

Greenhouse Gas Verification Statement Number CCP256165/1/2017/06/2018/REV1

The inventory of Greenhouse Gas emissions in the period
01/01/2017 – 31/12/2017 for

Unite Group plc

Unite Students,
South Quay House
Temple Back
Bristol
BS1 6FL

has been verified in accordance with ISO 14064-3:2006

To represent a total amount of:

63,105 tCO₂e

For the following activities

Operation of student accommodation facilities

Lead Assessor: Paulomi Raythatha
Technical Reviewer: Peter Simmonds

Authorised by:

Jonathan Hall
Business Manager
SGS United Kingdom Ltd
Verification Statement Date June 29th 2018

This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 3 of this Statement.



**Schedule Accompanying Greenhouse Gas Verification Statement Number
CCP256165/1/2017/06/2018/REV1**

Brief Description of Verification Process

SGS has been contracted by Unite Group plc for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Unite Group plc, South Quay House Temple Back Bristol BS1 6FL, in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of Unite Group plc is responsible for the organisation'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 Unite Group plc GHG Assertion for the period 01/01/2017– 31/12/2017.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2006 of the provided CO₂ equivalent assertion in the period May - June 2018.

The assessment included a desk review of Unite Group plc provided data. The verification was based on the verification scope, objectives and criteria as agreed between Unite Group plc and SGS on 30/04/2018.

Level of Assurance

The level of assurance agreed is *reasonable*

Scope

Unite Group plc has commissioned an independent verification by SGS of reported CO₂ equivalent emissions arising from their United Kingdom activities, to establish conformance with the requirements of WRI/WBCSD GHG Protocol within the scope of the verification as outlined below. Data and information supporting the CO₂ equivalent assertion were historical in nature and proven by evidence.

This engagement covers verification of emissions from anthropogenic sources of greenhouse gases included within the organisation's boundary and meets the requirements of WRI/WBCSD GHG Protocol.

- The organisational boundary was established following the operational control approach.
- Title or description of activities: Operation of student accommodation facilities
- Location/boundary of the activities: United Kingdom
- Physical infrastructure, activities, technologies and processes of the organisation: Accommodation buildings, offices, transport, paper.
- GHG sources, sinks and/or reservoirs included:
 - Scope 1 - stationary combustion, mobile combustion,
 - Scope 2 – purchased electricity; purchased heat using both market based and location based approach
 - Scope 3 – indirect energy distribution losses, business travel, paper and water.

- Types of GHGs included: CO₂, N₂O, CH₄
- Directed actions: none.
- GHG information for the following period was verified: 01/01/2017 – 31/12/2017.
- Intended user of the verification statement: internal, customers, general public, shareholders.

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 organisation'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 WRI/WBCSD GHG Protocol.

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 Assertion

Conclusion

The GHG information for the period January 1st 2017 to December 31st 2017 disclosing emissions of
 6,094 metric tonnes of CO₂ equivalent in Scope 1,
 42,460 metric tonnes of CO₂ equivalent in Scope 2 (location based approach)
 19,458 metric tonnes of CO₂ equivalent in Scope 2 (market based approach)
 14,552 metric tonnes of CO₂ equivalent in Scope 3
 are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

Total gross emissions are based on Scope 2 location based emissions.

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.

Based on the data and information provided by Unite Group plc and the processes and procedures conducted by SGS, it is considered that the reported emissions are materially correct and are a fair representation of GHG data and information based on the calculation methodologies utilized.

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 01/01/2017 – 31/12/2017 are fairly stated.

This statement shall be interpreted with the CO₂ equivalent assertion of Unite Group plc as a whole.

Note: This Statement 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. A full copy of this statement and the supporting GHG Assertion may be consulted at Unite Group plc (www.unite-group.co.uk). This Statement 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.