



LRQA Independent Assurance Statement

Relating to Central Pattana Public Company Limited's Annual Report (Sustainability part) 2025 for the calendar year 2025

This Assurance Statement has been prepared for Central Pattana Public Co., Ltd. in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA Group Limited (LRQA) was commissioned by Central Pattana Public Co., Ltd. (CPN), to provide independent assurance on its Annual Report (Sustainability part) 2025 ("the report"), against the assurance criteria below to a limited level of assurance and materiality of the professional judgment of the verifier using AccountAbility's AA1000AS v3 type 2 assurance and uses the following principles of - inclusivity, materiality, Impact, responsiveness and reliability.

Our assurance engagement covered CPN's subsidiaries in Thailand under its operational control only, and specifically the following requirements:

- Confirming that the report is in accordance with:
 - GRI Standard 2021
 - Double Materiality Assessment
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below: ¹
 - Environmental: (GRI 302-1) Energy consumption within the organization, (GRI 302-3) Energy intensity, (GRI 303-3) Water withdrawal, (GRI 303-4) Water discharge, (GRI 303-5) Water consumption, (GRI 305-1) Direct (Scope 1) GHG emissions, (GRI 305-2) Energy indirect (Scope 2) GHG emissions, (GRI 305-3) Other indirect (Scope 3) GHG emissions (Cat. 1 Purchased goods and services, Cat. 2. Capital goods, Cat. 3: Fuel- and energy-related not included in scope 1 or scope 2, Cat. 4: Upstream Transportation and Distribution, Cat. 5 Waste generated in operations, Cat. 6 Business travel, Cat. 13 Downstream leased assets only), (GRI 305-4) GHG emissions intensity, (GRI 306-3) Waste generated, (GRI 306-4) Waste diverted from disposal, (GRI 306-5) Waste directed to disposal
 - Social: (GRI 403-9) Work-related injuries, Days Away, Restricted, or Transferred Rate (DART), Lost-Time Injury Frequency Rate (LTIFR), Lost Workday Rate (LWR) Due to Serious Work-Related Accidents or Occupational Illnesses, Absentee Rate (AR), (GRI 403-10) Work-related ill health, Occupational Illness Frequency Rate (OIFR), (GRI 405-2) Ratio of basic salary and remuneration of women to men, (GRI 414-1) Supplier Social Assessment

Our assurance engagement excluded the data and information of CPN's subsidiaries and operations outside Thailand as well as suppliers, contractors and any third parties.

LRQA's responsibility is only to CPN. LRQA disclaims any liability or responsibility to others as explained in the end footnote. CPN'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 CPN.

LRQA's Opinion

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

- Met the requirements above
- Disclosed accurate and 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.

¹ 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 CPN's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through interviews with CPN's Management who engage directly with stakeholder groups and reviewing documents and associated records.
- Reviewing CPN'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 CPN's 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 CPN's makes informed business decisions that may create opportunities that contribute towards sustainable development.
- Auditing CPN'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 process, 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 presented at Central Rayong, Go Hotel Banchang, The Ninth Towers Grand Rama9, Market place Krungthep Kreetha to confirm the reliability of the selected indicators. The extent of evidence sampled for the selected indicators reflected the level of assurance applied.

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 CPN's stakeholder engagement process.
- Materiality:
We are not aware of any material issues concerning CPN's sustainability performance that have been excluded from the report. CPN has the process for determining which issue is material and that these criteria are not biased to the company's management.
- Responsiveness:
CPN has processes for responding to the negative impacts including recycle waste, food waste, climate change and occupational health and safety.
- Impact:
CPN has the processes for responding to the concerns of various stakeholder groups and implement the program such as energy innovation to install solar power systems and sustainability for customers through recycle waste program.
- Reliability:
CPN has a well-defined data management system to consolidate data and information associated with the selected specific topic standards. Maintaining internal verification processes will continually improve the reliability of its reported 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 work undertaken by LRQA for CPN and as such does not compromise our independence or impartiality.

Dated: 10 March 2026

Opart Charuratana and Vachira Chantararporn
LRQA Lead Verifier

On behalf of LRQA (Thailand) Ltd.
No.252/123, Muang Thai – Phatra Complex Tower B,
26th Floor, Unit 252/123 (C), Ratchadaphisek Road,
Huaykwang Sub-District, Huaykwang District, Bangkok,
10310 Thailand

LRQA reference: BGK00001163

LRQA Group Ltd its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA 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 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, 2026.