



LRQA Independent Assurance Statement

Relating to Home Product Center Public Company Limited for the calendar year 2024.

This Assurance Statement has been prepared for Home Product Center Public Company Limited in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA was commissioned by Home Product Center Public Company Limited (HomePro) to provide independent assurance on its 'Sustainability Report 2024' ("the report") against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using LRQA's verification procedure. LRQA's verification procedure is based on current best practice, is in accordance with ISAE 3000 and ISAE 3410 and uses the following principles of - inclusivity, materiality, responsiveness and reliability of performance data.

Our assurance engagement covered HomePro's operations and activities in Thailand covered companies listed below¹ and specifically the following requirements:

- Confirming that the report is in accordance with GRI² Standards:
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
- Environmental : GRI 303-3 Water withdrawal, GRI 303-4 Water discharge, GRI 303-5 Water consumption, GRI 305-1 Direct (Scope 1) GHG emissions, GRI 305-2 Energy indirect (Scope 2) GHG emissions³.
- Social : GRI 403-9 Work-related injuries, GRI 405-2 Ratio on basic salary and remuneration of women to men.

Our assurance engagement excluded the data and information of HomePro's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to HomePro. LRQA disclaims any liability or responsibility to others as explained in the end footnote. HomePro's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of HomePro.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that HomePro has not, in all material respects:

- Met the requirements above
- Disclosed accurate and reliable performance data and information as no errors or omissions were detected
- Covered all the issues that are important to the stakeholders and readers of this report.

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of the professional judgement of the verifier.

Note: The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

¹ The companies covered in this assurance statement are 1. Home Product Center Public Company Limited, 2. Mega Home Center Co., Ltd., 3. DC Service Center Co., Ltd., 4. Market Village Co., Ltd.

² <https://www.globalreporting.org>

³ GHG quantification is subject to inherent uncertainty.



LRQA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Assessing HomePro's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through interviews with responsible personnel and reviewing documents and associated records.
- Reviewing HomePro's process for identifying and determining material issues to confirm that the right issues were included in their report. We did this by benchmarking reports written by HomePro and its peers to ensure that sector specific issues were included for comparability.
- Auditing HomePro's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification. We also spoke with those key people responsible for compiling the data and drafting the report.
- Visiting and auditing HomePro's branches in Thailand, namely HomePro Head Office, HomePro – Prachachuen Branch, MegaHome – Tiwanont Branch, and remotely auditing Market Village – Rangsit Klong 4 Branch, and HomePro DC Service Center via ICT platforms, to validate site data and information for the selected GRI indicators.

Observations

Further observations and findings, made during the assurance engagement, are:

- Stakeholder inclusivity:
We are not aware of any key stakeholder groups that have been excluded from HomePro's stakeholder engagement process. It is also LRQA's opinion that HomePro's stakeholder engagement processes were appropriate and inclusive.
- Materiality:
HomePro has established comprehensive criteria for determining which issue is material and that these criteria are not biased to the company's management. Material topics disclosed in HomePro's Sustainability Report 2024 reflect its operations and relevance.
- Responsiveness:
HomePro has processes in place to respond to various stakeholder groups. Communication and engagement processes were deemed sufficient and responsive.
- Reliability:
Data management systems have been well established. During on-site data verification at sampling locations, despite a few errors being found, there have not been any significant misstatements. HomePro's data and information collection and calculation may require periodic internal quality control system to prevent errors identified at corporate level.

LRQA's standards, competence and independence

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent. This verification is the only work undertaken by LRQA for HomePro and as such does not compromise our independence or impartiality.

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LRQA reference: BGK00001248

Dated: 5th September 2025.

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