

**CLOUTIER+LONGTIN** inc.

Société de comptable professionnel agréé

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## Auditors' Report

To the Management of Unisféra International Centre:

We have audited the following assertions made by management of Unisféra International Centre (the "Organization") as at May 7, 2020 that:

**Management's statement regarding the compliance of the *Unisféra International Centre* (also known as « *Planetair* ») with commitments it made to contributors for the retirement and assignment of certified greenhouse gas emission reductions (carbon-credits) and for the payment of contributions to partner organizations.**

1. The Organization has retired from the market sufficient Verified Emission Reductions (VERs) to satisfy the commitments it made to contributors between January 1, 2019 and December 31, 2019.
2. The Organization was assigned sufficient Planned Emission Reductions (PERs) to satisfy the commitments it made to contributors between January 1, 2019 and December 31, 2019.
3. The retired VERs and assigned PERs resulted from Gold Standard-certified emission reduction projects. On an exceptional basis and at the specific request of clients, some VERs and assigned PERs resulted from *Voluntary Carbon Standard (VCS)-certified* emission reduction projects.
4. The *Gold Standard* VERs and PERs are serialized and have been permanently retired (VER) or assigned (PER) on the Gold Standard registry. The *VCS* VERs and PERs are serialized and have been permanently retired (VER) or assigned (PER) on the *APX VCS Registry*.
5. The Organization made contributions to not-for-profit third-party organizations as per the commitments it made to its own contributors between January 1, 2019 and December 31, 2019.

The Organization's management is responsible for its assertions. Our responsibility is to express an opinion on management's assertions based on our audit.

## **Our independence and quality control**

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.


Our audit was performed in accordance with standards for assurance engagements established by CPA Canada, which are set out in the CPA Canada Handbook – Assurance (section 5025). Those standards require that we plan and perform our audit to obtain reasonable assurance as a basis for our opinion that management’s assertion is not materially misstated. Our audit included:

1. Obtaining an understanding of the Organization’s policies, procedures and controls established to meet Regulations;
2. Testing and evaluating evidence to support management’s assertions; and,
3. Performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion.

In our opinion, management’s assertions as at March 15<sup>th</sup>, 2020 and as set forth in the preceding paragraphs are fairly stated in all material respects.

This report is intended solely for use by the management of Unisféra International Centre and its contributors and should not be used for any other purpose.

  
**CLOUTIER LONGTIN INC.**

by Chantal Longtin, CPA auditor, CA

Saint-Eustache, on May 7, 2020