



LRQA Independent Assurance Statement

Relating to CHAROEN POKPHAND PRODUCE CO., LTD. AND CHAROEN POKPHAND AGRICULTURE CO., LTD. AND SUBSIDIARIES IN THE CROP INTEGRATION BUSINESS Sustainability Report for the calendar year 2024

This Assurance Statement has been prepared for CHAROEN POKPHAND PRODUCE CO., LTD. AND CHAROEN POKPHAND AGRICULTURE CO., LTD. AND SUBSIDIARIES IN THE CROP INTEGRATION BUSINESS, in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA (Thailand) Ltd. was commissioned by CHAROEN POKPHAND PRODUCE CO., LTD. AND CHAROEN POKPHAND AGRICULTURE CO., LTD. AND SUBSIDIARIES IN THE CROP INTEGRATION BUSINESS (CP CROP) to provide independent assurance on its Sustainability Report 2023 “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 AccountAbility’s AA1000AS v3¹, where the scope was a Type 2 engagement.

Our assurance engagement covered CHAROEN POKPHAND PRODUCES CO.LTD AND CHAROEN POKPHAND AGRICULTURE CO., LTD.’s subsidiaries in Thailand only includes the integration crop business and specifically the following requirements:

- Evaluating CP CROP’s adherence to AA1000 AccountAbility Principles (2018) of Inclusivity, Materiality, Responsiveness, and Impact.
- Confirming that the report is in accordance with:
 - GRI Standards (2021)
- Evaluating the reliability of data and information for only the selected indicators listed below: ¹ - *Environmental*:
 - 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 306-3 Waste generated, GRI 306-4 Waste diverted from disposal and GRI 306-5 Waste directed to disposal.
- *Social*:
 - GRI 403-9 to 10 Work-related injuries and ill health.

Our assurance engagement excluded the data and information of CP CROP’s subsidiaries within Thailand where it has no operational control, all operations, and activities outside of Thailand and suppliers and any third-parties mentioned in the report.

LRQA’s responsibility is only to CP CROP. LRQA disclaims any liability or responsibility to others as explained in the end footnote. CP CROP’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 CP CROP.

LRQA’s Opinion

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

- Met the requirements above
- Disclosed 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 level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a moderate assurance engagement is less than for a reasonable 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 reasonable assurance engagement been performed.

¹ GHG quantification is subject to inherent uncertainty.



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 CP CROP's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this by interviewing CP CROP's management who engage directly with stakeholder groups as well as reviewing documents and associated records.
- Reviewing CP CROP'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 CP CROP 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 CP CROP makes informed business decisions that may create opportunities which contribute towards sustainable development.
- Auditing CP CROP's data management systems to confirm that there were no significant errors, omissions or misstatements 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.
- Visited CP CROP's operations as business representative (Vapor Heat Treatment & Packing facilities in Chonburi) to sample performance data and information for the selected specific standard disclosures to confirm its reliability.

Observations

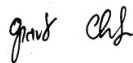
Further observations and findings, made during the assurance engagement, are:

- Stakeholder inclusivity: We are not aware of any key stakeholder groups that have been excluded from CP CROP's stakeholder engagement process. CP CROP has addressed the key stakeholder group's opinion regarding their impacts.
- Materiality: We are not aware of any material issues concerning CP CROP's sustainability performance that have been excluded from the report. CP CROP has processes for identifying and determining material issues based on a set of unbiased criteria and qualitative impact valuation.
- Responsiveness: CP CROP has addressed the concerns of stakeholders in relation to transition plan for climate change. However, we believe that future reports should disclose safety practices and improvement progress in all CP CROP operations.
- Reliability: Data management systems are well defined, but the implementation of these systems varies across CP CROP's operational facilities.
- Impact: CP CROP has addressed impacts valuation of an agriculture products, food loss and climate change related.

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 works undertaken by LRQA for CP CROP and as such does not compromise our independence or impartiality.



Opart Charuratana
Lead Verifier

Dated: 25 August 2025

On behalf of LRQA (Thailand) Ltd.
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LRQA reference: BGK00001245/B

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