

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions on
01 January 2025 – 31 December 2025

T.Man Pharmaceutical Public Company Limited

69/1 Soi Bangkhunthain 14, Samaedum, Bangkhunthien,
Bangkok 10150, Thailand

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Direct Emissions [Category 1]	2,768.96 tonnes of CO ₂ e
Indirect Emissions from Imported Energy [Category 2]	6,029.62 tonnes of CO ₂ e
Indirect Emissions from Transportation [Category 3]	3,669.29 tonnes of CO ₂ e
Indirect Emissions from Products Used by An Organization [Category 4]	2,116.62 tonnes of CO ₂ e
Indirect Emissions Associated with The Use of Products from the Organization [Category 5]	[be determined as non-significant indirect emissions and not quantified]
Indirect Emissions from Other Sources [Category 6]	[be determined as non-significant indirect emissions and not quantified]
Total Emissions Quantified	14,584.49 tonnes of CO ₂ e

Authorized by

Montree Tangtermsirikul
General Manager
Date: 06 March 2026

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The emissions of energy by location-based approach as below :

Operational Boundaries	GHG Emissions
	Location-based
Direct emissions (Category 1)	2,768.96
Energy indirect emissions (Category 2)	6,029.62
Indirect emissions (Category 3,4,5,6)	5,785.91
Total direct emissions and indirect emissions	14,584.49

Unit: tonnes of CO₂e

SGS has been contracted by T.Man Pharmaceutical Public Company Limited (hereinafter referred to as "TMAN", 69/1 Soi Bangkhunthain 14, Samaedum, Bangkhunthien, Bangkok 10150, for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by T.Man Pharmaceutical Public Company Limited (hereinafter referred to as "TMAN", 69/1 Soi Bangkhunthain 14, Samaedum, Bangkhunthien, Bangkok 10150, in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2025 to 31 December 2025.

Roles and responsibilities

The management of TMAN 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's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2025 to 31 December 2025.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018 and ISO 14064-3:2019 in the period of 26 January 2026 to 27 January 2026. The verification was based on the verification scope, objectives and criteria as agreed between TMAN and SGS on 13 November 2025.

Level of Assurance

The level of assurance agreed is that of **limited** assurance

Scope

TMAN has commissioned an independent verification by SGS of reported GHG emissions of TMAN arising from general manufacturing and importing modern pharmaceutical, herbal medicine, food supplement, cosmetic and medical devices activities, to establish conformance with ISO 14064-1:2018 within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2019.

- The organizational boundary was established following Operational control approach
- Title or description activities: GHG verification for TMAN in year 2025.
- Location/boundary of the activities:
 - Site 1: T.Man Pharmaceutical PCL. 69/1 Soi Bangkhunthian 14, Samaedum, Bangkhunthian, Bangkok 10150 Thailand
 - Site 2: T. Man Pharma Co., Ltd. 69 Soi Bangkhunthian 14. Samaedum, Bangkhunthian, Bangkok 10150 Thailand
 - Site 3: Heaven Herb Co., Ltd. 21/5 Moo 2, Phuet Udom, Lam Luk Ka, Pathum Thani 12150 Thailand
 - Site 4: TMT Prosport Co., Ltd. 650/7 Soi Thian Talay 28, Bang Khun Thian-Chai Thale Road, Tha Kham, Bang Khun Thian, Bangkok 10150 Thailand
- Physical infrastructure, activities, technologies and processes of the organization: General manufacturing and importing modern pharmaceutical, herbal medicine, food supplement, cosmetic and medical devices activities
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by TMAN
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2024 AR6 GWP values are applied in this inventory
- Electricity emission factor: 0.4999 kgCO₂e/kWh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2022)
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2025 to 31 December 2025
- The version of inventory sheet: GHG emission calculation template 2025 Rev.05 (HH, TMAN, TMC, and TMT)
- The version of GHG assertion: GHG report 2025 Rev.03
- Intended user of the verification statement: This calculation is required to comply with the policy of a company listed on the stock exchange.

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
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018.

Materiality

The materiality required of the verification was considered by SGS to be 5%, based on the needs of the intended user of the GHG Assertion.

Sampling Rule

For Periodic verification for one organization/project (either year or visit), below sampling rules apply:

- All identified source streams shall be accessed through SR & RA and stage 2 audit.
- Lead Assessor/Assessor may review and decide to skip the sampling of below captioned source stream(s) based on the condition if identified source stream(s) emission amount (CO₂e) is less than 0.5% of the total emission amount during stage 2 audit
- The summary emission amount of all skipped emission source(s) shall not exceed 3% of the total emission amount
- The minimum data sampling number of each emission source stream will be no less than the square root of the total data numbers
- Any additional description for the verification: *NA*

Consider the audit time and other situation, below sampling rules are encouraged to enhance the degree of confidence for routine data sources:

- Sampling all monthly data if there is only one monthly data source.
- At least two months out of yearly data if no less than one daily data source are provided.
- At least two months out of yearly data if more than one weekly data source are provided.

Refer the appendix I for assessment schedule

Refer the appendix II for sampling rule and result for activity data

Refer the appendix III for GHG emissions checklist

Refer the appendix IV for findings overview

Conclusion

TMAN provided the GHG assertion based on the requirements of ISO14064-1:2018. The GHG information for the period 01 January 2025 to 31 December 2025 disclosing emissions of 14,584.49 metric tonnes of CO₂ equivalent are verified by SGS to a **limited** level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below:

Unit: tonnes of CO₂e

Operational Boundaries		GHG Emissions	
Category	Description	Location-based	
Direct emissions	This direct GHG emission is the sum of owned or controlled by the organization within the organization	2,768.96	
Indirect emissions	Imported energy	Imported Electricity	6,029.62
	Transportation	3.1 Upstream transportation and distribution	2,832.86
		3.2 Business travel	72.55
		3.3 Employee commuting	763.88
		3.4 Downstream transportation and distribution	N/A
	Products used by an organization	4.1 Purchased goods and services	N/A
		4.2 Capital goods	N/A
		4.3 Fuel-and energy-related activities (not included in category 1 or category 2)	1,456.86
		4.4 Waste generated in operations	659.75
		4.5 Upstream leased assets	N/A

	Associated with the use of products from the organization	5.1 Use of sold products	N/A
		5.2 End-of-life treatment of sold products	N/A
		5.3 Downstream leased assets	N/A
		5.4 Franchises	N/A
	Other sources	N/A	N/A
Total direct emissions and indirect emissions			14,584.49
Production based intensity ratio (tonnes of CO ₂ e / tonnes of product) - Category 1+2			4.49
Production based intensity ratio (tonnes of CO ₂ e / tonnes of product) - Category 1+2+3+4+5+6			7.44

The emission of each site is described as below:

Site	Direct emissions (tCO ₂ e)	Indirect emissions (tCO ₂ e)	Direct emissions and indirect emissions (tCO ₂ e)
TMC	1,291.90	594.57	1,886.47
TMAN	1,101.12	9,356.21	10,457.33
HH	375.63	1,858.98	2,234.61
TMT	0.31	5.77	6.08

SGS's 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. Our examination includes assessment of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We plan and perform 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 report period are fairly stated.

We conduct our verification with regard to the GHG statement of GHG Report of the RESPONSIBLE PARTY which includes assessment of GHG information system and reporting plan/protocol. This assessment includes the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, are consistently and appropriately applied.

Verification opinion conclusion

The RESPONSIBLE PARTY provided the GHG statement based on the requirements of ISO 14064-1:2018 that total emission 14 584.49 tonnes of CO₂e in the organization boundary for the REPORT PERIOD.

The verification opinion as below is issued by SGS after an independent verification for RESPONSIBLE PARTY's GHG statement base on agreed Reasonable assurance:

Unmodified

The GHG statement submitted by RESPONSIBLE PARTY is prepared in accordance with ISO 14064-1:2018 on GHG quantification and reporting, is a fair representation materially, the GHG data and information in statement are explicit and supported by adequacy and appropriate evidence.

Modified

The GHG statement submitted by RESPONSIBLE PARTY has no material misstatement, however has some deficiencies which will prevent the issuance of unmodified verification opinion.

Adverse opinion

The GHG statement submitted by RESPONSIBLE PARTY :

- has no material misstatement or
- there is insufficient or inappropriate evidence to support an unmodified or modified opinion.

Disclaiming the issuance of an opinion

It is unable to obtain sufficient and appropriate objective evidence to form an opinion as to whether the GHG statement submitted is presented fairly in accordance with ISO 14064-1:2018

This statement shall be interpreted with the GHG statement of GHG Report of the RESPONSIBLE PARTY as a whole.

Technical Review

Refer the Appendix V for Technical Review result.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related-authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the GHG assertion of TMAN as a whole.

Assessor Group

Above statements coincide with verification process with fairness and impartiality, and aim at the emission of year 2025 of clients.

Lead Assessor:

A handwritten signature in black ink, appearing to read "P. Sanyas", is placed to the right of the "Lead Assessor:" label.

Note: This statement is issued, on behalf of Client, by SGS (Thailand) Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at <https://www.sgs.com/th-lh/terms-and-conditions>. The findings recorded here on are based upon a verification performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at T.Man Pharmaceutica Public Company Limited (hereinafter referred to as "TMAN", 69/1 Soi Bangkhunthain 14, Samaedum, Bangkhunthien, Bangkok 10150. This statement does not relieve client from compliance with any bylaws, federal, national or regional acts and regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its client.