



Guide for Process of Validation / Verification



VVR 01 1.0/ Jan 2024

Process Verification Map Documents submission (Application and supportive documents) Type of engagement Level of assurance **Start Objectives** Criteria Scope Materiality threshold Decline **End Application Review** Accept Fees determination & Payment **Contract Verification Planning** Perform strategic analysis Perform risk assessment Select verification team Design evidence-gathering activities Identify the need for and plan site visits Develop verification plan Develop evidence-gathering plan Approval of verification and evidence-gathering plans On site audit (Execution of verification activities) Conduct the verification according to the verification plan Conduct the evidence-gathering activities according to the evidence-gathering plan Assess changes to the GHG statement Independent review Evaluation, reach a conclusion and draft an opinion **End** Issuance of the statement and report VVR 01 Jan 2024 /1.0

Process Validation Map Documents submission (Application and supportive documents) Type of engagement Level of assurance **Start Objectives** Criteria Scope Materiality threshold Decline **End Application Review** Accept Fees determination & Payment Contract Validation planning Identify materiality thresholds **Test estimates** Select validation team Assess GHG-related activity characteristics Develop validation plan Develop evidence-gathering plan Approve the validation and evidence-gathering plans Amend the validation and evidence-gathering plan, if required **Execution of validation activities** Conduct the validation according to the validation plan Conduct the evidence-gathering activities according to the evidence-gathering plan **Evaluate the GHG statement** Evaluate disclosure Independent review Reach a conclusion and draft an opinion **End** Issuance of the statement and report VVR 01 Jan 2024 /1.0