



Verification Opinion

Verified as Satisfactory	
Based on the process and procedures conducted, the GHG statement contained in the "Greenhouse Gas Inventory Report 2025 dated 24 February 2026" produced by Leader Energy Group Berhad:	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO14064-1: 2018 and its principles.
The verification was conducted in accordance with the GHG Statement's intended use	
Lead Verifier	Shaiful Rahman
Independent Reviewer	Dinh Minh Tam Nguyen
Signed on behalf of BSI	 Matt Page, Senior Vice President, EMEA Assurance
Issue Date	18 August 2026
BSI Assurance UK Ltd, Kitemark Court, Davy Avenue, Milton Keynes, MK5 8PP, UK	
NOTE: BSI Assurance UK Ltd is independent to and has no financial interest in Leader Energy Group Bhd. This 3 rd party Verification Opinion has been prepared for Leader Energy Group Bhd only for the purposes of verifying its statement relating to its GHG emissions described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Assurance UK Ltd has assumed that all information provided to it by Leader Energy Group Bhd is true, accurate and complete. BSI Assurance UK Ltd accepts no liability to any third party who places reliance on this statement.	

Verification Opinion Reference: CFV 842203 18082026



Verification Engagement

Organization	Leader Energy Group Bhd
Responsible party	Leader Energy Group 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 Leader Energy Group Berhad GHG Inventory Management Procedures the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	10%
Level of Assurance	Reasonable
Intended Use	The intended use of the GHG Statement and Verification Opinion is: - Support voluntary GHG reporting efforts in alignment with organisational sustainability targets. - Inform stakeholders, including regulators, investors, and internal decision-makers. - Facilitate third-party verification and assurance processes. - Serve as a reference for sustainability reporting and emissions reduction initiatives.
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
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Leader Energy Group Bhd is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI Assurance UK Ltd is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	Leader Energy Group Berhad Penthouse @ 26 The Pinnacle Persiaran Lagoon Bandar Sunway Selangor 47500 Malaysia
Organizations GHG Report containing GHG Statement	Leader Energy Group Berhad Greenhouse Gas Inventory Report 2025 dated 24 February 2026
Organizational Boundary	Operational Control
Locations included in the Organizational Boundary	See Appendix A
Scope of activities:	Independent power producer focused on the development, ownership, operation and maintenance of renewable energy assets and power transmission infrastructure

Reporting Boundary:	Direct GHG Emissions (Scope 1)	1. Diesel and Petrol for company vehicles 2. SF6 for switchgear 3. Refrigeration equipment 4. CO2 release from carbon dioxide fire extinguisher 5. Methane (CH4) and nitrous oxide (N2O) emissions from domestic wastewater
	Indirect GHG Emissions from imported energy (Scope 2)	Indirect GHG emissions associated with the purchase of energy.
	Indirect GHG emissions from transportation (Scope 3)	1. Upstream transportation and distribution a. Oceanic and coastal transport b. Land transport c. Air transport 2. Business travel a. Employee business travel via air and land 3. Employee commuting
	Indirect GHG emissions from products used by organization (Scope 3)	1. Fuel and energy related activities a. Diesel purchased for machinery and company vehicles b. Petrol purchased for company vehicles 2. Waste generated in operation a. Disposal of hazardous waste by third-party contractors)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	1. Use of sold products a. Solar panels sold to clients under EPC model 2. End of life treatment of sold products a. Solar panels disposal for partially recycle treatment 3. Downstream leased assets a. Solar panels leased/rented to clients
	Indirect GHG emissions from other sources (scope 3)	1) Investments a. JV business only with <50% equity – Clean Energy Vision Development Joint Stock Company (CEVD) with 49% equity)
Criteria for developing the organizational GHG Inventory:		• ISO14064-1:2018 • Leader Energy Group Berhad Greenhouse Gas Inventory Quality Management Procedure LEGB-GPRO-SD-04, REV01, 25 February 2026 • The Greenhouse Gas Protocol; A Corporate Accounting and Reporting Standard; Revised Edition
Reporting Period		01/01/2025 – 31/12/2025

Summary table of GHG Emissions

tCO ₂ e	Location Based	Market Based
Emission Sources (2025)	2025	
Direct GHG emissions.	643	643
Indirect GHG emissions from imported energy	1,087	554
Indirect GHG emissions from transportation.	560	560
Indirect GHG emissions from products used by Leader Energy	7,360	7,360
Indirect GHG emissions associated with the use of products from Leader Energy.	0	0
Indirect GHG emissions from other sources	780	780
Total in tCO₂e	10,430	9,897

Note: The GHG emissions in the table above are based on the energy mix used by Leader Energy Group Berhad to produce electricity. Leader Energy has demonstrated Avoidance Emission totalling 324,179 tCO₂e from the export of electricity generated through renewable energy sources (Based on IRENA/location market-based EF)

Appendix A

List of locations within the boundary of the GHG statement

Site name and address:	Activity conducted on site
CTL Transmission Line Asset No 113, Corner of Norodom Boulevard (Street 41) and Street 240, Phum 4, Sangkat Chak Tomuk, Khan Daun Penh, Phnom Penh, Kingdom of Cambodia. Substation in Kampong Cham (GSKC Substation): Andoung Chros village, Ampel commune, Kampong Siem district, Kampong Cham province Substation in Udong (North Phnom Penh Substation/GS6): Stouk Lpov village, Khsem Khsan commune, Udong district, Kampong Speu province.	Transmission Line
CTL II Transmission Line Asset No 113, Corner of Norodom Boulevard (Street 41) and Street 240, Phum 4, Sangkat Chak Tomuk, Khan Daun Penh, Phnom Penh, Kingdom of Cambodia. Substation in Kampong Cham (GSKC Substation): Andoung Chros village, Ampel commune, Kampong Siem district, Kampong Cham province Substation in Kratie (GSKTE Substation): Kapo Village, Orussei Commune, Kratie District, Kratie Province	Transmission Line
Leader Nam Tien Hydropower JSC Lao Cai Office address: No. A2-04, D3 street – Red River Embankment, Coc Leu ward, Lao Cai city, Lao Cai Province Ngoi Xan office, all plants and substation: Phin Ngan commune, Bat Xat district, Laocai Province	Hydroelectric Power Plant
Vinh Hao 6 Power LLC - VH6 Vinh Hai Village, Vinh Hao Commune, Tuy Phong District, Binh Thuan, Province, Vietnam	Solar power generation
Leader Solar Energy Sdn Bhd, Malaysia Lot 2 Mukim Sg. Pasir Daerah Kuala Muda, 08000 Sungai Petani, Kedah	Solar power generation
Leader Solar Energy II Sdn Bhd, Malaysia Lot 5 Pekan Bukit Selambau 08010 Bukit Selambau Kedah Darul Aman	Solar power generation
LEGB Offices (Sunway and Penang) Sunway Office – Floor 11(a): 11-02A and 11(b): 11-02B, The Pinnacle, PSN Lagoon, Bandar Sunway, 47500 Petaling Jaya, Selangor. Penang Office: Suite 7A & 8A, Menara Northam, 55, Jalan Sultan Ahmad Shah, 10050 Penang, Malaysia.	Office activity



By Royal Charter

LYS Group, Across Singapore Unit 03-01, 25 Playfair Road, Singapore 367990	Solar power generation
LYS Group, Across Vietnam No. 126, B2 Street, Sala Urban Area, An Loi Dong Ward, Thu Duc City, Ho Chi Minh City, Vietnam.LYS Energy (Singapore) Company Limited - LYS SG , Unit 03-01, 25 Playfair Road, Singapore 367990	Solar power generation
LYS Group, Across Malaysia LSSB, or Leader Solar Sdn Bhd, located at Level 11 Sunway office: Penthouse @ 26, The Pinnacle, Persiaran Lagoon, Bandar Sunway, 46150 Petaling Jaya, Selangor, Malaysia.	Solar power generation
LYS Group, Across Indonesia Gedung Equity Tower, Lantai 49, Unit B, C dan F, Sudirman Central Business District (SCBD) Lot 9, Jalan Jendral Sudirman:8 Kavling 52-53, Kel. Senayan, Kec. Kebayoran Baru, Kota Adm. Jakarta Selatan, Prov. DKI Jakarta	Solar power generation
LYS Group, Across Thailand 3656/50 Green Tower, 16th Floor, Rama 4 Road, Klong Toei, Bangkok 10110, Thailand	Solar power generation
SanDing Energy Co., Ltd. (Sanding) 8F, No.127, Sec. 1, Fuxing S. Rd., Da'an Dist., Taipei City 106, Taiwan	Solar power generation