



**Greenhouse Gas Verification Statement Number  
VOL.INV.0097.2025**

The inventory of Greenhouse Gas emissions in the period  
01/01/2025 – 31/12/2025 for

**The Unite Group PLC**

**1st Floor  
Welcome Building  
Avon Street  
Bristol  
BS2 0PS  
United Kingdom**

has been verified in accordance with ISO 14064-3:2019

To represent a total amount of:

**48,032 tCO<sub>2</sub>e** (Location based)

**For the following activities**  
Operation of student accommodation facilities

Lead Assessor: Diane Carling  
Technical Reviewer: Abdullah Buhidma

Authorised by:

James McGurk  
Managing Director  
SGS United Kingdom Ltd

**Verification Statement Date: 09th February 2026**

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 Statement Number VOL.INV.0097.2025**

### **Brief Description of Verification Process**

SGS has been contracted by The Unite Group PLC for the verification of direct and indirect carbon dioxide (CO<sub>2</sub>) equivalent emissions as provided by The Unite Group PLC, South Quay House, Temple Back, Bristol, BS1 6FL, United Kingdom, in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO<sub>2</sub> 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 01/01/2025– 31/12/2025.

SGS conducted a third-party verification following the requirements of ISO 14064-3: 2019 of the provided CO<sub>2</sub> equivalent assertion in the period January and February 2026.

The assessment included interviews and 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 21/01/2026.

### **Level of Assurance**

The level of assurance agreed is reasonable for scope 1 & 2 emissions and limited for Scope 3 emissions.

### **Scope**

The Unite Group PLC has commissioned an independent verification by SGS of reported CO<sub>2</sub> 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 CO<sub>2</sub> 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 WTT and T & D losses, business travel and water use and disposal.



- Types of GHGs included: CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>
- Directed actions: none.
- GHG information for the following period was verified: 01/01/2025 – 31/12/2025.
- Intended user of the verification statement: internal, customers, general public, shareholders.

#### **Objective**

The purpose of this verification exercise was, by review of objective evidence, to independently review:

- Whether the CO<sub>2</sub> equivalent emissions are as declared by the organisation's CO<sub>2</sub> equivalent assertion
- That the data reported are accurate, complete, consistent, transparent, and free of material error or omission and determined in accordance with the verification criteria.

#### **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 for scope 1 & 2 emissions and below 10% for scope 3 emissions.

#### **Conclusion**

The GHG information for the period 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025 disclosing emissions of:

Scope 1:	10,266 metric tonnes of CO <sub>2</sub> equivalent
Scope 2 (location-based approach):	25,687 metric tonnes of CO <sub>2</sub> equivalent
Scope 2 (market-based approach):	2,409 metric tonnes of CO <sub>2</sub> equivalent
Scope 3*:	12,079 metric tonnes of CO <sub>2</sub> equivalent

are verified by SGS, consistent with the agreed verification scope, objectives and criteria.

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

\*Limited to Scope 3 Emissions from indirect energy WTT and T & D losses, business travel, hotel nights and water use and disposal.

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 scope 1 and 2 emissions are materially correct and are a fair representation of GHG data and information based on the calculation methodologies utilized. For scope 3 emissions, there is no evidence that the reported emissions are not materially correct and are not a fair representation of the 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 for scope 1 and 2 data and a limited level of assurance for scope 3 data that the CO<sub>2</sub> equivalent emissions for the period 01/01/2025 – 31/12/2025 are fairly stated.

This statement shall be interpreted with the CO<sub>2</sub> equivalent assertion of The 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 **The Unite Group PLC** ([www.unite-group.co.uk](http://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.