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The validation/verification of greenhouse gas inventories according to ISO 14064-3 or TN-CC 020 consists of a preliminary meeting, the drafting of a so-called verification/verification and sampling plan, an audit, the validation/verification report and finally, the order of the certificate.

## 1. PRELIMINARY MEETING (ESTABLISHING FRAMEWORK CONDITIONS)

The client must provide the validation/verification body with sufficient information to conduct a pre-audit review prior to audit preparation. With regard to the pre-audit, 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, objectives of the validation/verification)
- c) system boundaries (locations where the client's activities are carried out, business sectors considered, activities, emission sources and greenhouse gases, and verification period) and the validation/verification programme (choice of calculation basis (calculation standard)) and associated requirements against which the claim will be validated/verified
- d) The objectives and scope of the validation/verification (level of detail of the desired level of assurance). <sup>1</sup>
- e) Reports, data and other standard-related relevant information (monitoring report).

In the process, the auditor shall agree with the client of the above-mentioned information.

The preliminary meeting is to be documented. The interval between the preliminary meeting and the audit 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 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 audit and include:

- Calculation of the CO<sub>2</sub> inventory
- Documentation report (monitoring report)
- Evidence of data sources used (emission factors with sources indicated)

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 audit, the audit team reserves the right to postpone the scheduled audit date.

### 3. AUDIT

#### 3.1. Audit Preparation (Preliminary Review of Customer Documentation)

As part of the audit preparation, the documentation submitted by the customer:

- Calculation of the CO<sub>2</sub> inventory
- Documentation report (Monitoring Report)
- Evidence of data sources used

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 adapted.

#### 3.2. On-site audit (Verification Audit)

The audit takes place at the company's premises. The audit 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

All discrepancies and deviations are added to the non-conformity report.

#### 3.3. Emission Statement / Correction Phase

Based on the results of the pre-check and the on-site audit, the reported CO<sub>2</sub> Footprint 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 non-conformity 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 audit 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 customer and the audit 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 (CO<sub>2</sub> Footprint).<sup>2</sup> Based on the inspection performed, the verification report is then drafted.

#### **4. CLIMATE NEUTRALITY**

As soon as a verification of climate neutrality is requested, the reported emissions statement (CO<sub>2</sub> footprint) must have been verified in advance and not validated. A validation of the footprint is not sufficient for a verification of climate neutrality. Likewise, an appropriate level of assurance (level of assurance: reasonable) must have been selected in advance.

If climate neutrality is sought, the review also includes the verification of carbon offsetting by means of retiring carbon credits. The evidence of proper compensation must be provided by the customer. The results of this review are documented in the validation/verification report. If the climate neutrality is successfully verified, the corresponding **TÜV mark of conformity** will also be awarded **in addition to** the certificate. The use of the mark of conformity is linked to the certificate, which allows it to be used only as long as a valid certificate exists.

#### **5. VALIDATION/VERIFICATION REPORT**

After project finalization, the client receives a validation/verification report. This summarises 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.

#### **6. ISSUANCE OF CERTIFICATE**

The certificate is issued upon **positive examination** of the certification procedure by the head of the Certification Body or his/her deputy or designated persons. The examiner/examiner must not have been involved in the auditing.

The certificate 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 audit team.

##### **6.1. Validity of certificate validated/verified carbon footprint**

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

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<sup>2</sup> Considering the parameters agreed on for the verification.

**6.2. Validity of verified climate neutrality certificate**

Certificates of climate neutrality are generally valid for 1 year. Within the validity of the certificate, a follow-up audit must usually be carried out. If the follow-up audit is successful, a new certificate is issued for another year.