

Verification opinion statement

Greenhouse Gas Inventory Report for **2022** calendar year
LLP “West Dala”
 Republic of Kazakhstan, Atyrau city, 75 Balgimbayeva street

Was verified by the verification body LLP "SSDC" in accordance with the requirements of the standard

ST RK ISO 14064-3-2019

For compliance
 Greenhouse Gas Protocol (GHG Protocol) - WRI/WBCSD

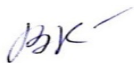
The assurance was made on the basis of a limited level of assurance without determining the level of materiality

Emissions Scope	Tons CO₂e
Direct emissions (Scope 1)	
GHG emissions	11307,23
Indirect emissions (Scope 2)	
GHG emissions	1811,21
Indirect emissions (Scope 3)	
GHG emissions	6358,89
Total emissions (Scope 1+2+3)	
GHG emissions	19 477,33
Avoided emissions	6 389,79

Signed by

Date: 15.12.2023

Kucenko V.
 Leader Verifier
 From LLP “SSDC”



Signed by

Date: 15.12.2023

Maksut A.
 Director LLP “SSDC”
Registration number: SSDC-0133-PM




This Conclusion is not valid without the full description of the Assurance Statement on pages 2-4, which is an appendix.

 <p>« SSDC » LLP</p>	 <p>KZ.V.01.1992</p>	
	<p>Greenhouse Gas Validation and Verification Body Accreditation certificate № KZ.V.01.E1491, until «30» December 2027 Legal address: RK, 010000, Astana, 12/1 Kunaeva street, room 6-03</p>	
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Verification opinion statement for LLP “West Dala”

Contract terms

This Assurance Statement has been prepared for LLP “West Dala”

SSDC LLP has been authorized to verify the **2022** GHG Report. The GHG report contains the quantitative determination of greenhouse gases of LLP “West Dala” in accordance with legal requirements, namely:

- Environmental Code of the Republic of Kazakhstan, in terms of regulation of greenhouse gas emissions;
- Order of the Minister of Ecology, Geology and Natural Resources of the Republic of Kazakhstan dated January 14, 2022 No. 12 “On Approval of the Rules for Validation and Verification”
- Greenhouse Gas Protocol (GHG Protocol) WRI/WBCSD

The GHG report contains direct emissions of the GHG (SCOPE 1) (from stationary and mobile fuel combustion, fugitive emissions of greenhouse gases from industrial and household equipment), indirect emissions (SCOPE 2) (from electricity consumption) and indirect emissions (SCOPE 3) (wastewater transmitted by a third-party organization; business travel, employee commuting)

The report also contains information on prevented emissions that arise when the activity avoids emissions that otherwise would occur in another place. In the case of LLP “West Dala”, waste that is transferred for recycling and other recovery operations allows avoiding the production of new products from primary materials and excessive extraction of minerals and other resources. Emissions of greenhouse gases, which are not regulated by the Kyoto protocol, were included in the report.

Management Responsibility

The management of LLP “West Dala” is responsible for the preparation of the GHG Report, for the implementation of appropriate control over the collection of data and information. The responsibility of SSDC LLP was to ensure the verification of the GHG Inventory Report in accordance with the contract terms with LLP “West Dala”. The GHG Inventory Report has been approved by the Management of LLP “West Dala” and remains its property.

Verification approach of “SSDC “LLP

Verification of the “SSDC” LLP was carried out in accordance with the principles and requirements of ST RK ISO14064–3-2019 “Requirements and Guidelines for Verification and Validation of Greenhouse Gas Assertions” with a “limited level of assurance” of the data and information provided in the Report on GHG prepared in accordance with the requirements of GHG Protocol - WRI / WBCSD and the requirements of environmental legislation in terms of regulation of greenhouse gas emissions.

In order to form Verification opinion statement of the GHG Emissions Report for 2022, the following types of work were undertaken selectively:

- Conduct desktop audits of reporting documentation and review of processes related to the management of GHG emissions data and information;

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- Interviews of key personnel responsible for managing GHG emission data and information
- Verification of historical data and information related to direct and indirect greenhouse gas emissions for calendar year 2022

Assurance level and materiality level

The Verification Opinion statement is based on a “limited level of assurance” without determining the level of materiality.

Conclusion of the LLP “SSDC”

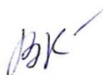
Based on the approaches of SSDC LLP, **the total amount of direct and indirect greenhouse gas emissions for the 2022 calendar year in the GHG Report** was calculated correctly and was prepared in accordance with the legislative requirements of the Republic of Kazakhstan and the requirements of the GHG Protocol - WRI / WBCSD

Recommendations

It is recommended to LLP “West Dala”:

- At the company level, improve the quality of data for stationary and mobile sources owned and rental.
- Monitor the consumption of thermal energy and electricity by rented offices in Atyrau and Aktau, as well as keeping records of waste generated by the offices
- Keep records of thermal energy allocated to heating the premises after incineration of waste

Signed by
Kucenko V.
Lead Verifier
From LLP “SSDC”



Date 15.12.2023

Signed by
Maksut A
Independent rewier
From LLP “SSDC”



Date 15.12.2023

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Table 1. The total number of emissions specified in the inventory of greenhouse gases for 2022

Emission sources/fuels	2022 calendar year, tCO ₂ e			
	CO ₂	CH ₄	N ₂ O	HFC
Total GHG emissions (tonnesCO₂e)	17535,0	96,20	235,06	1611,07
Direct emissions (Scope 1)	9524,95	84,51	86,70	1611,07
Stationary combustion (natural gas)	2795,46	1,4	1,32	
Stationary combustion (diesel)	189,09	0,21	0,41	
Stationary combustion (liquefied oil gas)	2058,71	0,91	0,86	
Stationary combustion (gasoline)	0,61	0	0	



« SSDC » LLP

Verification opinion statement



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Mobile sources own (gasoline)	99,29	0,15	2,16	
Mobile sources own (diesel)	4356,97	6,42	60,77	
Air conditioning system (stationary)				1574,57
Air conditioning system (mobile)				29,40
Refrigerators system (stationary)				7,10
Industrial waste incineration	24,72	2,18	2,75	
Household waste incineration	0,10	71,49	6,03	
Wastewater		1,75	12,4	
Indirect emissions (Scope 2)	1811,21	-	-	-
Electricity consumption of own premises	1811,21	-	-	-
Indirect emissions (Scope 3)	6198,84	11,69	148,36	-
Employee commuting	6159,46	9,74	131,09	-
Business travel	39,38	0,04	0,52	-
Wastewater (transmitted by a third -party organization)	-	1,91	16,75	-

In 2022, a carbon footprint was:

(i) **19477,33 tCO₂e / 995 employee= 19,575 tCO₂e/Employee**

Avoided emissions: 6 389,79 total tons of GHG emissions in the equivalent of carbon dioxide

Emissions of greenhouse gases, which are not regulated by the Kyoto protocol (for example, CFCs, NO_x,) - greenhouse gas emissions adjustable to the Montreal protocol, from air conditioning at West Dala objects – HCFC- 61.6 tCO₂e, CFCs - 0.0255 tCO₂e. Also, emissions of greenhouse gas HC are 0.000225 tCO₂e.