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Verification Statement

VS-XXXXXX

Industrie Service

Add value.
Inspire trust.

The “Life Cycle Assessment of *Company X* for the production of Product Y”, final report dated Month DD, YYYY,

prepared by
Consultant

on behalf of
Company X
Address

was verified in accordance with ISO 14064-03:2019 regarding the compliance with the requirements of 14067:2018 and ISO 14040/44:2006.
We hereby confirm:

Product Carbon Footprint

***Product Y*: xxx** $\frac{kg\ CO_2eq.}{ton_{Product\ Y}}$

The Lifecycle Inventory and respective Product Carbon Footprint were calculated from the acquisition of *input material* until the completion of the *product Y* production process (“cradle to gate”). Emissions resulting from the transportation of the product to the users, the use of the products, subsequent manufacturing processes and the end-of-life treatment are not included.

The temporal representativeness of the Product Carbon Footprint is x years, meaning that the quantified figures from this Lifecycle Assessment are valid until Month DD, YYYY.

Level of assurance	reasonable
Level of materiality	5 % for the total sum

This Verification Statement is only valid for the mentioned scope of application and in combination with the objectives, explanations and criteria for evaluation specified in the attached verification report.

TÜV SÜD Industrie Service GmbH
Verification Body for Greenhouse Gases
Westendstrasse 199, 80686 Munich, Germany

Munich, Month DD, YYYY _____

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Explanations to the Verification Statement

Brief description of the Verification process

Example Company has voluntarily entrusted TÜV SÜD Industrie Service GmbH (verification body) to carry out an independent (third party) verification of the "Life Cycle Assessment of *Company X* for the production of *Product Y*", prepared by Consultant.
This review is based on the intended area of application, the goals and criteria as agreed upon with the commissioning on Month DD, YYYY.

On-site document review and inspection

The staff deployed by the verification body carried out a document review at the client's premises and on-site audit of responsible at the head quarter in City, Country, between Month DD, YYYY, and Month DD, YYYY. In particular, the following installations were visited:

- Installation 1
- Installation 2
- Installation 3
- Installation n

Additionally, virtual audits with staff of production sites in City 2 (Country 2), City 3 (Country 3), and City 4 (Country 4) were carried out.

Roles and responsibilities

The determination and reporting of GHG emissions are the sole responsibility of our client. Our role and responsibility as an accredited verification body was to independently verify the adequacy of the GHG emissions reported by our client, as well as the underlying systems and processes for data collection, analysis and control, in accordance with the requirements of ISO 14064-3.

Standards for data processing

ISO 14067 (2018) ("Greenhouse gases – Carbon footprint of products – Requirements and guidelines for quantification"), ISO 14040 (2006) ("Environmental management – Life cycle assessment – Principles and framework") and 14044 (2006) ("Environmental management – Life cycle assessment – Requirements and guidelines")

Scope of application / System boundaries

The functional unit is defined as:
Definition

The considered production system and its boundaries are defined "cradle-to-gate". The processes included are visualized in the below figure:

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Figure 1: Considered production system and its boundaries

The first process of the Lifecycle Assessment (LCA) covers the *process 1* (= raw materials extraction / “cradle”).…Description of the processes included… until the final product: *product Y* (= functional unit / “gate”). In the entire production process, inputs such as fuels and electricity, auxiliary materials or water as well as outputs in terms of emissions to air, soil and water, by-products such as X and water treatment are considered. Also, internal transportation of intermediate products via forklifts and trucks is included.
Downstream processes, which concern the transportation of *product Y* to the user, subsequent manufacturing processes, the use of the product and end-of-life treatment are not included.

If existent, further information about biogenic emissions, removals of emissions, other particularities, etc.

The Life Cycle Inventory and Assessment were modeled using the xxx Software system for life cycle engineering, developed by xxx. All production data such as product quantities or energy usage was provided by company X. Additional to that, some emission factors for the production of process materials (e.g. X), gases (e.g. X), or other external input materials, were retrieved from the xxx LCI database.
The sensitivity analysis follows a reasonable approach and is documented sufficiently in the LCA report.

No direct GHG removals or storages were present at the time of the verification.

Relevant emissions in the balance

The greenhouse gas inventory contains the specified greenhouse gases with information as CO_2 equivalents. No further GHG as such were identified.

Specific Measures / Particularities in reporting

Example Company aims to implement the following optimization measures to reduce emissions as well as to improve the quality in emission accounting:

- Optimization measure 1
- Optimization measure 2
- Optimization measure 3
- Optimization measure n

Intended users of this Verification Statement

- Internal management for creating Carbon Management strategies
- Externals upon request
- Specify further

Standard for the Verification

ISO 14064-3:2019 ("Specification with guidance for verification and validation of GHG statements")

Objectives of the Verification

The assessment was performed with due regard to our impartiality in a risk-based approach. Rational procedures were applied to reach reliable and reproducible conclusions. Within the scope of our audit, a sufficient amount of suitable evidence needed to be collected and explained in the audit by representatives of Example Company and persons appointed for this purpose. This was to enable sufficient traceability of the information presented with the Life Cycle Assessment.

Criteria

The data review was conducted according to the following criteria:
Relevance, completeness, accuracy, transparency of information and consistency.
The assessment of alternatives according to the quantification model used was carried out according to the principle of conservatism.

Agreed level of assurance

reasonable

Comment: At a reasonable - but not absolute - level of assurance, we verify that the GHG statement is substantially correct. This includes a review of the processes, data and evidence on their correctness and accuracy with an appropriately adequate sample size.

Materiality threshold

5 % for the total sum of the Product Carbon Footprint

Comment: The materiality threshold is a benchmark for our assessment of data gaps, misstatements and non-conformities remaining at the end of our review.
Gaps, omissions, inaccuracies identified during the review that result in quantities greater than the established thresholds constitute a "material deviation", i.e. non-conformities, that must be addressed before a verification statement can be issued.

Methods of Verification

- Interviews of personnel of Example Company or subsidiaries within the scope of audit
- Random sample checks of supporting evidence and database values
- Review of data and information systems and methodologies for collection, aggregation, analysis and verification of information used to determine GHG emissions
- Plausibility checks
- Strategic analysis and risk assessment based on the submitted LCA report
- Independent review

Conclusions

With our review of the "Life Cycle Assessment of *Company X* for the production of *product Y*" of Example Company, dated Month DD, YYYY, we conclude that, in all material respects, the greenhouse gas emissions and removals are presented fairly and factually in accordance with the specifications and standards used as a basis here.

Based on the results of our verification process, we confirm the reported emissions and the achievement of the agreed level of assurance and compliance with materiality thresholds.

Our verification statement is only to be interpreted together with the Life Cycle Assessment report of Example Company.

This statement is issued in accordance with the agreement reached with the client and within the framework of our validation and verification regulations. The results documented here are based on our internal documentation dated Month, DD, YYYY, for this verification with project no. XXXXXX.