



LRQA Independent Assurance Statement

Relating to WHA Corporation Public Company Limited's Sustainability Report for the calendar year 2023

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

Terms of engagement

LRQA (Thailand) Limited was commissioned by WHA Corporation Public Company Limited (WHA) to provide independent assurance on its Sustainability Report 2023 ("the report") against the AccountAbility's AA1000AS v3 assurance criteria to a moderate level of assurance with reference to GRI specific standard disclosures listed below and materiality level of the professional judgement of the verifier is applied, where the scope was a Type 2 engagement.

Our assurance engagement covered WHA's Operational control in Thailand only and specifically the following requirements:

- Evaluating the reliability of data and information for only the selected environmental indicators listed below^{1 and 2}:
 - GRI 3 : Materiality assessment
 - GRI 302-1 : Energy consumption within the organization
 - GRI 303-3 : Water withdrawal, GRI 303-4 Water discharge, GRI 303-5 Water consumption
 - GRI 305-1 : Direct GHG emissions (Scope 1), GRI 305-2 : Energy indirect GHG emissions (Scope 2) and GRI 305-3 Other indirect GHG emissions (Scope 3) for Cat.1-5, 7, 11-13 and 15 only
 - GRI 306-3 : Waste generated, GRI 306-4 : Waste diverted from disposal and GRI 306-5 : Waste directed to disposal
 - GRI 305-7 : Significant air emissions (SOx, NOx, and TSP)
 - GRI 403-9 : Number of Fatalities, Lost time injury frequency rate (LTIFR) only for employees and contractors include employees' absentee rate.
 - GRI 405-2 : Ratio of basic salary and remuneration of women to men
 - Board Effectiveness evaluation

Our assurance engagement excluded the data and information of WHA's operational control and activities outside Thailand, as well as suppliers, contractors and any third parties mentioned in the report.

LRQA's responsibility is only to WHA. LRQA disclaims any liability or responsibility to others as explained in the end footnote. WHAs' 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 Assertion is derived. Ultimately, the Assertion has been approved by and remains the responsibility of WHA.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that WHA has not, in all material respects:

- Met the requirements above
- Disclosed reliable performance data and information as no errors or omissions were detected.

The opinion expressed is formed on the basis of a moderate level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a moderate level of assurance engagement is less than for a high level of assurance engagement. Moderate assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a moderate assurance engagement is substantially lower than the assurance that would have been obtained had a high assurance engagement been performed.

¹ <https://www.globalreporting.org>

² GHG quantification is subject to inherent uncertainty.



LRQA's approach

LRQA's assurance engagements are carried out using AA1000AS v3. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing WHA's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this by reviewing documents and associated records.
- Reviewing WHA's process for identifying and determining material issues to confirm that the right issues, with no bias, were included in their Report.
- Auditing WHA's data management systems to confirm that there were no significant errors, material mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal verification. We also spoke with those key people responsible for compiling the data and drafting the report.
- Sampling of evidence during at facilities level, only the selected indicators to confirm its reliability.

Observations

Further observations and findings, made during the assurance engagement, is:

- Stakeholder Inclusivity: We are not aware of any key stakeholder group that have been excluded from WHA's engagement process.
- Materiality: We are not aware of any material aspects concerning WHA's sustainability performance that have been excluded from the report.
- Reliability: Data management systems are properly defined for the selected environmental indicators. However, should consider interim verification to further improve the reliability and timeliness of its disclosed data and information.
- Impact: WHA has implemented the supplier assessment process to address negative ESG impacts.

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.

This verification is the only work undertaken by LRQA for WHA Corporation Public Company Limited and as such does not compromise our independence or impartiality.

Dated: 27 August 2024

Opant Charuratana
LRQA Lead Verifier

On behalf of LRQA (Thailand) Ltd.
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