



LRQA Assurance Statement

2026 ISO 14001 Attestation Statement for CP Aextra Public Company Limited

Terms of Engagement

LRQA (Thailand) Ltd. was engaged by CP Aextra Plc. (CP Aextra) to review CP Aextra's group wide business operation environment Management System¹ ("the EMS") against the requirements of the international standards for Environmental management systems, ISO 14001:2026

The objectives of the review were to confirm that the design of EMS was aligned with ISO 14001:2026, to confirm that EMS was in place across the organization, and to assess the role of EMS in driving continual improvement. This statement covers the reviews that were undertaken in June to August 2026 during which we continued to monitor the status of CP Aextra's EMS.

Management Responsibility

CP Aextra's management was responsible for designing and maintaining the EMS. LRQA's responsibility was to carry out an assurance engagement on the EMS in accordance with our contract with CP Aextra. Ultimately, the EMS remains the sole responsibility and for change management of CP Aextra.

The EMS, established at the CP Aextra Corporate Level, was the primary mechanism used to manage the environmental aspects at all levels and operating locations in the CP Aextra's organizational hierarchy.

LRQA's Approach

To form our conclusions the assurance was undertaken as a sampling exercise and covered the following activities:

- Confirmation that the EMS continues to embrace the intent of the requirements and is maintained across the organization.
- Reviews of environmental management plan progress, performance, and future plans are conducted with leaders and operation team in Thailand.
- Observation of CP Aextra corporate Environment management system audits covering operations at 10 locations in Thailand.

¹ CP Aextra's proprietary Environmental Management System, which consists of Environment standards, procedures, guidelines, and supporting documentation, is established at the CP Aextra corporate level for deployment throughout CP Aextra's Thailand operations. Implementation across the CP Aextra enterprise is intended to follow a risk-based approach whereby application of the EMS at the whereas operators adhering to the EMS, are included in this attestation.



LRQA's Opinion

Based on LRQA's approach it is our opinion that:

- The design of EMS is aligned with the requirements of ISO 14001:2026 and has addressed each of the individual management system elements.
- The scope of EMS covers the respective scopes of ISO 14001:2026 by establishing additional expectations including the implementation of processes related to efficiency, legislative and regulatory advocacy, community and stakeholder engagement, and product stewardship.
- EMS is in place throughout the organization.
- Implementation of the EMS has coincided with continual improvement in CP Aextra's reported environmental performance indicators.
- The Management System Process at the Corporate and Business Unit organizational levels is a key driver of continual improvement. The process follows a risk-based approach and is most mature for those processes determined by CP Aextra to be of highest risk.
- The strengths of EMS include leadership engagement and accountability, and a standardized Management System Process that provided evidence of sustainability and continual improvement.

The opinion expressed is formed on the basis of a reasonable level of assurance. This attestation is valid for 3 years, included surveillance which be schedule for 12 months periods.

Observations

Observations, including areas for potential improvement, were provided in a report to CP Aextra's management. These observations do not affect the opinions expressed in this assurance statement.

Signed

Dated: 30 September 2026

A handwritten signature in black ink, appearing to read "Opart Charuratana".

Opart Charuratana
LRQA Lead Verifier
On behalf of LRQA (Thailand) Limited
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