GUIDELINES FOR APPLICATION OF VALIDATION / VERIFICATION: GREENHOUSE GAS REPORTING FOR ORGANIZATION & PROJECT-LEVEL

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1.0 INTRODUCTION

This document provides guidance to any organization that is interested in obtaining validation/ verification from SIRIM QAS International Sdn Bhd to the requirements of the following standards:

- Conformity assessment — General principles and requirements for validation and verification bodies
  - ISO/IEC 17029
- General principles and requirements for bodies validating and verifying environmental information
  - ISO 14065
- Environmental information — Competence requirements for teams validating and verifying environmental information
  - ISO 14066
- Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements
  - ISO 14064-3
- Greenhouse gases — Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements.
  - ISO 14064-2
- Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
  - ISO 14064-1

2.0 VALIDATION/ VERIFICATION SERVICE AND PROCESS

The validation/ verification services provided by SIRIM QAS International are carried out in accordance with the policies and procedures established by SIRIM QAS International based on the requirements of the accreditation standards.

The validation and verification service covers the scope of greenhouse gas (GHG) emissions at both organizational and project levels.

2.1 Verification of Organization Level

GHG accounting for the organization level is the process of calculating, monitoring, recording, and reporting the emissions that occur throughout an organization's value chain. It enables companies to measure, manage, and report the GHG emissions from their operations and value chains. This accounting framework goes beyond just carbon emissions (often referred to as "carbon foot printing") and includes other types of GHGs, such as methane and nitrous oxide.

The standard referred to will be the ISO 14064-1. This standard provides principles and requirements for quantifying and reporting greenhouse gas (GHG) emissions and removals at the organization level. It covers several key aspects such as:

2.1.1 Organizational Boundaries

Organizations define their boundaries for GHG accounting, determining which entities or activities are included.

2.1.2 **Reporting Boundaries**

The scope of reporting is specified (e.g., operational control, equity share). This ensures consistency in reporting across different organizations.

2.1.3 **Quantification**

Organizations identify GHG sources (e.g., energy use, transportation) and sinks (e.g., carbon sequestration). They select appropriate quantification approaches (e.g., direct measurement, estimation) and calculate emissions and removals.

The ISO 14064-1 standard emphasizes impartiality, competence, and effective communication in GHG inventory processes.

2.2 Validation and Verification of Project Level

Project-level GHG accounting quantifies the amount of GHGs that are reduced because of the implementation of a specific project i.e., energy efficiency, renewable energy, supply chain initiatives, waste reduction and diversion strategies, methane emissions reduction, transportation and logistics efficiency. To quantify GHG project reduction, the typical method will be the difference between baseline emissions and the emissions resulting from the project activity. The baseline emissions represent the scenario without the project, while the project activity emissions account for the actual impact of the project. By comparing these two values, the net reduction is determined.

ISO 14064-2 will be the standard refers for project-level accounting that provides specifications and guidance for quantification, monitoring, and reporting of the GHG emission reductions or removal enhancement. Here are some key aspects covered by ISO 14064-2:

2.2.1 **General Requirements**:

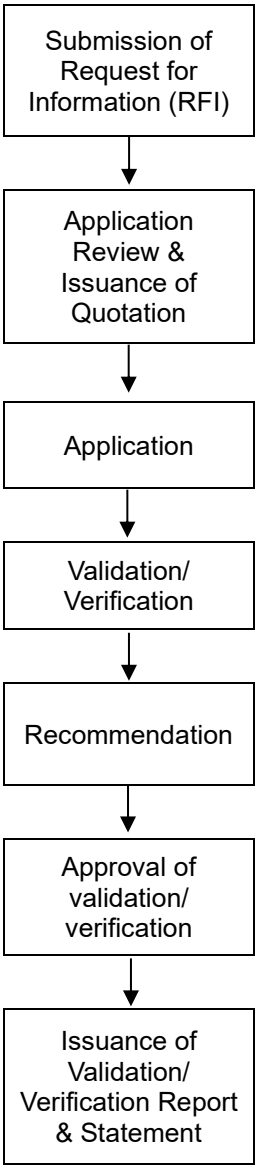
- Describing the project.
- Identifying relevant GHG sources, sinks, and reservoirs (SSRs) for the project.
- Determining the GHG baseline (scenario without the project).
- Selecting SSRs for monitoring or estimating GHG emissions and removals.

2.2.2 **Quantification**:

- Quantifying GHG emissions and/or removals resulting from the project.
- Calculating GHG emission reductions and removal enhancements.

ISO 14064-2 ensures accurate GHG accounting for specific projects, supporting climate change mitigation efforts.

The generic validation/ verification process is as follows :



Fill RFI in the Application Package and submit to SIRIM QAS International Sdn. Bhd. Based on the information in the RFI, a quotation will be prepared. The quotation provides an estimate of the total cost for the validation/ verification process.

Costing will be prepared for the validation/ verification process.

Upon agreeing to the quotation, the client is required to submit the Application Form together with the Validation/ Verification Agreement.

Perform validation/ verification execution activities in accordance with the Validation/ Verification plan.

On satisfactory completion of the validation/ verification execution and verification of any nonconformity(ies) raised, the Team Leader will prepare a recommendation report to the appointed decision maker for approval.

The appointed decision maker reviews and approves the recommendation for validation/ verification.

The GHG Validation Report/ Verification Report and the Validation Statement/ Verification Statement will be issued upon payment of all fees due.

3.0 VALIDATION/ VERIFICATION COST

SIRIM QAS International provides each prospective client with a quotation detailing the services that will be provided and the associated costs for validation/ verification.

4.0 VALIDATION/ VERIFICATION REQUIREMENTS

4.1 Eligibility criteria for validation/ verification

Organizations intending to seek validation/ verification to standards or GHG programme such as Verified Carbon Standard, have to ensure that they meet eligibility criteria for validation/ verification. Details of the criteria may be obtained from SIRIM QAS International.

4.2 Scope of validation/ verification

The organization shall clearly define the activities to be included under the scope of validation/ verification. The organization should ensure that it does not omit important elements of its operations from the scope of validation/ verification.

4.3 Validation/ verification criteria

The organization shall identify, consider and use relevant criteria and procedures for every stage of the GHG project cycle. Where criteria and procedures are not available, the organization shall use relevant current good practice guidance. The organization shall select and apply established criteria and procedures from a recognized origin, if available.

In cases where the organization uses criteria and procedures or relevant current good practice guidance that derive from a recognized origin, the organization shall document and justify any departure from those criteria and procedures.

In cases where criteria and procedures or relevant current good practice guidance from more than one recognized origin exists, the organization shall justify the reason for using the selected recognized origin.

Where there are no relevant criteria, procedures or current good practice guidance from a recognized origin, the project proponent shall establish, justify and apply criteria and procedures to fulfil the requirements in this document.

If the organization subscribes to a GHG programme, the organization shall ensure that the GHG project conforms to the requirements of the GHG programme.

5.0 SCOPE OF VALIDATION/ VERIFICATION

The validation/ verification services provided by SIRIM QAS International are in the process of obtaining accreditation from our appointed Accreditation Body for the Validation and Verification of Greenhouse Gases. The list of accredited scopes for the accreditation is available upon request.

6.0 APPEALS PROCEDURE

The applicant may file an appeal when he does not agree with the decision of the appointed decision maker. The appeal shall be in writing and addressed to the Senior General Manager of the Management System Department within 2 weeks of notification of the decision.

The letter of appeal shall be forwarded to the Appeals Panel appointed by the Certification Advisory Committee. The appellant shall be notified of the composition of the panel and the date of its proposed hearing. The appellant shall have the right to object to the composition of the panel and to appear before the panel to present his case. Decisions made by the Appeals Panel including the grounds of their decision shall be recorded and the appellant shall be notified in writing.

7.0 COMPLAINT PROCEDURE

Any complaint about SIRIM QAS International's validation/ verification services or organizations recognised by SIRIM QAS International shall be directed to the QOSHE Section Head.

Complaints may be in writing or verbal. All complaints received will be verified and validated by the QOSHE Section Head. The complainant shall be informed of the receipt of the complaint and will be provided with a progress report(s) and a report on the outcome of the investigation.

8.0 CHANGES TO THE INFORMATION IN THE VALIDATION/ VERIFICATION STATEMENT

The organization may seek to make changes to details in the Validation/ Verification Statement. This may include, name of organization, change of address or scope of recognition. Request for such changes shall be made in writing.