



ASSURANCE STATEMENT

SGS (THAILAND) LIMITED'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ENERGY ABSOLUTE PUBLIC COMPANY LIMITED'S SUSTAINABILITY REPORT FOR 2025

NATURE OF THE ASSURANCE/VERIFICATION

SGS (Thailand) Limited ("SGS") was commissioned by Energy Absolute Public Company ("EA") to conduct an independent assurance engagement on the sustainability information disclosed in the Sustainability Report 2025, the reporting period is 1 January 2025 to 31 December 2025 (the "Report").

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement has been prepared for the benefit of OR's stakeholders and is intended to enhance the credibility and transparency of the specified sustainability information.

RESPONSIBILITIES

The preparation and presentation of the sustainability information disclosed in the Report are the responsibility of management and those charged with governance of EA. SGS has not been involved in the preparation of such information.

Our responsibility is to express an independent assurance conclusion on the specified sustainability information within the defined scope of this engagement, based on the procedures performed and the evidence obtained in accordance with the applicable assurance standards.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

This assurance engagement has been conducted in accordance with the AA1000 Assurance Standard v3 (AA1000AS v3), Type 2. The engagement included an evaluation of the organization's adherence to the AccountAbility Principles 2018 (AA1000AP, 2018) - Inclusivity, Materiality, Responsiveness and Impact - and an assessment of the reliability of the specified sustainability performance information.

The assurance has been performed at a Moderate (Limited) level of assurance.

SCOPE OF ASSURANCE

The scope of this assurance engagement included an evaluation of the reliability and completeness of the specified sustainability performance information, as detailed below, and an assessment of the organization's adherence to the reporting criteria identified in this Report.

Reporting Criteria	
1	AA1000 Accountability Principles (2018)
2	GRI Universal Standards (2021)

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The specified performance information subject to assurance relates to the reporting period ended 31 December 2025 and includes selected sustainability disclosures presented in the Report.

The specified sustainability performance indicators included within the scope of assurance are as follows:

Reporting Category	GRI Standard / Disclosure Reference	The Boundary
GRI 3: Material Topics	GRI 3-1 Process to determine material topics	Head office Energy Absolute Public Company Limited
	GRI 3-2 List of material topics	
	GRI 3-3 Management of material topics	Battery & EV Amita Technology (Thailand) Company Limited
Environmental dimension	GRI 302-1 Energy consumption within the organization	Battery Electric Vehicle and Electronic Products Testing Center Company Limited
	GRI 303-3 Water withdrawal	EA Mobility Holding Company Limited
	GRI 303-4 Water discharge	Energy Mahanakhon Company Limited
	GRI 303-5 Water consumption	Mine Mobility Corporation Company Limited
	GRI 305-7 Nitrogen oxides (NOx), Sulfur oxides (SOx), and other significant air emissions (SF6)	Biodiesel Energy Absolute Public Company Limited (Kabin)
	GRI 306-3 Waste generated	EA Bio Innovation Company Limited
	GRI 306-4 Waste diverted from disposal	EA Palm Network Company Limited
	GRI 306-5 Waste directed to disposal	
Social dimension	GRI 403-9 Work-related injuries	Renewable Energy EA Solar Nakornsawan Company Limited EA Solar Lampang Company Limited EA Renewable Holding Company Limited EA Solar Company Limited EA Solar Phitsanulok Company Limited EA Wind Hadkanghan 2 Company Limited EA Wind Hadkanghan 3 Company Limited Banchuan Development Company Limited Benjarat Development Company Limited Pongnok Development Company Limited Nayangklak Wind Power Company Limited Nayangklak Development Company Limited Wind Nayangklak Company Limited Wind Progressive Company Limited Wind Tossaphum Company Limited
	GRI 405-2 Ratio of basic salary and remuneration of women to men	Other Energy Beyond Research Company Limited Energy Solution Management Company

ASSURANCE METHODOLOGY

This assurance engagement was conducted in accordance with the AA1000 Assurance Standard v3 (AA1000AS v3), Type 2, covering both the evaluation of the reliability of the information within the defined scope and the assessment of the application of the AccountAbility Principles 2018 (AA1000AP, 2018).

The engagement was performed using a risk-based approach and professional judgement to obtain sufficient and appropriate evidence to support a Moderate (Limited) assurance conclusion. The nature and extent of the procedures performed were determined based on our assessment of the risks of material misstatement of the specified information and the risk of material non-adherence to the AA1000AP, 2018.

The procedures performed included:

- Obtaining an understanding of, and evaluating the design and implementation of, sustainability governance structures, management systems, and internal controls relevant to the preparation and reporting of the specified information;
- Selecting operational sites on a risk-based sampling basis and conducting site visits at selected sites, including EA Bio Innovation, Amita Technology, Wind Power Plants (Chaiyaphum, Songkla, Nakorn Sri Thammarat), and Solar Power Plants (Phitsanulok, Lampang, Nakornsawan, Lopburi);
- Performing risk-based analytical procedures and limited substantive testing, including sample-based verification, reconciliation to supporting documentation, and recalculation of selected performance indicators;
- Conducting interviews with management and responsible personnel to assess data collection processes, internal controls, and governance oversight;
- Reviewing supporting documentation and underlying source data on a sample basis to assess accuracy,

- completeness, and consistency of the reported information; and
- Evaluating the processes for determining material topics and stakeholder engagement in alignment with the Company's reporting criteria and the AccountAbility Principles 2018 (AA1000AP, 2018)

LIMITATIONS

Financial information derived from independently audited financial statements falls outside the scope of this assurance engagement and has not been independently verified.

The assurance was limited to the specified sustainability performance information explicitly identified within the defined scope of this and the Website, and disclosures not identified as within scope, including non-key performance information and non-material topics, were excluded from the procedures performed.

INDEPENDENCE AND COMPETENCE

SGS applies a system of quality management designed to ensure compliance with applicable ethical and professional standards governing independence, objectivity and professional integrity. We confirm that SGS is independent of EA and its subsidiaries, and that no relationships, interests or circumstances have been identified that could reasonably be regarded as impairing our independence or compromising the objectivity of this assurance engagement.

The assurance team was appointed on the basis of the competencies required for this engagement and collectively possesses the appropriate professional qualifications, technical expertise and relevant experience in sustainability reporting and assurance. This includes demonstrated experience in the application of the GRI Standards, AA1000AS v3 and ISAE 3000 (Revised), as well as expertise in ESG performance measurement, internal control evaluation, data verification and sustainability assurance engagements of comparable scope, scale and complexity.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Specified Information within the defined scope of this engagement is materially misstated in accordance with the applicable reporting criteria, or that EA has not, in all material respects, applied the AccountAbility Principles 2018 (AA1000AP, 2018) in the preparation and presentation of such information.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

Based on the procedures performed, EA has established stakeholder engagement processes covering key stakeholder groups across its business activities. Disclosures indicate that stakeholder expectations are identified through structured channels and considered in sustainability management and reporting. In our view, EA has demonstrated an adequate basis for incorporating stakeholder perspectives.

MATERIALITY

Based on the procedures performed, EA has applied a process to identify and prioritize material sustainability topics relevant to its operations and stakeholders. The Report reflects key environmental, social and governance matters aligned with its business context. In our view, the application of the Materiality principle is generally appropriate for the scope of this engagement.

RESPONSIVENESS

Based on the procedures performed, EA has disclosed policies, management approaches and performance information addressing relevant sustainability topics. The Report outlines actions related to environmental performance, safety, governance and stakeholder engagement. In our view, EA has demonstrated responsiveness in managing and communicating these matters.

IMPACT

Based on the procedures performed, EA has identified and disclosed significant sustainability impacts related to its operations, particularly in renewable energy, electric mobility, and environmental performance. The Company has set targets and initiatives to support a low-carbon economy, including the expansion of renewable energy, development of EV and battery technologies, as well as emerging solutions such as sustainable aviation fuel (SAF) and bio-based products (e.g. Bio-PCM). Relevant performance indicators, such as energy, emissions, waste and safety, are monitored and disclosed to support impact management. In our view, EA has established an appropriate basis for managing and reporting its significant sustainability impacts within the defined scope.

Signed:

For and on behalf of SGS (Thailand) Limited



Montree Tangtermsirikul
General Manager

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