

INDEPENDENT LIMITED VERIFICATION STATEMENT

**To: The Stakeholders of Malaysian SH Electronics Sdn. Bhd.
Shah Alam, Selangor, Malaysia**



Introduction and objectives of work

Bureau Veritas Certification (M) Sdn. Bhd. ("Bureau Veritas") has been engaged by Malaysian SH Electronics Sdn. Bhd. (hereafter referred to as MSHESB) to provide verification over Scope 1, Scope 2 and selected categories of Scope 3 greenhouse gas (GHG) emissions data for the period from 1st January 2021 to 31st December 2023. This Verification Statement applies to the related information included within the scope of work described below. The overall objective of this process is to provide verification to MSHESB's stakeholders over the accuracy, reliability and objectivity of the GHG emissions data presented in the "Malaysian SH Electronics Sdn. Bhd. 2021-2023 Greenhouse Gas Inventory Report".

Scope of work

The scope of our work was limited to verification over the Scope 1, 2 and selected categories of Scope 3 GHG emissions data for MSHESB's operations located at in Section 15, Shah Alam, Selangor. The GHG emissions data considered in this verification covers for the period from 1st January 2021 to 31st December 2023.

The boundary of the verification included the following GHG emissions and associated data from the activities under MSHESB operational control for the following:

- Direct emission (Scope 1) which comprised of the used of petrol in company's vehicles, used of diesel for forklifts and standby gensets, and the fugitive emissions of the refrigerants from the air conditioners;
- Indirect emissions (Scope 2) from the purchase of electricity from Tenaga Nasional Berhad;
- Other Indirect emissions (Scope 3):
 - Purchase of goods which is limited to water; and
 - Wastes generations in operations which is limited to scheduled wastes, and other wastes which include metal scrap, paper, plastic and general wastes.

Limitations and exclusions

Excluded from the scope of our work is verification of any information relating to:

- Activities outside the defined verification period; and
- Other environmental information included in the Report;

This limited verification engagement relies on a risk based selected sample of data and the associated limitations that this entails. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the GHG emissions in the "Malaysian SH Electronics Sdn. Bhd. 2021-2023 Greenhouse Gas Inventory Report" is the sole responsibility of the management of MSHESB.

Bureau Veritas was not involved in the drafting of the Report. Our responsibilities were to:

- obtain limited verification about whether GHG emissions has been appropriately and accurately prepared;
- form an independent conclusion based on the verification procedures performed and evidence obtained; and
- report our conclusions to the management of MSHESB.

Assessment Standard

We also performed our work in accordance with the following methodology and standards and Bureau Veritas' standard procedures and guidelines:

- ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals;
- ISO 14064-3: 2019 Specification with guidance for the verification and validation of greenhouse gas statements; and
- Greenhouse Gas Protocol Corporate Standard and Corporate Value Chain (Scope 3) Standard.

Summary of work performed

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness of the reporting boundary to ensure completeness;
2. Conducted interviews with relevant personnel responsible for collating information;
3. Carried out detailed on-site and off-site review of data and calculation method;
4. Reviewed internal and external documentation and verify the accuracy of data collected from various sources;
5. Reviewed the data collection procedure and consolidation processes used to compile the GHG Information, including the assumptions made and the emission factors; and
6. Re-performed aggregation calculations of the GHG emissions.

Conclusion

On the basis of our methodology and the activities described above for the agreed work scope, nothing has come to our attention to indicate that the reviewed statements of the GHG emissions are inaccurate, and the information included therein is not fairly stated.

From the verification of the quantification of the GHG for each of the scope, it can be confirmed that the use of the methodologies above are reasonably minimize uncertainty and yield accurate, consistent and reproducible results. The selection and collection of the GHG data was also consistent with the requirements of the selected quantification methodology.

From the review of the information included in the "Malaysian SH Electronics Sdn. Bhd. 2021-2023 Greenhouse Gas Inventory Report, Rev.1 dated March 2024", it can be concluded that the calculation of GHG emissions has been carried out in accordance with the quantification methodology. This is in compliance with requirement stipulated in the ISO 14064-1.

Based on the scope of the verification process, the following represents Bureau Veritas's opinion:

- The level of accuracy of the GHG emissions data included in the "Malaysian SH Electronics Sdn. Bhd. 2021-2023 Greenhouse Gas Inventory Report, Rev 1 dated March 2024" is fair, acceptable and presented in an appropriate manner;
- The personnels responsible for the data were able to reliably demonstrate the origin and interpretation of data contained in the report;
- All issues raised during the verification have been satisfactorily closed; and
- The following GHG emissions were confirmed as below;

Year	Scope 1(tCO ₂ e)	Scope 2(tCO ₂ e)	Scope 3(tCO ₂ e)
2021	591.06	12,015.40	495.03
2022	520.21	12,624.79	531.06
2023	855.38	11,901.04	573.81

Detail breakdown of Scope 3 is as follow:

Year	Purchased of water	Wastes generations in operation	
		Scheduled wastes	Other wastes
2021	58.70	413.06	23.27
2022	58.73	440.81	31.52
2023	47.37	499.84	26.60

Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with almost 195 years of history in providing independent validation and verification services.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. We are particularly vigilant in the prevention of conflicts of interest.

No member of the verification team has a business relationship with MSHEB, its Directors, Managers, or officials beyond that required of this assignment. We have conducted this validation independently and there has been no conflict of interest.

The verification team has extensive experience in conducting verification over environmental, social, ethical, and health & safety information, systems and processes an excellent understanding of Bureau Veritas standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to MSHEB and is solely for the benefit of MSHEB in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.

Attestation:

Bureau Veritas Certification (M) Sdn. Bhd
Kuala Lumpur, Malaysia



AMINAH ANG
LEAD VERIFIER

Date: 22 March 2024



GAN BEE KEAN
VERIFIER

Date: 22 March 2024