

Saint-Lambert, October 21st, 2009

Canadian Standards Association
Attention to: Mrs. Manisha Mistry, Corporate OHS&E Manager
178 Rexdale
Mississauga, Ontario
Canada
M9W 1R3

Subject: Amended Verification report concerning the Greenhouses gas inventory for the Canadian Standards Association.

Period: For the period between April 1st 2006 to March 31st, 2007

Mrs. Mistry,

As requested, we have verified the amended inventory report on greenhouse gas for Canadian Standards Association for the period between April 1st 2006 and March 31st 2007.

Important notice: Subsequently, while conducting the verification of the CSA inventory 2007-2008, GDTs learned about CSA desire to amend this above period inventory due to methodology changes applied in its subsequent inventory period which covers from April 1st 2007 to March 31st, 2008. CSA main reason of the change is to make figures more comparable within the two aforementioned reporting periods. We applied supplementary verification steps to ensure ourselves of the appropriateness of the changes, their impact and calculations and we are comfortable with the new methodology used. No visits were made to any CSA locations.

Our verification was done in conformity with the International Standard ISO 14064-3 entitled: *Specification with guidance for the validation and verification of greenhouse gas assertions, 2006*.

We specifically have verified the changes made by CSA in current amended quantification report 2006-2007 in comparison with its previous quantification report 2006-2007. The report sections that have not presented any changes were previously verified by us. We have corroborated the changes included by asking the necessary questions and we have obtained all the answers to our questions, and this, to our entire satisfaction.

The GHG inventory report indicates emissions of 10752 tCO₂e for the verification period from April 1, 2006 to March 31, 2007.

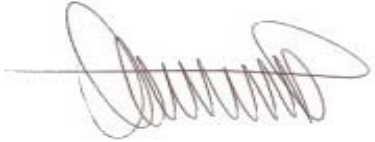
In our opinion; based on our review, the GHG emissions assertions presented in the CSA quantification report dated October 5th, 2009 (Revised Version) are fairly presented and in accordance with relevant criteria. Therefore, the CSA GHG declared inventory quantification report covering the period from April 1, 2006 to March 31, 2007:

- Is free of Material misstatements and it is an appropriate representation of the data and GHG information.
- Is prepared in conformance with the ISO 14064-1 standard: *Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.
- Considering a low degree of uncertainty and taking into account the materiality paragraph included in our audit report, please refer to page 3 of 8.

GDTs

Services Conseils (SPA) inc.

For further details, please consult an enclosed report thus the Greenhouse Gas Emissions (GHG) Inventory report prepared by the Canadian Standards Association dated October 5th, 2009 (Revised Version).



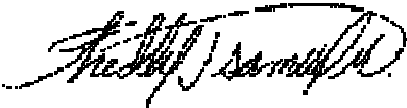
Roger Fournier CA
GHG Partner
GDTs Service Conseils (SPA) Inc.

**Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303**

Attention to:

Canadian Standards Association
Attention to: Mrs. Manisha Mistry,
(Corporate OHS&E Manager)
178 Rexdale
Mississauga, Ontario
Canada
M9W 1R3

Report drafted by:

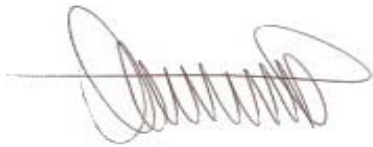


.....
Freddy Samuel CGA
GHG Verifier

October 21st 2009

.....
Date

Report reviewed by:



.....
Roger Fournier CA
GHG Partner
GDTs Services Conseils (SPA) Inc.

October 21st 2009

.....
Date

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

1. Verification objectives, Criteria, and assurance level

a) Verification objectives:

The supplementary Verification steps followed on the documentation supporting the Greenhouse-Gas Emissions (GHG) amended 2006-2007 GHG inventory declaration of the Canadian Standards Association, had the purpose of allowing GDTS Service Conseils (SPA) to issue an amended verification report regarding the Greenhouse-Gas Emissions Inventory of the Canadian Standards Association for the period of April 1st 2006 to March 31st 2007 and this is with a reasonable assurance degree, as agreed with the client.

b) Scope:

The following locations presented by CSA were subject to our verification

Building Name	Address	City	Province/State	Country
CSA Group	178 Rexdale Blvd	Toronto	Ontario	Canada
CSA Mississauga	5060 Spectrum Way	Mississauga	Ontario	Canada
QMI Toronto	20 Carlson Court, Suite 100	Toronto	Ontario	Canada
CSA Vancouver	13799 Commerce Parkway	Richmond	British Columbia	Canada
CSA Edmonton	1707 94th Street NW	Edmonton	Alberta	Canada
CSA Montreal	865 rue Ellingham Avenue	Pointe-Claire	Quebec	Canada
QMI Edmonton	4167-97th Street, Second floor	Edmonton	Alberta	Canada
CSA Ottawa	155 Queen Street, Suite 1300	Ottawa	Ontario	Canada
CSA America Inc.	2805 Barranca Parkway	Irvine	California	US
CSA America Inc.	8501 East Pleasant Valley Rd.	Cleveland	Ohio	US
CSA America Inc.	639 East Main St. - B202	Nashville	Tennessee	US
CSA America Inc.	5970 Fairview Rd., Suite 722	Charlotte	North Carolina	US
CSA America Inc.	2912 Kraft Street #10	Dallas	Texas	US
CSA America Inc.	1100 Jorie Boulevard Suite #330	Chicago	Illinois	US
CSA America Inc.	2210 Justin Trail	Atlanta	Georgia	US

The main CSA GHG sources are electricity, natural gas consumption, fossil fuel consumption of inspectors and auditor's vehicles thus for the air travel activity of the CSA personnel.

Types of GHG's: Carbon Dioxide CO₂, Methane CH₄, and Nitrous Oxide N₂O.

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

c) Criteria:

The verification mandate was conducted in conformance with ISO 14064-3 International Standard, entitled: *Specification with guidance for the validation and verification of greenhouse gas assertions (2006)*

The verification report is formally presented on section 6.0. However, it remains important the entire verification report should be taken into account for the purpose of project decision making.

d) Assurance level:

Reasonable assurance degree, as agreed with the client.

1.1 Client Engagement

It is the client's responsibility to ensure the information stated in the GHG quantification report is free from material misstatements, whether due to fraud or error.

2. Verification team

The team conducting the Verification was composed by:

- Roger Fournier CA, verifier in charge
- Freddy Samuel CGA, verifier

3. Information about the organization aimed by the Verification

We took knowledge of the amended 2006-2007 inventory period quantification report and its related amended sections. We asked the necessary questions to the GHG inventory project promoter with the purpose of ensuring ourselves of having a good comprehension of the aforementioned GHG amended inventory sections changes.

3.1 Organisational and operational boundaries

The Emissions inventory only includes CSA North American sites. All the sites located in Asia and Europe are excluded from the calculation of the inventory emissions. The CSA GHG inventory report adequately describes the different services offered by the Association for its North American operations. Information on the types of GHG involved and their sources of emissions are well stated on the inventory report.

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

3.2 Description of the organisation GHG declaration

CSA amended GHG inventory report establishes that emissions for the period from April 1st 2006 to March 31st 2007 are 10 752 tCO₂e split in 5675 tCO₂e for Canadian Operations and 5077 tCO₂e for US operations as per the consolidation method based on control; step presented in the ISO 14064-1 Standard *entitled: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.*

As stated on the report and in order to post Carbon Neutral for the period from April 1st 2006 to March 31st 2007, the Association desires to compensate the GHG emissions related to its operation via purchase of carbon credits from GHG emissions project reductions.

3.3 Period covered by the GHG inventory

April 1, 2006 to March 31, 2007

3.4 Organisation GHG inventory declaration (Table drawn from the inventory Excel file calculations)

EMISSIONS FOR FY 06-07	
SUB CATEGORY	EMISSIONS (tCO₂e)
AIR TRAVEL	
NORTH AMERICA (updated figure)	3565,98
BUILDING EMISSIONS SUMMARY	
ELECTRICITY	4 082,82
SPACE HEATING (updated figure)	2 327,78
TESTING AND OTHER DIRECT BUILDING EMISSIONS	210,97
FLEET VEHICLES	
TOTAL	92,38
INSPECTOR AND AUDITOR TRAVEL	
C & T INSPECTORS	293,28
QMI	179,06
TOTAL EMISSIONS	10 752,27

3.5 Materiality

The Verification planning process ought to take into account the concept of materiality. Materiality threshold was evaluated as an aggregated issue for the entire file. During the Verification process we pointed the materiality threshold had not been surpassed.

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

4. Context and verification activities

GDTs Service Conseils (SPA) was mandated by the Canadian Standards Association to conduct the verification of an amended quantification report of the CSA inventory 2006-2007 from which we have already issued a verification report dated July 21st, 2008. The amended GHG inventory 2006-2007 version 1st draft was provided to us on July 31st, 2009.

During our previous verification of the CSA 2006-2007 inventory that conducted to the issuance of our previous verification report dated July 21st, 2008, a visit of 3 Association offices located in Toronto and the Ottawa office were conducted on May 13th and 14th 2008 respectively. A Verification plan was also sent to CSA management on April 11th 2008 and discussed while visiting the Ottawa office on May 14th 2008.

Important notice: In the verification of the above aforementioned amended 2006-2007 GHG inventory quantification report; we applied supplementary verification steps to ensure ourselves of the appropriateness of the changes, their impact and calculations. No visits were made to any CSA locations.

4.1 Conflict of interest review:

Prior to beginning any verification project or inventory, GDTs Services Conseils (SPA) Inc. conducts an evaluation to identify any potential conflicts of interest associated with the project. No potential conflicts of interest were found for this inventory.

4.2 Preparation and site visits.

While conducting the verification at the Canadian Standards Association that conducted to the issuance of our previous verification report dated July 21st, 2008, and with the purpose of planning the sites visit, a first look at the CSA documentation was given on April 25th 2008 before the visits. Therefore, this allows us to plan ahead the aforementioned visit, among others.

4.3 Verification steps while visiting the sites

While conducting the verification at the Canadian Standards Association that conducted to the issuance of our previous verification report dated July 21st, 2008, we met with Mr. Pierre Boileau, Manager, Climate Change at the Ottawa office thus Mrs. Andrea Reed, Project coordinator. In Toronto, we met Mr. Dave McLean, Daniel Alaric, Leo Vankeulen and Mrs. Manisha Mistry; Corporate OHS&E Manager and project chief. We visited the whole of the sites which are mainly administrative offices.

We revised the following points with the CSA concerned people:

- Company's internal control with the purpose of assessing Verification risk
- Take information about the Association's operations
- Environmental aspects
- Emission sources

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

The necessary documents for the application of our verification sampling procedures were provided to us. During the course of our Verification, we got all the necessary cooperation and documents required from company's management.

4.4 Preparation of the verification report

The preparation of this amended verification report was done after the revision of the CSA amended documentation gathered. We have received from the Association, which quantified its emissions, all the necessary information, the answers to our corrections requests, and have analyzed the results of our supplementary verification procedures. The verification report was thereafter finalized.

5. Evaluation of the GHG inventory quantification mode and the several parameters used

5.1 Inventory Standard

From information provide by the Association the project report was prepared in conformity with the ISO 14064-1, *entitled: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*. The verification report respects the principles of relevance, completeness, coherence, accuracy and transparency as required by the ISO 14064-1 standard.

5.2 Emissions types, exclusions and quantification method

The Quantification method used was the operational control approach. This method is presented on ISO 14064-1 appendix A.2 and considered acceptable. Our comprehension of the quantification method used was based on the above reference.

At the time of the sites visit, we were able to confirm the emissions types included in the quantification. The Association stipulates on its report that it does not have CO₂ emissions from biomass combustion, moreover, sinks or reservoirs were not identified.

Certain sources of emissions were not calculated and are:

- 1- Mileage to go to the airports while travelling by plane;
- 2- Other vehicles not owned by CSA but that could be used for CSA business purposes;
- 3- The GHG emissions related to by an electricity generator, thus fridges and the various buildings air conditioning systems;
- 4- Emissions coming from common areas where the Association offices are located.

We have estimate, from our best knowledge, the GHG emissions inventory understatement related to these above sources and we conclude the understatement will not affect our verification report

The Association quantified its related emissions to the following four activities:

- 1- Employee Air Travel;
- 2- Mileage driven by vehicles rented by the Association;
- 3- Mileage driven by QMI verifiers and CSA international inspectors;
- 4- Buildings owned and rented by the Association.

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

Important notice : With regards to this amended verification report CSA has made methodology changes in accounting GHG emissions for some activities in comparison to the ones included in previously issued verification report dated July 21st, 2008 and which covers the same reporting period of the present amended verification report and amended quantification report dated August 28th, 2009. Moreover, for some comparative figures (Air travel and natural gas), CSA has indicated restated values based on the 2007-2008 GHG inventory methodology with regards to air travel emissions and has incorporated more real data for natural gas emissions calculations (minor changes). All these above changes are with the purpose of having more comparable data between GHG inventory reporting periods 2006-2007 and 2007-2008.

We agree with the new quantification methods and with the inclusion of more comparable data.

Although on certain occasions, the client evaluates his emissions based on estimates (this fact does not have a material impact on emissions quantities), we have analyzed the various quantification methods used for every emission type and we are comfortable with the used methods.

5.3 Company activity data emission factors choice and calculations

5.3.1-Employee air travel methodology change based on 2007-2008 GHG inventory methodology:

The emission factors for every flight category were taken from DEFRA (department for environment, food and rural affaires of the UK). This data shows information regarding air travel for flights; including length, frequency and airplane type. For every flight haul category an emissions factor was applied to the total category km flown with the purpose of calculating total GHG emissions per flight category.

We consider the various references used by the Association appear accurate and are adequate compared to this type of activity. All the data being used to verify the emissions calculations were provided by the client. We have conducted our data verification using random sampling procedures. CSA has indicated restated values based on the 2007-2008 GHG inventory methodology above describe with the purpose to have more comparable data.

We agree with the new quantification method and with the inclusion of more comparable data.

5.3.2- Mileage driven by vehicles rented by the Association and CSA international Auditors and inspectors:

The emissions factors used are the UK Government Department of Environment, Food and Rural Affairs (DEFRA) for the whole Association rented vehicles emissions thus kilometres driven by QMI verifiers and CSA International verifiers, The DEFRA study appears precise and complete to us

The approach that was chosen for the GHG inventory quantification refers to the usage of emissions factors coming from DEFRA, which takes into account the type of vehicle. The emissions factors are subsequently combined with the quantities of kilometres driven or consumed fuel in litres.

Indeed, DEFRA proposes emissions factors either by kilometres driven or consumed fuel in litres by taking into account the type of vehicles.

All the data regarding fuel consumption were provided by the client. We have conducted our data verification using random sampling.

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

5.3.3 Association rented and owned buildings.

The Association has calculated its direct emissions coming from building operations located at Cleveland, Rexdale, Montreal, Richmond, and Edmonton.

Moreover, CSA has also calculated its direct and indirect emissions related to energy usage.

We are comfortable with the calculation methods used, which varies depending on the situation.

As for the emissions factors used, the used sources vary depending on the geographical situation and emplacements.

Regarding GHG emissions for rented building, the calculation of emissions was conducted based on the results obtained from calculations applied to buildings owned by CSA from which the Association had the vast majority of the information required to be able to do the calculations (Square footage, Energy bills, etc.). Immaterial corrections were made in building natural gas consumption GHG emissions quantities due to the incorporation of more real data instead of estimated.

We are comfortable with the above used method as well as the data corrections.

5.4 Evaluation and consideration of the uncertainty

For each one of the activities where the emissions were calculated, the report precisely explain and detail the degree of uncertainty related to the emissions factors used thus activity data and the calculation used regarding Global Warming Potentials. The factors used come from reliable sources and a big part of the activity data was previously verified.

However, it should be taken into account that few association activities use estimations which creates a higher level of uncertainty. Taking into account the estimates used and their impact over total emissions quantities, we are of opinion that the general level of uncertainty for the entire file would be set at low.

5.4 Quality Inventory Management, safeguard of documentation and inventory monitoring.

Regarding data management and documents safeguard, the report is precise and explicit on this subject.

During our verification, we have however noticed some improvement to be brought at the Association internal control level, principally at the lease management level and air travel reports requests. Overall, we are satisfied of the various controls put in place by the Association. Some adjustments should be put in place for the next inventories. Regarding inventory monitoring the quantification report is specific on this subject.

Amended Verification of a Greenhouse-Gas Emissions inventory
Canadian Standards Association
File # 080303

6- Verification notice on the declaration of GHG reductions.

In our opinion; based on our review, the GHG emissions assertions presented in the CSA quantification report dated October 5th, 2009 (Revised Version) are fairly presented and in accordance with relevant criteria. Therefore, the CSA GHG declared inventory quantification report covering the period from April 1, 2006 to March 31, 2007:

- Is free of Material misstatements and it is an appropriate representation of the data and GHG information.
- Is prepared in conformance with the ISO 14064-1 standard: *Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.
- Considering a low degree of uncertainty and taking into account the materiality paragraph included in our audit report, please refer to page 3 of 8.

Confidentiality

GDTS Service Conseils (SPA) Inc. assures the confidentiality of all information provided to them during the course of the verification as well as documents provided by the company will be preserved in their files afterwards over a 5 year period. No relative information to the present Verification will be communicated to a third party, other than the organization that accredit without obtaining the written authorization from the client. Besides, the content of this verification report cannot be used in it's entirety or in part without obtaining the authorization from GDTS Service Conseils (SPA) Inc.