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**Third-party Assurance Statement
 Accupac 2023 GHG Emissions Inventory**

Prepared for: Accupac
 To: Accupac Stakeholders
 Date issued: 4/18/24

SRI Quality System Registrar (SRI) has conducted an independent third-party Assurance review of Accupac’s greenhouse gas (GHG) inventory, covering Scope 1 and Scope 2. This review assessed the accuracy and completeness of the GHG inventory in accordance with the ISO 14064-3 Standard including any estimation methodologies, as it applies to the selected reporting boundary.

The objective of this third-party Assurance review is to confirm the data, processes, and methodologies supporting the GHG emissions calculations according to the procedures set out in ISO 14064-3.

Reasonable Assurance Parameters	Accupac Data Profile
Organizational Reporting Boundary	Accupac leased space
Geographic Boundary	United States
Inventory Period	January 1st through December 31 st , 2023
Scopes Included	Scopes 1 and 2
Protocols Used for GHG Data Review	Greenhouse Gas Protocol Corporate Accounting and Reporting Standard
Reasonable Assurance Criteria for Verification Process	ISO 14064-3: Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions

Roles and Responsibilities

SRI assigned an auditor to perform a Limited Assurance review in accordance with ISO 14064-3. The individual selected to perform this review was chosen based on their competencies in understanding and calculating organizational GHG emissions and estimation methodologies applied, and in evaluating the effectiveness and accuracy of these claims.

Independent Assessment

As part of its independent assessment, SRI does not make recommendations to its clients, but it does identify gaps in reporting that can be used to improve data quality and assurance. Further, SRI was not involved with the development of the report or material contained within the report,

nor does SRI have a relationship with its clients that would be a conflict of interest or compromise its ability to perform an independent assessment.

Verification Scope

This Limited Assurance review covered Accupac's GHG data, including direct (Scope 1) and indirect (Scope 2) emissions from January 1st through December 31st, 2023.

Scope 1 Emissions

Scope 1 emissions are defined as direct GHG emissions that occur from sources that are directly controlled or owned by an organization. In the case of Accupac, SRI verified stationary and mobile combustion for natural gas and purchased propane fuel.

Scope 2 Emissions

Scope 2 emissions are defined as indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. In the case of Accupac, SRI verified purchased electricity.

Verification Approach

SRI reviewed Accupac's GHG inventory and evaluated the data for conformity with the requirements of *ISO 14064-1: Greenhouse gases – Part 1: Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals* and the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*. The following elements of Accupac's methodology for calculating and reporting emissions were evaluated based on the five core principles of relevance, completeness, consistency, accuracy, and transparency laid out in *ISO 14064*:

- Identification of inventory scope and relevant exclusions
- Sources of emissions data
- Data management (e.g., processing/quantification, data management system)

Any issues identified by the auditor within the calculations or data sources were communicated to and addressed by Accupac.

Exclusions and Incomplete Data

Exclusions were not reported by Accupac, nor were any identified throughout the verification process.

Conclusions

SRI's responsibility is to carry out a Limited Assurance review on the proposed calculation methodology, dataset, and final calculation result to provide conclusions on the conformity of the GHG inventory based on the ISO 14064-3 Standard.

Based on SRI's Limited Assurance review of the organizational emissions for Accupac from January 1st through December 31st, 2023, SRI believes that the GHG data is presented fairly in accordance with the relevant criteria. The emissions estimates were calculated in a consistent and transparent manner and were found to be a reasonably fair and accurate representation of Accupac's actual usage.

SRI has verified the following data

Emissions Data	Calendar Year 2023 (MTCO_{2e})
Scope 1	2606.08578
Scope 2	3449.70563

Attestation by SRI



Edward Maschmeier
Vice President of SRI Registrar