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# Independent Third-Party Limited Assurance Statement

Reference: BVQA\_0001\_20260121

Date: 21/01/2026

To: Management of Go Holdings Pte Ltd.

## Introduction and Objectives of the Engagement

Bureau Veritas Quality Assurance Pte Ltd, Singapore (Bureau Veritas) has been engaged by GO HOLDINGS PTE LTD. ('the Company') to undertake limited assurance of selected data/information (sustainability related disclosures) included in the GO HOLDINGS PTE LTD. Sustainability Report 2024 (the 'Report'). The objective is to provide assurance to the Company and its stakeholders over the accuracy and reliability of the reported information and data (sustainability related disclosures) of the Report for the period 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025 (the 'Selected Information').

## Scope of Work

As part of its independent verification, Bureau Veritas undertook the following activities:

- Review selected ESG KPIs and Disclosures indicated in the Global Reporting Initiative (GRI) Content Index within the Content Index chapter.
- Review of Sustainability Report with reference to GRI requirement

Reference to these parts of the Selected Information is outlined in Appendix 1 of this Assurance Statement.

## Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of the Company.

- Bureau Veritas responsibilities were to:
- Obtain limited assurance about whether the Selected Information has been prepared with reference to the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to the Directors of the Company.

## Limitation and Exclusions

Our assurance process was subject to the following limitations, as we have not been engaged to:

- Determine which, if any, recommendations should be implemented GO HOLDINGS PTE LTD
- Provide assurance over information outside the defined reporting boundary and reporting period.
- Verify information included in the Report beyond the agreed-upon scope of work.
- Verify financial statements or assess economic performance for the reporting period stated.
- Verify positional statements (i.e., expressions of opinion, belief, aim, or future intention) or forward-looking commitments made by GO HOLDINGS PTE LTD

The following limitations should be noted:

- Our work was limited to activities conducted at GO HOLDINGS PTE LTD's head office, where sustainability-related data is consolidated and reconciled based on inputs from its representative office
- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails
- The reliability of the reported data is dependent on the accuracy of metering and other measurement arrangements employed at site level, not addressed as part of this assurance
- Verification of selected ESG KPIs was limited to data/information for current reporting year. Performance against targets linked with these KPIs including but not limited to the Company's Targets were not reviewed as part of this assessment; and
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

## Assessment Standard

We performed our work in accordance with International Standard on Assurance Engagements (ISAE3000), the Global Reporting Initiative (GRI Standard) and GHG Protocol



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## Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with key relevant personnel of the Company (onsite at Singapore office and virtual);
2. Reviewing the data collection and consolidation processes used to compile Selected Information, and the data scope and reporting boundaries;
3. Determining and agreeing on selection of the Selected Information based on stratified sampling, purposive sampling and internal risk tools;
4. Reviewing documentary evidence provided by the Company;
5. Reviewing the Company systems for quantitative data aggregation and analysis;
6. Reperforming aggregation calculations of the Selected Information;
7. Reperforming greenhouse gas emissions conversions calculations;
8. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information;
9. Reviewing the Current sustainability issues that could affect the Company and are of interest to stakeholders; and
10. Reviewing the Company's overall approach to stakeholder engagement

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

## Summary of Work Performed

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information (outlined in Appendix 1) is not fairly stated in all material respects, with reference to the applicable reporting criteria.

## Statement of Independence, Impartiality and Competence

Bureau Veritas is an independent professional services company that specializes in quality, environmental, health, safety and social accountability with over 190 years history. Bureau Veritas operates a certified Quality Management System which complies with the requirements of ISO 9001:2015, and 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 has implemented a Code of Ethics which meets the requirements of the International Federation of Inspections Agencies (IFIA) across its business which ensures that all our staff maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities.

## Purpose and Restriction on Distribution and Use

This report and the Conclusions drawn are intended solely for by GO HOLDINGS PTE LTD. as stipulated in our engagement agreement. To the fullest extent permitted by law, Bureau Veritas accepts no liability or responsibility to any party other than the by GO HOLDINGS PTE LTD. for any analysis, interpretation, or conclusion contained in this report.

## Bureau Veritas Quality Assurance Pte Ltd

**Winnie Tan**



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**Appendix 1**

<b>GRI Standard/ Content Index</b>	<b>Disclosures</b>
	2-1 Organizational details
	2-2 Entities included in the organization's sustainability reporting
	2-3 Reporting period, frequency and contact point
	2-4 Restatements of information
	2-5 External assurance
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships
	2-7 Employees
	2-9 Governance structure and composition
	2-10 Nomination and selection of the highest governance body
	2-11 Chair of the highest governance body
	2-12 Role of the highest governance body in overseeing the management of impacts
	2-13 Delegation of responsibility for managing impacts
	2-14 Role of the highest governance body in sustainability reporting
	2-15 Conflicts of interest
	2-16 Communication of critical concerns
	2-22 Statement on sustainable development strategy
	2-23 Policy commitments
	2-24 Embedding policy commitments
	2-25 Processes to remediate negative impacts
	2-26 Mechanisms for seeking advice and raising concerns
2-27 Compliance with laws and regulations	
2-29 Approach to stakeholder engagement	
GRI 3: Material Topics 2021	3-1 Process to determine material topics
	3-2 List of material topics
	3-3 Management of material topics
GRI 301: Materials 2016	301-1 Materials used by weight or volume
	301-2 Recycled input materials used
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions
	305-2 Energy indirect (Scope 2) GHG emissions
	305-5 Reduction of GHG emissions
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria
	308-2 Negative environmental impacts in the supply chain and actions taken
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria
	414-2 Negative social impacts in the supply chain and actions taken