





INDEPENDENT ASSURANCE OPINION STATEMENT

2024 – Airports of Thailand Public Company Limited – Sustainability Report

The British Standards Institution is independent to Airports of Thailand Public Company Limited (hereafter referred to as Airports of Thailand Public Company Limited in this statement) and has no financial interest in the operation of Airports of Thailand Public Company Limited other than for the assessment and verification of the sustainability statements contained in this report.

This Independent assurance opinion statement has been prepared for the stakeholders of Airports of Thailand Public Company Limited only for the purposes of verifying its statements relating to its environmental, social and governance (ESG), more particularly described in the Scope, below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the Independent assurance opinion statement may be read.

This Independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Airports of Thailand Public Company Limited. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this Independent assurance opinion statement or matters relating to it should be addressed to Airports of Thailand Public Company Limited only.

Scope

The scope of engagement agreed upon with Airports of Thailand Public Company Limited includes the following:

- 1) The assurance covers the whole report and focuses on systems and activities during the 2024 fiscal year at Airports of Thailand Public Company Limited with the following materiality:
 - GRI 2-5: External assurance
 - GRI 2-6: Activities, value chain and other business relationships
 - GRI 2-14: Role of the highest governance body in sustainability reporting
 - GRI 3-1: Process to determine material topics
 - GRI 3-3: Management of material topics
 - GRI 205: Anti-corruption 2016
 - GRI 303-4: Water discharge

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- 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 306-4: Waste diverted from disposal
- GRI 306-5: Waste directed to disposal
- GRI 403-9: Work-related injuries
- GRI 403-10: Work-related ill health
- GRI 405-2: Ratio of basic salary and remuneration of women to men
- GRI 414-2: Negative social impacts in the supply chain and actions taken
- GRI 418-1: Customer Privacy 2016

The evaluation of the nature and extent of the Airports of Thailand Public Company Limited's adherence to all four AA1000 AccountAbility Principles and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement.

Opinion Statement

We conclude, that the Sustainability Report Review provides a fair view of Sustainability report programmes and performances during 2024. We believe that the Sustainability report economic, social and environment performance indicators are accurate and are supported by robust internal verification processes.

Based on our work described in the verification report, nothing has come to our attention that causes us to believe that data and information stated in the Reporting Organization's Sustainability Report is not correctly presented or with omission, in any material respects or that Inclusivity, Materiality Responsiveness and Impact based on AA1000 criteria are not correctly addressed.

Our work was carried out by a team of sustainability report assurors in accordance with the AA1000 Assurance Standard v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Airports of Thailand Public Company Limited's description of their approach to AA1000 Assurance Standard and their self-declaration of compliance with the GRI standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

 a top level review of issues raised by external parties that could be relevant to Airports of Thailand Public Company Limited's policies to provide a check on the appropriateness of statements made in the report.

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- discussion with managers and staffs on Airports of Thailand Public Company Limited's approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the company's reporting and management processes concerning this
 reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as
 described in the AA1000 AccountAbility Principles Standard (2018).

Conclusions

A detailed review against the AA1000 AccountAbility Principles of Inclusivity, Materiality, Responsiveness and Impact and the GRI Standards is set out below:

Inclusivity

This report has reflected a fact that Airports of Thailand Public Company Limited is seeking the engagement of its stakeholders. The participation of stakeholders has been initiated in developing and achieving an accountable and strategic response to sustainability. The reporting systems are being developed to deliver the required information. There are fair reporting and disclosures for economic, social and environmental information in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers Airports of Thailand Public Company Limited's inclusivity issues.

Materiality

Airports of Thailand Public Company Limited publishes sustainability information that enables its stakeholders to make informed judgments about the company's management and performance. In our professional opinion the report covers the Airports of Thailand Public Company Limited's material issues, however, the future report should be further enhanced by the following areas:

- Aligning priority to decision of materiality issues with business strategy
- Publishing a written guideline for the methodology to identify and prioritize Airports of Thailand Public Company Limited's material issues to enable all departments to follow continuously.

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Responsiveness

Airports of Thailand Public Company Limited has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for Airports of Thailand Public Company Limited is developed and provides the opportunity to further enhance Airports of Thailand Public Company Limited's responsiveness to stakeholder concerns. In our professional opinion the report covers the Airports of Thailand Public Company Limited's responsiveness issues.

Impact

Airports of Thailand Public Company Limited has demonstrated a process on identify impacts that encompass a range of environmental, social and governance topics, and fairly represented the impacts in the report. In our professional opinion the report covers the Airports of Thailand Public Company Limited's impacts.

GRI-reporting

Airports of Thailand Public Company Limited provided us with their self-declaration of compliance within GRI Standards (Comprehensive). Based on our review, we confirm that social responsibility and sustainable development indicators with reference to the GRI Index are reported, partially reported or omitted. In our professional opinion the self-declaration covers the Airports of Thailand Public Company Limited's social responsibility and sustainability issues.

Assurance level

The moderate level assurance provided is in accordance with AA1000 Assurance Standard v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

This Sustainability Report is the responsibility of the Airports of Thailand Public Company Limited's CEO as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of Lead Auditors and Carbon Footprint Verifiers experienced in industrial sector, and trained in a range of sustainability, environmental and social standards including AA1000 AS, ISO14001, and ISO14064. BSI is a leading global standards and assessment body founded in 1901.

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For and on behalf of BSI: Parnuwat Usapein

Parnuwat Usapein, Lead Assurer

For and on behalf of BSI:

Kuldhaj Bunbongkarn, Managing Director Assurance, Thailand



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...making excellence a habit."

Statement No: SRA 827385

2025-05-30