasized the importance of preventive healthcare in the workplace. This effort is part of Mega’s ongoing health and wellness initiatives. The company believes that healthy employees contribute to a more productive workforce. Plans for similar health programs are already underway.



Mega Lifesciences Launches “Mega Toothy Smile” Dental Campaign, Bringing On-Site Care to Boost Employee Oral Health

Mega Lifesciences PCL., Thailand has launched dental health campaign, “Mega Toothy Smile”, to promote better oral care among its employees. The initiative comes after the company noticed that many colleagues were not utilizing their annual dental benefits from Social Security. In collaboration with Sikarin Hospital and the Social Security Office, a mobile dental unit was brought directly to the Factory, Bangpoo, Soi 8. The service was provided on March 28, 2025, offering convenient dental check-ups and treatments on-site. Employees welcomed the program, appreciating the ease of access and quality care. The company aims to improve overall well-being and reduce health-related absences. The Mega hopes this effort will raise awareness about the importance of oral health. Future dental campaigns will be held as scheduled twice a year.



Mega Lifesciences Boosts Preventive Healthcare with Free Cancer Screening for Eligible Employees

On July 8, 2025, Mega Lifesciences PCL., Thailand provided free cancer screening services for eligible employees, based on company age criteria. The screening covered cervical, liver, and colorectal cancers, aiming to promote early detection and health awareness. This initiative reflects Mega's commitment to employee well-being and preventive healthcare. The event was well-received, with strong participation from staff across departments. Mega continues to prioritize proactive health programs as part of its long-term care strategy.

CSR Activities



The Mega Joins Forces with IEAT and Local Partners to Restore Coastal Ecosystems through Mangrove Planting

Mega Lifesciences PCL., Thailand organized a Corporate Social Responsibility (CSR) activity in collaboration with the Industrial Estate Authority of Thailand, including Bangpoo Industrial Estate Office, Bang Pli Industrial Estate Office, business partners, local authorities, community members, and nearby schools.

The mangrove planting activity took place at Bangpoo Seaside Resort on 17 September 2025. Participants joined together to plant hundreds of mangrove seedlings, aiming to restore the coastal ecosystem and expand green areas.

The event reflects the company's commitment to sustainable community development and reinforces strong cooperation between industry and the local community in protecting the environment

Employee Performance Management System

Mega Lifesciences has developed a performance management tool in order to facilitate employee growth and career advancement based on individual's strengths by helping them to acquire the desired knowledge and skills through Individual Development Plan (IDP). This tool, Strength Based Outcome Management system (SBOMs) facilitates to improve two-way communication between supervisors and employees by clarifying job expectations, communicating organizational goals and providing transparent feedback through coaching conversation - thereby boosting employee morale.

SBOMs and analysis / supervision of employees performance leads to a detailed IDP. Individual Development Plans are owned by an employee and their supervisor. Various methods drive employee development, including internal expert-led training / workshops, On-The-Job Training (OJT), mentoring programs, external training interventions, cross-functional assignments, university collaborations, self-study, job rotations, conferences, and seminars.

After agreeing on the IDP, both parties rate it in the “Rating Pre-Intervention”. Upon completion of the agreed intervention, they rate it in the “Rating Post-Intervention”. The supervisor / manager / coach can provide feedback on the progress at the end of the agreed timeline.

Performance Improvement Process

The Performance Improvement Process is designed to support employees who are unable to meet performance expectations. This process also emphasizes building awareness among employees about the impact of their performance on themselves, their teams, and the organization as a whole. It is a structured approach aimed at identifying root causes of underperformance and collaboratively working on solutions with the employee, their supervisor, and the HR / HCD team.

1. Initial Assessment:

When an employee is unable to meet expectations, the first step is to review their strengths, education, experience, knowledge, skills, will, and other relevant factors (e.g., Training History & Experience).

2. Identifying Root Causes:

After reviewing and documenting the details, the employee & supervisor will work with HR / HCD to identify the underlying reasons for the underperformance. These causes may fall into the following categories:

- Skill or Knowledge gap: The employee lacks the required skills or knowledge to perform their job effectively.
- Will or Motivation: The employee may have the necessary skills but lacks motivation, or there may be external factors affecting their performance.
- Other contributing factors: External or personal circumstances that impact performance, such as:
 - o Delays in work processes
 - o Equipment damage, loss of resources
 - o Issues with colleagues or other parties involved in the work.

- o Health problems or personal issues that may be affecting the employee’s ability to perform.

If the issue is a Skill or Knowledge gap, the PIP program will include a dedicated development plan to address these gaps. This development plan will be integrated into the PIP timeline to ensure that follow-up reviews align with the time needed for the employee to complete their skill or knowledge training.

If the issue is Will, Motivation, or Other contributing factors, the supervisor will engage in a deeper conversation with the employee to understand the root cause and work on ways to address these issues. These will be documented with timelines and action plan for monitoring.

3. Communicating Organizational Purpose and Impact:

Once the root cause is identified, if the employee needs to enter the formal PIP, HR / HCD will clearly communicate:

- The purpose of the organization and the specific purpose of the employee’s role.
- The performance expectations for the role.
- The impact of underperformance on the organization, team, and the employee themselves.

This is a critical step to ensure that the employee fully understands the expectations and the broader significance of their role.

4. Setting Improvement Goals:

The employee, their supervisor, and HR / HCD will collaborate to set clear improvement goals, including:

- AS-IS: Defining the current state of performance.
- TO-BE: Articulating the expected future state or desired outcomes.
- How to: Identifying specific strategies and actions the employee will take to close the gap between current and desired performance.

Health and Safety

Mega Lifesciences upholds human rights and guards the sanctity of human rights as per internationally acceptable standards / frameworks like Universal Declaration of Human Rights (UDHR), the United Nations Guiding Principles on Business and Human Rights (UNGPs), UN Convention on the Rights of the Child (1989) and the International Labour Organization (ILO)'s Declaration on Fundamental Principles and Rights at Work.

Mega Lifesciences operates on a foundation of Truth, Trust, Respect and Freedom. The Company has established policies for Human Rights which clearly lays down the basic tenets of human rights including no-slavery, establishing a peaceful and conducive work environment, equal opportunity to all employees, no discrimination and fairness at work places. The Company has established a framework for an environment conducive for human rights which includes:

1. Human Rights policy
2. Non-Discrimination policy
3. Anti-Harassment policy
4. Business Ethics and Code of Conduct
5. Whistle blower policy

| Performance Data | | | |
|-------------------------------------|--|--|--------------|
| GRI/DJSI | Required Data | Unit | Total YTD |
| Occupation Health and Safety | | | |
| GRI 403-8 (2018) | Workers covered by an occupational health and safety management | | |
| | Employees covered by SSHE Management System | Person | 954.00 |
| | Contractor covered by SSHE Management System | Person | 27.00 |
| GRI 403-9 (2018) | Work-related injuries | | |
| | Number of Hours Worked | | |
| | Employee | Person | 2,390,689.00 |
| | Contractor | Person | 71,787.00 |
| | Number of Fatalities as a result of work-related injury | | |
| | Employee | Person | 0 |
| | Contractor | Person | 0 |
| | Rate of Fatalities as a result of work-related injury | | |
| | Employee | Recordable cases per 1,000,000 hours worked | 0 |
| | Contractor | Recordable cases per 1,000,000 hours worked | 0 |
| | Number of High-consequence work related-injury | | |
| | Employee | Person | 0 |
| | Contractor | Person | 0 |
| | Rate of high-consequence work-related injuries (excluding fatalities) | | |
| | Employee | Recordable cases per 1,000,000 hours worked | 0 |
| | Contractor | Recordable cases per 1,000,000 hours worked | 0 |

| Performance Data | | | |
|-------------------|--|---|-----------|
| GRI/DJSI | Required Data | Unit | Total YTD |
| | Total recordable injuries case (TRIC) | | |
| | Employee | Person | 1.00 |
| | Contractor | Person | 0 |
| | Total recordable injuries rate (TRIR) | | |
| | Employee | Recordable cases per 1,000,000 hours worked | 0.42 |
| | Contractor | Recordable cases per 1,000,000 hours worked | 0 |
| | Number of Lost Workday | | |
| | Employee | Day | 68.00 |
| | Contractor | Day | 0 |
| | Lost Workday Case Rate (LWCR) | | |
| | Employee | Lost days per 1,000,000 hours worked | 28.44 |
| | Contractor | Lost days per 1,000,000 hours worked | 0 |
| GRI 403-9 (2018) | Lost Workday Case (LWC) | | |
| | Employee | Case of lost work days | 1.00 |
| | Contractor | Case of lost work days | 0 |
| | Lost Time Injury Frequency Rate (LTIFR) | | |
| | Employee | Lost day cases per 1,000,000 hours worked | 0.42 |
| | Contractor | Lost day cases per 1,000,000 hours worked | 0 |
| | Work-related illness | | |
| GRI 403-10 (2018) | Number of Fatalities as a result of work-related illness of employees | | |
| | Employee | Person | 0 |
| | Contractor | Person | 0 |
| | Rate of Fatalities as a result of work-related illness of employees | | |
| | Employee | Recordable cases per 1,000,000 hours worked | 0 |
| | Contractor | Recordable cases per 1,000,000 hours worked | 0 |
| | Number of cases of recordable work-related ill health | | |
| | Employee | Person | 0 |
| | Contractor | Person | 0 |
| | Total Recordable Occupational illness rate (TROIR) | | |
| | Employee | Lost days per 1,000,000 hours worked | 0 |
| | Contractor | Lost days per 1,000,000 hours worked | 0 |

| Performance Data | | | |
|------------------|----------------------|------|-----------|
| GRI/DJSI | Required Data | Unit | Total YTD |
| | Other OHS indicators | | |
| THSI | Absentee Rate (AR) | | |
| | Employee | % | 0.04 |



The Company conducts a Risk Assessment of Human Rights violations through an intricate process of questionnaires and soliciting answers. The risks are evaluated based on responses and remedial actions are taken to ensure that violations are minimized.

Human Rights Across Supply Chain

The Company has developed evaluation questionnaire for suppliers prior to enlisting them in the Approved Suppliers List.

30% of Tier-1 Suppliers have been evaluated in year 2025 and the rest will be evaluated in year 2026 and 2027. The Company has a system of evaluation of 100% suppliers during a period of three (03) years based on plans developed in advance.

Human Rights Evaluation within the Company

100% units within the company covered by Human rights Due Diligence process.

100% location heads have signed the Human rights declaration.

No Significant human rights issues during the year.

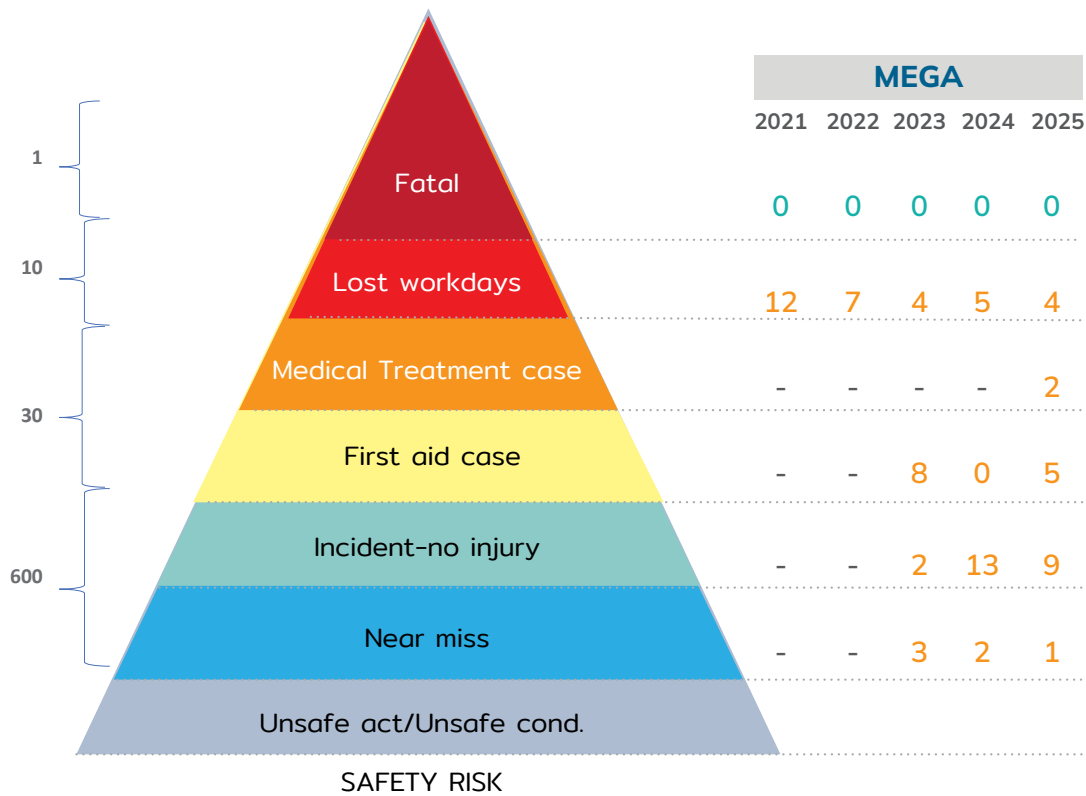
Data Privacy processes being **strengthened**



2025 OHS Highlights 2023-2025 Journey 2026 Plan

2025 HIGHLIGHTS Achievements

- Lost Time Accident 4 cases, LTIFR 0.33, It has reduced -24% vs 2024.
- Contractor work Accident free 1,229 days, 390,936-man hour, since 2023.
- Support new & changed 28 areas modification approximately.
- Maintain compliance safety standards.
- Provided Safety training 4,563 m-h. 2,086 Attendance.
- ISO14001: 2015 Certify by TNV, Developed EMS System within 6 months & under budget planned.



Learning

- P1 Gelatin tank: Overpressure caused it to explode the lid out (1 First aid).
- P3 Degreasing process: Flammable chemical (IPA) Ignitable in dry condition, Electrostatic discharge cause to fire accident (1 LTA).
- P2 Secondary packing: Serious figures injured 60 workdays lost. cause while entering hand into hot seal machine.
- Fire alarm systems- false alarm 24 times.



OHS Journey

| 2023 | 2024 | 2025 | 2026 |
|---|--|--|--|
| <ul style="list-style-type: none"> • Safety governance, KPIs & plan • Safety org & committee • Critical safety equipment • LOTO & energy isolation • Contractor safety & permits • Incident mgmt. & learning • Safety training rollout • Safety engagement cadence • Safety officer capability | <ul style="list-style-type: none"> • Safety standards compliance • Safety performance reporting & awards • Chemical hazard training (QC, PDMD) • Confined space SOPs & permits • Safety inspections (acts & conditions) • Project safety integration (RA, USR) • Insurance & government audits • New safety officer training | <ul style="list-style-type: none"> • Safety standards compliance • Safety committee & training • Safety performance reporting & awards • Chemical hazard & spill training • Infirmary & first-aid controls • Critical safety equipment (P3-3) • High-risk gap closure & monitoring • EMS & ISO 14001: 2015 certification | <ul style="list-style-type: none"> • Safety standards implementation • Machine guarding & bypass prevention • Unsafe acts / conditions & near-miss reporting • Fire protection equipment (P3-3) • Emergency communication systems • Fire alarm system reliability • P1 fire alarm installation • Lighting compliance • ISO 14001: 2015 sustainability • Environmental targets & cost reduction |

FY2026 Focus

SAFETY KPI

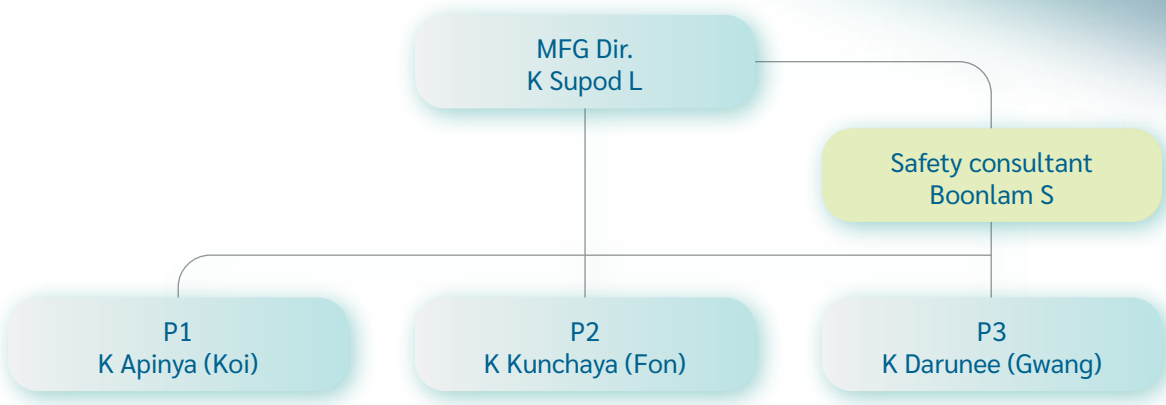
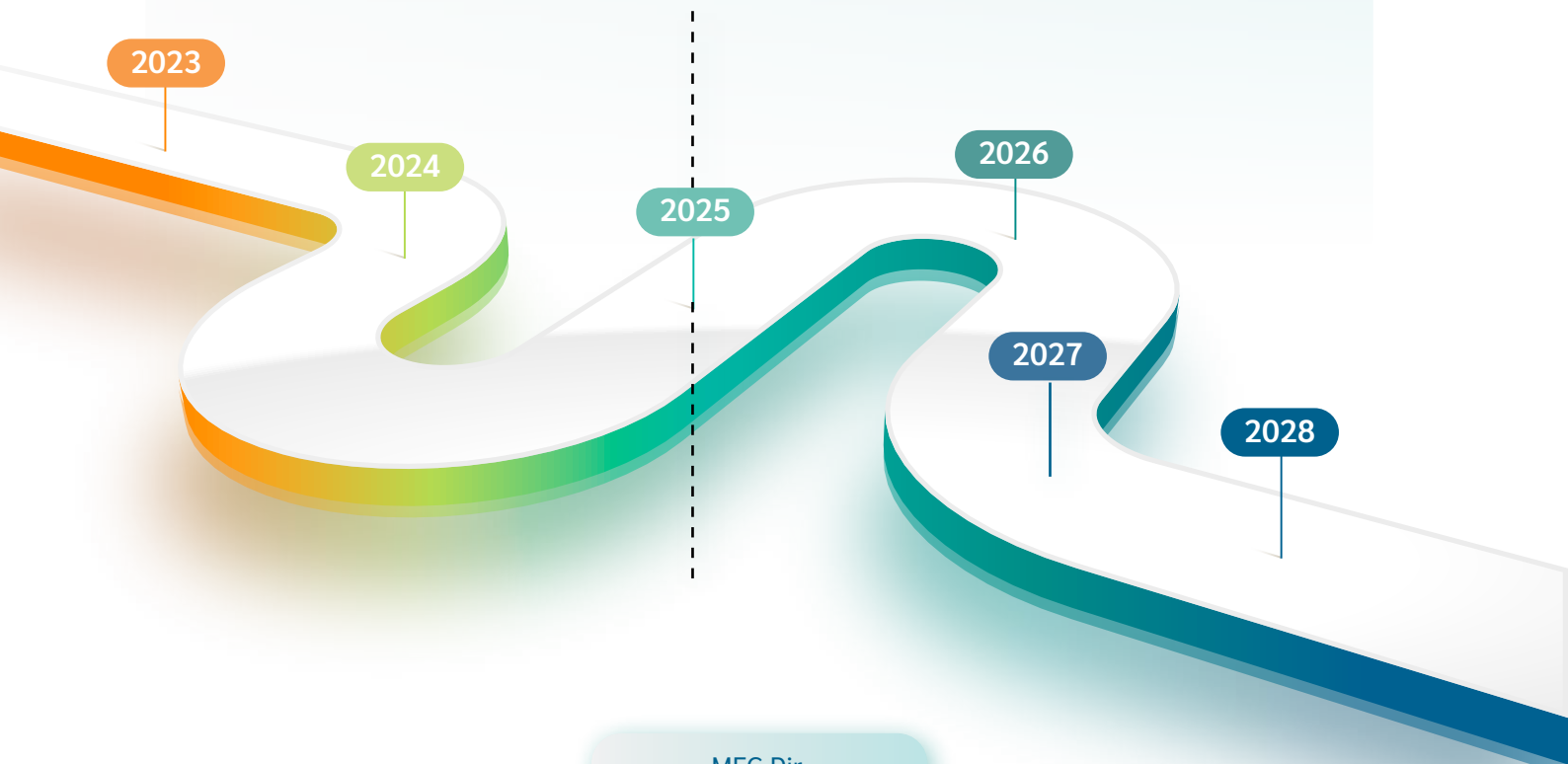
- Accident reduction, no repeat case, Target Zero LTA.
- Maintain & Sustain Safety compliance.

Key Driven

- Build safety competency of 3 new safety officers to be professional level.
- Update of Safety officer(s) (Supervisory level, Manager level) provide training & certification by law.
- Focus Improvement

Clear Job safety descriptions (JD) and assignment

- Focus plant: Risk assessment, JSA, WI, Safety on floor. OJT Training, Safety equipment maintenance, Walk the talk.



2026 PLAN

| | Q1-2026 Jan-Mar | Q2-2026 Apr-Jun | Q3-2026 Jul-Sep | Q4-2026 Oct-Dec |
|--------------------------|---|---|---|---|
| AUDIT | <ul style="list-style-type: none"> IA ISO14001 Insurance | | <ul style="list-style-type: none"> ISO14001 Sr.1 | |
| MTN & INSPEC. | <ul style="list-style-type: none"> Fire Alarm System and Emergency Lighting System | <ul style="list-style-type: none"> Electrical System Building System Emergency Lighting System | <ul style="list-style-type: none"> Fire Water Pump System Emergency Lighting System | <ul style="list-style-type: none"> Light, Noise, Chemicals, Air Pollution, Cooling Systems, and Noise Disturbance Emergency Lighting System |
| TRAINING | <ul style="list-style-type: none"> Safety Officer Training: Legal Compliance, Risk Assessment, and STD | <ul style="list-style-type: none"> Forklift safety, Safety Officer (Supervisor Level) and Safety Officer (Executive Level) Hazardous Chemicals | <ul style="list-style-type: none"> Basic Firefighting Training First Aid and CPR Training | <ul style="list-style-type: none"> Fire drill & Evacuation drill |

25, 27 Nov, 25 by EMS Rescue Phakasa



- Basic fire flighting = 103 H
- Basic first aid & CPR = 103 H
- Advance fire flighting = 36 H





Customer Relationship Management

- Highlights of Management’s Customer Proposition.
- Education and awareness of products and Mega’s facilities for Customers.
- Education and awareness of consumers’ health conditions.
- Prevention of disease by educating customers to have a healthy lifestyle.
- Information Technology applications for connecting Mega and Customers on the same platform.
- Building awareness within Mega about Customer’s business proposition and challenges.

Customer Satisfaction Survey Report

- The customer satisfaction using the questionnaire in the Customer Satisfaction Survey for Maxxcare Form.
- The collecting for the survey is directly done by Delivery Man.
- Summary and analysis by Customer Care Team.
- Quantity of survey sample: 212 Customers - Done: 200 Customers - The customer refuses: 12 Customers.

Targets for year 2025 till 2030.

- Maintain targets for Customer Satisfaction as per scores and methodology set by each market / business segment.
- Improve Information technology applications connecting Mega- Customer-Consumer.
- Build greater sales engagement with customers.
- Build on-line sales and fulfillment Improve product and health awareness.

Mega We care for Communities

Wellness We care Center



Advancing Lifestyle Medicine into Thailand's Healthcare System

In 2025, Wellness We care Center, a social enterprise under Mega We care, continued its mission to strengthen Thailand's preventive healthcare system by adopting Lifestyle Medicine as its core academic and operational framework. The Center focuses on health promotion, disease prevention, and the management of non-communicable diseases (NCDs), which remain a major public health burden in Thailand.

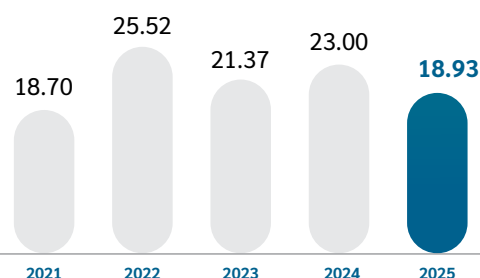
Our operations integrate key pillars of Lifestyle Medicine, including nutrition, physical activity, stress management, sleep optimization, and sustainable behavior change.

These efforts are carried out alongside the empowerment of individuals to take ownership of their health, the development of health coaching professionals, and the expansion of collaborative networks to enhance long-term preventive healthcare services nationwide.

Mega Lifesciences believes in elevating public health and has invested significant amounts in this Human Wellness initiative

| | Year 2021 | Year 2022 | Year 2023 | Year 2024 | Year 2025 | Total |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------|
| Amount Invested (Thai Baht Million) | 18.70 | 25.52 | 21.37 | 23.00 | 18.93 | 107.52 |

More than Baht **107** Million has been invested in the Human Wellness initiative.



2025 Key Impact Highlights



These achievements reflect the Center’s growing role as a key contributor to knowledge development, service innovation, and workforce capacity building in Lifestyle Medicine across Thailand.

1. Health Camps: Empowering Individuals Toward Self-Reliant Health

The Center continuously organizes Health Camps under the philosophy: “Everyone can take care of their own health.”

These camps are designed for individuals, organizations, and healthcare professionals, emphasizing experiential learning and practical behavior change to achieve sustainable health outcomes.

In 2025, 63 camps were conducted with 1,120 participants, categorized as follows:

| Camp Type | Sessions | Participants |
|------------------------------------|-----------|--------------|
| Good Health by Yourself (GHBY) | 9 | 135 |
| Reverse Disease by Yourself (RDBY) | 4 | 48 |
| Spiritual Retreat (SR) | 10 | 200 |
| Senior Quality Life (SQL) | 2 | 30 |
| Cooking Camp | 6 | 45 |
| Certified Lifestyle Coach (CLC) | 5 | 60 |
| Corporate Camp | 27 | 602 |
| Total | 63 | 1,120 |

Outdoor activities : Mind and Body Balance

Structured outdoor wellness activities designed to promote physical fitness, mental clarity, and emotional balance. Examples include yoga, meditation, breathing exercises, mindfulness walking, stretching, team-building activities, and nature-based therapy. These activities aim to reduce stress, improve focus, enhance physical strength, and encourage holistic well-being.



Farm & Farm House

Agricultural and lifestyle-based activities conducted on a farm or farmhouse setting, promoting sustainable living and connection with nature. Activities may include organic farming, planting and harvesting, farm-to-table experiences, herbal gardens, eco-learning workshops, and wellness retreats. The objective is to support physical activity, environmental awareness, and mental relaxation.



2. Natural Wellness Program

The Natural Wellness Program is a comprehensive and integrative health restoration model that combines Lifestyle Medicine principles with natural healing approaches. The program emphasizes daily behavior modification within a restorative environment.

In 2025, 344 participants enrolled in the program.

Seven Core Programs:

- Gut Health & Immunity Restoration Program
- Sleep Balance Program
- Pain Relief Program
- Wellness Staycation Program
- NCDs Recovery Program
- Mobility & Vitality Recovery Program
- Cancer Retreat Program



These programs are designed to support both preventive care and disease management, working alongside conventional treatment to enhance quality of life and reduce long-term dependency on medical interventions.

Traditional Thai and Ayurvedic Medicine Clinic

A holistic healthcare service providing preventive and therapeutic treatments based on Traditional Thai Medicine and Ayurvedic principles. Services typically include health assessments, herbal medicine consultation, Thai massage, Ayurvedic therapies, detoxification programs, dietary guidance, and lifestyle recommendations aimed at restoring physical balance, mental well-being, and long-term health.



Certified Lifestyle Coach

The activities are conducted under the supervision of a physician who is certified as a Certified Coach, responsible for providing holistic health guidance by integrating medical knowledge with health coaching principles. The objective is to enhance participants' understanding and capacity to manage their health appropriately and effectively. In the role of a Certified Coach, the physician serves as an educator, advisor, and activity facilitator, supporting participants in applying the acquired knowledge to their daily lives, reducing long-term health risks, and continuously improving their quality of life. All activities are carried out in strict compliance with professional standards and medical ethics.



Activities indoor

Structured indoor programs focusing on health, learning, and personal development. Activities may include workshops, seminars, group discussions, meditation sessions, fitness classes, wellness education, mental health programs, creativity sessions, and skills training. These activities are suitable for controlled environments and support continuous learning and well-being.



Plant Base Cooking

A hands-on learning activity focused on preparing plant-based meals, emphasizing the selection of natural ingredients, healthy cooking techniques, and balanced nutrition. The activity aims to promote health, reduce the risk of non-communicable diseases, and support sustainable dietary practices.



3. Health Coach Development

The Center plays an active role in strengthening preventive healthcare capacity through the **Certified Lifestyle Coach (CLC)** program.

In 2025:

5 training cohorts conducted

60 participants certified

The program contributes to building a skilled workforce capable of guiding sustainable lifestyle transformation and strengthening Thailand's preventive healthcare foundation.

4. Corporate and Social Health Promotion

The Center advances preventive health through collaboration with government agencies, private sector organizations, academic institutions, and social enterprises, contributing to ESG - Social Impact initiatives and NCD risk reduction at the population level.

In 2025:

11 organizational partnerships

11 health promotion events

960 total participants

Partner organizations included King Power, Mitr Phol Group, Port Authority of Thailand, Government Savings Bank (Head Office), Office of the Civil Service Commission, Supalai Public Company Limited, and Ajinomoto (Thailand) Co., Ltd.



5. Digital Health Content and Public Education

The Center continues to expand public access to reliable health information through digital platforms. As of 2025, the Center has produced 457 health-related video contents.

Digital Reach

- YouTube: 231,000 subscribers | 22.9 million total views
- Facebook: 35,000 followers
- LINE Official Account: 19,631 followers
- TikTok: 11,100 followers
- Instagram: 694 followers



457 health-related video content in 2025

These results reinforce the Center's role as a trusted public resource for preventive health education.

Awards & Recognition in Lifestyle Medicine Leadership

In 2025, the Center received four national-level awards recognizing its leadership in advancing Lifestyle Medicine across policy, academic, and service dimensions.

1) Thailand's Model Organization in Lifestyle Medicine Service Award

Presented at LM KICK OFF 2025.

Award presented by the Minister of Public Health.

Held at Richmond Stylish Convention Hotel.

This award recognizes outstanding organizations delivering comprehensive Lifestyle Medicine services for prevention, rehabilitation, and sustainable health promotion.



2) National Lifestyle Medicine Conference #3 Awards

Held at Miracle Grand Convention Hotel.

Organizational Award

Wellness We care Center - Distinguished Supporter and Driver of Lifestyle Medicine.

Leadership Award

Dr. Sant Chaiyodsilp , Chief Wellness Officer - Distinguished Keynote Contributor and Knowledge Leader in Lifestyle Medicine.

Academic Excellence Award

Dr. Supharker Sueurungreang , Wellness Doctor - Outstanding Contributor to Lifestyle Medicine Medical Education Development.

Future Direction

Moving forward, the Center is committed to expanding access to Lifestyle Modification Programs for broader populations, covering healthy individuals, at-risk groups, and patients with chronic conditions. These programs aim to support systematic prevention, control, and health restoration.

The Center will continue strengthening partnerships with government agencies, private sector organizations, and academic institutions to expand access to quality health services and knowledge.

Additionally, ongoing production and dissemination of evidence-based health content will enhance public awareness and empower individuals to take proactive responsibility for their health.

The Center remains dedicated to advancing standardized learning systems and professional health coaching development to build a robust preventive healthcare workforce and contribute to the long-term sustainability of Thailand's healthcare system.

Because we believe that
“Good health... begins with you.”



Targets

Social

Workforce Well-being & Development

- Improve training hours & skills enhancement (SDG 4, 8, 10)



Occupational Health & Safety (OHS)

- Accident prevention, safe work environment (SDG 3, 8)



Community Engagement

- Maintain CSR activities & sustainability projects (SDG 11, 17)



Human Rights & Ethical Practices

- Conduct due diligence & strengthen supply chain policies (SDG 10, 16)



Encouraging Health & Fitness Maintenance

- Promote wellness programs & active lifestyle (SDG 3, 8)



Employee Engagement

- Maintain previous year's engagement score (SDG 8)



Governance Dimension



Awards and Recognitions

The Company has been able to maintain a 100% score in the AGM for 2 years in succession. The Corporate Governance rating was 4 star till year 2024 and in 2025 for the first time, the company has achieved a 5 star rating.



Mega was included in the Forbes Best under a Billion-A list of 200 small-medium sized companies with revenues less than a Billion Dollars across Asia THIRD YEAR in a row.



Rated at A Level from MSCI ESG Ratings.



Rated Level 'BBB' in the 2025 ESG Ratings by the Stock Exchange of Thailand (SET).



Mega has received its certification from the Thai Private Sector Collective Action Coalition Against Corruption (CAC) in Dec. 2023 and until Dec. 2026.



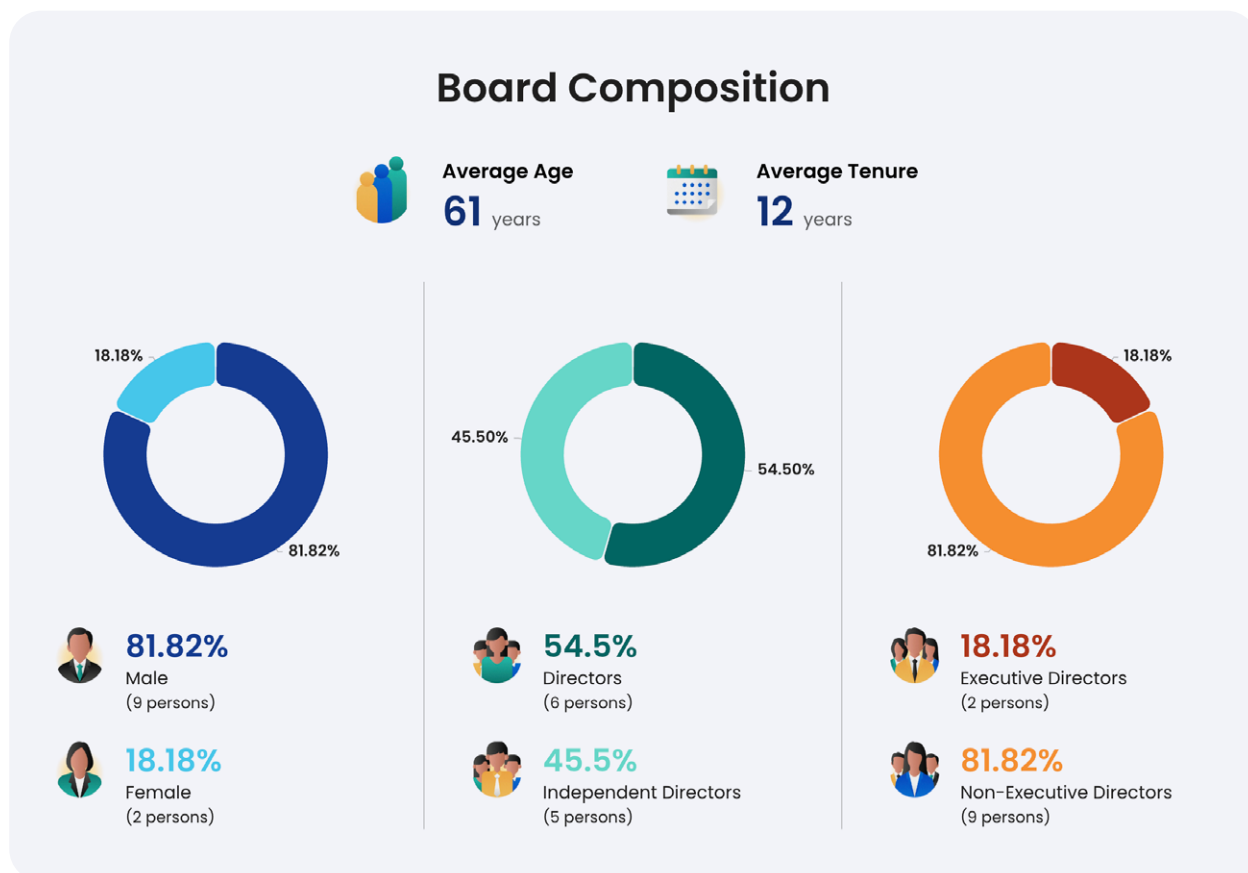
Received a 5-star (Excellent' level) in Corporate Governance from the Thai Institute of Directors.



Outstanding IR Awards

Certificate of Honor received from Ministry of Natural Resources and Environment of Thailand for voluntary greenhouse gas reduction program for installation of rooftop solar electricity generation plant and reduction of greenhouse gas by 690 tonnes equivalent per year.

Board of Directors



| | Male | Female | Total |
|-------------------------|------|--------|-------|
| Independent Directors | 4 | 1 | 5 |
| Non-Executive Directors | 3 | 1 | 4 |
| Executive Directors | 2 | - | 2 |

Board Composition, Industry experience and expertise.

The Board of Directors plays a crucial role in the governance and strategy of Mega Lifesciences. The Board of Directors meets minimum 7 times in a year (8 times in year 2025), the Audit Committee meets minimum 4 times a year and the other committees meet minimum 2 times a year.

The Board and Committees conduct self-assessment and discuss the assessment results. Currently there are two female directors (One Independent and one non-executive Director) on Board of Directors and the Board comprises of more than 3 nationalities. Details of Directors including their profiles are provided under <https://investor.megawecare.com/en/leadership/board-of-directors> and in the One report.

The Board Comprises Directors having relevant experiences in pharmaceutical industry, advertising, marketing, shipping and logistics, cyber-security and sales software, investment advisory, finance, Consumer health and Banking. The age group of the Board members ranges from 30's to late 70's.

MEGA's Board of Directors is responsible for Strategy and oversight of the Company's performance. The Leadership reflects various strengths which are essential for excellence and implementation of a winning strategy for a company. The Board members have diverse skills and experience which has generously contributed to the growth and sustainability of MEGA in turbulent times. Directors review policies periodically and contribute towards development of policies. Board also undertakes self-evaluation and publishes the results of its evaluation process.



1

Mr. Mechai Viravaidya

- Independent Director
- Chairperson

2

Mr. Alan Kam

- Independent Director
- Vice-Chair of Board of Director
- Chair of the Audit Committee
- Member of Nomination Committee

3

Mr. Vijay Karwal

- Independent Director
- Chair of Nomination Committee
- Member of Audit Committee



4

Mr. Thor Santisiri

- Independent Director
- Chair of Remuneration Committee
- Member of Audit Committee

5

Dr. Nithinart Sinthudeacha

- Independent Director
- Chair of Sustainability, Risk Management and Corporate Governance Committee
- Member of Nomination Committee

6

Mr. Kirit Shah

- Non-executive Director
- Member of Remuneration Committee



Mr. Ishaan Shah

- Non-executive Director

Ms. Sameera Shah

- Non-executive Director

Mr. Shiraz Erach Poonevala

- Non-executive Director



Mr. Vivek Dhawan

- Executive Director
- Chief Executive Officer
- Member of Remuneration Committee
- Member of Sustainability, Risk Management and Corporate Government Committee

Mr. Thomas Abraham

- Executive Director
- Chief Financial Officer
- Member of Sustainability, Risk Management and Corporate Governance Committee

| | Strategy | Industry Knowledge | Accounting and Finance | Risk Management | Corporate Governance |
|---|----------|--------------------|------------------------|-----------------|----------------------|
| 1 Mr. Meechai Viravaidya, Independent Director and Chairman of Board of Directors | Y | | | | Y |
| 2 Mr. Alan Kam, Independent Director, Chair of Audit Committee and Member of Nomination Committee | Y | Y | Y | Y | Y |
| 3 Dr. Nithinart Sindhudecha, Independent Director, Chair of Sustainability Committee and Member of Nomination Committee | Y | Y | | | Y |
| 4 Mr Vijay Karwal, Independent Director, Chairman of Nomination Committee and Member of Audit Committee | Y | Y | Y | Y | Y |

| | | Strategy | Industry Knowledge | Accounting and Finance | Risk Management | Corporate Governance |
|----|--|----------|--------------------|------------------------|-----------------|----------------------|
| 5 | Mr. Thor Santhisiri, Independent Director, Member of Audit Committee and Member of Audit Committee | Y | | | | Y |
| 6 | Mr. Kirit C. Shah, Non-executive Director | Y | Y | Y | | Y |
| 7 | Mr. Ishaan Shah, Non-executive Director | Y | Y | | | Y |
| 8 | Ms. Sameera Shah, Non-executive Director | Y | Y | | | Y |
| 9 | Mr. Shiraz E.Poonevala, Non-executive Director | Y | Y | Y | | Y |
| 10 | Mr. Vivek Dhawan, Executive Director, Member of Remuneration Committee, Member of Sustainability Committee and CEO | Y | Y | Y | Y | Y |
| 11 | Mr. Thomas Abraham, Executive Director, Member of Sustainability Committee and CFO | Y | Y | Y | Y | Y |

The Board of Directors has a well-defined Authorization Table which clearly lays down the authority limits for Board of Directors, Executives and Senior/ Middle Management. MEGA follows a detailed process of approvals from Board of Directors and also sharing significant events.

Board Committees

Each Committee has a charter and the charter provides detailed roles and responsibilities of such Committees.

The Board has formed Nomination Committee which screens the Board composition and encourages strategically appropriate composition for the Company's business and Industry. The Committee carefully screens candidates recommended by industry partners, professional search firms and diverse contacts. The Committee ensures that roles are recommended for each Board member based on their strengths and expertise.

The Board has formed an Audit Committee responsible for Internal Controls, appointment of external auditors, compliance and risk management and other controls necessary for the business.

The Remuneration Committee is responsible for benchmarking the remuneration of Board members with the industry surveys available (eg. IOD Remuneration Survey). The Committee also reviews and approves the management board remuneration guidelines.

The Sustainability, Risk Management and Corporate Governance Committee maintains an oversight on the Sustainability in business practices, the risk management process and reviews the corporate governance practices in the Company.

Corporate Governance at Mega Lifesciences

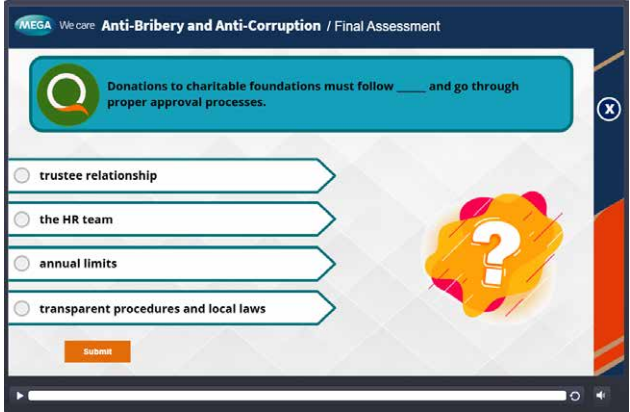
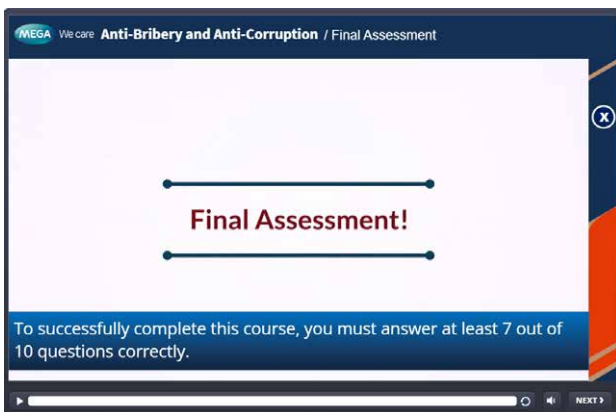
Anti-corruption and Anti-Bribery.

The Company has established Anti-Corruption and Anti-Bribery policies. The Company approaches Anti-corruption in a holistic manner. The company believes in creating awareness by providing training and educating its workforce. The policy for anti-corruption is coupled with enabling policies like whistle blower and non-retaliation policy.

The Company conducts a Corruption Risk Assessment of its operations and identifies areas which are sensitive and vulnerable to corruption and sets up appropriate controls in the respective areas.

The Company has provided approximately 200 hours of training in year 2025 and targets to cover all employees heading business dealings or interfacing the customers, government and regulatory agencies in year 2026 and 2027.





The Company is a certified member of the Collective Alliance against Corruption.



100%
Independent Directors in
Nomination Committee

Ethical Business conduct

Mega’s governance with Ethics and Integrity.

Mega Lifesciences Public Limited Company and its Subsidiaries and Associates (collectively “MEGA”) has a comprehensive and a holistic framework for corporate governance. Central to MEGA’s Corporate Governance are the values of Truth, Trust, Respect and Freedom. MEGA’s framework ensures creating an enduring framework that has transparency, compliance, integrity, business continuity and risk management which will be a foundation of sustainable MEGA.

Apart from a detailed Business Ethics and Code of Conduct MEGA has focused policies on the below facets of governance:

- Human Rights Policy
- Non-Discrimination and Non-Harassment Policy
- Health Safety and Environment Policy
- Anti-Bribery Policy
- Marketing Code of Conduct
- Risk Management policy
- Compliance Policy
- Competition Policy
- Supplier Code of Conduct
- Environment Policy
- Data Protection Policy
- Dividend Distribution Policy
- Conflict of Interest and Related Party Transactions Policy

MEGA’s Business Ethics and Code of Conduct is a bedrock of all the above policies and contributes to building a strong and sustainable MEGA which will continue to Live and Grow beyond Us.

The framework of Governance sets parameters and standards to ensure a behavior beyond Compliance with Laws. MEGA also champions product quality and regulatory compliance including a robust practice and policy framework to ensure Pharmacovigilance system to mitigate the sectoral risks related to Pharmaceutical industry.

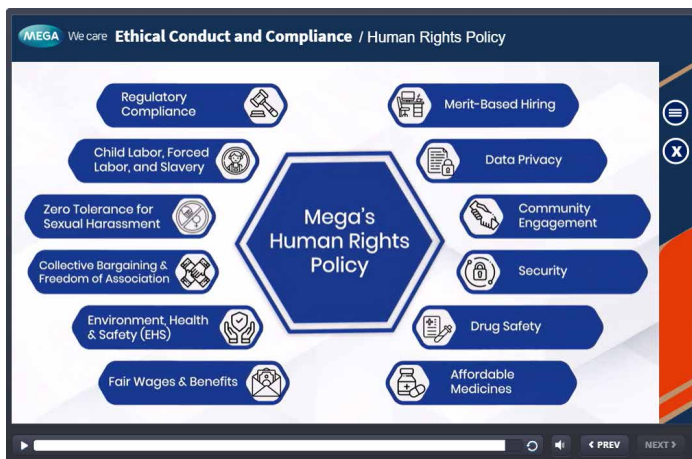
The Board of Directors and their respective Committees ensure a robust oversight to ensure compliance with the above policies.



POLICY TRAINING IN MEGA LIFESCIENCES

The Company has curated training videos and assigns the training videos to employees on Learning Management System (LMS). The employees attend the training and answer assessment questions.





No reported cases
in year 2025

No legal cases involving corruption
in year 2025

Tax Strategy

The Company complies with the tax regulations worldwide and consults professional firms to align its tax practices for compliance and excellence. Mega Lifesciences believes in paying its share of taxes to the society and governments and has in the past received the Thailand Prime Ministers' award for best practices in Taxation.

Reconciliation of Effective Tax rate

Tax filings and payments are made punctually and our investments are based on commercial and strategic thought not for the purpose of evading taxes.

The Company maintains accounting records as per International Financial Reporting Standards and the Generally Accepted Accounting Practices and the tax computations are done by considering the applicable tax rules including disallowances/allowances as mandated by the competent authorities.

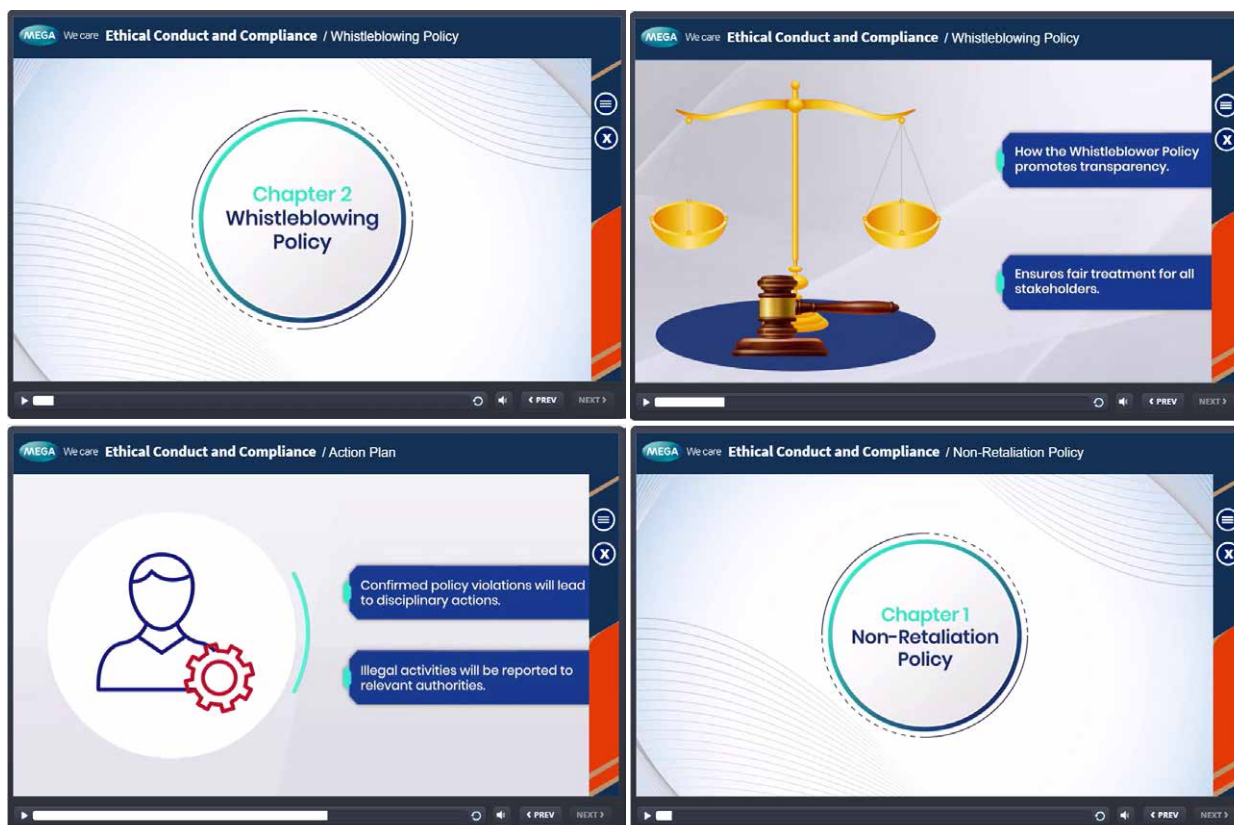
| Particulars | Consolidated | | | |
|--|--------------|--------------------|--------------|--------------------|
| | 2025 | | 2024 | |
| | Rate (%) | Baht | Rate (%) | Baht |
| Operating Profits before Income tax expense | | 2,404,175,593 | | 2,352,182,410 |
| Income tax using the expected average tax rate * | 20.9% | 501,594,478 | 19.3% | 454,287,857 |
| Tax effect of income and expense that are not taxable or not deductible in determining taxable profit, net | | 17,735,162 | | (121,105,657) |
| Others | | (27,118,550) | | 6,445,357 |
| Total | 20.5% | 492,211,090 | 14.4% | 339,627,557 |

* Expected average tax rate corresponds to the weighted average tax rates by operating profits before tax expense in those countries where Mega Operates

Whistle Blower

The Company maintains secure and confidential whistle blower mediums. Any employee or affected person may write to audit.committee@megawecare.com or whistleblow@megawecare.com. The company has a non-retaliation policy which allows the affected employees to air concerns.

The company conducts training of Whistle blowing policy on a regular basis and assigns the training programs on its Learning Management System.



The company has a standard operating procedure for conducting investigation and reporting to the Audit Committee within 30 days or such extension as may be agreed.

Internal Controls

The Company has a commensurate framework of Internal Controls as per the Committee of Sponsoring Organizations (COSO). The Board of Directors and the Audit Committee is responsible for oversight of internal controls. The company outsources Internal audits to third party consulting companies including Mazars Thailand, Mazars Vietnam, BDO – Malaysia, Baker Tilly, etc.

Nature of incidents including breach of policies

| | 2022 | 2023 | 2024 | 2025 | Remarks |
|---|------|------|------|------|-------------------|
| Conflicts of Interest | 1 | - | - | - | Court case closed |
| Anti-Corruption | - | - | - | - | |
| Business Ethics and code of conduct | - | - | - | - | |
| Human Rights | - | - | - | - | |
| Whistle blowing | - | - | - | 1 | Closed |
| Competition law | - | - | - | - | |
| Work place fatalities | - | - | - | - | |
| Work place injuries leading to handicap | - | - | - | - | |

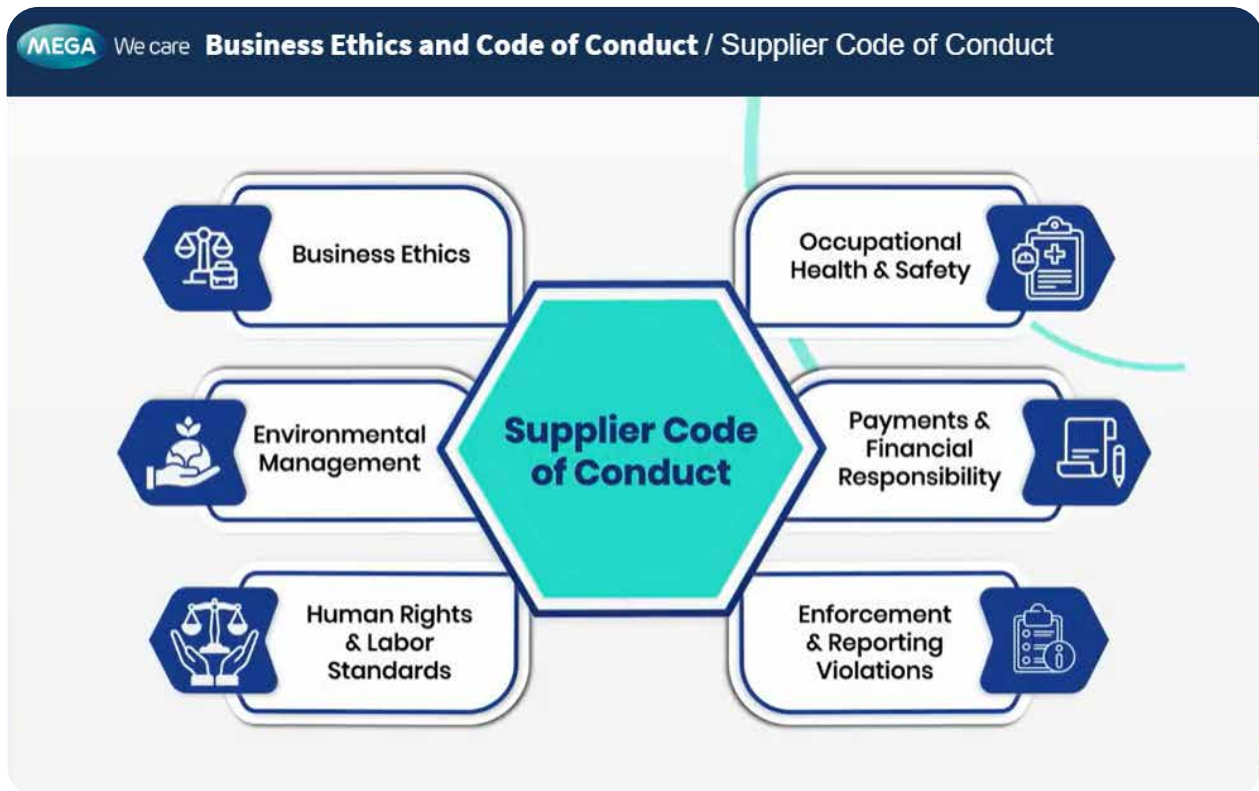
Supplier Audits

The Company conducts audits of its suppliers minimum once in 3 years. The Company has a three year rotation plan to cover 100% of its suppliers.

In Year 2025 the company has conducted audits of 52 suppliers.

The Supplier audits includes checks among others in the following areas:

1. Good Manufacturing practices
2. Human Rights
3. Employee Health and Safety



Risk Management

The Board has appointed the Sustainability Risk Management and Corporate Governance Committee comprising of an Independent Director, CEO and CFO. The company has appointed a coordinator for Risk Management and Corporate Governance. The Audit Committee oversees the Internal Audit and External Audit and the relevant observations/ risks as highlighted during the course of these audits.

The Company has a risk appetite is the beginning of the Enterprise Risk Management function and is the foundational document for risk management in the company. The Risk Appetite primarily helps us to ascertain the extent of risks that the organization is willing to take and the thresholds.

Mega Lifesciences has a culture of risk management embedded in its processes. Decisions in Mega are taken with a risk management perspective, the decisions are taken as teams identifying the key risks and the mitigation processes.

Emerging Risks

The Company identifies climate change, data privacy, cyber preparedness and intellectual property as the key risks.

| No. | Description | Key Risk Indicators | Mitigation | Risk Level | |
|-----|---|---|---|----------------|---------------|
| | | | | Inherent | Residual |
| 1. | <p>There is a growing as our business environment changes, data convergence with third parties and cyber security threats become more sophisticated.</p> <p>Emerging technologies and embracing new business models may also heighten the risk. Failure to maintain our customer, product and or corporate data can result in reputational, financial and regulatory implications. However, to mitigate this we have implemented company wise controls, cyber security awareness and training programs. We also continually review our security controls based on known threats and updated intelligence.</p> | <ul style="list-style-type: none"> • Threats to business continuity • Hacking incidents • Data breach | <ul style="list-style-type: none"> • Data Security training • Access Control Firewalls and virus protection • Establishing credibility of sources converging with Company's information security systems | High | High |
| 2. | <p>Sustainability</p> <p>Our high quality standards and sustainability combined with inherent. scarcity of the raw materials / ingredients for our products run a risk of shortage of such materials. Combined with these factors and Mega's strategy to supply to fast growing under developed and developing countries may lead to a shortage of supplies and there is a risk of climate change affecting the supplies in response to rising demand. However, Mega has a process oriented approach for selecting suppliers not only compliant with the requirements of Good Manufacturing Practices but much beyond those standards. Mega takes all steps necessary to ensure sustainability of supplies including maintain effective long term relationships with credible suppliers, high level of technology in forecasting, investing in long term relationships and blend these factors with an advantage of flexible captive manufacturing facility.</p> | <ul style="list-style-type: none"> • Environmental non-compliance • No or scarce reporting • Absence of leadership involvement | <ul style="list-style-type: none"> • ESG reporting • Transparency in reporting non-compliances, fines, etc • Setting Targets | Extreme - High | High - Medium |

| No. | Description | Key Risk Indicators | Mitigation | Risk Level | |
|-----|---|--|--|----------------|----------|
| | | | | Inherent | Residual |
| 3. | <p>Data Privacy and related regulatory Environment</p> <p>Mega has invested in building an information technology environment which involves collection and processing of data. Data including personal data remains an important part of the intellectual property. Countries have announced their data protection laws which includes privacy and usage of data to the extent approved by the data owners.</p> <p>In addition, data is collected and stored on servers maintained by third parties offering cloud computing on professional basis.</p> <p>Mega has in place a Data Privacy policy and framework. Mega also has a contemporary computer security system and a policy for restricted use of data in the company’s possession. Mega also has restrictions in its agreements with vendors to safeguard Mega’s proprietary data. Mega has in place a system of stress testing and infrastructure audits by third parties.</p> | <ul style="list-style-type: none"> • Data Breaches • Fines / reporting • Complaints / whistle Blowing | <ul style="list-style-type: none"> • Stakeholder engagement • Reporting Cyber security measures including training • Optimize data requests | High | High |
| 4. | <p>Post-Pandemic recovery</p> <p>Society has seen a significant increase in consumption of supplements, NSAIDS and immunity building products during the Pandemic period. This has attracted new local and foreign competitors in the market. Regulatory bodies have opened gates for production and sale of pharmaceutical products and medicinal supplements. The new demand and new players will elevate their aggression to retain their market share and revenues in the markets including those where Mega Lifesciences is present.</p> <p>Pharmaceutical companies have expanded capacities to cope with the increase in demand of certain products and will now utilise the capacity for other products. The market will see serious changes including reduction in demand for supplements and return back to slightly above pre-pandemic levels and higher number of competitors.</p> | <ul style="list-style-type: none"> • Increase in competitors • Falling margins • New Brands | <ul style="list-style-type: none"> • Focus on Quality • Aggressive branding • Competitive pricing • Building brand image as a credible long term player • Focus on Human wellness | Extreme - High | High |

Business Continuity Planning Management and Crisis management

The Company has a framework for evolving a Business Continuity Plan. The Company has issued Business Continuity Management guidelines which involve



The Company has taken several steps including documenting the business continuity plans and risk mitigation measures as below:

- i. Alternate approved suppliers for raw materials and other excipients
- ii. Alternate manufacturing facilities within same premises and other locations geographically apart
- iii. Enhancing Cyber preparedness
- iv. Employee and Management succession planning
- v. Board Succession planning
- vi. Disaster Recovery Testing
- vii. Engineering redundancy
- viii. Risk mitigation measures like fire testing, stress testing, safety drills, etc
- ix. Strategic alignment including short term and long term alternative business strategies

Mega's offices and facilities across the globe are encouraged to maintain a recovery plan and a business continuity plan prepared and kept ready and documented.



Resilience/ Crisis Plan

The locations are directed to prepare disaster recovery/ crisis plans in the event of a natural disaster or any political or pandemic. The locations have the technology and resources to execute the plan in times of need.

Cyber Security Management

Mega Lifesciences shall make appropriate investments in its infrastructure both physical as well as digital to safeguard its business assets and the Personal Data stored on its premises.

The Company believes that Cyber Security is important from a business continuity perspective and it also provides integrity in its dealings with the stakeholders especially its employees, suppliers, government entities, distributors and shareholders. The Company reports on cyber security preparedness in its Board of Directors and Sustainability, Risk Management and Corporate Governance Committee. The Information Technology and Cyber Security teams are headed by Chief Information Officer. The Company has or is in the process of ensuring the following are in place:

1. Standard Operating Procedures aligned with ISO 27001 but the management may decide to procure such certification at its discretion.
2. Multi Factor Automation
3. Managed Detection and Response including Security- Multi point defense and End Point Response systems
4. Immutable offline data backup systems
5. Cloud based solutions with shared security obligations
6. Email Security
7. Employee Training and awareness
8. Security Operation Center (SOC) including Firewall monitoring, Active Directory Monitoring, etc
9. Internal and External Security Audits and stress testing
10. Disaster Recovery Plans

The Company aims to build a Zero Trust Network Architecture (ZTNA) with data protection controls.

The Company aims to embed Cyber Resilience, Governance and Scalability in its business strategy

200 hours
of cyber awareness training
to employees in year 2024
and 2025



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| 408-1 | Operations and suppliers at significant risk for incidents of child labor | 35 suppliers in 2025 | |
| GRI 412: HUMAN RIGHTS ASSESSMENT | | | |
| 412-3 | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | All significant contractors are fully complied with the local labor laws. | |
| GRI 418: CUSTOMER PRIVACY | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | None | |



MEGA We care *for* Your Wellness

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