

**Greenhouse Gas Verification Statement Number**  
**TH-BA-25-40112-001**

The inventory of Greenhouse Gas emission in period  
01/01/2025 – 31/12/2025 of

**TISCO Financial Group Public Company Limited**

48/49 TISCO Tower 7<sup>th</sup>, 11<sup>th</sup>, 12<sup>th</sup>, 15<sup>th</sup> & 21<sup>st</sup> Floor, North Sathorn Road, Silom Sub-District,  
Bangrak District, Bangkok 10500, Thailand

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)

Scope 1 (Direct GHG Emissions) = 3,789 tCO<sub>2</sub>e

Other Direct GHG Emissions which separately reported (included Biogenic CO<sub>2</sub> Emissions and  
R22) = 636 tCO<sub>2</sub>e

Scope 2 (Energy Indirect GHG Emissions) = 6,585 tCO<sub>2</sub>e

And Data Verification of Scope 3 Category 7 (Other Direct GHG Emissions from Employee  
Commuting) = 4,303 tCO<sub>2</sub>e

**For the following activities:**  
**Financial business**

Authorised by

Terachai Yaoprukchai  
Sustainability Business Manager, SGS (Thailand) Limited

Date: 28/02/2026

SGS (Thailand) Limited  
238 TRR Tower, 19<sup>th</sup>-21<sup>st</sup> Floor, Naradhiwas Rajanagarindra Road,  
Chong Nonsi, 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-BA-25-40112-001**

**Brief Description of Verification Process**

SGS (Thailand) Limited hereinafter referred to as “SGS” has been contracted by TISCO Financial Group Public Company Limited hereinafter referred to as “TISCO”, 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 TISCO in their Greenhouse Gas (GHG) Assertion covering GHG emissions of the period 01/01/2025 – 31/12/2025.

**Roles and Responsibilities**

The management of TISCO 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 01/01/2025 – 31/12/2025.

SGS conducted a third party verification in the period of December 2025 to February 2026. The verification was based on the verification scope, objectives and criteria as agreed between TISCO and SGS in Agreement Date 12/12/2025. 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**

TISCO has commissioned an independent verification by SGS of reported GHG emissions of TISCO arising from Financial business 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: Financial Business.
  - Location/boundary of the activities: 48/49 TISCO Tower 7th, 11th, 12th, 15th & 21st Floor, North Sathorn Road, Silom Sub-District, Bangrak District, Bangkok 10500.
  - Physical infrastructure, activities, technologies and processes of the organization: Head offices, Offices of entities within Tisco Financial Groups that under its operational control , Staff welfare vacation resort, and its infrastructures i.e. Diesel generators, Switchgear circuit breaker, Air conditioners, Imported cooled air from landlords, Septic tanks, Fire extinguishers.
    - Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
      - GHG sources, sinks and/or reservoirs included:
        - Scope 1 –**  
Stationary combustion, Mobile combustion, and Fugitive emission;
        - Scope 2 –**  
Purchased electricity; imported cooled air from landlords
        - Scope 3 –**  
Data Verification of Scope 3 Category 7 (Employee commuting) only
- GHG information for the following period was verified: 01/01/2025 – 31/12/2025.
- Intended user of the verification statement: Client internal use, stakeholders communication and registration with TGO (Registration with TGO is limited to Scope 1 & Scope 2 only).

### 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, relevant, transparent and free of material error or omission and
- Registration of Carbon Footprint for Organization with Thailand Greenhouse Gas Management Organization (For scope 1 & Scope 2 only).

### 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

TISCO provided the GHG Assertion of Scope 1 & Scope 2 based on the requirements of Carbon Footprint for Organization by Thailand Greenhouse Gas Management Organization.

The GHG information for the period 01/01/2025 – 31/12/2025 disclosing emissions of

Scope1 – 3,789 metric tonnes of CO<sub>2</sub> equivalent,

Other Direct GHG Emissions which separately reported (included Biogenic CO<sub>2</sub> Emissions and R22) = 636 tCO<sub>2</sub>e

Scope2 – 6,585 metric tonnes of CO<sub>2</sub> equivalent,

And Data Verification of Scope 3 Category 7 (Other Direct GHG Emissions from Employee Commuting) = 4,303 tCO<sub>2</sub>e

and gross emissions of 10,374 metric tonnes of CO<sub>2</sub> equivalent (Scope1 and 2) 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 01/01/2025 – 31/12/2025 are fairly stated.

This statement shall be interpreted with the Greenhouse Gas Assertion of TISCO as a whole.

### Limitation

The verification of Scope 3 GHG emission is limited to data verification only as other significant scope 3 GHG emission of TISCO i.e. Scope 3 Category 15 (Investment) is not included in the verification.

Emission from Septic tanks of all offices are included in Scope 1 GHG emission, but emission from Septic tank of Staff welfare vacation resourt is not included. Emission from the employees' car which reimburse fuel cost for on duty travelling is also not included in Scope 1 GHG emission as the portion is not material. Emissions from imported of cooled air from the branches which located in the departmentstores are not included in Scope 2 GHG emissions as the portion is not material.

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 TISCO Financial Group Public Company Limited, Head office at 48/49 TISCO Tower 7th, 11th, 12th, 15th & 21st Floor, North Sathorn Road, Silom Sub-District, Bangrak District, Bangkok 10500. 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.

**Appendix – Organization boundary and address covered by this report include**

**TISCO Financial Group Public Company Limited**

- TISCO Tower, 48/49 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 7, 11-12,15, 21
- Pakin Building, 9 Rachadaphisek Road, Dindaeng, Bangkok: FL. 7

**TISCO Bank Public Company Limited**

- TISCO Tower, 48/2 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 1-3, 8,10, 15, 17
- Pakin Building, 9 Rachadaphisek Road, Dindaeng, Bangkok: FL. 6-7
- TISCO Bank 50 branches

**TISCO Securities Company Limited**

- TISCO Tower, 48/8 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 4-5

**TISCO Asset Management Company Limited**

- TISCO Tower, 48/16-17 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 8-9

**TISCO Insurance Solution Company Limited**

- TISCO Tower, 48/50-51 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 22

**TISCO Information Technology Company Limited**

- TISCO Tower, 48/12 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 6, 14

**TISCO Learning Center Company Limited**

- TISCO Tower, 48/20 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 12

**All-Ways Company Limited**

- TISCO Tower, 48/13 North Sathorn Road, Silom, Bangrak, Bangkok: FL. 7

**Hi-Way Company Limited**

- Pakin Building, 9 Rachadaphisek Road, Dindaeng, Bangkok: FL. 6
- 805 Branches of Somwang offices

**Pattaya welfare vacation home**

- 400/19 Soi Kasetsin 11, Nong Prue, Bang Lamung, Chonburi