

Verification Report

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, there is <u>no evidence</u> that the GHG statement contained in the GHG Report "WPT Greenhouse Gas Report 2025" produced by Walsin Precision Technology Sdn Bhd:	- is not materially correct and is not a fair representation of GHG data and information. - has not been prepared in accordance with ISO14064-1 and its principles.
The following improvements were raised in relation to future reporting	the organization shall ensure that fuel activity data is based on actual consumption records for each relevant equipment and vehicle to support accurate GHG quantification
Lead Verifier	Nurulashida Mohd Saad
Verifier Team	Salmiah Hasbullah
Independent Reviewer	Wan Muqtadir Wan Abdul Fatah
Signed on behalf of BSI	Evelyn Chye - Managing Director, Malaysia 
Issue Date	24 March 2026
BSI Malaysia Suite 29.01, Level 29, The Gardens North Tower, Mid Valley City, Lingkaran Syed Putra, 59200 Kuala Lumpur, Malaysia.	
NOTE: BSI Malaysia is independent to and has no financial interest in Walsin Precision Technology Sdn. Bhd. This third-party Verification Opinion has been prepared for Walsin Precision Technology Sdn. Bhd. 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 Malaysia has assumed that all information provided to it by Walsin Precision Technology Sdn. Bhd. is true, accurate and complete. BSI Malaysia accepts no liability to any third party who places reliance on this statement.	

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Verification Engagement

Organization	Walsin Precision Technology Sdn Bhd
Responsible party	Walsin Precision Technology Sdn Bhd
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO14064-1: 2018 and WPT GHG Inventory Management Procedures the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	Limited
Verification evidence gathering procedures	• 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 verification	
Verification Standards	The verification was carried out in accordance with ISO 14064-3: 2019, ISO 14065: 2020 and ISO 17029:2019
Note: Walsin Precision Technology Sdn. Bhd.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		Walsin Precision Technology Sdn Bhd 2115-1, Kawasan Perindustrian Air Keroh, Fasa IV, 75450 Melaka, Malaysia
Organizations GHG Report containing GHG Statement		WPT Greenhouse Gas Report 2025 produced by Walsin Precision Technology Sdn Bhd
Organizational Boundary		Operational Control
Scope of activities:		Manufacturing of precision stainless steel cold rolling strip which includes activities such as rolling mills, annealing lines, degreasing lines, precision slitter and stretch bend levelling
Reporting Boundary:	Direct GHG Emissions	Category 1: Direct GHG emissions from: a) Stationary combustion: Backup Generators b) Mobile combustion: Company cars, forklifts, grass cutting machine c) Industrial process: Acetylene and electrode for welding activities d) Fugitive emissions: Oil cooler, air dryer, refrigerant, septic tank, CO2 fire extinguisher, miscellaneous compounds used for degreaser and antirust
	Indirect GHG emissions from imported energy	Use of purchased electricity
	Indirect GHG emissions from transportation	Transportation of raw materials, finished products and general waste
	Indirect GHG emissions from products used by the organization	Raw materials purchased and disposal of general waste
Exclusions from Reporting Boundary:		a) Indirect GHG emission from business travel, employee commuting and schedule waste b) Indirect GHG emissions associated with the use of products from the organization c) Indirect GHG emissions from other sources Justification for exclusion: 1. No requirement from intended user (parent company) for reporting of those specific scopes 2. Based on evaluation of significance indirect emission criteria
Criteria for developing the organizational GHG Inventory:		ISO14064-1:2018, GHG Protocol, IPCC, SimaPro and Ecoinvent
Reporting Period		01/01/2025 – 31/12/2025

Summary of GHG Emissions (Location Based)

Category	Tonne CO2e
Direct emissions	53.6054
Indirect emissions from purchased electricity	7,299.6869
Indirect GHG emissions from transportation	995.1158
Indirect GHG emissions from products used by the organization	36,637.0219
Total (Year 2025)	44,985.4300