



Perkins Eastman Greenhouse Gas Inventory Verification

March 2026

**PERKINS —
EASTMAN**



Introduction

Date of verification: 03/04/2026

Reporting company: Perkins Eastman

Reporting team: Koray Aysin, Claire Turvill

Verifying entity: Verdis Group

Verification team: Corbin Delgado, Associate, and Grace Whipkey, Analyst

Verdis Group completed a greenhouse gas inventory verification for Perkins Eastman, based on documents shared by the reporting team.

The goal of the verification process is to:

- Provide confidence to the reporting company that the reported results represent a faithful, true, and fair account of the company's greenhouse gas (GHG) emissions.
- Support internal decision-making process to address the company's emissions.
- Share publicly the GHG inventory results.
- Create a replicable and consistent structure to report emissions over time.
- Prepare the reporting company for potential future sector regulations.

The verification follows guidelines from the Greenhouse Gas Protocol (GHGP) provided in published standards for Scope 1, Scope 2, and Scope 3. Verdis Group assessed the compliance of the GHG inventory with the five guiding principles (Relevance, Completeness, Consistency, Transparency and Accuracy) and highlighted any discrepancy that may affect the results reported by Perkins Eastman. The level of importance of the findings are defined as flags and are measured on three levels: Green (pass), Yellow (minor findings, or error within 5%), and Red (major findings, incomplete data, calculation errors outside of 5%).

Minor findings serve as recommended best practices for GHG accounting and do not inhibit the ability for the final inventory to be verified. Major findings signify the inventory contains errors that affect the overall results, and thus are not fully representative of the organization's emissions footprint. For each minor and major finding, Verdis Group recommends the necessary corrective actions for Perkins Eastman to be compliant with the GHGP.

It is the responsibility of Perkins Eastman to adjust its GHG inventory based on the verification conducted by Verdis Group.

Summary of Results

Overall, Perkins Eastman’s reporting team made a significant effort to follow the Greenhouse Gas Protocol (GHGP) guidance by collecting the most relevant data available, using the appropriate calculation tool, being transparent on its process, and including most of the emissions that the company is responsible for. Verdis Group can assure that Perkins Eastman has verified their 2025 emissions.

Emissions

Based on the operational control approach, Verdis Group found that Perkins Eastman’s total emissions for 2025 summed to 10,242 MtCO_{2e} when using market-based electricity emissions and 10,151 MtCO_{2e} when using location-based electricity emissions.¹

Findings

The table below represents the sum of findings from the three verification categories:

- GHGP principles
- GHG inventory structure
- Identification and calculation of GHG emissions

Flag			
Meaning	Pass	Minor finding	Major finding
Results	48/48	0/48	0/48

¹ Market-based electricity emissions are calculated using the most refined utility-specific data and are used to report total organization-wide emissions. Location-based electricity emissions are calculated using grid average data and do not consider market-based mechanisms such as renewable energy certificates. Location-based emissions provide a helpful baseline for assessing the impact of utility-specific and market-based actions; however, they should not be used to report organization-wide emissions.

The 5 GHGP Principles

GHGP Principles	Description as per GHGP	Flag	Perkins Eastman's Compliance
Relevance	For an organization's GHG report to be relevant means that it contains the information that users—both internal and external to the company—need for their decision making.		The reporting team included in its inventory most of the relevant data, considering the organizational structure, operational boundaries and business context.
Completeness	All relevant emissions sources within the chosen inventory boundary need to be accounted for so that a comprehensive and meaningful inventory is compiled.		The inventory is complete with a full year's worth of data and all relevant sources of emissions included.
Consistency	The consistent application of accounting approaches, inventory boundary, and calculation methodologies to produce comparable GHG emissions data over time.		The use of the EPA calculator streamlines the inventory process and ensures a comparable approach for future inventories. It also provides robust calculations and logic that support consistent results.
Transparency	Transparency relates to the degree to which information on the processes, procedures, assumptions, and limitations of the GHG inventory are disclosed in a clear, factual, neutral, and understandable manner based on clear documentation and archives.		The inventory appropriately references each source of information used to calculate emissions, and assumptions have clearly been stated and communicated.

Accuracy	Data should be sufficiently precise to enable intended users to make decisions with reasonable assurance that the reported information is credible.		By selecting the EPA calculator for its GHG inventory, the reporting team is using the most accurate and up to date climate data (e.g., emission factors). ^{2,3} It has also made efforts to gather the best available activity data possible to reduce the number of estimations and assumptions required.
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² The US EPA provides a free tool to help organizations estimate their GHG emissions. The calculator is available on their website here:

<https://www.epa.gov/climateleadership/simplified-ghg-emissions-calculator>

³ An emission factor represents the amount of CO₂ produced per unit of measure (e.g., kWh, gallons, dollars) and is used to calculate the CO₂ emissions attributable to a given activity.

Greenhouse Gas Inventory Structure

Topic	Verification findings	Flag
Organizational boundary	Necessary information related to the organizational boundary was provided and clearly stated in the summary document.	

Recommendations

- N/A

Topic	Verification findings	Flag
Operational boundary	In selecting the appropriate emission categories to include in its inventory, Perkins Eastman is acknowledging the direct and indirect sources of greenhouse gas emissions it is responsible for. The inventory currently includes the Scope 3 categories that are the most relevant to the company.	

Recommendations

- N/A

Topic	Verification findings	Flag
Tracking emissions over time	The reporting company included a full year's worth of data and has the necessary documentation in place to ensure that tracking can occur in the following years.	

Recommendations

- N/A

Identification and Calculation of GHG Emissions

Scope	Relevance	Completeness	Consistency	Transparency	Accuracy
S1 - Stationary Combustion					
Recommendations and notes	Reported emissions meet all Protocol criteria.				
S1 - Mobile Combustion					
Recommendations and notes	Reported emissions meet all Protocol criteria.				
S2 - Electricity					
Recommendations and notes	Reported emissions meet all Protocol criteria.				
S2 - Steam					
Recommendations and notes	Reported emissions meet all Protocol criteria. There is opportunity for clarification on Mumbai's district steam use, but impact was deemed immaterial for this inventory.				
S3 - Purchased Goods and Services					
Recommendations and notes	Verdis Group completed review and calculations necessary to account for Perkins Eastman's Scope 3 purchased goods and services emissions in compliance with Protocol criteria.				
S3 - Capital Goods					
Recommendations and notes	Verdis Group completed review and calculations necessary to account for Perkins Eastman's Scope 3 capital goods emissions in compliance with Protocol criteria.				
S3 - FERA					
Recommendations and notes	Verdis Group completed review and calculations necessary to account for Perkins Eastman's Scope 3 fuel- and energy-related activities emissions in compliance with Protocol criteria.				

S3 - Employee Commute					
Recommendations and notes	Reported emissions meet all Protocol criteria.				
S3 - Business Travel					
Recommendations and notes	The client provided air travel data for the reporting year. Perkins Eastman was unable to provide mileage metrics for rental car and rail travel in 2025 due to unavailable source data. They instead calculated the corresponding emissions based on spend using the US EPA's Environmentally-Extended Input-Output (USEEIO) Supply Chain Greenhouse Gas Emissions Factors.				
S3 - Waste					
Recommendations and notes	Reported emissions meet all Protocol criteria.				