

LR Independent Assurance Statement

Relating to Berli Jucker Public Company Limited's data for Sustainability Report for the calendar year 2020

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

Lloyd's Register Quality Assurance Limited (LR) 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 LR's verification procedure. LR's verification procedure is based on current best practice, is in accordance with ISAE3000¹ 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:²
 - GRI 302-1 Energy Consumption
 - GRI 305-1 Direct (Scope 1) GHG emissions
 - GRI 305-2 Indirect (Scope 2) GHG emissions and
 - GRI 403-9 Work-related injuries (2018 Edition).

LR's responsibility is only to BJC. LR 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.

LR'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 as no errors or omissions were detected
- 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.

LR's approach

LR'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:
 - interviewing representatives from BJC's business units who have engaged with 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.

¹ <https://www.globalreporting.org>

² GHG quantification is subject to inherent uncertainty.

- Auditing BJC's data management systems to confirm that there were no significant errors, omissions, or misstatements 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 Glass Industries PLC. in Samut Prakan Province
 - Berli Jucker Cellox Co., Ltd. in Samut Prakan Province
 - Berli Jucker Foods Ltd. in Samut Prakan Province
 - Big C Supercenter Ratchadamri store in Bangkok Province (Central office)
 - Big C Distribution Center Thanyaburi Branch in Pathum Thani 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 maintained open dialogue with all of its stakeholders and has adopted various methods and tools for consolidating results from stakeholder engagement done by business units into the corporate level. The Report content, as well as BJC's visions for addressing sustainability development, has been informed by the views and expectations of these stakeholders.
- Materiality:
We are not aware of any material issues concerning BJC's sustainability performance that have been excluded from the report. BJC has established criteria for determining which issue/aspect is material. These material issues have then been prioritised and influenced BJC's performance disclosures.
- Responsiveness:
BJC has established and implemented processes for responding to the concerns of various stakeholder groups in relation to GHG emissions and work-related injuries data.
- Reliability:
Data management systems are considered to be properly defined for the selected GRI indicators. However, we believe that BJC should disclose number of working hours related to Modern Retail business i.e., emerging delivery services in the future.

LR's standards, competence and independence

LR 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 LR for BJC and as such does not compromise our independence or impartiality.



Kamiga Sukkeaw
LR Lead Verifier

Dated: 15th June 2021

On behalf of Lloyd's Register Quality Assurance Ltd
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