

Verification Report

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the CFO Report AEON 20250619 produced by AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED.	<ul style="list-style-type: none"> Is not materially correct and is not a fair representation of GHG data and information. Has not been prepared in accordance with ISO14064-1:2018 and it's principles
Lead Verifier	Mathasit Thongkam
Independent Reviewer	Kanchana Sukserm Naris Lapsunthornphithak
Signed on behalf of BSI	Kuldhaj Bunbongkarn, Managing Director Assurance, Thailand
Issue Date	21 July 2025
BSI Group (Thailand) Co.,Ltd. 127/29 Panjathani Tower, 24th Floor Nonsee Road, Chongnonsee, Yannawa Bangkok. Thailand.	
<p>Note: BSI Thailand is independent to and has no financial interest in AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED. This 3rd party Verification Opinion has been prepared for AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Thailand has assumed that all information provided to it by AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED is true, accurate and complete. BSI Thailand accepts no liability to any third party who places reliance on this statement.</p>	

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Verification Engagement

Organization	AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED
Responsible party	AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED
Verification Objectives	<p>To express an opinion on whether the organizational GHG Statement which is historical in nature:</p> <ul style="list-style-type: none"> Is accurate, materially correct and is a fair representation of GHG data and information Has been prepared in accordance with ISO14064-1:2018, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	<ul style="list-style-type: none"> Evaluation of the monitoring and controls systems through interviewing employee observation & inquiry Verification of the data through sampling recalculation, retracing, cross checking and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	AEON THANA SINSAP (THAILAND) PUBLIC COMPANY LIMITED 388 Exchange Tower, 27th floor, Sukhumvit Road, Klongtoey Sub-District, Klongtoey District, Bangkok 10110 (Head Office)
Organizations GHG Report containing GHG Statement	CFO Report AEON 20250619
Organizational Boundary	Operational Control
Locations included in the Organizational Boundary	<ul style="list-style-type: none"> 388 Exchange Tower, 26th, 27th floor, Sukhumvit Road, Klongtoey Sub-District, Klongtoey District, Bangkok 10110 (Head Office)

		<ul style="list-style-type: none"> 159 Sermmmit Tower, 2nd, 11th, 14th floor, Sukhumvit 21 Road, Klongtoey Sub-District, Klongtoey District, Bangkok 10110 (Operation Center) 699 Modernform Tower, 14th, 16th, 18th, 19th, 20th, 21st floor and B103 (UPS@21 FL), B301 (ATM TEST ROOM) floors Srinakarindra Road, Patanakarn Sub-District, Suanluang District, Bangkok 10250 (Operation Center)
Scope of activities:		Providing retail loans (RETAIL FINANCE), credit card loans, personal loans, hire purchase loans, car registration loans and insurance brokerage business.
Reporting Boundary:	Direct GHG Emissions (Scope 1)	Stationary Combustion <ul style="list-style-type: none"> Diesel Generator Mobile Combustion <ul style="list-style-type: none"> Diesel used in company central vehicle. Motor gasoline used in company central vehicle. Diesel used in executive vehicle. Motor gasoline used in executive vehicle. Fugitive <ul style="list-style-type: none"> Refrigerant (R32/R410A) Fire extinguisher - CO2 & FM200(HFC227ea)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG Emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> Imported Electricity
	Indirect GHG emissions from transportation (Scope 3)	N/A

	Indirect GHG emissions from products used by organization (Scope 3)	<p>Purchased goods and services</p> <ul style="list-style-type: none"> • Toilet paper usage • A4 paper usage 70 grams (IDEA MAX) • Payment notification amount, A4 paper size 80 grams • Consumption amount of TopValu drinking water, size 600ml. • Amount of consumption of drinking water, Aeon brand, size 350 ml. • Quantity of uniforms distributed to employees, 100% polyester fabric • Water supply • Distributing Credit Cards & Member Cards to Customers <p>Fuel- and energy related activities</p> <ul style="list-style-type: none"> • Diesel fuel. • Motor gasoline fuel. • Electricity imported <p>Waste generated in operations</p> <ul style="list-style-type: none"> • Electronic media waste (Backup Tape). • Waste from paper use
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	N/A
	Indirect GHG emissions from other sources (scope 3)	N/A
Exclusions from Reporting Boundary:		<ol style="list-style-type: none"> 1. Firefighting exercises, because they are jointly practiced with buildings 2. Refrigerator and water dispenser refrigerant activities, because the proportion of leakage is small compared to air conditioner leakage 3. Biogenic carbon from fuel, including Diesel B7, E20, Gasohol 91, and Gasohol 95, because the organization is developing a system to collect data on fuel classification 4. Auto Finance's oil volume activities, because they are not owned by the Exchange Tower, Sermmmit Tower, and Modernform buildings that are under the certification scope 5. Sermmmit Tower's tap water usage activities, because they are included in the rental fee 6. Insignificant indirect greenhouse gas emissions from the assessment according to the criteria specified in the

	<p>greenhouse gas report, which are equal to or less than 6, as follows:</p> <p>CAT.4: Upstream transportation and distribution, because there is no significance of greenhouse gas emissions compared to SCOPE 3</p> <p>CAT.6: Business travel, because there is no significance of greenhouse gas emissions compared to SCOPE 3</p> <p>CAT.8: Upstream leased assets, because there is no significance of greenhouse gas emissions Compared to SCOPE 3</p> <p>7. Indirect GHG emissions for which data and EF values are not available for reporting</p> <p>CAT.2: Capital goods, which include goods purchased in the reporting year, because data and EF values are not accessible</p> <p>CAT.7: Employee commuting, because data on employees are not accessible</p> <p>CAT.9: Downstream transportation and distribution, because the operations of the transportation company are not accessible</p> <p>CAT.14: Franchises, because data and EF values are not accessible</p> <p>CAT.15: Investments, because data and EF values are not accessible</p> <p>8. Indirect GHG emissions without GHG impact</p> <p>CAT.10: Processing of sold products, because there is no GHG impact in this activity</p> <p>CAT.11: Use of sold products, because there is no GHG impact in this activity</p> <p>CAT.12: End-of-life treatment of sold products, because there is no GHG impact in this activity</p> <p>CAT.13: Downstream leased assets, because there is no GHG impact in this activity</p>
Criteria for developing the organizational GHG Inventory:	ISO 14064-1:2018 (BS EN ISO 14064-1:2019) and client's GHG Report.
Reporting Period	01/03/2024 - 28/02/2025

	tCO ₂ (e)
Direct Emissions (scope 1)	
• Stationary Combustions	2.17
• Mobile Combustions	67.45
• Industrial process emission	-
• Fugitive Emissions	-
• Land use change	-
Indirect Emissions from Imported Energy (scope 2) - Location Based	1,910.29
Indirect Emissions from Imported Energy (scope 2) - Market Based	-
Indirect GHG emissions from transportation (Scope 3)	-
Indirect GHG emissions from products used by organization (Scope 3)	761.31
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	-
Indirect GHG emissions from other sources (scope 3)	-
Total Scope 1+2 (Location-based)	1,979.90
Total Scope 1+2+3	2,741.21
Separately report	335.81
• Refrigerant R-22 leakage	