

Climate Report

(Accordance with IFRS S2)

1. Climate Governance

MR. D.I.Y. recognizes that climate change may create material risks and opportunities across its retail operations and value chain. Physical climate hazards, including extreme heat and flooding, may affect the Company's stores, distribution facilities, logistics networks, employees, suppliers, and business continuity, while transition-related developments, including changes in energy and fuel costs, climate-related regulation, carbon pricing, product and packaging requirements, financing practices, and consumer preferences, may affect operating costs, sourcing, capital investment, and the Company's long-term competitiveness.

To support the effective management of these matters, MR. D.I.Y. has established a governance structure for overseeing sustainability and climate-related matters across the Board, management, and operational levels. The Board of Directors provides overall oversight of the Group's governance and strategic direction, supported by the Corporate Governance and Sustainability Committee in overseeing sustainability policies, strategies, targets, performance, and related risks and opportunities.

At the management level, the Chief Executive Officer (CEO) provides executive leadership, supported by the Sustainability Development Working Committee, which comprises representatives from relevant functions across the Group. The Working Committee supports the implementation of sustainability initiatives, monitors and assesses climate-related risks and opportunities, promotes measures to strengthen climate resilience, and monitors and reports sustainability performance to senior management and the Board of Directors.

MR. D.I.Y. Function	Roles and Responsibilities	Meeting Frequency*
Board Level		
Board of Directors (BOD)	• Reviews and oversees the implementation of the Group's strategic business plan to ensure that it supports long-term value creation and promotes sustainability, taking into consideration economic, environmental and social considerations. • Identifies the principal risks of the business and ensures that an appropriate risk management framework is in place to identify, analyse, evaluate, manage and monitor significant financial and non-financial risks. • Reviews and approves sustainability strategy and initiatives. • Ensures the integrity of the Group's financial and non-financial reporting and the timely and accurate disclosure of material information.	At least 4 times per year, with additional meetings as necessary

MR. D.I.Y. Function	Roles and Responsibilities	Meeting Frequency*
Audit and Risk Management Committee (ARMC)	• Determines and reviews the risk management policy and framework in relation to the Group's business operations and proposes them to the Board for approval. • Reviews the principal risks, and ensures the implementation of an appropriate risk management system to effectively identify, manage, monitor, treat and mitigate risks impacting the Group. • Reviews and approves the procedures and guidelines for managing risks within the Group, and monitors and assesses the Group's risk appetite and risk tolerance. • Reviews and deliberates reports on significant risk findings and recommendations and reports matters requiring the Board's attention and approval.	At least 2 times per year, with additional meetings as necessary
Corporate Governance and Sustainability Committee	• Considers, determines and reviews the Group's sustainability goals, policies, strategies and action plans for responsible business operations, taking into account environmental, social and governance (ESG) considerations and international standard practices. • Considers and determines sustainability commitments, the business value chain, stakeholders, materiality topics, frameworks and strategies in line with the Group's business operations. • Provides oversight of sustainability reporting by ensuring the effective identification, management and reporting of material sustainability matters, including risks and opportunities. • Monitors, tracks and assesses sustainable development performance to support the achievement of the Group's sustainability goals. • Reports significant factors or events affecting the Group to the Board for acknowledgment and consideration.	At least 2 times per year, with additional meetings as necessary
Management Level		
Chief Executive Officer (CEO)	• Provides executive leadership and oversight of the Group's risk management, including material climate-related risks and opportunities. • Oversees the integration of material climate-related risks into enterprise risk management, business planning, and decision-making. • Supports the implementation of appropriate risk responses and escalation of significant matters, where necessary.	
Corporate Level		

MR. D.I.Y. Function	Roles and Responsibilities	Meeting Frequency*
Sustainability Development Working Committee	• Supports the implementation of the Group's sustainability initiatives across environmental, social and governance dimensions. • Monitors and assesses climate-related risks and opportunities and promotes measures to strengthen the Group's climate resilience. • Coordinates with relevant business functions and the Group's risk management process to support the management and monitoring of ESG- and climate-related risks. • Monitors and reports sustainability performance and relevant climate-related matters to senior management and the Board of Directors.	
Risk Management Function	• Prepares and reports risk status, including material climate-related risks where relevant, to the Audit and Risk Management Committee (ARMC) • Supports the ARMC in carrying out its risk management responsibilities.	
Risk Owner	• Identify, assess, and monitor risks within their respective areas of responsibility • Report and update risk information to the risk management function on an ongoing basis • Carry out operations in line with the Company's risk management policies and practices	

Note: * = Meeting frequency reflects the overall meeting schedule of each governance body. Climate-related matters are considered as relevant and when necessary.

2. Risk Management

MR. D.I.Y. integrates climate-related risks and opportunities into the Group's existing enterprise risk management framework, which is aligned with the COSO Enterprise Risk Management (ERM) framework. Climate-related risks are assessed and managed alongside other material business risks through the Group's established risk management process. This enables climate-related considerations to be incorporated into strategic planning, operational management, and decision-making.

Consistent with MR. D.I.Y.'s broader risk management framework and its alignment with the COSO Enterprise Risk Management (ERM) framework, climate-related risks are managed through the Company's established risk management process. This process comprises eight key steps:

1. **Objective Setting**: establishing business objectives and the context within which climate-related risks and opportunities are considered;
2. **Risk Identification**: identifying physical and transition risks that could affect the Company's operations, value chain, strategy, and financial performance;
3. **Risk Assessment**: evaluating identified risks based on their likelihood and potential impact;
4. **Risk Response**: determining appropriate measures to avoid, mitigate, transfer, accept, or otherwise manage material risks;
5. **Monitoring/Review/Reporting**: monitoring risk exposure, mitigation measures, and emerging developments and reporting material matters through appropriate governance channels;
6. **Information and Communication**: facilitating the timely communication of relevant climate-related risk information across responsible business functions and management;
7. **Risk Audit**: reviewing the effectiveness of risk management processes and controls, where applicable; and
8. **Continuous Improvement**: periodically enhancing the risk management process in response to changes in the Company's business environment, climate-related conditions, regulations, and emerging risks.

This structured process enables the Group to assess and manage physical and transition climate-related risks consistently with other material business risks, while supporting their integration into MR. D.I.Y.'s strategy, operations, and decision-making.

2.1 Risk Identification

The Group conducted climate-related risk assessments covering both physical and transition risks and opportunities, supported by climate scenario analysis. The assessment considers the Group's operations and relevant value-chain activities, focusing on selected retail stores and supplier exposures relevant to the assessment.

For physical risk, the assessment covered 100 selected retail stores across Thailand, representing approximately 12% of the Group's revenue, together with selected local suppliers representing approximately 5.6% of the Group's sales and currently the Company do not has new asset planned. The assessment considers short-, medium-, and long-term time horizons under selected IPCC climate scenarios. The assessment evaluates transition risks and opportunities across the Group's operations and relevant upstream activities using IEA transition scenarios and considering developments in policy and regulation, markets, technology, financing, energy and commodity prices, and stakeholder expectations. For both types of climate-related risks, the Company conducts quantitative and qualitative climate-related scenario analyses to assess potential impacts under different climate scenarios and time horizons.

2.2. Physical Climate Risk Assessment

MR. D.I.Y. assesses both acute event-driven climate hazards and chronic changes in climate patterns that may affect the Group's operations and value chain. Acute risks include flooding and tropical cyclones, while chronic risks include extreme heat, water stress and drought. These hazards may affect the Group through physical damage to assets and inventory, disruption to retail and logistics operations, supply-chain interruptions, higher operating costs, and increased repair, recovery and insurance costs. Indirect impacts may also arise where extreme weather disrupts daily activities, restricting employee and customer access to stores, reducing customer footfall and demand, affecting workforce availability, and delaying product deliveries even where assets are not directly damaged.

The assessment initially considered a broad range of physical climate hazards, including coastal flooding, river flooding, pluvial flooding, extreme heat, extreme cold, tropical cyclones, wildfire, water stress, drought and landslides. Based on their relevance to the Group's operations and value chain, five key physical hazards were prioritized for further assessment:

Identified Physical Risks Driver	Type
Extreme Heat	Acute / Chronic
Extreme Rainfall Flooding	Acute / Chronic
River Flooding	Acute
Water Stress & Drought	Chronic
Tropical Cyclone	Acute

2.2.1 Physical Climate Risk Scope of Analysis

MR D.I.Y.'s physical climate risk assessment evaluates the potential exposure of the Group's operations and upstream value chain to key acute and chronic climate hazards under selected climate scenarios and time horizons.

Scope	MR D.I.Y.'s assets and upstream supply chain assessed against climate hazards
Physical Risks / Hazards Identified	Acute and chronic physical climate hazards affecting MR. D.I.Y.'s stores, distribution centers, logistics operations, and upstream supply chain. The assessment considers 9 climate hazards that related to climate change impact listed as below: 1. Extreme heat 2. Extreme cold 3. River flooding 4. Extreme rainfall flooding 5. Coastal and offshore flooding 6. Tropical cyclones 7. Wildfire 8. Rainfall-induced landslides 9. Water stress & drought In which key physical hazards including extreme heat, extreme rainfall and flooding, river flooding, tropical cyclones, and water stress & drought.
Scenarios Used	• **SSP1-2.6 (Low-Emissions Scenario):** represents a low-emissions pathway with strong climate mitigation, in which global CO_2 emissions decline substantially and reach net zero around the second half of the century. Global mean surface temperature is projected to increase by approximately 1.3–2.4°C by 2081–2100 relative to 1850–1900, with a best estimate of around 1.8°C. This scenario represents a future with comparatively lower physical climate impacts due to stronger mitigation efforts. • **SSP5-8.5 (High Emissions):** represents a very high-emissions pathway with limited climate mitigation and continued fossil-fuel-intensive development, under which CO_2 emissions increase substantially through the century. Global mean surface temperature is projected to increase by approximately 3.3–5.7°C by 2081–2100 relative to 1850–1900, with a best estimate of around 4.4°C. This scenario represents substantially greater exposure to long-term physical climate hazards, including extreme heat, heavy precipitation, flooding, and other climate-related impacts.
Time Horizons	• Short-term – 2026 (0 – 1 year) • Medium-term – 2030 (2 – 5 years) • Long-term – 2050 (more than 5 years)
Coverage	• 100 selected sites across Thailand, including retail stores, office facilities, the Central Distribution Center, and regional hubs • Selected local suppliers in the upstream value chain

2.2.2 Physical Risk Assessment Results

MR D.I.Y.'s physical climate risk assessment indicates that the Company is exposed to varying levels of acute and chronic physical climate risks across the assessed time horizons and climate scenarios. Across the five physical risk drivers assessed, extreme heat and water stress and drought emerge as the most significant longer-term exposures, while extreme rainfall flooding, river flooding, and tropical cyclones generally remain at lower or moderate risk levels

Type	Identified Physical Risk Driver	Baseline	SSP1-2.6		SSP5-8.5	
			2030	2050	2030	2050
Acute / Chronic	Extreme Heat	Moderate Risk	High Risk	High Risk	High Risk	Very High Risk
Acute / Chronic	Extreme Rainfall Floods	Low Risk	Limited	Limited	Limited	Limited
Chronic	Water Stress & Drought	Very High Risk	Very High Risk	Very High Risk	High Risk	Very High Risk
Acute	River Flooding	Moderate Risk	Moderate Risk	Moderate Risk	Moderate Risk	High Risk
Acute	Tropical Cyclones	Low Risk	Low Risk	Low Risk	Low Risk	Low Risk

Risk score key				
Limited	Low Risk	Moderate Risk	High Risk	Very High Risk
0-0.99	1-1.99	2-2.99	3-3.99	4-10

2.2.3 Key Physical Risks, Potential Implications and Key Responses Measures

Physical Risk	Time Horizon	Potential Business Impact	Potential Financial Implications	Adaptation Measures
Extreme Heat	Long Term	• Higher cooling demand and increased load on air-conditioning systems • Potential impact on equipment performance and maintenance requirements • Potential thermal discomfort for customers and employees where adequate indoor conditions cannot be maintained	• **OPEX:** higher electricity consumption and A/C maintenance and repair costs. • **CAPEX:** potential investment in cooling capacity and energy-efficiency measures	• Maintain A/C systems and respond to high indoor temperatures; provide drinking water, rest breaks and ventilation support for employees. • Monitor workplace temperatures and provide drinking-water dispensers, ice machines and regular rest breaks for employees. • Monitor energy consumption and continue rooftop solar expansion to manage electricity costs and reduce exposure to rising energy costs.
Extreme Rainfall Flooding	Medium – Long Term	• Localized or pluvial flooding at stores, offices and distribution facilities • Potential damage to buildings, inventory, electrical systems and store interiors • Restricted customer, employee and delivery access • Disruption to store operations, logistics and inventory replenishment	• **Revenue:** Potential lost sales from temporary closure or restricted access • **OPEX:** Increased repair, maintenance, recovery and logistics costs; potential inventory losses and business-interruption-related cost	• Maintain stores/building systems and temporarily restrict or close stores where flooding creates unsafe access or operating conditions. • Maintain DC's elevated floor level (>1 metre) and alternative distribution capability to support continuity where Regional HUBs or transport routes are affected. • Maintain natural disaster insurance and evaluate Business Interruption Insurance to mitigate potential financial losses from operational disruption.
River Flooding	Medium – Long Term	• Potential damage to stores, distribution facilities, inventory and infrastructure	• **Revenue:** Potential business interruption and lost sales • **OPEX:** Repair and recovery costs,	• Monitor flood alerts, prepare sandbags, raise/relocate products and suspend deliveries or reassign employees where necessary.

Physical Risk	Time Horizon	Potential Business Impact	Potential Financial Implications	Adaptation Measures
		• Restricted employee and customer access • Disruption to transportation, logistics and store replenishment • Potential disruption to upstream suppliers and product availability	inventory losses and additional logistics costs	• Use the elevated Central DC and direct-to-store distribution as an alternative where Regional HUBs are affected by flooding. • Maintain natural disaster insurance and develop BCP/Business Interruption Insurance arrangements for flood-related disruptions.
Water Stress & Drought	Medium – Long Term	• Reduced water availability may affect basic store and facility activities such as restrooms, cleaning and hygiene • Direct operational exposure is relatively limited because the retail business is not highly water-intensive • Water-dependent suppliers may face production constraints, potentially affecting product availability and replenishment	• **OPEX:** Potential increase in water-related operating costs, including temporary water supply where required • **Procurement**: Potential higher procurement costs or supply disruption where upstream suppliers are affected	• Coordinate with local water authorities and procure temporary external water supplies where required to maintain essential sanitation and cleaning activities. • Maintain water-efficient sanitary equipment and conduct regular inspection and maintenance of water systems. • Monitor water consumption against the 2025 baseline and conduct site-level water-stress assessments to support future water management.
Tropical Cyclones	Medium – Long Term	• Strong winds and associated rainfall may damage stores, facilities and exposed equipment • Damage to electricity and telecommunications infrastructure may disrupt store or DC operations • Transportation and accessibility may be disrupted • Temporary store closures, delayed	• **Revenue:** Potential lost sales from temporary operational disruption • **OPEX:** Repair, recovery, additional logistics, inventory and insurance-related costs	• Monitor weather conditions, secure outdoor equipment and temporarily restrict or suspend store operations where storms create unsafe conditions. • Maintain network flexibility so Central DC can support direct store deliveries where Regional HUB operations are disrupted. • Maintain natural disaster insurance and facility emergency preparedness to reduce potential storm-

Physical Risk	Time Horizon	Potential Business Impact	Potential Financial Implications	Adaptation Measures
		deliveries and inventory losses may occur		related losses and recovery costs.

2.3 Transition Climate Risk Assessment

MR. D.I.Y. assesses transition risks and opportunities arising from the global shift toward a lower-carbon economy. These may result from changes in both current and emerging climate-related policies and regulations, market and consumer expectations, commodity and energy prices, financing practices, emerging technologies, and reputation and stakeholder expectations. Such developments may affect the Group's operating costs, product sourcing, supply chain, capital investment, financing conditions, competitiveness, and reputation across its own operations and value chain.

Identified Transition Risk / Opportunity Driver	Type
Carbon Pricing Mechanisms	Policy & Legal
Increasing Climate-related Disclosure Requirements	Policy & Legal
Tightening Circular Economy and Packaging Regulations	Policy & Legal
Shifts in Consumer Preferences for Sustainability	Market
Commodity Price Volatility	Market
Access to Capital / Cost of Capital	Market / Financial
Battery Energy Storage System (BESS) Integration	Technology
Logistics / Fleet Electrification	Technology
Company Reputation and Brand Image	Reputation
Resource Efficiency and Energy Efficiency	Opportunity
Renewable Energy Adoption	Opportunity

2.3.1 Transition Climate Risk Scope of Analysis

Scope	Group-wide impacts MR D.I.Y.'s own operations and value chain (upstream and downstream)
Transition Risks / Opportunities Identified	**Transition Risk** • **Policy and Regulatory Risk:** evolving climate-related policies and regulations, including carbon pricing mechanisms, increasing climate-related disclosure requirements, and tightening circular economy and packaging regulations, which may affect compliance requirements, operating costs, product sourcing, and packaging practices. • **Market and Consumer Risk:** shifts in consumer preferences toward more sustainable and lower-carbon products, together with changing supplier and market expectations, which may influence product demand, sourcing decisions, product portfolio, and competitiveness. • **Commodity and Energy Market Risk:** volatility in commodity, fuel, and energy prices associated with the transition toward a lower-carbon economy, potentially affecting product costs, logistics expenses, energy expenditure, and overall operating margins • **Financial Risk:** changes in access to capital and cost of capital as financial institutions increasingly incorporate climate-related considerations into lending and investment decisions, potentially affecting the availability, terms, and pricing of financing. • **Technology Risk:** risks arising from the adoption and integration of emerging low-carbon technologies, particularly BESS and fleet electrification, including technology performance, compatibility, infrastructure requirements, obsolescence, reliability, and investment costs, which may affect the feasibility and cost-effectiveness of MR. D.I.Y. Holding (Thailand)'s decarbonisation initiatives. • **Reputation Risk:** increasing expectations from customers, investors, regulators, business partners, and other stakeholders regarding climate action, sustainable business practices, and credible climate-related disclosure, which may affect the Company's reputation and brand image if expectations are not effectively addressed. **Transition Opportunity** • **Resource Efficiency Opportunity:** opportunities to improve energy efficiency and adopt Building Management Systems (BMS) across stores and operational facilities, enabling MR. D.I.Y. to optimize energy consumption, reduce electricity costs and GHG emissions, and improve overall operational efficiency.

Scope	Group-wide impacts MR D.I.Y.'s own operations and value chain (upstream and downstream)
	• **Energy Source Opportunity:** opportunities to increase the adoption of renewable energy, including on-site renewable electricity generation and other suitable renewable energy solutions, which may reduce reliance on grid electricity, lower exposure to energy price volatility and future carbon-related costs, reduce GHG emissions, and support the Company's transition toward lower-carbon operations.
Scenarios Used	**IEA Net Zero Emissions by 2050 Scenario (IEA NZE): Ambitious climate transition / 1.5°C-aligned pathway** • The IEA NZE sets out a normative pathway for the global energy sector to achieve net-zero CO_2 emissions by 2050, consistent with limiting global warming to 1.5°C. The scenario assumes rapid, extensive deployment of clean energy technologies; substantial improvements in energy efficiency; electrification; declining fossil fuel use; and stronger climate policies and carbon pricing. For MR. D.I.Y., the NZE represents a high-transition scenario, under which climate-related regulations, energy-system transformation, carbon costs, technology shifts, and changes in market and stakeholder expectations are expected to occur more rapidly and extensively. **IEA Stated Policies Scenario (IEA STEPS): Current policy trajectory / more gradual transition** • The IEA STEPS provides an outlook for the evolution of the energy system based on a detailed assessment of climate and energy policies that are currently in place, together with relevant policy measures that have been formally adopted or are sufficiently developed for implementation. Compared with the NZE, STEPS represents a more gradual transition, with continued reliance on fossil fuels and comparatively lower transition pressure. For MR. D.I.Y. Holding (Thailand), the scenario provides a basis for assessing climate-related risks and opportunities under a current-policy trajectory, including changes in energy and fuel costs, carbon-related regulation, technology adoption, and market conditions.
Time Horizons	• Short-term – 2026 (0 – 1 year) • Medium-term – 2030 (2 – 5 years) • Long-term – 2050 (more than 5 years)
Coverage	• 100 selected sites across Thailand, including retail stores, office facilities, the Central Distribution Center, and regional hubs • Selected local suppliers in the upstream value chain

2.3.2 Transition Risk and Opportunity Assessment Results

TCFD Category	Transition Risk	2026	2030	2050
Risk				
Policy & Legal	**Carbon Pricing Mechanisms**	Low	Medium	High
Policy & Legal	**Increasing Climate-related Disclosure Requirements**	High	High	Very High
Policy & Legal	**Tightening Circular Economy and Packaging Regulations**	Low	Medium	Very High
Market	**Shifts in Consumer Preferences for Sustainability**	Medium	Medium	High
Market	**Commodity Price Volatility**	Low	High	High
Market	**Access to Capital / Cost of Capital**	Low	Medium	High
Technology	**BESS Integration**	Low	High	High
Technology	**Logistics / Fleet Electrification**	Medium	High	Very High
Reputation	**Company Reputation and Brand Image**	Low	Medium	Very High
Opportunity				
Technology	**Energy Efficiency / Building Management System (BMS) Adoption**	Limited	Limited	Limited
Technology	**Renewable Energy Adoption**	Low Opportunity	Low Opportunity	Moderate Opportunity

2.3.3 Key Transition Risks, Potential Implications and Key Response Measures

Transition Risk	Potential Financial Implications	Potential Business Impact	Adaptation Measure
Policy & Legal: Carbon Pricing Mechanisms	• As a retailer, a significant portion of MR D.I.Y.'s exposure may arise indirectly through its value chain, particularly from carbon-intensive products, materials, transportation, and energy. • Increasing carbon prices could place pressure on procurement costs and operating margins if additional costs cannot be fully absorbed or passed through.	• Potential increase in COGS where carbon-related costs incurred by suppliers are passed through in product prices. • Potential increase in OPEX, particularly through energy, fuel, and logistics costs. • Exposure is expected to increase over the longer term as carbon prices and policy coverage strengthen	• Monitor developments in carbon pricing and climate-related regulations in Thailand and relevant sourcing markets. • Implement the Company's 2030 Scope 1 and Scope 2 emissions reduction and renewable energy targets. • Expand energy efficiency, renewable energy, and fleet electrification measures. • Progressively strengthen Scope 3 measurement and supplier engagement to better understand upstream carbon exposure. .
Policy & Legal: Climate-related Disclosure Requirements	• MR D.I.Y. may need to progressively strengthen its GHG inventory, climate risk assessment, governance, controls, and disclosure processes as regulatory and market expectations evolve	• Potential increase in compliance, data management, assurance, and reporting costs as climate disclosure requirements become more comprehensive. • Potential indirect financial implications if inadequate disclosure affects stakeholder confidence or access to capital.	• Monitor evolving climate-related disclosure requirements. • Strengthen Scope 1, Scope 2 and material Scope 3 data collection and governance. • Progressively align climate-related reporting with recognised frameworks and standards, including IFRS S2/TCFD principles, where applicable. • Strengthen documentation of methodologies,

Transition Risk	Potential Financial Implications	Potential Business Impact	Adaptation Measure
			assumptions, controls, and supporting evidence
Policy & Legal: Circular Economy and Packaging Regulations	• More stringent circular economy and packaging requirements could affect MR D.I.Y. directly through its retail operations and indirectly through product and packaging suppliers. • Financial exposure could increase toward 2050 as regulatory requirements become more stringent.	• Potential increase in COGS and OPEX arising from packaging requirements, waste-management obligations, EPR-related costs, or supplier cost pass-through. • Potential costs associated with adapting products, packaging, procurement processes, and waste-management practices	• Monitor developments in circular economy, packaging, waste, and EPR regulations. • Engage relevant suppliers to understand regulatory preparedness and potential cost implications. • Strengthen waste management, recycling, and resource-efficiency initiatives across operations.
Market: Shifts in Consumer Preferences for Sustainability	• Changing customer expectations may influence purchasing behaviour and increase demand for products with stronger environmental attributes, energy efficiency, recyclability, or lower-carbon characteristics. • Failure to respond could affect competitiveness over the longer term.	• Potential impact on revenue, product demand, inventory turnover, and margins if customer preferences increasingly shift toward more sustainable products. • Potential costs associated with adapting product offerings and sustainability information.	• Monitor changes in customer preferences and sustainability-related market trends. • Engage suppliers to improve availability and information on more sustainable product alternatives. • Consider sustainability characteristics in product selection, procurement, and marketing, where commercially appropriate.
Market: Commodity Price Volatility	• MR D.I.Y.'s broad product portfolio and supply chain may be exposed to fluctuations in energy, materials, manufacturing, and logistics costs	• Potential increase and volatility in COGS, with potential implications for gross margin.	• Monitor key commodity, energy, and logistics cost trends. • Maintain supplier diversification and

Transition Risk	Potential Financial Implications	Potential Business Impact	Adaptation Measure
	influenced by the low-carbon transition and climate-related market conditions.	• Higher energy, fuel, raw material, transportation, and product costs may be passed through the supply chain.	procurement flexibility, where feasible. • Engage strategic suppliers to understand material cost drivers and potential disruption. • Continue energy efficiency and renewable energy initiatives to reduce exposure to energy-price volatility within own operations.
Market: Access to Capital / Cost of Capital	• Stronger climate governance, risk management, and disclosure may support MR D.I.Y.'s ability to respond to increasing investor and lender expectations. Conversely, insufficient climate management could increase financing constraints as sustainable finance criteria become more widely applied.	• Climate performance and disclosure may increasingly influence financing costs, valuation, and access to capital. • Climate-related investments may require additional CAPEX in the near to medium term.	• Strengthen climate governance, risk assessment, targets, and performance monitoring. • Integrate material climate considerations into relevant CAPEX and investment planning. • Improve climate-related disclosure and GHG data quality. • Assess relevant sustainable or green financing opportunities as the Company's climate programme matures.
Technology: BESS Integration and Low-Carbon Technologies	• Technologies such as BESS, BMS, efficient HVAC, renewable energy systems, and EVs may create both transition costs and opportunities for lower long-term operating expenditure.	• Potential CAPEX requirements for new technologies and infrastructure. • Risk of premature investment or technology obsolescence if deployment occurs	• Assess technologies based on technical feasibility, commercial viability, lifecycle cost, and emissions reduction potential.

Transition Risk	Potential Financial Implications	Potential Business Impact	Adaptation Measure
		before technologies become commercially suitable.	• Prioritise proven energy efficiency and renewable energy measures. • Monitor development of BESS and other emerging technologies and deploy where a clear operational and financial case exists.
Technology: Logistics / Fleet Electrification	• Transitioning logistics activities toward EVs may reduce fossil fuel consumption and emissions but requires consideration of vehicle availability, charging infrastructure, operational requirements, and total cost of ownership.	• Potential near-term CAPEX and infrastructure costs, balanced by potential reductions in fuel and maintenance costs over time.	• Assess the technical and commercial feasibility of fleet electrification. • Progressively introduce EVs where operationally suitable. • Consider charging infrastructure and renewable electricity integration as deployment expands.
Reputation: Company Reputation and Brand Image	• Expectations from customers, investors, business partners, regulators, and other stakeholders regarding credible climate action and transparent disclosure are expected to increase over time.	• Potential impacts on revenue, stakeholder confidence, access to capital, and operating costs if climate commitments and performance do not keep pace with stakeholder expectations.	• Implement and monitor progress against MR D.I.Y.'s 2030 climate and energy targets. • Strengthen climate-related disclosure and transparency. • Maintain appropriate governance and oversight of climate commitments. • Communicate progress based on measurable performance and supporting data.

2.3.4 Key Transition Opportunities and Potential Benefits

Transition Opportunity	Potential Business / Financial Benefits	Key Response Measures
Energy Efficiency / BMS Adoption	• Improve operational and energy efficiency • Reduce electricity consumption and operating costs • Reduce exposure to energy-price volatility and GHG emissions	• Continue energy-efficiency initiatives across stores and operational facilities
Renewable Energy Adoption	• Reduce reliance on grid electricity • Reduce exposure to electricity-price and future carbon-cost volatility • Reduce GHG emissions and support lower-carbon operations	• Continue renewable-energy deployment at suitable locations • Assess additional renewable-energy solutions based on site suitability, operational requirements and commercial feasibility

2.4 Financial Risk of Climate Change

Climate-Related Risk	Financial-Related Value
Physical Risk	
Extreme heat is identified as a key physical climate risk for MR. D.I.Y., with exposure expected to increase under future climate scenarios. Rising temperatures may increase cooling demand, electricity consumption and A/C maintenance costs, while affecting employee productivity and customer comfort. MR. D.I.Y. manages this risk through A/C maintenance, workplace temperature monitoring, employee heat-protection measures and rooftop solar expansion, helping strengthen operational resilience and manage increasing energy and maintenance costs.	
Financial implications (Medium term impact: 2030)	• Increased electricity and equipment-related costs due to higher temperatures and cooling demand. Electricity costs are estimated to increase from THB 76.44 million to THB 77.15 million, while equipment service, maintenance and depreciation costs increase from THB 1.41 million to THB 1.62 million.
Transition Risk	
Carbon pricing is identified as a key transition risk for MR. D.I.Y., with potential financial exposure expected to increase as carbon prices rise toward 2050. Higher carbon prices may increase OPEX from emissions associated with own operations and COGS through carbon costs passed through by upstream suppliers. MR. D.I.Y. manages this exposure through progressive renewable energy adoption and GHG emissions reduction measures, which are expected to partially offset future carbon costs and strengthen resilience to the transition toward a low-carbon economy.	

Financial implications (Medium term impact: 2030)	• Increased OPEX and COGS from carbon pricing exposure. By 2030, estimated annual carbon-cost exposure could reach approximately USD 0.11–0.58 million under STEPS and USD 0.57–1.02 million under NZE, arising from emissions from own operations and carbon costs passed through by upstream suppliers.

3. Climate Strategy

MR. D.I.Y.'s climate strategy supports the Group's transition to lower-carbon operations while strengthening resilience to climate-related risks and opportunities. The strategy is informed by the Group's climate risk assessment and scenario analysis and is implemented through a phased approach toward its 2030 climate and energy targets.

The Group's climate strategy is structured around two strategic pillars:

3.1 Pillar 1 – Transition to a Low-Carbon Organization

The Group focuses on reducing operational greenhouse gas emissions and managing exposure to energy-related transition risks through:

- **Energy efficiency:** improving energy performance through measures such as LED lighting, high-efficiency HVAC systems, and energy-management technologies.
- **Renewable energy:** expanding on-site solar photovoltaic generation at suitable locations and exploring other renewable electricity solutions where technically and commercially feasible.
- **Lower-carbon transport:** assessing opportunities for fleet electrification based on vehicle availability, charging infrastructure, operational requirements, and total cost of ownership.
- **GHG data and performance management:** strengthening Scope 1 and Scope 2 emissions measurement and progressively expanding relevant Scope 3 data collection to support performance monitoring and future reduction opportunities.

3.2 Pillar 2 – Manage Climate Risks and Opportunities

The Group integrates climate-related considerations into its risk management and business planning processes. Key areas of focus include:

- Assessing physical climate exposure across stores, distribution facilities, and other relevant operating locations.
- Prioritizing higher-exposure locations for appropriate adaptation, resilience, and business continuity measures.
- Monitoring transition risks including carbon pricing, climate-related disclosure requirements, circular economy and packaging regulations, commodity-price volatility, technology transition, and changing consumer expectations.
- Integrating material climate-related risks and opportunities into enterprise risk management, strategic planning, investment considerations, and relevant business decisions.
- Pursuing climate-related opportunities, particularly energy efficiency, energy-management technologies, and renewable energy adoption

4. Climate-related Metrics and Targets

MR. D.I.Y. monitors greenhouse gas (GHG) emissions and other climate-related performance indicators to track progress against the Group's climate and energy objectives. The Group continues to strengthen its emissions data coverage, calculation methodologies, data quality controls, and performance monitoring as its climate management framework develops.

The Group's historical GHG emissions inventory has been prepared based on its existing reporting boundary, which **currently excludes retail stores**. Accordingly, the historical emissions presented under this boundary should be interpreted separately from the expanded 2025 emissions baseline developed for climate target-setting purposes.

For the purpose of establishing its 2030 climate targets, MR. D.I.Y. has developed an expanded 2025 baseline that includes retail stores in addition to the existing reporting boundary. As a result, Scope 1 and Scope 2 emissions and emissions intensity under the expanded baseline are materially higher than those presented under the historical reporting boundary. The existing 2025 GHG inventory, which excludes retail stores, has been externally verified in full, while the expanded baseline incorporating retail stores is currently based on internal operational data. The Group plans to progressively expand the scope of external verification to include emissions

from its retail store network in future reporting periods, while continuing to strengthen data coverage, quality control, and emissions measurement across its operations.

GHG Emissions Performance

Metric	2023	2024	2025 (Base year)	Coverage
Scope 1 (tCO_2e)	3,692.97	4,093.41	5,807.73	Excluding retail store
Scope 2 Location-based (tCO_2e)	717.21	943.72	1,404.76	Excluding retail store
Scope 1 + 2 total (tCO_2e)	4,410.19	5,037.13	7,212.49	-
Intensity (tCO_2e / MTHB)	0.53 (Excluding retail store)	0.52 (Excluding retail store)	2.53* (Including retail store)	-
Biogenic CO_2 (tCO_2e, disclosed separately)	717.21	281.89	311.12	-

Note: For target-setting purposes, the Group uses an expanded 2025 GHG emissions baseline that includes retail store operations, currently estimated at approximately **51,028 tCO_2e**. This figure is based on internal operational data and may be further refined as certain data remain under review and have not yet been fully externally verified. The Group's currently externally verified GHG inventory excludes retail store operations and is therefore materially lower due to the difference in reporting boundary. The Group plans to progressively expand the scope of external verification to include its retail store network in future reporting periods.

2030 Climate and Energy Targets

Using the expanded 2025 baseline, MR. D.I.Y. has established climate and energy targets for 2030. MR. D.I.Y. will monitor progress against these targets from 2026 onward. The Company uses renewable energy adoption as one of the key indicators for monitoring its response to identified climate-related transition risks and opportunities, particularly those associated with energy use, electricity costs and the transition to a low-carbon economy. Progress toward the 2030 renewable energy target is monitored as part of the Company's climate and energy performance, enabling MR. D.I.Y. to assess the effectiveness of its renewable energy transition

measures and strengthen its resilience to climate-related risks while capturing related opportunities.

Area	2030 Target	2025 Baseline
GHG Emissions Intensity	Reduce Scope 1 and Scope 2 GHG emissions intensity by **more than 30%** from the expanded 2025 baseline	7,212.49 tCO_2e
Renewable Energy	Increase renewable energy consumption to **more than 30% of total energy use**	2,258.35 MWh
Energy Efficiency	Achieve a **5% reduction in Scope 1 and Scope 2 GHG emissions through energy-efficiency improvements**	On Process
Climate Risk Assessment	Complete climate-related risk assessment covering **all own operations**	100 selected sites
GHG Accounting	Strengthen Scope 1 and Scope 2 emissions measurement and progressively expand the quantification of relevant Scope 3 emissions	Scope 1 & 2
Climate Disclosure	Continue strengthening public climate-related disclosure with reference to recognized reporting frameworks	FTSE Russell, S&P Global

The 2030 targets are supported by measures including renewable-energy expansion, energy-efficiency improvements, stronger GHG data management, climate-risk assessment, and progressive integration of climate considerations into business planning.