

**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 March 10, 2023 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 all the Verified Emission Reductions (carbon credits) it committed to retire between January 1 and December 31, 2022.
2. The retired carbon credits resulted from Gold Standard-certified projects. On an exceptional basis, and at the specific request of clients, some retired carbon credits resulted from Voluntary Carbon Standard (VCS)-certified projects.
3. The Gold Standard carbon credits are serialized and have been permanently retired on the Gold Standard Foundation registry. The VCS carbon credits are serialized and have been permanently retired on the VERRA registry.
4. Moreover, the Organization has made all the contributions to not-for-profit third-party organizations it committed to make between January 1 and December 31, 2022.

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 (CSAE 3531). 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, 10 2023 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

Saint-Eustache, on March 10, 2023