



LRQA Independent Assurance Statement

Relating to BBGI Public Company Limited's One Report for the calendar year 2025

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 was commissioned by BBGI Public Company Limited (BBGI) to provide independent assurance on its One Report 2025 ("the report") using AccountAbility's AA1000AS v3, where the scope was a Type 2 engagement, and the assurance criteria below¹.

A high level of assurance and 5% materiality has been used for assuring the report. The one exception is the other indirect GHG emission data where a moderate level of assurance and materiality of the professional judgment of the verifier has been applied.

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

- Evaluating the reliability of data and information for only the selected environmental indicators 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 emission² ((Cat. 1 – Purchased goods – raw materials, Cat. 4 – Transportation of raw materials, Cat. 9 – Transportation of products and waste only)

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 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 BBGI.

LRQA's Opinion

Based on LRQA's approach

- the direct and energy indirect GHG emissions data in the report are materially correct;
- and nothing has come to our attention that would cause us to believe that BBGI has not:
- disclosed reliable performance data and information for the other indirect GHG emissions data.

The opinion expressed is formed on the basis of a combined level of assurance.

Note: The extent of evidence-gathering for a moderate level of assurance engagement is less than for a high level of assurance engagement. Moderate level assurance engagements focus on aggregated data whilst high levels of assurance checking source data from sites.

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:

- 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.

Observations

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

- Reliability:
 - Data management systems are properly defined for the selected GRI indicators. However, BBGI should consider interim verification as well as establish gas flow meter correction process for improve the reliability of its disclosed data and information.

¹ <https://www.globalreporting.org>

² GHG quantification is subject to inherent uncertainty.



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 BBGI and as such does not compromise our independence or impartiality.

Dated: 11 February 2026

Opart Charuratana

LRQA Lead Verifier
 On behalf of LRQA (Thailand) Limited
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 LRQA reference: BGK000001261

Table 1. Summary of BBGI Public Company Limited, GHG Assertion 2025

Scope of CO ₂ emissions	CY 2022 as based year 01 Jan - 31 Dec 2022	CY 2025 01 Jan - 31 Dec 2025
GRI 305-1: Direct GHG emissions (Scope 1)	88,391	113,621
Biogenic emissions.	184,116	296,987
GRI 305-2: Energy indirect GHG emissions (Scope 2) – Location based	22,046	34,171
GRI 305-3: Other indirect GHG emissions (Scope 3) – Categories 1, 4 and 9 only	258,691	385,441
Notes: <ul style="list-style-type: none"> • Data is presented in tonnes of CO₂ equivalent or otherwise specific. • CY2022 is an organization selected base year with re-calculation • GHG Scope 3 emission: (Cat. 1 – Purchased goods – raw materials, Cat. 4 – Transportation of raw materials, Cat. 9 – Transportation of products and waste). 		

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