LRQA Independent Assurance Statement

Relating to WHA Corporation Public Company Limited's for the Integrated Sustainability Report for the calendar year 2025

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 Group Limited (LRQA) was commissioned by WHA Corporation Public Company Limited (WHA), to provide independent assurance on its Integrated Sustainability Report for the calendar year 2025 ("the report") against the assurance criteria below to a moderate level of assurance and at the materiality of the professional judgement of the verifier using LRQA's verification procedure. LRQA's verification procedure is based on current best practice, is in accordance with AA1000AS v3 and uses the following principles of inclusivity, materiality, responsiveness, impact, and reliability of performance data.

Our assurance engagement covered WHA's operations and activities in Thailand and specifically the following requirements:

- Confirming that the report is in accordance with the GRI and S&P Standards.
- Reviewing the double material assessment and Activities,
- Evaluating the reliability of data and information for selected specific standard disclosures:
  - GRI 3 Materiality assessment: Board effectiveness evaluation
  - 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 (scope 1) GHG emissions
  - GRI 305-2 Energy indirect (scope 2) GHG emissions
  - GRI 305-3 Other indirect (Scope 3) GHG emissions
  - GRI 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
  - GRI 306-3 Waste generated, GRI 306-4 Waste diverted from disposal, GRI 306-5 Waste directed to disposal
  - 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
  - GRI 308-1 New suppliers that were screened using environmental criteria, 308-2 Negative environmental impacts in the supply chain and actions taken, 414-1 New suppliers that were screened using social criteria, 414-2 Negative social impacts in the supply chain and actions taken
  - S&P : Board Effectiveness, Emissions Reduction Targets, Gender Pay Indicators, OHS Programs, Absentee Rate, KPI for Supplier Screening, KPI for Supplier Assessment and Development and Sustainable Products Program

Our assurance engagement excluded the data and information of WHA's operations and activities outside of Thailand.

LRQA's responsibility is only to WHA. LRQA disclaims any liability or responsibility to others as explained in the end footnote. WHA'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 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 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 moderate (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:

- Assessing WHA’s approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through interviews with external stakeholders and reviewing documents and associated records.
- Reviewing WHA’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 WHA 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 WHA makes informed business decisions that may create opportunities that contribute towards sustainable development.
- Auditing WHA’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 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 presented at WHA’s head office to confirm the reliability of the selected indicators. The extent of evidence sampled for the selected indicators reflected the level of assurance applied.

  Note: *LRQA did not verify the data back to its original sources, nor did it assess the accuracy and completeness of the data reported by individual locations.*

Observations

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

- Inclusivity: We are not aware of any key stakeholder groups that have been excluded from WHA’s stakeholder engagement process.
- Double Materiality: In the materiality issues prioritization, equal priority should be given to both the significance of impact and financial materiality.
- Responsiveness: WHA has processes in place to response to various stakeholder groups in a variety of ways.
- Impact: WHA should prioritize the implementation of standardized templates for working hours related to the accident ratio, as well as wastewater reporting for TDS > 1,000 mg/L, across all sites to ensure consistency.

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 audits 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 and as such does not compromise our independence or impartiality.

Dated: 23 July 2026

Phornsuang

Phornsuang Markmanee
LRQA Group Limited Lead Verifiers

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On behalf of LRQA (Thailand) Limited.
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