#### **TUV**NORD

# YOUR PATH TO VERIFICATION Climate neutrality according to TN-CC 020

The three steps described below must be carried out prior to verification of climate neutrality.

#### Preparation

- Determination of the verified unit
   (climate-neutral organisation/product, etc.)
- Determination of the period of time to be established as climate-neutral
- Selection of the calculation standard to be used as a basis for the CO<sub>2</sub> balance calculation
   (GHG Protocol, ISO 14064-1, ISO 14067,
   TN-CC 020 only in the case of climate-neutral gas and verified CO<sub>2</sub> compensation)
- Identification of potential climate protection projects to compensate for the CO<sub>2</sub> balance (please note: requirements for CO<sub>2</sub> certificates according to TN-CC 020)

#### 2 Data collection

- Recording of the main emission sources of the CO<sub>2</sub> balance (direct/indirect emissions)
- Determination of data sources for calculating the CO<sub>2</sub> balance (controlling tools, management systems, invoices)
- Data collection (e.g. electricity in kWh) and documentation of data quality (measurement, calculation, estimation of data)
- Determination of the corresponding CO<sub>2</sub> emission factors as CO<sub>2</sub> equivalent (e.g. g CO<sub>2</sub> e/kWh) using official data sources (DEFRA, Umweltbundesamt (central environmental authority), ecoinvent etc.)

### 3 Calculation

- Calculation of an initial CO<sub>2</sub> balance
- Preparation of a carbon balance report to document the results, the data collection system, the data quality, assumptions made, estimates, emission factors, uncertainties of the calculation as well as the CO<sub>2</sub> certificates selected for planned compensation, etc.

## 4 Verification of climate neutrality

Completed offer questionnaire sent to TÜV NORD

Acceptance of the offer and start of the verification process

Submission of the CO<sub>2</sub> balance including the carbon balance report to TÜV NORD for verification

Provision of evidence
(e.g. invoices for data
collection, guarantees of
origin for green electricity,
proof of purchase of
CO<sub>2</sub> certificates)

Appointment for an audit agreed between the customer and TÜV NORD

Audit to check climate neutrality, if necessary with correction phase of the initial CO<sub>2</sub> balance

Completion of successful verification with receipt of TÜV NORD certificate, verification report and test mark

