



INDEPENDENT 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 2024 to 31st December 2024. 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. 2024 Greenhouse Gas Inventory Report – Jan 2025".

Responsibilities

This preparation and presentation of the GHG emissions in the "Malaysian SH Electronics Sdn. Bhd. 2024 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:

-



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 2024 to 31st December 2024.

Emission Group	Category	Level of Assurance
Direct Emissions (Scope 1)	<ul style="list-style-type: none">- Used LPG- Used Petrol- Used Diesel	Reasonable Assurance
Indirect Emissions (Scope 2)	<ul style="list-style-type: none">- Used Electricity	Reasonable Assurance
Indirect Emissions (Scope 3)	<ul style="list-style-type: none">- Purchased goods & services- Employee commuting- Business travel- Waste generated in operation	Limited Assurance

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

- Direct emissions (Scope 1) which comprised of the use of petrol in company vehicles, use of diesel for forklifts and standby gensets and fugitive emissions of the refrigerants from 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
 - Waste generation in operations which is limited to scheduled waste, and other wastes which include metal scrap, paper, plastic and general waste.

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:** A 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 methods;
4. Reviewed internal and external documentation and verified 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 aggregated calculations of the GHG emissions.



Limitations & 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 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.

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 reasonable to minimize uncertainty and yield accurate, consistent and reproducible results. The selection and collection of the GHG data were also consistent with the requirements of the selected quantification methodology.

From the review of the information included in the "Malaysian SH Electronics Sdn. Bhd. 2024 Greenhouse Gas Inventory Report dated January 2025", 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 requirements stipulated in ISO 14064-1:2018.

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. 2024 Greenhouse Gas Inventory Report, dated January 2025" 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;
- The following GHG emissions were confirmed;

Year	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)
2024	1,328.06	12,478.81	974.81

Detailed breakdown of Scope 3 is as follows:

Purchased Water	39.04	tCO ₂ e
Scheduled Waste	366.71	tCO ₂ e
Recycled Waste	15.56	tCO ₂ e
General Waste	10.65	tCO ₂ e
Staff Commute	541.81	tCO ₂ e
Business Travel	1.04	tCO ₂ e



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 MSHESB, 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, health & safety information, and systems and processes with 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 MSHESB and is solely for the benefit of MSHESB in accordance with the terms of our agreement. We consent to the release of this statement by you to other interested parties 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.

For and on behalf of Bureau Veritas Certification (M) Sdn. Bhd, Kuala Lumpur, Malaysia

Issue Date: 4 March 2025

Ng Sheng Wa
Regional Certification & Sustainability Manager