

# Greenhouse Gas Verification Report

<b>Client</b>	Universal Metal Coating Company (UNICOIL)
<b>Report by</b>	International Climate Intelligence System

**Version 1.0**

**July 10, 2025**

## TABLE OF CONTENTS

<b>TABLE OF CONTENTS .....</b>	<b>2</b>
<b>1.0 Introduction.....</b>	<b>3</b>
<b>2.0 Roles and Responsibilities .....</b>	<b>3</b>
<b>3.0 Objective .....</b>	<b>3</b>
<b>4.0 Verification Period and Criteria .....</b>	<b>3</b>
<b>5.0 Scope.....</b>	<b>3</b>
<b>6.0 Intended user of Verification Statement .....</b>	<b>4</b>
<b>7.0 Objective Evidence Reference .....</b>	<b>4</b>
<b>8.0 GHG Emission Summary .....</b>	<b>5</b>
<b>9.0 Global Warming Potential (GWP) Values.....</b>	<b>6</b>
<b>10.0 Verification Approach .....</b>	<b>6</b>
<b>11.0 Verification Principles.....</b>	<b>6</b>
<b>12.0 Verification Findings and Summary .....</b>	<b>7</b>
<b>13.0 Assurance Statement.....</b>	<b>8</b>
<b>14.0 Verification and Approval .....</b>	<b>8</b>
<b>Annexure 1... ..</b>	<b>9</b>

## 1.0 Introduction

International Climate Intelligence System (“ICIS”) has been commissioned by Universal Metal Coating Company (“UNICOIL”), located at PO Box 11606, Al-Jubail Industrial City (31961, Kingdom of Saudi Arabia, for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019 for the period 01 January 2024 to 31 December 2024.

## 2.0 Roles and Responsibilities

The management of UNICOIL is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures, including the calculation and determination of GHG emissions.

International Climate Intelligence System’s responsibility is to express an independent verification opinion on the GHG assertions provided by UNICOIL for the period 01 January 2024 to 31 December 2024.

## 3.0 Objective

The objective of this verification is to independently assess, through review of objective evidence:

- Whether the GHG emissions are as declared in UNICOIL’s GHG Assertion
- That the reported data is accurate, complete, consistent, transparent, and free from material errors or omissions
- Conformance with applicable verification criteria, including principles and requirements of ISO 14064 standards and relevant GHG programmes
- The UNICOIL’s complete GHG inventory across relevant categories
- The effectiveness and integrity of the UNICOIL’s GHG-related controls

## 4.0 Verification Period and Criteria

- Verification period: 01 January 2024 – 31 December 2024
- Verification criteria: ISO 14064-1:2018, ISO 14064-3:2019, and applicable GHG programmes
- Level of assurance: Limited assurance

## 5.0 Scope

This engagement covers verification of GHG emissions from anthropogenic sources included within the organizational boundary of UNICOIL, established using the operational control approach. The verification is based on ISO 14064-3:2019 and covers the following:

**Organizational boundary:** Established using the operational control approach

**Verification scope:** Manufacturing operations at PO Box 11606, Al-Jubail Industrial City (31961), Kingdom of Saudi Arabia.

**Physical infrastructure and activities:** Galvanized Coil, Pre-painted Coil coating, warehousing, raw material handling, and fleet operations

**GHG sources and reservoirs:**

- Scope 1 (direct) emissions
- Scope 2 (indirect) emissions from purchased electricity
- Selected Scope 3 categories consistent with ISO 14064-1:2018 principles and GHG Protocol

**Types of GHGs included:**

Carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous oxide (N<sub>2</sub>O)

**Emission Factor Sources**

- 2006 IPCC Guidelines for National Greenhouse Gas
- 2005 Environmental Protection Agency (EPA), USA
- US Environmentally-Extended Input-Output model by EPA
- UK – DEFRA – 2012 Guidelines to Defra/DECC’s GHG Conversion Factors
- Local authority Utility data – Emission factor for grid electricity
- Industry Database - Specific factors for copper production and waste management

## 6.0 Intended User of Verification Statement

This verification report is prepared for the internal and external stakeholders of UNICOIL, including:

- Management of UNICOIL
- Regulatory authorities and GHG programme coordinators
- Customers and partners across global supply chains

## 7.0 Objective Evidence References

The following documentation was reviewed to support verification findings:

- Annual GHG inventory and assertion sheet titled UNICOIL\_GHG\_Inventory\_2024.xlsx
- Supporting invoices and fuel consumption records across manufacturing and logistics units
- Utility bills details and refrigerant consumption details
- Procurement spend analysis for Scope 3 Purchased Goods category

## Exclusion

The following Scope 3 categories have been assessed for relevance and **excluded** from the GHG inventory of UNICOIL based on operational applicability:

Category	Description	Reason for Exclusion
Scope 3 Fuel- and energy-related activities	Upstream emission is not tracked	Emission already embedded in Scope 1 and Scope2 calculations
Scope 3 Upstream Leased Asset	Leased equipment or property upstream	Not applicable - no upstream leased assets reported
Scope 3 Use of Soled Products	Product usage post-sale	Not applicable to copper rod manufacturing output
Scope 3 Downstream Leased Asset	Leased operations controlled by others	No downstream leased operations identified
Scope 3 Franchises	Operations controlled via franchise model	Not applicable - UNICOIL does not franchise

Note: These exclusions are consistent with ISO 14064-1:2018 guidance and the Greenhouse Gas Protocol. Justifications are documented in the inventory workbook UNICOIL\_GHG\_Inventory\_2024.xlsx.

## 8.0 GHG Emissions Summary

Reporting Period: 01 January 2024 – 31 December 2024 Total Verified GHG Emissions: 504,434.11 tons of CO<sub>2</sub> equivalent and Co2 emission is 486,033.35 tons.

### Operational Boundaries and Emissions by Category

Emission	Unit	Carbon dioxide CO <sub>2</sub>	Methane CH <sub>4</sub>	Nitrous Oxide N <sub>2</sub> O
Scope 1	tons	32,360.62	15.40	15.75
Scope 2	tons	85,577.00	1240.65	17092.53
Scope 3	tons	368095.73	6.58	29.85
<b>Total</b>	<b>tons</b>	<b>486,033.35</b>	<b>1262.63</b>	<b>17138.13</b>

Note: Emissions from biomass combustion are not applicable.

## 9.0 Global Warming Potential (GWP) Values

ICIS applied updated GWP values from the Intergovernmental Panel on Climate Change (IPCC) reports:

- Category 1,2 & 3: IPCC AR6 (2023)

These selections ensure methodological consistency and alignment with prevailing GHG protocols.

## 10.0 Verification Approach

International Climate Intelligence System employed a risk-based verification strategy that encompassed:

- Review of GHG Information System Assessment of data management protocols, emission factor applications, and calculation logic.
- Sampling Strategy Sampling of utility invoices, transport logs, and procurement records based on materiality thresholds and emission volumes.

### Sampling Rules Applied:

- Data streams below 0.5% of total emissions were eligible for exclusion
- All skipped sources collectively accounted for <3% of total emissions
- Minimum sampling count per stream =  $\sqrt{(\text{total data points})}$
- Monthly data: Sampled  $\geq 2$  months per year

## 11.0 Verification Principles

International Climate Intelligence System conducted this GHG verification in accordance with the following core principles defined under ISO 14064-3:2019 and AA1000AS v3 (where applicable):

### Materiality

- A materiality threshold of 5% was applied to the total reported emissions.
- Source streams contributing <0.5% of total emissions were assessed for exclusion under justified sampling.
- Combined skipped streams were confirmed to account for <3% of total reported GHGs, ensuring statistical confidence in the final assertion.

### Inclusivity

- UNICOIL provided complete transparency regarding its operational boundaries, data systems, and scope definitions.

- The verification considered all significant categories and included stakeholder-facing activities such as logistics, procurement, and HR.

### **Responsiveness**

- Calculation adjustments for Scope 3 commuting and flight distance anomalies were made proactively during data collection and review phases.
- UNICOIL's internal teams demonstrated responsive engagement during sampling queries and document clarifications.

### **Impact**

- The verified emissions inventory enables UNICOIL to understand its environmental footprint and set future reduction priorities.
- Findings help strengthen compliance and international climate disclosure frameworks (e.g. GRI).

### **Confidentiality**

The contents of this verification report and associated documents include proprietary operational and financial information of UNICOIL. As such:

- The report is confidential and shall not be disclosed or reproduced without prior written consent from UNICOIL.
- Any public reference to this report must be approved and must preserve the integrity of the verified GHG statement.
- International Climate Intelligence System maintains neutrality, independence, and compliance with all relevant disclosure controls and anti-conflict standards throughout the audit engagement.

## **12.0 Verification Findings and Summary**

UNICOIL provided its GHG assertion based on the principles of ISO 14064-1:2018. The GHG information covering the reporting period from 01 January 2024 to 31 December 2024 was verified by International Climate Intelligence System to a limited level of assurance, in accordance with the agreed scope, objectives, and criteria.

Based on the evidence reviewed, the verification concluded:

- The emission data is free from material discrepancies
- The reported GHG emissions total of 504,434.11 tons of CO<sub>2</sub>e and Co2 emission is 486,033.35 tons is fairly stated
- Emission factors and calculation methodologies were consistently applied

- The inventory is complete and transparent, with clearly documented boundaries.

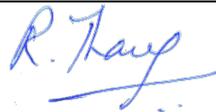
### 13.0 Assurance Statement – Limited Level

In the opinion of International Climate Intelligence System, based on the scope of work and verification activities performed:

"Nothing has come to our attention that causes us to believe that the greenhouse gas assertion prepared by UNICOIL for the reporting period 01 January 2024 to 31 December 2024, disclosing total GHG emissions of 504,434.11 tons of CO<sub>2</sub> equivalent and Co2 emission is 486,033.35 tons, is not materially correct and is not a fair representation of GHG data and information, in accordance with ISO 14064-1:2018 principles and applicable verification criteria."

This statement is made with a limited level of assurance, in line with the verification objectives, sampling protocols and boundary definitions agreed with UNICOIL.

### 14.0 Verification and Approval

Name	Role	Signature	Date
Luis Manuel	Lead Verifier		05.07.2025
R.Thangaraj	Technical Reviewer		09.07.2025
Eugene P Kennedy	ICIS Representative		10.07.2025

We affirm that this verification engagement was conducted with full professional independence and impartiality. No conflicts of interest exist between the verifier and UNICOIL.

All findings and opinions are based solely on the evidence provided & reviewed during the verification.

## Annex I Greenhouse Gas Emissions Inventory Checklist

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
5.1	Organizational boundaries	Organization shall define its organizational boundaries.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 5 & 16
5.1	Organizational boundaries	The organization shall consolidate its facility-level GHG emissions and removals by one of the following approaches: a) control: the organization accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control; b) equity share: the organization accounts for its portion of GHG emissions and/or removals from respective facilities.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 5
5.1	Organizational boundaries	Consolidation approach shall be consistent with the intended use of the GHG inventory.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 5; operational control
5.2.1	Establishing reporting boundaries	Organization shall establish and document its reporting boundaries, including the identification of direct and indirect GHG emissions and removals associated with the organization's operations.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 5
5.2.2	Direct GHG emissions and removals	Organization shall quantify direct GHG emissions separately for CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, NF <sub>3</sub> , SF <sub>6</sub> and other appropriate GHG groups (HFCs, PFCs, etc.) in tons of CO <sub>2</sub> e.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, Page 6
5.2.3	Indirect GHG emissions	Organization shall apply and document a process to determine which indirect emissions to include in its GHG inventory.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 6,7
5.2.3	Indirect GHG emissions	As part of this process, the organization shall define and explain its own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 6,7

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
5.2.3	Indirect GHG emissions	Using those criteria, the organization shall identify and evaluate its indirect GHG emissions, to select significant ones.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 6,7,8
5.2.3	Indirect GHG emissions	Organization shall quantify and report these significant emissions. Exclusions of significant indirect emissions shall be justified.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 6,7,8
5.2.4	GHG inventory categories	GHG emissions shall be aggregated into the following categories at the organizational level: direct GHG emissions and removals; indirect GHG emissions from imported energy; indirect GHG emissions from transportation; indirect GHG emissions from products used by organization; e) indirect GHG emissions associated with the use of products from the organization; indirect GHG emissions from other sources.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 6,7,8
5.2.4	GHG inventory categories	In each category, non-biogenic emissions, biogenic anthropogenic emissions and, if quantified and reported, biogenic non-anthropogenic emissions shall be separated (see Annex D).	-	-	<input checked="" type="checkbox"/>	No biogenic emissions
6.1	Identification of GHG sources and sinks	Organization shall identify and document all relevant GHG sources and sinks included in its reporting boundaries. The organization should include all relevant GHGs.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 6,7,8
6.1	Identification of GHG sources and sinks	GHG sources and sinks shall be identified in accordance with the categories defined in 5.2.4.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 6,7,8
6.1	Identification of GHG sources and sinks	Organization quantifies GHG removals, the organization shall identify and document GHG sinks contributing to its GHG removals.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 16

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
6.1	Identification of GHG sources and sinks	Details with which sources and sinks are identified and categorized shall be consistent with the quantification approach used.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 16
6.1	Identification of GHG sources and sinks	Organization shall identify and explain why the GHG sources or sinks are excluded in accordance with the categories and any categorical subdivisions included in the report (see 5.2.3).	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 16
6.2	Selection of quantification approach	Organizations shall select and use quantification methodologies that minimize uncertainty and yield accurate, consistent and reproducible results.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 15
6.2	Selection of quantification approach	Organization shall explain and document its quantification approach and any changes in quantification approach.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 8, 14 and 15
6.2.2	Data selection and collection used for quantification	Organization shall identify and document its data for each source or sink classified as direct or indirect emissions and removals.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 8, 14 and 15
6.2.2	Data selection and collection used for quantification	Organization shall determine and document the characteristics for each relevant data used for quantification (see 5.2.3).	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 8, 14 and 15
6.2.3	Selection or development of GHG quantification model	Except in the case of measurement of emissions and removals, the organization shall select or develop models for the quantification approach.			<input checked="" type="checkbox"/>	No direct measurement

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
6.2.3	Selection or development of GHG quantification model	Organization shall explain and document the justification for the selection or development of the model, considering the following model characteristics: a) how the model accurately represents the emissions and removals; its limits of application; its uncertainty and rigour; the reproducibility of results; the acceptability of the model; the origin and level of recognition of the model; the consistency with the intended use.	-	-	<input checked="" type="checkbox"/>	No direct measurement
6.3	Calculation of GHG emissions and removals	Organization shall calculate GHG emissions and removals in accordance with the quantification approach selected (see 6.2).	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 12, 13 and 14
6.3	Calculation of GHG emissions and removals	The period for which GHG emissions and removals have been calculated shall be reported.	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 12, 13 and 14
6.3	Calculation of GHG emissions and removals	Organization shall convert the quantity of each type of GHG to tons of CO <sub>2</sub> e using appropriate Global Warming Potential (GWPs).	<input checked="" type="checkbox"/>	-	-	UNICOIL report, page 12, 13 and 14
6.3	Calculation of GHG emissions and removals	Organization shall quantify biogenic emissions or removals in accordance with Annex D.			<input checked="" type="checkbox"/>	No biogenic emissions

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
6.3	Calculation of GHG emissions and removals	Organization shall quantify emissions or removals from imported electricity that is consumed by the organization, and of exported electricity generated by the organization, in accordance with Annex E.	<input checked="" type="checkbox"/>	-	-	-
6.4.1	Selection and establishment of base year	Organization shall establish a historical base year for GHG emissions and removals for comparative purposes or to meet GHG programme requirements or other intended uses of the GHG inventory.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 3
6.4.1	Selection and establishment of base year	In establishing the base year, the organization: a) shall quantify base-year GHG emissions and removals using data representative of the organization's current reporting boundary, typically single-year data, a consecutive multi-year average or a rolling average; b) shall select a base year for which verifiable GHG emissions or removals data are available; c) shall explain the selection of the base year; d) shall develop a GHG inventory for the base year consistent with the provisions of this document.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 3

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
6.4.2	Review of base-year GHG inventory	To ensure the representativeness of the base-year GHG inventory, the organization shall develop, document and apply a base-year review and recalculation procedure to account for substantial cumulative changes in base-year emissions resulting from: a) a structural change in reporting or organizational boundaries (i.e. merger, acquisition or divestiture), or b) a change in calculation methodologies or emission factors, or c) the discovery of an error or a number of cumulative errors that are collectively substantial.	<input checked="" type="checkbox"/>	-	-	-
6.4.2	Review of base-year GHG inventory	organization shall document base-year recalculations in subsequent GHG inventories.	-	-	<input checked="" type="checkbox"/>	Not applicable as this is the base year
7.1	GHG emission reduction and removal enhancement initiatives	If quantified and reported, the organization shall document GHG reduction initiatives and associated GHG emission or removal differences separately, and shall describe: a) the GHG reduction initiatives; b) the spatial and temporal boundaries of the GHG reduction initiatives; c) the approach (appropriate indicators) used to quantify GHG emission or removal differences; d) the determination and classification of GHG emission or removal differences attributable to GHG reduction initiatives as direct or indirect GHG emissions or removals.	-	-	<input checked="" type="checkbox"/>	No reduction and removal enhancement initiatives reported

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
7.2	GHG emission reduction or removal enhancement projects	If the organization wants to report the offset amount of its purchase or development, the organization should separately list the offset amount generated by the greenhouse gas reduction measures.	-	-	<input checked="" type="checkbox"/>	No reduction and remove enhancement initiatives reported
7.3	GHG emission reduction or removal enhancement targets	If the organization reports a target, the following information shall be specified and reported: <ul style="list-style-type: none"> <li>• period covered by the target, including the target reference year and the target completion year;</li> <li>• type of target (intensity or absolute);</li> <li>• category of emissions included in the target;</li> <li>• the amount of reduction and its unit expressed in accordance with the type of target.</li> </ul>	-	-	<input checked="" type="checkbox"/>	No reduction and remove enhancement initiatives reported
8.1	GHG information management	Organization shall establish and maintain GHG information management procedures that: <ol style="list-style-type: none"> <li>ensure conformity with the principles of this document;</li> <li>ensure consistency with the intended use of the GHG inventory;</li> <li>provide routine and consistent checks to ensure accuracy and completeness of the GHG inventory;</li> <li>identify and address errors and omissions;</li> <li>document and archive relevant GHG inventory records, including information management activities and GWPs.</li> </ol>	<input checked="" type="checkbox"/>			UNICOIL Report, page 17

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
8.1.2	GHG information management	<p>Organization's GHG information management procedures shall document their consideration of the following:</p> <ul style="list-style-type: none"> <li>a) identification and review of the responsibility and authority of those responsible for GHG inventory development;</li> <li>b) identification, implementation and review of appropriate training for members of the inventory development team;</li> <li>c) identification and review of organizational boundaries;</li> <li>d) identification and review of GHG sources and sinks;</li> <li>e) selection and review of quantification approaches, including data used for quantification and GHG quantification models that are consistent with the intended use of the GHG inventory;</li> <li>f) review of the application of quantification approaches to ensure consistency across multiple facilities;</li> <li>g) use, maintenance and calibration of measurement equipment (if applicable);</li> <li>h) development and maintenance of a robust data-collection system;</li> <li>i) regular accuracy checks;</li> <li>j) periodic internal audits and technical reviews;</li> <li>k) periodic review of opportunities to improve information management processes.</li> </ul>	☑	-	-	UNICOIL Report
8.2	Document retention and record keeping	Organization shall establish and maintain procedures for document retention and record keeping.	☑	-	-	UNICOIL Report

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
8.2	Document retention and record keeping	Organization shall retain and maintain documentation supporting the design, development and maintenance of the GHG inventory to enable verification. The documentation, whether in paper, electronic or other format, shall be handled in accordance with the organization's GHG information management procedures for document retention and record keeping.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 17
8.3	Assessing uncertainty	Organization shall assess the uncertainty associated with the quantification approaches (e.g. data used for quantification and models) and conduct an assessment that determines the uncertainty at the GHG inventory category level.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 14
8.3	Assessing uncertainty	Where quantitative estimation of uncertainty is not possible or cost effective, it shall be justified and a qualitative assessment shall be conducted.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 14
9.1	GHG reporting	GHG report shall be prepared if the organization chooses to have its GHG inventory verified or makes a public GHG statement claiming conformity with this document.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report, page 19
9.1	GHG reporting	GHG reports shall be complete, consistent, accurate, relevant, transparent and planned in accordance with 9.2.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report 2023

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
9.1	GHG reporting	If the organization's GHG statement has been independently (third-party) verified, the verification statement shall be made available to intended users.	<input checked="" type="checkbox"/>	-	-	UNICOIL Report and Verification report will be shared with UNICOIL
9.1	GHG reporting	If confidential data are withheld from inclusion in a GHG report, this shall be justified.	-	-	<input checked="" type="checkbox"/>	No confidential data
9.2	Planning the GHG report	Organization shall explain and document the following in planning its GHG report: a) purpose and objectives of the report in the context of the organization's GHG policies, strategies or programs, and applicable GHG programs; • intended use and intended users of the GHG inventory; • overall and specific responsibilities for preparing and producing the report; • frequency of the report; • report structure and format; • data and information to be included in the report; • policy on availability and methods of dissemination of the report.	<input checked="" type="checkbox"/>	-	-	UNICOIL report
9.3.1	Required information for GHG report content	Organization's GHG report shall describe the organization's GHG inventory. Its content may be structured as recommended in Annex F.	<input checked="" type="checkbox"/>	-	-	UNICOIL report

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
9.3.1	Required information for GHG report content	<p>The GHG report content shall include the following:</p> <ul style="list-style-type: none"> <li>a) description of the reporting organization;</li> <li>b) person or entity responsible for the report;</li> <li>c) reporting period covered;</li> <li>d) documentation of organizational boundaries (5.1);</li> <li>e) documentation of reporting boundaries, including criteria determined by the organization to define significant emissions;</li> <li>f) direct GHG emissions, quantified separately for CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, NF<sub>3</sub>, SF<sub>6</sub> and other appropriate GHG groups (HFCs, PFCs, etc.) in tons of CO<sub>2</sub>e (5.2.2);</li> <li>g) a description of how biogenic CO<sub>2</sub> emissions and removals are treated in the GHG inventory and the relevant biogenic CO<sub>2</sub> emissions and removals quantified separately in tons of CO<sub>2</sub>e (see Annex D);</li> <li>h) if quantified, direct GHG removals, in tons of CO<sub>2</sub>e (5.2.2);</li> <li>i) explanation of the exclusion of any significant GHG sources or sinks from the quantification (5.2.3);</li> <li>j) quantified indirect GHG emissions separated by category in tons of CO<sub>2</sub>e (5.2.4);</li> <li>k) the historical base year selected and the base-year GHG inventory (6.4.1);</li> <li>l) explanation of any change to the base year or other historical GHG data or categorization and any recalculation of the base year or other historical GHG inventory (6.4.1), and documentation of any limitations to comparability resulting from such recalculation;</li> <li>m) reference to, or description of, quantification approaches, including reasons for their selection (6.2);</li> </ul>	☒	-	-	UNICOIL report

		<p>n) explanation of any change to quantification approaches previously used (6.2)</p> <p>o) reference to, or documentation of, GHG emission or removal factors used (6.2);</p> <p>p) description of the impact of uncertainties on the accuracy of the GHG emissions and removals data per category (8.3);</p> <p>q) uncertainty assessment description and results (8.3);</p> <p>a statement that the GHG report has been prepared in accordance with this document;</p> <p>a disclosure describing whether the GHG inventory, report or statement has been verified, including the type of verification and level of assurance achieved;</p> <p>the GWP values used in the calculation, as well as their source. If the GWP values are not taken from the latest IPCC report, include the emissions factors or the database reference used in the calculation, as well as their source.</p>				
<b>10</b>	Organization's role in verification activities	In order to review GHG emissions and removals information, impartially and objectively, the organization shall conduct a verification consistent with the needs of the intended user.	<input checked="" type="checkbox"/>	-	-	ICIC is conducted verification

-----