INDEPENDENT ASSURANCE STATEMENT

To: The Stakeholders of Berli Jucker Public Company Limited

1. Introduction and Objectives of Work

Bureau Veritas Certification (Thailand) Limited ('Bureau Veritas') has been engaged by Berli Jucker Public Company Limited ('BJC') to provide Type 2 Moderate assurance in accordance with the AA1000 Assurance Standard (AA1000AS v3, 2020) on selected sustainability performance and disclosures in BJC's Sustainability Report 2025 (the 'Report').

The objective of this engagement is to provide independent assurance to BJC management and its stakeholders over the accuracy, completeness, and reliability of the Selected Information, as well as to assess BJC's adherence to the AA1000 AccountAbility Principles (AA1000AP, 2018)[1] and the reliability and quality of the specified sustainability performance information within the scope defined below.

2. Scope of work

The scope of our work was limited to assurance over the following information included within the Report for the period 1 January 2025 to 31 December 2025 (the 'Selected Information').

Assessment of BJC's Requirements of DJSI, BJC's Code of Conduct Compliance and Non-GRI applicable - compliance

SYSTEM

General Disclosures

- GRI Disclosure 2-2 Entities included in the organization's sustainability reporting
- GRI Disclosure 2-5 External assurance
- GRI Disclosure 3-1 Process to determine material topics
- GRI Disclosure 3-2 List of material topics

Environmental Performance Indicators

- GRI 302-1: Energy consumption within the organization (2016)
- GRI 303-3 Water withdrawal (2018)
- GRI 303-4 Water discharge (2018)
- GRI 303-5 Water consumption (2018)
- GRI 305-1: Direct GHG emissions (Scope 1) (2016)
- GRI 305-2: Energy indirect GHG emissions (Scope 2) (2016)
- GRI 305-3 Other indirect (scope 3) GHG emission (Category 1 – Purchased goods and services (water), Category 3 – Fuel- and energy-related activities, Category 5 – Waste generated in operations (organic waste to landfill) (2016)
- GRI 306-3 Waste generated (2020)
- GRI 306-4 Waste diverted from disposal (2020)
- GRI 306-5 Waste directed to disposal (2020)
- GRI 308-1: New suppliers that were screened sing environmental criteria (2016)
- GRI 308-2: Negative environmental impacts in the supply chain and actions taken (2016)

Social Performance Indicators

- GRI 403-9 Work-related injuries (2018)
- GRI 405-2: Ratio of basis salary and remuneration of women to men (Gender Pay Indicator Gap) (2016)
- GRI 414-1: New suppliers that were screened using social criteria (2016)
- GRI 414-2: Negative social impacts in the supply chain and actions taken (2016)

Additional Performance Indicators

- Requirements of DJSI
  - Climate strategy (Emission)
    - Direct Greenhouse Gas Emissions (Scope 1)
    - Indirect Greenhouse Gas Emissions (Scope 2)
    - Indirect Greenhouse Gas Emissions (Scope 3)
    - Emission reduction targets
  - Energy
    - Energy management programs
    - Energy consumption,
  - Water
    - Water Efficiency Management Programs
    - Water consumption
  - Waste (including food waste)
    - Waste management programs
    - Waste disposal
  - OHS
    - OHS Policy
    - OHS Programs
    - Fatalities
    - Lost-Time Injury Frequency Rate (LTIFR) – Employees & Contractors
      - LTIFR (n/million hours worked)
      - LTIR (n/200,000 hours worked)
      - Data coverage (as % of employees, operations or revenues)
  - Human Rights
    - Gender pay indicators
- BJC's Code of Conduct Compliance
  - Conflicts of Interest Policy
  - Anti-Competitive practice and Antitrust Policy
  - Anti-Corruption and Bribery Policy
  - Human rights and equality policy
  - Maintaining of company property and Information security& cybersecurity policy

[1] AccountAbility is the publisher of the AA1000 series. Additional information can be found at https://www.accountability.org.

- Trading security and insider trading policy
  - Internal control and audit, and accounting and financial report policy
  - Responsibility to shareholders' policy
  - Employee treatment policy
  - Employee behavior and treatment of other employees
  - Social responsibility policy
  - Safety, Occupational health and working environment policy
  - Whistleblowing
  - Follow-up and improvement

Non-GRI Indicators

- Non-hazardous and Hazardous wastes diversion from landfill (Only Berli Jucker Foods Ltd (BJF) - Samut Prakan)
- Effectiveness of Board Performance

3. Reporting Criteria and Suitability

BJC has reported selected information for the period 1 January 2025 to 31 December 2025.

The Selected Information is measured against the GRI Standards 2021, the AA1000AP (2018) (the 'Reporting Criteria'). The Reporting Criteria provide the measurement and evaluation framework for sustainability performance information and are widely recognised as suitable criteria for sustainability reporting. The criteria are relevant to stakeholder decision-making, complete, reliable, neutral, and understandable. The Reporting Criteria are publicly available through the Global Reporting Initiative (www.globalreporting.org).

4. Type of Engagement

This is a Type 2 moderate assurance engagement, conducted in accordance with the AA1000 Assurance Standard (AA1000AS v3, 2020) and the ISAE 3000 Revised – International Standard on Assurance Engagements for limited assurance engagements. The engagement includes (1) an assessment of BJC's adherence to the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness, and Impact through review of processes, systems, controls, and available performance information, and (2) assurance over the accuracy, completeness, and reliability of the Selected Information measured against the Reporting Criteria, including review of data collection processes, systems, and controls. Procedures in a limited assurance engagement are more limited in nature, timing, and extent than those in a reasonable assurance engagement. Our conclusion is therefore expressed in a form that conveys moderate assurance only. We have obtained sufficient appropriate evidence to support a conclusion expressed in a form that conveys whether, based on the procedures performed and evidence obtained, any matters have come to our attention that cause us to believe the Selected Information is materially misstated.

5. Intended Users

This assurance statement is intended for investors, regulators, employees, customers, suppliers, and local communities with significant and common interests in BJC's sustainability performance.

6. Responsibilities

BJC is responsible for the preparation and presentation of the Selected Information, establishing and maintaining appropriate performance management and internal control systems, and ensuring information integrity.

Bureau Veritas is responsible for performing this assurance engagement and forming an independent conclusion based on the procedures performed.

7. Summary of Work Performed

Our limited assurance engagement included the following procedures:

- Planning: Developed an assurance strategy identifying areas where material misstatements are likely; assessed materiality at quantitative (5%) and qualitative levels; identified and assessed risks of material misstatement; determined the nature, timing, and extent of procedures.
- Process Understanding:
  - Conducted interviews with approximately 30 to 35 key personnel across departments responsible for data collection and reporting; reviewed data collection and consolidation processes, measurement methodologies, and systems for quantitative aggregation; assessed the design and implementation of controls over Selected Information preparation.
- Evidence Gathering:
  - Reviewed source data and supporting documentation for performance indicators.
  - Evaluated the reliability of data and information related to the Code of Conduct and Compliance System and reviewed Board Performance information, supporting documentation, and evaluation records provided by relevant parties. Procedures performed included obtaining an understanding of the governance and evaluation processes supporting Board oversight.
  - Conducted on-site and remote assessments across selected BJC business units and operations. On-site assessments were performed at Thai Malaya Glass Co. Ltd (TMG 2), Thai Beverage Can Co., Ltd (TBC 1), Berli Jucker Foods Ltd (BJF-snack), Big C Rajdamri, Head office (BJC and Big C), Thai Glass Industries PCL (TGI) and Berli Jucker Cellox Ltd (CPC) where we reviewed data collection processes, management approaches, and supporting evidence to evaluate the application of BJC's reporting framework and the accuracy of reported performance data. Remote assessments were conducted for Small Format (BCM Mingle Hill Minburi), Depot - Taklee, Depot - Nakhonsawan and Food Service - Sanambinnam to verify

environmental performance data, social performance and reporting practices.

- Tested a sample of reported data (5% materiality threshold) against source documentation.
- Verified calculations and aggregation methodologies.
- Performed analytical procedures to identify unusual trends.
- Assessed alignment between reported data and underlying systems.

Throughout the engagement, we maintained professional skepticism, exercised critical assessment of evidence, and applied professional judgment in determining procedures and evaluating sufficiency of evidence obtained.

8. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to activities outside the defined assurance period, position statements of a descriptive or interpretative nature, or commitments to undertake future actions, and other information included in the Report other than the Selected Information.

This limited assurance engagement relies on risk-based sampling and a 5% materiality threshold. The reliability of reported data depends on the accuracy of metering and production measurement arrangements at site level, which were not addressed as part of this assurance. Greenhouse gas quantification is subject to inherent uncertainty due to emissions factors and assumptions. The completeness of Scope 3 emissions and forward-looking climate targets remains subject to ongoing development by BJC and was considered within the limitations of this engagement. We relied on BJC's internal control systems, which have inherent limitations. Procedures in a limited assurance engagement are less extensive than in a reasonable assurance engagement; consequently, the level of assurance obtained is substantially lower. This statement should not be relied upon to detect all errors, omissions, or misstatements that may exist.

9. Findings and Conclusions on the AA1000 AccountAbility Principles

In accordance with the requirements of AA1000AS v3, we assessed BJC's adherence to the AA1000 AccountAbility Principles (AA1000AP, 2018) — Inclusivity, Materiality, Responsiveness, and Impact. Our findings are summarised below.

Inclusivity

BJC has established processes for identifying and engaging with key stakeholder groups as part of its sustainability reporting practices. Stakeholder engagement activities are conducted through a combination of internal processes and collaboration with external advisors. BJC contributes to the identification of stakeholder groups and participates in engagement activities, including stakeholder interviews, which are supported by external consultants in terms of methodology design, facilitation, and consolidation of results. This approach reflects a combination of internal involvement and external support in stakeholder engagement. Further strengthening of internal participation and documentation, including clearer linkage between stakeholder inputs and internal decision-making processes, may support continued alignment with the Inclusivity principle.

Materiality

BJC has established a structured process for identifying and reviewing material sustainability topics on an annual basis. This includes conducting materiality workshops to assess and prioritise ESG topics, with results subsequently presented for management review and consideration. Evidence reviewed indicates that certain topics, including biodiversity and health and nutrition, were identified as high-significance topics during the workshop process. These topics were further discussed at the management level and, based on internal considerations including data availability and reporting readiness, were not included in the current reporting scope. This reflects a process in which materiality assessment outcomes are subject to further review and refinement, taking into account both stakeholder input and organisational readiness. Continued alignment between topic prioritisation and data management processes may support consistency and transparency in the application of the Materiality principle.

Responsiveness

BJC has established processes to respond to stakeholder concerns through structured grievance and feedback mechanisms covering ethical, compliance, and operational matters. These mechanisms are supported by formalised procedures for the receipt, assessment, investigation, and follow-up of reported concerns, enabling issues raised by stakeholders to be addressed through defined internal processes. In addition to reporting channels, BJC provides avenues for stakeholders to seek guidance on ethical conduct and the application of internal policies through designated functions and internal communication mechanisms.

Impact

BJC has implemented a range of initiatives and control mechanisms that contribute to environmental, social, and governance outcomes, supported by defined processes, internal controls, and performance monitoring practices across relevant functions. Evidence reviewed indicates that BJC tracks performance through operational indicators, internal audits, and management review processes. In addition, the identification and prioritisation of sustainability topics, together with stakeholder engagement and grievance mechanisms, provide a basis for understanding and managing potential impacts. This approach reflects an integration of governance structures and operational practices in managing ESG-related impacts.

Based on the procedures performed and evidence obtained, BJC demonstrates general alignment with the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness, and Impact, supported by established processes for stakeholder engagement, material topic prioritisation, grievance handling, and ESG impact management.

10. Findings and Conclusions on the Reliability and Quality of Selected Information

Based on the procedures performed and evidence obtained, the Selected Information is considered reasonably reliable and fairly presented, in all material respects, in accordance with the stated criteria. However, our procedures identified limitations in relation to data completeness and consistency of data management practices, including gaps in environmental emissions coverage and ongoing development of Scope 3 emissions data. These limitations do not affect our overall conclusion but indicate opportunities to further strengthen the quality, transparency, and consistency of reported information.

11. Recommendations

Based on the findings of this assurance engagement, we recommend that BJC:

- Enhance the clarity and communication of data collection methodologies and reporting boundaries across business units, including defining the scope and level of data required for each function to support consistent understanding and implementation;
- Further develop data management systems and processes to support improved data completeness and consistency, including consideration of more structured or automated data collection approaches beyond current spreadsheet-based practices;
- Expand the coverage of greenhouse gas (GHG) emissions reporting, particularly Scope 3 emissions, to ensure that material emission sources relevant to BJC's operations and value chain are appropriately identified and disclosed; and
- Strengthen internal data verification and review processes, particularly at the data aggregation level, to enhance data accuracy and reduce time required for issue identification and resolution.

Addressing these areas may further support alignment with the AA1000 AccountAbility Principles and enhance the overall quality, consistency, and reliability of sustainability reporting.

12. Conclusion

Based on our assurance procedures, nothing has come to our attention that would cause us to believe that the Selected Information is not fairly stated in all material respects.

13. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company specializing in Quality, Health, Safety, Social, and Environmental management, with almost 200 years of history in providing independent assurance services and an annual turnover of Euros 6.24 billion (2024). Its assurance team has extensive experience in conducting verification over environmental, social, ethical, and health and safety information, systems and processes.

Bureau Veritas operates a certified[2] Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2[3].

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)[4], across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code[5]. The assurance team has not been involved in preparing the Report or other BJC sustainability initiatives. The engagement fee is fixed and not contingent on findings.

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Bureau Veritas Certification (Thailand) Limited

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Bangkok

24 June 2026

Bureau Veritas Certification (Thailand) Limited
บริษัท บูโร เวอริทัส เซอทิฟิเคชั่น (ประเทศไทย) จำกัด

Bureau Veritas Certification (Thailand) Limited

[2] Certificate available on request
[3] International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2
[4] International Federation of Inspection Agencies – Compliance Code – Third Edition
[5] Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants