

A95MU300e Service description Description of the validation/verification process ISO 14064-3, TN-CC020

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The validation/verification of greenhouse gas inventories in accordance with **ISO 14064-3** or **TN-CC 020 essentially consists** of the following phases: preliminary meeting, preparation of validation/verification and sampling plan, audit, preparation of validation/verification report and issuing of certificate.

1. PRELIMINARY MEETING (COORDINATION OF FRAMEWORK CONDITIONS)

The pre-audit meeting is conducted in advance of the actual audit to ensure the feasibility of the commissioned validation/verification. The customer **must** provide the validation/verification body with sufficient information to conduct a pre-audit prior to the audit preparation. With regard to the pre-audit meeting, at least the following information must be available:

- a) Name of the customer (full company name, address, contact person with contact details (e-mail **and** telephone/mobile number) and VAT ID no.)
- 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 units considered, activities, emission sources and greenhouse gases, and verification period) and the validation/verification program (selection of the calculation basis (calculation standard)) and the associated requirements against which the claim is validated/verified
- d) The objectives and scope of the validation/verification (level of detail of the desired test statement (so-called level of assurance))¹
- e) Reports, procedural instructions, data and other standard-related relevant information (monitoring report)

In doing so, the inspector consults with the customer regarding the above-mentioned information.

The preliminary meeting must be documented. The interval between the preliminary meeting and the audit should not exceed **<u>3 months</u>**. If the workload during the preliminary meeting deviates significantly from the contractually agreed workload, the offer must be revised.

2. PREPARATION OF THE VALIDATION/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 customer must be made available to the validation and verification team **at least 21 days** before the audit is carried out and must include

- Calculation of the CO₂ inventory
- Documentation report/ procedural instructions (monitoring report)
- Proof of data sources used (emission factors with specified sources)

¹ Must not contradict the objectives and standards.

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

3. AUDIT

3.1. Audit preparation (preliminary review of submitted customer documentation)

As part of the audit preparation, a preliminary review of the documentation submitted by the customer is carried out for following, with regard to mathematical errors, inconsistencies and the use of incomprehensible or incorrect data/factors:

- Calculation of the CO₂ inventory
- Documentation report/ procedural instructions (monitoring report)
- proof of data sources used

In addition, an assessment is made as to whether the assumptions made are plausible and, in case of doubt, conservative. Any weaknesses or inconsistencies identified are recorded in a deviation report. If it cannot be conclusively determined during the preliminary audit that the company is ready for the onsite audit, the validation/verification process is terminated at this point.

The validation/verification and/or sampling plan may have to be adapted in the course of the preliminary review.

3.2. On-site audit (validation/verification audit)

In consultation with the company, the audit takes place on the company's premises. The audit primarily serves the following objectives:

- Clarification of discrepancies/deviations in the course of the preliminary audit
- Verification of evidence
- Verification of considered emission sources

All discrepancies/deviations are recorded (or added) in the deviation report.

3.3. Evaluation of the test statement / correction phase

Based on the results of the preliminary audit and the on-site audit, the reported CO_2 footprint/the methodical CFP approach is assessed with regard to its accuracy and comprehensibility. An assessment is also made as to whether the requirements of the applied standard have been met.

Based on the non-conformance report, the customer is first given the opportunity to correct identified errors and clarify deviations. Once the correction phase has been completed, the corrections made are reviewed

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by the audit team. If there is still a need for correction and deviations remain unresolved, 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 <u>3 months.</u>

Finally, the auditor must assess whether the documents provided and the results from the data check and the correction phase are sufficient to clearly substantiate the reported audit statement (CO₂ footprint/methodological CFP approach).² The validation/verification report is then prepared based on the audit performed.

4. TN-CC 020

As soon as verification according to TN-CC 020 is requested, the reported emissions statement (CO ₂-footprint) must have been verified in advance and not validated. <u>Validation</u> of the footprint is <u>not sufficient</u> <u>for verification according to TN-CC 020</u>. An appropriate level of assurance (sufficient) **must** also have been selected in advance.

If a successful verification according to TN-CC 020 is the aim, the audit also includes verification of decommissioning by means of suitable greenhouse gas certificates. Proof of proper financial contribution must be submitted by the customer. The result of this verification is also documented in the validation/verification report. Upon successful verification according to TN-CC 020, the corresponding TÜV test mark is awarded in addition to the certificate. The use of the test mark is linked to the certificate, which means that it may only be used for as long as a valid certificate is available.

5. VALIDATION/VERIFICATION REPORT

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

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

6. **GRANTING OF CERTIFICATES**

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/approver must not have been involved in the audit.

The certificate can only be issued if all non-conformities or deviations have been rectified, i.e. if the corrective measures have been accepted or verified by the audit team.

² Taking into account the agreed parameters.



6.1. Validity 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 begins on the date the certificate is issued.

6.2. Validity test statement (CFP approach)

The test statement confirms that the organization has developed a suitable process methodology for calculating the product carbon footprint. The test statement is only valid for the specified scope. The test statement is valid as long as (a) no significant changes are made to the calculation method and/or (b) no significant changes are made to the production processes.

In particular, it should be noted that the test statement confirms the calculation and reporting method developed by the client with regard to the methodology/system of ISO 14067, but not the verification of individual resulting Product Carbon Footprints.

6.3. Validity Certificate according to TN-CC 020

Certificates according to TN-CC 020 are generally valid for 1 year. As a rule, a follow-up audit must be carried out within the validity of the certificate³. If the follow-up audit is successful, a new certificate is issued for a further year.

³ The contents of the follow-up examination correspond to those of the initial examination, although a separate preliminary meeting may not be required.