



LRQA Independent Assurance Statement

Relating to the GHG Emissions Inventory Prepared by Singapore Technologies Engineering Ltd for the Calendar Year 2021

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 Emissions Inventory of Singapore Technologies Engineering Ltd (ST Engineering) for the calendar year 2021, (hereafter referred to as “the GHG Inventory”) for its Singapore Operations.

The GHG Inventory relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions (from staff business travel by air from and to Singapore), summarised in Table 1 below.

Management Responsibility

The management of ST Engineering was responsible for preparing the GHG Inventory for maintaining effective internal controls over the data and information disclosed. LRQA’s responsibility was to carry out an assurance engagement on the GHG Inventory in accordance with our contract with ST Engineering.

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

LRQA’s Approach

Our verification has been conducted in accordance with ISO 14064–3:2006, ‘Specification with guidance for validation and verification of greenhouse gas assertions’ to provide reasonable assurance that GHG data as presented in the GHG Inventory have been prepared in conformance with ISO 14064–1:2006, ‘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 14064-1:2006.
- interviewed key personnel responsible for the management of GHG data and information and for the preparation of the GHG Inventory at the above facilities.
- verified, on a sampling basis, the historical GHG emissions data and records included in the GHG Inventory back to source for the calendar year 2021.
- verified the emission factors used for fossil fuel, acetylene, refrigerant gases, fugitive sources, electricity (using combined margin) and business air travel (excluding the influence of radiative forcing) with the source reference and confirmed its appropriateness.



Level of Assurance & Materiality

The opinion expressed in this Assurance Statement has been formed based on a reasonable level of assurance and at a materiality of 5%.

LRQA's Opinion

Based on our approach, the total direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions (from staff business travel by air from and to Singapore) as disclosed in the GHG Inventory and as summarized in Table 1 below are materially correct, and the GHG Inventory has been prepared in conformance with ISO 14064-1:2006.

Signed

Dated: 22 March 2022

A handwritten signature in black ink, appearing to read 'Tan Wee Heok', is written over a light grey rectangular background.

Tan Wee Heok
LRQA Lead Verifier
LRQA Limited (Singapore Branch)
2 Science Park Drive, #02-05/06, Ascent, Singapore 118222
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’s GHG Emissions Inventory for Calendar Year 2021

Scope of GHG emissions	Tonnes CO ₂ e
Direct GHG emissions (Scope 1)	22,421
Energy indirect GHG emissions (Scope 2, Location-based)	47,564
Energy indirect GHG emissions (Scope 2, Market-based)	43,787
Other indirect GHG emissions (Scope 3) (from staff business travel by air from and to Singapore)	1,593
Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015	

Table 2. Summary of addresses

<ul style="list-style-type: none"> ○ 507 Airport Road Singapore 539936 ○ 600 West Camp Road Singapore 797654 ○ 540 Airport Road Paya Lebar Singapore 539938 ○ 8 Changi North Way Singapore 499611 ○ 600 West Camp Road Singapore 797654 ○ 505A Airport Road Singapore 539938 ○ 51 Loyang Drive Singapore 508956 ○ 600 West Camp Road Singapore 797654 ○ 501 Airport Road Singapore 539931 ○ 102 Gul Circle Singapore 629588 ○ 2 Woodlands Sector 1 #01-29 Woodlands Spectrum Singapore 738068. ○ 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 	<ul style="list-style-type: none"> ○ 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 Avenue 1 S639529 ○ 302 Sin Ming Rd Singapore 575627 ○ 56 Loyang Way #01-14 Singapore 508775 ○ 601 Rifle Range Road Singapore 588398 ○ 15 Chin Bee Drive Singapore 619863 ○ 33 Tuas Ave 2 Singapore 639463 ○ 16 Tuas Ave 7 Singapore 639271 ○ Blk 4010 Ang Mo Kio Ave 10 Techplace 1 #01-11, #03-12 & #03-08 Singapore 569629 ○ 16 Benoi Crescent Singapore 629979 ○ 24 Penjuru Road Singapore 609128 ○ 7 Benoi Road Singapore 629882 ○ 16 Benoi Road Singapore 629889
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This Assurance Statement is subject to the provisions of this legal section:

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