

TNV-V00MU101 Service Description
Description of the Validation/Verification Process
according to ISO 14064-3

CHANGE HISTORY		
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The validation/verification of greenhouse gas inventories according to ISO 14064-3 consists of a preliminary meeting, the drafting of a so-called verification/verification and sampling plan, an offsite and onsite verification/validation, the validation/verification report and finally, the issuance of the opinion.

1. PRELIMINARY MEETING (ESTABLISHING FRAMEWORK CONDITIONS)

The client must provide the validation/verification body with sufficient information to conduct a preparation of pre-verification/validation review. With regard to the pre-verification/validation, the following information must be available as a minimum:

- a) name of the client (full company name, address, contact person with contact details (mail **and** phone/mobile number) and VAT ID number).
- b) a proposal for the validating/verifying assertion (indication of the type of assignment, level of detail of the desired level of assurance in case of verification)
- c) The objectives and criteria of the validation/verification (the validation/verification program (choice of calculation basis (calculation standard)) and associated requirements against which the claim will be validated/verified)
- d) The scope of verification/validation (locations where the client's activities are carried out, business sectors considered, activities, emission sources and greenhouse gases, and verification/validation period) and materiality level.¹
- e) Reports, data and other standard-related relevant information (monitoring report).

In the process, the verifier/validators shall agree with the client of the above-mentioned information. This meeting will be conducted by onsite or remotely depending context and level of complexity of client's reports.

The preliminary meeting is to be documented. The interval between the preliminary meeting and the onsite verification/validation should not exceed **3 months**. If the workload during the preliminary meeting differs significantly from the contractually agreed effort, the offer must be revised.

2. DRAFTING THE VERIFICATION AND SAMPLING PLAN

Based on the results of the preliminary meeting and additional documents submitted, a verification/validation and sampling plan is drawn up. The additional documents submitted by the client must be made available to the validation/verification team at least **21 days** prior to the onsite verification/validation and include:

- Documentation of emission report
- Description of products, services and main processed
- Calculation of the GHG inventory (excel data sheet, program, ...)
- Evidence of data sources used (emission factors with sources indicated)
- Document of data management information system and controls

While the validation/verification plan serves to describe the necessary verification steps including a time schedule, the sampling plan serves to describe the evidence required and to be verified. If the above data is not available to the validation/verification team at least **21 days** before the verification/validation, the verification/validation team reserves the right to postpone the scheduled onsite verification date.

3. VERIFICATION

3.1. Verification of Customer Documentation and Data (Pre-check)

As part of the preparation, the documentation and data submitted by the customer:

- Documentation of emission report
- Calculation of the GHG inventory (excel data sheet, program, ...)
- Evidence of data sources used (emission factors with sources indicated)
- Document of data management information system and controls

is pre-checked with regard to mathematical errors, discrepancies and the use of incomprehensible or incorrect data/factors. In addition, it is assessed whether the assumptions made are comprehensible and, if in doubt, conservative. Identified errors or discrepancies are recorded in a non-conformity report. If the non-conformities are so serious that verification seems impossible, the verification process is broken off at this point.

In the course of the pre-check, the validation/verification and sampling plan might have to be adjusted.

3.2. On-site Verification

The verification takes place at the company's premises. The on-site verification primarily serves the following objectives:

- Clarification of discrepancies and/or deviations in the course of the preliminary inspection
- Review of evidence
- Verification of considered emission sources
- Checking of data management and control systems

All discrepancies, deviations or actions that might cause the misstatement are added to the finding report.

3.3. Emission Statement / Correction Phase

Based on the results of the pre-check and the on-site verification, the reported GHG amount is assessed for its accuracy and traceability. It is also assessed whether the requirements of the applied standard have been met.

On the basis of the finding report, the customer is first given the opportunity to correct identified errors and clarify deviations. After the correction phase, the corrections made are checked by the verification team. If there is still a need for correction and deviations are unexplained, there may be a further correction

phase. The time period planned for the correction phase must be agreed between the client and the verification team leader, but should not exceed **3 months**.

Finally, the verifier must assess, if the documents provided by the client and the results from the data check and the correction phase are sufficient in order to clearly prove the accuracy of the verification statement (CO₂ Footprint).² Based on the verification performed, the verification report is then drafted.

4. VALIDATION/VERIFICATION REPORT

After project finalization, the client receives a validation/verification report. This report summarizes the results of the test steps carried out, including the parameters agreed at the beginning, and gives the client's emissions statement, followed by an assessment by the verifier.

If the statement is only considered to be correct to a limited extent, a justified list of the limitations is also included.

5. ISSUANCE OF OPINION

The opinion is issued upon **positive of technical review** according to the verification/validation procedure by the head of the Verification/Validation Body or his/her deputy or designated persons. The technical reviewer must not have been involved in the verification/validation processes.

The opinion can only be issued when all non-conformities or deviations have been corrected, i.e. when the corrective actions have been accepted or verified by the verification/validation team.

5.1. Validity of opinion validated/verified carbon footprint

The opinion shows the carbon footprint of the product, company or others at a certain point in time. The validity of the opinion starts with the date of opinion issuance.

² Considering the parameters agreed on for the verification.