Organization	**CEV Engineering Private Limited**, Plot No. 151/3, Pennalur Village, Sriperumbudur Taluk, Kancheepuram District - 602105, Tamilnadu, India.
Organization verified or validated acc. to 14064-1:	Sites: Plot No. 151/3, Pennalur Village, Sriperumbudur Taluk, Kancheepuram District - 602105, Tamilnadu, India.

☒ VERIFICATION REPORT

Year: 2025

VERIFICATION

Verification date:	From 11 Aug 2025 To 12 Aug 2025	**Reporting date:**	14 Aug 2025

VERIFICATION TEAM

Lead-V:	Bharat Juneja	**Verifier:**	
Verifier:		**Observer:**	

APPLICATION

Application of issuing the conformity certificate for the following standards:	Application for continuing the conformity certificate for the following standards:
Third Party Audit Lead Verification	Not Applicable

NONCONFORMITIES

Number of major nonconformities:	Nil	**Number of minor nonconformities:**	01

Table of contents:

1. General

1.1 Scope of the system

Consolidation of scope on the basis of operational control or on the basis of equity share (percentage of co-ownership):

Operational control: The following facilities (e.g. sites) are under the 100% control of the applicant. GHG sources (emissions), GHG sinks, and GHG storage are 100% allocated to this organization:
CEV Engineering Pvt Ltd, Plot No. 151/3, Pennalur Village, Sriperumbudur Taluk, Kancheepuram District - 602105, Tamilnadu, India.

Equity share model: The following facilities have No co-ownership. This is considered in the inventory accordingly:
NA

Key products are:
Sub-Assembly & Installation of LPG & CNG Kits (Stopped the sub assembly activity for LPG since Jun 2025)

Further relevant information on the description of the system can be found under 2. Materiality Assessment.

1.2 Initial Situation – Developments since the latest verification

First GHG calculation initiated on the recommendation of M/s Hyundai Motor India Limited and Kia India Pvt. Ltd.-The customer to the organization.

1.3 Declaration or Statement (GHG assertion) of the organization

The GHG statement is as follows:
The GHG statement is not applicable since the scope is third party audit of the initial GHG Calculation based on worksheet and guidelines provided by M/s Hyundai Motor India Limited and Kia India Pvt. Ltd.-The customer to the organization

Client's GHG emission inventory data sheet (V2.0) which refers IPCC for emission factor source & IPCC AR5 for GWP & HMC Emission factor for electricity as recommended by customer (Hyundai Motor India Limited and Kia India Pvt. Ltd.) for the reporting period Jan'2024 to Dec'2024

The report on GHG emissions was prepared by the Company dated 16th July 2025 and was submitted to Quality Austria Central Asia in advance for planning incl. strategic analysis.

1.4 Verification objectives as seen by the organization

The objective of this verification is to determine the conformance of the GHG emission – Scope 1 & 2 (as confirmed by (Hyundai Motor India Limited and Kia India Pvt. Ltd. – the only customer).

In addition, the following **level of assurance** was agreed with the organization:

☐ Reasonable level of assurance
☒ Limited level of assurance

2. Materiality Assessment

Company started the operation in the above mentioned permises since Jun 2023 with the sub assembly & installation of CNG & LPG kits from customer approved supplier and tested at ICAT Manesar/Pune as per applicbale ECR & ISO norms (COP). Various parts like plastics and cylinders are type tested by the approved supplier and parts are supplied with test certificate/test reports.

2.1 Strategic Direction

In the course of the verification, the following strategic directions, objectives, programs or projects were displayed:

- The GHG verification program, initiated by Hyundai Motor India Limited and Kia India Pvt. Ltd. for their suppliers, follows ISAE 3000 and the International Standard on Assurance Engagements (ISAE) 3410 for Greenhouse Gas Statements. The assurance statement is prepared and the engagement is carried out as an independent assurance process.

2.2 Overview of evidence gathered

Samples Law / Legal matters:

The organization is required to comply performance & Environmental performance compliances as part of legal requirement and sample are randomly selected by ICAT/IRAI as per relevant ECR & ISO norms

CEV Engineering Pvt Ltd has valid Consent To Operate with green category.

Evidence on Data points:

Ref Worksheet specified by cusotmer by Hyundai Motor India Limited and Kia India Pvt. Ltd.

Evidence on Monitoring and Quality:

Product Performance, Emissions, Consents and returns are updated and maintained

Evidence on Documentation:

Ref Worksheet specified by cusotmer by Hyundai Motor India Limited and Kia India Pvt. Ltd.

2.3 Direct GHG emissions and removals

In case of validation, describe assumptions, procedures for forecasting, and the assessment of disclosure.

Base year: 2024

Significant technical installations / facilities and processes:

Genset, Forklift & Company owned vehciles

The following direct GHG emissions are relevant:

Ref Worksheet specified by customer by Hyundai Motor India Limited and Kia India Pvt. Ltd.

Brief description of the facts (incl. GHG [t]):

Ref Worksheet specified by customer by Hyundai Motor India Limited and Kia India Pvt. Ltd.

a. Direct emissions from stationary combustion -13.77

b. Direct emissions from mobile combustion - 91.60

c. Fugitive direct emissions - 0.04

d.Direct Emission from Process - 0.00

Scope 1 Total Emission - 105.41

Significant sources, sinks and reservoirs:

(Evidence: Ref Worksheet specified by customer by Hyundai Motor India Limited and Kia India Pvt. Ltd.)

Source, Sink, Reservoir	Type of energy / GHG	CO2e [Ton]
Source – Petrol, Diesel & Fire Extinguisher	CO2	102.79
	Sum	**102.79**

Statements on data quality: The accuracy of emissions data and calculations—including formulas, spreadsheets, conversions, aggregations, consistent application of factors, and checks for manual transposition errors between datasets—along with references for the sources of emission factors, are verified with neccesary back up data as attached.

Statements on **possible uncertainties** incl. exceptions, limitations, errors: +/- 5% Materiality will be considered

2.4 Indirect GHG emissions from imported energy

In case of validation, describe assumptions, procedures for forecasting, and the assessment of disclosure.

Base year: 2024

Significant technical installations / facilities and processes: From GRID

The following indirect GHG emissions are relevant:

Ref Worksheet specified by customer by Hyundai Motor India Limited and Kia India Pvt. Ltd.

Note: In the following, either a brief description of the facts is given (which also contains data on the GHG emissions and correspond to the GHG report) or the verifiers use the table below. The not chosen option will be deleted or combined!

Brief description of the facts (incl. GHG [t]):

Ref Worksheet specified by customer by Hyundai Motor India Limited and Kia India Pvt. Ltd.

a.Indirect emissions from purchased/acquired electricity

- Location Based - 196.71
- Market Based - 196.71

b. Indirect emissions from purchased/acquired steam - 0.00

c. Indirect emissions from purchased/acquired Heat - 0.00

Scope 2 Total Emission - 196.71

Significant sources, sinks and reservoirs:

(Evidence Ref Worksheet specified by customer by Hyundai Motor India Limited and Kia India Pvt. Ltd.)

Source, Sink, Reservoir	Type of energy / GHG	CO2e [Ton]
Source - GRID	CO2	196.71
	Sum	**196.71**

Statements on data quality: The accuracy of emissions data and calculations—including formulas, spreadsheets, conversions, aggregations, consistent application of factors, and checks for manual transposition errors between datasets—along with references for the sources of emission factors, are verified with neccesary back up data as attached.

Statements on **possible uncertainties** incl. exceptions, limitations, errors: +/- 5% Materiality will be considered

2.5 Indirect GHG emissions from transportation

In case of validation, describe assumptions, procedures for forecasting, and the assessment of disclosure.

Significant technical installations / facilities and processes: Not Applicable
The following indirect GHG emissions are relevant:
For example: CO_2, CH_4, N_2O, NF_3, SF_6 and other GHG groups (HFCs, PFCs, etc.).

Significant sources, sinks and reservoirs: Not Applicable as specified customer.

2.6 Indirect GHG emissions from products used by the organization

In case of validation, describe assumptions, procedures for forecasting, and the assessment of disclosure.

Significant technical installations / facilities and processes: Not Applicable
The following indirect GHG emissions are relevant:
For example: CO_2, CH_4, N_2O, NF_3, SF_6 and other GHG groups (HFCs, PFCs, etc.).

Significant sources, sinks and reservoirs: Not Applicable as specified customer.

2.7 Indirect GHG emissions associated with the use of products from the organization

In case of validation, describe assumptions, procedures for forecasting, and the assessment of disclosure.

Significant technical installations / facilities and processes: Not Applicable
The following indirect GHG emissions are relevant:

For example: CO_2, CH_4, N_2O, NF_3, SF_6 and other GHG groups (HFCs, PFCs, etc.).

Significant sources, sinks and reservoirs: Not Applicable as specified customer.

2.8 Indirect GHG emissions from other sources

In case of validation, describe assumptions, procedures for forecasting, and the assessment of disclosure.

Base year:

Significant technical installations / facilities and processes: Not Applicable

The following indirect GHG emissions are relevant:

For example: CO_2, CH_4, N_2O, NF_3, SF_6 and other GHG groups (HFCs, PFCs, etc.).

Significant sources, sinks and reservoirs: Not Applicable as specified customer.

2.9 Overall Statement on the specific verification objectives (Clause 1.4)

Designation of the verification objective

The GHG verification program, initiated by Hyundai Motor India Limited and Kia India Pvt. Ltd. for their suppliers, is conducted on the sampling basis with verification of the data as attached

Third Party Audit activities include a desk review, on-site audit, clarification and corrective action process (including resolution of material misstatements and non-conformities), preparation of the verification report and verification statement, internal quality control through peer review, and the issuance of the assurance statement.

3. Verification results / Nonconformity / Next planned steps

Mutually agreed improvement identified and was documented and agreed that by October 2025 the necessary action will be done. Since there is no impact on the data verified, so recommended for verification.

Validation:

Not Applicable

Distribution list	Enclosures
▫ CEV Engineering Private Limited ▫ Bharat Juneja	▫ Audit plan ▫ Audit protocol *(if available)*

This **Quality Austria Central Asia** report is for the exclusive use of the above-mentioned organization and may not be suitable for other purposes.

Sincerely

Quality Austria Central Asia Private Limited
ATS Bouquet, Plot No. A2/2, Tower C, 201
Sector – 132, Noida, Uttar Pradesh – 201301

Bharath Juneja