



Assurance Statement
related to the GHG Inventory 2009
of
Aurus Speciality Co., Ltd.
66 Moo 1, Tambon Songkhon, Amphur Kaengkhoi,
Saraburi 18110, THAILAND

LRQA Reference: BGK6013337

Terms of engagement

This Assurance Statement has been prepared for Aurus Speciality Co., Ltd.

Lloyd's Register Quality Assurance Ltd. (LRQA) was commissioned by Aurus Speciality Co., Ltd. (Aurus) to assure its GHG Emissions Inventory for the calendar year January to December 2009, being the base year (the GHG Inventory). The GHG Inventory covers direct GHG emissions (including biomass), energy indirect GHG and selected other indirect GHG emissions that was verified to be **112,912tCO₂e** the details of which is as summarised in Table 1 below.

Management Responsibility

The management of Aurus is responsible for preparing the GHG Inventory and for maintaining effective internal controls over the data and information in the GHG Inventory. LRQA's verification only extended to the internal controls associated with GHG data management by Aurus. Ultimately, the GHG Inventory has been approved by, and remains the responsibility of Aurus.

LRQA's Approach

LRQA's assurance has been conducted in accordance with *ISO14064-3:2006 Specification with guidance for validation and verification of greenhouse gas assertions* to provide limited assurance that the GHG Inventory has been prepared in conformance with *ISO14064-1:2006 Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*.

To form our conclusions, the assurance was undertaken as a sampling exercise and covered the following activities:

- Interviewed key personnel responsible for the management of GHG data and information and for the preparation of the GHG Inventory;
- Conducted site visits of Aurus Speciality Co., Ltd., and reviewed processes related to the management of GHG data and information; and
- Verified at an aggregated level, the consolidated historical GHG data and information for the calendar year 2009 for direct GHG emissions (including biomass), energy indirect GHG and selected other indirect GHG emissions as summarised in Table 1 below.

Level of Assurance & Materiality

The opinion expressed in this assurance statement has been formed on the basis of a limited level of assurance and at a materiality of LRQA professional judgement.

LRQA's Opinion

Based on LRQA's approach, nothing has come to our attention that would cause us to believe that the GHG data and information as presented in the GHG Inventory are not materially correct, as summarised in Table 1 below.

Signed

Dated 22 December 2011



P C Acharya, Lead Verifier

On behalf of Lloyd's Register International Thailand Ltd.,
14th Floor, Sirinrat Building, 3388/46 Rama IV Road,
Klongton, Klongtoey,
Bangkok 10110 THAILAND

Table 1: GHG emissions Inventory as reported by Aurus Speciality Co., Ltd.,
for the calendar year 2009

Scope of GHG emissions (as defined within ISO 14064-1:2006)	Year
	January – December 2009
Direct GHG emissions from combustion of fossil fuels	32,194
Direct GHG emissions from combustion of biomass (corn cob residue)	77,544
Energy indirect GHG emissions	1,290
Total – Direct and Energy indirect GHG emissions	111,028
Other indirect GHG emissions – Transportation of products and materials by another organization	1,884
Total GHG Emissions – all scopes	112,912
Data is presented in tonnes of CO ₂ equivalent	

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Because of the inherent limitations in any internal control it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the verification was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the verification has not been performed continuously throughout the period and the verification carried out on the relevant internal controls were on a test basis. Any projection of the evaluation of control to future periods is subject to the risk that the processes may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

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