

**REGULATION FOR THE VERIFICATION & VALIDATION OF GREENHOUSE GAS
EMISSIONS**



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**REGULATION FOR THE VERIFICATION & VALIDATION OF GREENHOUSE GAS EMISSIONS
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REGULATION FOR THE VERIFICATION & VALIDATION OF GREENHOUSE GAS EMISSIONS

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	00	New Issue	22/09/2023
4, 9 & 10	01	Additions / Improvements in par. 2, 8.5.3, 8.7, 8.7.1 & 8.7.2	13/11/2023

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0. Introduction

The EUROPEAN INSPECTION AND CERTIFICATION COMPANY - EUROCERT S.A. is a private-law body that provides certification services at National, European and International level including verification and validation services for environmental information.

This Regulation establishes the requirements for the Body responsible for the verification and validation of greenhouse gas emissions information, hereinafter referred to as the Body, which are based on the following standards:

- ISO 17029:2019, a general standard for bodies verifying or validating the reliability of information, statements, claims, declarations, or reports provided by organizations,
- ISO 14065:2020, a sector-specific standard for the verification or validation of environmental information,
- ISO 14066:2023, a standard focusing on the competencies of the environmental information verification team, their knowledge, skills and ethical conduct,
- ISO 14064-3:2019, a specific standard for the verification and validation of greenhouse gas emissions information.

This Regulation covers the requirements of Directive 2003/87/EC and Regulation 2018/2067 as amended by Commission Implementing Regulation (EU) 2020/2084 of December 14, 2020, concerning the verification of provided information related to greenhouse gas emissions and the participation of organizations submitting information to the European Union Emissions Trading System.

1. SCOPE OF THE REGULATION AND APPROVAL

- 1.1. This document has been prepared in the form of a Regulation in accordance with the internal procedures applied by EUROCERT to establish the procedures for the verification of greenhouse gas emissions and the obligations of the two contracting parties, namely the Organization submitting information on greenhouse gas emissions and the Verification and Validation Body.
- 1.2. The Regulation has been approved by the CEO of EUROCERT, and any amendments to it are approved by him. The most recent version of the Regulation is posted and accessible to interested clients on the EUROCERT's website.

2. REFERENCE DOCUMENTS

- a. EA-6/03-M 2022 - EA Document for Recognition of Verification bodies under the EU ETS Directive'
- b. IAF MD 6:2014, IAF Mandatory Document for the Application of ISO 14065:2013
- c. ISO/IEC 17029:2019 - Conformity assessment — General principles and requirements for validation and verification bodies
- d. ISO 14065:2020– General principles and requirements for bodies validating and

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- verifying environmental information
- e. ISO 14066:2023 Environmental information — Competence requirements for teams validating and verifying environmental information
 - f. ISO 14064-3:2019 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
 - g. ISO 14064-1:2018 Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
 - h. ISO 14064-2: 2019 Greenhouse gases — Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements
 - i. ISO 14020:2022 Environmental statements and programmes for products — Principles and general requirements
 - j. ISO 14040:2006 Environmental management — Life cycle assessment — Principles and framework
 - k. ISO 14067:2018 - Greenhouse Gases - Carbon Footprint of Products - Requirements and Guidelines for Quantification
 - l. Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC
 - m. Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012
 - n. Regulation EU 2018/2067 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council Regulation EU 2018/2066 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012
 - o. Regulation EU 2019/331 determining transitional Union-wide rules for harmonised free allocation of emission allowances pursuant to Article 10a of Directive 2003/87/EC of the European Parliament and of the Council
 - p. IAF MD6: IAF Mandatory Document for the Application of ISO 14065:2020
 - q. Procedure Δ.029.900, verification and validation of greenhouse gas emissions and other environmental claims.

3. DEFINITIONS AND EXPLANATIONS OF TERMS

3.1 The term "Organization" or "Company" refers to the Organization that submits or discloses information, specifically environmental information regarding greenhouse gas emissions, and constitutes the contracting party in the verification agreement with the Verification and Validation Body.

3.2 The term "environmental statement" or its equivalent "environmental claim" refers to the information or data provided by the Organization concerning its environmental performance. It constitutes the "verification subject" for which predefined requirements have been established. For example, monitoring, measuring, and providing information about greenhouse gas emissions

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according to the International standards of the ISO 14060 series. The terms "declaration," "claim," "statement," and "assertion" are often used interchangeably and denote various forms of information.

3.3 For the sake of brevity, the term "verification" is used to encompass both the actual verification process and the activity of "validation".

3.4 The terms «εκθέσεις επαλήθευσης», «Δηλώσεις επαλήθευσης» ή «γνωμοδότηση επαλήθευσης» and “**verification statements**” or “**verification opinions**” are equivalent terms.

3.5 A “**Program**” or “**Scheme**” for specific environmental information refers to a particular system at the national, regional, or international level designed for the provision and verification of specific environmental data, such as greenhouse gas emissions or removals, greenhouse gas inventories, carbon and water footprints, or environmental data included in sustainability reports. A relevant example is the program established by Directive 2003/87/EC.

3.6 **pre-engagement activities or pre-contract activities.** The activities of the Organization for data collection in order to conduct a contract review, for the purpose of determining whether verification services should be provided or not.

3.7 **Misstatement.** A statement that contains inaccuracies or errors, omits admissions, conditions, events or performances and ultimately does not provide or present information correctly, as required.

4. PRINCIPLES

The requirements of this Regulation are based on the following principles for verification activities and the operation of the Body:

- Impartiality and independence
- Technical competence
- Confidentiality
- Evidence-based Decision-making
- Transparency in verification processes and assessment criteria
- Risk-based approach (including professional skepticism and conservativeness)
- Fair presentation
- Responsiveness to complaints and appeals.

The application of these principles by the Organization is fundamental to ensuring the validity, reliability, and accuracy of the provided information and building trust among the contracting parties, authorities, and intended users.

5. GENERAL REQUIREMENTS

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5.1 The responsibility for the verification or validation of greenhouse gas emissions information in accordance with the International standards in Annex A, is assumed by the General Director of Certification of EUROCERT S.A.

5.2 EUROCERT's independence is ensured through its Articles of Association, organizational structure, and the operation of the Certification Committee.

5.3 The Organization is in no way involved in providing advisory services for the preparation and provision, by the Organization, of environmental claims or information for verification.

5.4 All companies are treated equally by the Organization. The Organization collaborates with client organizations solely to ensure the correct application of Standards, legislation, and this Regulation.

5.5 The implementation of this Regulation is supervised by the Certification Committee. It is an Independent Committee representing the interests of the following bodies:

- Hellenic Federation of Enterprises (SEV)
- ΕΚΠΟΙΩ (Consumer Association)
- Benaki Phytopathological Institute
- ΕΠΠΕ (Hellenic Association of Environmental Scientists)
- EUROCERT.

6. ORGANIZATIONAL STRUCTURE

It is presented in the related procedure D.029.900, 1.3.

7. RESOURCES

7.1. The assessment of the adequacy of team members and the availability of necessary resources is conducted during the formation of the Verification Team, consisting of verifiers and technical experts, per Unit/facility, Sector and Program.

7.2. The Verification Team collectively possesses the knowledge required for evaluating the Organization's activities and technologies, as well as for measuring, monitoring, providing, and presenting information regarding greenhouse gas emissions.

7.3. The Verification Team has collective expertise for assessing data and information, including the ability to:

a) evaluating the Organization's information retrieval system for identifying, collecting, analyzing, and reporting environmental information, as well as systematically taking corrective actions to address and resolute non-compliance and inaccurate statements/misstatements.

b) developing and executing a document collection plan.

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- c) analyzing the risk associated with the use of data and data systems.
- d) identifying discrepancies in data and data systems.
- e) assessing the impact on the relevance and consistency of information due to the use of various data streams.

7.4. The head of the Verification Team possesses the knowledge and experience to manage the Verification Team effectively in order to achieve the verification program's objectives.

7.5. The Organization maintains records that demonstrate the professional competence of the Verification Team members implementing verification tasks.

8. VERIFICATION PROCESSES

8.1 Pre-Contract Activities

8.1.2 Companies, regardless of their size or business focus, can submit an Application to EUROCERT for the verification of greenhouse gas emissions information using an application form.

8.1.3 In order for applications to be accepted, they shall be properly completed and accompanied by the documentation specified in the relevant procedure. The applications submitted are reviewed by the secretariat for completeness according to the current version of the Regulation, and customers are informed accordingly.

8.1.4 Immediately upon receiving the Application, the evaluation process begins in accordance with the current procedures of the Certification Body. During this process, the content of the Application is reviewed, as well as the accompanying documentation for environmental claims, statements, and information, with respect to compliance with the requirements of applicable legislation and relevant standards.

8.1.5 During the review of the application, the scope of EUROCERT's accreditation and its approval status, where required, are taken into account. If the Application is not accepted, the Organization is written informed.

8.2 Contract signing

8.2.2 In the event that the Application is accepted, a separate contract is signed for each unit/facility, specifying the obligation to comply with this Regulation in the provision of verification services, as well as the financial terms and verification fees.

8.2.3 The contract or agreement between the Organization and the Body shall specify the measurement and evaluation methods, criteria, and evidence for findings, and possibly the level of assurance, as well as assumptions for performance measurements and the anticipated duration of the verification.

8.3 Establishment of Verification Team

8.3.1 A specialized Verification Team is formed for the verification process. The acceptance of the Verification Team is documented either by the client's acceptance of the verification program or by their signature on the Visit Report.

8.3.2 The Verification Team consists of one or more Verifiers, whether permanent or external associates, approved by the General Director of Certification of EUROCERT based on the

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requirements set by International Standards and, when necessary, by technical experts. The composition of the Team is arranged in such a way that it can assess the specific technical requirements of the verified activity/project/product/organization.

- 8.3.3 The technical experts may come from Public Services, Legal Entities of Public Law (ΝΠΔΔ), Legal Entities of Private Law (ΝΠΙΔ), Educational Institutions, Technological/Research Centers, Companies, etc. In each case, the composition and the Verification dates are announced to the Organization, and their confirmation is requested
- 8.3.4 When external collaborators are used, EUROCERT takes the appropriate measures to ensure their impartiality, confidentiality, and objectivity. In any case, the Organization has the right to request the replacement of a member of the Verification Team.

8.4 Verification Planning

8.4.1 The Verification Team carries out:

- a) a strategic analysis to understand the nature of the activities and the complexity of the environmental information of the Organization to determine the necessary extent of verification activities based on the contract,
- b) an assessment of the risk of non-compliance with the Organization's information declaration against the criteria,
- c) a plan for gathering information and collecting evidence, and
- d) a verification plan that includes the scheduling of potential on-site visits to the Organization's facilities..

8.4.2 The head of the Verification Team may modify the verification and evidence collection plan in the following cases:

- a) changes in the scope or timing of verification,
- b) changes in procedures, application locations, or data sources for information gathering and collection, and
- c) when verification activities identify new risks or raise concerns about inaccurate statements or non-compliance.

8.5 Verification Execution

8.5.1 The Verification Team conducts verification in accordance with the verification and evidence collection plan and identifies potential deviations either from the standards' requirements or from the relevant procedures and this Regulation.

8.5.2 The Verification Team communicates with the Organization for explanations, invalid statements, and non-compliance. If the Organization does not provide a satisfactory response within a reasonable timeframe, and the engagement is a third-party engagement, the Certification Body shall inform the third-party. If the Organization continues to not respond adequately, the Certification Body issues a modified or negative opinion or withdraws from the verification and notifies the client, e.g., the program owner.

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8.5.3 If the verifier determines that there is insufficient information, they request additional information. If the Organization does not respond, the verifier does not proceed with a positive opinion.

8.5.4 In cases where corrective actions are taken by the Organization, the Verification Team or the verifier assesses the changes in the statements and verifies the correction of non-compliances.

8.5.5 If the verifier determines that the Organization intentionally issues an invalid statement and there is non-compliance with legislative or regulatory requirements, the verifier appropriately informs relevant parties, such as the client or primary intended user.

8.6 Review Before Issuing Verification Report

8.6.1 During the verification activities and before issuing a verification report or statement, the Certification Body may assign an independent verifier who is not part of the Verification Team to confirm the following:

a) that the verification activities were appropriately designed, including the strategic analysis, risk assessment, verification and evidence collection plan, and that they align with the needs, objectives, scope, and priorities of the Program/Scheme.

b) that the verification was carried out in accordance with the contract and the Verification Program/Scheme.

c) that the necessary expertise was available among team members to perform the verification tasks.

d) the accuracy and validity of the decisions and opinions of the Verification Team.

e) that environmental information is presented in a balanced manner and meets the criteria.

f) that the evidence constitutes sufficient supporting documentation for the verification conclusions.

g) any significant findings have been identified, addressed, and their resolution is documented.

h) the completeness of records, and all verification records are available in their entirety

8.6.2 For verification, in the collection of evidence, recognized risks are addressed, and an established system for measuring greenhouse gas emissions, commitment, or greenhouse gas storage is followed.

8.6.3 For verification, evidence collection activities are conducted based on the emission characteristics or greenhouse gas commitment.

8.6.4 The independent verifier communicates with the verification team when explanations are required.

8.6.5 The results of the review are maintained as records.

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8.7 Granting the verification / validation report / statement.

- 8.7.1 After reviewing the effectiveness of the verification activities by an independent verifier, the Certification Body decides, based on the requirements of the Program or Scheme, to grant the verification report or statement (with positive or negative opinion). Members of the verification team do not participate in the decision-making process.
- 8.7.2 In every case The Certification Body informs the Organization.
- 8.7.3 For the verification of statements regarding the anticipated results of future activities, the verification report assesses the adequacy and suitability of the information, the validity of assumptions, and the reporting of limitations and measurement and monitoring methods.
- 8.7.4 Is the relevant documentation applied for the EU-ETS Program: https://ec.europa.eu/clima/policies/ets/monitoring_en#tab-0-1
- 8.7.5 The verification statement include:
- a) Organization details, if it concerns the organization as a whole, the project, or the organization's product, the responsible Organization for providing information, the date of provision, and the time period covered.
 - b) Certification Body details, the type of statement, verification or validation, and reference to accreditation/ESYD.
 - c) The subject and objectives.
 - d) Reference to the Verification Program/Scheme and the standard with the predefined requirements for the organization.
 - e) The level of assurance, high or limited.
 - f) Unique identification number and issuance date.
 - g) For a validation statement, an explanation of the validity conditions, e.g., no change in assumptions.
- 8.7.6 In case of a modification of the opinion, withdrawal of the opinion, or issuance of a negative opinion, the reasons are explained.
- 8.7.7 If new data emerges or errors are identified in the verification report after the issuance of the verification statement, the Organization shall promptly communicate the matter to the Organization and/or the owner of the Program/Scheme. The Organization shall then examine the necessary corrective actions with the Organization, and if reissuance is required, the Organization shall carry out the necessary verification activities and issue a new verification report/statement, specifying the reasons for reissuance.

9. Information Disclosure and Confidentiality

9.1 The Organization may disclose general information about the Verification Schemes or Programs, such as:

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- a) Information about the verification procedures.
- b) Commitment to impartiality/independence and verification principles.
- c) The list of verification and validation activities.
- d) Procedures for handling complaints and appeals.

9.2 Concerning specific information in verification reports and statements, the Organization shall not use the reports, statements, opinions, marks, logos, or labels in a misleading manner, and communication or dissemination of verification reports or statements shall be consistent without omissions in accordance with the rules and guidance provided by the Organization.

9.3 Both the Management and personnel (permanent and external collaborators) of EUROCERT handle the information that comes into their possession during the verification as highly confidential and adhere to professional confidentiality. EUROCERT does not disclose any document related to the verification to third parties without the written consent of the client.

9.4 The National Accreditation Body, within the framework of accreditation, and any other competent accreditation body, in accordance with a code of ethics for protecting client confidentiality, may have access to verification records. In case a competent Certification Body requests information related to the verification, the client is informed before any disclosure of information.

10. Complaints and Appeals Handling

The horizontal process for Quality ΔΠ18.1 Examination of complaints and appeals is applied, see www.eurocert.gr

11. Management System

The Certification Body has a Management System that includes the management of environmental assertion/information verification services, particularly for greenhouse gas emissions.

12. Obligations of the Organization

12.1 The Organization shall allow verifiers access to its premises or facilities and provide all documents related to the audit, necessary personnel, and equipment, as required, to facilitate the verifiers in their work.

12.2 During the audits, the Organization shall provide EUROCERT with all necessary information regarding the requirements specified in the relevant legislation and related standards. The Company shall provide written confirmation that all necessary data and information are made available to the verification team. This is documented by the client's signature on the verification report.

12.3 In each verification under any program or scheme (e.g., EU-ETS), the company is obligated to directly communicate any regulatory document, compliance document, or communication document related to the relevant Competent Certification Body (e.g., Monitoring Plan, permits, guidelines, etc.) to EUROCERT.

12.4 The Organization should be aware that all documents issued by EUROCERT remain the property of the latter, and the reproduction and distribution of these documents to third parties without the

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consent of EUROCERT are prohibited.

12.5 The Organization shall correct discrepancies from the verification findings concerning substantial omissions or invalid statements to ensure that the Verification Report and/or Verification Statement can be issued.

12.6 The Organization ensures that the EUROCERT verification report and statement are not used in a misleading manner in communication and disclosure.

12.7 The Organization shall:

a) Maintain a record of all complaints related to compliance with the requirements of the respective standard and provide these records to EUROCERT when required.

b) Take appropriate actions regarding these complaints and any deficiencies affecting compliance with certification/verification requirements.

c) Document the actions taken.

12.8 The Organization shall pay the total fees specified in the certification/verification agreement to the Certification Body.

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ANNEX A.

International Standards of Principles and Requirements for Organizations Providing Greenhouse Gas Emission Information and Verification Bodies.

For the Veridication Body,

1. [ISO/IEC 17029:2019](#) Conformity assessment — General principles and requirements for validation and verification bodies
2. [ISO 14065:2020](#) General principles and requirements for bodies validating and verifying environmental information
3. [ISO 14066:2023](#) Environmental information — Competence requirements for teams validating and verifying environmental information
4. [ISO 14064-3:2019](#) Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

For Organization providing information,

5. [ISO 14064-1:2018](#) Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
6. [ISO 14064-2:2019](#) Greenhouse gases — Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements
7. [ISO/TR 14069:2013](#) Greenhouse gases — Quantification and reporting of greenhouse gas emissions for organizations — Guidance for the application of ISO 14064-1
8. [ISO 14067:2018](#) Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification.