



LRQA Independent Assurance Statement

Relating to MR. D.I.Y. Holding (Thailand) Public Company Limited's Annual Registration Statements / Annual Report. (Form 56-1 One Report) and Sustainability Report for the calendar year 2025

This Assurance Statement has been prepared for MR. D.I.Y. Holding (Thailand) Public Company Limited in accordance with our contract but is intended for the readers of this Report.

Terms of engagement

LRQA (Thailand) Limited ("LRQA") was commissioned by MR. D.I.Y. Holding (Thailand) Public Company Limited ("MR. D.I.Y.") to provide independent assurance on its Annual Registration Statements / Annual Report (Form 56-1 One Report) and Sustainability Report ("the report") against the Account Ability's AA1000AS v3.¹ assurance criteria to a moderate level of assurance for the GRI specific standard disclosures listed below and materiality level of the professional judgement of the verifier is applied, where the scope was a Type 2 engagement.

Our assurance engagement covered MR. D.I.Y.'s operational control in Thailand only and specifically the following requirements:

- Evaluating the reliability of data and information for only the selected environmental indicators² listed below:
 - GRI 302-1 : Energy consumption within an Organization
 - GRI 305-1 : Direct GHG emissions (Scope 1)
 - GRI 305-2: Energy indirect GHG emissions (Scope 2)

Our assurance engagement excluded the data and information of MR. D.I.Y.'s retail operations in Thailand, operations and activities outside Thailand, as well as suppliers, contractors and any third parties mentioned in the report.

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

LRQA's Opinion

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

- Met the requirements above
- Disclosed reliable performance data and information as no errors or omissions were detected

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

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

LRQA's approach

LRQA's assurance engagements are carried out using AA1000AS v3. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing MR. D.I.Y.'s data management systems to confirm that there were no significant errors, material 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.
- Sampling of evidence during remote verification from facilities level, only the selected indicators to confirm its reliability.

¹GHG quantification is subject to inherent uncertainty

²<https://www.ghgprotocol.org>



Observations

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

- Reliability: Data management systems are properly defined for the selected environmental indicators. However, MR. D.I.Y. should consider interim verification to further improve the reliability of its disclosed data and information.

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 works undertaken by LRQA for MR. D.I.Y. Holding (Thailand) Public Company Limited and as such does not compromise our independence or impartiality.

Dated: 20 February 2025

Opart Charuratana
LRQA Lead Verifier

On behalf of LRQA (Thailand) Limited

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LRQA reference: BGK00001275

Table 1. Summary of MR. D.I.Y. Holding (Thailand) Public Company Limited, Assertion 2025

Scope of Energy consumption and CO2 emissions	CY 2025 01 Jan - 31 Dec 2025
GRI 302-1: Energy consumption within an organization (MJ)	79,896,468
GRI 305-1: Direct GHG emissions (Scope 1)	5,808
Biogenic emissions.	312
GRI 305-2: Energy indirect GHG emissions (Scope 2) – Location based	1,405
Notes: <ul style="list-style-type: none">• Data is presented in tonnes of CO₂ equivalent or otherwise specific.	

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