

# Independent Assurance Statement

## Introduction and Engagement

OSOTSPA PUBLIC COMPANY LIMITED (hereafter 'OSP') commissioned TUV NORD (Thailand) Ltd. (hereafter 'TUVN') for Sustainability Assurance Engagement. TUV NORD provides independent assurance on OSP 's sustainability Data, (hereinafter 'the Report'), for the applied reporting period for the calendar year 2024. This assurance engagement was conducted with reference to the Global Reporting Initiative Standards and in accordance AA1000 AS Version 3, Type 2, with Moderate Level. The Report covers OSP's Sustainability Data for the period 1st January 2025 to 31st December 2025. The desk review was performed in October 2024, while all verification activities and interviewing were conducted from November 2025 to January 2025 and completed in February 2025.

## Scope, Boundary and Limitations of Assurance

The scope of the assurance includes Sustainability Report indicators in the report as per the specified disclosures required by GRI. In particular, the assurance engagement includes the following:

- Verification of the reliability of the GRI Standards Disclosure on the Environmental and Social indicators
- Other relevant rules, including the host country legislation and sustainability criteria.
- The independent assurance is not meant to provide any consultation to the reporting organization. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the sustainability report. The sustainability report boundary encompasses.

The reporting aspect boundaries are set out in the Report covering the sustainability performance of Osotspa Public Company Limited and subsidiaries including Siam Cullet Company Limited, Siam Glass Ayutthaya Company Limited, Siam Glass Industry Company Limited, Greenville Company Limited and Advanz Beverage Manufacturing Company Limited.

Our engagement did not include an assessment of the adequacy or the effectiveness of OSP's strategy or management of sustainability related issues. During the assurance process, TUVN did not come across the limitations to the scope of the agreed assurance engagement. No external stakeholders were interviewed as part of the sustainability engagement for the reporting period.

The below material aspects were verified during the engagement

Material aspects	GRI Disclosure Number
Energy consumption within the organization	GRI 302-1
Water Withdrawal	GRI 303-3
Water Discharge	GRI 303-4
Water consumption	GRI 303-5
Direct (Scope 1) GHG emissions	GRI 305-1
Indirect (Scope 2) GHG emissions	GRI 305-2
Other Indirect (Scope 3) GHG emissions (category 1, and 3)	GRI 305-3
Waste generated	GRI 306-3
Waste diverted from disposal	GRI 306-4

Material aspects	GRI Disclosure Number
Waste directed to disposal	GRI 306-5
Food Waste Impact	GRI 13.8
Work-related injuries	GRI 403-9
Work-related ill health	GRI 403-10

## Verification Methodology

This assurance engagement was planned and carried out with reference to the GRI Standards and in accordance with AA1000 AS Version 3 (Type 2, Moderate level). The Report was evaluated against the following criteria,

- Adherence to the AA1000 AP in Principles of Inclusivity, Materiality, Responsiveness and Impact
- Application of the principles and requirements of the Global Reporting Initiative Standards

During the assurance engagement, TÜVN adopted a risk-based approach, concentrating on verification efforts on the significant OSP's Safety, Health, and Environmental indicators and performance. TÜVN has sampled location namely Osotspa Public Company Limited, Greenville Company Limited by onsite visited and Advanz Beverage Manufacturing Company Limited by online interviewing and evidence gathering. TÜVN has verified reliability of the Safety, Health and Environmental data made in the Report.

- TÜVN examined and reviewed the documents, data and other information made available by OSP for the selective performance indicators.
- TÜVN conducted interviews with key representatives including data owners and decision-makers from different functions of the Company during the verification.
- TÜVN verified sample-based checks of the processes for generating, gathering, and managing the quantitative data and qualitative information included in the Report for the reporting period.
- TÜVN verified and assessed the robustness of the data management system, information flow, controls and provide feedback to immediate corrective action where required or Opportunity improvement in the future.

## Opportunities for Improvement

There is not any observation reported to the management of OSP is considered in drawing our conclusions on the period Report.

## Conclusions

The Report was prepared based on the GRI Standards Reporting Principles and Standard Disclosures with reference to the GRI selective topic standards, ISO14064-3 and AA1000AS v3. In our opinion, based on the scope of this assurance engagement, the disclosures on sustainability performance reported in the Report along with the referenced information provides a fair representation of the material aspects, related strategies, and performance indicators, and meets the general content and quality requirements of the GRI selective topic standards and the nature and extent of adherence to the AA1000 Account Ability Principles. The material aspects which are verified under the scope of the engagement as mentioned.

On the basis of the procedures we have performed, nothing has come to our attention that causes us to believe that the information subject to the Type 2 moderate level assurance engagement of AA1000AS version 3 was not prepared, in all material topics in accordance with the GRI Standards and requirements, or that the sustainability information is not reliable in specific topics, with regards to the reporting criteria.

TUVN has evaluated the Report's adherence to the following principles with respect to the requirements of the GRI Standards and AA1000 Account Ability Principles.

- **Inclusivity:** the highest management have policy and take account to all management level to integrate all stake holders in term of governments, investors, board of management all area management and sustainability reporting team could demonstrate and presented on the material aspects including gathering, managing information, and make decision on the performance, in our view, Stakeholder identification and engagement is carried out by OSP in the reporting period, this principle could be fulfilled.
- **Materiality:** During the verification, OSP's commitment to providing information and data on social and environmental performance of the OSP core business, and its respective boundaries of the diverse operations and stakeholders need and expectation on the material aspects, however the materiality assessment is not included in our engagement. In our view, the report could be taken account to significant social and environmental aspects, and issues relevant to the organization, this principle could be fulfilled.
- **Responsiveness:** During the verification, OSP top management, key functions and sustainability reporting team can demonstrate that the material aspects and their performance data are fairly articulated in the report by considering the interests of all key stakeholders and their expectations, the report is reliability and complete in this reporting period. in our view, the report could be taken account to fairly communicate to stake holders, this principle could be fulfilled.
- **Impacts:** During the verification, the report could be demonstrated that the materiality determining process is under governance of management and compliance with laws, regulations, and OSP internal policies and procedures, on the material aspects and their performance monitoring base on GRI Standard in this reporting period, in our view, the report is neutrality , fairly, and completely trend reporting to reach the goal and strategy of the company and their key stakeholders, this principle could be fulfilled.

In our view, the Report could adhere to Inclusivity, Materiality, Responsiveness, Impacts, Completeness, Neutrality, Relevance Sustainability context, Accuracy, Reliability, Clarity, and Time frame.

TUVN's responsibility regarding this verification is in accordance with the agreed scope of work which includes non-financial quantitative and qualitative information (Sustainability Performance – environmental and social indicators) disclosed by OSP in the Report. This assurance engagement is based on the assumption that the data and the information provided to TUVN by OSP are complete and reliable.

TUVN expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this Assurance Statement. The intended users of this assurance statement are the management of OSP.

The management of the OSP is responsible for the information provided in the Report as well as the process of collecting, analyzing, and reporting the information presented in web-based and printed Reports, including website maintenance and its integrity the impact of its business on the community.

## TUV's Competence and Independence

TUVN is an independent, neutral, third-party providing sustainability services, with qualified environmental and social assurance specialists. TUVN states its independence and impartiality regarding this assurance engagement. In the reporting year, TUVN 's assurance team did not work with OSP on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TUVN 's assurance team was not involved in the preparation of any content or data included in the Report, apart from this Assurance Statement. TUVN maintains complete impartiality toward any people interviewed during the assurance engagement.

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Lead Verifier

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