ASSURANCE STATEMENT

SGS (THAILAND) LIMITED'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE Mitr Phol Sugar Corporation Limited FOR 2025

NATURE OF THE ASSURANCE/VERIFICATION

SGS (THAILAND) LIMITED (hereinafter referred to as SGS) was commissioned by Mitr Phol Sugar Corporation Limited (hereinafter referred to as Mitr Phol) to conduct an independent assurance of the Annual Report 2025 (Sustainability Report Incorporated) (hereinafter referred to as the Report) and referred to in the Report of Mitr Phol's corporate website (hereinafter referred to as the Website). The reporting period of the Report is 1st January 2025 to 31st December 2025. The Scope of assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level to assess whether the text and data in accompanying tables contained in the report and complies with the GRI Standards and AA1000 Accountability Principles (2018).

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all Mitr Phol's Stakeholders/specified stakeholders.

RESPONSIBILITIES

The sustainability information in the Report and its presentation are the responsibility of the directors or governing body and the management of Mitr Phol. 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 assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the Account Ability Principles (AA1000AP,2018). Assurance has been conducted at a moderate (limited) level of scrutiny.

SCOPE OF ASSURANCE

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:

Reporting Criteria Options	
1	AA1000 Accountability Principles Standard (2018)
2	GRI Standards 2021 (In accordance with)
3	GRI 13 Agriculture Aquaculture and Fishing Sector 2022

- evaluation of content veracity of the sustainability performance information in relation to the determined material topic at a high level of scrutiny for Mitr Phol and applicable aspect boundaries outside of the organization covered by this report;
- AA1000 Assurance Standard v3 Type 2 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018); and
- evaluation of the report against the requirement of GRI Standards claimed in the GRI content index as material and in accordance with and GRI Standards listed in the GRI content index where the organization has referenced for the preparation of the reported information.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

Mitr Phol's the Report and the Website content are adequately in line with GRI Standard to fulfills all the required content and quality criteria for the identified aspects data expressed numerically or in descriptive text form 01st January – 31st December 2025 listed as below;

Topic	Topic
Environmental dimension	GRI 302-1 Energy consumption within the organization (2016)
	GRI 303-3 Water withdrawal (2018)
	GRI 303-4 Water discharge (2018)
	GRI 303-5 Water consumption (2018)
	GRI 305-1 Direct (Scope 1) GHG emission (2016)
	GRI 305-2 Energy indirect (Scope 2) GHG emission (2016)
	GRI 305-3 Other indirect (Scope 3) GHG emission (2016)
	GRI 306-3 Waste generated (2020)
	GRI 306-4 Waste diverted from disposal (2020)
	GRI 306-5 Waste directed to disposal (2020)
Social, Occupational Health and Safety dimension	GRI 403-9 Work-related injuries (2018)

ASSURANCE METHODOLOGY

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

The assurance comprised a combination of

- Mitr Phol's Management interviews, including the Sustainability 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 reporting standards, selected 18 sites for onsite visit and 8 sites for remote audit as below:
  - TPCH Power 2 Co., Ltd.
  - Panel Plus Co., Ltd. (Samutsakorn)
  - Mitrphol Bio-Power (Amnat Charoen) Co., Ltd.
  - Panel Plus Co., Ltd. (Hat Yai)
  - Panel Plus Bio-Power Co., Ltd.
  - Rungtiva Biomass Co., Ltd.
  - Maesod Clean Energy Co., Ltd
  - Apcon Renewable Energy Co., Ltd.
  - Mitrphol Sugar Co., Ltd. (Kasetsombun)
  - United Farmer and Industry Co., Ltd. (Phuluang)
  - Rai E-Sarn Co.,Ltd.
  - Mitr Phol Bio-Power Co., Ltd.
  - Mitr phol BioFuel (Chaiyaphum) Co., Ltd.

- Productivity Plus Co., Ltd. (Phukhieo)
- Thai Environmental And Energy Development Co., Ltd. (Phu Khieo)
- Singburi Sugar Co., Ltd.
- Mitr Phol Bio-Power (Kalasin) Co., Ltd.
- Mitr Phol Bio-Power (Kuchinarai) Co., Ltd.
- Mitr Phol BioFuel (Kuchinarai) Co., Ltd.
- Mitr Kalasin Sugar Co., Ltd.
- Mitrphol Sugar (Amnat Charoen) Co., Ltd.
- Mitr Phol Bio-Power (Phu Viang) Co., Ltd.
- United Farmer and Industry Co., Ltd. (Phuviang)
- United Farmer and Industry Co., Ltd. (Phukhieo)
- Mitr Phol Sugar Corporation Ltd.
- United Standard Terminal Public Co., Ltd.

LIMITATIONS
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.

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 Mitr Phol, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors and sustainability professional specializing in the Environmental, Social and Governance (ESG) and carbon fields.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION
Based on the methodology applied and the assurance procedures conducted, we conclude that the specified performance information within the scope of this engagement is accurate, reliable, and fairly stated. Furthermore, it has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018), the requirements to report 'in accordance' with the GRI Standards 2021, and GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022.

In our professional judgment, the organization has selected an appropriate level of assurance for its current stage of reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY
Mitr Phol has demonstrated a robust commitment to the principles of inclusivity and stakeholder engagement. Various engagement initiatives—including surveys and communications with employees, customers, investors, suppliers, sustainability experts, and other relevant parties—have been implemented to strengthen the organization's understanding of key stakeholder concerns.

MATERIALITY
Mitr Phol has established systematic procedures for determining topics that are material to the organization. A formal assessment has successfully identified key stakeholder groups and the specific topics material to each. Furthermore, the Report addresses these topics at a depth commensurate with their relative significance and

priority to the respective stakeholders.

RESPONSIVENESS
The Report provides clear disclosures regarding the organization's stakeholder engagement processes and the established mechanisms for receiving stakeholder feedback.

IMPACT
Mitr Phol has demonstrated a structured process for identifying and fairly representing its impacts across a broad spectrum of environmental, social, and governance (ESG) topics. These impacts are comprehensively traced to a diverse array of sources, including the organization's activities, policies, programs, decisions, products, and services, along with associated performance outcomes.

Furthermore, frameworks for the measurement and evaluation of impacts related to material topics have been systematically integrated into the target-setting process, utilizing a combination of qualitative and quantitative metrics.

Signed:

For and on behalf of SGS (Thailand) Limited

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6 August 2026
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