

Verification / Validation process

BSI will carry out verification of the carbon footprint assertion in accordance with the standard ISO 14064-1.

1 Provision of the Services

From the Effective Date, BSI, through its own personnel and, to the extent it determines (in its sole discretion) that the same is necessary or advisable in order to perform the Services for the Client, by arranging for and co-coordinating services of other professionals, experts and consultants, shall provide the Services to the Client in accordance with the Scope.

2 Scope

- 2.1 BSI shall agree with the Client the Scope of the Services. The Scope of the Services shall include:
- a) the locations of the Client to be subject to assessment.
 - b) the extent of the sources and activities of GHG emissions subject to the Services.
 - c) the extent of the review for verification and the materiality threshold to be employed in the provision of the Services.
 - d) the references to which the assessment is to be made (which, unless agreed to the contrary, shall include reference to the GHG Management Standard).
- 2.2 If, during the performance of the Services, BSI is of the opinion that the Scope referred is inappropriate, it may amend the Scope so as to change the reference of the Services. BSI shall inform the Client of such change in the Scope as soon as reasonably practicable, together with the reasons for such change. Such change to the Scope shall not effect the Fee.
- 2.3 During the provision of the Services, the Client may request a change in Scope referred. BSI shall inform the Client of any change in the Fee. The Client shall confirm with BSI

whether such requested change to the Scope is to be made, in which case the Fee shall be increased in accordance with the daily charge rate of BSI.

3 Preparation of the Validation/Verification Report

- 3.1 In providing the Services, BSI shall assume that all information that it receives from the Client is true, accurate and complete in all respects.
- 3.2 The Client will provide BSI with all information relevant to the Scope (including, if requested, minutes of board meetings, management and members meetings) in sufficient detail to enable BSI to draw reasonable conclusions therefrom, as well as such other information and explanations which BSI may request, which it considers necessary for the performance of the Services.
- 3.3 The Client will provide access to such personnel and work areas of the Client relevant to the Scope and to such other personnel and areas as BSI may at its sole discretion, request, being relevant to the Services.
- 3.4 In preparing the Verification Report, BSI will also evaluate the overall presentation of information made available for the purposes of the Services.
- 3.5 All Intellectual Property contained in the Verification Report is the exclusive property of BSI and no licence or right to use such Intellectual Property is given in this Agreement.
- 3.6 The contents of the Verification Report are prepared by BSI solely for the purposes of the assessing the Client's policies and procedures. The Verification Report is for the exclusive use of the Client in this regard only and is not to be relied upon by, or made available to, any other party without prior written consent of BSI.

4 Opinion Statement

- 4.1 On completion of the Verification Report, BSI shall provide to the Client an Opinion Statement for publication by the Client. The Opinion Statement shall only be provided if BSI is in a position, after completion of the Verification Report, of being able to verify that statements relating to GHG emissions made by the Client in such published reports are not misleading or do not contain material errors.
- 4.2 The Opinion Statement shall take the form as near as possible as the model provided in Appendix 2. It shall be prepared after consultation with the Client, however, the final wording of the Opinion Statement shall be decided upon at the sole discretion of BSI.
- 4.3 The Opinion Statement shall set out, amongst other things, the full Scope. If some of the statements relating to the Services in the Client's published reports are verifiable, while others are not, an Opinion Statement shall be provided solely in relation to the verifiable

statements. The Opinion Statement shall state expressly which statements in the Client's report it is referring to and shall be limited to such statements.

- 4.4 If the Client publishes a statement purporting to be the Opinion Statement, which is in wording or a form other than that provided by BSI, then the Client shall be deemed to have committed a material breach of this Agreement.
- 4.5 BSI grants the Client a non-exclusive, revocable licence to use the BSI Marks in those of its published reports in which the Opinion Statement appears. The BSI Marks should appear as close to the foot of the Opinion Statement as publishing considerations may reasonably permit. This licence shall terminate immediately on the termination for any reason of this Agreement.
- 4.6 If Opinion statement of GHG management standard by TGO issuance under regulation and procedures on [Carbon Label Project \(tgo.or.th\)](http://tgo.or.th) for CFO/CFP and [กลไกลดก๊าซเรือนกระจก \(Greenhouse Gas Mitigation Mechanism\) \(tgo.or.th\)](http://tgo.or.th) for T-VER

5 Confidentiality

BSI, its staff and agents shall keep confidential all information relating to the Client's business and shall not disclose any such information to any third party, except such information in the public domain or required by law. This confidentiality undertaking shall continue for 3 years after termination of this Agreement.

6 Principles of Operation

BSI will undertake verification according to

- ISO 14065 – 'Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition'
- ISO/IEC 17029 'Conformity assessment – General principles and requirements for validation and verification bodies, contains general principles and requirements for the impartial, competent and consistent provision of validation and verification activities by the assessment bodies'.
- ISO 14064-3- 'Specification with guidance for the validation and verification of greenhouse gas assertions'

Principles of verification are as follows:

- Impartiality
- Competence
- Factual approach to decision making

- Openness
- Confidentiality

Strategic review

BSI will conduct a strategic review of the data to assess the likely nature, scale and complexity of the verification activity. The aim of the strategic review is to assess the likely level of risk of a material misstatement of error in the data.

Business risk assessment

At the end of the strategic review process BSI will confirm whether to continue with the verification work based in the information provided by the client and any subsequent communications. BSI will confirm the accuracy of the fee schedule.

Appointing the verification team

BSI will provide a competent verification team

Validation/Verification sample design

BSI will develop a sampling strategy for the verification exercise. “Sampling” means the application of testing procedures to less than 100% of the items within the GHG data to enable the verifier to obtain and evaluate the verification evidence in order to form or assist in forming a conclusion concerning the organisation’s carbon footprint assertion.

Validation/Verification plan

The designated team leader will plan the verification exercise based upon

- initial assessment of the findings of the strategic review
- identification of the types of potential material misstatements
- consideration of the risks that could cause material misstatements

Validation/Verification exercise

- BSI will conduct a validation/verification of the GHG management documentation in accordance with ISO 14065

Independent Review, Opinion & Report

A BSI verifier will independently review the validation/verification process. BSI will provide a verification opinion and report of detailed findings / recommendations.

The overall process is described below:

Step	Task Description	BSI	Client
Pre-Engagement			
1	Submission of completed Pre-Verification Questionnaire		X
2	Agreement including Quotation and Terms of Conditions	X	
3	Submission of signed Agreement and Carbon Footprint Data		X
4	Contract Review	X	
Verification Process			
5	Optional Gap Analysis	X	
6	Strategic and Risk Analysis	X	
7	Main Carbon Footprint Verification	X	
8	If necessary, clarifications and corrections		X
9	Validation/Verification report	X	
10	Independent Review	X	
11	Issue of Verification Opinion Statement	X	
12	Miscellaneous (e.g.)	X	

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