

The Journey to Carbon Verification

Stephen Burt & Busra Sahin, October 2025

driving progress

Webinar Series Overview: The Journey to Carbon Varification, Mitigation and Reporting:

- Introduction, overview and context
- Drivers
- Options for standards and methodologies to use

Part 2, 18/09/2025, Getting Started on your GHG Reporting:

- Defining your organisational and reporting boundaries
- Selecting and using appropriate standards and methodologies
- Using Conversion Factors
- Establishing baselines
- Calculating your Scope 1, 2 and 3 GHG Emissions
- Preparing a GHG Inventory
- Determining Materiality

Part 3, 24/10/2025, GHG Mitigation, Reporting, Removals and Offsets:

- Planning for reductions
- Options for removals and offset pros and cons
- Preparing your GHG Report and other documentation requirements
- Verification options and case studies

14.00 GMT15.00 CET16.00 EET





nga. ntroduction To Stephen Burt

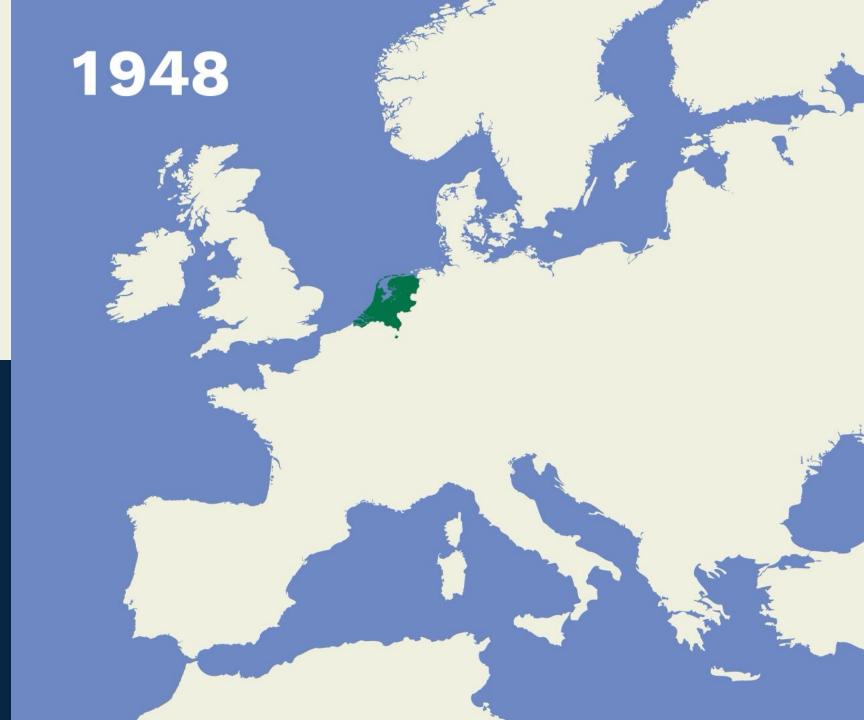
Stephen Burt Carbon & Sustainability Services Director, NQA

- Over 25 years' experience in carbon, energy and environmental management
- 15 years at NQA
- Chartered Environmentalist; BSc; MSc; PhD (net zero related, in progress)
- Lead GHG Verifier (ISO 14064-1, ISO 14068-1, PAS 2060, PAS 2080)
- Lead Auditor (ISO 20121, ISO 14001, ISO 50001, ISO 9001, ISO 45001)
- Member of SES/1/1 and SES/1/7, developing ISO standards for GHG and environmental schemes



Kiwa's global operations and employees

~12.000 employees in 35 countries











Digital and Cyber Solutions

Sustainability Service

Food, Feed, Argriculture

Industrial Services









Energy Transition

Medical Devices

Product Testing and Certification

Business Assurance

PART 3: LEARNING OBJECTIVES

- 1. Understand the opportunities for planning to reduce your carbon emissions
- Gain an overview of carbon credits: the pros and cons of carbon removals and carbon offsets
- 3. Gain an *overview* of how best to prepare your GHG Report and of the other suggested documentation requirements
- 4. To understand your options for Verification of your carbon claims
- Case studies



- Identifying and prioritisation action to reduce your carbon emissions is worthwhile because:
 - Often (but not always) they correlate directly to straight-to-the-bottom-line cost savings
 - Whilst ISO 14064-1 does not mandate a carbon reduction plan, it is encouraged
 - Other GHG standards such as ISO 14068-1 and ISO 14060 do mandate a carbon reduction plan – this must be aligned with net zero SBT
 - Your customers are and will become more interested in the scale of your emissions supplier evaluations more commonly require this
 - The consuming public (end customers) are more attuned to the carbon performance of products and services, as well as to dubious greenwashing claims
 - Resilience and adaptation to climate change is a significant risk to many businesses, eg coffee, chocolate supplies
 - Regulatory compliance is increasingly requiring or encouraging carbon reduction, eg ETS, ESOS, CCAs, CBAM etc
 - Financial investor decisions are increasingly concerned with carbon reduction
 - Finance (grants, capital allowances, enhanced loans) may be available
 - Potential options for consideration might include......



- Depending on your energy consumption, now might be a good time to invest in on-site micro-renewable generation technologies, providing for carbon free energy:
- Electricity and gas costs are high, and the cost of technologies such as photovoltaic and solar thermal panels, smaller wind turbines, GSHP and ASHP are more reasonable (and efficient) than ever, as the market matures
- If you have the space such as a roof facing a suitable direction or an unused and unshaded field or yard area, then the return on investment can often be surprisingly quick
- The availability and cost of storage batteries has also improved in recent years. By investing in battery capacity for your generated electricity, you can store it as it's generated during periods when you're not using it, for later use
- Hydrogen generation and storage facilities are also becoming more common
- Often excess generated electricity can be sold back into the grid



Funding Options and Cash Flow Forecasts

7 Year HP Finance With 3.90% Interest

| Year | Electricity Savings | Export Revenue | Tax Benefit | Asset Payment | System Annual Cash Flow | Cumulative Cash Flow |
|------|---------------------|----------------|-------------|---------------|-------------------------|----------------------|
| 1 | f 151,163 | £ 4,062 | £ 129,179 | f 115,809 | f 168,595 | f 168,595 |
| 2 | £ 156,345 | £ 4,161 | £ 7,222 | | £ 51,919 | £ 220,514 |
| 3 | £ 161,704 | £ 4,263 | £ 6,198 | | | £ 276,869 |
| 4 | £ 167,247 | £ 4,366 | £ 5,108 | | | |
| 5 | f 172,981 | £ 4,473 | £ 3,947 | | £ 65,591 | £ 403,373 |
| 6 | £ 178,910 | £ 4,581 | £ 2,713 | f 115,809 | £ 70,395 | £ 473,768 |
| 7 | f 185,043 | £ 4,693 | f 1,399 | f 115,809 | £ 75,326 | £ 549,094 |
| 8 | £ 191,387 | £ 4,807 | £ - | £ - | f 196,194 | £ 745,288 |
| 9 | £ 197,947 | £ 4,924 | £ - | £ - | £ 202,871 | £ 948,159 |
| 10 | £ 204,733 | £ 5,044 | £ - | £ - | £ 209,777 | £ 1,157,936 |
| 11 | £ 211,751 | £ 5,167 | £ - | £ - | £ 216,918 | £ 1,374,854 |
| 12 | £ 219,010 | £ 5,292 | £ - | £ - | £ 224,303 | £ 1,599,157 |
| 13 | £ 226,518 | £ 5,421 | £ - | £ - | £ 231,939 | f 1,831,096 |
| 14 | £ 234,283 | £ 5,553 | £ - | £ - | £ 239,836 | £ 2,070,932 |
| 15 | £ 242,314 | £ 5,688 | £ - | £ - | £ 248,002 | £ 2,318,934 |
| 16 | £ 250,621 | £ 5,827 | £ - | £ - | £ 256,447 | £ 2,575,381 |
| 17 | £ 259,212 | £ 5,969 | £ - | £ - | £ 265,180 | £ 2,840,561 |
| 18 | £ 268,098 | £ 6,114 | £ - | £ - | £ 274,211 | £ 3,114,773 |
| 19 | £ 277,288 | £ 6,263 | £ - | £ - | £ 283,550 | £ 3,398,323 |
| 20 | £ 286,793 | £ 6,415 | £ - | £ - | £ 293,208 | £ 3,691,532 |
| 21 | £ 296,625 | £ 6,571 | £ - | £ - | £ 303,196 | £ 3,994,727 |
| 22 | £ 306,793 | £ 6,731 | £ - | f - | f 313,524 | £ 4,308,251 |
| 23 | £ 317,310 | £ 6,895 | £ - | £ - | £ 324,205 | £ 4,632,456 |
| 24 | £ 328,187 | £ 7,063 | £ - | £ - | £ 335,250 | £ 4,967,705 |
| 25 | £ 339,437 | £ 7,234 | £ - | £ - | £ 346,672 | £ 5,314,377 |

Total Income & Savings £5,969,276

Total Cost (inc Finance Cost) -£810,663

Tax Benefit (AIA, CA) £155,765

Total Profit from System £5,314,377

Average Annual ROI over 25 yrs 30.2%

Average Annual ROCE over 25 yrs CASH POSITIVE FROM YEAR 1

Total Electricity Generated Over 25 Years 11,062,050 KWH
Equivalent Fixed Electricity Price For 25 Years 7.33 Pence Per KWH

Annual consumption 2,292,179kWh.

7 year HP Finance @3.9% Interest.

£636,813 install cost.

25 year lifespan.

Minimal maintenance and operating costs.

Cash positive Year 1.

Funding Options and Cash Flow Forecasts

5 Year HP Finance With 3.90% Interest

| Year | Electricity Savings | Export Revenue | Tax Benefit | Asset Payment | System Annual Cash Flow | Cumulative Cash Flow |
|------|---------------------|----------------|-------------|---------------|-------------------------|----------------------|
| 1 | £ 151,163 | £ 4,062 | £ 128,952 | f 152,198 | f 131,979 | £ 131,979 |
| 2 | £ 156,345 | £ 4,161 | £ 6,553 | f 152,198 | f 14,860 | £ 146,839 |
| 3 | £ 161,704 | £ 4,263 | £ 5,060 | f 152,198 | f 18,829 | £ 165,668 |
| 4 | £ 167,247 | £ 4,366 | £ 3,475 | £ 152,198 | £ 22,890 | £ 188,558 |
| 5 | £ 172,981 | £ 4,473 | f 1,790 | f 152,198 | £ 27,045 | £ 215,603 |
| 6 | f 178,910 | £ 4,581 | £ - | £ - | f 183,492 | £ 399,095 |
| 7 | £ 185,043 | £ 4,693 | £ - | £ - | £ 189,736 | £ 588,831 |
| 8 | £ 191,387 | £ 4,807 | £ - | £ - | f 196,194 | £ 785,025 |
| 9 | £ 197,947 | £ 4,924 | £ - | £ - | £ 202,871 | £ 987,896 |
| 10 | £ 204,733 | £ 5,044 | £ - | £ - | £ 209,777 | f 1,197,673 |
| 11 | £ 211,751 | £ 5,167 | £ - | £ - | £ 216,918 | f 1,414,591 |
| 12 | £ 219,010 | £ 5,292 | £ - | £ - | £ 224,303 | f 1,638,894 |
| 13 | £ 226,518 | £ 5,421 | £ - | £ - | £ 231,939 | f 1,870,833 |
| 14 | £ 234,283 | £ 5,553 | £ - | £ - | £ 239,836 | £ 2,110,669 |
| 15 | £ 242,314 | £ 5,688 | £ - | £ - | £ 248,002 | £ 2,358,671 |
| 16 | £ 250,621 | £ 5,827 | £ - | £ - | £ 256,447 | £ 2,615,118 |
| 17 | £ 259,212 | £ 5,969 | £ - | £ - | £ 265,180 | £ 2,880,299 |
| 18 | £ 268,098 | f 6,114 | £ - | £ - | £ 274,211 | £ 3,154,510 |
| 19 | £ 277,288 | £ 6,263 | £ - | £ - | £ 283,550 | £ 3,438,060 |
| 20 | £ 286,793 | £ 6,415 | £ - | £ - | £ 293,208 | £ 3,731,269 |
| 21 | £ 296,625 | £ 6,571 | £ - | £ - | £ 303,196 | £ 4,034,464 |
| 22 | £ 306,793 | £ 6,731 | £ - | £ - | £ 313,524 | £ 4,347,988 |
| 23 | £ 317,310 | £ 6,895 | £ - | £ - | £ 324,205 | £ 4,672,193 |
| 24 | £ 328,187 | £ 7,063 | £ - | £ - | £ 335,250 | £ 5,007,442 |
| 25 | £ 339,437 | £ 7,234 | £ - | £ - | £ 346,672 | £ 5,354,114 |

Finance interest rates are indicative and flat rate, these are based on current market offerings and are subject to normal credit terms & conditions.

Total Income & Savings £5,969,276

Total Cost (inc Finance Cost) -£760,992

Tax Benefit (AIA, CA, CT) £145,830

Total Profit from System £5,354,114

Average Annual ROI over 25 yrs 32.1%

Average Annual ROCE over 25 yrs CASH POSITIVE FROM YEAR 1

Total Electricity Generated Over 25 Years 11,062,050 Kwh Equivalent Fixed Electricity Price For 25 Years 6.88 Pence Per Kwh

Annual consumption 2,292,179kWh.

5 year HP Finance @3.9% Interest.

£636,813 install cost.

25 year lifespan.

Minimal maintenance and operating costs.

Cash positive Year 1.

Funding Options and Cash Flow Forecasts

Self Funded Model Over 25 Years

| Year | Electricity Savings | Export Revenue | Tax Benefit | Asset Payment | System Annual Cash Flow | Cumulative Cash Flow |
|------|---------------------|----------------|-------------|---------------|-------------------------|----------------------|
| 1 | f 151,163 | £ 4,062 | £ 120,995 | f 636,813 | -£ 360,593 | -£ 360,593 |
| 2 | £ 156,345 | £ 4,161 | £ - | £ - | f 160,506 | -£ 200,088 |
| 3 | £ 161,704 | £ 4,263 | £ - | f - | f 165,967 | -£ 34,121 |
| 4 | £ 167,247 | £ 4,366 | £ - | £ - | f 171,614 | £ 137,493 |
| 5 | £ 172,981 | £ 4,473 | £ - | £ - | £ 177,453 | £ 314,946 |
| 6 | £ 178,910 | £ 4,581 | £ - | £ - | f 183,492 | £ 498,438 |
| 7 | £ 185,043 | £ 4,693 | £ - | £ - | £ 189,736 | £ 688,174 |
| 8 | £ 191,387 | £ 4,807 | £ - | £ - | f 196,194 | £ 884,368 |
| 9 | £ 197,947 | £ 4,924 | £ - | £ - | £ 202,871 | £ 1,087,239 |
| 10 | £ 204,733 | £ 5,044 | £ - | f - | £ 209,777 | £ 1,297,016 |
| 11 | £ 211,751 | £ 5,167 | £ - | f - | £ 216,918 | £ 1,513,934 |
| 12 | £ 219,010 | £ 5,292 | £ - | £ - | £ 224,303 | £ 1,738,237 |
| 13 | £ 226,518 | £ 5,421 | £ - | £ - | £ 231,939 | £ 1,970,176 |
| 14 | £ 234,283 | £ 5,553 | £ - | f - | £ 239,836 | £ 2,210,012 |
| 15 | £ 242,314 | £ 5,688 | £ - | f - | £ 248,002 | £ 2,458,014 |
| 16 | £ 250,621 | £ 5,827 | £ - | £ - | £ 256,447 | £ 2,714,461 |
| 17 | £ 259,212 | £ 5,969 | £ - | £ - | £ 265,180 | £ 2,979,641 |
| 18 | £ 268,098 | £ 6,114 | £ - | f - | £ 274,211 | £ 3,253,853 |
| 19 | £ 277,288 | £ 6,263 | £ - | f - | £ 283,550 | £ 3,537,403 |
| 20 | £ 286,793 | £ 6,415 | £ - | f - | £ 293,208 | £ 3,830,612 |
| 21 | £ 296,625 | £ 6,571 | £ - | £ - | £ 303,196 | £ 4,133,807 |
| 22 | £ 306,793 | £ 6,731 | £ - | f - | £ 313,524 | £ 4,447,331 |
| 23 | £ 317,310 | £ 6,895 | £ - | f - | £ 324,205 | £ 4,771,536 |
| 24 | £ 328,187 | £ 7,063 | £ - | £ - | £ 335,250 | £ 5,106,785 |
| 25 | £ 339,437 | £ 7,234 | £ - | £ - | £ 346,672 | £ 5,453,457 |

Finance interest rates are indicative and flat rate, these are based on current market offerings and are subject to normal credit terms & conditions.

Total Income & Savings £5,969,276 Total Cost (inc Finance Cost) -£636,813 Tax Benefit (AIA, CA, CT) £120,995 **Total Profit from System** £5,453,457 Average Annual ROI over 25 yrs 38.3% Average Annual ROCE over 25 yrs 67.6% Payback Year 3 Years 2 Month **Total Electricity Generated Over 25 Years** 11,062,050 KWH **Equivalent Fixed Electricity Price For 25 Years** 5.76 Pence Per KWH Annual consumption 2,292,179kWh.

Self-funded model.

£636,813 install cost.

25 year lifespan.

Minimal maintenance and operating costs.

Payback 3 years, 2 months.

- Energy efficient technologies are now commonplace and lower cost than in the past:
- Undertaking relamping projects using LEDs and lighting controls such as PIRs and photocells can quickly payback in many circumstances
- Other considerations might be improved insulation levels; installing heat recovery in HVAC systems, flues or air compressor exhausts; installing double or triple glazing; replacing older boilers with more efficient models; looking at alternative fuels such as replacing oil fired boilers or plant with HVO, hydrogen or biomass CHP; implementing improved heating and lighting controls; or a simple switch off campaign all can often reap benefits quickly.



- The cost of electric vehicles and plant continue to slowly fall, whilst their range continues to increase:
- Considering a full lifecycle cost approach when replacing diesel and petrol fired cars can often be a quick win in carbon terms
- With changes to gas oil taxation in recent years, you might also consider replacing diesel fired plant such as heavy forklifts with battery powered alternatives
- The development of hydrogen internal combustion engines is now well advanced





- Not all GHGs are equal! The Global Warming Potential, or potency in terms of contribution to climate change, of some gases is much higher than others:
- For example, many gases used in air conditioning, blast chillers and refrigerated warehouses can be very potent if allowed to leak or escape from pressurised systems, which can be quite common
- Preventative maintenance is essential (and also often required)
- By removing the need for space cooling, installing air source or ground source heating and cooling, or by replacing the FGases in existing systems with drop-in replacements with much lower Global Warming Potentials, can all help to reduce your GHG emissions 'natural' refrigerants such as propane and ammonia.



- Engaging with your supply chain and working collaboratively to decarbonise can prove highly effective:
- Often a large proportion of your Scope 3 emissions will be your supplier's Scope 1 and 2 emissions
- > Working with your supply chain to maximise efforts can be tricky, but effective
- > All of the ISO GHG standards are concerned with avoiding double counting
- ➤ Employee commuting may be considered a part of your supply chain the GHG emissions associated with this are often significant car sharing, travel planning, bike loans, EV charging points, homeworking
- Establish procurement criteria and expectations
- Amortise capital good purchases in your carbon accounts

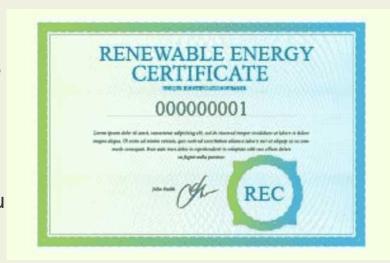


- Waste streams can often make a significant contribution to your GHG emissions, particularly due to methane emissions during the decomposition of organic wastes:
- Taking action to:
 - Segregate waste
 - Minimise waste
 - Prevent it from ending in landfill
 - Participate in waste exchanges (industrial symbiosis involves sharing wastes, by-products, heat, and even logistics streams) can all help to decarbonise.



Circular economy principals.....

- Although often slightly more expensive, entering into a suitable renewable energy supply contract can reap rewards:
- ➤ This involves the grid being supplied with an equivalent quantity of renewable energy, for example electricity and / or biogas, as your company draws from it. This in turn promotes the national investment in the renewable energy infrastructure
- ➤ A word of caution though if you are using ISO 14064-1 as the mechanism for quantifying your GHG emissions, bear in mind you must report using a location-based approach (ie using the grid carbon conversion factor), but you can also simultaneously report your emissions using a market-based approach which accounts for the renewable contract supplies



- Business travel is often a significant contributor to your carbon emissions:
- Where possible, utilise technology to complete meetings and work activities to mitigate the impact of overseas travel, overnight stays, and long journeys
- Consider if company cars can be replaced with EVs



Carbon Credits: the pros and cons of carbon removals and carbon offsets

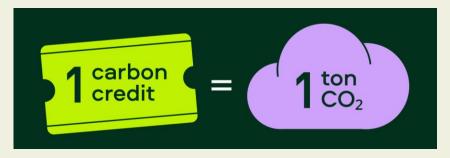
Carbon Credits are generally used for making claims for Carbon Neutrality:

- Can be used for ISO 14068-1
- Crediting programmes should be ISO 14064-2 validated
- Carbon credits are sold on the voluntary carbon credit market by organizations, projects, or individuals to fund their projects
- Generally speaking there are two main types:
 - Ex-post (carbon credits that represent reductions or removals that have already occurred)
 - Ex-ante (emissions reductions or carbon removal that will take place in the future. For example, an afforestation or reforestation project could issue ex-ante carbon credits against the expected carbon benefit they have calculated)



Definitions (from ISO 14068-1):

- Carbon Credit: a 'tradeable certificate representing one tonne of carbon dioxide equivalent from GHG emission reductions or GHG removal enhancements'
 - 'Carbon credits can be of different types: avoidance credits, reduction credits or removal'
- Carbon Removal: the 'withdrawal of a GHG from the atmosphere by a GHG sink'
 - 'Examples of ways in which GHG removals can be achieved include reforestation, carbon sequestration in soils, peatland restoration, sustainable bioenergy with carbon capture and storage, and direct air carbon capture and storage'.
- Carbon Offsetting: 'counterbalancing of the carbon footprint, by retiring a carbon credit(s)'
 - 'The final step in the process of offsetting is to retire the carbon credits in a public registry. The term "retire" results in the outcome of ensuring that the carbon credits cannot be used again or be further traded'.



Avoidance / Prevention / Reduction / Offset vs Removals:

- Avoidance / prevention / offset (£X to £XX), eg:
 - Renewable Energy Developments by generating clean energy, they displace the need for fossil fuels
 - Improvements in Energy Efficiency Initiatives focused on better insulation in buildings or promoting fuel-efficient vehicles

We must consider additionality



Avoidance / Prevention / Reduction / Offset vs Removals:

Removals, engineered (£XX to £XXX), eg:

- Direct air capture extracts CO2 directly from the atmosphere
- Concrete constituent changes for increased carbon storage
- Mineral carbonation (accelerating silica rock conversion to carbonates for permanent storage)
- Carbon capture / destruction converts GHGs into less damaging forms or captures and stores them

Removals, 'natural' (£XX to £XXX), eg:

- Carbon removal projects which leverage the Earth's own processes to absorb and store CO2, eg:
 - Afforestation, habitat restoration (eg peatlands, wetlands)
 - Biochar application to soil for organic matter stabilisation
 - Soil carbon sequestration (changes to agri practices such as crop rotation)
 - Bio-energy with CCS (eg Drax pilots x 2)
 - Ocean alkalinity (increasing calcium ion concentration, eg from limestone)
 - Enhanced terrestrial weathering (crushed rock application to soil)
 - Ocean fertilisation (nutrient application)





The 'voluntary' Carbon Credit market is largely unregulated, so caution is required:

- Generally speaking, 'good' quality credits should have the following:
 - > They should be third party verified and validated (ISO 14064-2)
 - > They should result in co-benefits such as biodiversity, water quality, public access benefits
 - They should align with the UN SDGs
- There are efforts underway to clamp down on 'greenwashing' claims:
 - ➤ The EU Empowering Consumers Directive focuses on consumer protection by prohibiting misleading environmental claims. The EU Green Claims Directive emphasizes environmental integrity, setting specific requirements for the use of environmental claims
 - > The EU stipulates that any environmental claim, including those about carbon neutrality, must be:
 - Based on clear, objective, and publicly available commitments
 - Accompanied by a detailed and realistic implementation plan
 - Verified by an independent third party with expertise in environmental issues
 - > These requirements ensure that claims are not only credible but also genuinely contribute to environmental sustainability.

Verification against ISO 14068-1 via NQA supports this

The Carbon Credit requirements in ISO 14068-1:

- > ISO 14068-1 requires a hierarchy of: **quantify** (using ISO 14064-1), then **reduce**, then **remove**, and only then **offset** residual emissions
- ▶ ISO 14068-1 has the following requirements for Carbon Credits:
 - Additionality, permanence, measurable as per ISO 14064-2, certified
 - > Vintage is no more than five years prior to the start of the period for which the entity is claiming carbon neutrality
 - Retired no later than 12 months after the end of the reporting period
 - > Only carbon credits that represent reductions or removals that have already occurred, ie ex-post carbon credits
 - Carbon crediting programme must be transparent, on public register, traceable, avoid double counting, minimise leakage

In this way, Carbon Neutrality can be a true interim step on the road to Net Zero

Preparing your GHG Report and other documentation requirements

PREPARING YOUR GHG REPORT AND OTHER DOCUMENTATION

• There are mandatory documentation requirements for Verification to ISO standards, the main ones being:

For ISO 14064-1:

- A GHG Inventory (see this webinar series, Part 2)
- An Information Management Procedure (describing and controlling your GHG quantification methodology)
- A GHG Report which is a standalone document intended to communicate your GHG related information to its intended users
- Optional Carbon Reduction Plan

For ISO 14068-1:

- A GHG Inventory (see this webinar series, Part 2)
- A Carbon Neutrality Management Plan
- A Carbon Neutrality Report (publicly available Executive Summary)



Verification options

VERIFICATION OPTIONS

- Robust Verification of your GHG Inventory, GHG report and other arrangements provides for credibility, risk reduction, enhanced reputation and improved competitiveness:
 - ISO 14064-1 defines Verification as 'a process for evaluating a statement of historical data and information to determine if the statement is materially correct and conforms to criteria'
 - Essentially, avoiding marking your own homework
 - Three options:
 - Independent, third-party, accredited Verification
 - Second party Verification
 - Self-Verification



VERIFICATION OPTIONS

- What does Verification with NQA / KIWA look like?:
 - As a UKAS Accredited Verification Body, we provide Independent, third-party, accredited GHG Verification activities, controlled by:
 - ➢ ISO 14064-3: Specification for the verification of greenhouse gas statements
 - ISO 14066: Competence requirements for teams verifying environmental information
 - ISO 14065 / ISO 17029: requirements for bodies verifying environmental information.
 - This ensures a competent, added-value, impartial and objective Verification takes place to the very highest standard.





VERIFICATION OPTIONS

- What does Verification with NQA / KIWA look like?:
 - Application and Quote:
 - Duration (and therefore cost) is dependent upon:
 - Assurance level: limited or reasonable levels
 - No of sites within organisational and reporting boundaries
 - Scale of emissions (in tCO2e) and the number of GHG emission sources
 - Sector risk and data accounting complexity
 - Verification Process:
 - Pre-Verification (typically 0.5 to 1.0 day): overview, data and documentation gap analysis, risk assessment, planning for the main Verification
 - Verification (typically ≥2.0 days): site visit(s) to verify GHG sources, data sampling and testing, review of documentation for conformance
 - Post-Verification (typically 0.5 day): Independent Review
 - The output is a Verification Opinion Statement for the historical data period





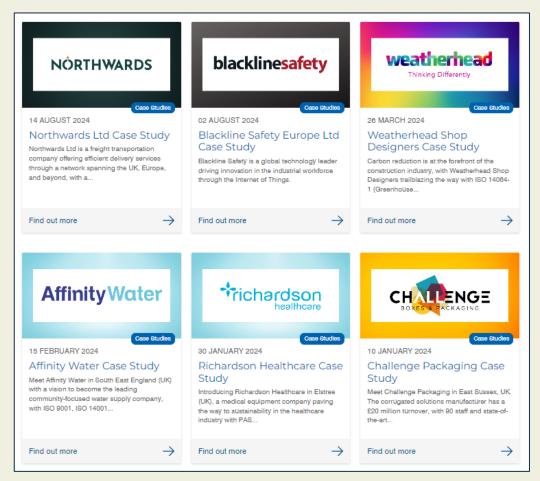
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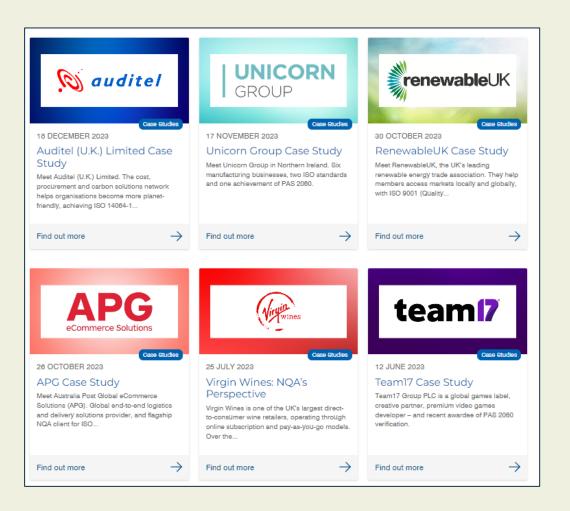
Our approach is constructive and value adding at all times

Case Studies

CASE STUDIES

• Case Studies are available at: https://www.nqa.com/en-gb/sustainability/





FURTHER TRAINING OPPORTUNITIES

| STANDARD | TRAINING | | |
|---|--|--|--|
| ISO 14064-1 | Lead Verifier Training (4 days) Carbon Calculation and Verification Training (1 day) Introduction to ISO 14064-1 (E Learning) | | |
| ISO 14068-1 | Understanding and Achieving Carbon Neutrality (2 days) | | |
| PAS 2060 to ISO 14068-1 | Migrating to the New ISO for Carbon Neutrality (1 day) | | |
| https://www.nqa.com/en-gb/training/sustainability | | | |

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THANK YOU!





