



ASSURANCE STATEMENT

SGS (THAILAND) LIMITED'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ELECTRICITY GENERATING AUTHORITY OF THAILAND'S SUSTAINABILITY DEVELOPMENT REPORT FOR 2025

NATURE OF THE ASSURANCE/VERIFICATION

SGS (Thailand) Limited ("SGS") was commissioned by Electricity Generating Authority of Thailand ("EGAT") to conduct an independent assurance engagement on selected sustainability information disclosed in EGAT's Sustainability Development Report 2025 (the "Report") and selected disclosures on EGAT's website as referenced in the Report and/or the GRI Content Index, for the reporting period from 1 January 2025 to 31 December 2025.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is intended for EGAT's stakeholders and other users of the Report.

RESPONSIBILITIES

The preparation and presentation of the specified sustainability information are the responsibility of EGAT's management.

SGS's responsibility is to express an independent limited assurance conclusion on the specified sustainability information within the defined scope of this engagement, based on the procedures performed and the evidence obtained.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

This engagement has been conducted in accordance with:

- ISAE 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information; and
- ISAE 3410 – Assurance Engagements on Greenhouse Gas Statements.

The engagement was performed at a 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 information within the defined scope, and an assessment of its preparation against the defined reporting criteria.

The reporting criteria applied by EGAT include:

Reporting Criteria Options	
1	In accordance with GRI Universal Standards (2021)
2	The Electric Utility Sector Disclosures ("EUSD")

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

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

Reporting Category	GRI Standard / Disclosure Reference
Environmental dimension	GRI 303-3 Water withdrawal (2018)
	GRI 305-1 Direct (Scope 1) GHG emissions (2016)
	GRI 305-2 Energy indirect (Scope 2) GHG emissions (2016)
	GRI 305-3 Other indirect (Scope 3) GHG emissions (2016)
	GRI 305-4 GHG emissions intensity (2016)
	GRI 305-7 Nitrogen oxides (NOx), Sulfur oxides (SOx), and other significant air emissions (PM)
Social and Safety dimension	GRI 403-9 Work-related injuries (2018)
	GRI 405-2 Ratio of basic salary and remuneration of women to men (2016)
Electric Utility Sector Disclosures (EUSD)	Former EU7: Demand-side management programs including residential, commercial, institutional, and industrial program
	EU10: Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime
	EU28: Power outage frequency
	EU29: Average power outage duration
	EU30: Average plant availability factor by energy source and by regulatory regime

ASSURANCE METHODOLOGY

The engagement was performed using a risk-based approach and professional judgement to obtain sufficient and appropriate evidence to support a limited assurance conclusion. The procedures performed included:

- Evaluating the design and implementation of sustainability governance structures, management systems, and internal controls;
- Conducting site visits on a risk-based sampling basis at selected facilities (Bangpakong Power Plant, Mae Moh Mine, Mae Moh Power Plant) and the Head Office for data consolidation;
- Performing analytical procedures and limited substantive testing, including sample-based verification, reconciliation to supporting documentation, and recalculation of selected indicators, including GHG emissions;
- Conducting interviews with management and responsible personnel; and
- Reviewing supporting documentation and source data to assess accuracy, completeness, and consistency against the defined reporting criteria.

LIMITATIONS

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

The assurance was limited to the specified sustainability information within the defined scope as presented in the Report and referenced website disclosures. Information outside this scope was not subject to assurance procedures.

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 EGAT 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 based on the competencies required for this engagement and collectively possesses the appropriate professional qualifications, technical expertise and relevant experience in sustainability reporting and assurance, including the application of the GRI Standards, ISAE 3000 (Revised), and ISAE 3410, as well as ESG data verification and internal control evaluation

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 sustainability information within the defined scope of this engagement for EGAT is materially misstated and has not been prepared, in all material respects, in accordance with the applicable reporting criteria.

ADHERENCE TO GRI STANDARD

The specified sustainability information within the defined scope was prepared with reference to the GRI Standards 2021, including applicable Universal Standards and relevant topic-specific disclosures, as well as applicable Electric Utility Sector Disclosures (EUSD), as referenced in the GRI Content Index.

Based on the procedures performed, nothing has come to our attention that causes us to believe that the disclosures subject to assurance are not presented, in all material respects, in alignment with the stated reporting criteria.

Signed:

For and on behalf of SGS (Thailand) Limited



Montree Tangtermsirikul
General Manager

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