


Verification Report

Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, the GHG statement contained in the GHG Report produced by Leader Energy Holding Berhad	<ul style="list-style-type: none"> Is materially correct and is a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has been prepared in accordance with ISO14064-1:2018 and its principles
The following improvements were raised in relation to future reporting:	<ul style="list-style-type: none"> to consider recommended information in the GHG report such as: <ol style="list-style-type: none"> description of the organization's GHG policies, strategies, or programs description of GHG reduction initiatives and how they contribute to GHG emission GHG emissions and removals from the previous reporting period
Lead Verifier	Shaiful Rahman
Verifier	<ol style="list-style-type: none"> Salmiah Hasbullah Noemel Macunat
Independent Reviewer	Le Huy Thanh
Signed on behalf of BSI	 Evelyn Chye, Managing Director, Malaysia
Issue Date	02/04/2024
BSI Services Malaysia, Suite 29.01 Level 29 The Gardens North Tower, Mid Valley City Lingkaran Syed Putra, 59200 Kuala Lumpur	
<p>NOTE: BSI Malaysia is independent to and has no financial interest in Leader Energy Holding Berhad. This 3rd party Verification Opinion has been prepared for Leader Energy Holding Berhad 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 Leader Energy Holding Berhad is true, accurate and complete. BSI Malaysia accepts no liability to any third party who places reliance on this statement.</p>	

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Verification Engagement

Organization	Leader Energy Holding Berhad
Responsible party	Leader Energy Holding Berhad Address: Penthouse @ 26, The Pinnacle, Persiaran Lagoon, Bandar Sunway, 46150 Petaling Jaya, Selangor, Malaysia.
Verification Objectives	<p>To express an opinion on whether the organizational GHG Statement which is historical in nature:</p> <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO14064-1:2018 and LEHB Greenhouse Gas Inventory Quality Management Procedure 2024; Doc. ID # LEHB/COR/GHGP; Rev. # 3; Effective Date: 19 Jan 2024 as the criteria used by BSI to verify the GHG Organizational Statement <p>Leader Energy has demonstrated Avoidance Emission totalling 197,730.958 tCO₂e from the export of electricity generated through renewable energy sources (Based on IRENA/location market-based EF). This was also verified through verification of evidence gathering activities in-line with the emissions verified.</p>
Materiality Level	10 %
Level of Assurance	Reasonable
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and controls systems through interviewing employees, observation & inquiries • Verification of the default-value/emission factor data through reference of publicly available sources • Verification of the monitored and calculated data through sampling recalculation, retracing, cross-checking and reconciliation
Verification Standards	The verification was carried out in accordance with ISO 14064-1:2018.
<p>Note: Leader Energy Holding Berhad 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.</p>	

Organizational GHG Statement

Organization		Leader Energy Holding Berhad
Organizations GHG Report containing GHG Statement		Leader Energy Greenhouse Gas Emissions Inventory Report 2023 LEHB/COR/GHGR2023 Date Approved 23 January 2024 by Executive Management Committee
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Exclusions from Organisational Boundary:		Nil
Scope of activities:		See Appendix A
Reporting Boundary:	Direct GHG Emissions (Category 1)	<ol style="list-style-type: none"> 1. Combustion of coal for power generation. (CEL and CEL II) 2. Combustion of fuel (petrol and diesel) by stationary equipment. 3. Fuel burnt or used by company vehicles and mobile equipment. 4. Release of CO₂ from the use of fire extinguishers. 5. Release of refrigerants (R22, R32, R410A) from the cooling systems. 6. Release of SF₆ from the switchgear. 7. Release of CH₄ from domestic wastewater within the organisational boundaries.
	Indirect GHG Emissions from imported energy (Category 2)	<ol style="list-style-type: none"> 1. Consumption of purchased electricity.
	Indirect GHG Emissions from transportation (Category 3)	<ol style="list-style-type: none"> 1. Employee commuting distance to and from home to workplace. 2. Business travel distance according to mode of transport.

Exclusions from Reporting Boundary:	<p>Leader Energy excludes GHG emissions for Categories 3 (except for business travel and employee commuting), 4, 5, and 6 as defined by ISO 14064-1:2018. This exclusion is made to prioritize managing emissions over which the Group has more direct influence and operational control.</p> <p>Additionally, the Group excludes GHG removals from its reporting boundaries due to uncertainties associated with quantifying various removal mechanisms, including natural processes and reforestation projects.</p> <p>This exclusion of GHG removals remains in effect until the Group can establish robust methodologies and implement data collection procedures that ensure accurate and reliable quantification.</p>
Criteria for developing the organizational GHG Inventory:	<ul style="list-style-type: none"> • ISO14064-1:2018 (2019) • Leader Energy Holding Berhad Greenhouse Gas Inventory Quality Management Procedure 2024; Doc. ID # LEHB/COR/GHGP; Rev. # 3; Effective Date: 19 Jan 2024
Reporting Period	1 January – 31 December 2023

Table of GHG Emissions

tCO ₂ (e)	Location Based
Year	2023
Direct Emissions (Category 1)	690,444.72
Indirect Emissions from Imported Energy (Category 2)	5,457.12
Indirect Emissions from Transportation (Category 3)	617.81
Total	696,519.65

Note:

The GHG emissions in the table above are based on the energy mix used by LEADER ENERGY HOLDING BHD (LEHB) to produce electricity. LEHB has demonstrated Avoidance Emission totalling 197,730.958 tCO₂e from the export of electricity generated through renewable energy sources (Based on IRENA/location market-based EF)

Appendix A

List of locations from the boundary of the GHG statement:

Site address	Activity conducted at site	% contribution of GHG emissions
Cambodian Energy Limited, Cambodia Village 2, Kampenh Commune, Steung Hav District, Preah Sihanouk Province, Kingdom of Cambodia	Coal-fired power plant	99.8%
Cambodian Energy II Co., Limited, Cambodia Village 2, Kampenh Commune, Steung Hav District, Preah Sihanouk Province, Kingdom of Cambodia	Coal-fired power plant	
CTL Transmission Line Asset	Transmission Line	0.08%
CTLII Transmission Line Asset	Transmission Line	
Leader Nam Tien Hydropower JSC, Vietnam Phin Ngan Commune, Bat Xat District, Lao Cai Province, Vietnam	Hydroelectric Power Plant	0.06%
Vinh Hao 6 Power LLC - VH6	Solar power generation	0.04%
Leader Solar Energy Sdn Bhd, Malaysia Lot 2 Mukim Sg. Pasir Daerah Kuala Muda, 08000 Sungai Petani, Kedah	Solar power generation	0.03%
Leader Solar Energy II Sdn Bhd, Malaysia Lot 5 Pekan Bukit Selambau 08010 Bukit Selambau Kedah Darul Aman	Solar power generation	
LEHB Offices (Sunway and Penang)	Office	0.02%
LYS Group, Singapore	Rooftop Solar power generation	0.01%
LYS Group, Vietnam		
LYS Group, Malaysia		
LYS Group, Indonesia		
LYS Group, Thailand		
SanDing Energy Co., Ltd. (Sanding)	Ground and Rooftop Solar power generation	0.00%