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Service Description of the Validation and Verification Process in accordance with the LESS Rulebook

The assessment process in accordance with the rules governing the Classification System under the Low Emission Steel Standard (LESS) comprises – depending on the scope of engagement – the following activities:

- Validation of the determination model and/or
- Verification of the declared classification(s) (initial or follow-up verification)

The process essentially consists of the following phases:

- Pre-meeting and preparation of the assessment
- Planning, including audit and sampling planning (where applicable), strategic analysis and risk assessment
- Conducting of the audit (remote and/or on-site audit)
- Reporting and – in the event of a positive assessment outcome – issuance of an Assessment Report and an Assurance Statement (Conformation of Conformity)

1. PREPARATION

The pre-meeting and preparation phase takes place prior to the actual audit.

Its purpose is to conduct an initial high-level assessment of the fundamental feasibility of the commissioned validation and/or verification and to clarify the key framework conditions of the assessment.

The client shall define in particular:

- the classification level(s) to be assessed
- the type of engagement commissioned (validation and/or initial or follow-up verification)
- the intended purpose and use of the assessment
- the reporting period
- the validated and/or verified unit (product and/or product group)

Based on this information, the certification body determines the scope, depth and timeline of the assessment.

All further applicable normative and methodological criteria are governed by the currently valid version of the LESS Rulebook and its associated guidelines.

2. PLANNING

In order to assess the complexity of the subject matter under review, the client shall provide all required information with the deadlines set by the audit team leader. This shall include, in particular:

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- a description of the determination model and the system boundary of the product system under review
- an overview of significant emission sources and relevant material and energy flows
- a description of the applied quantification methods (Scope 1–3), including applied cut-off rules (where applicable)
- additional information, where necessary, to clarify open issues

Based on the submitted documentation, the audit team leader analyses the information in accordance with the currently valid version of the LESS Rulebook and its associated guidance documents.

Subsequently, the audit team leader performs a risk assessment regarding the risk of material misstatement in relation to the commissioned validation and/or verification.

Based on this risk assessment, the audit team leader prepares an audit plan. This plan specifies, inter alia:

- the planned assessment activities
- the nature and extent of sampling (where applicable)
- the timeline of the assessment
- the evidence to be provided

The audit plan is provided to the client prior to the commencement of the audit.

3. CONDUCT OF THE AUDIT

During the audit, the audit team leader conducts the assessment in accordance with the established audit plan and the applicable requirements of the LESS Rulebook and its associated guidance documents.

Appropriate and sufficient audit evidence is obtained and evaluated in order to assess the conformity of the determination model and/or the declared classification(s) with the requirements of the LESS Rulebook.

If significant new findings arise during the assessment that require an adjustment of the assessment approach, the audit plan shall be updated accordingly.

As part of the evaluation, the audit team leader documents in particular:

- identified non-conformities regarding the requirements of the LESS Rulebook
- other deviations or matters requiring clarification
- corrections made during the audit to the determination model or underlying data
- where applicable, resulting adjustments to the declared and/or determined classification(s)

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Where non-conformities or clarification needs are identified, these are documented in a findings report and communicated to the client for comment and implementation of appropriate corrective actions.

The audit team leader evaluates the submitted corrective actions and supporting evidence regarding their adequacy and effectiveness.

The conduct phase is considered completed once identified non-conformities have been evaluated and formally confirmed as closed by the certification body, and clarification issues have been fully resolved.

4. REPORTING

Following successful completion of the audit phase and closure of all nonconformities and clarification issues, the audit team leader prepares an Assessment Report and an Assurance Statement (Statement of Conformity).

Both documents are subject to an independent internal review and formal approval within the certification body.

After successful completion of this internal review and approval process, the Assessment Report and the Assurance Statement are issued to the client.

The Assessment Report summarizes the results of the performed assessment activities, including the agreed scope and parameters, and contains the formal assessment conclusion regarding the validation and/or verification in accordance with the LESS Rulebook.

If the requirements for a successful completion are not fulfilled, no Assessment Report or Assurance Statement will be issued.

The assessment documentation is archived by the certification body for a minimum period of 10 years.