

Greenhouse Gas Verification Report

Client	Assent Steel Industries L.L.C
Report by	International Climate Intelligence System

Version 1.0

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1.0 Introduction

International Climate Intelligence System (“ICIS”) has been commissioned by Assent Steel Industries L.L.C, located at Dubai Industrial City, PO Box 38436, Dubai, United Arab Emirates for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019 for the period October 2024 to September 2025.

2.0 Roles and Responsibilities

The management of Assent Steel Industries L.L.C (ASI) 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 Assent Steel Industries L.L.C for the period October 2024 to September 2025.

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 Assent Steel Industries L.L.C 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 programs
- The Assent Steel Industries L.L.C completes GHG inventory across relevant categories
- The effectiveness and integrity of Assent Steel Industries L.L.C GHG-related controls

4.0 Verification Period and Criteria

- Verification period: October 2024 – September 2025
- Verification criteria: ISO 14064-1:2018, ISO 14064-3:2019, AA1000AS v3 (Type 2) and applicable GHG programs
- ISO 14064-3:2019 level of assurance: Limited assurance.
- AA1000AS v3 engagement type and level: Type 2 assurance engagement at a Moderate level of assurance.

5.0 Scope

This engagement covers verification of GHG emissions from anthropogenic sources included within the organizational boundary of Assent Steel Industries L.L.C, 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 Dubai Industrial City, Dubai, United Arab Emirates.

Physical infrastructure and activities: Structural Steel Fabrication, Raw material handling, and Transport 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 (CO₂), Methane (CH₄), Nitrous oxide (N₂O)

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 & 2024 Guidelines to Defra/DECC's GHG Conversion Factors
- 2025 UK Government (DEFRA) GHG Conversion Factors and the GLEC Framework v3.1
- Local authority Utility data – Emission factor for grid electricity
- Industry Database - Specific factors for steel fabrication & waste management.
- Climate Change (IPCC) Sixth Assessment Report, 2020 (AR6)

6.0 Intended User of Verification Statement

This verification report is prepared for the internal and external stakeholders of Assent Steel Industries L.L.C including:

- Management of Assent Steel Industries L.L.C
- Regulatory authorities and GHG program 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 Scope1, Scope 2 and Scope 3 (Excel Files)_Inventory October 2024 – September 2025.
- Supporting invoices and fuel consumption records across manufacturing and logistics units
- Utility bills details and refrigerant consumption details
- Spend analysis for Scope 3 Purchased Goods category

- Detailed emission-factor records were available to and reviewed by the verifier for the material and sampled calculation streams. Traceability to source, version, unit, GWP basis, and methodology was considered adequate.

Exclusion

The following Scope 3 categories have been assessed for relevance and **excluded** from the GHG inventory of Assent Steel Industries L.L.C based on operational applicability:

Category	Description	Reason for Exclusion
Scope 3 Investment	Emission from the investment made outside.	No investment during the period October 2024-September 2025
Scope 3 Use of Sold Products	Product usage post-sale	Use of Sold Products was considered reasonable based on the passive nature and intended use of fabricated structural steel.
Scope 3 Franchises	Operations controlled via franchise model	Not applicable – Assent Steel Industries L.L.C does not franchise
Packaging emissions	Emissions from packaging materials	The exclusion of packaging emissions was considered reasonable based on the limited packaging associated with fabricated structural steel and its expected minor contribution to the total Scope 3 inventory. Periodic reassessment against significance criteria is recommended.

Note: These exclusions are consistent with ISO 14064-1:2018 guidance and the Greenhouse Gas Protocol. Justifications are documented in the inventory data sheets ASI GHG_Inventory_October 2024 – September 2025.xlsx.

8.0 GHG Emissions Summary

Reporting Period: 01 October 2024 – 30 September 2025 Total Verified GHG Emissions: 165,872.693 tCO₂e.

Operational Boundaries and Emissions by Category

Emission	Unit	Carbon dioxide CO ₂	Methane CH ₄	Nitrous Oxide N ₂ O
Scope 1	tCO ₂ e	4,441.71	4.33	30.33
Scope 2	tCO ₂ e	5,085.81	308.61	15.561
Scope 3	tCO ₂ e	155,957.198	17.939	11.205
Total	tCO₂e	165,484.718	330.879	57.096

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:

The GWP values applied for CO₂, CH₄ and N₂O are based on the IPCC Sixth Assessment Report (AR6), using a 100-year time horizon: CO₂ = 1, CH₄ = 27 and N₂O = 273.

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 assessed verification risk, emission magnitude and materiality considerations.

10.1 Verification Planning

International Climate Intelligence System established a verification plan based on the agreed scope, objectives, verification criteria, level of assurance, materiality, and identified risks of material misstatement. The plan defined the principal verification activities, evidence-gathering approach, sampling methodology, calculation checks, document review, and evaluation of findings required to support the verification conclusion.

Verification attention was prioritized according to the magnitude of reported emissions, complexity of the quantification methodology, reliability of activity data, use of estimates or secondary data, emission-factor selection, data-management controls, and the potential for material error or omission.

10.2 Risk and Materiality Assessment

A risk-based approach was applied in determining the nature and extent of verification activities. Risks were evaluated considering the significance of each emission source, calculation complexity, data quality, reliance on assumptions or estimates, potential data gaps, and effectiveness of associated controls.

Materiality was considered throughout the verification in evaluating whether identified errors, omissions or misstatements, individually or in aggregate, could influence the intended users' interpretation of the GHG assertion.

10.3 Evidence Gathering Activities

Verification evidence was obtained through review of the GHG inventory and supporting records, including activity data, calculation workbooks, fuel and electricity records, procurement and transportation information, refrigerant records, Scope 3 supporting data, emission-factor references, and other relevant inventory documentation.

Evidence-gathering procedures included document review, analytical review, sampling of source records, recalculation of selected emission streams, assessment of emission-factor application, review of GWP conversion, evaluation of exclusions, and assessment of the consistency of reported information with the defined organizational and reporting boundaries.

Detailed sampling records, verification working papers, risk evaluations, evidence logs, and internal review records are maintained by International Climate Intelligence System as controlled verification records and are not reproduced in this report.

11.0 Verification Principles

Materiality

Verification sampling was applied only for selecting evidence for review and was based on emission magnitude, data quality, calculation complexity, use of estimates, and risk of material misstatement. Higher risk and more material emission streams received greater verification attention. No GHG source was excluded from the inventory solely because it was below a sampling threshold. Actual samples reviewed and their coverage were recorded in the verification working papers.

Inclusivity

- Assent Steel Industries L.L.C 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 fabrication, procurement, transportation and HR.

Responsiveness

- Calculation adjustments for Scope 3 commuting and flight distance anomalies were made proactively during data collection and review phases.
- Assent Steel Industries L.L.C internal teams demonstrated responsive engagement during sampling queries and document clarifications.

Impact

- The verified emissions inventory enables Assent Steel Industries L.L.C 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 Assent Steel Industries L.L.C. As such:

- The report is confidential and shall not be disclosed or reproduced without prior written consent from Assent Steel Industries L.L.C.
- 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

Assent Steel Industries L.L.C provided its GHG assertion based on the principles and requirements of ISO 14064-1:2018. International Climate Intelligence System verified the reported GHG information for the period October 2024 to September 2025 in accordance with ISO 14064-3:2019 at a limited level of assurance. In addition, the specified GHG information was assessed under AA1000AS v3 as a Type 2 assurance engagement at a Moderate level of assurance, in accordance with the agreed scope, objectives and criteria.

As part of the Type 2 assurance engagement, International Climate Intelligence System assessed the reliability and quality of the specified GHG information reported by Assent Steel Industries L.L.C. for the period October 2024 to September 2025. The assessment included review of the GHG inventory, activity data, calculation methodologies, emission factors, supporting records, data-management controls, and sampled source documentation.

Based on the verification procedures performed and subject to the scope, sampling approach and materiality criteria of the engagement, the specified GHG information was found to be sufficiently reliable for the intended use of the inventory. The reported Scope 1, Scope 2 and selected Scope 3 emissions were supported by identifiable data sources and documented calculation methodologies, with no material misstatement identified from the evidence reviewed.

Completeness: The verification assessed whether significant GHG sources and relevant indirect emission categories within the defined organizational and reporting boundaries had been identified and reported. Subject to the documented exclusions and significance assessments, no material omissions were identified from the information reviewed.

Accuracy: Activity data, emission factors, GWP values, calculation methodologies and resulting emissions were reviewed on a risk-based and sample basis. Identified calculation and reporting discrepancies were communicated for correction. Following closure of the agreed corrections, no material errors were identified that would affect the stated GHG assertion.

Based on the evidence reviewed, the verification concluded:

- The emission data is free from material discrepancies
- The reported total GHG emissions of 165,872.693 tCO₂e, including 165,484.718 tCO₂e attributable to CO₂, were fairly stated.
- Emission factors and calculation methodologies were consistently applied
- The inventory is complete and transparent, with clearly documented boundaries.

13.0 Verification and Assurance Conclusions

13.1 ISO 14064-3:2019 Verification Conclusion – Limited Assurance

In the opinion of International Climate Intelligence System, based on the verification procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the GHG assertion prepared by Assent Steel Industries L.L.C for the reporting period October 2024 to September 2025, reporting total GHG emissions of 165,872.693 tCO₂e, has been materially misstated or has not been prepared, in all material respects, in accordance with ISO 14064-1:2018 and the applicable verification criteria.

13.2 AA1000AS v3 Type 2 Assurance Conclusion – Moderate Assurance

As part of the AA1000AS v3 Type 2 assurance engagement, International Climate Intelligence System assessed the reliability and quality of the specified GHG performance information, including its completeness and accuracy.

Based on the procedures undertaken at a Moderate level of assurance, nothing has come to our attention that would cause us to conclude that the specified GHG information is materially unreliable, incomplete or inaccurate. The information reviewed was considered sufficiently reliable and of adequate quality for its stated intended use, subject to the scope, evidence-gathering procedures, inherent uncertainty and limitations described in this verification report.

14.0 Verification and Approval

The conclusions above relate to the limited assurance verification conducted in accordance with ISO 14064-3:2019 and the Type 2 Moderate assurance engagement conducted in accordance with AA1000AS v3, within the scope and boundaries described in this report.

Name	Role	Signature	Credential	Date
Alan B. Christopher	Lead Verifier	 ACSAP – A28072501		24.08.2026
R.Thangaraj	Technical Reviewer		Independent	26.08.2026

Eugene P Kennedy	ICIS Representative			26.08.2026
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We affirm that this verification engagement was conducted with full professional independence and impartiality. No conflicts of interest exist between the verifier and Assent Steel Industries L.L.C.

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.	☒	-	-	ASI Report, page 5 & 6
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.	☒	-	-	ASI Report, page 5
5.1	Organizational boundaries	Consolidation approach shall be consistent with the intended use of the GHG inventory.	☒	-	-	ASI 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.	☒	-	-	ASI Report, page 5
5.2.2	Direct GHG emissions and removals	Organization shall quantify direct GHG emissions separately for CO ₂ , CH ₄ , N ₂ O, NF ₃ , SF ₆ and other appropriate GHG groups (HFCs, PFCs, etc.) in tons of CO ₂ e.	☒	-	-	ASI 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.	☒	-	-	ASI 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.	☒	-	-	ASI report, page 6,7,8

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.	☒	-	-	ASI 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.	☒	-	-	ASI 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.	☒	-	-	ASI 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).	-	-	☒	No biogenic emissions
6.1	Identification of GHG sources and sinks	Organizations shall identify and document all relevant GHG sources and sinks included in their reporting boundaries. The organization should include all relevant GHGs.	☒	-	-	ASI 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.	☒	-	-	ASI 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.	-	-	☒	No GHG removals or sinks were quantified during the reporting period

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.	☑	-	-	ASI report, page 8
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).	☑	-	-	ASI report, page 8
6.2	Selection of quantification approach	Organizations shall select and use quantification methodologies that minimize uncertainty and yield accurate, consistent and reproducible results.	☑	-	-	ASI report, page 8
6.2	Selection of quantification approach	Organization shall explain and document its quantification approach and any changes in quantification approach.	☑	-	-	ASI report, page 8, 11
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.	☑	-	-	ASI report, page 8, 11
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).	☑	-	-	ASI report, page 8, 11
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.			☑	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.	-	-	☒	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).	☒	-	-	ASI 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.	☒	-	-	ASI 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 ₂ e using appropriate Global Warming Potential (GWPs).	☒	-	-	ASI 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.			☒	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.	☒	-	-	-
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 program requirements or other intended uses of the GHG inventory.	☒	-	-	ASI Report, page 4, 20
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.	☒	-	-	ASI Report, page 4, 20

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.	☒	-	-	-
6.4.2	Review of base-year GHG inventory	organization shall document base-year recalculations in subsequent GHG inventories.	-	-	☒	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.	-	-	☒	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.	-	-	☒	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: • period covered by the target, including the target reference year and the target completion year; • type of target (intensity or absolute); • category of emissions included in the target; • the amount of reduction and its unit expressed in accordance with the type of target.	-	-	☒	No reduction and remove enhancement initiatives reported
8.1	GHG information management	Organization shall establish and maintain GHG information management procedures that: a. ensure conformity with the principles of this document; b. ensure consistency with the intended use of the GHG inventory; c. provide routine and consistent checks to ensure accuracy and completeness of the GHG inventory; d. identify and address errors and omissions; e. document and archive relevant GHG inventory records, including information management activities and GWPs.	☒			ASI Report, page 21

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
8.1.2	GHG information management	Organization's GHG information management procedures shall document their consideration of the following: a) identification and review of the responsibility and authority of those responsible for GHG inventory development; b) identification, implementation and review of appropriate training for members of the inventory development team; c) identification and review of organizational boundaries; d) identification and review of GHG sources and sinks; 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; f) review of the application of quantification approaches to ensure consistency across multiple facilities; g) use, maintenance and calibration of measurement equipment (if applicable); h) development and maintenance of a robust data-collection system; i) regular accuracy checks; j) periodic internal audits and technical reviews; k) periodic review of opportunities to improve information management processes.	☒	-	-	ASI Report
8.2	Document retention and record keeping	Organization shall establish and maintain procedures for document retention and record keeping.	☒	-	-	ASI 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.	☑	-	-	ASI Report, page 21
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.	☑	-	-	ASI Report, page 19
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.	☑	-	-	ASI Report, page 19
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.	☑	-	-	ASI Report
9.1	GHG reporting	GHG reports shall be complete, consistent, accurate, relevant, transparent and planned in accordance with 9.2.	☑	-	-	ASI Report 2026

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.	☒	-	-	ASI Report and Verification report will be shared with Assent Steel Industries L.L.C
9.1	GHG reporting	If confidential data are withheld from inclusion in a GHG report, this shall be justified.	-	-	☒	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.	☒	-	-	ASI 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.	☒	-	-	ASI report

Clause	Contents	Description	Compliance	Non-compliance	Not Applicable	Remarks
9.3.1	Required information for GHG report content	The GHG report content shall include the following: a) description of the reporting organization; b) person or entity responsible for the report; c) reporting period covered; d) documentation of organizational boundaries (5.1); e) documentation of reporting boundaries, including criteria determined by the organization to define significant emissions; f) direct GHG emissions, quantified separately for CO₂, CH₄, N₂O, NF₃, SF₆ and other appropriate GHG groups (HFCs, PFCs, etc.) in tons of CO₂e (5.2.2); g) a description of how biogenic CO₂ emissions and removals are treated in the GHG inventory and the relevant biogenic CO₂ emissions and removals quantified separately in tons of CO₂e (see Annex D); h) if quantified, direct GHG removals, in tons of CO₂e (5.2.2); i) explanation of the exclusion of any significant GHG sources or sinks from the quantification (5.2.3); j) quantified indirect GHG emissions separated by category in tons of CO₂e (5.2.4); k) the historical base year selected and the base-year GHG inventory (6.4.1); 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; m) reference to, or description of, quantification approaches, including reasons for their selection (6.2);	☑	-	-	ASI report

		n) explanation of any change to quantification approaches previously used (6.2) o) reference to, or documentation of, GHG emission or removal factors used (6.2); p) description of the impact of uncertainties on the accuracy of the GHG emissions and removals data per category (8.3); q) uncertainty assessment description and results (8.3); a statement that the GHG report has been prepared in accordance with this document; a disclosure describing whether the GHG inventory, report or statement has been verified, including the type of verification and level of assurance achieved; 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.				
10	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.	☒	-	-	ICIS conducted verification
