



Carbon Consulting & Carbon Management Software



**THREE PILLARS
CONSULTING**

Carbon Accounting | Decarbonization | Life-Cycle Assessment
Accredited I-REC Issuer | Developer of ClimateTab™ Carbon Software



ClimateTab

Carbon Management Software | A Three Pillars Consulting Product



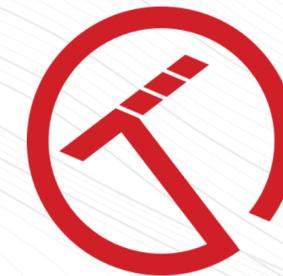
About Us

Three Pillars Consulting (TPC) is an environmental and sustainability consulting company founded and based out of Muscat, Oman. TPC provides expert analysis and reporting on Corporate-Level and Product-Level Carbon Accounting and Life-Cycle Assessment, as well as developing Decarbonization Plans and Policies for managing risks to climate change.

More information can be found at www.threepillarsgroup.com

ClimateTab™ is our proprietary software developed for Corporate and Product-Level GHG Accounting. From switching organizational boundaries to allocation of multi-product unit inventories, our software can help make this as easy as the click of a button. ClimateTab is developed for companies of all sizes and products / industries of all types.

More information can be found at www.climatetab.com



Our Services



**Carbon Accounting /
Greenhouse Gas Assessments
(ISO 14064-1 and 14067)**



**Decarbonization
(SBTi, ISO IWA 42:2022)**



**Life-Cycle Assessments
(ISO 14040, ISO 14044)**



**Energy Attribute Certificates
(I-RECs)**



**Carbon Credits
(Verra, CDM, ISO 14064-2)**



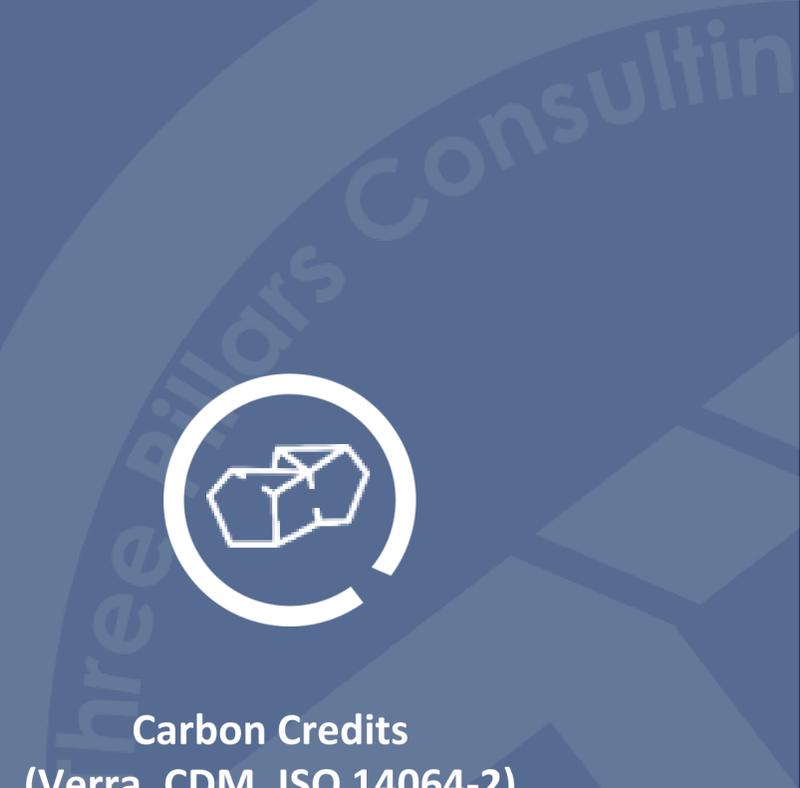
**Energy Management
Systems (ISO 50001)**



**Policy and Strategy
Development**

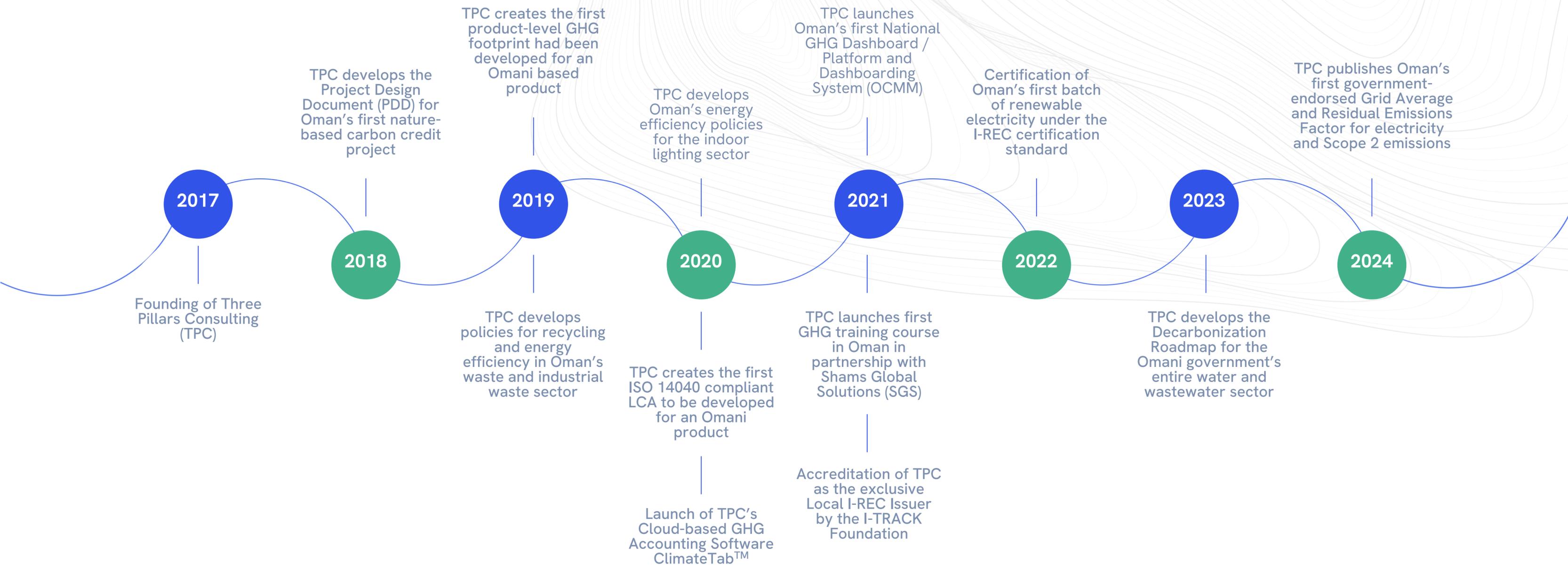


**Environmental Reporting
Software (ClimateTab™)**





TPC's Growth & Strategy





Our Clients





Corporate Carbon Accounting with Three Pillars Consulting

✓ Scope and Boundaries

Ensure alignment on which operations to include in the assessment (e.g. subsidiaries, divisions, locations) based on Organizational Boundaries (e.g. Equity Share) as well as which Scopes to include.

✓ GHG Inventory Analysis

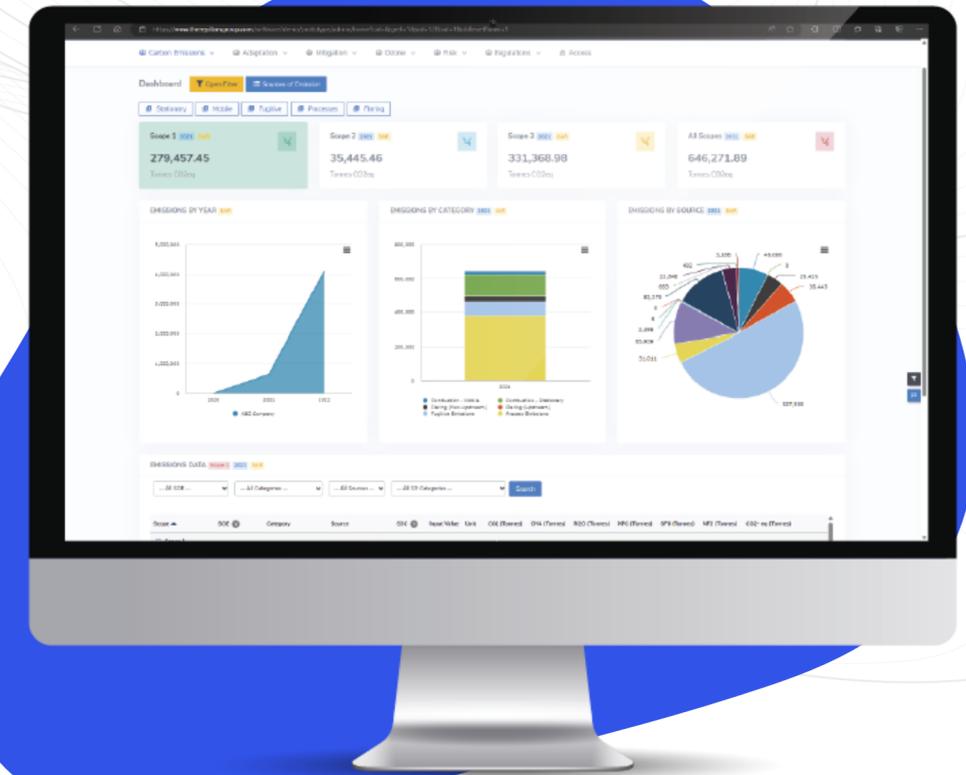
Drafting and sending a custom Data Gap Inventory Excel File for the client to fill in. This will include a mix of Qualitative, Quantitative, and Supporting Data / Documentation. TPC will review all primary and supporting data for compliance with best practice, while validating / verifying the data for accuracy, relevance, and consistency.

✓ Assessment and Software Onboarding

TPC will then map out all inventory items with the appropriate set of emissions factors. Where relevant and where data / time permits, TPC will use Tier 2 emission factors (such as for Scope 2 electricity or Scope 3 vendors). The inventory data will be onboarded into TPC's ClimateTab software, where the client will be given a view-only license that lasts the duration of the project / contract, or the client can upgrade to a full subscription for enhanced access.

✓ Our Methods and Software Follow:

- GHG Protocol Corporate Standard
- GHG Protocol Scope 2 Standard
- GHG Protocol Scope 3 Standard
- ISO 14064, ISO 14067
- IPCC
- SBTi
- GRI...and others!



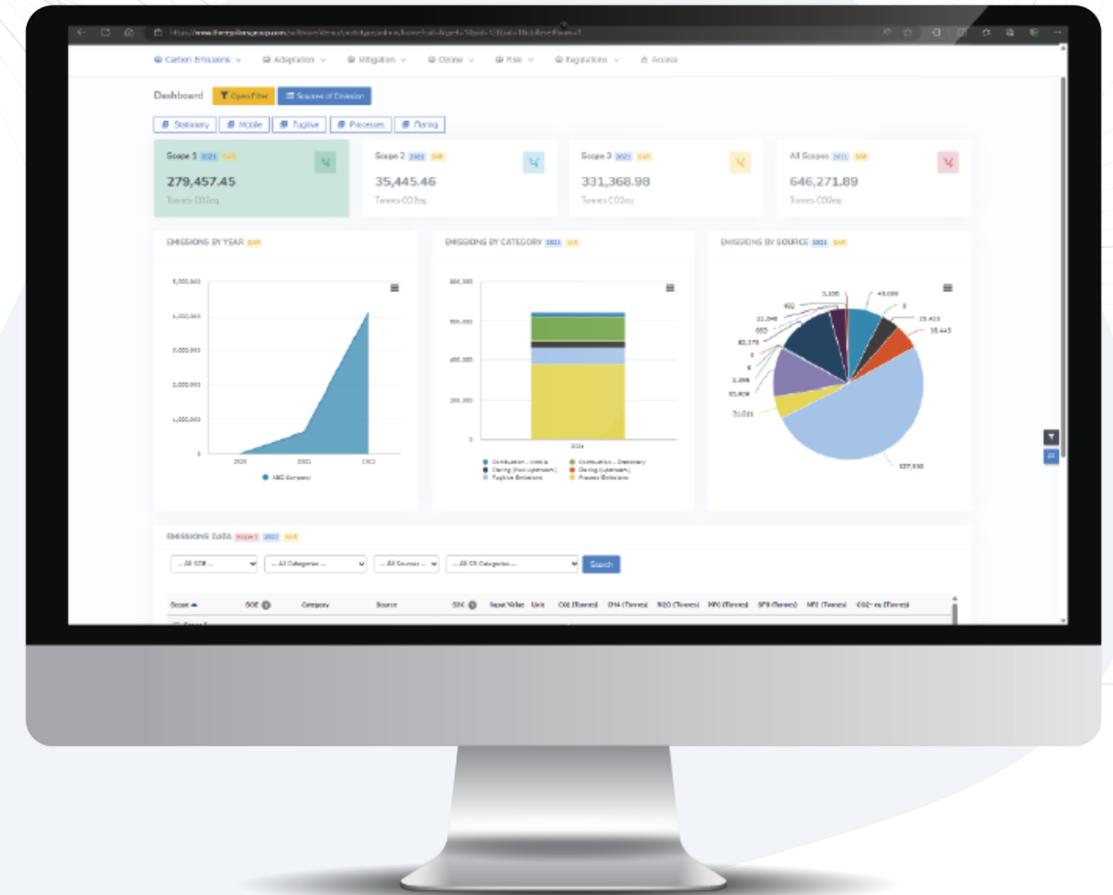


Corporate Carbon Accounting with ClimateTab.

Take full control of your Scope 1, 2, and 3 emissions. Thousands of emissions factors. Multiple Organizational Boundary Options at the click of a button. Built in team communication. Tracking emissions, month after month, and year after year, requires a robust but intuitive system for collecting, analyzing, and communicating data. We've developed a platform that integrates key reporting options at the click of a button such as switching between organizational boundaries, Scope 2 accounting approaches, and more.

- ✓ **Automated Input Forms**
Choose your Emission Factor and move on!
- ✓ **Corporate Structuring**
Mirror your assets, subsidiaries, locations.

- ✓ **Multiple Boundary Options**
Equity Share, Operational Control, Financial Control.
- ✓ **Dual Scope 2 Reporting**
Easy toggling between Locationa and Market Based Accounting.



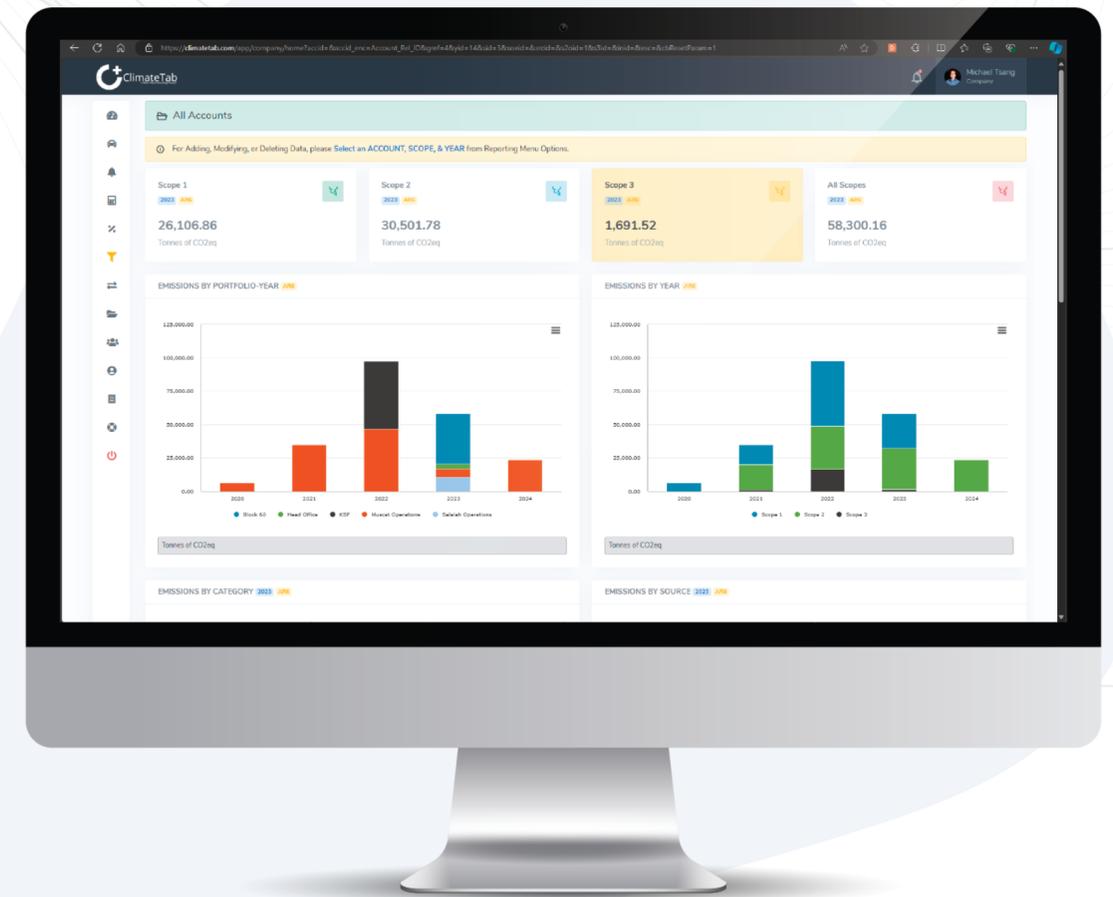


Product-Level Carbon Accounting with ClimateTab.

Take full control of your product-level emissions from cradle-to-gate, cradle-to-grave, or cradle-to-cradle. Thousands of emissions factors for all industries and value chains. Built-in team communication. Tracking product-level emissions requires a robust but intuitive system for collecting, analyzing, and communicating data for each and all of your company's products. We've developed a platform that allows for defining unit processes and allocating emissions at the click of a button.

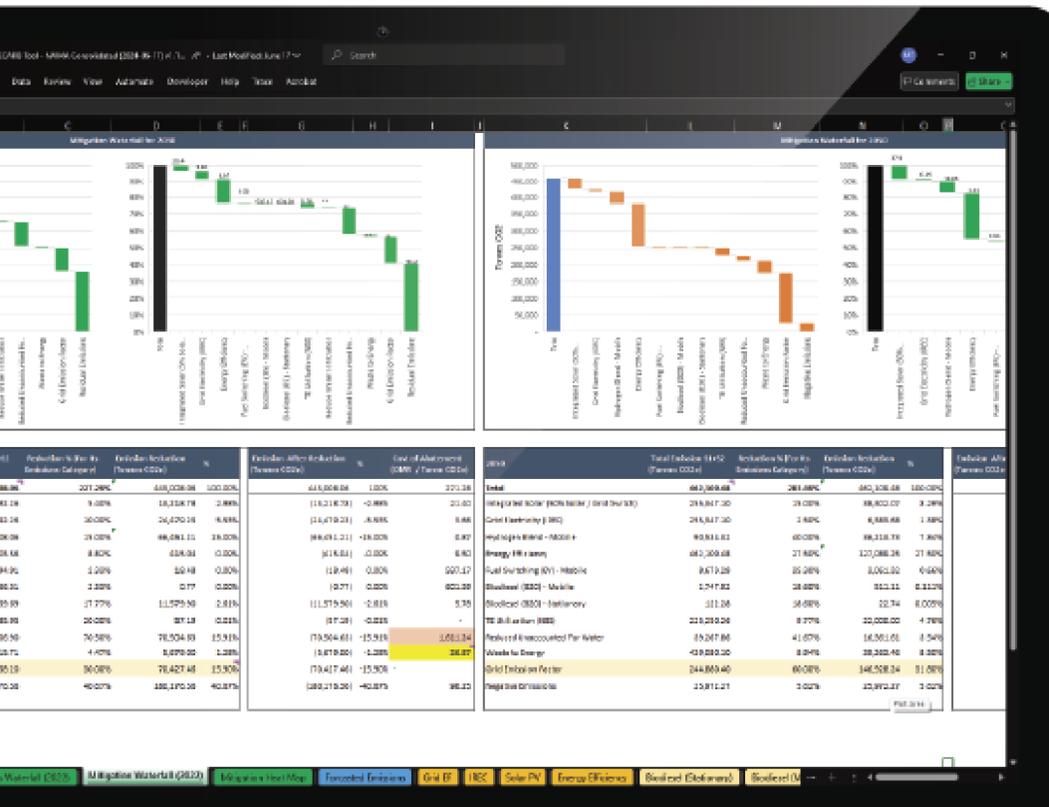
- ✓ **Automated Input Forms**
Choose your Emission Factor and move on!
- ✓ **Product Structuring**
Mirror your Company's Unit Processes and Products.

- ✓ **Allocation and Product Differentiation**
Easily isolate unit process inventories with the click of a button.
- ✓ **Annual Intensity Tracking**
Visualize and track your product emissions over time.

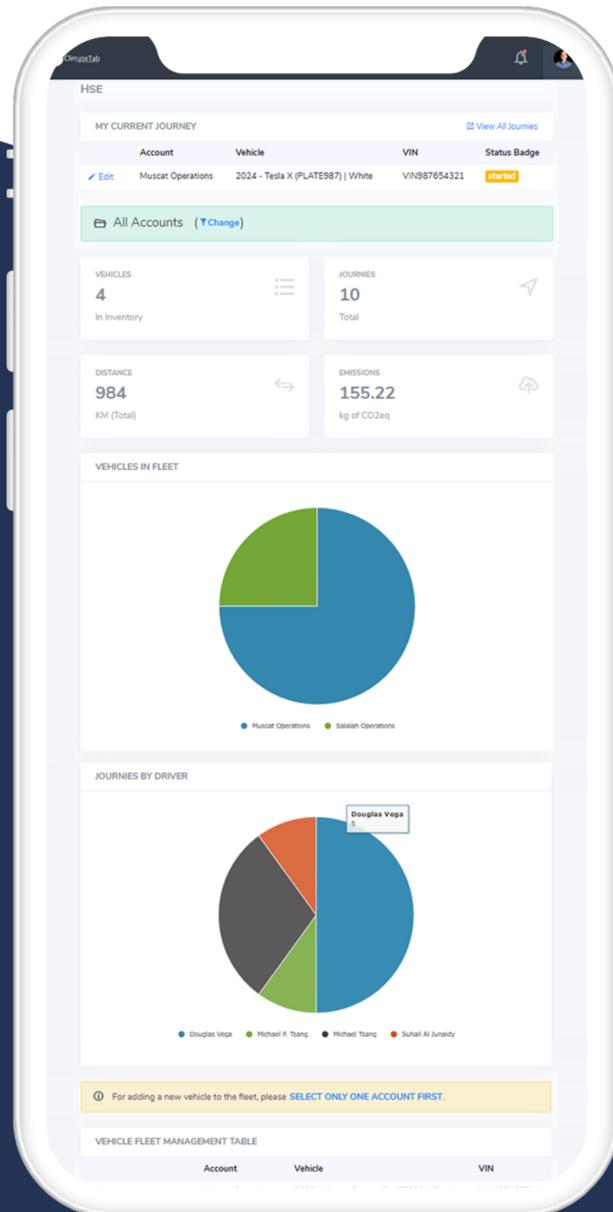




Decarbonization Roadmapping and Analysis with Three Pillars Consulting.



- Regulatory and Policy Context**
Review and scoping of International and Domestic Regulations and Policies that influence the Client's requirements for GHG Reporting as well as Decarbonization Planning.
- Industry Context**
Review of the best practices within the Client's Industry / Sector for GHG Reporting and Decarbonization Planning.
- Business Growth and Emissions Forecasting**
Analysis of the Client's future growth in business, operations, assets, products, and revenue to understand how the Client's emissions profile will change and by what magnitude it will change
- Mitigation Strategy Analysis**
Analysis and review of current best practices regarding decarbonization and mitigation both in general and also for initiatives that are specific to the Client's industry / sector.
- Target Setting and Roadmapping**
Based on the analysis provided in the other sections, TPC will develop Near Term, Mid Term, and Long Term Decarbonization targets for the Client. These Targets will be backed up by Mitigation Projects that show their decarbonization potential as a fraction of the total Target. Each project will be given an order-of-magnitude Cost-of-Abatement as a first step in prioritizing the Client's mitigation strategy.
- Benchmarking Against Peers**
The Client's total GHG emissions as well as their Decarbonization Roadmap will be compared and benchmarked against their Peers to understand how their targets sit against others as well as which initiatives the other clients are putting forward



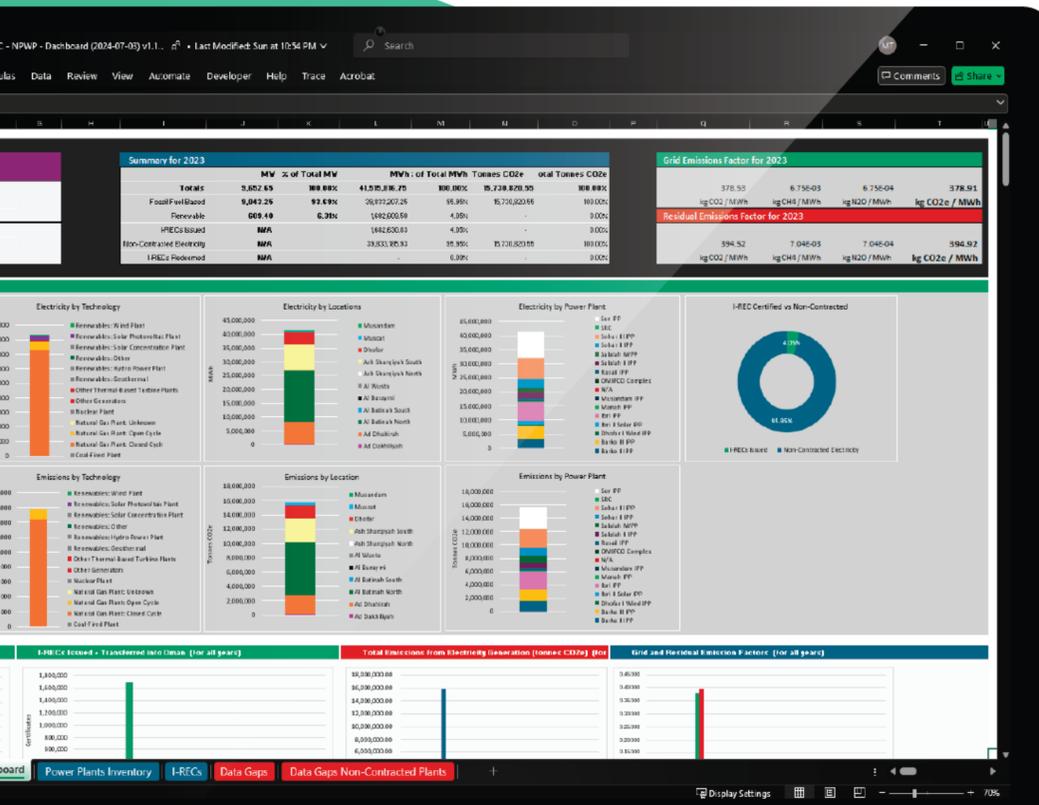
Fleet & Journey Management Control with ClimateTab.

Take stock of all your company's vehicles. Quickly log, record, and manage journeys and trips with the click of a button. Built in team notifications and reminders. Centralize visibility and management over all your company's vehicles, drivers, and journeys (trips) with a single app. Automated workflows help automate when and where a driver takes a car, while logging the trip details and sending automated notifications to the driver as well as the HSE manager.

- ✓ **Automated Vehicle Management**
Quickly add fleet details with the click of a button.
- ✓ **Automated QR Codes**
Each vehicles automatically receives its own QR Code identifier.
- ✓ **Notifications**
Push notifications and reminders to ensure your journeys are properly managed.
- ✓ **Automated Journey (Trip) Logging**
Scan the QR code and start driving!



Grid Average and Residual Mix Emissions Factors with ClimateTab.

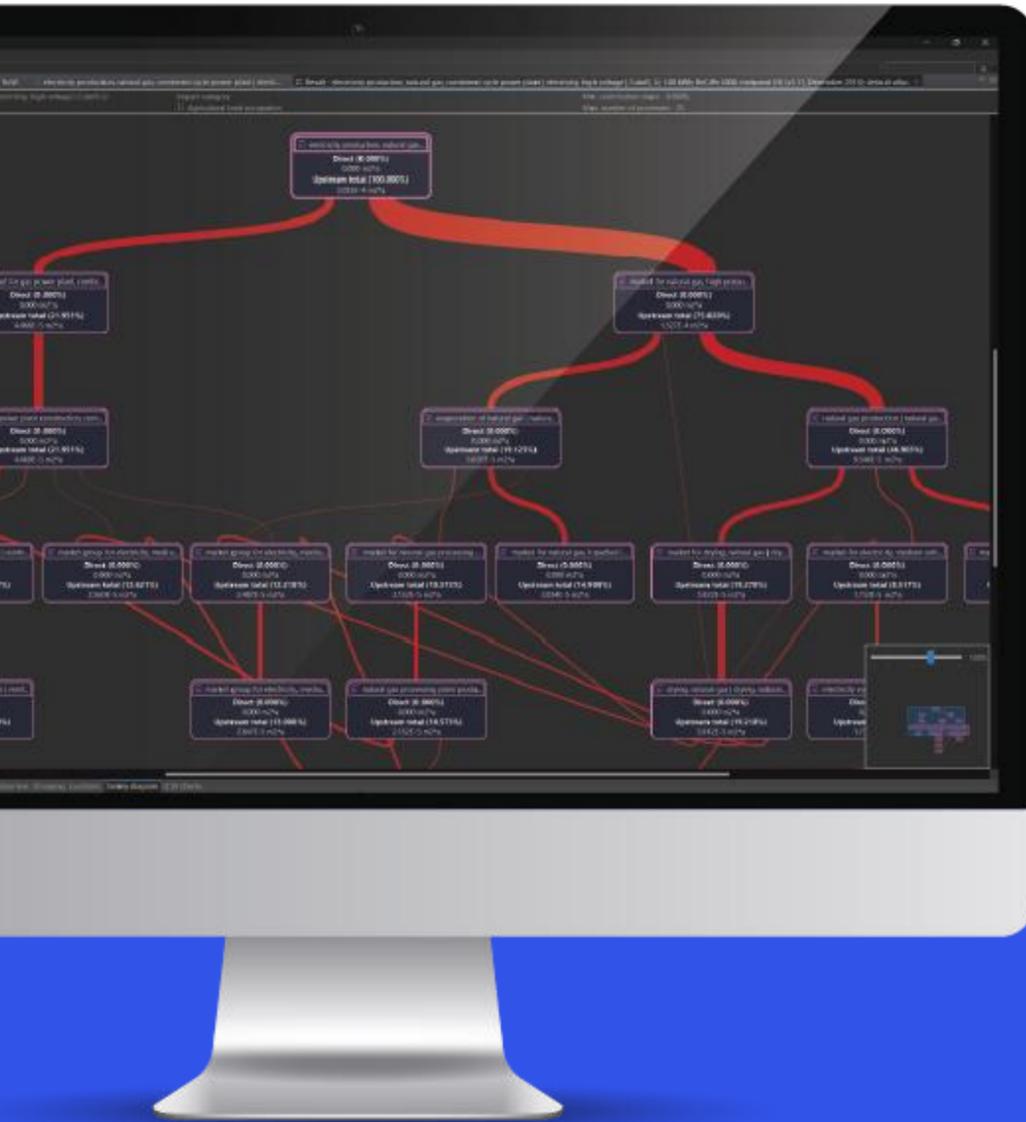


Built for regulators, grid operators, and key decision makers. Easily report Grid Average and Residual Mix Emissions Factors with a single tool, showing trends by fuel, power plant, technology, location and more. Elevate your grid's accuracy and transparency for Location-Based and Market-Based Scope 2 Accounting.

- Automated Input Forms**
 Manage all power plants in one place!
- Automated Calculations**
 Automatically generate Grid-Average and Residual-Mix Emissions Factors.
- Contractual Instruments**
 Track and integrate EACs, PPAs, I-RECs, and other data streams.
- Key Trends**
 Easily find which power producers, technology, or locations are least / most emissions intensive.



Life Cycle Assessment with Three Pillars Consulting.



- ✓ **Cradle-to-Cradle Assessment Capabilities**
Our team of experts can provide complete cradle-to-gate, cradle-to-grave, and cradle-to-cradle life-cycle assessments (LCA) for your products and services as well as benchmark them against competitors. Assessment of carbon, water, energy, resources, and emissions across your entire value chain, while looking at a full host of mid-point and end-point impact categories (e.g. GWP, ODP, Ecotoxicity, etc.). We provide ISO 14040, ISO 14044, and ISO 14025 compliant assessments as well as development of Environmental Product Declarations (EPDs) for a host of different Product Category Rules (PCR).
- ✓ **Regional and Industry-Specific Life-Cycle Emission Factors**
Based on TPC's experience particularly within the Middle East for the oil / gas, petrochemicals, logistics, agriculture, telecommunications, and other sectors, our ClimateTab software can provide life-cycle emissions factors that are specific to your supply chain. From natural gas supplies to electricity production, we can help strengthen your assumptions and calculation approaches.



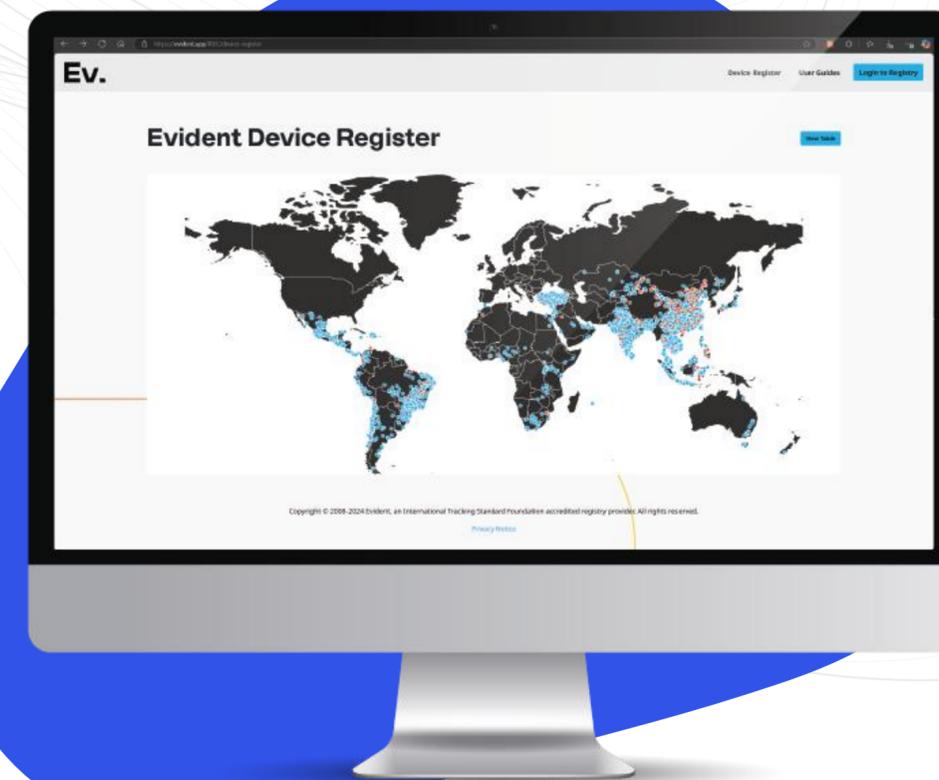
I-REC / I-TRACK Certificates with Three Pillars Consulting.

✓ Issuance

TPC was accredited by the I-REC Standard Foundation in 2021 to be the exclusive, issuer of I-REC Electricity Certificates in Oman. As the local issuer, TPC registers electricity projects and issues certificates for the production output of those projects. I-REC Certificates are created for each MWh of renewable electricity produced which can then be bought and sold on the open market for compliance with Market-Based Scope 2 Accounting (i.e. which is required under the GHG Protocol, GRI Section 305, ISO, CDP, and other international best practice methods)

✓ Other

Where locally regulated energy attribute certificate (i.e. guarantee of origin, renewable energy certificate) markets do not already exist, International Renewable Energy Certificates (I-RECs) can be used. I-RECs are used in over 55 countries around the world and redeemed (i.e. used) by leading companies such as Nike, Amazon, Google, Ikea, Apple, and others. I-RECs are an approved Market-Based Scope 2 Accounting Method and endorsed by the GHG Protocol Scope 2 Standard.





Other Services with Three Pillars Consulting.

✓ Energy Management Systems

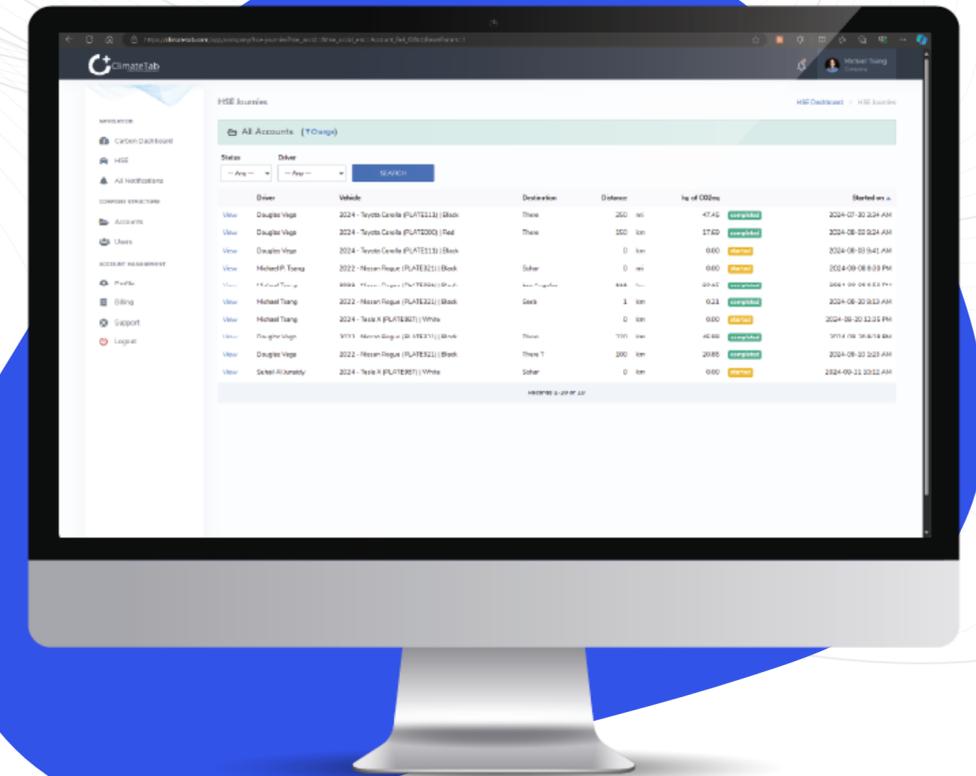
Energy and emissions go hand in hand. Through our dedicated partners, we provide consultancy services on the topics of Energy Management Systems (EnMS) (ISO 50001) and Energy Audits. An EnMS involves developing and implementing an energy policy for the company, setting targets for energy use, and designing action plans to achieve progress. TPC works with companies to identify their Significant Energy Users (SEUs), to quantify their energy consumption and energy intensity, and develop Energy Performance Indicators (EnPIs).

✓ ESG Reporting

Corporate responsibility is evolving and comprehensive ESG reporting that moves beyond box checking is now expected and required for conducting international business. We help simplify the process of ESG reporting to identify why your company needs and how your company will implement ESG metrics into its operations. Our team of experts take an integrated approach to ESG reporting, by leveraging the information from your company and its stakeholders to not only understand but identify where ESG barriers and opportunities exist.

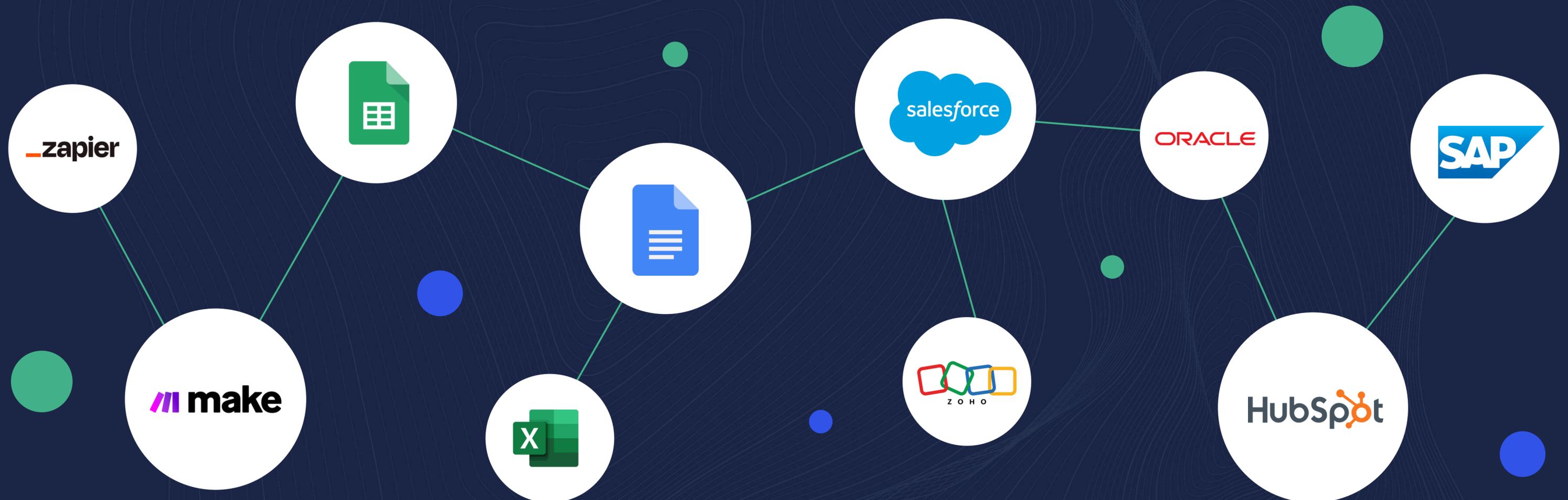
✓ LEED Green Building

Green Building standards such as LEED (U.S. Green Building Council) ensure that your building integrates design, construction, and operational aspects to lower resource consumption and mitigate environmental impacts. Our team members are LEED Accredited Professionals (LEED AP) with experience supporting and implementing design credits and construction credits. We can work with you to identify which level of certification (e.g. LEED Silver, Gold, Platinum, etc.) is appropriate for your project, while providing a detailed set of KPIs, requirements, and implementation plan for achieving that level of certification.





APIs and Third Party Integrations





Subscription Packages

Subscription	Starter	Professional	Enterprise
Scope 1 Reporting	🔄	🔄	🔄
Scope 2 Reporting	Location Based	Dual Reporting	Dual Reporting
Scope 3 Reporting	Public Data	Proprietary Data	Proprietary+ Data
Custom Emission Factors	-	-	🔄
IPCC AR4, AR5, AR6 GWPs	🔄	🔄	🔄
Custom Corporate Structuring (Portfolio Accounts)	1 Entity	3 Entities	Custom
Emissions Sources Per Portfolio Account	Unlimited	Unlimited	Unlimited
Control Approach Consolidation of Portfolio Accounts	🔄	🔄	🔄
Equity Share Consolidation of Portfolio Accounts	-	-	🔄
Product Accounting / Carbon Intensity Feature	-	-	🔄
HSE Journey Plan Tracking	Add-On	Add-On	Add-On
Emissions Forecasting*	-	Future Release*	Future Release*
GHG-P, GRI, SBTi, ISO 14064 / 67 Compliant	🔄	🔄	🔄
Data Record File Attachment	🔄	🔄	🔄
Data Record Change History	🔄	🔄	🔄
In-App Notifications	🔄	🔄	🔄
Email Notification	🔄	🔄	🔄
CSV File Export	🔄	🔄	🔄
White Labelling	🔄	🔄	🔄
ClimateTab-GPT™	-	-	Future Release*
Automated Reporting*	-	Future Release*	Future Release*
Decarbonization Module*	-	-	Future Release*
Benchmarking*	-	-	Future Release*
Bulk Data Entry*	-	Future Release*	Future Release*
API Integration	-	Add-On	Add-On
User Limit and Onboarding	Up to 2	Up to 10	Custom
Data Onboarding	Add-On	Add-On	Add-On
Dedicated Carbon Accounting Manager	-	-	Add-On
Dedicated Decarbonization Strategist	-	-	Add-On
Carbon Knowledge Information-Bank	-	-	Add-On
User Defined Roles and Permissions	🔄	🔄	🔄
3 rd Party / Audit Roles	-	🔄	🔄
Government Role	-	-	🔄
Security: SOC 2 Type II, PCI, GDPR, FERPA, ISO	🔄	🔄	🔄
Security: Multi-Factor Authentication	🔄	🔄	🔄
Online Support Ticketing	🔄	🔄	🔄





Trusted by companies across a diverse range of industries and company sizes.





Security and User Policies

✓ **Commitment to Data Security and Privacy**

At ClimateTab, we prioritize the security and confidentiality of your data, ensuring it remains protected at every level. Our commitment extends to safeguarding both individual and organizational data, meeting the highest standards of data privacy.

✓ **State-of-the-Art Infrastructure, Compliance and Certifications**

ClimateTab is built on a robust technological foundation leveraging advanced cloud solutions to ensure high performance and secure data handling. This infrastructure is designed to meet global standards for data integrity, availability, and confidentiality. The cloud-based solutions that ClimateTab leverages adheres to stringent industry compliance standards, including SOC 2 Type II, GDPR, PCI, DSS, ISO 27001, and FERPA. These certifications affirm our adherence to best practices for managing data securely.

✓ **Data Encryption, Secure Storage, Authentication and Access Control**

ClimateTab employs enterprise-grade encryption (i.e. TDE) for data both in transit (i.e. TLS) and at rest (i.e. AES-256). Using secure servers powered by industry leaders in cloud technology, we provide unmatched protection for sensitive data. To ensure only authorized users can access the system, we have implemented multi-layered authentication protocols. Role-based access control allows for granular permissions, further enhancing system security.

✓ **View Our Policies Here:**

<https://www.climatetab.com/docs/>





AI Features



AI Tools for enhancing workflows

Utilize our forthcoming AI tools and features to expedite and strengthen your carbon accounting workflows. From creating a digital twin of your organizational structures to onboarding users and inventory emissions data, our tools can support your organization.



AI Tools for forecasting emissions

Take advantage of our forthcoming AI tools for integrating realistic and tangible forecasting of your energy and emissions based on your historic emissions profile and future business planning, growth, and development / product differentiation.



AI Tools for decarbonization planning

With our forthcoming AI tools, set near and long term decarbonization targets, and quickly identify mitigation projects which are used within your industry for emissions reductions. Let our tools add in your mitigation projects and develop a roadmap strategy.





Our Experience: Corporate Carbon Accounting

We work with companies both large and small, regionally and internationally, to provide full robust GHG accounting across their owned assets and/or operations which they control. Many of our GHG assessments are used as the basis of our clients' reporting requirements such as for ESG (e.g. GRI) Reporting, CDP, SBTi, International Lending, and other such requirements.

Case Study:

OQ is an energy investment and development company wholly owned by the Government of Oman and plays an integral part of the Oman Investment Authority (OIA). OQ manages direct energy investments within the energy sector such as oil and gas exploration and production, oil refining, petrochemical production, trading, alternative energy, power generation, and infrastructure & transportation for energy. Through strategic partnerships, it has brought foreign investments to the Sultanate of Oman, contributing to the nation's economic growth and further enhancing the energy security.

TPC conducted a full assessment of OQ's Equity-Based and Operationally-Controlled Scope 1, Scope 2, and Scope 3 emissions across all 25 of their "Core" and "Non-Core" (Investment-Based) Assets that spanned across Upstream / Midstream / Downstream Oil and Gas, Petrochemicals, Heavy Industry (e.g. Aluminium), Logistics, Fertilizers, and many other industries. TPC was able to fully consolidate emissions at the Group Level as well as the Asset Level

Other Corporate Reporting for Our Customers

- Abraj
- ADNOC
- Amin Renewable Energy Company
- Dubai Road and Transit Authority
- Fisheries Development Oman
- Liwa Plastics
- Majis
- Marafiq
- Musandam Gas Plant
- Musandam Power company
- NAMA Power
- NAMA Water
- Omantel
- Oman Cables
- Oman Aluminium Rolling Company
- Oman India Fertilizer Company
- Oman Oil Marketing Company
- OQ Ammonia
- OQ Aromatics
- OQ Gas Network
- OQ Logistics
- OQ LPG
- OQ Methanol
- OQ8 Refinery
- SipCHEM
- Sohar Aluminium
- Sohar Refinery
- And More!



Our Experience: Product Carbon Footprinting

We produce Product Carbon Footprints such as Life-Cycle Assessments, Environmental Product Declarations, and other such analysis across a wide array of product and sectors such as Aluminium, Fuels / Biofuels, Fertilizers, Water, Petrochemicals, Hydrogen, and other products. Our Assessments satisfy international requirements for reporting such as CBAM or Voluntary Initiatives such as EPDs.

Case Study: **WAKUD**

Wakud is a company focused on the production and development of biofuels in the Middle East. Wakud specializes in converting used cooking oil into biodiesel through transesterification. Wakud has also deployed solar photovoltaics to power, in part, their operations fossil-based supply companies like OQ, ARA Petroleum, Petroleum Development Oman, and others with a fuel that has lower climate change impacts compared to conventional fuels.

TPC evaluated the full life cycle of Wakud's biodiesel value chain to fossil-based the emissions starting from sourcing, collection and transport of the used cooking oil all the way through processing the used cooking oil, production, and delivery of the biodiesel to its customers. TPC carefully evaluated all inputs and co-products of the transesterification process to ensure a complete mass balance of the carbon atoms from the used cooking oil as well as ancillary inputs like methanol into the process, thus ensuring each biogenic as well as fossil-based carbon molecule was accounted for in the product footprint.

Other Products Footprints for Our Customers

- 44.01: Tonne of Carbon Removal
- ARA Petroleum: Barrel of Oil
- Dubai RTA: Person-Kilometer Travel Emissions
- NAMA: SCM of Desalinated Water
- NAMA: SCM of Treated Wastewater
- NAMA: MWh of Grid Average Emissions
- NAMA: MWh of Residual Mix Emissions
- OARC: Tonne of Aluminium
- Oman Cables
- OMIFCO: Tonne of Fertilizer
- OQ Methanol: Tonne of Methanol (LCA)
- OQ Ammonia: Tonne of Ammonia (LCA)
- SOMC: USD of Revenue Generation
- And More!



Our Experience: Decarbonization Planning

Our Decarbonization Planning includes a holistic evaluation of Government Policies, Sectoral Policies, Government Regulations, Voluntary Initiatives, and Benchmarking of Peers to understand the current best-practice for setting Decarbonization Targets in your sector as well as developing cost-benefit analyses for Mitigation Projects that help to support those Targets.

Case Study: **Omantel**

Omantel is Oman's first and leading integrated telecommunications services provider, providing Personal, Corporate, and Wholesale solutions and products. Omantel has operations throughout Oman, and through its subsidiaries, Omantel operates regionally in the GCC and Internationally. From 5G to Datacenters, Omantel provides data, connectivity, and IT solutions to many different downstream customers.

TPC evaluated Omantel's baseline emissions across all its assets that it operationally controls, including data centers, exchanges, towers, landing sites, call centers, and others. By doing so, TPC was able to dissect and evaluate the key areas where energy consumption and carbon emissions are highest within Omantel's operations. From there, TPC put in place key Milestone Targets for decarbonization that are in line with the Telecom Sector's Policies and Oman's Net Zero ambitions. TPC then evaluated several Mitigation Projects such as Fuel Switching, Energy Management, Renewable Energy, and Technology Improvements to put in place tangible action items to meet its near-term decarbonization targets.

Other Decarbonization Plans for Our Customers

- ARA Petroleum
- Fisheries Development Oman
- Mazoon Dairy Company
- NAMA Water
- NAMA Power
- Oman Aluminium Rolling Company
- Oman India Fertilizer Company
- Oman Cables
- OQ Group
- OQ Salalah Cluster
- OQ Sohar Cluster
- Shell Oman Marketing Company
- And More!



Our Experience: Policy / Frameworks

TPC also provides in-depth analysis of current best-practices, standards, protocols, and requirements for sector specific needs. This includes understanding how to incorporate carbon and climate change related information into the decision-making procedure for procurement, operations, investments, and/or development of policies and regulations at the corporate and national level.

Case Study:

هيئة تنظيم الخدمات العامة
Authority for Public Services Regulation



The Authority for Public Services Regulation (APSR) is Oman's electricity and water regulator. APSR is tasked with implementation and enforcement of the regulations and laws that govern the production, procurement and delivery of electricity and water to customers in the country. In doing so, APSR has been critical in ensuring that the market is supported by energy efficient and carbon saving technologies.

In late 2020, TPC was appointed (along with their partners ECONOLER) by APSR (on behalf of Oman's Ministry of Energy) to develop sector-wide policies for phasing out inefficient (i.e. higher energy consuming) lighting technologies in the market, specifically for indoor lighting. TPC and ECONOLER assessed the current quantity and types of lighting technologies that were available in the market and compared them to newer and emerging technologies at a global scale. The assessment included both a commercial evaluation as well as an energy consumption and carbon emissions evaluation, to rank the competing technologies on a multi-criteria basis. A final policy that helped phase out less efficient lights was enacted shortly after TPC and ECONOLER's policy report and assessment were provided to the government.

Other Policies Developed for Our Customers

- 44.01 Carbon Removals Technical Policy
- APSR: Indoor Lighting Policies
- Be'Ah: Industrial Waste Recycling Policies
- NAMA Water: Circular Economy Policies
- NAMA Power: Energy Attribute Certificate Policies
- OQ: Energy Management Strategy (Pre-Merger)
- And More!

Contact us



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