



ASSURANCE STATEMENT

SGS (THAILAND) LIMITED'S REPORT ON SUSTAINABILITY ACTIVITIES IN SCG PACKAGING PUBLIC COMPANY LIMITED'S FOR 2025

NATURE OF THE ASSURANCE/VERIFICATION

SGS (Thailand) Limited (hereinafter referred to as SGS) was commissioned by SCG Packaging Public Company Limited (hereinafter referred to as SCGP) to conduct an independent assurance of SCGP Sustainability Report 2025 and the Sustainability Report webpage (hereinafter referred to as the Sustainability Report) the year ended December 31, 2025 in accordance with the reporting criteria.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all SCGP's stakeholders.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibility of the directors or governing body (as applicable) and the management of SCGP. SGS has not been involved in the preparation of any of the material included in the Report. Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all SCGP's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognised assurance guidance and standards. Assurance has been conducted at a limited level of level of scrutiny.

The assurance of this report has been conducted according to the following Assurance Standards:

- ISAE 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

- WBCSD/ WRI Greenhouse Gas (GHG) Protocol for GHG data
- Global Reporting Initiative (GRI) Standards (In accordance with)
- Sustainability Accounting Standards Board (SASB) for Construction Materials, Chemicals, Containers & Packaging

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

SCGP's Sustainability Report are adequately in line with the Sustainability Reporting Standard and fulfills all the required content and quality criteria for the identified aspects listed as below;

- a) Environmental dimension performance indicators expressed numerically or in descriptive text
 - Energy consumption and reduction (petajoules)
 - Greenhouse gas emissions and reduction (tons CO₂ equivalent) : scope 1, scope 2 (Location-based & Market-based) and scope 3
 - Water withdrawal and effluent quality (million cubic meters) : consumption & withdrawal, recycling & reuse, discharge total and breakdown and discharge by quality (tons) (BOD, COD and TSS)
 - Waste management (tons) : waste generated, waste diverted from disposal, waste directed to disposal
 - Significant air emissions (Thousand Tons and Kilograms) : dust, Oxides of Nitrogen (NO_x) and Oxides of Sulfur (SO_x)
 - Production and raw materials (thousand tons) : renewable materials, non-renewable materials and recycled materials
 - Land use change emissions from economic forest
 - Carbon sequestration from economic forest
- b) Social dimension performance indicators or in descriptive text
 - Work-related injuries : the number of hours worked, the number and rate of fatalities as a result of work-related injury, the number and rate of high-consequence work-related injury (excluding fatalities), the number and rate of recordable work-related injuries, the main types of work-related injury and the number and rate of lost-time injury frequency rate
 - Work-related ill health : the number of hours worked, occupational illness & diseases frequency rate, number of fatality occupational illnesses & diseases, number of recordable cases of occupational illnesses & diseases and the main types of occupational illnesses & diseases
- c) Governance dimension performance indicators or in descriptive text
 - Double materiality assessment process
 - Supplier screening : total number of Tier-1 suppliers, total number of significant suppliers in Tier-1, percentage of total spend on significant suppliers in Tier-1, total number of significant suppliers in nonTier-1 and total number of significant suppliers (Tier-1 and nonTier-1)

- Supplier assessment and development : total number of suppliers assessed via desk assessments/ on-site assessments, percentage of significant suppliers assessed, number of suppliers assessed with substantial actual/potential negative impacts, percentage of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan and number of suppliers with substantial actual/potential negative impacts that were terminated
- Suppliers with corrective action plans : total number of suppliers supported in corrective action plan implementation and percentage of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation
- Suppliers in capacity building programs : total number of suppliers in capacity building programs and percentage of significant suppliers in capacity-building programs
- Ethics e-Testing learned and passed by employees (%)

ASSURANCE METHODOLOGY

SGS's assurance engagements are carried out in accordance with assurance procedure.

The assurance comprised a combination of

- SCGP's Management interviews, including the Sustainable Development team with responsibility for performance in the areas within scope
- Interview with data owners &/or managers responsible for internal data collection and reporting databases
- Document review of relevant systems, policies, and procedures where available
- Understanding, analysing and sample testing the key data collection, aggregation, validation and reporting systems, processes, procedures, and controls
- Sampling evidence to confirm the reliability of the selected reporting standards, selected 2 Sites for onsite visit as below:
 - Thai Cane Paper Public Company Limited (Kanchanaburi)
 - Vina Corrugated Packaging Company Limited (Hai Duong Branch)

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to source as part of this assurance process. Note here any other specific limitations for the assurance engagement and actions taken to mitigate those limitation, some statements and data within the scope were not assured due to lack of accessible records during the timescale allowed for assurance, and these are clearly marked throughout the Report.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from SCGP, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 9001, ISO 14001, ISO 45001, ISO 50001, ISO 14064-1, ISO 14067, ISO 26000, WFP, SA 8000 and experience on the SRA Assurance service provisions.

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria. For future reporting, more descriptions of SCGP and subsidiaries' involvement with reconsidering data collection tool and establish mechanism for internal audit on the data performance and should maintain the system in place.

We believe that SCGP has chosen an appropriate level of assurance for this stage in their reporting.

Signed:

For and on behalf of SGS (Thailand) Limited



Montree Tangtermsirikul

General Manager

238 TRR Tower, 19th-21st Floor, Naradhiwas Rajanagarindra Road,

Chong Nonsi, Yannawa, Bangkok 10120, Thailand

12 Febuary 2026

WWW.SGS.COM

Summary of Scope 3 GHG Emissions Report 2025

The emission is described as below:

Unit: tonnes of CO₂e

Category	GHG emissions
1. Purchased goods & services	1,545,614
2. Capital goods	101,570
3. Fuel and energy-related activities	889,043
4. Upstream transportation & distribution	303,673
5. Waste generated in operations	58,836
6. Business travel	1,121
7. Employee commuting	81,100
9. Downstream transportation & distribution	67,775
10. Processing of sold products	963,627
11. Use of sold products	48,679
12. End-of-life treatment of sold products	3,021,004
13. Downstream leased assets	60
15. Investment	18,321
Total emissions	7,100,424

Remark:

- Categories 8 and 14 are not reported as GHG emissions because the organization's activities are not relevant to the context

Biogenic Carbon Sequestration and Land Use Change Disclosure – Economic Forest Activities in 2025

Category	Description	Reported Impact (tonnes of CO ₂ e /year)
Carbon sequestration	Annual biological carbon sequestration from economic forest activities	308,949
Land use change emission	Emissions associated with land conversion and baseline carbon stock loss	2,134

Limitation of scope: Carbon sequestration from economic forest activities is presented as disclosed environmental information. Our assurance engagement did not include procedures to verify this information against any greenhouse gas removal, carbon crediting, or offset certification framework. Accordingly, we do not express an assurance conclusion on whether the reported sequestration amounts qualify as certified removals, tradable credits, or offsets, nor on their suitability for carbon neutrality claims.