LRQA Independent Assurance Statement

Relating to Singapore Technologies Engineering Ltd's GHG Report for the Calendar Year 2024

Terms of Engagement

This Assurance Statement has been prepared for Singapore Technologies Engineering Ltd.

LRQA Limited (Singapore Branch) (LRQA) was commissioned by ST Engineering IHQ Pte. Ltd. to assure the GHG Report of Singapore Technologies Engineering Ltd (ST Engineering) for the calendar year 2024 (hereafter referred to as "the Report") for its Singapore Operations.

The Report relates to direct GHG emissions, indirect GHG emissions from imported energy and indirect GHG emissions from transportation.

ST Engineering's geographical boundary in Singapore includes locations listed in Table 2. The main activities of the organisation include the provision of engineering solutions across a spectrum of clusters comprising Commercial and Defence Aerospace, Digital Systems and Cyber, Urban Solution and Satellite Communications, Land Systems & Marine, and the GHG emissions have been consolidated using operational control. The GHG emissions arising from demilitarisation and testing of munitions for defence related applications were excluded from reporting to safeguard national interests.

Management Responsibility

ST Engineering's management was responsible for preparing the Report and conformity with the ISO 14064–1:2018 and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with ST Engineering.

Ultimately, the Report has been approved by, and remains the responsibility of ST Engineering.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064–3:2019, 'Specification with guidance for verification and validation of greenhouse gas statements' to provide reasonable assurance that the GHG data as presented in the Report have been prepared in conformance with ISO 14064–1:2018, 'Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals'.

To form our conclusions, the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted site visits of the ST Engineering Corporate, ST Engineering Management Services, Commercial Cluster comprising (Commercial Aerospace, Urban Solutions and Satcom) and Defence and Public Security Cluster comprising (Digital Systems & Cyber, Defence Aerospace, Land Systems and Marine) at the following addresses (refer to Table 2) except for premises which are classified as security sensitive and hence on-site verification could not be conducted. However, the GHG data and information for the same were reviewed remotely as per data and information sampling plan;
- reviewed processes related to the control of GHG emissions data and records;
- reviewed the GHG Manual for conformance with ISO 14064-1:2018;

- interviewed key personnel responsible for the management of GHG data and information and for the preparation of the Report at the above facilities;
- verified, on a sampling basis, the historical GHG emissions data and records back to source for the calendar year 2024; and
- verified the emission factors used for fuel combustion, process emission, fugitive emission, electricity (using combined margin) business travel by air and by land (excluding the influence of radiative forcing) with the source reference and confirmed their appropriateness.

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level of assurance at a materiality of 5%. The opinion expressed in this Assurance Statement has been accordingly formed.

LRQA's Opinion

Based on LRQA's approach, the GHG emissions for Category 1 Direct GHG emissions, Category 2 Indirect GHG emissions from imported energy and Category 3 Indirect GHG emissions from transportation (business travel by air and by land) disclosed in the Report as summarized in Table 1 below are materially correct, and that the Report has been prepared in conformance with ISO 14064-1:2018.

Signed

Dated: 27 May 2025

Cindy Zhang
LRQA Lead Verifier
LRQA Limited (Singapore Branch)
460 Alexandra Road, #15-01 mTower, Singapore 119963
on behalf of LRQA Ltd
1 Trinity Park, Bickenhill Lane, Birmingham B37 7ES, United Kingdom
LRQA reference number: SNG00000308

Table 1. Summary of ST Engineering GHG Emissions Report 2024

Scope of GHG emissions	Tonnes CO_2e
Direct GHG emissions (Category 1)	23,089
Indirect GHG emissions from imported energy (Category 2, Location-based)	48,907
Indirect GHG emissions from imported energy (Category 2, Market-based)	40,414
Indirect GHG emissions from transportation (Category 3) • Indirect GHG emissions from business travel by air • Indirect GHG emissions from business travel by land	11,832
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018.	

Table 2. List of Locations

- 507 Airport Road, Singapore 539936
- 600 West Camp Road, Singapore 797654
- 540 Airport Road Paya Lebar, Singapore 539938
- 8 Changi North Way, Singapore 499611
- 505A Airport Road, Singapore 539934
- 51 Loyang Drive, Singapore 508956
- 501 Airport Road, Singapore 539931
- 102 Gul Circle, Singapore 629588
- 1 Ang Mo Kio Electronics Park Road, Singapore 567710
- 3 Ang Mo Kio Electronics Park Road, Singapore 567714
- 6 Ang Mo Kio Electronics Park Road, Singapore 567711
- 24 Ang Mo Kio Street 65, Singapore 569061
- 100 Jurong East Street 21, Singapore 609602
- 249 Jalan Boon Lay, Singapore 619523
- 6 Changi South Lane, Singapore 486400
- 10 Tampines North Drive 4, #05-07,
- Singapore 528553
- 16B Tuas Ave 1, #01-40/40M, Singapore 639529
- 302 Sin Ming Road, Singapore 575627
- 601 Rifle Range Road, Singapore 588398
- 15 Chin Bee Drive, Singapore 619863
- 16 Tuas Ave 7, Singapore 639271
- 16 Benoi Crescent, Singapore 629979
- 24 Penjuru Road, Singapore 609128
- 7 Benoi Road, Singapore 629882
- 16 Benoi Road, Singapore 629889
- No. 60 Tuas Road, Singapore 638501
- No. 55 Gul Road, Singapore 629353