



Greenhouse Gas Verification Opinion Number UK.INV.0007.2022

The inventory of Greenhouse Gas emissions in the period
Jan 1st, 2022 – Dec 31st, 2022, for:

William Hare UAE LLC
M45, Mussafah Ind Area,
P.O. Box 9838
Abu Dhabi

has been verified in accordance with ISO 14064-3:2006 as meeting the
requirements of **ISO 14064-1:2018**
to represent a total amount of:

75,432 tCO₂e

For the following activities:

Steel Fabrication & Supply

Lead Assessor: Abdullah Buhidma
Technical Reviewer: Peter Simmonds

Authorised by:

Pamela Chadwick
Business Manager
SGS United Kingdom Ltd

Verification Statement Date 2nd February 2024

This Statement is not valid without the full verification scope, objectives, criteria, and conclusion available
on pages 2 to 4 of this Statement.



Schedule Accompanying Greenhouse Gas Verification Opinion Number UK.PRS.VOL.INV.0730.2022

Brief Description of Verification Process

SGS has been contracted by William Hare UAE LLC (William Hare) for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided in their GHG statement in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of William Hare is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the William Hare's GHG statement for the period Jan 1st, 2022, to Dec 31st 2022.

SGS conducted a third-party verification following the requirements of ISO 14064-3:2006 of the provided CO₂ equivalent statement in the period Dec 2023-Jan 2024.

The assessment included a desk review and online meetings. The verification was based on the verification scope, objectives and criteria as agreed between William Hare and SGS on Oct 23rd, 2023.

Level of Assurance

The level of assurance agreed is a reasonable level of assurance.

Scope

William Hare has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their activities, to establish conformance with the requirements of ISO 14064-1:2018 within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent statement were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organization's boundary and meets the requirements of ISO 14064-1:2018.

- The organizational boundary was established following the operational control approach.
- Title or description of activities: Steel Fabrication & supply.
- Location/boundary of the activities: UAE
- Operational boundaries: Direct and direct emissions
- Physical infrastructure, activities, technologies, and processes of the organization: Manufacturing facilities and stockyards
- GHG sources, sinks and/or reservoirs included:
Category 1 Direct emissions: Stationary Combustion & Mobile Combustion
Category 2 Indirect emissions : Purchased Electricity



Category 3 Indirect emissions : Business Travel, Freight Services and Fuel related upstream activities.

Category 4 Indirect emissions : Purchased Goods & Services , Waste and Water Treatment, Water Consumption and Energy related upstream activities

- Types of GHGs included: CO₂, N₂O, and CH₄
- Directed actions: none
- GHG information for the following period was verified: Jan 1st, 2022 – Dec 31st 2022.
- Intended user of the Verification Opinion: internal, customers, general public.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ equivalent assertion
- That the data reported are accurate, complete, consistent, transparent, and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-1:2018.

Materiality

The materiality required of the verification was considered by SGS to be below 5%, based on the needs of the intended user of the GHG statement

Conclusion

William Hare provided their GHG statement based on the requirements of ISO 14064-1:2018.

The GHG information for the period Jan 1st, 2022 – Dec 31st, 2022, disclosing gross emissions of 75,432 metric tonnes of CO₂ equivalent are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

ISO 14064-1 2018 Category	Source	Verified emissions. tCO ₂ e
Category 1	Subtotal	2,234
	Stationary Combustion	118
	Mobile Combustion	2,116
Category 2	Subtotal	1,609
	Electricity (Location based)	1,609
Category 3	Subtotal	2,815
	Business Travel	417,
	Freight Services	1,881
	Fuel related Upstream Activities	517
Category 4	Subtotal	68,774
	Purchased Goods & Services	67,981
	Water Consumption	2
	Waste & Water Treatment	68
	Energy related Upstream Activities	723



	Total Direct Emissions	2,234
	Total Indirect Emissions	73,198
	Total Emissions (Location based)	75,432

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes that the presented CO₂e equivalent assertion is materially correct and is a fair representation of the equivalent data and information and is prepared following the requirements of ISO 14064-1:2018. A list of Forward Action Requests are addressed by SGS to William Hare UAE LLC to enhance the GHG accounting and reporting process for the next reporting year.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the CO₂ equivalent emissions for the period Jan 1st, 2022 – Dec 31st, 2022, are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of William Hare UAE LLC as a whole.

Note: This Opinion is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. This Opinion does not relieve Client from compliance with any bylaws, federal, national, or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.