

Verification Report

Verification Opinion

Verified as Satisfactory	
<p>Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the GHG Report: "FMT ISO 14064-1 Report to VVB 230226" produced by Fine Metal Technologies Public Company Limited.</p>	<ul style="list-style-type: none"> • 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.
Lead Verifier	Tadpong Ratanasophonchai
Independent Reviewer	Naris Lapsunthornphithak
Signed on behalf of BSI	Kuldhaj Bunbongkarn, Managing Director Assurance, Thailand
Issue Date	26 February 2026
BSI Group (Thailand) Co.,Ltd. 127/29 Panjathani Tower, 24th Floor Nonsee Road, Chongnonsee, Yannawa Bangkok. Thailand.	
<p>Note: BSI Thailand is independent to and has no financial interest in Fine Metal Technologies Public Company Limited. This 3rd party Verification Opinion has been prepared for Fine Metal Technologies Public Company Limited 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 Thailand has assumed that all information provided to it by Fine Metal Technologies Public Company Limited is true, accurate and complete. BSI Thailand accepts no liability to any third party who places reliance on this statement.</p>	

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Verification Engagement

Organization	Fine Metal Technologies Public Company Limited
Responsible party	Fine Metal Technologies Public Company Limited
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: <ul style="list-style-type: none"> • 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
Verification evidence gathering procedures	<ul style="list-style-type: none"> • 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 <i>verification</i>	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: Fine Metal Technologies Public Company Limited 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	Fine Metal Technologies Public Company Limited	
Organizations GHG Report containing GHG Statement	GHG Report 2025: FMT ISO 14064-1 Report to VVB 230226.docx Verification Calculation Sheet: FMT ISO14064-1 Verification sheet to VVB 110226.xlsx	
Organizational Boundary	Operational Control	
Locations included in the Organizational Boundary	Fine Metal Technologies Public Company Limited 213 Moo 4, Mittraphap Highway Km. 125 th , Tumbon Tab Kwang, Amphur Kaeng Khoi, Saraburi 18260	
Scope of activities:	Design and Manufacturing of Copper Tubes	
Reporting Boundary:	Direct GHG Emissions (Scope 1)	<ul style="list-style-type: none"> • Stationary Combustion <ul style="list-style-type: none"> ○ NG use in burner ○ Diesel B7 uses for Generator, Fire Pump

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		<ul style="list-style-type: none"> ○ Gasoline E10 uses for Lawnmower and Fire Training ○ Acetylene uses in operations ○ LPG use in Production, Canteen and Maintenance ○ Thermit oxy lance rod use for maintenance ● Mobile Combustion <ul style="list-style-type: none"> ○ Diesel B7 uses for organization vehicles ○ Gasoline E10 uses for organization vehicles ○ LPG uses in Forklifts ○ Diesel B7 and Gasoline E10 uses in Forklifts and Tractors ● Fugitive Emissions <ul style="list-style-type: none"> ○ CH4 Leakage from Septic Tank ○ Refrigerants leaks (R32, R410a, R134a, R407c) ○ CO2 and HFC-236fa Leakage from Fire Extinguishers ○ SF6 leaks from switchgears
	Direct GHG Removals (Scope 1)	-
	Indirect GHG Emissions from imported energy (Scope 2)	Imported Electricity from PEA (Location-based)
	Indirect GHG emissions from transportation (Scope 3)	-
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> ● Raw Material use in operations (Copper Cathode)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	-
	Indirect GHG emissions from other sources (scope 3)	-
Exclusions from Reporting Boundary:		<ul style="list-style-type: none"> ● Scope 2 Activity covering all Vending Machine from leaser and include in reporting boundary in Scope 2 ● Exclude emission from Fertilizer use in organization due to emission contributions less than 1% ● Exclude Methane Emission from Aerobic Wastewater treatment plant due to well manage of discharge wastewater quality

	<ul style="list-style-type: none"> • Exclude Refrigerant use in Organization vehicles due to emission contributions less than 1% • Exclude Scope 3 emission due to significant criteria <ul style="list-style-type: none"> ○ Capital goods ○ Fuel and energy related activity ○ Upstream transportation and distributions ○ Waste generated in operations ○ Business Travel ○ Employee commuting ○ Downstream transportation and distributions
Criteria for developing the organizational GHG Inventory:	ISO 14064-1:2018 (BS EN ISO 14064-1:2019) and client's GHG Report.
Reporting Period	1 January 2025 – 31 December 2025

Y2025 (1 Jan 2025 – 31 Dec 2025)	tCO2e
Direct Emissions (scope 1)	
• Stationary Combustions	5,759.48
• Mobile Combustions	308.93
• Industrial process emission	-
• Fugitive Emissions	73.48
• Land use change	-
Indirect Emissions from Imported Energy (scope 2) - Location Based	16,786.79
Indirect GHG emissions from transportation (Scope 3)	
Indirect GHG emissions from products used by organization (Scope 3)	
• Purchased goods and Services	41,788.79
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	-
Indirect GHG emissions from other sources (scope 3)	-
Total Scope 1+2 (location based) (tCO2e)	22,928.68
Total Scope 1+2+3 (location based) (tCO2e)	64,717.47
Separate Report – R22 (tCO2e)	36.41
Separate Report – Biogenic Carbon (tCO2e)	10.09

Note: Solar Cell Consumption as summarized from easyview overall consumption as representing solar cell consumption in 2025 which overall consumption in September and October 2025 data will used September and October Y2024 data due to maintenance of data total Solar cell electric Consumption = 171,738.02 kWh