



LRQA Independent Assurance Statement

Relating to Berli Jucker Public Company Limited's Sustainability Report for the calendar year 2021 (1st January 2021 – 31st December 2021)

This Assurance Statement has been prepared for Berli Jucker Public Company Limited in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA was commissioned by Berli Jucker Public Company Limited (BJC) to provide independent assurance on its Sustainability Report ("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 LRQA's verification procedure. LRQA's verification procedure is based on current best practice, is in accordance with ISAE3000 and uses the following principles of - inclusivity, materiality, responsiveness and reliability.

Our assurance engagement covered BJC's operations and activities in Thailand and specifically the following requirements:

- Confirming that the report is in accordance with the GRI Standard (2016)¹ reporting guidelines and core option
- Evaluating the reliability of data and information for only the selected environmental and social indicators listed below:
 - GRI 302-1: Energy consumption within the organization
 - GRI 303-3: Water withdrawal
 - GRI 303-4: Water discharge
 - GRI 303-5: Water consumption
 - GRI 305-1: Direct GHG emissions (Scope 1)²
 - GRI 305-2: Energy indirect GHG emissions (Scope 2)
 - GRI 306-3: Waste generated
 - GRI 306-4: Waste diverted from disposal including break-down information of Food Loss & Waste
 - GRI 306-5: Waste directed to disposal including break-down information of Food Loss & Waste
 - GRI 403-9: Work-related injuries
 - GRI 405-2: Ratio of basis salary and remuneration of women to men (Gender Pay Indicator Gap)
- Confirming that the report complies with DJSI's requirement in Non-GRI Applicable (2 topics)
- Evaluating the reliability of data and information for only the Code of Conduct and Compliance System, as well as reviewing Board Performance through data provided by relevant parties to ensure the effectiveness of Board Performance.

Our assurance engagement excluded the data and information of BJC's operations and activities outside Thailand, as well as suppliers, contractors and any third parties mentioned in the report.

LRQA's responsibility is only to BJC. LRQA disclaims any liability or responsibility to others as explained in the end footnote. BJC's responsibility is for collecting, aggregating, analysing, and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of BJC.

LRQA's Opinion

Based on LR's approach nothing has come to our attention that would cause us to believe that BJC has not, in all material respects:

- met the requirements above
- disclosed reliable performance data and information for the selected environmental and social indicators
- covered all the issues that are important to the stakeholders and readers of this report.

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.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

¹ <https://www.globalreporting.org>

² GHG quantification is subject to inherent uncertainty



LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing BJC's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through interviews with external stakeholders and reviewing documents and associated records.
- Reviewing BJC's process for identifying and determining material issues to confirm that the right issues were included in their report. We did this by benchmarking reports written by BJC and its peers to ensure that sector specific issues were included for comparability. We also tested the filters used in determining material issues to evaluate whether BJC makes informed business decisions that may create opportunities that contribute towards sustainable development.
- Auditing BJC's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal verification. We also spoke with those key people responsible for compiling the data and drafting the report.
- Verifying the consolidated data at BJC's corporate level, as well as verifying data and information at the following BJC's sites:
 - Thai Malaya Glass Company Limited in Saraburi Province
 - Rubia Industries Limited in Samutprakarn Province
 - Berli Jucker Foods Ltd. in Samut Prakan Province
 - Big C Supercenter MegaBangna store in Bangkok Province
 - Big C Distribution Center CDC Branch in Chachoengsao Province.
 - Berli Jucker Logistics Company Limited (Health Care Logistic & Distribution) in Samutprakarn Province.

Observations

Further observations and findings, made during the assurance engagement, are:

- Stakeholder inclusivity: We are not aware of any key stakeholder groups that have been excluded from BJC's stakeholder engagement process. BJC has open dialogue with all of its stakeholders, though the frequency of engagement with trade unions would benefit from more regular scheduling.
- Materiality: We are not aware of any material issues concerning BJC's sustainability performance that have been excluded from the report. It should be noted that BJC has established extensive criteria for determining which issue/aspect is material and that these criteria are not biased to the company's management.
- Responsiveness: BJC has established and implemented processes for responding to the concerns of various stakeholder groups especially in relation to GHG emissions. For example: BJC has announced its target for Net Zero Emissions by 2050 (Scope 1 and 2).
- Reliability: BJC should provide further information on the results of its water reduction projects. For example: Water reduction program in areas with water stress.

LRQA's standards, competence and independence

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

This verification is the only work undertaken by LRQA for BJC and as such does not compromise our independence or impartiality.

Kamiga S.

Dated: 14 July 2022

LRQA Lead Verifier
Kamiga Sukkeaw
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