BSCIC

VERIFICATION STATEMENT

GREEN HOUSE GAS VALIDATION & VERIFICATION

This is to certify that:

MASTER COMPONENTS LIMITED

D-10/A & D-10/B, MIDC AMBAD, NASHIK,
422010, MAHARASHTRA, INDIA.

Hereby granted the Verification Opinion Number: **GHG0006/0006/R1**

The Inventory of Greenhouse Gas Emissions in the Period 01st January 2025 - 31st December 2025 has been Verified in Accordance with ISO 14064-3:2019 as Meeting the requirements of

ISO 14064-1:2018

For the following scope/activities:

Manufacture of Plastic Moulded Components and its Sub-Assemblies

Direct Emissions: 0.219 tCO_2e
Indirect Emissions: 4871.420 tCO_2e

For
BSCIC CERTIFICATIONS PVT.LTD.

Issue Date: **01-Oct-2026**

Expiry Date: **30-Sept-2027**

Sanjay Seth
Managing Director

Please Re-validate this verification opinion statement's status at www.bsc-icc.com at Verification Opinion Status.
This opinion is granted subject to relevant provisions of the BSCIC Certifications PVT. LTD. Contract Terms & Conditions (BSCIC-VF-004) and Proposal for Validation and Verification (BSCIC-VF-036). Please see BSCIC-VF-004 at our website www.bsc-icc.com.
This opinion statement remains the property of BSCIC Certifications Pvt. Ltd. and shall be returned immediately upon request.
BSCIC Headquarters: &work, 1st Floor, 5B/15A, Crown Plaza Mall, Faridabad - 121 007, Haryana, India.

Registered

BSCIC NABCB GH 011

BSCIC Certifications Pvt. Ltd.

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CIN : U72900HR2008PTC038248

SCHEDULE-I

Brief Description of Verification Process:

BSCIC Certifications Pvt Ltd was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by **Master Components Limited (MCL)** for the Reporting Period of **1st January 2025 to 31st December 2025.** This Verification Statement applies to the related information included within the scope of work described below. The determination of the GHG emissions is the sole responsibility of MCL. BSCIC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information. BSCIC is responsible for expressing an opinion on the GHG emissions statement based on the reasonable level of assurance verification.

Level of Assurance:

Reasonable

Scope:

The GHG statement that is being verified is MCL's GHG emission report for the period 1st January to 31st December 2025. The GHG emissions have been consolidated through control approach covering the site at Nashik.

The emissions are quantified and compiled from the production, maintenance and other relevant departments and are reported in terms of tonnes of carbon dioxide equivalent (tCO2e), using the Global Warming Potential (GWP) values prescribed by Intergovernmental Panel on Climate Change (JPCC), unless stated otherwise.

Objectives:

The objective of this verification is to provide independent, impartial, and evidence-based assurance of GHG emissions reported by MCL for the period 1st January to 31st December 2025. This verification is aimed to evaluate the accuracy, reliability, completeness and consistency of the GHG data and to determine whether the methodologies and assumptions used to calculate emissions is correct and appropriate in accordance with the requirements of ISO 14064-1:2018.

Verification Criteria:

ISO 14064 – 3: 2019; Specification with guidance for the verification and validation of greenhouse gas statements.

Materiality:

A qualitative and quantitative evaluation of any errors, limitations or misrepresentations has been undertaken. The verification team, using professional judgment, determined whether any qualitative/quantitative discrepancies could affect the overall GHG statement and, in turn, have a material impact on the decisions of the intended user. The materiality threshold is considered below or equal to 5% of the total inventory to provide reasonable level of assurance.

Verification Opinion:

Unmodified Opinion

Based on the data and information provided by Master Components Limited (MCL) and the process and procedures conducted, BSCIC concludes with reasonable assurance that there is no evidence the GHG emissions statement shown above:

- is not a fair representation of the GHG emissions data and information; and
- has not been prepared in accordance with the ISO 14064-1:2018 listed above.

In conclusion, BSCIC has verified Master Components Limited (MCL)'s GHG statement in accordance with ISO 14064-3 standard to a reasonable level of assurance. It is BSCIC's opinion that appropriate methodologies for calculations have been used and the GHG inventory result is of satisfactory accuracy subject to the boundary conditions that BSCIC has assessed.

BSCIC Certifications Pvt. Ltd.

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SCHEDULE-II

Summary of GHG Emissions – M/s Master Components Limited		
GHG Emissions Inventory		
S. No.	Emission source (ISO 14064-1 Category)	GHG emissions (tCO_2e) for 1st January – 31st December 2025
A.	Direct GHG Emissions	0.219
B.	Indirect GHG Emissions	4,871.42
Total GHG Emissions		4,871.65