Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report: Final report CFO CBT_2025 produced by C.B. TACT (THAILAND) CO., LTD.:	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO14064-1: 2018.
The verification was conducted in accordance with the GHG Statement's intended use	
Lead Verifier	Kanchana Sukserm
Independent Reviewer	Tadpong Ratanasoponchai
Signed on behalf of BSI	Kuldhaj Bunbongkarn, Managing Director Assurance, Thailand
Issue Date	10 September 2026
BSI Group (Thailand) Co.,Ltd. 127/29 Panjathani Tower, 24th Floor Nonsee Road, Chongnonsee, Yannawa Bangkok. Thailand.	
Note**:** BSI (TH) is independent to and has no financial interest in C.B. TACT (THAILAND) CO., LTD. This 3rd party Verification Opinion has been prepared for C.B. TACT (THAILAND) CO., LTD. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI (TH) has assumed that all information provided to it by C.B. TACT (THAILAND) CO., LTD. is true, accurate and complete. BSI (TH) accepts no liability to any third party who places reliance on this statement**.**	

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Verification Engagement

Organization	C.B. TACT (THAILAND) CO., LTD.
Responsible party	C.B. TACT (THAILAND) CO., LTD.
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO14064-1:2018, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Intended Use	The intended use of the GHG Statement and Verification Opinion are internal purposes to drive improvement actions and communicate to clients.
Verification evidence gathering procedures	• Evaluation of the monitoring and controls systems through interviewing employees observation & inquiry • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance *verification*	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: C.B. TACT (THAILAND) CO., LTD. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	C.B. TACT (THAILAND) CO., LTD. 109/108-111 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570
Organizations GHG Report containing GHG Statement	1.Final report CFO CBT_2025 2.Final excel calculation CFO CBT_2025
Organizational Boundary	Operational Control
Locations included in the Organizational Boundary	The factory and office area covers an area as Appendix A

Scope of activities:		Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products as Appendix A
Reporting Boundary:	Direct GHG Emissions (Scope 1)	**Stationary combustion** - LPG for canteen - LPG for testing room - LPG for maintenance (welding) - CH4 for test room - Gasoline for fire pump **Mobile combustion** - Gasoline for executive cars - Diesel for executive cars and transportation - Diesel for forklifts **Fugitives** - Leakage from welding process (CO2) - Leakage from air conditioners (R-32, R-410a) - Leakage from septic tank (CH4)
	Direct GHG Removals (Scope 1)	N/a
	Indirect GHG Emissions from imported energy (Scope 2)	- Electricity imported from MEA (Location based)
	Indirect GHG emissions from transportation (Scope 3)	**Employee commuting** - Diesel cars - Gasoline cars and motorcycles **Business travel** - Travel by airplane
	Indirect GHG emissions from products used by organization (Scope 3)	**Purchased goods and services** - Non Woven Polypropylene - Non Woven PET - PE Foam - PU Foam - Double Faced Tape - Glue - Release Paper - Aeroflex tube - Felt - Rubber Sheet - EVA Glue

		- Glass Fiber - Acetone - Rubber Compound - Cotton Fabric - Polyester - Nylon Taffeta - PVC - PE Film - PE Bag - Carton Box - Resin **Waste generated in operation** - Waste sorting for resale - Waste conversion into fuel - Burning hazardous waste **Fuel and energy related activities** - Electricity from MEA
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	N/a
	Indirect GHG emissions from other sources (scope 3)	N/a
	Separate report	- Leakage of refrigerant (R22)
Exclusions from Reporting Boundary:		1. Excluding greenhouse gas emissions from activities in CATEGORY 1, Refrigerants used in automobiles, water dispensers, refrigerators, freezers (kitchen), air dryers, and chillers, specifically R-134a and R-407c, are not economically viable for data collection due to their very low data significance (less than 0.01%). The data collection system is currently being improved. 2. Excluding greenhouse gas emissions from activities in CATEGORY 3-6, which were assessed by the organization's criteria and found to be insignificant, are as follows: - Capital goods - Upstream leased assets - Downstream leased assets 3. Excluding greenhouse gas emissions from activities in CATEGORY 3-6, due to the organization's ongoing efforts to

	improve the accuracy of its data storage systems, the following data will be collected - Upstream transportation and distribution - Downstream transportation and distribution 4. Excluding greenhouse gas emissions from activities in CATEGORY 3-6, As the organization not emit GHG in the following activities in this year: - Processing of sold products - Use of sold products - End-of-life treatment of sold products - Franchises - Investments
Criteria for developing the organizational GHG Inventory:	- ISO 14064-1:2018 (BS EN ISO 14064-1:2019) and client's GHG Report. - GWP version AR5 applied this reporting as latest emission factor announced by TGO in Thailand.
Reporting Period	1 January 2025 – 31 December 2025

1 January 2025 – 31 December 2025	tCO2(e)
Direct Emissions (scope 1)	**868.24**
- Stationary combustion	3.81
- Mobile combustion	613.30
- Fugitive emissions	251.13
Indirect Emissions from Imported Energy (scope 2) – Location Based (Electricity imported from MEA)	**1,201.48**
Indirect GHG emissions from transportation (Scope 3)	**222.78**
- Employee commuting	154.16
- Business travel	68.62
Indirect GHG emissions from products used by organization (Scope 3)	**11,436.67**
- Purchased goods and services	11,079.72
- Waste generated in operation	151.56
- Fuel and energy related activities	205.39
Total scope 1+2 (location based)	**2,069.72**
Total scope 1+2+3 (location based)	**13,729.16**
Separate report - Leakage of refrigerant (R-22)	**119.68**

Appendix A list of Names, locations, Scope of activities from the boundary of the GHG statement

No.	Names	Locations	Scope of activities
1	C.B. TACT (THAILAND) CO., LTD.	109/108-111 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Head Office and Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products
2	C.B. TACT (THAILAND) CO., LTD.	109/78-81 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of fiberglass reinforced products and office space. (FRP)
3	C.B. TACT (THAILAND) CO., LTD.	109/91 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Warehouse
4	C.B. TACT (THAILAND) CO., LTD.	109/93 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products
5	C.B. TACT (THAILAND) CO., LTD.	109/94-97 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products
6	C.B. TACT (THAILAND) CO., LTD.	109/98-101 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products
7	C.B. TACT (THAILAND) CO., LTD.	109/122-123 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products
8	C.B. TACT (THAILAND) CO., LTD.	109/125-126 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products
9	C.B. TACT (THAILAND) CO., LTD.	109/133-134 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A.	Manufacture of insulators and Air Filters for Home Appliances, Sewing Parts for Automotive, Silk Screen Printing products, Reflective Products & Sewing Products

		Bangsaothong Samutprakarn 10570	
10	C.B. TACT (THAILAND) CO., LTD.	109/135-136 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances, sewing parts for automotive, silk screen printing products, reflective products & sewing products
11	C.B. TACT (THAILAND) CO., LTD.	109/137-140 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances, sewing parts for automotive, molding rubber & silicone parts, silk screen printing products, reflective products & sewing products
12	C.B. TACT (THAILAND) CO., LTD.	109/141-144 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances & sewing parts for automotive
13	C.B. TACT (THAILAND) CO., LTD.	109/145-148 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Manufacture of insulators and air filters for home appliances & sewing parts for automotive
14	C.B. TACT (THAILAND) CO., LTD.	109/115 M.2 Soi C.B. Tact, Theparak Road, T. Bangsaothong, A. Bangsaothong Samutprakarn 10570	Warehouse