



# GREENHOUSE GAS VERIFICATION OPINION

Certificate Code: C842889U-GHG-01.2024

GHG statement in the reporting year 2023/2024 of

## Mathammana DC Mills

Mathammana, Minuwangoda

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

### ISO 14064-1:2018

Control Union Certifications has inspected and verified the unit(s) of the above-mentioned client, in accordance with the standards mentioned and declares that

01 Direct emissions	156.39 tonnes of CO <sub>2</sub> e
02 Indirect emissions from imported energy	131.18 tonnes of CO <sub>2</sub> e
03 Other indirect emissions	95.43 tonnes of CO <sub>2</sub> e
04 Direct biogenic CO <sub>2</sub> emissions	5,265.97 tonnes of CO <sub>2</sub> e

**Total Verified Greenhouse Gas Emissions: 383.00 tonnes of CO<sub>2</sub>e**

GHG statement covers the operations of twelve (12) months  
from September 01, 2023, to August 31, 2024

**D/C FACTORY**

Date of Verification

26 November 2024

Place and Date of Issue:

Colombo 07, 26 November 2024

Declared by

On behalf of the Managing Director



Umesh Hettiarachchi

Reviewer

Control Union Inspections (Pvt) Ltd

2nd Floor, BAM Musee Tower,

52 Sir Marcus Fernando Mawatha,

Colombo 07, Sri Lanka

**CONTROL UNION**  
ENVIRONMENTAL SERVICES

This summary is not valid without the full Assurance Statement attached on pages 2 to 3 to which it applies.



## Methodology and Scope

Control Union Inspections (Pvt) Ltd. (Control Union) completed the review in accordance with ISO 14064-3:2019 - Specification with guidance for the verification and validation of greenhouse gas statements. As such, Control Union planned and performed work in order to provide reasonable level assurance with respect to the GHG Statement.

**Period covered in GHG verification:** September 01, 2023, to August 31, 2024

**GHG Sources/sinks included:** Direct and indirect emission sources as presented in the GHG statement for 2023/2024 provided by Mathammana DC Mills, Mathammana, Minuwangoda.

**Types of GHGs included:** CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs

**Directed Actions:** None reported

**Intended user of the verification statement:** To be shared with the intended users as required by Mathammana DC Mills.

## Objectives and Criteria:

The purpose of this verification exercise is, by review of objective evidence to independently review the GHG emissions are as described by the organization's GHG emissions, and the reported data are accurate, complete, transparent and free of material error or omission. Criteria against which the verification evaluation is undertaken are the requirements specified in ISO 14064-1:2018.

## Materiality

Materiality was set at 5% in accordance with the requirements of the intended users

## Location/Boundary of the activities

Name of the facility	Location	Processes/ Activity
Mathammana DC Mills	Mathammana, Minuwangoda	Coconuts receiving, Sorting, Hatcheting, Paring, Washing, Splitting, Washing, Blanching, Cutting, Steam blanching, Drying, Sorting, Sieving, Metal detection, Weighing & Packaging, Labelling, Dispatch

## Conclusion

Based on our review, nothing has come to our attention which causes us to believe that the GHG Statement is not presented fairly in accordance with the relevant criteria. The emission estimates were calculated in accurate, consistent and transparent manner and were found to be a fair and accurate representation of Mathammana DC Mills's actual emissions and were free from material misstatement. Control Union identified several minor, immaterial



discrepancies in Mathammana DC Mills's greenhouse gas inventory which were corrected by Mathammana DC Mills during the course of the verification.

The organization provided the GHG statement based on the requirements of ISO 14064-1:2018 for the period to disclose emissions of 383.00 tonnes of CO<sub>2</sub> equivalent are verified by Control Union to a reasonable level assurance, consistent with the agreed verification scope, objectives and criteria.

Control Union concludes with reasonable level assurance that the presented GHG statement is materially correct and is a fair representation of Mathammana DC Mills's data and information and is prepared following the requirements of ISO 14064-1:2018.

This opinion shall be interpreted with the GHG Statement of 2023/2024 GHG report of Mathammana DC Mills as a whole.

Date of Verification  
26 November 2024  
Place and Date of Issue:  
Colombo 07, 26 November 2024

Authenticated by  
On behalf of the Managing Director

Umesh Hettiarachchi  
Reviewer



MATHAMMANA

D/C FACTORY

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