



Introduction and objectives of work

The Management of Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District (“Company”) have engaged us to carry out an independent verification of its Greenhouse Gas Inventory assertions (“the GHG Inventory”) i.e. Scope 1 and Scope 2 emissions data as defined by the GHG Protocol and covering the Company’s emissions over the period 1st January 2019 to 31st December 2019, whilst base year is 2019.

Intended User

The assurance statement is made solely for “Company” as per the governing contractual terms and conditions of the assurance engagement contract between “Company” and “Bureau Veritas”. To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than “Company” for the work we have performed for this assurance statement, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Limited Assurance engagement with reference to the requirements stated in the standards ISAE 3410, ISO 14064-3 and in line with the requirements of Bureau Veritas’s standard procedures and guidelines for external Assurance of GHG Assertion / Inventory Reports, based on current best practice in independent assurance. The verification applies a ± 5% uncertainty towards errors and omissions.

The reporting boundaries considered for this reporting period are as follows:

Site details:

| Sno | Site | Address | Services Delivered/Product |
|-----|--|---|---|
| 1 | Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District | G 16-18, Sipcot Industrial Park, Irungattukottai, Sriperumbudur, Kancheepuram, District-602117. | Manufacturers of automobile car body parts & sheet metal components |

The Scope of work agreed upon with Company includes verifications of its GHG emissions (Scope 1 and Scope 2) as listed below:

Scope 1 emissions arising from

- o Stationary: Types of fuels used (listed in Annexure I)
- o Mobile: Intermediate transportation

Scope 2 emissions arising from

- o Use of purchased electricity from Grid

As part of its independent Limited assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze and review the information reported. In this process, we undertook the following activities:

Assessment was conducted by means of physical site visit on 09/06/2025 at Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District. Bureau Veritas interviewed personnel of Company’s including Production, Maintenance, Administration & Safety and other relevant departments.



The assurance process involved carrying out the assessment by qualified and experienced assessors from Bureau Veritas.

Verification Methodology

The verification was conducted by Bureau Veritas for the following activities:

- Desktop Review of – Supplier data & evidence and emissions provided in spreadsheets
- Management interaction on data management systems and review of emission factors and assumptions
- On site assessment on 09/06/2025 for the data monitoring and reporting
- Emission Factors sourced from IPCC 5th Assessment Report (AR5), Ember Energy Data & The Energy Institute (EI) and applied in calculations are presented as an Annexure to this statement (Annexure - I).

Conclusion:

| Jan 2019 - Dec 2019 | |
|---|----------------------------------|
| Emissions categorized by type | |
| Scope 1: Direct carbon emissions from owned/controlled operations | Unit - tCO₂Eq |
| a. Direct emissions from stationary combustion | 62.38 |
| b. Direct emissions from mobile combustion | 109.11 |
| c. Fugitive direct emissions | 548.22 |
| Scope 1 Total Emission | 719.70 |
| Scope 2: Indirect emissions from purchased electricity, steam, or heat | Unit - tCO₂ Eq |
| a. Indirect emissions from purchased/acquired electricity | |
| Location Based | 17090.29 |
| Market Based | 17090.29 |

Level of assurance: Limited

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the GHG Inventory Statement are the sole responsibility of the Company and its management. We are not involved in the drafting or preparation of GHG Inventory Statement. Our sole responsibility is to provide independent Limited Assurance Statement on the GHG Inventory Statement for the calendar year ended on 31/12/2019.

Our Findings



On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data as below is not correct and is not a fair representation of Company GHG Emissions – Inventory for the Calendar Year 2019 (base year is 2019).

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by Company and statements of future commitment.
- Competitive claims in the report claiming, “first company in India”, “first time in India”, “first of its kind”, etc.

Our assurance does not extend to the activities and operations of “Company” outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

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Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety, and social accountability with over 196 years history. Its assurance team has extensive experience in conducting assessment over environmental, social, ethical and health and safety information, systems and processes.

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The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Company.

Competence

The assurance team has extensive experience in conducting assurance over environmental systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of GHG Inventory.

Restriction on use of Our Report

Our Limited assurance Statement has been prepared and addressed to the Management of the Company at the request of the company solely to assist the company in reporting on the



Company's GHG emissions & reductions and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



Dr. K. Mamallan
Lead Assuror
Bureau Veritas Industrial Services (India) Private Limited
Location: Chennai
Dt: 16/06/2025



Mr. Munji Rama Mohan Rao
Technical Reviewer
Bureau Veritas Industrial Services (India) Private Limited
Location: Hyderabad
Dt: 17/06/2025



BUREAU
VERITAS

Annexure-I

The company has applied the following Emission Factors for calculations:

| Fuel – Stationary Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|--|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Diesel | 0.836562 | 43 | 74100 | 3 | 0.6 |

| Mobile Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|---|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Petrol | 0.742213 | 44.3 | 69300 | 25 | 8 |
| Diesel | 0.836562 | 43 | 74100 | 3.9 | 3.9 |

| Fire extinguisher (Source : IPCC AR 5 – Chapter 8) | | |
|--|-----------------|-----|
| S No | Refrigerant | GWP |
| 1 | CO ₂ | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|----------------|-----|
| S No | Refrigerant | GWP |
| 1 | Carbon dioxide | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|-------------|-------|
| S No | Refrigerant | GWP |
| 1 | R32 | 677 |
| 2 | R134A | 1,300 |
| 3 | R410A | 1,924 |

| | | |
|--|-------------------------------|--|
| Carbon Emission Factor for electricity (weighed average) calculated. | 0.7149 kgCO ₂ /Kwh | Source: https://ember-climate.org/data-catalogue/yearly-electricity-data/ https://www.energyinst.org/statistical-review/ |
|--|-------------------------------|--|



Annexure – I

| Scope - 1: Stationary Combustion | | | | | | | | | | | | | |
|----------------------------------|--------|----------|--------|-------------|-----|-----|-----------------|---------|---------|------|----------|-----------|--------------|
| LNG | Petrol | Kerosene | Diesel | Furnace Oil | CNG | LPG | Anthracite Coal | Bitumen | Lignite | Wood | Charcoal | Biodiesel | Bio gasoline |
| Kg | L | L | L | L | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | 23,325 | - | - | - | - | - | - | - | - | - | - |

| Scope -1: Mobile Combustion | | | | |
|-----------------------------|--------|--------|-----|-----|
| LNG | Petrol | Diesel | CNG | LPG |
| Nm ³ | L | L | Kg | Kg |
| - | 6,276 | 34,813 | - | - |

| Scope -1: Fugitive Emissions - Refrigerant | | | | | | |
|--|-----|-----|------|------|-------|-------|
| CO ₂ | R22 | R32 | R401 | R402 | R410A | R134A |
| Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | | | - | - | | 4 |

| Scope -1: Fugitive Emissions - Fire extinguisher | | | | | |
|--|--------|---------|----------|-----------|-----------|
| CO ₂ | HFC-23 | HFC-125 | HFC-134A | HFC-227ea | HFC-236fa |
| Kg | Kg | Kg | Kg | Kg | Kg |
| 40.50 | - | - | - | - | |

| Scope -1: Fugitive Emissions - Gas purchase | | | | |
|---|------------------|-----------------|-----------------|-----|
| CO ₂ | N ₂ O | CH ₄ | SF ₆ | PFC |
| Kg | Kg | Kg | Kg | Kg |
| 5,42,975 | | | | |

| Scope 2 – Electricity Purchase | |
|--------------------------------|------------------------------|
| Total Electricity Consumption | Renewable Energy Consumption |
| kWH | kWH |
| 2,39,05,840 | - |



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Scope of Work

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- o Stationary: Types of fuels used (listed in Annexure I)
- o Mobile: Intermediate transportation

Scope 2 emissions arising from

- o Use of purchased electricity from Grid

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Conclusion:

| Jan 2021 - Dec 2021 | |
|---|----------------------------------|
| Emissions categorized by type | |
| Scope 1: Direct carbon emissions from owned/controlled operations | Unit - tCO₂Eq |
| a. Direct emissions from stationary combustion | 34.46 |
| b. Direct emissions from mobile combustion | 59.33 |
| c. Fugitive direct emissions | 333.34 |
| Scope 1 Total Emission | 427.13 |
| Scope 2: Indirect emissions from purchased electricity, steam, or heat | Unit - tCO₂ Eq |
| a. Indirect emissions from purchased/acquired electricity | |
| Location Based | 11381.10 |
| Market Based | 11381.10 |

Level of assurance: Limited

Management Responsibility

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Our Findings



On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data as below is not correct and is not a fair representation of Company GHG Emissions – Inventory for the Calendar Year 2021 (base year is 2019).

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

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Competence

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Restriction on use of Our Report

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Company's GHG emissions & reductions and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



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Location: Hyderabad

Dt: 17/06/2025



BUREAU
VERITAS

Annexure-I

The company has applied the following Emission Factors for calculations:

| Fuel – Stationary Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|--|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Diesel | 0.836562 | 43 | 74100 | 3 | 0.6 |

| Mobile Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|---|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Petrol | 0.742213 | 44.3 | 69300 | 25 | 8 |
| Diesel | 0.836562 | 43 | 74100 | 3.9 | 3.9 |

| Fire extinguisher (Source : IPCC AR 5 – Chapter 8) | | |
|--|-----------------|-----|
| S No | Refrigerant | GWP |
| 1 | CO ₂ | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|----------------|-----|
| S No | Refrigerant | GWP |
| 1 | Carbon dioxide | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|-------------|-------|
| S No | Refrigerant | GWP |
| 1 | R22 | 1760 |
| 2 | R32 | 677 |
| 3 | R134A | 1,300 |
| 4 | R410A | 1,924 |

| | | |
|--|-------------------------------|--|
| Carbon Emission Factor for electricity (weighed average) calculated. | 0.7116 kgCO ₂ /Kwh | Source: https://ember-climate.org/data-catalogue/yearly-electricity-data/ https://www.energyinst.org/statistical-review/ |
|--|-------------------------------|--|



Annexure – I

| Scope - 1: Stationary Combustion | | | | | | | | | | | | | |
|----------------------------------|--------|----------|--------|-------------|-----|-----|-----------------|---------|---------|------|----------|-----------|--------------|
| LNG | Petrol | Kerosene | Diesel | Furnace Oil | CNG | LPG | Anthracite Coal | Bitumen | Lignite | Wood | Charcoal | Biodiesel | Bio gasoline |
| Kg | L | L | L | L | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | 12,885 | - | - | - | - | - | - | - | - | - | - |

| Scope -1: Mobile Combustion | | | | |
|-----------------------------|--------|--------|-----|-----|
| LNG | Petrol | Diesel | CNG | LPG |
| Nm ³ | L | L | Kg | Kg |
| - | 1,697 | 20,433 | - | - |

| Scope -1: Fugitive Emissions - Refrigerant | | | | | | |
|--|-----|-----|------|------|-------|-------|
| CO ₂ | R22 | R32 | R401 | R402 | R410A | R134A |
| Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | 12 | - | - | - | - | - |

| Scope -1: Fugitive Emissions - Fire extinguisher | | | | | |
|--|--------|---------|----------|-----------|-----------|
| CO ₂ | HFC-23 | HFC-125 | HFC-134A | HFC-227ea | HFC-236fa |
| Kg | Kg | Kg | Kg | Kg | Kg |
| 202.50 | - | - | - | - | - |

| Scope -1: Fugitive Emissions - Gas purchase | | | | |
|---|------------------|-----------------|-----------------|-----|
| CO ₂ | N ₂ O | CH ₄ | SF ₆ | PFC |
| Kg | Kg | Kg | Kg | Kg |
| 3,12,020 | - | - | - | - |

| Scope 2 – Electricity Purchase | |
|--------------------------------|------------------------------|
| Total Electricity Consumption | Renewable Energy Consumption |
| kWH | kWH |
| 1,59,93,680 | - |



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Conclusion:

| Jan 2022 - Dec 2022 | |
|---|----------------------------------|
| Emissions categorized by type | |
| Scope 1: Direct carbon emissions from owned/controlled operations | Unit - tCO₂Eq |
| a. Direct emissions from stationary combustion | 33.76 |
| b. Direct emissions from mobile combustion | 76.19 |
| c. Fugitive direct emissions | 371.54 |
| Scope 1 Total Emission | 481.49 |
| Scope 2: Indirect emissions from purchased electricity, steam, or heat | Unit - tCO₂ Eq |
| a. Indirect emissions from purchased/acquired electricity | |
| Location Based | 11379.31 |
| Market Based | 11379.31 |

Level of assurance: Limited

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Our Findings



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| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
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| Diesel | 0.836562 | 43 | 74100 | 3 | 0.6 |

| Mobile Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|---|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Petrol | 0.742213 | 44.3 | 69300 | 25 | 8 |
| Diesel | 0.836562 | 43 | 74100 | 3.9 | 3.9 |

| Fire extinguisher (Source : IPCC AR 5 – Chapter 8) | | |
|--|-----------------|-----|
| S No | Refrigerant | GWP |
| 1 | CO ₂ | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|----------------|-----|
| S No | Refrigerant | GWP |
| 1 | Carbon dioxide | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|-------------|-------|
| S No | Refrigerant | GWP |
| 1 | R22 | 1760 |
| 2 | R32 | 677 |
| 3 | R134A | 1,300 |
| 4 | R410A | 1,924 |

| | | |
|--|-------------------------------|--|
| Carbon Emission Factor for electricity (weighed average) calculated. | 0.7051 kgCO ₂ /Kwh | Source: https://ember-climate.org/data-catalogue/yearly-electricity-data/ https://www.energyinst.org/statistical-review/ |
|--|-------------------------------|--|



Annexure – I

| Scope - 1: Stationary Combustion | | | | | | | | | | | | | |
|----------------------------------|--------|----------|--------|-------------|-----|-----|-----------------|---------|---------|------|----------|-----------|--------------|
| LNG | Petrol | Kerosene | Diesel | Furnace Oil | CNG | LPG | Anthracite Coal | Bitumen | Lignite | Wood | Charcoal | Biodiesel | Bio gasoline |
| Kg | L | L | L | L | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | 12,625 | - | - | - | - | - | - | - | - | - | - |

| Scope -1: Mobile Combustion | | | | |
|-----------------------------|--------|--------|-----|-----|
| LNG | Petrol | Diesel | CNG | LPG |
| Nm ³ | L | L | Kg | Kg |
| - | 2,940 | 25,573 | - | - |

| Scope -1: Fugitive Emissions - Refrigerant | | | | | | |
|--|-----|-----|------|------|-------|-------|
| CO ₂ | R22 | R32 | R401 | R402 | R410A | R134A |
| Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | 12 | - | - | - | - | - |

| Scope -1: Fugitive Emissions - Fire extinguisher | | | | | |
|--|--------|---------|----------|-----------|-----------|
| CO ₂ | HFC-23 | HFC-125 | HFC-134A | HFC-227ea | HFC-236fa |
| Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | - | - | - |

| Scope -1: Fugitive Emissions - Gas purchase | | | | |
|---|------------------|-----------------|-----------------|-----|
| CO ₂ | N ₂ O | CH ₄ | SF ₆ | PFC |
| Kg | Kg | Kg | Kg | Kg |
| 3,50,415 | - | - | - | - |

| Scope 2 – Electricity Purchase | |
|--------------------------------|------------------------------|
| Total Electricity Consumption | Renewable Energy Consumption |
| kWH | kWH |
| 1,61,38,576 | - |



Introduction and objectives of work

The Management of Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District (“Company”) have engaged us to carry out an independent verification of its Greenhouse Gas Inventory assertions (“the GHG Inventory”) i.e. Scope 1 and Scope 2 emissions data as defined by the GHG Protocol and covering the Company’s emissions over the period 1st January 2023 to 31st December 2023, whilst base year is 2019.

Intended User

The assurance statement is made solely for “Company” as per the governing contractual terms and conditions of the assurance engagement contract between “Company” and “Bureau Veritas”. To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than “Company” for the work we have performed for this assurance statement, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Limited Assurance engagement with reference to the requirements stated in the standards ISAE 3410, ISO 14064-3 and in line with the requirements of Bureau Veritas’s standard procedures and guidelines for external Assurance of GHG Assertion / Inventory Reports, based on current best practice in independent assurance. The verification applies a ± 5% uncertainty towards errors and omissions.

The reporting boundaries considered for this reporting period are as follows:

Site details:

| Sno | Site | Address | Services Delivered/Product |
|-----|--|---|---|
| 1 | Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District | G 16-18, Sipcot Industrial Park, Irungattukottai, Sriperumbudur, Kancheepuram, District-602117. | Manufacturers of automobile car body parts & sheet metal components |

The Scope of work agreed upon with Company includes verifications of its GHG emissions (Scope 1 and Scope 2) as listed below:

Scope 1 emissions arising from

- o Stationary: Types of fuels used (listed in Annexure I)
- o Mobile: Intermediate transportation

Scope 2 emissions arising from

- o Use of purchased electricity from Grid

As part of its independent Limited assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze and review the information reported. In this process, we undertook the following activities:

Assessment was conducted by means of physical site visit on 09/06/2025 at Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District. Bureau Veritas interviewed personnel of Company’s including Production, Maintenance, Administration & Safety and other relevant departments.



The assurance process involved carrying out the assessment by qualified and experienced assessors from Bureau Veritas.

Verification Methodology

The verification was conducted by Bureau Veritas for the following activities:

- Desktop Review of – Supplier data & evidence and emissions provided in spreadsheets
- Management interaction on data management systems and review of emission factors and assumptions
- On site assessment on 09/06/2025 for the data monitoring and reporting
- Emission Factors sourced from IPCC 5th Assessment Report (AR5), Ember Energy Data & The Energy Institute (EI) and applied in calculations are presented as an Annexure to this statement (Annexure - I).

Conclusion:

| Jan 2023 - Dec 2023 | |
|---|----------------------------------|
| Emissions categorized by type | |
| Scope 1: Direct carbon emissions from owned/controlled operations | Unit - tCO₂Eq |
| a. Direct emissions from stationary combustion | 24.38 |
| b. Direct emissions from mobile combustion | 76.95 |
| c. Fugitive direct emissions | 453.66 |
| Scope 1 Total Emission | 554.99 |
| Scope 2: Indirect emissions from purchased electricity, steam, or heat | Unit - tCO₂ Eq |
| a. Indirect emissions from purchased/acquired electricity | |
| Location Based | 12308.76 |
| Market Based | 12308.76 |

Level of assurance: Limited

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the GHG Inventory Statement are the sole responsibility of the Company and its management. We are not involved in the drafting or preparation of GHG Inventory Statement. Our sole responsibility is to provide independent Limited Assurance Statement on the GHG Inventory Statement for the calendar year ended on 31/12/2023.

Our Findings



On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data as below is not correct and is not a fair representation of Company GHG Emissions – Inventory for the Calendar Year 2023 (base year is 2019).

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by Company and statements of future commitment.
- Competitive claims in the report claiming, “first company in India”, “first time in India”, “first of its kind”, etc.

Our assurance does not extend to the activities and operations of “Company” outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist within the Report.

Statement of Independence, Integrity, and Competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety, and social accountability with over 196 years history. Its assurance team has extensive experience in conducting assessment over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Bureau Veritas is accredited based on ISO 17029:2019 Conformity assessment: General principles and requirements for validation and verification bodies. Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA), across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour, and high ethical standards in their day-to-day business activities.

The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Company.

Competence

The assurance team has extensive experience in conducting assurance over environmental systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of GHG Inventory.

Restriction on use of Our Report

Our Limited assurance Statement has been prepared and addressed to the Management of the Company at the request of the company solely to assist the company in reporting on the



Company's GHG emissions & reductions and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



Dr. K. Mamallan
Lead Assuror
Bureau Veritas Industrial Services (India) Private Limited
Location: Chennai

Dt: 16/06/2025



Mr. Munji Rama Mohan Rao
Technical Reviewer
Bureau Veritas Industrial Services (India) Private Limited
Location: Hyderabad

Dt: 17/06/2025



BUREAU
VERITAS

Annexure-I

The company has applied the following Emission Factors for calculations:

| Fuel – Stationary Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|--|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Diesel | 0.836562 | 43 | 74100 | 3 | 0.6 |

| Mobile Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|---|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Petrol | 0.742213 | 44.3 | 69300 | 25 | 8 |
| Diesel | 0.836562 | 43 | 74100 | 3.9 | 3.9 |

| Fire extinguisher (Source : IPCC AR 5 – Chapter 8) | | |
|--|-----------------|-----|
| S No | Refrigerant | GWP |
| 1 | CO ₂ | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|----------------|-----|
| S No | Refrigerant | GWP |
| 1 | Carbon dioxide | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|-------------|-------|
| S No | Refrigerant | GWP |
| 1 | R22 | 1760 |
| 2 | R32 | 677 |
| 3 | R134A | 1,300 |
| 4 | R410A | 1,924 |

| | | |
|--|-------------------------------|--|
| Carbon Emission Factor for electricity (weighed average) calculated. | 0.7134 kgCO ₂ /Kwh | Source: https://ember-climate.org/data-catalogue/yearly-electricity-data/ https://www.energyinst.org/statistical-review/ |
|--|-------------------------------|--|



Annexure – I

| Scope - 1: Stationary Combustion | | | | | | | | | | | | | |
|----------------------------------|--------|----------|--------|-------------|-----|-----|-----------------|---------|---------|------|----------|-----------|--------------|
| LNG | Petrol | Kerosene | Diesel | Furnace Oil | CNG | LPG | Anthracite Coal | Bitumen | Lignite | Wood | Charcoal | Biodiesel | Bio gasoline |
| Kg | L | L | L | L | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | 9,115 | - | - | - | - | - | - | - | - | - | - |

| Scope -1: Mobile Combustion | | | | |
|-----------------------------|--------|--------|-----|-----|
| LNG | Petrol | Diesel | CNG | LPG |
| Nm ³ | L | L | Kg | Kg |
| - | 2,930 | 25,864 | - | - |

| Scope -1: Fugitive Emissions - Refrigerant | | | | | | |
|--|-----|-----|------|------|-------|-------|
| CO ₂ | R22 | R32 | R401 | R402 | R410A | R134A |
| Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | 12 | | - | - | | |

| Scope -1: Fugitive Emissions - Fire extinguisher | | | | | |
|--|--------|---------|----------|-----------|-----------|
| CO ₂ | HFC-23 | HFC-125 | HFC-134A | HFC-227ea | HFC-236fa |
| Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | - | - | |

| Scope -1: Fugitive Emissions - Gas purchase | | | | |
|---|------------------|-----------------|-----------------|-----|
| CO ₂ | N ₂ O | CH ₄ | SF ₆ | PFC |
| Kg | Kg | Kg | Kg | Kg |
| 4,32,540 | | | | |

| Scope 2 – Electricity Purchase | |
|--------------------------------|------------------------------|
| Total Electricity Consumption | Renewable Energy Consumption |
| kWH | kWH |
| 1,72,53,664 | - |

INDEPENDENT PRACTITIONER'S LIMITED GHG ASSURANCE STATEMENT



Introduction and objectives of work

The Management of Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District ("Company") have engaged us to carry out an independent verification of its Greenhouse Gas Inventory assertions ("the GHG Inventory") i.e. Scope 1 and Scope 2 emissions data as defined by the GHG Protocol and covering the Company's emissions over the period 1st January 2024 to 31st December 2024, whilst base year is 2019.

Intended User

The assurance statement is made solely for "Company" as per the governing contractual terms and conditions of the assurance engagement contract between "Company" and "Bureau Veritas". To the extent that the law permits, we owe no responsibility and do not accept any liability to any party other than "Company" for the work we have performed for this assurance statement, or our conclusions stated in the paragraph below.

Scope of Work

We have performed the Limited Assurance engagement with reference to the requirements stated in the standards ISAE 3410, ISO 14064-3 and in line with the requirements of Bureau Veritas's standard procedures and guidelines for external Assurance of GHG Assertion / Inventory Reports, based on current best practice in independent assurance. The verification applies a $\pm 5\%$ uncertainty towards errors and omissions.

The reporting boundaries considered for this reporting period are as follows:

Site details:

| Sno | Site | Address | Services Delivered/Product |
|-----|--|---|---|
| 1 | Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District | G 16-18, Sipcot Industrial Park, Irungattukottai, Sriperumbudur, Kancheepuram, District-602117. | Manufacturers of automobile car body parts & sheet metal components |

The Scope of work agreed upon with Company includes verifications of its GHG emissions (Scope 1 and Scope 2) as listed below:

Scope 1 emissions arising from

- o Stationary: Types of fuels used (listed in Annexure I)
- o Mobile: Intermediate transportation

Scope 2 emissions arising from

- o Use of purchased electricity from Grid

As part of its independent Limited assurance, we assessed the appropriateness and robustness of underlying reporting systems and processes, used to collect, analyze and review the information reported. In this process, we undertook the following activities:

Assessment was conducted by means of physical site visit on 09/06/2025 at Sungwoo Hitech India Private Limited, Sriperumbudur, Kancheepuram District. Bureau Veritas interviewed personnel of Company's including Production, Maintenance, Administration & Safety and other relevant departments.



The assurance process involved carrying out the assessment by qualified and experienced assessors from Bureau Veritas.

Verification Methodology

The verification was conducted by Bureau Veritas for the following activities:

- Desktop Review of – Supplier data & evidence and emissions provided in spreadsheets
- Management interaction on data management systems and review of emission factors and assumptions
- On site assessment on 09/06/2025 for the data monitoring and reporting
- Emission Factors sourced from IPCC 5th Assessment Report (AR5), Ember Energy Data & The Energy Institute (EI) and applied in calculations are presented as an Annexure to this statement (Annexure - I).

Conclusion:

| Jan 2024 - Dec 2024 | |
|---|----------------------------------|
| Emissions categorized by type | |
| Scope 1: Direct carbon emissions from owned/controlled operations | Unit - tCO₂Eq |
| a. Direct emissions from stationary combustion | 18.35 |
| b. Direct emissions from mobile combustion | 65.28 |
| c. Fugitive direct emissions | 505.59 |
| Scope 1 Total Emission | 589.21 |
| Scope 2: Indirect emissions from purchased electricity, steam, or heat | Unit - tCO₂ Eq |
| a. Indirect emissions from purchased/acquired electricity | |
| Location Based | 12537.49 |
| Market Based | 12537.49 |

Level of assurance: Limited

Management Responsibility

The Selection of reporting criteria, reporting period, reporting boundary, monitoring and measurement of data, preparation, and presentation of information in the GHG Inventory Statement are the sole responsibility of the Company and its management. We are not involved in the drafting or preparation of GHG Inventory Statement. Our sole responsibility is to provide independent Limited Assurance Statement on the GHG Inventory Statement for the calendar year ended on 31/12/2024.

Our Findings



On the basis of verification methodology and scope of work agreed upon, nothing has come to our attention to believe that the GHG data as below is not correct and is not a fair representation of Company GHG Emissions – Inventory for the Calendar Year 2024 (base year is 2019).

Limitations and Exclusions

Excluded from the scope of our work is any assurance of information relating to:

- Activities outside the defined assurance period.
- Positional statements (expressions of opinion, belief, aim or future intention by Company and statements of future commitment.
- Competitive claims in the report claiming, “first company in India”, “first time in India”, “first of its kind”, etc.

Our assurance does not extend to the activities and operations of “Company” outside of the scope and geographical boundaries as well as the operations undertaken by any subsidiaries or joint ventures of the Company.

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Statement of Independence, Integrity, and Competence

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The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Company.

Competence

The assurance team has extensive experience in conducting assurance over environmental systems and processes an excellent understanding of Bureau Veritas standard methodology for the Assurance of GHG Inventory.

Restriction on use of Our Report

Our Limited assurance Statement has been prepared and addressed to the Management of the Company at the request of the company solely to assist the company in reporting on the



Company's GHG emissions & reductions and activities. Accordingly, we accept no liability to anyone, other than the Company. Our deliverables should not be used for any other purpose or by any person other than the addressees of our deliverables. The Firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.



Dr. K. Mamallan
Lead Assuror
Bureau Veritas Industrial Services (India) Private Limited
Location: Chennai
Dt: 16/06/2025



Mr. Munji Rama Mohan Rao
Technical Reviewer
Bureau Veritas Industrial Services (India) Private Limited
Location: Hyderabad
Dt: 17/06/2025



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Annexure-I

The company has applied the following Emission Factors for calculations:

| Fuel – Stationary Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|--|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Diesel | 0.836562 | 43 | 74100 | 3 | 0.6 |

| Mobile Combustion (Source: IPCC AR 5 – Chapter 2) | | | | | |
|---|---------------------------|---------------------|------------------------|-----------------------|-----------------------|
| Fuel | Energy Conversion Factors | | Carbon emission factor | | |
| | Density | net calorific value | CO ₂ | CH ₄ | N ₂ O |
| | Kg/Litre | MJ/unit | kgCO ₂ /TJ | kgCH ₄ /TJ | kgN ₂ O/TJ |
| Petrol | 0.742213 | 44.3 | 69300 | 25 | 8 |
| Diesel | 0.836562 | 43 | 74100 | 3.9 | 3.9 |

| Fire extinguisher (Source : IPCC AR 5 – Chapter 8) | | |
|--|-----------------|-----|
| S No | Refrigerant | GWP |
| 1 | CO ₂ | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|----------------|-----|
| S No | Refrigerant | GWP |
| 1 | Carbon dioxide | 1 |

| Refrigerant (Source : IPCC AR 5 – Chapter 8) | | |
|--|-------------|-------|
| S No | Refrigerant | GWP |
| 1 | R22 | 1760 |
| 2 | R32 | 677 |
| 3 | R134A | 1,300 |
| 4 | R410A | 1,924 |

| | | |
|--|-------------------------------|--|
| Carbon Emission Factor for electricity (weighed average) calculated. | 0.7134 kgCO ₂ /Kwh | Source: https://ember-climate.org/data-catalogue/yearly-electricity-data/ https://www.energyinst.org/statistical-review/ |
|--|-------------------------------|--|



Annexure – I

| Scope - 1: Stationary Combustion | | | | | | | | | | | | | |
|----------------------------------|--------|----------|--------|-------------|-----|-----|-----------------|---------|---------|------|----------|-----------|--------------|
| LNG | Petrol | Kerosene | Diesel | Furnace Oil | CNG | LPG | Anthracite Coal | Bitumen | Lignite | Wood | Charcoal | Biodiesel | Bio gasoline |
| Kg | L | L | L | L | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | 6.860 | - | - | - | - | - | - | - | - | - | - |

| Scope -1: Mobile Combustion | | | | |
|-----------------------------|--------|--------|-----|-----|
| LNG | Petrol | Diesel | CNG | LPG |
| Nm ³ | L | L | Kg | Kg |
| - | 2,594 | 21,844 | - | - |

| Scope -1: Fugitive Emissions - Refrigerant | | | | | | |
|--|-----|-----|------|------|-------|-------|
| CO ₂ | R22 | R32 | R401 | R402 | R410A | R134A |
| Kg | Kg | Kg | Kg | Kg | Kg | Kg |
| - | 6 | - | - | - | - | - |

| Scope -1: Fugitive Emissions - Fire extinguisher | | | | | |
|--|--------|---------|----------|-----------|-----------|
| CO ₂ | HFC-23 | HFC-125 | HFC-134A | HFC-227ea | HFC-236fa |
| Kg | Kg | Kg | Kg | Kg | Kg |
| - | - | - | - | - | - |

| Scope -1: Fugitive Emissions - Gas purchase | | | | |
|---|------------------|-----------------|-----------------|-----|
| CO ₂ | N ₂ O | CH ₄ | SF ₆ | PFC |
| Kg | Kg | Kg | Kg | Kg |
| 4,95,030 | - | - | - | - |

| Scope 2 – Electricity Purchase | |
|--------------------------------|------------------------------|
| Total Electricity Consumption | Renewable Energy Consumption |
| kWH | kWH |
| 1,75,74,280 | - |