

**Greenhouse Gas Verification Statement Number
UK.PRS.VOL.INV.0097.2013**

The inventory of Greenhouse Gas emissions in the period
01/01/2013 – 31/12/2013 for

Unite Group plc

The Core
40 St Thomas Street
Bristol, BS1 6JX
United Kingdom

has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

**WRI/WBCSD GHG Protocol – A
Corporate Accounting and Reporting
Standard**

To represent a total amount of:

60,949 tCO₂e

For the following activities

Operation of student accommodation facilities

Lead Assessor: Peter Simmonds

Technical Reviewer: Andy Pickersgill

Authorised by:



Jonathan Hall
Business Manager
SGS United Kingdom Ltd
Verification Statement Date 16th June 2014

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



Schedule Accompanying Greenhouse Gas Verification Statement Number UK.PRS.VOL.INV.0097.2013

Brief Description of Verification Process

SGS has been contracted by Unite Group plc for the verification of direct and indirect carbon dioxide (CO₂) equivalent emissions as provided by Unite Group plc, The Core, 40 St Thomas Street, Bristol, BS1 6JX United Kingdom, in their GHG Assertion in the form of a Greenhouse Gas Emissions Report covering CO₂ equivalent emissions.

Roles and responsibilities

The management of Unite Group plc is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS' responsibility to express an independent GHG verification opinion on the emissions as provided in the Unite Group plc GHG Assertion for the period 01/01/2013 – 31/12/2013.

SGS conducted a third party verification following the requirements of ISO 14064-3: 2006 of the provided CO₂ equivalent assertion in the period May – June 2014.

The assessment included a desk review of Unite Group plc provided data). The verification was based on the verification scope, objectives and criteria as agreed between Unite Group plc and SGS on insert contract date 5th June 2014.

Level of Assurance

The level of assurance agreed is limited

Scope

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

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

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

- Types of GHGs included: CO₂, N₂O, CH₄,
- Directed actions: none.
- GHG information for the following period was verified: 01/01/2013 – 31/12/2013.
- Intended user of the verification statement: internal, customers, general public, shareholders.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the CO₂ equivalent emissions are as declared by the organization's CO₂ equivalent assertion
- That the data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of WRI/WBCSD GHG Protocol.

Materiality

The materiality required of the verification was considered by SGS to be below 10%, based on the needs of the intended user of the GHG Assertion

Conclusion

Unite Group plc provided the GHG assertion based on the requirements of WRI/WBCSD GHG Protocol. The GHG information for the period 01/01/2013 – 31/12/2013 disclosing gross emissions of 60,949 metric tonnes of CO₂ equivalent are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

Emissions by scope are as follows:

Scope 1: 5,362 tCO₂e

Scope 2: 50,353 tCO₂e

Scope 3: 5,234 tCO₂e

SGS' approach is risk-based, drawing on an understanding of the risks associated with modeling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emission information.

SGS concludes with limited assurance that the presented CO₂ equivalent assertion is materially correct and is a fair representation of the CO₂ equivalent data and information, and is prepared following the requirements of WRI/WBCSD GHG Protocol.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the CO₂ equivalent emissions for the period 01/01/2013 – 31/12/2013 are fairly stated.

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

Note: This Statement is issued, on behalf of Client, by SGS United Kingdom Ltd, Rossmore Business Park, Inward Way, Ellesmere Port, Cheshire, CH65 3EN ("SGS") under its General Conditions for GHG Validation and Verification Services. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement and the supporting GHG Assertion may be consulted at The Unite Group, The Core, 40 St Thomas Street, Bristol, BS1 6JX United Kingdom. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.