



GHG MANAGEMENT ISO 14064-1

OBJECTIVES AND SCOPE

NQA CERTIFICATION LIMITED

has undertaken independent third-party verification of ISO 14064-1 within the following organisational boundaries:

Hotel services at 125 hotels worldwide (75 owned/managed, 50 franchises), including all direct (scope 1) and energy indirect (scope 2) emissions, and all significant indirect GHG emissions (scope 3)

On behalf of:

Millennium & Copthorne Hotels Ltd

Scarsdale Place, London, W8 5SY

Attestation

Date of Verification: **09/01/2025**
Verification No: **755331, 755329, 755327, 755337, 755333, 755347, 755349, 755335, 755341, 755339, 755343, 755005, 756224**
Period Verified: **01/10/2023 – 30/09/2024**

This verification exercise has been performed to:
ISO 14064-1

Lead Verifier

Independent Reviewer

NQA is a trading name of NQA Certification Limited, Registration No. 09351758. Registered Office: Warwick House, Houghton Hall Park, Houghton Regis, Dunstable, Bedfordshire, LU5 5ZX, United Kingdom.

This verification statement, including the opinion expressed herein, is provided to the reporting organisation and is solely for its benefit in accordance with the standards related to GHG verification. NQA Certification Ltd. accepts no liability on our part to any other party which may have access to this statement.

Further detail related to the achievement of verification can be found herein. Please note this is multiple pages and must be considered as an entire document.

NQA Certification Ltd Independent Assurance Statement on GHG assertions	
Data Report Details	
Reporting organisation:	Millennium & Copthorne Hotels Ltd
Address of organisation:	Scarsdale Place, London, W8 5SY
Organisational boundary and reporting boundary:	<p>Provision of hotel services under control approach across 125 locations, worldwide, including all direct (Scope 1) and energy indirect (scope 2) emissions, and all significant indirect GHG emissions (Scope 3), including the following GHG Category inclusions and exclusions:</p> <ul style="list-style-type: none"> • Direct (scope 1): included as direct emissions from fuel and FGas emissions • Energy Indirect (scope 2): included as purchased electricity • Indirect (scope 3): <ul style="list-style-type: none"> • Emissions from purchased goods and services: included, including food, drink and laundry services. Also fuel and energy related activities including well-to-tank and transmission & distribution • Emissions from purchased capital goods: included as purchased goods, as per company accounting methodology • Emissions from upstream transportation and distribution of goods: excluded on the basis of data accuracy • Emissions from the disposal of solid and liquid waste: included, including wastewater treatment • Emissions from business travel: included, including air, rail and road travel • Emissions from employee commuting: excluded on the basis of data accuracy • Emissions from the use of upstream leased assets: excluded, as inapplicable • Emissions from downstream transportation and distribution of goods: excluded as inapplicable • Emissions from the use stage of the product: excluded as inapplicable • Emissions from the end-of-life stage of the product: excluded as inapplicable • Emissions from downstream leased assets: excluded as inapplicable • Emissions from franchises: included, 50 hotels are franchises • Emissions from investments: excluded, as inapplicable
Level of assurance provided:	Limited
Date of assertion:	09/01/2025
Period of assertion:	Period Verified: 2024 calendar year using Q3 2023 as a proxy for Q4 2024
Reference document(s):	MC GHG Footprint 2024 v48 M&C GHG report v9


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Data Verified	
	Current Period: Calendar year 2024
Direct (scope 1) emissions (tCO ₂ e):	40,067
Energy Indirect (scope 2) emissions – location based (tCO ₂ e):	113,892
Energy Indirect (scope 2) emissions – market based (tCO ₂ e):	120,469
Indirect (scope 3) emissions <i>excluding</i> purchased goods and services (tCO ₂ e):	319,687
Indirect (scope 3) emissions <i>including</i> purchased goods and services (tCO ₂ e):	391,369
Quantification Protocol Conformity	
Protocol applied:	ISO 14064-1
Evidence Pack Conformity:	Confirmed
Evidence Pack Conformity	
Direct, Energy Indirect, and Significant Indirect Sources:	Included
Optional mitigation activities documented:	No
Verification Details	
Lead GHG Verifier:	Ashley Hurst
GHG Verifier:	Zoe Stirton
Independent Reviewer:	Stephen Burt
Locations visited during Verification:	N/A
Internal control process:	GHG Inventory Quality Process
Notes regarding data omissions:	N/A
Notes regarding material secondary effects of GHG emission reductions:	N/A

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Opinion Authorisation	
Verified as satisfactory - unmodified:	<p>We have conducted a Verification of the GHG assertion outlined above as made by Millennium & Copthorne Hotels Ltd. On the basis of the Verification process and procedures conducted (see Annex 2), there is no evidence that the GHG statement:</p> <ul style="list-style-type: none"> • is not materially correct and is not a fair representation of GHG data and information; • has not been prepared in accordance with related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.
Signed on behalf of NQA:	
Name of Authorised signatory:	Stephen Burt
Date of opinion:	13/01/2025
Name of Verification Body:	NQA Certification Ltd
Contact address:	Warwick House, Houghton Hall Park, Houghton Regis, Dunstable, Bedfordshire, LU5 5ZX, United Kingdom

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Annex 1: Findings of the Verification

Mis-statements not corrected before issuance of the Verification Opinion Statement		Material?
A1	None	
A2		
A3		
A4		

Non-conformance with the scheme criteria not corrected before issuance of the Verification Opinion Statement		Material?
B1	None	
B2		
B3		
B4		

Recommendations for improvement in the robustness of the data accounting system etc	
C1	None
C2	
C3	
C4	

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Annex 2: Basis of the Verification

Basis of the Verification	
Objectives and scope of the Verification:	To verify the organisation's data in accordance with ISO14064-3 and to a limited level of assurance for the assertion as referenced in the attached Verification Opinion Statement (VOS) which is reported using the criteria specified below and to confirm compliance with the specified criteria.
Responsibilities:	<p>The reporting organisation is solely responsible for the preparation and reporting of the data submitted in its assertion in accordance with the specified criteria requirements; for any assumptions, information and assessments that support the reported data; and for establishing and maintaining appropriate procedures, performance management, data accounting and internal control systems from which the reported information is derived.</p> <p>NQA Certification Ltd (the verifier) is responsible - in accordance with ISO14064-3 - for carrying out the Verification of the organisation's referenced assertion in the public interest and with independence from the organisation.</p> <p>It is the responsibility of the Verifier to form an independent opinion, based on the examination of information supporting the data presented in the Report as referenced in the VOS, and to report that opinion to the operator. The Verifier must also report if, in its opinion:</p> <ul style="list-style-type: none"> the Report is or may be associated with misstatements (omissions, misrepresentations or errors); or the organisation is not conforming with the requirements of the specified reporting criteria; or the lead verifier/verifier have not received all the information and explanations that they require to conduct their examination to the agreed level of assurance; or improvements can be made to the organisation's performance in monitoring and reporting of relevant data and/or conformance with the specified reporting criteria.
Work performed and basis of the opinion:	<p>We conducted our examination having regard to the Verification criteria reference documents outlined below. This involved examining, based upon our risk analysis and subsequent Verification plan, evidence to give us limited assurance that the amounts and disclosures relating to the data have been properly prepared in accordance with the specified reporting criteria outlined below, and the organisation's underlying monitoring and reporting/quantification protocol. This also involved assessing where necessary estimates and judgements made by the organisation in preparing the data and considering the overall adequacy of the presentation of the data in the Report referenced in the VOS and its potential for material misstatement.</p> <p>The Verification consisted of evaluation of evidence associated with the following records:</p> <ul style="list-style-type: none"> MC GHG Footprint 2024 v48 M&C GHG report v9 Substantiation documentation in relation to: <ul style="list-style-type: none"> the subject matter & associated GHG emissions quantification of the carbon footprint <p>Verification of emissions data and information included site inspections, interview with key organisation personnel and viewing of evidence to support the calculation of underlying data including trailing data throughout the data flow from primary generation to final reporting; confirming the application of internal controls and data validation; and confirming from records the declarations made by the organisation in relation to sampling and analysis of fuels and materials, the maintenance and calibration of relevant instrumentation and other relevant processes and equipment.</p>

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	<p>GHG quantification is subject to inherent uncertainty due to the designed capability of measurement instrumentation and testing methodologies and incomplete scientific knowledge used in the determination of calculation factors and global warming potentials.</p> <p>Where the GHG assertion contains a forecast of future emissions, emissions reductions or removals, it should be noted that the actual results achieved may differ from the forecast as the forecast estimate is based on assumptions that may change in the future.</p>
Materiality level:	The quantitative materiality level is set at $\pm 5\%$ of the total declared emissions
Reference documents cited:	<p>1) Conduct of the Verification:</p> <ul style="list-style-type: none"> • ISO 14064-3:2019 Specification with guidance for the validation and Verification of GHG assertions • ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information • ISO 17029:2019 Conformity assessment — General principles and requirements for validation and Verification bodies • IAF MD6:2023 Mandatory Document for the Application of ISO 14065:2020 • IAF MD14:2023 Mandatory Document for the Application of ISO/IEC 17011 in Greenhouse Gas Validation and Verification (ISO 14065:2013) • ISO 14066:2023 Competence requirements for GHG validation and Verification teams
	<p>2) Rules and requirements for organisation reporting:</p> <ul style="list-style-type: none"> • ISO 14064-1 – Specification with guidance at the organisational level for quantification and reporting of GHG emissions and removals • The GHG Protocol – Corporate accounting and reporting standard • UK Environmental Reporting Guidelines

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