

Annex to Certification Regulation



TÜV AUSTRIA Group – Business Assurance

Verification/Validation Regulation for GHG

Standard or Verification scheme:	Regulation (EU) 2023/956, Regulation (EU) 2023/1773	Accreditation Standard:	-
Verification/Validation Cycle:	The Verification/Validation Audit refers to the quantified data of Greenhouse Gas emissions during a specific date or period. There is no expiration date. The Verification/Validation Statement clearly states the period which the claim covers.		
Audit Evaluation Criteria / Characterization of Non Conformities:	<p>1: Full Compliance</p>	<p>4: Major Non Conformity or Significant inaccuracy:</p> <ul style="list-style-type: none"> - Any act or omission, which examined individually or in combination with other non conformities may lead to exceeding the degree of importance or - Inaccuracy which, when considered individually or in combination with other inaccuracies, exceeds the degree of significance. It is corrected through submission of Documents 	
Audit Evaluation Criteria / Characterization of Non Conformities:	<p>2: Opportunities for Improvement: No further action is required by the client</p>	<p>5: Major Non Conformity or Significant inaccuracy:</p> <ul style="list-style-type: none"> - Any act or omission, which examined individually or in combination with other non conformities may lead to exceeding the degree of importance or - Inaccuracy which, when considered individually or in combination with other inaccuracies, exceeds the degree of significance. It is corrected through Re-audit 	
Time allowed to close Non Conformities:	Verification/Validation Audit: 2 months after the completion of the audit If the responsible party does not correct any material misstatement or nonconformity in an agreed period of time, the Verifier shall take this into consideration when reaching the conclusion		
Verification/Validation Conduction Procedure:	<p>The Verification Audit is conducted in the following Steps</p> <ol style="list-style-type: none"> 1. Pre-engagement Activities 2. Engagement 3. Planning <ul style="list-style-type: none"> - Evidence-gathering activities - Verification/Validation Planning 4. Execution <ul style="list-style-type: none"> - Audit - Corrective Actions - Evaluation of the emission statement 5. Technical Review 		

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**Contractual
Duration:**

The duration of the service and the contractual obligation comes into force upon signature by both parties (TÜV AUSTRIA and Client Organization) and is valid for the duration of the transitional period of CBAM (until 31st December 2025)

In case of transition to a new version of the standard, the duration of contractual obligation is valid until the certification expiry date mentioned on the relative paragraph of the regulation.