



# LRQA Independent Assurance Statement

## Relating to BBGI Public Company Limited's One report for the calendar year 2022

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

### Terms of engagement

LRQA (Thailand) Limited was commissioned by BBGI Public Company Limited (BBGI) to provide independent assurance on its sustainability report ("the report") against the AccountAbility's AA1000AS v3<sup>1</sup> assurance criteria to a moderate level of assurance for the GRI specific standard disclosures listed below and materiality level of the professional judgement of the verifier is applied, where the scope was a Type 2 engagement.

Our assurance engagement covered BBGI's operational control in Thailand only and specifically the following requirements:

- Evaluating the reliability of data and information for only the selected environmental indicators<sup>2</sup> listed below:
  - GRI 305-1: Direct GHG emissions (Scope 1)
  - GRI 305-2: Energy indirect GHG emissions (Scope 2)
  - GRI 305-3: Other indirect GHG emissions (Scope 3)

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

### LRQA's Opinion

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

- Met the requirements above.
- Disclosed reliable performance data and information as no errors or omissions were detected.

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

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

### LRQA's approach

LRQA's assurance engagements are carried out using AA1000AS v3. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing BBGI's data management systems to confirm that there were no significant errors, material 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.
- Sampling of evidence during remote verification from facilities level, only the selected indicators to confirm its reliability.

---

<sup>1</sup>GHG quantification is subject to inherent uncertainty

<sup>2</sup><https://www.ghgprotocol.org>



## Observations

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

- Reliability: Data management systems are properly defined for the selected environmental indicators. However, BBGI should consider interim verification to further improve the reliability of its disclosed data and information.

## 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 works undertaken by LRQA for BBGI Public Company Limited and as such does not compromise our independence or impartiality.

Dated: 24 February 2023

*Opart Charuratana*

LRQA Lead Verifier

On behalf of LRQA (Thailand) Limited

No.9, G Tower Grand Rama 9, FL. 30, Room H14,

Rama 9 Rd., HuayKwang, Bangkok, 10310, THAILAND

LRQA reference: BGK00000837

**Table 1. Summary of BBGI Public Company Limited, GHG Assertion 2022**

Scope of CO <sub>2</sub> emissions	CY 2022 01 Jan - 31 Dec 2022
GRI 305-1: Direct GHG emissions (Scope 1)	60,777
Biogenic emissions.	185,222
GRI 305-2: Energy indirect GHG emissions (Scope 2) – Location based	20,068
GRI 305-3: Other indirect GHG emissions (Scope 3) – Categories 1, 4 and 9 only	263,433
Notes: <ul style="list-style-type: none"><li>Data is presented in tonnes of CO<sub>2</sub> equivalent or otherwise specific.</li><li>CY2022 is an organization selected base year.</li><li>GHG Scope 3 emission: (Cat. 1 – Purchased goods – raw materials, Cat. 4 – Transportation of raw materials, Cat. 9 – Transportation of products and waste).</li></ul>	

LRQA Group limited its affiliates included LRQA (Thailand) Limited and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA Group limited assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance statement is the only valid version. LRQA Group limited assumes no responsibility for versions translated into other languages.

This Assurance statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA Group limited 2023.