

Greenhouse Gas Verification Statement Number TH-IE-24-500002888-002

The inventory of Greenhouse Gas emission in period
01/01/2024 – 31/12/2024 of

B.Grimm Power Public Company Limited

Head Office : 5 Krungthepkreetha Road, Huamark, Bangkok, Bangkok 10240 THAILAND
(List of subsidiaries involved in the company inventory are listed on page 4 of this statement)

has been verified in accordance with Verification Requirement of Carbon Footprint for Organization,
January 2017 and ISO 14064-3:2019 as meeting the requirements of

Carbon Footprint for Organization by Thailand Greenhouse Gas Management Organization (Accounting and Reporting Requirements of Carbon Footprint for Organization Version 6, July 2022)

Scope1 (Direct GHG Emissions and Removals) = 5,565,083 tCO₂e
Scope2 (Energy Indirect GHG Emissions) = 5,314 tCO₂e
Scope3 (Other Indirect GHG Emissions) = 1,381,703 tCO₂e

For the following activities:

Energy Producer

Authorised by



Annat Pisutrin
General Manager, SGS (Thailand) Limited
Date: 27/03/2024

SGS (Thailand) Limited, 100 Nanglinchee Road, Chongnonsi, Yannawa, Bangkok 10120, THAILAND

This Statement is not valid without the full verification scope, objectives, criteria and level of assurance
available on pages 2 to 4 of this Statement.

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Schedule Accompanying Greenhouse Gas Verification Statement TH-IE-24-500002888-002

Brief Description of Verification Process

SGS (Thailand) Limited hereinafter referred to as “SGS” has been contracted by B.Grimm Power Public Company Limited hereinafter referred to as “BGRIM”, for the verification of direct and indirect Greenhouse Gas Emissions in accordance with:

Carbon Footprint for Organization by Thailand Greenhouse Gas Management Organization (CFO by TGO) as provided by BGRIM in their Greenhouse Gas (GHG) Assertion covering GHG emissions of the period 01/01/2024 – 31/12/2024.

Roles and Responsibilities

The management of BGRIM is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01/01/2024 – 31/12/2024.

SGS conducted a third party verification in the period of October 2024 to March 2025. The verification was based on the verification scope, objectives and criteria as agreed between BGRIM and SGS in Agreement Date 16/10/2024. The assessment included a desk review, responsible person interviewing and verification of organisation's activities data.

Level of Assurance

The level of assurance agreed is that of Limited assurance

Scope

BGRIM has commissioned an independent verification by SGS of reported GHG emissions of BGRIM arising from Energy Producer and associated activities, to establish conformance with the requirements of Carbon Footprint for Organization by Thailand Greenhouse Gas Management Organization within the scope of the verification as outlined below. Data and information supporting the GHG assertion were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within organization's boundary and meets the requirements of Carbon Footprint for Organization by Thailand Greenhouse Gas Management Organization and ISO 14064-3:2019.

- The organizational boundary was established following: Control Approach (Operational Control)
 - Title or description activities: Energy Producer.
- Location/boundary of the activities: 5 Krungthepkreetha Road, Huamark, Bangkok, 10240 THAILAND.
 - Physical infrastructure, activities, technologies and processes of the organization: Office, manufacturing facilities , warehouse, maintenance workshop and wastewater treatment process.
 - Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
 - GHG sources, sinks and/or reservoirs included:
 - Scope 1 – Stationary combustion, Mobile combustion and Fugitive emission;
 - Scope 2 – Purchased electricity;
 - Scope 3 – Category1: Purchased goods and services , Category3: Fuel- and energy- related activities (not included in scope 1 or scope 2) and Category5: Waste generated in operations.
 - GHG information for the following period was verified: 01/01/2024 – 31/12/2024.
 - Intended user of the verification statement: Client internal use, stakeholders communication and registration with TGO.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission and
- Registration of Carbon Footprint for Organization with Thailand Greenhouse Gas Management Organization.

Criteria

Criteria against which the verification assessment is undertaken are Verification Requirement of Carbon Footprint for Organization, January 2017, Accounting and Reporting Requirements of Carbon Footprint for Organization Version 6, July 2022 and ISO 14064-3:2019.

Materiality

The materiality required of the verification was considered at 5% based on the needs of the intended user of the GHG Assertion.

Conclusion

BGRIM provided the GHG Assertion based on the requirements of Carbon Footprint for Organization by Thailand Greenhouse Gas Management Organization.

The GHG information for the period 01/01/2024 – 31/12/2024 disclosing emissions of

Scope1 - 5,565,083 metric tonnes of CO2 equivalent,

Scope2 - 5,314 metric tonnes of CO2 equivalent,

Scope3 - 1,381,703 metric tonnes of CO2 equivalent,

and gross emissions of 5,570,396 metric tonnes of CO2 equivalent (Scope1 and 2) or 6,952,098 metric tonnes of CO2 equivalent (Scope1, 2 and 3) are verified by SGS to a Limited level of assurance, consistent with the agreed verification scope, objectives, and criteria.

SGS' approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

Based on the process and procedures conducted, there is no evidence that the GHG assertion

- is not materially correct and is not a fair representation of GHG data and information, and
- has not been prepared in accordance with the related International Standard on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a Limited level of assurance that the GHG emissions for the period 01/01/2024 – 31/12/2024 are fairly stated.

This statement shall be interpreted with the Greenhouse Gas Assertion of BGRIM as a whole.

Limitation

Note: This Statement is issued, on behalf of Client, by SGS (Thailand) Limited ("SGS") under its General Conditions for GHG Validation and Verification Services available at <https://www.sgs.com/en/terms-and-conditions>. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at **B.Grimm Power Public Company Limited at 5 Krungthepkreetha Road, Huamark, Bangkok, Bangkok 10240 THAILAND**. This Statement does not relieve Client from compliance with any by laws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

Subsidiaries involved in the “**B.Grimm Power Public Company Limited**” inventory are listed below;

1. B.Grimm Power Public Company Limited - (BGRIM)
: Head Office and consist 4 areas are Solar Farm WVO Chachoengsao, Latkrabang, Sai Noi, Bang Bo
2. Amata B.Grimm Power 1 Company Limited – (ABP1)
3. Amata B.Grimm Power 2 Company Limited – (ABP2)
4. Amata B.Grimm Power 3 Company Limited – (ABP3)
5. Amata B.Grimm Power 4 Company Limited – (ABP4)
6. Amata B.Grimm Power 5 Company Limited – (ABP5)
7. Amata B.Grimm Power (Rayong) 1 Company Limited – (ABPR1)
8. Amata B.Grimm Power (Rayong) 2 Company Limited – (ABPR2)
9. Amata B.Grimm Power (Rayong) 3 Company Limited – (ABPR3)
10. Amata B.Grimm Power (Rayong) 4 Company Limited – (ABPR4)
11. Amata B.Grimm Power (Rayong) 5 Company Limited – (ABPR5)
12. B.Grimm Power (Laem Chabang) 1 Company Limited – (BPLC1)
13. B.Grimm Power (Laem Chabang) 2 Company Limited – (BPLC2)
14. B.Grimm Power (AIE-MTP) Company Limited – (BGPM)
15. B.Grimm BIP Power 1 Company Limited – (BIP1)
16. B.Grimm BIP Power 2 Company Limited – (BIP2)
17. B.Grimm Power (WHA) 1 Company Limited – (BPWHA1)
18. B.Grimm Power (Ang Thong) 1 Company Limited – (BGPAT1)
19. B.Grimm Power (Ang Thong) 2 Company Limited – (BGPAT2)
20. B.Grimm Power (Ang Thong) 3 Company Limited – (BGPAT3)
21. B.Grimm Yanhee Solar Power Company Limited – (BGYSP)
: Consist of 8 areas are Sai Luang2, Sai Luang3, Sai Luang9, Sai Luang10, Sai Yai Nha, Sai Manow, Sai Putsa, Sai Sena2
22. B.Grimm Solar Power (Sa Kaeo) 1 Company Limited – (BGSK1)
23. B.Grimm Solar Power 1 Company Limited – (Solar Farm WVO Nong Chok, NGC)
24. B.Grimm Solar Power (Chai Badan) Company Limited – (Solar Farm CO-OP Ban Na Doem, BND)
25. B.Grimm Solar Power (Chon Daen) Company Limited – (Solar Farm CO-OP Chon Daen, CHD)
26. B.Grimm Power Service Limited (ABPS)
27. B.Grimm Power Smart Solution Limited (BGPSS)
28. B.Grimm Solar Power Rooftop Limited (BSPT)
29. Solarwa Company Limited – (Solarwa)
: Consist of 5 areas are Sai Lui Rim Nam, Sai Chalouw, Sai Sab, BGTRE2, BGTRE3
30. TPS Commercial Company Limited – (TPS, BGTRE1)
31. Dau Tieng Tay Ninh Energy Joint Stock Company – (DTE)
: Consist of 2 areas are DT1, DT2
32. Phu Yen TTP Joint Stock Company – (Phu Yen TTP)
33. Ray Power Supply Company Limited – (Ray Power)
34. Bo Thong Wind Farm Company Limited – (BTW)
: Consist of 2 areas are BTW1, BTW2
35. Nam Che 1 Hydropower Company Limited – (Nam Che 1)
36. Xenamnoy and Xekatom Hydro Power Company Limited – (XXHP)
37. Amata Power (Bien Hoa) Limited – (APB)