

Greenhouse Gas Verification Statement Number
TH-IE-23-5006046-001

The inventory of Greenhouse Gas emission in period
01/01/2022 – 31/12/2022 of

Somboon Advance Technology PLC.

- 1. Somboon Advance Technology PLC. - Head Office : 129 Moo 2, Bangna-Trat KM.15, Bang Chalong, Bangplee, Samutprakarn
- 2. Somboon Forging Technology Co.,Ltd. - Head Office (SFT 2) : 300/10 Moo 1, Eastern Seaboard Industrial Estate (Rayong), Tasit, Pluakdeang, Rayong
- 3. Somboon Forging Technology Co.,Ltd. - Branch 1 (SFT 1) : 7/388 Moo 6, AMATA City Industrial Estate (Rayong), Mabyangporn, Pluakdeang, Rayong
- 4. Somboon Forging Technology Co.,Ltd. - Branch 2 (SFT 3) : 129 Moo 2 Bangna-Trat KM.15, Bang Chalong, Bangplee, Samutprakarn
- 5. Somboon Malleable Iron Industrial Co.,Ltd. (SBM 3) : 7/250 Moo 6, Mabyangporn, Pluakdeang, Rayong
- 6. International Casting Products Co.,Ltd. (ICP1) : 7/137 Moo 4 AMATA City Industrial Estate (Rayong), Mabyangporn, Pluakdeang, Rayong
- 7. International Casting Products Co.,Ltd. (ICP2) : 7/299 Moo 6 AMATA City Industrial Estate (Rayong), Mabyangporn, Pluakdeang, Rayong

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) = 4,607 tCO₂e

Scope2 (Energy Indirect GHG Emissions) = 67,963 tCO₂e

Scope3 (Other Indirect GHG Emissions) = 34,985 tCO₂e

For the following activities:

Manufacturing of automotive parts

Authorised by

Amnat Pisutsin
General Manager, SGS (Thailand) Limited
Date: 28/06/2023

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 3 of this Statement.



**Schedule Accompanying Greenhouse Gas Verification Statement
TH-IE-23-5006046-001**

Brief Description of Verification Process

SGS (Thailand) Limited hereinafter referred to as "SGS" has been contracted by Somboon Advance Technology PLC. hereinafter referred to as "SAT", 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 SAT in their Greenhouse Gas (GHG) Assertion covering GHG emissions of the period 01/01/2022 – 31/12/2022.

Roles and Responsibilities

The management of SAT 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 01/01/2022 – 31/12/2022.

SGS conducted a third party verification in the period of November 2022 to June 2023. The verification was based on the verification scope, objectives and criteria as agreed between SAT and SGS in Agreement Date 25/11/2022. 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

SAT has commissioned an independent verification by SGS of reported GHG emissions of SAT arising from Manufacturing of automotive parts 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: Manufacturing of automotive parts.
- Location/boundary of the activities: 1. Somboon Advance Technology PLC. - Head Office: 129 Moo 2, Bangna-Trat KM.15, Bang Chalong, Bangplee, Samutprakarn 2. Somboon Forging Technology Co.,Ltd. - Head Office (SFT 2): 300/10 Moo 1, Eastern Seaboard Industrial Estate (Rayong), Tasit, Pluakdeang, Rayong 3. Somboon Forging Technology Co.,Ltd. - Branch 1 (SFT 1): 7/388 Moo 6, AMATA City Industrial Estate (Rayong), Mabyangporn, Pluakdeang, Rayong 4. Somboon Forging Technology Co.,Ltd. - Branch 2 (SFT 3): 129 Moo 2 Bangna-Trat KM.15, Bang Chalong, Bangplee, Samutprakarn 5. Somboon Malleable Iron Industrial Co.,Ltd. (SBM 3): 7/250 Moo 6, Mabyangporn, Pluakdeang, Rayong 6. International Casting Products Co.,Ltd. (ICP1): 7/137 Moo 4 AMATA City Industrial Estate (Rayong), Mabyangporn, Pluakdeang, Rayong 7. International Casting Products Co.,Ltd. (ICP2): 7/299 Moo 6 AMATA City Industrial Estate (Rayong), Mabyangporn, Pluakdeang, Rayong.
 - 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 and Category3: Fuel- and energy- related activities (not included in scope 1 or scope 2).

- GHG information for the following period was verified: 01/01/2022 – 31/12/2022.
- 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

SAT 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 01/01/2022 – 31/12/2022 disclosing emissions of

Scope1 - 4,607 metric tonnes of CO₂ equivalent,

Scope2 - 67,963 metric tonnes of CO₂ equivalent,

Scope3 - 34,985 metric tonnes of CO₂ equivalent,

and gross emissions of 72,570 metric tonnes of CO₂ equivalent (Scope1 and 2) or 107,555 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 01/01/2022 – 31/12/2022 are fairly stated.

This statement shall be interpreted with the Greenhouse Gas Assertion of SAT 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 **Somboon Advance Technology PLC. at 129 Moo 2, Bangna-Trat KM.15, Bang Chalong, Bangplee, Samutprakarn.** 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.