DECO EMIRATES L.L.C

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United Arab Emirates.

GHG EMISSION REPORT

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Prepared by: ESG-Committee

Seal

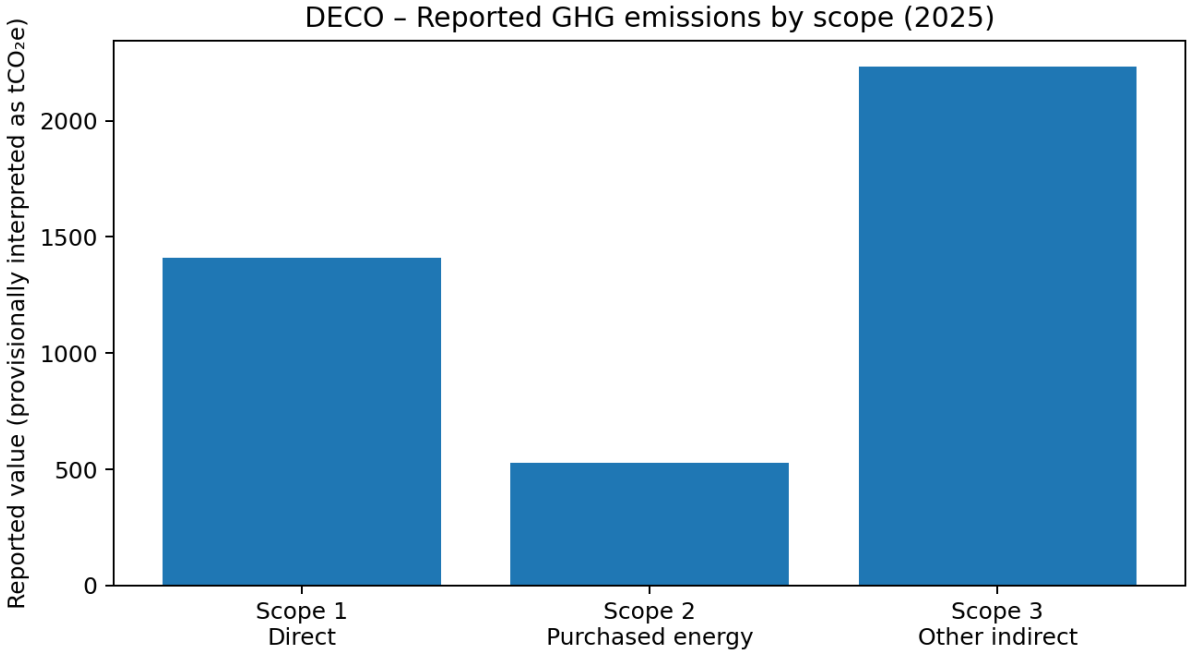
Approved by: Managing Director

1. Executive Summary

DECO Emirates LLC operates in the interior decoration, carpentry and flooring contracting sector, including wallpaper fixing, floor and wall tiling, and metal parts and erection contracting. Company materials describe a long-established UAE business with in-house joinery and architectural metalwork facilities, project management, design, procurement, logistics, production and fit-out activities. The pre-qualification document refers to Dubai as headquarters and lists regional activity beyond the UAE; this draft's proposed inventory boundary is limited to UAE operations under DECO's operational control until management confirms the entities and sites to include. The reporting period is 1 January to 31 December 2025. The checklist identifies 2025 as the baseline year and records 454 employees. The figures supplied in the checklist are presented below as provisional tCO_2e values solely for draft reporting purposes.

GHG category	Checklist value	Provisional interpretation	Share of reported total
Scope 1 – direct emissions	1,410.50	1,410.50 tCO_2e	33.8%
Scope 2 – purchased energy	528.70	528.70 tCO_2e	12.7%
Scope 3 – other indirect emissions	2,233.84	2,233.84 tCO_2e	53.5%
Total	4,173.04	4,173.04 tCO_2e	100.0%

The reported Scope 3 split is upstream 1,603.78 and downstream 630.05. These values add to 2,233.83, which is 0.01 below the reported Scope 3 total of 2,233.84, likely due to rounding or transcription; reconciliation is required.



Key findings and opportunities:

1. Scope 3 is the largest reported category, so purchased materials, supplier transport, project logistics, waste and downstream activities should be prioritised for better data and reduction planning
2. Scope 1 is material and should be supported by fuel and refrigerant records
3. electricity consumption and any on-site renewable generation should be evidenced using invoices and meter records
4. the current checklist does not contain activity data sufficient to independently reproduce the emissions totals.

No verified reduction achievement can be claimed from a single baseline year. No previous-year inventory, independently verified reductions, offsets, carbon credits or neutralisation evidence was supplied. The report therefore establishes a provisional starting point and a practical improvement plan rather than claiming a confirmed reduction.

2. Introduction

2.1 Purpose

This report documents DECO's 2025 greenhouse gas inventory in a structured format aligned with the principles and requirements of ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard. It describes the organizational and operational boundaries, sources considered, data limitations, reported results, assumptions and actions needed to improve inventory completeness and reliability.

2.2 Intended users

Intended users include DECO management, finance and procurement teams, project and production managers, HSE/ESG personnel, clients requesting carbon information, relevant business partners and, where applicable, assurance providers. External users should be informed that the current version is a draft and that the underlying figures and units remain to be confirmed.

2.3 Reporting objectives

The objectives are to establish a consistent 2025 baseline, support internal ESG management and customer requests, identify material sources across direct and indirect emissions, improve evidence and data controls, and inform future reduction measures. The checklist does not identify a specific legal reporting obligation; this report is therefore treated as a voluntary/customer-support inventory unless DECO confirms otherwise.

2.4 Reporting principles

The inventory should be relevant, complete, consistent, transparent and accurate to the extent practicable. Material exclusions, estimation methods, recalculations and uncertainty should be disclosed. Estimates must not be presented as measured values, and the inventory should be reviewed before any external claim is made.

3. Organization Description

3.1 Company profile

DECO Emirates LLC provides interior contracting and manufacturing services, including interior decoration, carpentry and flooring contracting, wallpaper fixing, floor and wall tiling, and metal parts and erection contracting. The 2026 pre-qualification document describes operations commencing in the UAE in 1976, Dubai headquarters, and in-house joinery production and architectural metalwork facilities. It describes a broad fit-out model covering project management, CAD/design, quality control, procurement, logistics, joinery and millwork, MEP works, glass works, acrylic fabrication and finishing.

3.2 Organizational structure

The supplied organization chart places the Managing Director at the top, with Production, Projects, Commercial, Planning/Procedures and Finance functions. Supporting teams shown include CAD and production, project managers, site engineers, QA/QC/HSE, site operations, administration, logistics, stores, drivers, estimation, procurement, IT, accounts, PRO and HR. These functions provide potential owners for activity data: Finance for invoices and expenditure records; Production/Facilities for workshop energy and fuels; Projects/Site Operations for project fuel, waste and material records; Procurement for purchased goods and supplier information; Logistics for transport; and HR/Admin for employee commuting and workforce data.

3.3 Workforce and facilities

The GHG checklist states 454 employees. The company pre-qualification document separately refers to a workforce of 400+ and lists roles and headcounts that may not fully reconcile with the checklist. This report uses 454 as the checklist value for the 2025 inventory, subject to HR confirmation of average annual headcount and inclusion of contractors. The pre-qualification document identifies a 10,000 m² joinery production facility and a 5,000 m² architectural metalwork facility in Dubai. These areas are company-profile disclosures and should not be assumed to be the full inventory floor area without site confirmation.

3.4 Operations relevant to GHG emissions

Potential sources include electricity used in workshops, offices and site facilities; diesel or other fuels in generators and vehicles; refrigerants in air-conditioning and HVAC systems; purchased wood, boards, metal, glass, tiles, flooring, adhesives, paints, finishes and packaging; inbound and outbound freight; subcontractor or project transport; employee commuting; business travel; construction and workshop waste; and emissions associated with products/materials installed at customer sites. Inclusion depends on control, materiality, data availability and the selected reporting boundary.

4. Reporting Boundary

4.1 Organizational boundary

For this draft, the operational-control approach is proposed: DECO accounts for emissions from operations over which it has authority to introduce and implement operating policies. This is a proposed accounting choice, not confirmed by the checklist. Management should formally approve the approach and identify all included legal entities, facilities, leased assets, vehicles, workshops, offices, warehouses and project sites.

4.2 Operational boundary

The inventory considers direct emissions (Scope 1), indirect emissions from purchased energy (Scope 2), and other indirect value-chain emissions (Scope 3). Scope 3 categories should be screened for relevance and materiality rather than assumed to be all quantified. The source checklist provides only total Scope 3 and upstream/downstream values; it does not specify which GHG Protocol Scope 3 categories are included in those values.

4.3 Entities and locations covered

Boundary item	Draft treatment	Confirmation required
Dubai Investment Park headquarters / offices	Include if under operational control	Confirm address and electricity/fuel accounts
Joinery workshop (company document refers to 10,000 m²)	Include if controlled	Confirm facility, meters, fuels and reporting completeness
Architectural metalwork facility (company document refers to 5,000 m²)	Include if controlled	Confirm facility, meters, fuels and reporting completeness
UAE project / client sites	Include controlled site activities and attributable sources	Define project/site inclusion rules and avoid double counting
Other countries / affiliates / parent group	Not included in this draft unless separately controlled and confirmed	Confirm legal entity ownership, control and consolidation policy
Contractors and subcontractors	Potential Scope 3, where relevant; not automatically Scope 1/2	Define contractual control and avoid duplicate reporting

5. Reporting Period

The inventory period is 1 January 2025 through 31 December 2025. The checklist identifies 2025 as the base year. Annual reporting is recommended, using the same 12-month period where practicable. If utility or fuel billing periods do not align exactly with the calendar year, DECO should document cut-off rules and any estimates.

6. GHG Accounting Methodology

6.1 Standards and guidance

- ISO 14064-1:2018 – Greenhouse gases: specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
- GHG Protocol Corporate Accounting and Reporting Standard – corporate-level accounting and reporting principles and boundary setting.
- GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard – screening and quantification of relevant value-chain categories.

- Applicable UAE electricity/grid factors and internationally recognised factors (such as IPCC or UK Government GHG Conversion Factors/DEFRA) may be used where suitable and transparently documented; factor selection must match geography, year, gas, activity unit and boundary.

6.2 Calculation approach

The preferred calculation approach is activity data multiplied by a relevant emission factor, with unit conversions and global warming potentials applied where required. For each source, retain the activity quantity, unit, factor source and version, calculation formula, result, data owner and supporting evidence. The totals in the supplied checklist cannot be independently recalculated because the activity data, factor set and calculation workbook were not supplied.

6.3 Tools and software

No GHG accounting software or calculation tool was identified in the supplied documents. A controlled spreadsheet or recognised GHG accounting platform may be used, provided formulas are protected, factor sources are version-controlled, source documents are linked, changes are logged and a reviewer checks the calculations.

6.4 Biogenic emissions and removals

No data were supplied for biogenic CO_2, land-use change, carbon removals or purchased offsets. These are not quantified in this draft. Any relevant biogenic emissions or removals should be reported separately where required by the selected standards and methodology.

7. Emission Sources Identification

Potential source	Likely location / activity	Scope/category	Current data status
Diesel, petrol or other fuel combustion in owned/controlled vehicles	Company transport and project travel	Scope 1 – mobile combustion	Checklist lists field but no fuel quantity
Fuel used in diesel generators or other stationary equipment	Workshop, office or project sites	Scope 1 – stationary combustion	Checklist lists field but no quantity
Refrigerant leakage/top-ups	AC/HVAC equipment	Scope 1 – fugitive emissions	Checklist lists field but no refrigerant quantity/type
Purchased electricity	Offices, joinery and metalwork facilities, controlled sites	Scope 2 – purchased electricity	Checklist provides aggregate Scope 2 value only
Purchased materials	Wood, boards, metals, glass, tiles, flooring, coatings and other fit-out materials	Scope 3 – purchased goods and services	No quantities or category calculations supplied
Capital goods / equipment	Machinery, tools, vehicles and major equipment	Scope 3 – capital goods, if material	Not specified
Fuel- and energy-related activities not included in Scope 1/2	Upstream energy supply and transmission losses	Scope 3 – Category 3	Not specified

Inbound freight	Supplier-to-DECO or supplier-to-site transport	Scope 3 – upstream transportation	Distances, modes and loads not supplied
Waste generated in operations	Workshop, offices and fit-out project sites	Scope 3 – waste generated in operations	Waste quantities and treatment routes not supplied
Business travel and employee commuting	Air, road and other travel	Scope 3 – business travel / commuting	No distances or travel records supplied
Downstream transport and distribution	DECO to customers/project destinations, where applicable	Scope 3 – downstream transportation	Distance/mode/load not supplied
Use/end-of-life of sold products	Installed materials/products, if relevant and material	Scope 3 – downstream categories as applicable	No product quantity/lifetime/end-of-life data supplied

This source list is a screening register for DECO's industry. It is not a statement that every listed category was included in the checklist total. The company should document the inclusion/exclusion decision and materiality rationale for each relevant Scope 3 category.

8. GHG Scope Classification

8.1 Scope 1 – Direct emissions

Scope 1(1,410.50) includes emissions from sources owned or controlled by DECO. Relevant sources may include fuel combustion in generators, boilers or other stationary equipment; fuel combustion in company-owned or controlled vehicles and mobile equipment; and refrigerant leakage from air-conditioning/HVAC equipment. Process emissions are not expected to be a major source for ordinary interior fit-out activities, but any metal fabrication, coating, welding or other process source should be screened against the actual processes and fuel/consumable use.

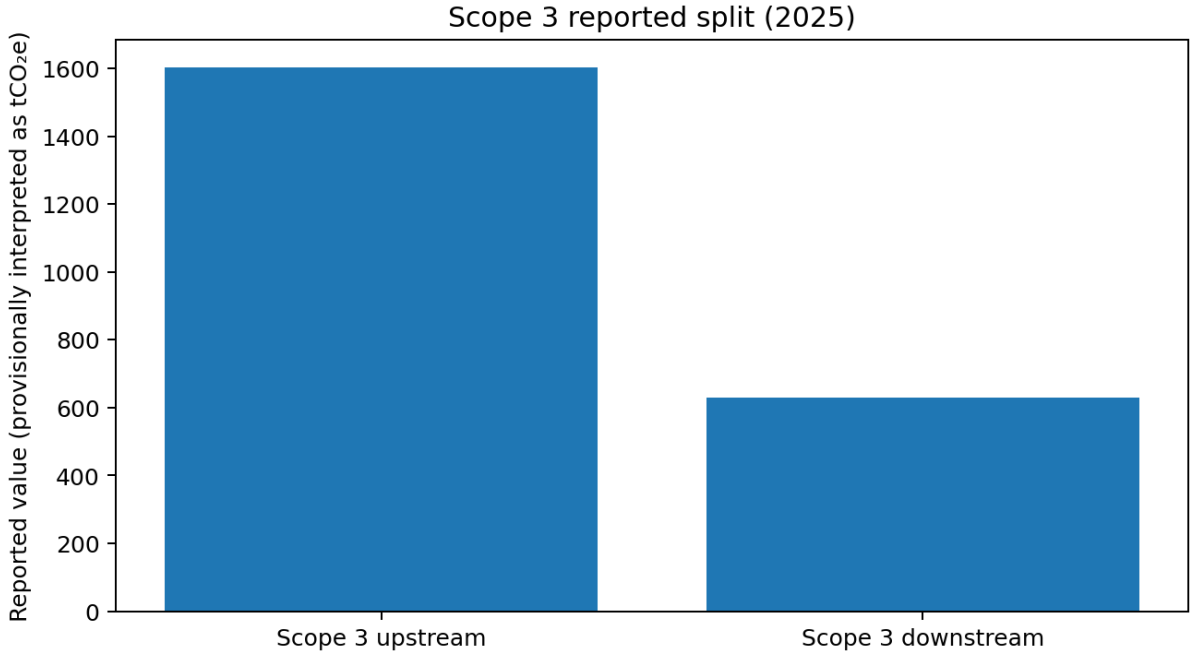
Scope 1 source	Activity data needed	Calculation note
Stationary combustion	Fuel type and litres/kg/m^3 by facility and month	Fuel consumed × fuel-specific factor; include CO_2, CH_4 and N_2O as appropriate
Mobile combustion	Fuel purchase/issue records by vehicle and fuel type	Fuel-based method preferred where fuel records are available
Refrigerants	Refrigerant type and kg added/leaked; equipment records	Mass leaked × refrigerant-specific GWP; do not assume all top-ups equal annual leakage without policy
Process emissions	Process-specific material/production records, if applicable	Quantify only where a relevant process source is identified

8.2 Scope 2 – Indirect energy emissions

Scope 2 primarily covers purchased electricity consumed by DECO-controlled offices, workshops, warehouses and sites. Purchased steam, heating or cooling should be included if applicable and purchased from third parties. The checklist records an aggregate Scope 2 figure of 528.70 but provides no electricity consumption in kWh, grid factor, invoice data, market-based instruments or renewable electricity evidence. Consequently, the result is reported as supplied and is not independently recalculated. Where applicable and data are available, DECO should calculate location-based Scope 2 using the appropriate UAE grid factor. A market-based result should only be reported where qualifying contractual instruments and applicable criteria are met. On-site solar generation, exports, self-consumption and certificates must be tracked separately to avoid double counting.

8.3 Scope 3 – Other indirect emissions

Scope 3 includes relevant indirect emissions outside sources owned or controlled by DECO. For a fit-out and manufacturing contractor, purchased materials and services, inbound/outbound freight, waste, business travel, employee commuting, upstream energy activities, capital goods and downstream activities may be material. The checklist reports Scope 3 = 2,233.84, with upstream = 1,603.78 and downstream = 630.05. These are retained as supplied, subject to unit and category confirmation.



The upstream/downstream labels in the checklist are not mapped to specific GHG Protocol Scope 3 categories. DECO should obtain the underlying calculation sheet and map each line item to the applicable category before claiming category-level completeness. Product sold and end-of-life emissions should only be quantified where the applicable category boundary and materiality justify inclusion; construction services do not automatically imply a product-use emissions category.

9. GHG Data Collection and Quality

9.1 Data sources and collection method

Use primary records wherever practical: electricity bills and meter readings; fuel invoices, fuel cards and generator logs; refrigerant service records; procurement invoices and bills of materials; supplier-specific environmental data; freight invoices, vehicle logs, distances and load factors; waste transfer notes and treatment certificates; travel bookings; and HR commuting surveys. Each record should be tagged to the reporting period, site, activity, unit and responsible department.

9.2 Data management procedure and controls

- Assign a data owner for every source and a central ESG/HSE coordinator to consolidate the inventory.
- Use standard data templates with defined units, site codes, activity categories and reporting cut-off dates.
- Retain invoices, logs, supplier statements and calculation files as evidence in a controlled repository.
- Check completeness against facility lists, general ledger accounts, vehicle lists, equipment registers, procurement categories and waste contractor records.
- Use consistent emission factor sources and record the factor year, geography, gas coverage, units and version.
- Separate measured data, supplier-specific data, spend-based estimates and assumptions.
- Require independent internal review of formulas, conversions, totals and duplicate entries before approval.
- Document missing data, estimation methods, exclusions, restatements and management approvals.

9.3 Current limitations

The supplied checklist contains total emissions but blank source-level activity quantities for fuel, refrigerants, electricity and material/transport metrics. The inventory therefore lacks the evidence needed to test completeness or reproduce calculations. The source document also leaves the contact person and energy manager fields blank. These gaps should be closed before the report is used as a formal public disclosure.

10. Emission Factors

Emission factors must be appropriate to the activity, location, year, gas and unit. The following hierarchy is recommended; this is a methodological recommendation, not evidence of the factors actually used to produce the supplied totals.

Activity	Preferred factor source / selection basis	Typical unit matching
Fuel combustion	IPCC Guidelines and/or relevant national factors; fuel-specific factors applicable to UAE context where available	kg CO_2e/litre, kg CO_2e/kg or kg CO_2e/m^3
Purchased electricity	Official UAE/grid-specific factor applicable to reporting year; document whether location- or market-based	kg CO_2e/kWh

Refrigerants	Recognised refrigerant-specific GWP values consistent with the selected IPCC assessment basis	kg CO_2e/kg refrigerant leaked
Purchased materials	Supplier-specific product carbon footprint/EPD where reliable; otherwise recognised lifecycle databases or spend-based factors with disclosure	kg CO_2e/kg, tonne, m^2 or currency spend
Freight	Mode-, vehicle-, fuel- and load-appropriate factors from recognised government/IPCC/GHG Protocol sources	kg CO_2e/tonne-km, vehicle-km or fuel unit
Waste	Treatment-route and waste-material-specific factors from recognised sources	kg CO_2e/tonne waste
Business travel / commuting	Mode- and distance-specific factors; use actual travel data where available	kg CO_2e/passenger-km or vehicle-km

No specific numerical emission factors are listed in the supplied checklist. Accordingly, this report does not assign factor values retrospectively or claim that IPCC, DEFRA or a UAE grid factor was used in the original calculation. The factor register in Appendix A should be completed with exact citations and versions before recalculation.

11. Calculation Results

11.1 Total GHG emissions

Scope	Reported checklist value	Provisional value (tCO_2e)	Share of total
Scope 1	1,410.50	1,410.50	33.8%
Scope 2	528.70	528.70	12.7%
Scope 3	2,233.84	2,233.84	53.5%
Total	4,173.04	4,173.04	100.0%

Total reported value is calculated as 1,410.50 + 528.70 + 2,233.84 = 4,173.04. This arithmetic total is valid for the values in the checklist; interpretation as tCO_2e remains provisional until DECO confirms the unit and calculation basis.

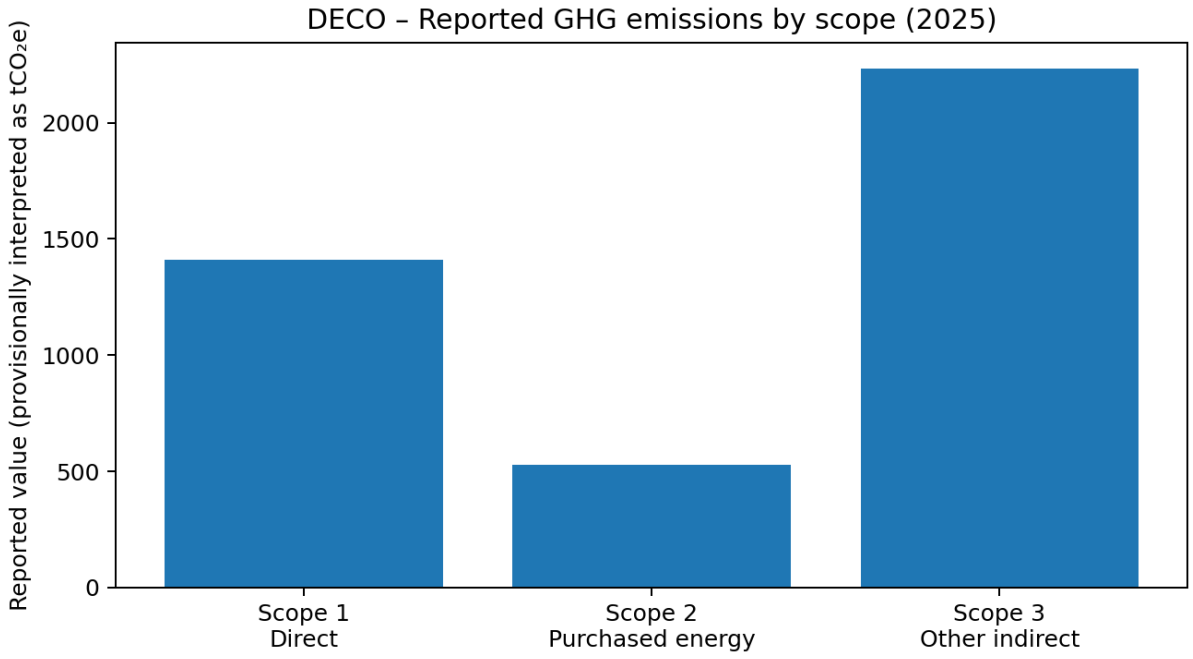
11.1.1 Scope 1 gas-wise breakdown

The checklist does not provide a gas-wise breakdown for Scope 1. CO_2, CH_4, N_2O and refrigerant gases cannot be reliably separated from the aggregate Scope 1 value without fuel quantities, fuel types, refrigerant type/quantity and the factors/GWPs used. The table below is therefore a data requirement, not an invented result.

Gas / source	2025 emissions (tCO2e)	Status
CO_2 from stationary/mobile fuel combustion	Not available	Calculate from source-level fuel activity data
CH_4 from fuel combustion	Not available	Calculate using fuel- and technology-appropriate factor
N_2O from fuel combustion	Not available	Calculate using fuel- and technology-appropriate factor
Refrigerant gases (e.g., HFCs)	Not available	Identify refrigerant type and mass leaked; apply relevant GWP
Total Scope 1	1,410.50 (provisional)	Aggregate supplied; gas split not supplied

11.2 Emission breakdown by source

The source-level data required to attribute emissions to fuel, electricity, purchased materials, freight, waste and travel are absent. The following graphic provides the only supported quantitative breakdown at this stage: the reported totals by scope.



Scope 3 upstream/downstream values are shown separately in Section 8.3. A detailed source-level chart should be produced after DECO provides the calculation workbook and source-level activity data. Do not interpret the scope chart as evidence that all underlying source categories have been identified.

11.3 Emission intensity indicators

Indicator	Draft calculation	Result / limitation
Emissions per employee	4,173.04 tCO_2e ÷ 454 employees	9.19 tCO_2e/employee (provisional; employee count needs confirmation)
Scope 1 per employee	1,410.50 ÷ 454	3.11 tCO_2e /employee (provisional)
Scope 2 per employee	528.70 ÷ 454	1.16 tCO_2e /employee (provisional)
Scope 3 per employee	2,233.84 ÷ 454	4.92 tCO_2e /employee (provisional)
Emissions per unit of production / m^2 / project value	Requires suitable output, floor area, project value or completed-project metric	Not calculable from supplied data

Employee intensity is a screening indicator, not a complete measure of operational efficiency. It is sensitive to the workforce boundary, use of subcontractors, project mix and whether the emission inventory covers all controlled sites. DECO should choose one or more business-relevant indicators and define them consistently year to year.

12. Base Year and Trend Analysis

12.1 Base-year selection

The checklist identifies 2025 as the baseline year. This is a practical initial baseline because it is the reporting year for which aggregate figures have been supplied. It should be formally adopted only after data units, boundaries, activity records and calculation factors have been validated. If significant missing activity data are later identified, DECO should recalculate the base year using the improved methodology.

12.2 Historical comparison

No historical emissions figures for 2023 or 2024 were supplied. A year-on-year trend or reduction percentage cannot therefore be calculated. The 2025 totals should be described as the first provisional inventory, not as proof of an emissions reduction.

12.3 Adjustments for organizational changes

Recalculate the baseline when a significant structural change, acquisition/divestment, outsourcing/insourcing, boundary change, major methodological change or correction of a material error affects comparability. Document the reason, recalculation method, old and revised values, approval and effect on reported trends. Apply the policy consistently to all material scopes.

13. Uncertainty Assessment

13.1 Main sources of uncertainty

- Unconfirmed unit and calculation basis of the three aggregate scope values.
- Absence of source-level fuel, electricity, refrigerant, material, waste, transport and travel activity data.
- Unknown emission-factor sources, versions, geography, gas coverage and global warming potential basis.
- Potential incomplete coverage of project sites, leased assets, contractors, subsidiaries or international operations.
- Potential mismatch between 454 employees in the checklist and workforce information elsewhere in the company profile.
- Rounding discrepancy of 0.01 between the Scope 3 total and the sum of upstream and downstream values.

13.2 Method and confidence

A numerical uncertainty percentage or statistical confidence interval cannot be defensibly calculated from the supplied documents. For this draft, qualitative uncertainty is rated HIGH because the calculation inputs and factors are not available. Once activity data and factor sources are compiled, DECO should estimate uncertainty using source-specific data-quality scores or quantitative ranges, combine uncertainties where practicable, and disclose the method and assumptions. No numerical confidence level is claimed in this report.

Area	Qualitative uncertainty	Reason / action
Scope 1	High	Aggregate only; obtain fuel and refrigerant records
Scope 2	High	Aggregate only; obtain electricity bills, kWh and factor source
Scope 3	High	No category-level activity data; obtain category calculation workbook
Total inventory	High	Unit and underlying method need confirmation

14. Data Quality Assessment

Data element	Current quality rating	Required validation
Reporting period and baseline year	Moderate – stated in checklist	Confirm period cut-off and management approval
Employee count	Moderate – stated as 454	Confirm annual average, worker types and scope
Scope 1 total	Low	Confirm unit, source calculations, fuel and refrigerant evidence
Scope 2 total	Low	Confirm kWh, electricity invoices, grid factor and renewable claims
Scope 3 total and split	Low	Reconcile 0.01 difference and map upstream/downstream to categories
Emission factors	Low / not supplied	Create factor register with source, version, year and units
Boundary completeness	Low / proposed	Approve organizational boundary and complete facility/project list
Internal validation	Not evidenced	Document reviewer, checks, exceptions and approval

14.1 Cross-checks and validations

- Reconcile electricity consumption against invoices, meters and finance records.
- Reconcile fuel purchases and issues against fleet, generator and equipment logs.
- Reconcile refrigerant additions against maintenance records and equipment inventory.
- Compare procurement totals with accounts payable, purchase orders and material quantities.
- Reconcile freight records with supplier/customer deliveries and project logistics records.
- Compare waste records with contractor invoices and disposal/recycling certificates.
- Check that each source is allocated once and that Scope 1, Scope 2 and Scope 3 are not double counted.
- Recalculate totals independently and document all adjustments.

15. Assurance and Verification Statement

No independent third-party verification statement, assurance report or verifier opinion was provided with the source documents. Accordingly, this report must not be described as verified, assured, certified or independently validated. The aggregate values are reproduced from DECO's checklist and interpreted provisionally; the underlying calculations have not been independently reproduced. Recommended next step: after data validation and approval, DECO may arrange an independent verification engagement against ISO 14064-1 and relevant verification criteria.

Any future verification statement should identify the inventory period, organizational boundary, level of assurance, criteria, exclusions, materiality and verifier. This section should be updated only when such an engagement has been completed.

16. Residual Emissions and Neutralization Statement

This report does not claim that DECO has neutralised, offset or compensated for its 2025 GHG emissions. No carbon credits, offset projects, retirement certificates, removals or neutralisation records were supplied. The provisional total of 4,173.04 tCO_2e is an inventory figure, not a residual-emissions figure, because no reduction measures or neutralisation accounting have been substantiated. DECO should prioritise measurement and direct reduction actions before considering any neutralisation approach. If carbon credits or removals are considered in future, they should be separately documented, transparently reported and assessed for quality, ownership, retirement, vintage, project type and double-counting risk. Gross emissions and any neutralisation should be disclosed separately.

17. Conclusions and Next-Period Plan

17.1 Summary

The supplied checklist provides aggregate 2025 values for Scope 1, Scope 2 and Scope 3, yielding a provisional total of 4,173.04 tCO_2e if the unit assumption is confirmed. Scope 3 represents the largest share of the reported total. DECO's fit-out, joinery and metalwork activities make purchased materials, project logistics, electricity, fuel, refrigerants and waste important areas for data collection and management. The present inventory is an initial draft, not a fully substantiated inventory, because activity quantities, emission factors, category-level calculations and independent verification evidence are absent. The highest-priority action is to reconcile the existing totals with source records and confirm the unit and boundary.

17.2 Suggested plan for the next reporting period

Priority	Action	Suggested owner	Target timing / evidence
1	Confirm tCO_2e unit, source workbook and scope totals; reconcile Scope 3 0.01 difference	ESG/HSE + Finance	Before report approval; signed reconciliation
2	Approve operational-control boundary and full list of facilities, sites, vehicles and entities	Managing Director + Finance/Operations	Q1; approved boundary memo
3	Collect monthly electricity kWh, fuel quantities and refrigerant top-ups/leakage	Facilities / Production / Fleet	Monthly; bills, logs, service reports
4	Build Scope 3 category screening and collect procurement, waste, freight and travel data	Procurement + Logistics + Projects + HR	Quarterly; source records and category workbook
5	Adopt emission-factor register and controlled calculation workbook	ESG/HSE + Finance reviewer	Q1–Q2; factor sources/version and review log
6	Set intensity indicators using employee, project, production and/or floor-area data	Management + Operations	Q2; defined KPI and data owner

7	Identify and implement reduction actions: efficient workshop equipment, preventive maintenance, refrigerant management, route planning, waste segregation and material optimization	Operations + Procurement + HSE	Annual action plan and progress records
8	Review inventory internally and consider independent verification after data maturity improves	Management	After year-end close; signed review / verifier report if completed

17.3 Reduction opportunities

- Energy efficiency: monitor workshop and office electricity, optimise operating hours, maintain equipment and use efficient motors, lighting and controls.
- Fuel management: improve vehicle utilisation, route planning, maintenance and generator operating practices; evaluate lower-emission alternatives when operationally feasible.
- Refrigerant management: maintain an equipment register, record refrigerant type and top-ups, investigate recurring losses and select lower-GWP alternatives where technically and legally suitable.
- Materials and procurement: engage suppliers for environmental product declarations or product carbon data; reduce offcuts, rework and unnecessary packaging; consider recycled/reused content where quality and client requirements allow.
- Transport and logistics: consolidate deliveries, improve load factors, track tonne-kilometres where possible and coordinate supplier deliveries with project schedules.
- Waste: quantify waste by material and treatment route, segregate wood, metal, cardboard, plastics and construction waste, and document reuse/recycling outcomes.
- Project management: capture project-specific materials, energy, transport and waste data to identify high-emission project types and improve estimating.

Targets should be set only after the baseline and data quality have been validated. Any target should specify scope coverage, baseline, target year, metric, owner, actions and monitoring frequency.

18. Appendices

Appendix A – Activity Data Register

Data field	2025 value in checklist	Status / next action
Company name	DECO	Confirm legal reporting entity name: DECO Emirates LLC
Address	P.O. Box 19238, Dubai Investment Park, Jebel Ali, Dubai, UAE	Confirm sites covered
Reporting period	January–December 2025	Provided
Baseline year	2025	Provided; approve after validation
Employee count	454	Confirm HR basis and contractor inclusion

Diesel in DG sets	Blank	Collect litres by facility/month
Furnace oil	Blank	Confirm applicability; record quantity if used
LPG/propane	Blank	Confirm applicability; collect kg/cylinders and cylinder size
Natural gas	Blank	Confirm applicability; collect m^3
Diesel in company vehicles	Blank	Collect fuel by vehicle/fuel type
Scope 1 aggregate	1,410.5 (unit unstated)	Confirm unit and source calculation
Refrigerant top-ups	Blank	Collect type, kg, equipment and leak information
Scope 2 aggregate	528.7 (unit unstated)	Confirm unit; collect kWh and grid factor
Solar generation	Blank	Collect generation, self-consumption, export and certificate records if applicable
Raw materials	Blank	Collect quantities by material type and supplier
Packaging materials	Blank	Collect material type and kg/tonnes
Employee commuting distance	Blank	Conduct representative survey; define mode and working days
Scope 3 aggregate	2,233.84 (unit unstated)	Confirm unit and included categories
Scope 3 upstream	1,603.78 (unit unstated)	Map to categories and reconcile
Scope 3 downstream	630.05 (unit unstated)	Map to categories and reconcile
Inbound transport distance	Blank	Collect mode, distance, load and freight records
Outbound transport distance	Blank	Collect mode, distance, load and freight records
Quantity of finished products sold	Blank	Define relevant output metric and collect quantity

Appendix B – Calculation Method and Equations

General formula: GHG emissions (tCO_2e) = activity data × emission factor, with unit conversion from kg CO_2e to tonnes where required. For multiple sources, calculate each source separately and sum within the applicable scope/category. Refrigerant emissions are generally estimated from the mass emitted or leaked multiplied by the applicable GWP. Freight may use tonne-kilometres × mode-specific factor where reliable shipment mass and distance are available. Spend-based Scope 3 calculations should be used only where physical data are unavailable and with the limitations clearly disclosed. For the reported totals: total = Scope 1 + Scope 2 + Scope 3 = 1,410.50 + 528.70 + 2,233.84 = 4,173.04 (unit assumption pending confirmation). Scope 3 sub-total = upstream + downstream = 1,603.78 + 630.05 = 2,233.83; reported Scope 3 = 2,233.84. The 0.01 difference must be checked against the source workbook and rounding convention.

Appendix C – Base-Year Recalculation Policy

DECO should maintain 2025 as the base year unless a material change makes comparison misleading. Recalculate the base year when significant structural changes occur, when previously excluded sources become material, when calculation methods or emission factors change substantially, or when a material error is discovered. Management should define a significance threshold before routine annual reporting. Document the trigger, rationale, data sources, old and revised results, affected scopes/categories and approval. Do not recalculate solely for ordinary organic changes in production or business activity unless required by the adopted policy.

Appendix D – References and Definitions

- ISO 14064-1:2018, Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
- GHG Protocol, A Corporate Accounting and Reporting Standard, World Resources Institute and World Business Council for Sustainable Development.
- GHG Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- IPCC Guidelines for National Greenhouse Gas Inventories and relevant IPCC global warming potential assessment basis, as appropriate to the selected factor set.
- Relevant UAE electricity/grid emission factor publications and applicable recognised government conversion-factor datasets, selected and documented for the reporting year.

Term	Definition
GHG	Greenhouse gas
CO_2e	Carbon dioxide equivalent; common unit expressing different gases using their global warming potentials
Scope 1	Direct emissions from sources owned or controlled by the reporting organization
Scope 2	Indirect emissions from generation of purchased or acquired electricity, steam, heating or cooling consumed by the organization
Scope 3	Other indirect value-chain emissions not included in Scope 2

Activity data	Quantitative measure of an activity that results in GHG emissions, such as litres of fuel, kWh or tonnes of material
Emission factor	Coefficient that converts activity data into estimated GHG emissions
GWP	Global warming potential
Operational control	Approach under which an organization accounts for emissions from operations over which it has authority to introduce and implement operating policies
tCO_2e	Tonnes of carbon dioxide equivalent