

# Independent Assurance Statement

## Introduction and Engagement

Bangkok Dusit Medical Services Public Company Limited (hereafter 'BDMS') commissioned TÜV NORD (Thailand) Ltd. (hereafter 'TUVN') for Sustainability Assurance Engagement. TUV NORD provide independent assurance on BDMS's sustainability information, (hereinafter 'the Report'), for the applied reporting period for the calendar year 2023. This assurance engagement was conducted against the Global Reporting Initiative Standards a limited level of assurance and TUV NORD's verification procedure is based on current best practice, is in accordance with ISAE 3000 and ISAE 3410 (limited assurance). The Report covers BDMS's Sustainability Report for the period 1st January 2023 to 31st December 2023. The desk review, verification and interviewing were conducted in Dec.2023 and Jan.2024.

## Scope, Boundary and Limitations of Assurance

The scope of the assurance includes Sustainability Report indicators in the report as per the specify disclosures required by GRI. In particular, the assurance engagement includes the following:

- Verification of the reliability of the GRI Standards Disclosure on the Environmental and Social indicators
- Other relevant rules, including the host country legislation and sustainability criteria. The independent assurance is not meant to provide any consultation to the reporting organization. However, stated requests for clarifications and/or corrective actions may provide input for improvement of the sustainability report. The sustainability report boundary encompasses.

The reporting aspect boundaries are set out in the Report covering the sustainability performance of Bangkok Hospital Group, Samitivej Group, Phyathai Hospital Group, BNH hospital, Paolo Hospital Group ,Royal Hospital Group in Cambodia, Community Hospital, total 51 Hospitals and 10 companies in Business Related to Medical Services .

Our engagement did not include an assessment of the adequacy or the effectiveness of BDMS's strategy or management of sustainability related issues. During the assurance process, TUVN did not come across the limitations to the scope of the agreed assurance engagement. No external stakeholders were interviewed as a part of the sustainability engagement for the reporting period.

The below material aspects were verified by the assurance team:

| Material aspects                           | GRI Disclosure Number |
|--|-----------------------|
| Energy consumption within the organization | GRI 302-1             |
| Water consumption                          | GRI 303-5(2018)       |
| Direct (Scope 1) GHG emissions             | GRI 305-1             |
| Indirect (Scope 2) GHG emissions           | GRI 305-2             |
| Waste generated.                           | GRI 306-3 (2020)      |
| Waste diverted from disposal               | GRI 306-4 (2020)      |
| Waste detected to disposal                 | GRI 306-5 (2020)      |
| Work-related injuries                      | GRI 403-9(2018)       |
| Process to determine material topics       | GRI 3-1(2021)         |

## Verification Methodology

This assurance engagement was planned and carried out in accordance with the GRI Standards and TÜV NORD's verification procedure, The Report was evaluated against the following criteria:

- International Standard on Assurance Engagement ISAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ISAE 3410 Assurance Engagements on Greenhouse Gas Statements
- Application of the principles and requirements of the Global Reporting Initiative Standards.

During the assurance engagement, TÜVN adopted a risk-based approach, concentrating on verification efforts on the significant BDMS's context and its stakeholders. TÜVN has sampled location namely Phyathai 3 Hospital, Bangkok Hospital Trat, Koh Chang International Hospital, Royal Angkor International, The Medic Pharma, A.N.B. Laboratories Bangkok Hospital and Head Quarter, some locations have onsite visited. TÜVN has verified reliability of GRI Standards Disclosure on the Environmental and Social indicators made in the Report. In doing so:

- TÜVN examined and reviewed the documents, data and other information made available by BDMS for the reported performance indicators;
- TÜVN conducted interviews with key representatives including data owners and decision-makers from different functions of the Company during the verification;
- TÜVN verified sample-based checks of the processes for generating, gathering and managing the quantitative data and qualitative information included in the Report for the reporting period.

## Opportunities for Improvement

There is not any observation reported to the management of BDMS are considered in drawing our conclusions on the period Report. In any cases, it is not affected in our conclusion.

## Conclusions

Based on the procedures we have performed, nothing has come to our attention that causes us to believe that the information subject to the limited level assurance engagement was not prepared, in all sustainability information is not reliable in specific topics, with regards to the reporting criteria.

TUVN did perform any assurance of procedures on the prospective information, Consequently, TUVN draws conclusion on the prospective information. This assurance statement has been prepared in accordance with the terms of our engagement. It does include detailed testing of source data or the operating effectiveness of processes, internal controls and consequently they do enable us to obtain the assurance necessary to become aware of all significant matters that might be identified in a limited level assurance engagement.

In our view, the Report could be adherence to Inclusivity, Materiality, Responsiveness, Reliability, and Time frame.

TUVN's responsibility regarding this verification is in accordance with the agreed scope of work which includes non-financial quantitative and qualitative information (Sustainability Performance – environmental and social indicators) prepared by BDMS in the Report. This assurance engagement is based on the assumption that the data and the information provided to TUVN by BDMS are complete and reliable.

TUVN expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this Assurance Statement. The intended users of this assurance statement are the management of BDMS.

The management of the Company is responsible for the information provided in the Report as well as the process of collecting, analyzing, and reporting the information presented in web-based and printed Reports, including website maintenance and its integrity.

## TUV's Competence and Independence

TUVN is an independent, neutral, third-party providing sustainability services, with qualified environmental and social assurance specialists. TUVN states its independence and impartiality with regard to this assurance engagement. In the reporting year, TUVN 's assurance team did not work with BDMS on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TUVN 's assurance team was not involved in the preparation of any content or data included in the Report, apart from this Assurance Statement. TUVN maintains complete impartiality toward any people interviewed during the assurance engagement.

Ms. Numfon Sangeamruk

Lead Verifier

TÜV NORD (Thailand) Ltd.

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