

## INDEPENDENT ASSURANCE STATEMENT



To: The Stakeholders of Central Retail Corporation PLC

### Introduction and objectives of work

Central Retail Corporation PLC ("CRC") has commissioned Bureau Veritas Certification (Thailand) Ltd. ("Bureau Veritas") an independent assurance of its 2024 Sustainability Report (CRC Sustainability Report 2024), the reporting period January 1, 2024 to December 31, 2024. This Assurance Statement applies to the related information included within the scope of work described below.

This information and its presentation in the Form of CRC Sustainability Report 2024 are the sole responsibility of the management of Central Retail Corporation PLC. Bureau Veritas was not involved in the drafting of the CRC Sustainability Report 2024. Our sole responsibility was to provide independent assurance on its content.

### Intended Users of this Assurance Statement

This assurance statement is provided with the intention of being used by all of CRC's stakeholders.

### Scope of work

The assurance process was conducted in line with the requirements of the **AA1000 Assurance Standard (AA1000AS v3)**, released in August 2020, Type 2 assurance at a **Moderate level**. The scope of work included:

- Data and information included in the sustainability performance data from January 1, 2024 to December 31, 2024 (the 'Selected Information'), subject to the limitations and exclusions listed in the section below, our review included:
  - Information and performance data contained within the Report; and
  - Central Retail Corporation PLC management approach to its material issues and the performance indicators, as detailed on the following page.
- Appropriateness and robustness of underlying reporting systems and processes, used to collect, analyse and review the information reported;
- Evaluation of the Report against the main principles of the AccountAbility Principles, AA1000AP (2018)<sup>1</sup>
  - Inclusivity
  - Materiality
  - Responsiveness
  - Impact

- Evaluation of the Report against the principles of reporting process as defined in the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) including GRI 1: Foundation 2021 (report quality), GRI 2: General Disclosure 2021 (reporting practices and organizational detail), GRI 3: Material Topics 2021 (process of determining material topics) ("criteria");
- Verification of the identified aspects of the following data expressed in numerically or in descriptive text for the year ended 31 December 2024 as listed below:

### Environmental Performance Indicators

- 301-1 Materials used by weight or volume (2016)
- 301-2 Recycled input materials used (2016)
- 302-1 Energy consumption within the organization (2016)
- 303-3 Water withdrawal (2018)
- 303-5 Water consumption (2018)
- 305-1 Direct (Scope 1) GHG emissions (2016)
- 305-2 Energy indirect (Scope 2) GHG emissions (2016)
- 305-3 Other indirect (Scope 3) GHG emissions (2016)<sup>2</sup>
- 305-4 GHG emissions intensity (2016)
- 306-4 Waste diverted from disposal (2020)
- 306-5 Waste directed to disposal (2020)
- Food loss and waste

<sup>1</sup> Published by AccountAbility. For more information visit website: <https://www.accountability.org/>

<sup>2</sup> Reporting boundary for scope 3 limited to Category 1 (Water, Packaging), 3,4,5,6,7,8 and 9

## Social Performance Indicators

403-9 Work-related injuries (2018)

403-10 Work-related ill health (2018)

405-2 Ratio of basic salary and remuneration of women to men (2016)

## Methodology

As part of its independent assurance, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of Central Retail Corporation PLC;
2. Interviews to company representatives from various functions and levels, including management level;
3. Review of documentary evidence produced by Central Retail Corporation PLC;
4. Review of performance data, a % sample of which back to source;
5. On-site visits to Central Food Retail Co.,Ltd., Central Family Mart Co.,Ltd., Robinson Public Company Limited, Robinson Lifestyle, Thaiwatsadu Co., Ltd., Go Wholesale for the scope of engagement activity in Thailand, which were selected on the basis of risk analysis including the consideration of both quantitative and qualitative criteria;
6. Remote audit and sampling to (Tops), (Property) and (H&E) in Vietnam and business unit in Italy, which were selected on the basis of risk analysis including the consideration of both quantitative and qualitative criteria;
7. Review of Central Retail Corporation PLC data and information systems for collection, aggregation, analysis and review;
8. Review of stakeholder engagement activities by gathering of objective evidence, reviewing documents and data, and conducting management interviews with the teams responsible for stakeholder engagement.

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Assurance of Sustainability Reports, based on current best practice in independent assurance.

The work was planned and carried out to provide limited, rather than reasonable assurance and we believe it provides a limited basis for our conclusions.

## Alignment with the principles of AA1000AP (2018)

### Inclusivity

Central Retail Corporation PLC has processes in place for engaging with a range key stakeholders including Shareholders, Employees, Business Partners, Customers, Creditors, Government Agencies, Community and Society, and has undertaken a number of formal stakeholder engagement activities in 2024 covering a range of topics such as Supply Chain, Human Rights and Environment.

### Materiality

The Report addresses the range of environmental, social and economic issues of concern that Central Retail Corporation PLC has identified as being of highest material importance. The identification of material issues has considered both internal assessments of risks and opportunities to the business, as well as stakeholders' views and concerns. 14 material issues identified through stakeholder engagement.

### Responsiveness

Central Retail Corporation PLC is responding to those issues it has identified as material and demonstrates this in its policies, objectives, indicators and performance targets. The reported information can be used by the organisation and its stakeholders as a reasonable basis for their opinions and decision-making.

### Impact

Central Retail Corporation PLC is monitoring, measuring and accountable for how their actions affect their broader ecosystems. Identified impacts is incorporated into both stakeholder engagement and the periodic materiality assessment process to inform organisational governance, strategy, goal-setting and operations.

## Evaluation against the Reporting Principles, as defined in the GRI 1: Foundation 2021, the Universal Standard of the GRI Sustainability Reporting Standards (GRI Standards)

Bureau Veritas undertook an evaluation of Central Retail Corporation PLC the Report against the Reporting Principles, as defined in the GRI 1: Foundation 2021. This included cross checking the GRI index table against all the reference documents to provide an opinion on the self-declared GRI application level.

Based on our work, it is our opinion that the Report has been prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards) including appropriate consideration of the Reporting Principles and necessary indicators to meet the requirements of GRI Application Level.

#### Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements (expressions of opinion, belief, aim or future intention by Central Retail Corporation PLC) and statements of future commitment;

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

#### Conclusion

Based on the procedures performed and evidence obtained, no matter(s) has come to the

attention of the assurance team that causes Bureau Veritas to believe that the subject matter information is not prepared, in all material respects, in accordance with the applicable criteria.

#### Statement of independence, impartiality and competence

Bureau Veritas is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with almost 200 years history in providing independent assurance services, and an annual turnover in 2024 of Euros 6.24 billion.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the assurance team has a business relationship with Central Retail Corporation PLC, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.



**Bureau Veritas Certification (Thailand) Ltd.**

**Bangkok**

**25 April 2025**