AVRASYA
Accredited Verification Body

TS EN ISO 14064-1 — Greenhouse gases — Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

14064-1 VERIFICATION PROCESSES PUBLIC INFORMATION

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GREENHOUSE GAS EMISSIONS
ABOUT VERIFICATION PROCESSES
PUBLIC INFORMATION

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PURPOSE AND SCOPE

The purpose of this information is to determine the verification activities to be carried out by all units and all employees who will be involved in this process within the scope of TS EN ISO 14064-1 Standard and to ensure full compliance.

This information covers the stages of the validation/verification process, including the pre-contract evaluation, and the situations that may occur after the submission of the validation/verification report, and all processes related to validation/verification.

NORMATIVE REFERENCES AND RESPONSIBILITIES

The following normative documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document.

TS EN ISO/IEC 17029: Conformity assessment — General principles and requirements for validation and verification bodies

TS EN ISO 14065: General principles and requirements for bodies validating and verifying environmental information

TS EN ISO 14064-3: Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

TS EN ISO 14064-1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

TS EN ISO 14066: Greenhouse gases - Competence requirements for greenhouse gas validation teams and verification teams

PROCESS REQUIREMENTS

Pre-Contract

Within the scope of TS EN ISO 14064-1 Standard, the application for verification of greenhouse gas emissions in the voluntary area (at the organizational level) is received with the "Fr.66 Corporate Carbon Footprint Verification Service Application Form". Whether or not to bid is made with this preliminary evaluation. As a result of the preliminary evaluation, when it is understood that there is no appeal to bidding, a bid can be submitted. The man-day duration and pricing of the work to be done are determined by taking into account the "Pr.19 Greenhouse Gas Pricing Procedure".

Contract

If our company's price and business offer are accepted, the contract process begins. Following the approval of the offer, the documents of the Client are examined, the complexity of the Installation and the contents of the activities carried out are understood, and it is decided that the operation of the verification process is feasible. Avrasya shares information about the materiality and assurance level of the verification that it considers to be applicable to the Client within the contract and through the forms sent to the installation after the contract.

The list of team members planned to be assigned to the verification processes of the operator and the information that this list may vary is shared with the contracted installation/operator. If contract is reached with the operator about the information of the person planned to be included in the verification team, information is given to the personnel in the team before the audit, including the information of the company and the position that is likely to be assigned.

As a result of detailed evaluations, offer and contract processes are not carried out with a business where situations contrary to the principles of impartiality and independence occur, a conflict of interest occurs, and competence and competence criteria cannot be met.

Planning

Strategic Analysis

Strategic Analysis ensures that the nature, scale and complexity of the activities we will carry out in the verification process are ensured and understood at the beginning of the verification. Before going to the site, information is given about the date of strategic analysis, which responsible persons should be present at the strategic analysis opening meeting with the operator official, which responsible persons should be present in the site, which issues will be examined at the meeting and in the site, and correspondence is made by e-mail and an agreement is reached. However, there is no obligation to conduct strategic analysis sitework.

AVRASYA collects and reviews the necessary information and documents to understand the activities carried out by the business, assess the competence of the verification team, assess the appropriateness of the verification period specified in the contract, and conduct risk analysis.

Necessary information and documentation must be obtained from the contracted business for the effective execution of verification processes. These should be provided before strategic analysis as much as possible. If verification activities have been carried out in the installation in the last two years, this information and documents are obtained before conducting a verification site audit to get a detailed idea about the business.

Another important issue in strategic analysis is to understand the complexity of the operator/installation, to determine the data flow activities and the devices connected to it completely and completely, and to ensure that the verification plan is made completely and completely by creating a diagram. The data flow diagram contains all source streams, measurement points and data recording points, the generation, control and storage of calculation factors and activity data in detail.

In addition, the documents ready for the calculations to be made during the verification period are taken within the strategic analysis and evaluated before the verification site visit in the office work. Thus, verification proceeds more effectively.

Assessment of Operator Risks

During the verification stages, it is necessary to evaluate the risks related to the business. During the strategic analysis, information about the status of the business is obtained and what needs to be done before the verification site audit is determined. For example; the presence of

points that require special permission in the enterprise, the creation of any restrictions by those responsible during the audit, etc. The information received in the strategic analysis site audit is evaluated.

Risk Analysis

In order to reduce verification risks, it is necessary to evaluate the available data. To design, plan and implement an effective verification process; inherent risks, control activities, control risks related to the effectiveness of the control activities implemented are determined and evaluated. While analyzing these elements, the findings obtained from the strategic analysis are taken into account.

If it is determined that the enterprise does not identify internal and control risks in its risk assessment, this issue is reported to the enterprise. When necessary, the risk analysis is revised according to the information obtained during the verification and the verification activities to be carried out are changed or repeated if necessary.

Test Plan

By using strategic analysis and risk analysis outputs in the test plan, it is tested whether the data outputs, control activities of the enterprise and related procedures are really effective. Methods on how to conduct the examination are revealed.

Sampling Plan - Determination of Sampling Number - Sampling Approaches

Data control is one of the most important stages of the verification audit. After selecting the points where the data will be taken and which are thought to give the most accurate result, the data read from these points is checked. Given that there may be a large number of records in this control, a sample is determined for records that are thought to be representative of all records. The data obtained as a result of this sample is checked. The sample is created with a certain method and a certain number of samples to be taken.

After the lead verifier and verifier decide on the most accurate sampling method, the following sampling methods can be used. The lead verifier can specifically select the day by the verifier (the period when the electricity is cut off, the period when the installation is operating at full performance, the period when there is an extraordinary situation in the installation, etc.).

Data on the selected day, time, etc. are obtained from the installation, and documents, reports and receipts that will be evidence for the same days are obtained from the installation. Anything that is not objective is considered a data gap. Installation downtime dates are taken into account.

Validation/Verification Execution

The verification plan is the study in which all stages of the site audit are planned in the operator/installation. It is one of the most important elements of an effective verification.

The risk analysis, testing, and sampling plan are part of the verification plan, as shown in the figure below. Before the verification site audit is carried out, the information of the team to be in the site, the entry-exit times to the installation, the detailed day schedule for each day (units/people to be visited, inspections to be performed, etc.) are specified separately for the lead verifier, verifier and technical expert.

A verification plan can also be thought of as a record that includes all the checks and analyzes performed before the verification site audit. Since strategic analysis and risk analysis include summary and important outputs, within the framework of these outputs, which units will be audited, how to interview which people and who will conduct these interviews/tests in the verification team are reflected in the verification program in a flow.

Process Analysis Site Audit

Process analysis is a process carried out by our company to access the necessary information and documents for the verification process and to evaluate the installation activities. It covers the entire site visit, including strategic analysis, risk analysis, test and sampling plan, and pre-site preparations after the verification plan.

The calculation processes to be carried out during the pre-site preparations and in the site are as follows;

Control Methods:

Determination of activity data and calculation factors and collection of related documents
Evaluation of analytical procedures
Evaluation of uncertainty calculations
Uncertainty Assessment in Computational-Based Method
Uncertainty Assessment in Measurement-Based Method
Evaluation of the Impact of Misstatements, Non-Conformity and Violation of Non-Compliance

Review

The completed verification report is forwarded to an independent and competent auditor (lead verifier) who was not involved in the verification process or to a team that will provide the competence, together with all the evidence used in the verification process to check.

During the independent review process, the independent auditor (lead verifier) communicates with the verification team if the need for clarification arises and follows the process by informing that the feedback submitted by the independent auditor (lead verifier) is handled by the verification team and that the work on the feedback is being carried out.

Conditions Regarding Verification Processes

Assurance Level and Materiality Level

A reasonable level of assurance (low risk of detection) is applied in ongoing verification activities. However, if the special greenhouse gas emission program implemented (accepted by TÜRKAK and internationally valid; GHG Protocol, etc.) If it envisages the application of

a limited assurance level (a situation where the risk of detection is high), then this assurance level can be used in accordance with the conditions in the program.
The materiality level is applied as a maximum of 5% unless otherwise specified in the applied greenhouse gas emission program or if any specific greenhouse gas emission program is not taken into account.

Quality of Data

It is confirmed that the data used in the quantification of emissions have a high level of robustness (95% confidence interval) and are statistically consistent."For this purpose, if activity data for a source stream is obtained with measuring devices, this data set shall be used (e.g., truck scale data, data on the physical quantity of goods and services purchased). Primary data sets derived from direct measurements or continuous monitoring shall be used as the principal basis for determining activity data and emissions; secondary data sets shall not be used for direct quantification and shall only be utilized for cross-checking, analytical procedures, and verifying the internal consistency and logical validity of the primary data.

The same is true for the emission factors used in calculating the emission amount. If there is an emission factor obtained as a result of an accredited test, the emission factors given in the tables should not be used for the same source flow and the test result should be taken into account in the calculation.

The tables used for emission factors must be prepared in accordance with the reasonable confidence level as stated above. For this reason, it is essential to use tables that have been scientifically prepared and accepted in all practices all over the world or prepared by public authorities.

Use of Software

If any software is used in the verification processes, especially in making calculations, this software must be validated before it is put into use. This requirement does not apply to off - the- shelf software, but it must be verified to show that it gives the desired result before use.

Agreed Procedures (AUP)

TÜRKAK R40.13 was developed as part of the process of verifying a greenhouse gas declaration. Therefore, AUPs will not be evaluated within the scope of accreditation in accordance with the condition specified in TS EN ISO 14064-3 Annex C.

Categorization of Direct and Indirect Emissions

The verification team should confirm that the business categorizes emissions correctly and consistently, taking into account professional skepticism, reasonable assurance level, materiality level and the factors specified in Annex B of TS EN ISO 14064-1, and in this way, it should ensure that emissions are not double-counted and ignored. All records related to this transaction are properly stored and made available under the supervision of TÜRKAK.

Decision and publication of the verification/verification statement

Verdict

Before our company submits the verification report to the operator, the operator is obliged to submit the final greenhouse gas emission report to our company, which it has undergone internal control and approved. As a result of the changes in the verification process, the operator undergoes the emission report through internal control and submits it to our company by confirming that the report is finalized. Verification findings are also finalized based on the final emissions report.

All decisions regarding verification should be based on objective evidence and findings should be concluded in the light of this evidence. As a result of quantitative analyses and qualitative evaluations based on materiality and assurance level, the lead verifier compiles and concludes their findings to create a verification report.

A reasonable level of assurance (low risk of detection) is applied in ongoing verification activities. However, if the special greenhouse gas emission program implemented (accepted by TÜRKAK and internationally valid; GHG Protocol, etc.) If it envisages the application of a limited assurance level (a situation where the risk of detection is high), then this assurance level can be used in accordance with the conditions in the program.
The materiality level is applied as a maximum of 5% unless otherwise specified in the applied greenhouse gas emission program or if any specific greenhouse gas emission program is not taken into account.

If the verification report for the previous year includes improvement recommendations, it checks whether and how the business has implemented these improvement recommendations.

If the operator has not implemented these recommendations or has not implemented them correctly, the impact of this situation on its own and with other misstatement will be evaluated.

In case of misstatement, non-conformity or violation of the non-compliance that is not corrected within the period until the verification report is signed and submitted to the operator, our company forms its opinion within the framework of the controls it has been able to carry out and the corrections made so far and states it in the verification report.

Preparation of validation/verification statement

All findings obtained during verification are evaluated and a verification report is prepared by the Lead Verifier. The prepared report is checked and approved by an Independent Reviewer. The verification report approved by IR (Independent Review) is signed by the Board of Directors and forwarded to the enterprise.

Within the scope of TS EN ISO 14064-1 Standard, a certificate is prepared in addition to the "verification report" and published on the website. The certificate is verified by querying the "Certificate Number" on it from the https://avrasyaseragazi.com.tr/sertifika-dogrulama/ address.

The report and certificate are sent to the client via e-mail and/or cargo.

Detecting the Error in the Verification Report

After AVRASYA submits the Verification Report to the operator, if it is claimed by the operator that there is a material misstatement and/or a non-conformity that causes misstatement in the verified greenhouse gas emission report; As stated in the contract with the operator on the Avrasya website, the process is initiated within the framework of the "Fr.59 Complaint and Appeal Form" to be submitted by the business to Avrasya.

Unverified Greenhouse Gas Emission Reports

If a contract has been made with our company, the verification process has been carried out in accordance with the provisions of the Communiqué on Verification of Greenhouse Gas Emission Reports and Accreditation of Verification Bodies, but the greenhouse gas emission report prepared by the operator has not been verified, the reasons for this situation and a prudent estimated emission value made by our company are stated in the verification report.

Facts Discovered After the Publication of the Validation/Verification Statement

If new facts or information that may significantly affect the validation/verification statement are discovered after the date of publication, AVRASYA:

Escalate the matter to the client as soon as possible and, if necessary, to the program owner;

It takes the following measures:

Discuss the issue with the client;
It evaluates whether the validation/verification statement should be reviewed or withdrawn.
If the validation/verification statement requires revision, AVRASYA will operate the processes of repeating the relevant steps of the validation/verification process to issue a new statement, including stating the reasons for the revision.

AVRASYA communicates to other interested parties the fact that the credibility of the original declaration may now be compromised, given new facts or information.