

City Digital Limited

Verification of Greenhouse Gas (GHG) Assessment to a Reasonable Level of Assurance

GHG Reporting Period: 01/01/2022 – 31/12/2022

Issue Date: 23/06/2023

Verification Opinion

Interface NRM Ltd (“Interface”) has been contracted by City Digital Ltd (“CDL”) for the independent third-party verification of Carbon Dioxide equivalent emissions (CO₂e) in accordance with ISO 14064-1, *specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals*.

Summary of GHG Results for the reporting period 01/01/2022 – 31/12/2022

Categories		Included Emission Sources	Emissions (tCO ₂ e)
Direct GHG Emissions			9
Scope 1	Company Premises	Natural Gas	8
	Company Vehicles	Delivery Vehicles	1
	Process Emissions		
	Fugitive Emissions		
Indirect GHG Emissions			78
Scope 2	Indirect GHG Emissions from Purchased Energy		
	Purchased Electricity	Electricity	19
	Purchased Heat and Steam		
Scope 3	Indirect GHG Emissions from Transportation		
	Upstream Transport and Distribution	Client Deliveries	21
	Business Travel		
	Employee Commuting	Commuting	28
		Homeworking	5
	Downstream Transport and Distribution		
	Indirect GHG Emissions from Products Used		
	Purchased Goods and Services	Water Supply	1
		Microsoft Products	1
	Capital Goods		
	Waste Generated in Operations	Water treatment	1
	Upstream Leased Assets		
	Indirect GHG Emissions Associated with The Use of Sold Products		
	Processing Of Sold Products		
	Use Stage of The Products		
	End Of Life Stage		
	Downstream Leased Assets		
	Franchises		
	Investments		
	Indirect GHG Emissions from Other Sources		
Upstream Emissions from Purchased Fuels			
Upstream Emissions from Purchased Electricity	Transmissions and distribution of purchased electricity	2	
Total Emissions			87

Responsibilities

The management of CDL is responsible for the effective operation of the organisation's GHG information system, including the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information. Interface NRM Ltd were responsible for conducting assurance in accordance with our contract and the requirements of ISO 14064-3.

Approach

Verification was conducted in accordance with ISO 14064-3:2019, 'Specification with guidance for verification and validation of greenhouse gas statements' to provide assurance that GHG data as presented by the organisation has been prepared in conformance with ISO 14064-1:2018, 'Specification with guidance at the organisational level for quantification and reporting of greenhouse gas emissions and removals'.

To provide robust assurance we conducted the following activities:

- A remote review of the facilities and processes related to the sources and control of GHG emissions data and records.
- Remotely interviewed relevant staff of the organisation responsible for managing GHG emissions data and record.
- Remotely reviewed activity data at the source level.
- Verified the emission factors including models, quantification and inventories.
- Verified internal systems and procedures for quality and assurance.
- Verified calculations to arrive at equivalent CO2 emissions.

Level of Assurance & Materiality

Interface conducted a verification audit in accordance with ISO 14064-3 at a reasonable level of assurance at a materiality of 5%.

Based on the assessment conducted by Interface NRM Ltd, the GHG emissions for categories disclosed in the company emissions statements are materially correct and the information reported by the company conforms with the requirements of ISO 14064-1.



Dr Gavin Jordan

Lead Auditor

Interface NRM Ltd

22/06/23