INDEPENDENT ASSURANCE STATEMENT

Relating to Berli Jucker Public Company Limited (BJC)'s Waste Diversion Performance 2025

To: The Stakeholders of Berli Jucker Public Company Limited

1. Introduction and Objectives of Work

Bureau Veritas (Thailand) Ltd. ('BV') was commissioned by Berli Jucker Food Company Limited ('BJF'), a subsidiary of Berli Jucker Public Company Limited ('BJC'), to provide independent assurance on BJF's Waste Diversion Performance in BJC's Sustainability Report 2025 (the 'Report') against the assurance criteria below to a limited level of assurance and at the materiality of the professional judgement of the verifier using BV's verification approach. BV's verification procedure is based on current best practice, is in accordance with ISAE 3000 and uses the following principles of – inclusiveness, materiality, responsiveness and reliability of performance data.

2. Scope of work

Our assurance engagement was limited to assurance over the Waste Diversion Performance (the 'Selected Information') within the Report for the period 1 January 2025 to 31 December 2025 and excluded the data and information of other BJC subsidiaries where BJF has no operational control. Our assurance engagement also excluded the data and information of BJF's suppliers and any third parties.

BV's responsibility is only to BJF. BV disclaims any liability or responsibility to others. BJF's responsibility is for collecting, aggregating, analysing and presenting all the data and information for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the Waste Diversion Performance of BJF has been approved by, and remain the responsibility of BJC.

3. Reporting Criteria

Our assurance engagement covered BJF only, a subsidiary under BJC's operational control. The assessment was conducted with reference to selected elements of the NSF Landfill Free Verification Standard; however, the engagement does not represent a full application of, or compliance with, the complete standard.

4. 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.

5. Responsibilities

BJF 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 and accuracy.

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

6. 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:
  - Reviewed BJF's supporting documentation.
  - Conducted interviews with 3 to 6 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.
  - Conducted on-site assessment at Berli Jucker Foods Ltd (BJF) - 225/10 Moo 1, Theparak Road, Bang Sao Thong Subdistrict, Bang Sao Thong District, Samut Prakan 10570 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.
- 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.

7. 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. 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.

8. 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 waste management coverage. These limitations do not affect our overall conclusion but indicate opportunities to further strengthen the quality, transparency, and consistency of reported information.

9. Landfill Diversion Performance

During 2025, BJF achieved a landfill diversion rate of:

- 90.8% (excluding thermal treatment with energy recovery) — aligned with NSF methodology, which considers only recycling and reuse as true diversion; and
- 94.0% (including thermal treatment with energy recovery) — reflecting additional recovery through energy generation.

10. Conclusion

Based on BV's approach, nothing has come to our attention that would cause us to believe that BJF Company Limited has not, in all material respects

- Met the NSF Landfill Free Verification requirements
- Disclosed accurate and reliable Landfill Diversion performance data and information, and no material errors or omissions came to our attention

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

11. 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[1] 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[2].

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)[3], 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[4]. 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.

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