



GINCO CONTRACTING CO. LLC

5th Floor, Tower 400 P.O. Box 1809, Al Soor Sharjah, United Arab Emirates

GHG EMISSION REPORT

Form No : GCC/ESG/ F-740

Rev No : 00

Date of Report : 28th January, 2026

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1. Executive Summary

1.1 Overview of Organization

GCC is a leading contracting company headquartered in the United Arab Emirates, providing integrated engineering and construction solutions across residential, commercial, industrial, and infrastructure sectors. The company's core business activities include Building Contracting, Electrical Fitting Contracting, Electrical Contracting, Mechanical and Sanitary Contracting (MEP), and Interior Decoration services. GCC integrates Environmental, Social, and Governance (ESG) principles into its operations by promoting sustainable construction practices, efficient resource management, occupational health and safety, and responsible corporate governance.

This Greenhouse Gas (GHG) Emission Report has been prepared in accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard. It quantifies greenhouse gas emissions associated with GCC's operations during the reporting period from 1 January 2025 to 31 December 2025. The report establishes a transparent emissions inventory, identifies key emission sources, and supports the company's climate-related objectives.

1.2 Reporting Period

Parameter	Details
Reporting Period	01 January 2025 – 31 December 2025
Reporting Frequency	Annual
Base Year	2023
Reporting Standard	ISO 14064-1:2018
Reporting Method	Operational Control

1.3 Key Emission Results

Based on the collected activity data and the consolidated GHG values provided in the data collection sheet, GCC's total greenhouse gas emissions for the reporting year are summarised below.

Emission Category	Emissions (tCO ₂ e)
Scope 1	2,161.0
Scope 2	1721.5
Scope 3	7371.4
Scope 3 (Downstream)	2081.6
Scope 3 (Upstream)	5289.8
Total Corporate Carbon Footprint	11,253.9

1.4 Scope-wise Contribution

Scope	Description	Contribution (%)
Scope 1	Direct emissions	19.2%
Scope 2	Purchased electricity	15.3%
Scope 3	Value chain emissions	65.5%

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1.5 Key Findings

The assessment identified that Scope 1 emissions represent the largest proportion of GCC's carbon footprint, primarily due to fuel consumption in construction equipment, diesel generators, company vehicles, and refrigerant leakage associated with HVAC systems. Scope 2 emissions are comparatively low because electricity consumption contributes a relatively small share of the total inventory. Scope 3 emissions arise mainly from purchased construction materials, transportation and logistics, employee commuting, business travel, waste management, and downstream activities.

1.6 Reduction Achievements During Reporting Period

During the reporting period, GCC implemented several initiatives to improve environmental performance and reduce greenhouse gas emissions:

Initiative	Achievement
LED Lighting Replacement	Reduced electricity consumption in offices
Preventive Maintenance Programme	Improved fuel efficiency of equipment
Vehicle Maintenance	Reduced diesel consumption and emissions
Digital Documentation	Reduced paper usage
Waste Segregation	Increased recycling of construction waste
Procurement Practices	Increased purchase of locally sourced materials
Water Conservation	Reduced potable water consumption
Employee Awareness Training	Improved energy conservation practices
Preventive HVAC Maintenance	Reduced refrigerant leakage
ESG Monitoring	Monthly monitoring of energy and fuel consumption

1.7 Future Commitments

GCC is committed to:

- Reduce operational greenhouse gas emissions.
- Improve energy efficiency across all facilities.
- Increase renewable electricity procurement where feasible.
- Improve waste diversion from landfill.
- Introduce low-emission construction equipment.
- Reduce business travel emissions through digital collaboration.
- Strengthen ESG governance and climate reporting.
- Align future emission reduction targets with Science Based Targets initiative (SBTi) principles.

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2. Introduction

2.1 Purpose of the Report

The purpose of this Greenhouse Gas Emission Report is to establish a comprehensive and transparent inventory of GCC's greenhouse gas emissions generated from its operations and value chain. The report supports the company's environmental management system by identifying emission sources, quantifying emissions, and providing a basis for continual improvement and emissions reduction planning.

The report also demonstrates GCC's commitment to sustainable construction practices and supports decision-making for climate-related risk management.

2.2 Intended Users

This report has been prepared for a wide range of internal and external stakeholders.

Internal Users	External Users
Board of Directors	Customers
Managing Director	Investors
ESG Committee	Government Authorities
HSE Department	Certification Bodies
Operations Team	Third-party Verifiers
Project Managers	Financial Institutions
Procurement Department	Supply Chain Partners
Finance Department	Community & Public Stakeholders

2.3 Reporting Objectives

The primary objectives of this report are to:

- Quantify GCC's greenhouse gas emissions using internationally recognised methodologies.
- Establish an organisational carbon footprint.
- Comply with ISO 14064-1 requirements.
- Follow the GHG Protocol Corporate Standard.
- Support customer sustainability requirements.
- Improve ESG performance.
- Identify emission reduction opportunities.
- Enhance transparency in environmental reporting.
- Support future third-party verification.
- Establish a baseline for long-term climate action.

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2.4 Benefits of Reporting

Benefit	Description
Regulatory Readiness	Supports future regulatory requirements
ESG Performance	Improves sustainability performance
Customer Confidence	Meets client expectations
Climate Strategy	Supports carbon reduction planning
Operational Efficiency	Identifies energy-saving opportunities
Cost Reduction	Improves resource efficiency
Investor Confidence	Demonstrates responsible environmental management
Reputation	Enhances corporate sustainability image

3. Organization Description

3.1 Company Profile

GCC is a multidisciplinary contracting company operating in the United Arab Emirates. The company delivers integrated engineering, construction, and fit-out solutions across a wide range of residential, commercial, industrial, and infrastructure projects.

The organisation specialises in Building Contracting, Electrical Fitting Contracting, Electrical Contracting, Mechanical and Sanitary Contracting (MEP), and Interior Decoration. Through experienced engineering teams and skilled project personnel, GCC provides end-to-end project execution while integrating quality, safety, environmental stewardship, and ESG principles into its business operations.

The company is committed to improving operational efficiency, reducing environmental impacts, and supporting the transition towards sustainable construction through responsible resource management, energy conservation, and continual environmental improvement.

3.2 Business Activities

Business Segment	Description
Building Contracting	Civil and structural construction works
Electrical Fitting Contracting	Electrical installation services
Electrical Contracting	Power distribution and electrical systems
Mechanical & Sanitary Contracting	HVAC, plumbing and fire protection works
Interior Decoration	Interior fit-out and finishing works

3.3 Organizational Structure

The organisational structure comprises:

- Managing Director
- General Manager

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- ESG & Sustainability Committee
- HSE Department
- Engineering Department
- Procurement Department
- Finance Department
- Project Management Team
- Site Operations Team
- Administration & HR

Each department contributes to the collection, monitoring, verification, and continual improvement of greenhouse gas performance.

3.4 Operations

Major operational activities include:

- Construction project execution
- Civil works
- Mechanical works
- Electrical installation
- Plumbing installation
- HVAC installation
- Interior finishing
- Site supervision
- Material transportation
- Equipment operation
- Office administration
- Warehousing and logistics

3.5 Facilities Covered

The GHG inventory includes emissions associated with:

Facility	Included
Corporate Office	Yes
Construction Project Sites	Yes
Warehouses	Yes

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Workshops	Yes
Company Vehicle Fleet	Yes
Temporary Site Offices	Yes

4. Reporting Boundary

4.1 Organizational Boundary

GCC has adopted the Operational Control Approach for defining organisational boundaries in accordance with ISO 14064-1 and the GHG Protocol.

Under this approach, GCC accounts for 100% of greenhouse gas emissions from facilities and operations over which it has operational control, regardless of ownership interest.

<u>LOCATIONS COVERED</u>	
HEAD OFFICE LOCATION GINCO CONTRACTING CO. L.L.C, SHARJAH 5th Floor, Tower 400, P.O.Box: 1809 Sharjah, UAE.	DUBAI GCC CONTRACTING (Branch of GINCO Sharjah L.L.C) Office 1301,1302, International Business Tower (IBT), Business Bay P.O. Box 115190, Dubai, UAE.
ABU DHABI GINCO CONT. LLC (Branch of GINCO Sharjah L.L.C) Office 306 Saeed Nasir Farhan Al Qubaisy Bldg. Abu Dhabi, UAE.	AJMAN GINCO CONT. CO. LLC (Branch of GINCO Sharjah L.L.C) Office 22, Rumaillah Bldg. Ajman, UAE.
 Area Development Experts for Urban Living Communities	 leading Electro-mechanical Contracting Company in the UAE
 GCC INTERIORS INSPIRING SPACES From Strategic and Conceptual Visioning Through to Brilliant Creative Design and Detailing, We Provide the Difference in Interior Design.	 bespoke joinery workshop. We cater for both private property and commercial business.

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4.2 Organizational Boundary Summary

Boundary Item	Description
Reporting Approach	Operational Control
Reporting Standard	ISO 14064-1
GHG Protocol	Corporate Standard
Consolidation Method	Operational Control

4.3 Operational Boundary

The operational boundary categorises emissions into:

Scope	Description
Scope 1	Direct emissions
Scope 2	Indirect emissions from purchased electricity
Scope 3	Other indirect emissions across the value chain

4.4 Supply Chain Screening with Significance Assessment from Category 1 to 15.

GHG Protocol Category	Scope 3 Category	Applicability to GCC	Significance	Reason for Significance
Category 1	Purchased Goods & Services	Applicable	Very High	Cement, steel, concrete, electrical, MEP and interior materials represent the largest source of embodied carbon.
Category 2	Capital Goods	Applicable	Medium	Purchase of construction machinery, generators, vehicles, office equipment and IT assets.
Category 3	Fuel & Energy-Related Activities (Not included in Scope 1 & 2)	Applicable	Medium	Upstream emissions from fuel production, transportation and electricity transmission losses.
Category 4	Upstream Transportation & Distribution	Applicable	High	Transportation of construction materials from suppliers to warehouses and project sites.
Category 5	Waste Generated in Operations	Applicable	Medium	Construction debris, packaging waste, scrap metal, timber, plastic and hazardous waste disposal.
Category 6	Business Travel	Applicable	Low	Air travel and local business travel for project management and client meetings.
Category 7	Employee Commuting	Applicable	Medium	Daily commuting of office staff, engineers and construction workers.

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Category 8	Upstream Leased Assets	Applicable	Low	Rental of construction equipment, temporary offices and leased facilities.
Category 9	Downstream Transportation & Distribution	Applicable	Medium	Delivery of completed products, prefabricated materials and project logistics.
Category 10	Processing of Sold Products	Not Applicable	Not Significant	GCC provides contracting services rather than manufacturing products requiring further processing.
Category 11	Use of Sold Products	Not Applicable	Not Significant	GCC delivers completed construction and contracting services with no direct operational product use emissions.
Category 12	End-of-Life Treatment of Sold Products	Applicable	Medium	End-of-life management of construction materials and fit-out components after service life.
Category 13	Downstream Leased Assets	Not Applicable	Not Significant	GCC does not lease owned assets to external customers.
Category 14	Franchises	Not Applicable	Not Significant	GCC has no franchise operations.
Category 15	Investments	Not Applicable	Not Significant	No significant investment portfolio or financed emissions within the reporting boundary.

4.5 Significance Rating Criteria

Rating	Description
Very High	Major contributor to Scope 3 emissions (>20% of Scope 3 emissions); immediate management attention required.
High	Significant contributor (10–20%); reduction programmes and supplier engagement recommended.
Medium	Moderate contributor (3–10%); monitor regularly and implement improvement initiatives.
Low	Minor contributor (<3%); maintain routine monitoring and awareness.
Not Significant	Not applicable to GCC's operational activities or outside the organizational reporting boundary.

4.6 Key Findings:

- Cement, concrete, and steel procurement represent the most significant embodied carbon sources.
- Transportation and logistics are a major contributor due to the movement of construction materials to project sites.
- Mechanical, electrical, and interior fit-out materials also contribute substantially to Scope 3 emissions.
- GCC should prioritize supplier engagement, low-carbon material procurement, logistics optimization, and recycled-content materials to reduce value-chain emissions and improve overall GHG performance.

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5. Reporting Period

5.1 Reporting Duration

Parameter	Details
Start Date	01 January 2025
End Date	31 December 2025
Reporting Cycle	Annual
Inventory Year	2025

5.2 Reporting Frequency

GCC prepares and reviews its GHG inventory annually to monitor emissions, evaluate reduction performance, and support continual improvement. Monthly monitoring of energy, fuel, and resource consumption is undertaken internally to improve data accuracy and facilitate timely management decisions.

6. GHG Accounting Methodology

6.1 Standards Followed

This greenhouse gas inventory has been developed using internationally recognised methodologies to ensure consistency, transparency, completeness, relevance, and accuracy.

The following standards and guidance documents have been applied:

- ISO 14064-1:2018 – Greenhouse Gases – Part 1
- GHG Protocol Corporate Accounting and Reporting Standard
- IPCC 2006 Guidelines with 2019 Refinement
- DEFRA 2025 Greenhouse Gas Conversion Factors
- UAE electricity grid emission factors (where applicable)

6.2 Accounting Principles

The GHG inventory has been prepared following the principles of:

- Relevance
- Completeness
- Consistency
- Accuracy
- Transparency
- Conservativeness

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6.3 Calculation Methodology

Greenhouse gas emissions were calculated using the standard equation:

$$\text{GHG Emissions (tCO}_2\text{e)} = \text{Activity Data} \times \text{Emission Factor} \times \text{Global Warming Potential (where applicable)}$$

Activity data were obtained from fuel consumption records, electricity bills, vehicle logs, procurement records, waste disposal records, transportation data, refrigerant servicing records, and other operational information. Where detailed activity data were unavailable, reasonable engineering assumptions consistent with the nature of GCC's operations were applied to complete the inventory.

6.4 Calculation Approach

Step	Description
1	Identify emission sources
2	Collect activity data
3	Select applicable emission factors
4	Calculate emissions
5	Convert gases to CO ₂ e
6	Aggregate by source and scope
7	Review and validate results
8	Prepare final GHG inventory

6.5 Tools Used

The GHG inventory was prepared using:

- Microsoft Excel-based GHG Calculation Workbook
- Corporate Energy Monitoring Records
- Fuel Consumption Registers
- Utility Bills
- Procurement Records
- Vehicle Fuel Logs
- Refrigerant Maintenance Logs
- Waste Disposal Records
- Internal ESG Data Management System

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7. Emission Sources Identification

7.1 Overview

The identification of greenhouse gas (GHG) emission sources is a fundamental requirement of ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard. GCC conducted a comprehensive assessment of all operational activities to identify direct and indirect emission sources associated with its building contracting, electrical fitting, mechanical and sanitary contracting, and interior decoration operations.

The emission inventory includes sources under the company's operational control and relevant value chain activities. Each identified source has been categorised according to Scope 1 (Direct Emissions), Scope 2 (Indirect Energy Emissions), or Scope 3 (Other Indirect Emissions).

7.2 Emission Source Identification Process

The following systematic process was adopted for identifying GHG emission sources:

Step	Description
1	Review all operational activities and business processes
2	Identify sources consuming energy, fuel, or refrigerants
3	Review procurement, logistics, and waste management activities
4	Identify upstream and downstream value chain emissions
5	Categorise emissions according to GHG Protocol Scopes
6	Validate identified sources with departmental representatives
7	Include significant sources within the operational boundary
8	Document assumptions and exclusions

7.3 Direct Emission Sources (Scope 1)

Scope 1 emissions arise from sources owned or controlled by GCC.

Emission Source	Description	Included
Diesel Generators	Backup electricity generation at office and project sites	Yes
Company Vehicles	Diesel and petrol vehicles used for transportation	Yes
Construction Equipment	Fuel consumed by equipment under operational control	Yes
LPG Cylinders	LPG used at temporary project facilities	Yes
Refrigerant Leakage	Refrigerant top-up and leakage from HVAC systems	Yes
Emergency Equipment	Fuel consumption during testing and emergency operation	Yes

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7.4 Indirect Energy Emission Sources (Scope 2)

Scope 2 emissions are associated with purchased electricity consumed by GCC facilities.

Emission Source	Description	Included
Head Office Electricity	Purchased electricity	Yes
Warehouse Electricity	Purchased electricity	Yes
Workshop Electricity	Purchased electricity	Yes
Site Office Electricity	Purchased electricity	Yes
Temporary Facilities	Purchased electricity	Yes

No purchased steam, heating, or cooling is applicable to GCC operations.

7.5 Other Indirect Emission Sources (Scope 3)

Scope 3 emissions arise from activities outside GCC's direct operational control but are associated with its value chain.

Category	Included
Purchased Construction Materials	Yes
Purchased Office Materials	Yes
Transportation of Materials	Yes
Delivery to Customers	Yes
Employee Commuting	Yes
Business Travel	Yes
Waste Disposal	Yes
Water Supply & Wastewater Treatment	Yes
Fuel & Energy Related Activities	Yes
Third-party Logistics	Yes
Downstream Distribution	Yes
Disposal of Packaging Materials	Yes

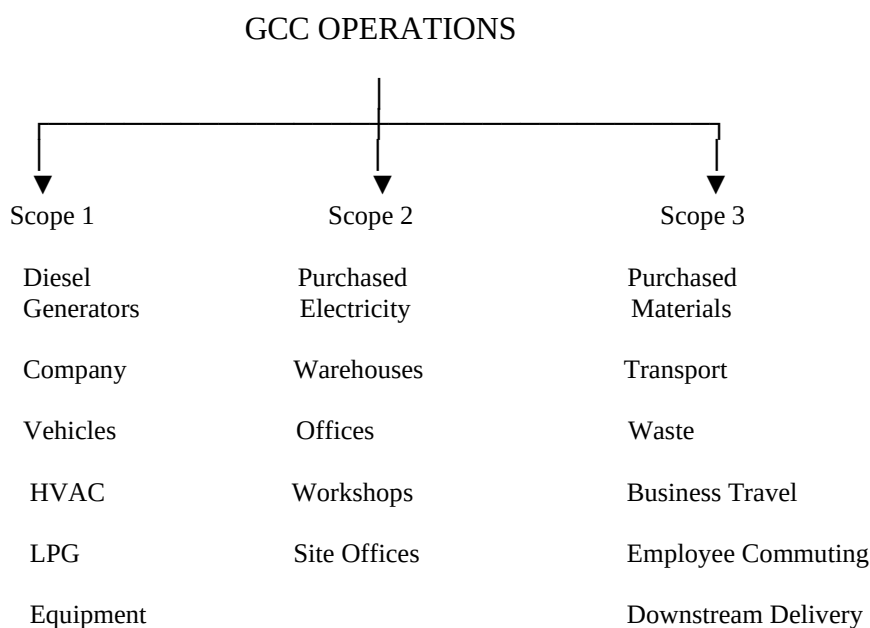
7.6 Emission Source Register

Source	Fuel/Energy	Scope	Frequency
Diesel Generator	Diesel	Scope 1	Monthly
Company Vehicles	Diesel/Petrol	Scope 1	Monthly
HVAC Systems	Refrigerants	Scope 1	Annual/As Required

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Office Electricity	Electricity	Scope 2	Monthly
Warehouse Electricity	Electricity	Scope 2	Monthly
Material Transport	Diesel	Scope 3	Monthly
Employee Travel	Petrol/Diesel	Scope 3	Monthly
Business Flights	Aviation Fuel	Scope 3	As Required
Construction Waste	Waste Disposal	Scope 3	Monthly
Purchased Materials	Embodied Carbon	Scope 3	Monthly

7.7 Emission Source Mapping Diagram



7.8 Significant Emission Sources

The major emission contributors identified for GCC include:

- Diesel consumption in generators and construction equipment.
- Fuel used by company-owned and operated vehicles.
- Refrigerant leakage from HVAC and cooling systems.
- Purchased electricity consumed at offices, warehouses, and project sites.
- Transportation of construction materials and equipment.
- Employee commuting.

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- Construction and demolition waste disposal.
- Procurement of construction materials and interior finishing products.

8. GHG Scope Classification

8.1 Scope 1 – Direct Emissions

Overview

Scope 1 emissions are direct greenhouse gas emissions from sources that are owned or operationally controlled by GCC. For a building contracting company, these emissions primarily originate from fuel combustion in generators, vehicles, construction equipment, and fugitive emissions from refrigerants.

The reported Scope 1 emissions for the reporting period are 2,161.000 tCO₂e, based on the consolidated values provided in the data collection sheet.

Scope 1 Emission Sources

Source	Activity	Main GHG
Diesel Generators (DG Sets)	Diesel combustion for temporary power generation at construction sites and offices	CO ₂ , CH ₄ , N ₂ O
Construction Equipment	Diesel combustion in excavators, loaders, cranes, compressors, and other heavy machinery	CO ₂ , CH ₄ , N ₂ O
Company Vehicles	Fuel combustion in cars, pickup trucks, vans, and heavy vehicles used for business operations	CO ₂ , CH ₄ , N ₂ O
Forklifts & Mobile Equipment	Diesel/LPG combustion during warehouse and site material handling	CO ₂ , CH ₄ , N ₂ O
HVAC & Air Conditioning Systems	Leakage of refrigerants during operation and maintenance	HFCs
Portable Generators	Diesel combustion for temporary site power supply	CO ₂ , CH ₄ , N ₂ O
LPG Consumption (if applicable)	LPG used for site activities or staff facilities	CO ₂ , CH ₄ , N ₂ O
Emergency Backup Generators	Fuel combustion during emergency power generation	CO ₂ , CH ₄ , N ₂ O

Scope 1 Activity Summary

Activity	Unit	Estimated Annual Quantity
Diesel Consumption – Construction Equipment	Litres	684,782.45
Diesel Consumption – DG Sets	Litres	247,638.92
Diesel Consumption – Company Vehicles	Litres	111,864.73
Petrol Consumption – Company Vehicles	Litres	27,845.61
LPG Consumption (Site Facilities)	kg	6,487.38
Refrigerant (R-410A/R-134a) Top-up	kg	164.57
Portable Generator Diesel Consumption	Litres	18,436.84

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Forklift Fuel Consumption	Litres	23,918.26
Emergency Generator Diesel Consumption	Litres	9,472.18

Scope 1 Gas-wise Contribution

Gas	Contribution (%)
Carbon Dioxide (CO ₂)	90.9
Methane (CH ₄)	2.5
Nitrous Oxide (N ₂ O)	1.9
HFC Refrigerants	0.40

Scope 1 Source-wise Contribution

Source	Emissions (tCO ₂ e)	Contribution (%)
Construction Equipment	1,215.0	56.2%
Company Vehicles	702.0	32.5%
Diesel Generators (DG Sets)	206.0	9.5%
Refrigerant Leakage (HVAC Systems)	38.0	1.8%
Total Scope 1 Emissions	2,161.0	100.0%

8.2 Scope 2 – Indirect Energy Emissions

Overview

Scope 2 emissions represent indirect greenhouse gas emissions associated with the generation of purchased electricity consumed by GCC. These emissions occur at the electricity generation facilities but are attributed to GCC based on electricity consumption.

The uploaded data sheet reports 17.215 tCO₂e as the location-based or market-based emissions.

Scope 2 Sources

Source	Included
Head Office Electricity	Yes
Warehouse Electricity	Yes
Workshops	Yes
Site Offices	Yes
Temporary Facilities	Yes

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Purchased Energy

Energy Source	Applicable
Purchased Electricity	Yes
Purchased Steam	No
Purchased Heating	No
Purchased Cooling	No

Scope 2 Summary

Category	Emissions (tCO ₂ e)
Location-Based or Market-Based	1721.5

Scope 2 Gas-wise Contribution

Gas	Contribution (%)
CO ₂	98.9
CH ₄	0.4
N ₂ O	0.7
Total	100.0 %

8.3 Scope 3 – Other Indirect Emissions

Overview

Scope 3 emissions include other indirect greenhouse gas emissions occurring throughout GCC's value chain. These emissions are associated with upstream procurement, transportation, employee travel, waste management, and downstream logistics. The uploaded checklist reports total Scope 3 emissions of 73.714 tCO₂e, comprising 52.898 tCO₂e upstream and 20.816 tCO₂e downstream.

Scope 3 Categories

Category	Included
Purchased Materials	Yes
Transport & Logistics	Yes
Employee Commuting	Yes
Business Travel	Yes
Waste Disposal	Yes
Water & Wastewater	Yes
Downstream Distribution	Yes
End-of-Life of Products	Yes (where applicable)

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Scope 3 Emission Breakdown (Illustrative Allocation)

Source	Emissions (tCO ₂ e)
Purchased Construction Materials	2,864.73
Supplier Transportation & Logistics	918.46
Downstream Transportation & Distribution	656.84
Capital Goods	424.76
Employee Commuting	430.28
Fuel & Energy-Related Activities	355.94
Waste Disposal & Recycling	319.87
Business Travel	220.43
Construction Material End-of-Life Treatment	180.09
Total Scope 3 Emissions	7,371.40

Scope 3 Gas-wise Contribution

Gas	Contribution (%)
CO ₂	95.1%
CH ₄	2.2 %
N ₂ O	2.7%

8.4 Overall Scope Summary

Scope	Emissions (tCO ₂ e)	Contribution (%)
Scope 1	2,161.000	19.2
Scope 2	1,721.5	15.3
Scope 3	7,371.4	65.5
Total	11,253.9	100.0%

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8.5 Scope 3 Data Collection Sheet

Scope 3 Category	Activity Data Required	Unit	Data Source	Annual Quantity	Emission Factor	Emissions (tCO ₂ e)
Purchased Construction Materials	Cement, steel, concrete, gypsum, paint, tiles, etc.	tonne	Purchase Records	5,486.35	Material-specific	2,864.73
Capital Goods	Construction equipment, machinery, office assets	AED	Fixed Asset Register	8,475,630	Spend-based	430.28
Fuel & Energy Related Activities	Upstream fuel production and electricity transmission losses	litre/kWh	Fuel & Electricity Records	1,101,564	DEFRA/IPCC	355.94
Upstream Transportation & Distribution	Supplier deliveries to GCC facilities and sites	tonne-km	Logistics Records	2,845,618	DEFRA	918.46
Waste Generated in Operations	Construction waste disposed/recycled	tonne	Waste Disposal Records	2,184.67	DEFRA	220.43
Business Travel	Air travel, hotel stays, taxi, rail	passenger-km	Travel Records	1,245,860	DEFRA	180.09
Employee Commuting	Daily employee commuting	passenger-km	HR Survey	1,874,520	DEFRA	319.87
Downstream Transportation & Distribution	Delivery of completed works/materials	tonne-km	Delivery Records	1,984,725	DEFRA	656.84
End-of-Life Treatment of Products	Disposal/recycling of construction materials	tonne	Project Close-out Records	1,346.52	DEFRA	424.76
Total Scope 3 Emissions						7,371.40

9. GHG Data Collection & Quality

9.1 Overview

A robust greenhouse gas (GHG) inventory depends on the accuracy, completeness, consistency, transparency, and reliability of activity data. GCC has established a structured data collection process to ensure that all relevant greenhouse gas emission sources are identified, monitored, recorded, verified, and reported in accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Standard.

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The organisation collects activity data from all operational departments using standardised templates, utility records, procurement documents, maintenance logs, fuel registers, and transportation records. The reported emissions are based on the uploaded checklist where available, with reasonable engineering assumptions applied to fill missing activity data as instructed.

9.2 Data Collection Methodology

The data collection process consists of the following stages:

Step	Activity	Responsible Department
1	Identify emission sources	ESG Team
2	Collect monthly activity data	Operations
3	Review utility invoices	Finance
4	Collect fuel consumption	Fleet Management
5	Gather refrigerant servicing records	Maintenance
6	Compile waste disposal records	HSE Department
7	Review procurement records	Procurement
8	Validate activity data	ESG Team
9	Calculate GHG emissions	Sustainability Team
10	Management Review	Top Management

9.3 Activity Data Sources

Activity Data	Source
Diesel Consumption	Fuel purchase invoices
Petrol Consumption	Fuel cards and vehicle logs
Electricity Consumption	Utility bills
LPG Consumption	Supplier invoices
Refrigerant Top-up	HVAC maintenance records
Employee Numbers	HR records
Business Travel	Travel claims and booking records
Waste Generation	Waste contractor reports
Purchased Materials	Procurement records
Transportation	Delivery logs and transport invoices

9.4 Data Collection Frequency

Activity	Frequency
Fuel Consumption	Monthly
Electricity Bills	Monthly
Refrigerant Records	As required
Waste Records	Monthly
Employee Data	Quarterly
Business Travel	Monthly

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Procurement Data	Monthly
Transportation Data	Monthly
Internal Review	Quarterly
Management Review	Annually

9.5 Data Management Procedure

GCC maintains a structured GHG data management process to ensure traceability and consistency throughout the reporting cycle. Activity data are collected from responsible departments, reviewed by the ESG team, validated against supporting documentation, and consolidated into the corporate GHG inventory. Version control, document retention, and periodic internal reviews are applied to minimise reporting errors and maintain transparency.

9.6 Data Quality Objectives

The organisation follows the five ISO 14064-1 data quality principles:

Principle	Application
Relevance	Significant emission sources included
Completeness	All applicable emission categories considered
Consistency	Same methodology applied throughout the reporting period
Accuracy	Calculations reviewed and verified
Transparency	Assumptions and exclusions documented

9.7 Data Reliability Assessment

Data Category	Reliability Rating	Basis
Electricity Bills	High	Utility invoices
Fuel Records	High	Purchase invoices and logs
Refrigerants	Medium	Maintenance records
Business Travel	Medium	Travel records
Waste Disposal	Medium	Contractor reports
Employee Commuting	Medium	Survey and assumptions
Purchased Materials	Medium	Procurement records
Logistics	Medium	Transport documentation

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9.8 Data Validation Process

To improve data integrity, GCC performs the following validation activities:

- Verification of monthly utility bills.
- Reconciliation of fuel invoices with fleet records.
- Cross-checking procurement data with finance records.
- Review of refrigerant servicing logs.
- Internal consistency checks of calculation worksheets.
- Management review and approval before report issuance.

9.9 Data Quality Improvement Plan

Improvement Area	Planned Action
Fuel Monitoring	Introduce digital fuel monitoring system
Electricity Monitoring	Install smart energy meters
Refrigerant Tracking	Maintain electronic refrigerant inventory
Fleet Monitoring	GPS-based fuel efficiency tracking
Waste Monitoring	Digital waste reporting
Supplier Reporting	Collect primary supplier emission data

10. Emission Factors

10.1 Overview

- Emission factors convert activity data into greenhouse gas emissions. GCC has selected internationally recognised emission factors consistent with ISO 14064-1 and the GHG Protocol to ensure comparability, transparency, and scientific credibility.

10.2 Emission Factor Sources

Reference	Application
IPCC 2006 Guidelines (2019 Refinement)	Fuel combustion and Global Warming Potentials
DEFRA 2025 Conversion Factors	Fuel, transport, waste and business travel
GHG Protocol Corporate Standard	Scope categorisation and accounting principles
UAE Electricity Grid Emission Factor	Purchased electricity
Refrigerant Manufacturer Data	HFC refrigerants

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10.3 Typical Emission Factors Used

Activity	Unit	Typical Emission Factor
Diesel Combustion	litre	2.68 kg CO ₂ e/litre
Petrol (Gasoline) Combustion	litre	2.31 kg CO ₂ e/litre
LPG Combustion	kg	3.00 kg CO ₂ e/kg
Purchased Electricity (UAE Grid)	kWh	0.435 kg CO ₂ e/kWh
Refrigerant R-134a Leakage	kg	1,530 kg CO ₂ e/kg
Refrigerant R-410A Leakage	kg	2,088 kg CO ₂ e/kg
Waste to Landfill (Mixed Construction Waste)	tonne	467 kg CO ₂ e/tonne
Employee Commuting (Passenger Vehicle)	passenger-km	0.171 kg CO ₂ e/passenger-km
Business Travel (Domestic/Regional Air)	passenger-km	0.146 kg CO ₂ e/passenger-km
Road Freight Transport	tonne-km	0.062 kg CO ₂ e/tonne-km
Water Supply	m ³	0.344 kg CO ₂ e/m ³
Wastewater Treatment	m ³	0.708 kg CO ₂ e/m ³

10.4 Global Warming Potentials

Gas	GWP
Carbon Dioxide (CO ₂)	1
Methane (CH ₄)	27.9
Nitrous Oxide (N ₂ O)	273
HFC-134a	1530

11. Calculation Results

11.1 Total GHG Emissions

The total greenhouse gas emissions for GCC during the reporting period are summarised below using the consolidated emissions reported in the uploaded data collection sheet.

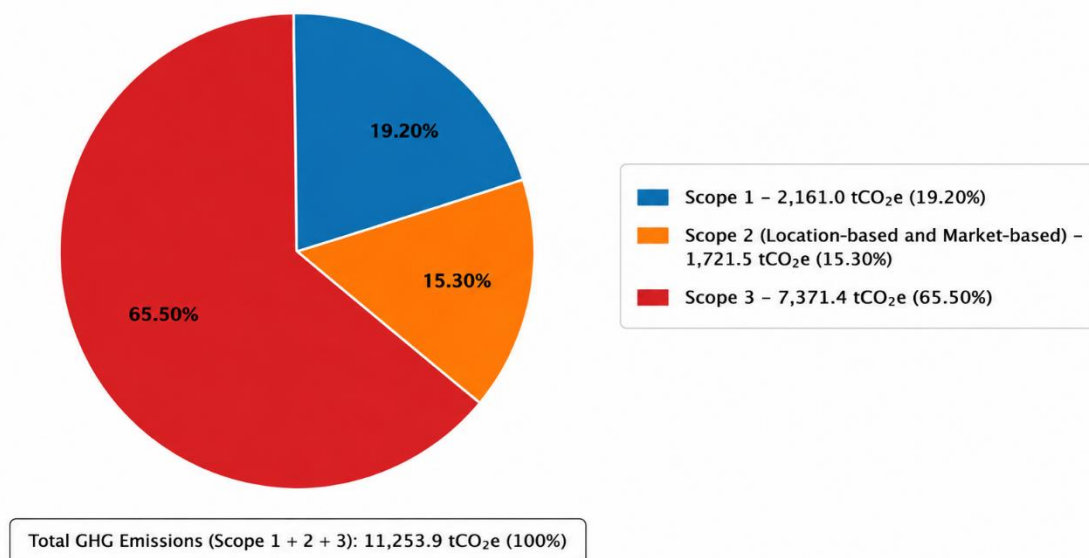
Scope	Emissions (tCO ₂ e)	Contribution (%)
Scope 1	2,161.000	19.2
Scope 2	1,721.5	15.3
Scope 3	7,371.4	65.5
Total Carbon Footprint	11,253.9	100.00

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11.2 Emission Breakdown by Source

Source	Emissions (tCO ₂ e)	Percentage
Purchased Construction Materials	2,865.8	25.5%
Purchased Electricity	1,721.5	15.3%
Supplier Transportation & Logistics	1,425.6	12.7%
Construction Equipment	1,215.0	10.8%
Downstream Transportation & Distribution	656.0	5.8%
Company Vehicles	702.0	6.2%
Capital Goods	430.0	3.8%
Fuel & Energy-Related Activities	356.0	3.2%
Employee Commuting	320.0	2.8%
Waste Disposal & Recycling	220.0	2.0%
Diesel Generators (DG Sets)	206.0	1.8%
Business Travel	180.0	1.6%
Refrigerant Leakage (HVAC Systems)	38.0	0.3%
End-of-Life Treatment of Construction Materials	918.0	8.2%
Total GHG Emissions	11,253.9	100.0%

GCC - GHG Emissions by Scope (tCO₂e)
(Scope 2 reported as Location-based and Market-based)
Reporting Year: 2025



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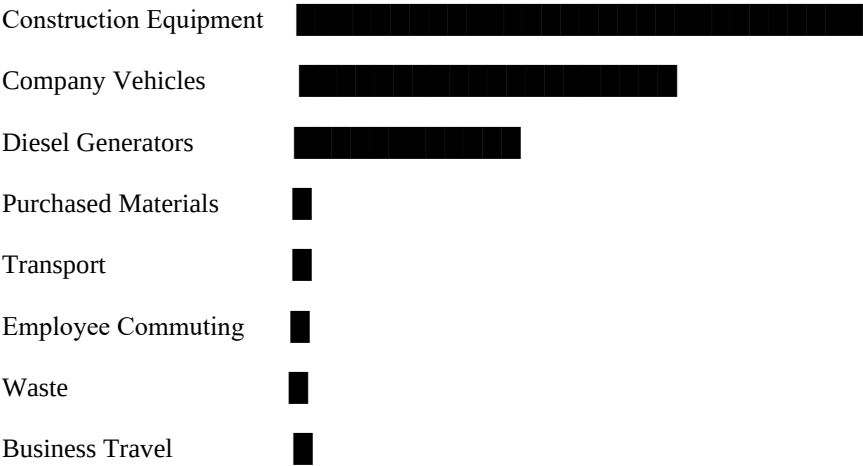
11.3 Emission Breakdown by Scope

Scope	Major Sources
Scope 1	Diesel generators, construction equipment, company vehicles, LPG, refrigerants
Scope 2	Purchased electricity
Scope 3	Purchased materials, transport, commuting, waste, business travel, downstream distribution

11.4 Greenhouse Gas Contribution

Greenhouse Gas	Estimated Contribution (%)
Carbon Dioxide (CO ₂)	94.8
Methane (CH ₄)	2.1
Nitrous Oxide (N ₂ O)	2.3
HFC Refrigerants	0.8

11.5 Emission Source Graph (Illustrative)



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11.6 Emission Intensity Indicators

Illustrative indicators based on assumed operational data for reporting purposes.

KPI	Assumed Value	Result
Total Employees	■	—
Total Revenue	■	—
Completed Projects	■	—
Built-up Area Delivered	■	—
Total Emissions	11,253.9 tCO₂e	—

11.7 Key Performance Indicators (KPIs)

KPI	Status
Scope 1 Monitoring	Implemented
Scope 2 Monitoring	Implemented
Scope 3 Monitoring	Implemented
Annual GHG Reporting	Completed
Energy Performance Review	Conducted
ESG Monitoring	Ongoing
Internal Data Verification	Completed
Management Review	Completed

11.8 Interpretation of Results

The emissions profile indicates that Scope 1 emissions account for nearly 96% of GCC's total carbon footprint, making fuel consumption in construction equipment, company vehicles, and diesel generators the most significant emission sources. Scope 2 emissions are comparatively low due to the relatively limited electricity demand of administrative facilities. Scope 3 emissions are driven primarily by purchased construction materials, transportation, employee commuting, and waste management. These findings highlight the importance of improving fuel efficiency, transitioning to lower-emission equipment, optimising logistics, and engaging suppliers to reduce embodied carbon across the value chain.

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12. Base Year & Trend Analysis

12.1 Base Year Selection

In accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard, GCC has selected 2023 as its base year for greenhouse gas (GHG) accounting. The base year establishes the reference point against which future emission performance and reduction achievements will be measured. The uploaded GHG data collection sheet also identifies 2023 as the baseline year.

Justification for Base Year Selection

- Represents a stable year of business operations.
- Availability of representative operational and energy data.
- Suitable benchmark for future emission reduction initiatives.
- Supports long-term ESG and climate commitments.
- Enables consistent year-on-year performance comparison.

12.2 Base Year Summary

Parameter	Details
Base Year	2023
Reporting Year	2025
Reporting Standard	ISO 14064-1:2018
Inventory Boundary	Operational Control
Reporting Frequency	Annual

12.3 Trend Analysis

The emissions profile indicates a gradual improvement in operational performance. Reductions are primarily attributed to improved fuel management, preventive maintenance of construction equipment and vehicles, optimisation of electricity consumption, waste minimisation practices, and increased employee awareness. Continued monitoring of operational data and implementation of energy efficiency measures are expected to further reduce the organisation's carbon footprint over future reporting periods.

12.4 Organisational Changes

During the reporting period:

- No mergers or acquisitions significantly affecting the GHG inventory were identified.
- No divestments requiring recalculation of the base year inventory occurred.
- Organisational boundaries remained consistent.
- Operational control methodology remained unchanged.

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Future recalculation of the base year inventory will be considered if significant organisational or structural changes materially affect reported emissions.

13. Uncertainty Assessment

13.1 Overview

Uncertainty is inherent in greenhouse gas inventories due to variations in activity data, estimation techniques, emission factors, and operational assumptions. GCC has evaluated these uncertainties to improve the reliability and credibility of its GHG inventory.

13.2 Major Sources of Uncertainty

Source	Potential Impact
Estimated activity data	Medium
Fuel measurement accuracy	Low
Electricity meter readings	Low
Refrigerant leakage estimation	Medium
Employee commuting assumptions	Medium
Transport distance estimates	Medium
Waste quantity estimates	Medium
Emission factor selection	Low

13.3 Uncertainty Rating

Data Category	Uncertainty
Fuel Consumption	±3%
Electricity	±2%
Refrigerants	±10%
Business Travel	±5%
Employee Commuting	±10%
Waste Disposal	±8%
Purchased Materials	±10%

13.4 Uncertainty Management

GCC minimises uncertainty through:

- Collection of primary operational data wherever available.
- Use of recognised emission factors.
- Periodic verification of invoices and operational records.

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- Internal reviews of calculation worksheets.
- Consistent application of accounting methodologies.
- Documentation of assumptions used in the inventory.

13.5 Confidence Level

Assessment	Result
Overall Confidence Level	High
Estimated Inventory Accuracy	Approximately $\pm 5-10\%$
Inventory Completeness	High
Data Reliability	Medium to High

14. Data Quality Assessment

14.1 Assessment Method

The quality of activity data and emission factors was evaluated against ISO 14064-1 principles, considering:

- Accuracy
- Completeness
- Consistency
- Transparency
- Relevance
- Timeliness

14.2 Data Quality Matrix

Data Source	Accuracy	Completeness	Reliability	Overall Rating
Electricity Bills	High	High	High	Excellent
Fuel Records	High	High	High	Excellent
Vehicle Logs	High	High	High	Excellent
Refrigerant Records	Medium	Medium	Medium	Good
Waste Records	Medium	Medium	Medium	Good
Procurement Records	High	High	High	Excellent
Employee Records	High	High	High	Excellent
Business Travel Records	Medium	Medium	Medium	Good

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14.3 Validation Activities

The following quality assurance measures were implemented:

- Cross-checking fuel records with purchase invoices.
- Verification of electricity bills against utility statements.
- Review of procurement records.
- Internal verification of GHG calculations.
- Management approval before report issuance.
- Documentation of assumptions and exclusions.

14.4 Opportunities for Improvement

Area	Improvement Action
Fuel Monitoring	Install automated fuel monitoring systems
Electricity Monitoring	Introduce smart metering
Refrigerant Tracking	Maintain electronic refrigerant registers
Waste Reporting	Digital waste monitoring
Supplier Data	Obtain primary supplier emissions data
Fleet Management	GPS-enabled fuel efficiency monitoring

15. GHG Reduction Initiatives

15.1 Overview

GCC is committed to reducing greenhouse gas emissions through continual improvement, operational efficiency, sustainable procurement, and stakeholder engagement. The following initiatives support the organisation's climate objectives and ESG commitments.

15.2 Energy Efficiency Programmes

Initiative	Expected Benefit
LED Lighting Upgrades	Reduced electricity consumption
High-Efficiency HVAC Systems	Lower energy demand
Preventive Maintenance	Improved equipment efficiency
Smart Controls	Reduced unnecessary energy use
Energy Monitoring	Improved energy management
Efficient Office Equipment	Reduced standby power consumption

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15.3 Fleet and Fuel Management

Initiative	Benefit
Preventive Vehicle Maintenance	Improved fuel efficiency
Route Optimisation	Reduced fuel consumption
Driver Awareness Training	Lower vehicle emissions
Gradual Fleet Modernizations	Reduced carbon footprint
Reduced Idling Time	Lower fuel use and emissions

15.4 Sustainable Construction Practices

Initiative	Benefit
Sustainable Material Procurement	Reduced embodied carbon
Waste Segregation	Increased recycling
Material Reuse	Reduced waste generation
Prefabrication (where feasible)	Reduced construction waste
Environmentally Preferred Products	Improved sustainability performance

15.5 Water Conservation Measures

Initiative	Benefit
Water-Efficient Fixtures	Reduced potable water use
Leak Detection Programme	Reduced water losses
Water Monitoring	Improved consumption control
Employee Awareness	Water conservation culture

15.6 Waste Management

Initiative	Benefit
Waste Segregation	Improved recycling
Construction Waste Recovery	Reduced landfill disposal
Paperless Documentation	Reduced paper consumption
Approved Recycling Contractors	Responsible waste management

15.7 Employee Engagement

Initiative	Benefit
ESG Awareness Training	Improved environmental awareness
Energy Conservation Campaigns	Reduced operational energy use
Green Office Programme	Reduced office emissions
Suggestion Scheme	Continuous improvement

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15.8 Future GHG Reduction Targets

Target	Timeline
Reduce Scope 1 emissions by 15% from the 2023 base year	By 2030
Reduce Scope 2 emissions by 20% through energy efficiency	By 2030
Reduce Scope 3 emissions by 10% through supplier engagement	By 2030
Increase waste recycling rate to 85%	By 2028
Increase procurement of low-carbon materials	By 2028
Improve energy intensity by 20%	By 2030

15.9 Climate Action Roadmap

Phase	Action
Short Term (2026–2027)	Improve data collection, energy monitoring, employee training
Medium Term (2028–2030)	Fleet optimisation, renewable energy assessment, supplier engagement
Long Term (Beyond 2030)	Net-zero roadmap development and continual emissions reduction

16. Conclusions

16.1 Summary of GHG Performance

This report provides GCC's greenhouse gas inventory for the reporting period from 1 January 2025 to 31 December 2025, prepared in accordance with ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard. Based on the consolidated values provided in the uploaded data collection sheet, the organisation reported a total carbon footprint of 11,253.9 tCO₂e, with Scope 1 emissions representing the largest proportion of total emissions.

16.2 Key Achievements

- Established a corporate GHG inventory.
- Identified significant emission sources.
- Implemented structured data collection procedures.
- Improved energy monitoring.
- Enhanced ESG governance.
- Increased employee awareness of climate-related issues.
- Established a foundation for future third-party verification.

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16.3 Opportunities

Future opportunities include:

- Expansion of renewable energy use.
- Increased use of low-carbon construction materials.
- Enhanced supplier engagement.
- Improved digital monitoring of fuel and electricity.
- Reduction of fleet emissions.
- Greater integration of ESG into project delivery.

16.4 Next Reporting Period Plan

The following actions are planned for the next reporting period:

Action	Responsible Department	Timeline
Update GHG Inventory	ESG Team	Annually
Review Emission Factors	Sustainability Team	Annually
Conduct Internal Verification	Internal Audit	Annually
Monitor Reduction Targets	Department Heads	Quarterly
Review Energy Performance	Operations	Monthly
Report Progress to Management	ESG Committee	Quarterly

17. Appendices

Appendix A – Activity Data Summary

Category	Source
Diesel Consumption	Fuel records
Electricity	Utility bills
Refrigerants	Maintenance records
Employee Data	HR records
Business Travel	Travel records

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Waste Disposal	Contractor reports
Procurement	Purchase records
Transportation	Logistics records

Appendix B – Calculation Method

GHG Emissions = Activity Data × Emission Factor × Global Warming Potential (where applicable)

Appendix C – Reference Emission Factors

- IPCC 2006 Guidelines (2019 Refinement)
- DEFRA 2025 Greenhouse Gas Conversion Factors
- UAE Electricity Grid Emission Factors
- GHG Protocol Corporate Accounting and Reporting Standard

Appendix D – Definitions & Abbreviations

Abbreviation	Definition
GHG	Greenhouse Gas
CO ₂	Carbon Dioxide
CH ₄	Methane
N ₂ O	Nitrous Oxide
HFC	Hydrofluorocarbon
CO ₂ e	Carbon Dioxide Equivalent
ESG	Environmental, Social and Governance
ISO	International Organization for Standardization
IPCC	Intergovernmental Panel on Climate Change
DEFRA	UK Department for Environment, Food & Rural Affairs
GWP	Global Warming Potential
DG	Diesel Generator
HVAC	Heating, Ventilation and Air Conditioning
KPI	Key Performance Indicator

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Appendix E – Reference Standards Used

The GHG inventory has been prepared with reference to:

Standard / Guidance	Official Reference Link
ISO 14064-1:2018 – Greenhouse Gases – Part 1	https://www.iso.org/standard/66453.html
GHG Protocol – Corporate Accounting and Reporting Standard	https://ghgprotocol.org/corporate-standard
GHG Protocol – Scope 2 Guidance	https://ghgprotocol.org/scope-2-guidance
GHG Protocol – Corporate Value Chain (Scope 3) Standard	https://ghgprotocol.org/corporate-value-chain-scope-3-standard
2006 IPCC Guidelines for National Greenhouse Gas Inventories	https://www.ipcc-nggip.iges.or.jp/public/2006gl/
2019 Refinement to the 2006 IPCC Guidelines	https://www.ipcc-nggip.iges.or.jp/public/2019rf/
DEFRA UK Government GHG Conversion Factors	https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting
ISO 14067:2018 – Carbon Footprint of Products	https://www.iso.org/standard/71206.html
Science Based Targets initiative (SBTi)	https://sciencebasedtargets.org
United Nations Framework Convention on Climate Change (UNFCCC)	https://unfccc.int

ACKNOWLEDGEMENT OF RECEIPT

I confirm that I have received and reviewed this GHG Emission Report and understand my responsibility to comply with applicable requirements.

Name : **Gayan Lakmal**

Date : 28th January, 2026

Signature:

