



LRQA Independent Assurance Statement Relating to Central Pattana Public Company Limited's Annual Report (Sustainability part) for the calendar year 2021

This Assurance Statement has been prepared for Central Pattana Public Company Limited's in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA (Thailand) Ltd (LRQA) was commissioned by Central Pattana Public Company Limited (Central Pattana) to provide independent assurance on its Annual Report (Sustainability part) 2021 "the report" against the assurance criteria below to a limited level of assurance and at the materiality of the professional judgement of the verifier using LRQA's verification approach. LRQA's verification procedure is based on current best practice, is in accordance with ISAE 3000¹ and uses the following principles of - inclusivity, materiality, responsiveness and reliability of performance data.

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

- Confirming that the report is in accordance with:
 - GRI Standards (2016) and core option
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below: ¹
 - Environmental: (GRI 302-1) Energy consumption, (GRI 302-3) Energy intensity, (GRI 303-3 to 5) Water withdrawal, discharge and consumption (2018 edition), (GRI 305-1) Direct (Scope 1), (GRI 305-2) Energy indirect (Scope 2), (GRI 305-3) Other indirect (Scope 3) GHG emissions, (GRI 305-4) GHG emissions intensity and (GRI 306-3 to 5) Waste generated, diverted from and directed to disposal (2020 edition).
 - Social: (GRI 403-9 and 10) Types of injury and rates of injury, occupational diseases, lost workdays, absenteeism, days away/restricted or transfer rate (DART), lost-time injuries frequency rate (LTIFR), occupational illness frequency rate (OIFR) and number of work-related fatalities for all employees and contractors (2018 edition).

Our assurance engagement excluded the data and information of Central Pattana's subsidiaries where it has no operational control and all its operations and activities outside of Thailand. Our assurance engagement also excluded the data and information of its suppliers and any third-parties mentioned in the report.

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

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Central Pattana 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.

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:

¹ GHG quantification is subject to inherent uncertainty.



- Assessing Central Pattana’s approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this by interviewing Central Pattana’s Management who engage directly with stakeholder groups as well as reviewing documents and associated records.
- Reviewing Central Pattana’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 Central Pattana 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 Central Pattana makes informed business decisions that may create opportunities which contribute towards sustainable development.
- Auditing Central Pattana’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, and systems, including those for internal verification. We also spoke with key people in various departments responsible for compiling the data and drafting the report.
- Sampling of evidences presented at Central Chiangmai, Central Lampang, Unilever House building and G Tower Building to confirm the reliability of the selected topic specific standards.

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 Central Pattana’s stakeholder engagement process. However, we believe that Central Pattana’s engagement process should move further regarding impacts of stakeholders.
- Materiality:
We are not aware of any material aspects concerning Central Pattana’s sustainability performance that have been excluded from the Report. Central Pattana has processes for determining which issue/aspect is material and that these criteria are not biased to the Central Pattana’s management.
- Responsiveness:
Central Pattana have processes for responding to various stakeholder groups. However, we believe that future Reports should disclose progress in GHG reductions plan.
- Reliability:
Central Pattana 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.

Opart Charuratana
LRQA Lead Verifier

Dated: 11 March 2022

On behalf of LRQA (Thailand) Limited
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LRQA reference: BGK00000589

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