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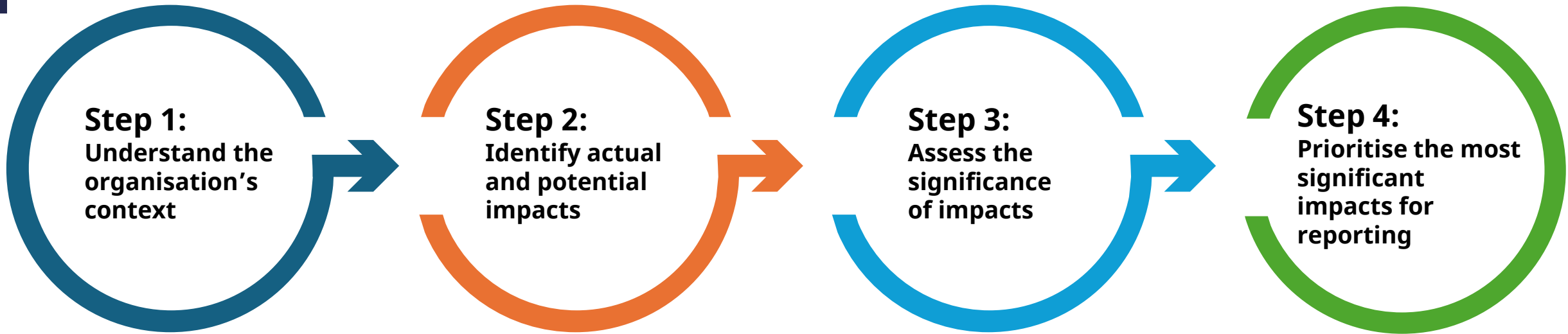
1 | INTRODUCTION

VGI was established in 1998 and started its business as a media rental company focused on traditional Out-of-Home ("OOH") advertising in the Bangkok area. However, the company's vision for sustainable growth prompted it to expand its media network across Thailand through strategic partnerships with leading companies. With the rapid progress in technology, VGI recognized immense opportunities and decided to strategically integrate Digital Services and Distribution. This move enabled the company to offer a comprehensive range of Offline-to-Online ("O2O") Marketing Solutions. Presently, VGI concentrates on three main businesses:

This report discloses VGI Public Company Limited (VGI) materiality assessment in 2026. The assessment was conducted by VGI Sustainability Working Group in alignment with GRI principles. The objective of the assessment was to determine relevant impacts and significant of Governance, Social and Environmental aspects including Human Rights on VGI and its stakeholders.



2 | MATERIALITY PROCESS



VGI has identified material sustainability issues through a review of the Company's business activities, sustainability context and stakeholder relationships throughout the value chain, taking into consideration global sustainability trends, the United Nations Sustainable Development Goals (SDGs), international standards, industry practices and stakeholder interests.

VGI conducted stakeholder engagement with all 6 stakeholder groups, alongside discussions with internal departments and external stakeholders, to identify actual and potential impacts arising from material topics. The assessment covers impacts on stakeholders, the economy, the environment and human rights, encompassing both positive and negative impacts, as well as related financial risks and opportunities associated with such material topics.

VGI conducted an assessment to evaluate the significance of identified impacts by the scale of impact, scope of impact, likelihood of impact and irremediable nature of impact. In addition, the Company conducted an expert testing by integrating data from the expert interview.

The selected material issues are prioritised, ranked by their significance of impacts, and then presented to the Sustainability Committee and Board of Directors, where they are approved, signed-off, and then published in the Sustainability Report. The Company's social and environmental performance indicators, and materiality assessment process were verified by an independent third-party auditor.

3 | VGI STAKEHOLDERS

VGI believes that each group of stakeholders is significant to the sustainable development and long-term success. Therefore, the Company ensures that internal and external stakeholders are treated appropriately and equitably.

VGI has divided and prioritised its stakeholders into 6 groups, both inside and outside the organisation, as followed:

- Shareholders/Investors
- Employees
- Customers
- Business partners
- Government agencies
- Communities, society, and the environment



4 | MATERIAL TOPICS

4.1 | VGI Material Topics – Governance Dimension

Material Topics	Importance to stakeholders
Governance Dimension	
Corporate Governance and Business Conduct	Transparency in providing service to customers
	Anti-corruption management can boost investor confidence
	Compliance to the laws and regulations
	Transparency in disclosing information provided to stakeholders
Risk and Crisis Management	Good process of identifying, assessing, and mitigating potential risks that may affect an organization's operations and communicate via media channel, digital communication
	Appropriate process of evaluating an organization's internal operations and systems to identify areas of strength and weakness
Supply Chain Management	Clear scope of work, requirement, and communication for contractors
	Supply chain operates in a way that is environmentally responsible, socially equitable, and economically viable.
	Supplier engagement that help supplier development further and build a stronger foundation
Innovation	Innovation for O2O marketing solutions meets customers expectations and trend
Information Technology Security and Personal Data Privacy	Data leakage caused by recklessness or unintentionally leaked
	Externally disturbed such as hacker and ransomware
	Unauthorized access to systems containing personal data can lead to leaks and compromises
	Hackers, malware, phishing attacks, and other forms of cybercrime aim to exploit vulnerabilities and steal or compromise data

4 | MATERIAL TOPICS

4.2 | VGI Material Topics – Social Dimension

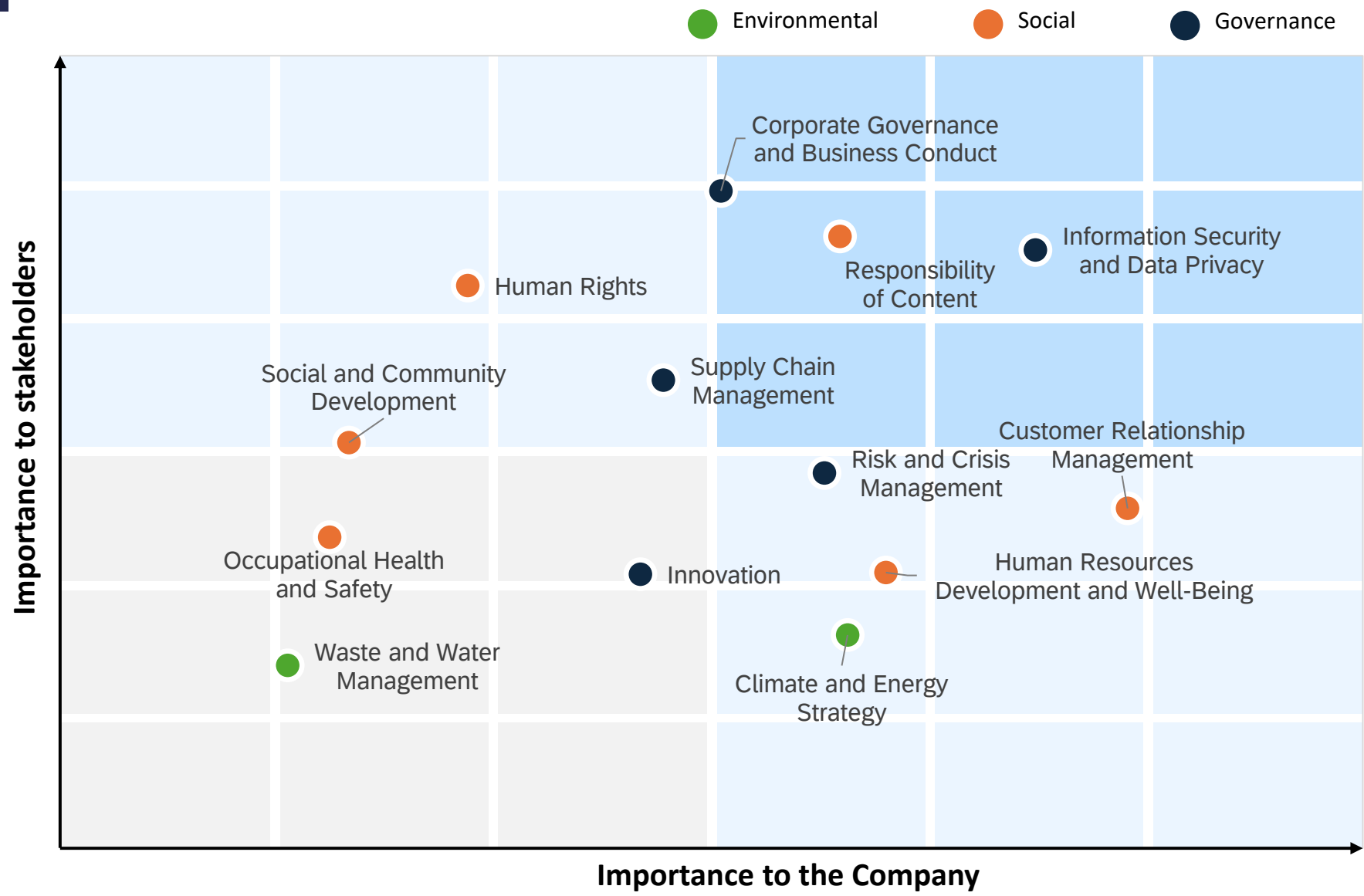
Material Topics	Importance to stakeholders
Social Dimension	
Customer Relationship Management	Eyeball exposure meets customer expectation Understanding customer needs allows VGI to provide better products and services, improving the overall customer experience. Providing opportunities for growth and development. Identifying career paths. Access training opportunities and pursue career advancement
Human Resources Development and Well-Being	Human development programmes equip employees with the necessary skills and knowledge and contribute to higher job satisfaction and motivation among employees. Well-being initiatives help employees balance their professional and personal lives Fair criteria based on employee competency rather than on personal characteristics
Human Rights	Meaningful engagement empowers stakeholders to voice their concerns and participate in decisions Build stronger relationships with stakeholders and foster long-term stability.
Social and Community Development	Engaging with the community can improve a company's reputation and build a positive social license to operate. Community members possess valuable insights into local needs and resources, which can be leveraged for better project design and implementation.
Occupational Health and Safety	Promote a healthier and safer work environment, positively impacting employee morale and overall well-bein Reduce absenteeism and associated costs.
Responsibility of Content	Provide them with accurate, reliable information, empowering them to make informed decisions and participate in public life. Upholding ethical standards and producing responsible content strengthens the media organization's reputation

4 | MATERIAL TOPICS

4.3 | VGI Material Topics – Environmental Dimension

Material Topics	Importance to stakeholders
Environmental Dimension	
Climate and Energy Strategy	Great mitigation and adaptation on climate-related physical and transition risks to enhance the resilient business
	Climate strategies can attract environmentally conscious customers and build brand loyalty
	Robust climate strategies can improve a company's long-term financial performance and reduce risks
Waste and Water Management	Proper waste and water management, including the safe disposal of hazardous materials and the efficient use of water resources, contributes to a healthier and safer work environment.

5 | DOUBLE MATERIALITY MATRIX



Major	
	Corporate Governance and Business Conduct
	Responsibility of Content
	Information Security and Data Privacy

Moderate	
	Human Rights
	Supply Chain Management
	Social and Community Development
	Risk and Crisis Management
	Customer Relationship Management
	Human Resources Development and Well-Being
	Climate and Energy Strategy

Minor	
	Innovation
	Occupational Health and Safety
	Waste and Water Management

6 | VGI Metrics for Business Value Creation

Material Issue	Target/Metric	Target Year	Progress FY2025/26	Executive Compensation
Information Security and Data Privacy	- Zero cases of breach of information security or other cybersecurity incidents - Zero complaints from outside parties and regulatory bodies - All employees received personal data protection training	2030	- No breach of customers' private data security - No complaints from government agencies, clients or other relevant parties in wrongful use of personal data - Employees receive personal data protection training	Security of Information Systems and Data Privacy is the criteria for Executives annual performance review which will impact compensation
Corporate Governance and Business Conduct	- All Company employees attended the business ethics training - No significant warning or audit from regulators "Excellent" rating in corporate governance scoring	2030	100% of employees attended the business ethics training - No significant warning or audit from regulators "Excellent" rating in corporate governance scoring	Corporate Governance and Business Conduct is the criteria for Executives annual performance review which will impact compensation
Human Resource Development and Well-being	At least 90% of employee satisfaction rate	2030	Employee satisfaction rate is 84.09%	Human resource development and well-being is one of the criteria for Executives annual performance review which will impact compensation



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