INFORMATIVE CIRCULAR Ref. DC2025SPM041 **DATE** Milan, 27-03-2025

To all accredited Verification/Validation Bodies
To the associations of Conformity Assessment Bodies
To the assessors/experts of DC Department
Their offices

SUBJECT **Informative circular DC N° 08/2025 – Provisions regarding accreditation for the verification and validation of environmental information**

The general reference framework

The new regulatory package confirms the existence of verification and validation activities in terms of conformity assessment on environmental information declarations. Validation, in particular, is no longer limited to projects alone but has now been extended to other types of environmental information declarations.

For the accreditation of verification and validation (V/V) of environmental information, the reference standards for accreditation are UNI CEI EN ISO/IEC 17029 and UNI EN ISO 14065. Regarding the competence of the V/V teams for environmental information, the reference is UNI EN ISO 14066. Finally, the standard that describes the V/V process in the GHG field is UNI EN ISO 14064-3.

Contents of this circular:

4. Projects

4.1UNI EN ISO 14064-2

1. VERIFICATION AND VALIDATION OF ENVIRONMENTAL CLAIMS

1.1 UNI EN ISO 14065

Difference between verification and validation	The definitions of verification and validation contained in UNI EN ISO 14065 are provided below: • *Verification (3.3.15)* *process for evaluating an environmental information statement based on historical data and information to determine if the statement is materially correct and conforms to criteria.* • *Validation (3.3.16)* *process for evaluating the reasonableness of the assumptions, limitations and methods that support an environmental information statement about the outcome of future activities* From the above, it can be inferred that verification can only take place in the presence of historical data, which are evaluated to confirm that they are materially correct and comply with the criteria. This occurs through an assurance judgement of the environmental information declaration. It is important to emphasise that validation assesses the reasonableness of the assumptions, limitations, and methods underlying the declaration, rather than directly assessing the reliability of the claim being validated. Therefore, the assurance should be limited only to the methodologies, assumptions, and limitations used. In the case of validation, therefore, it is not possible to provide any assurance on the final data, as the declaration relates to future activities.
Agreed upon procedure (AUP)	The AUP is another type of engagement foreseen in UNI EN ISO 14065. In the context of the accreditation of environmental information validation/verification, the AUP can only be used from a mixed engagement perspective, combined with the classic assessment. The AUP is applicable to confirm the correct application of rules and/or procedures in the determination of data and information, where it is not possible to express a level of assurance or an opinion. In this case, the output is represented by a report of factual findings, which highlights conformity with the rules and/or procedures previously established. It should be clarified that the inability to express a level of assurance must be implicitly related to the characteristics/types of data and information being evaluated. The AUP cannot be used in cases where the verification of a specific level of assurance is required, but such a level has not been achieved. The report of factual findings must provide evidence of the type of information verified and its level of conformity.

Competencies of the staff of the Verification and Validation Body (VB) (UNI EN ISO 14065 paragraph 7)	In addition to what is required by UNI EN ISO 14065 and UNI EN ISO 14066: The verifier/validator: must demonstrate the fulfilment of the following requirements: Training and experience: a) participation with a positive outcome in a course of at least 16 hours that covers aspects of the V/V process b) participation with a positive outcome in a course of at least 8 hours that covers aspects of the specific Program c) Participation in no fewer than two verifications/validations of the specific Program in the role of auditor in training/coaching. Verification/Validation Team Leader: He/she must possess all the competencies of the verifier/validator listed in the previous section and, in addition, the ability to manage the assessment team. Furthermore, he/she must demonstrate the competencies to conduct a verification/validation in one of the following alternative ways: • to be a verifier/validator qualified by another accredited VB for the same Program; • positive participation in the assessment of at least one of the two verifications/validations in the role of Verification/Validation Team Leader (RGVI) under the supervision of a qualified RGVI. Expert: The expert must demonstrate competence in specific fields related to the Program being audited.
Opinion	The UNI EN ISO 14065, in section 9.7.1.6, outlines three different types of opinions: • Unmodified; • Modified; • Negative. However, it is possible that a Program may define different denominations for the opinions, such as those listed in Table A.1 of ISO 14065. If the organization decides to adhere to a specific Program, the VB must use the opinion denominations established by the Program. In Italy, the use of the EU ETS has made common the use of the terms "soddisfacente" (satisfactory) with comments / "non soddisfacente" (unsatisfactory), considered equivalent to the classification established in UNI EN ISO 14065. Therefore, this classification is also used in voluntary Programs where not otherwise defined. The opinion is a mandatory document. However, each Program has the option to request additional documents related to the outcome of the verification/validation, such as certificates or attestations, which cannot, however, be considered a substitute for the opinion.
Aspects to consider when deciding the timing and when defining the sampling	When deciding the timing of the verification/validation and the extent of the sampling, the VB must take into account at least the following: 1. any minimum durations established by the Program. 2. the complexity of the activities subject to verification/validation; 3. the type and quantity of data to be checked;

	4.	the methods applied to process the data (e.g., measurement or calculation);
	5.	the presence of a consolidated system for data management.
	6.	the presence of at least one RGVI with competence in the subject of the verification/validation.
	7.	having previously verified environmental declarations of the same organization.
	8.	the presence of coded control activities.
	9.	the presence of a validated tool and/or recognized software.

1.2 ACCREDITATION PROCESS

SCOPE	Organization	Project	Product
PROGRAM	UNI EN ISO 14064-1	Programs in accordance with UNI EN ISO 14064-2	UNI EN ISO 14067
	EU ETS		EPD International
			EPDItaly
			Made Green in Italy

Table 1: Examples of environmental programs to which this circular applies

Accreditation is granted for a specific Program (e.g., EU ETS or Verra VCS for projects) and is valid for both verification and validation. However, when either of these two activities (validation or verification) is carried out for the first time by an organism, an evaluation by ACCREDIA is required. For VBs accredited before the issuance of this circular, accreditation certificates will be reissued to include validation. Following this revision, the VB, upon carrying out its first validation activity, commits to promptly notifying ACCREDIA in order to carry out a witness assessment.

Accreditation process for the verification and validation of environmental claims	
Number of verification/validation certificates	The VB must have completed the conformity assessment of at least one verification or validation in the reference Program.
Based on the ACCREDIA accreditations already held by the VB submitting the accreditation or extension application, different scenarios may arise.	
Accreditation for an organization not accredited for V/V of environmental claims (UNI EN ISO 14065)	Document review of 1 man/day. Assessment at the organization's premises lasting 4 man/days. Additionally, for each Program, 1 extra day will be added in the office * 1 witness assessment for each Program * It should be noted that:

	• The organization is accredited for both verification and validation activities; however, a witness assessment must be conducted for each activity (verification and validation). The first VA is required for the granting of accreditation, and the second VA is to confirm the accreditation already granted for the other activity (typically validation). This second VA should be carried out during the VB's first validation activity; • The witness assessment can only be carried out after the office assessment has been completed.
Accreditation for UNI EN ISO 14065 Accredited Body in other areas (please refer to Table 1)	Document review of 1 man/day. Assessment at the Body's premises with a duration of 2 man/days. Additionally, for each Programme, 1 extra day will be added in the office* 1 Witness Assessment for each Program* Please note that the witness assessment can only be carried out after the office assessment has been completed.
Extension for new programmes in the same area (please refer to Table 1)	Document review of 1 man/day. Assessment at the Body's premises with a duration of 1 man/day. Additionally, for each Program, 1 extra day will be added in the office * 1 Witness Assessment for each Program* Please note that the witness assessment can only be carried out after the office assessment has been completed.
Maintenance of accreditation	The maintenance of accreditation requires an office assessment with the duration indicated below: • in the case of EU ETS accreditation, an office assessment will be conducted with a duration ranging from 1 to 3 man/days, depending on the accreditation risk (low, medium, high). Additionally, for each further Accreditation Program, ½ man/day will be added for the office assessment; • in the absence of EU ETS accreditation, ½ man/day will be considered for each Program subject to accreditation, with a minimum of 1 man/day (in the case of a single Program). Additionally, at least one specific witness assessment will take place for each Program within the accreditation cycle*
Renewal of accreditation	In addition to the office assessment (calculated as per the maintenance of accreditation), a document review will be carried out with a duration of ½ man/day for each Program, with a minimum of 1 man/day (in the case of a single Program) *

ACCREDIA Assessment Team	The assessments will be conducted by ACCREDIA assessors qualified for the scheme. For document reviews and/or for first accreditations or extensions, the presence of an ACCREDIA technical expert may be required.

* Special conditions applicable to the different programs are indicated in the specific sections of this circular.

1.3 ISO 14064-3

Key updates	UNI EN ISO 14064-3 provides a comprehensive description of the verification and validation process for GHG emissions, leaving the specific aspects of accreditation to UNI EN ISO 14065.
Assurance	UNI EN ISO 14064-3 provides for two levels of assurance: reasonable and limited. With regard to limited assurance, it is reminded that Annex B of UNI EN ISO 14064-3 states that: *A verifier typically accepts an engagement at the limited level of assurance only after she or he has previously performed a verification at the reasonable level of assurance.* This implies that, when verifying an environmental claim of an organisation/product/project for the first time, such activity should involve engagement in terms of reasonable assurance. It is clarified that it is not possible to change the level of assurance from reasonable to limited during the same verification, if the level of data and information supporting the claim is not sufficient to support a reasonable assurance level. In such cases, the verification initiated with a reasonable assurance level must be terminated, and no opinion can be issued. Verifiers offering a limited assurance level assume that the responsible party conducts a particularly thorough review of the data and information, in order to ensure a sufficiently low risk of control. It is reminded that a Program can include only one level of assurance.
Strategic and risk analysis.	The verification and validation (V/V) is based on a strategic analysis of the activities subject to V/V and their importance for emissions. The strategic analysis includes a review of documents, and any interviews/visits related to the subject of the V/V, to clarify the purpose and complexity of the V/V activities. The strategic analysis must be conducted by competent personnel and must consider all the factors listed in section 6.1.1 of UNI EN ISO 14064-3. The result of the strategic analysis must be archived and recorded along with other relevant information obtained through the strategic analysis in the VB records. Based on the result of the strategic analysis, the VB must conduct a risk analysis (identification and verification of uncertainties/errors in the organisation's emission baseline and their significance for the result in

	emission quantification), which must, at a minimum, include the following risks: a) inherent; b) control; c) detection, and what is outlined in section 6.1.2 of ISO 14064-3. The risk analysis must serve as input information for the preparation of the verification plan. The documentation related to the risk analysis must be retained by the VB.
Verification/Validation Plan	The V/V Plan must be based on the risk analysis previously conducted by the VB. The V/V plan must clearly define the activities to be carried out at the organisation. The V/V plan must be transmitted to the organisation before the assessment is carried out, with enough notice to allow the organisation to provide any comments. The V/V plan must be consistent with the Evidence Collection Plan, which remains an internal document for the VB. The V/V plan must be based on the risk analysis previously conducted by the VB.
Methods of conducting the verifications/validations (on-site, off-site)	The VBs must detail in their regulations the structure of these phases, including the criteria for selection and the procedures for conducting 'on-site' or 'off-site' V/V, in order to ensure a complete and reliable V/V process. Off-site refers to activities carried out independently by the verifier/validator without the presence of the responsible party. Examples of activities include:document reviews, risk analysis, and analysis of proposed corrective actions. On-site activities, on the other hand, include all V/V activities carried out in the presence and/or remotely with the responsible party. For remote activities, reference is made to the applicable regulatory standards. • OFF SITE: without the responsible party • ON SITE: with the responsible party a) In relation to the operational/production site: - in (physical) presence - remotely b) In relation to the site with the data: - in (physical) presence - remotely

	The VB must provide evidence of the evaluation carried out to decide whether to conduct an in presence or remote verification: • at the operational/production sites; • at the sites where data and information are available, such as the LCA model; and justify any decision made. In particular, the first assessment should include a phase in presence at the operational/production sites, which is useful for assessing: 1. the physical consistency between the production site and what is described in the environmental declaration; 2. the correct collection of primary data, tracing them from their raw source through all subsequent processing; 3. the reliability of the calculation model used by the organisation. Reference is made to section 6.1.4.2 of the UNI EN ISO 14064-3 standard for other cases where the assessment should be conducted in presence at the operational/production sites. It is emphasized that the failure to conduct an assessment in presence must be considered an exceptional situation and supported by a documented evaluation in the risk analysis. Any assessment regarding the conduct of V/V in presence or remotely (whether to conduct them and where to carry them out, even in the case of multiple production sites) must provide evidence of having considered the three previous points. The V/V activities must at least allow for the collection of sufficient data and information to assess the environmental declaration and verify the reliability of the data collection, processing, and control systems.

2. ORGANIZATION

The scope of the organisation is aimed at the processing of data and information that characterise the organisation's activities as a whole or at the level of individual installations.

The specific requirements for the Program in this scope are detailed below.

2.1 EU ETS

The EU ETS is the mandatory Program of the European Commission for large GHG emitters. Accreditation is granted for a group of activities according to Annex I of the AVR.

EU ETS ACCREDITATION PROCESS (excluding Maritime transport)	
Accreditation Certificate	ACCREDIA issues the accreditation certificate for the EU ETS scheme, highlighting the activity groups (AVR Annex I) included in the scope of accreditation.

<table>
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<td>Risk analysis for accreditation</td>
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The number and duration of the assessments are defined based on the outcome of the risk analysis for accreditation, conducted annually by the ACCREDIA Technical Office.

The analysis mainly includes the following elements:
• total number of verified emissions (expressed in millions of tonnes of CO2);
• the complexity of the accreditation scope.

The complexity of the accreditation scope depends, in turn, on the following parameters:
• the number of sectors (activity groups as listed in Annex I of the AVR) in which the VB carries out assessment activities;
• number of qualified auditors;
• number of assessed plants.

The risk level is provided for each parameter in accordance with the following table:
<table>
<tr><th></th><th>Low risk</th><th>Medium risk</th><th>High risk</th></tr>
<tr><td>R1 – Total verified emissions (million tonnes of CO2).</td><td>< 1</td><td>1 ≤ no. ≤ 10</td><td>>10</td></tr>
<tr><td>R2 – Number of sectors</td><td>< 4</td><td>4 ≤ no. ≤ 8</td><td>> 8</td></tr>
<tr><td>R3 – Number of auditors</td><td>< 6</td><td>6 ≤ no. ≤10</td><td>>10</td></tr>
<tr><td>R4 – Number of plants</td><td>< 30</td><td>30 ≤ no. ≤ 100</td><td>> 100</td></tr>
</table>
The total risk value for each VB is given by the sum of the risk related to the parameters mentioned above, taking into account the following values:
<table>
<tr><th></th><th>Low risk</th><th>Medium risk</th><th>High risk</th></tr>
<tr><td>R1 - Total verified emissions (millions of tons CO2)</td><td>3</td><td>6</td><td>9</td></tr>
<tr><td>R2 – Number of sectors</td><td>2</td><td>4</td><td>6</td></tr>
<tr><td>R3 – Number of auditors</td><td>2</td><td>4</td><td>6</td></tr>
<tr><td>R4 – Number of plants</td><td>1</td><td>2</td><td>3</td></tr>
</table>
The result of this assessment constitutes the overall risk of the accreditation activity (RT = R1 + R2 + R3 + R4) and is used to ensure a representative sample of the accreditation scope.
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<tr>
<td>Accreditation</td>
<td>The assessment of the accreditation application generally requires one day for document review, while the initial office assessment usually takes 4 man/days (2</td>
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ACCREDIA assessors for 2 days), plus an additional day for drafting the confidential report.

The minimum number of witness assessments for accreditation will be linked to the overall risk of the accreditation activity (RT) as follows:
<table>
<tr><td>RT</td><td>Low risk
< 15</td><td>Medium risk
15 ≤ no. ≤ 20</td><td>High risk
>20</td></tr>
<tr><td>Number of Witness assessments</td><td>1</td><td>2</td><td>3</td></tr>
</table>

If the VB is operational abroad, a Witness Assessment will normally be initially carried out for the extension of accreditation in each country where it operates.

In relation to the reliability factor of the VB's QMS, the risk may reach a higher level (e.g., if the VB is not accredited for other schemes).

For initial accreditation activities, at least one Witness Assessment should be carried out in each cluster and a file review in each Activity Group for the requested scope before ACCREDIA issues the accreditation. If these conditions cannot be met for each Activity Group for which an application has been made, ACCREDIA may decide to issue the accreditation following an office assessment, without the corresponding Witness Assessment and file review, but including the evaluation of competencies, according to the following additional conditions:

the VB is required to notify ACCREDIA of all assessment activities with sufficient notice, so that ACCREDIA can attend the first (or one of the first) assessment activities of the VB for each cluster, and carry out a file review for each Activity Group for which accreditation has been requested;
non-conformities identified during the first Witness Assessment may constitute grounds for ACCREDIA to proceed with the suspension or withdrawal of accreditation.

The verification of reference data reports, reports on new entrants' data, and annual activity data reports requires accreditation, including the verification of Activity Group 98.
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<tr>
<td>ACCREDIA Assessment Program</td>
<td>
During the VB accreditation cycle, it is necessary to schedule a sufficient number of Witness Assessments and to sample different practices during office assessments to ensure the representativeness of the various sectors (activity groups) and the relevant staff involved in the assessment.

In particular, during the accreditation cycle, the assessment program must include at least one Witness Assessment in each cluster (see Annex F of the EA 6/03 document) defined in the scope of accreditation of the Verification Body. The selection and sampling of assessment practices must complement the Witness Assessments to ensure coverage of all Activity Groups included in the scope throughout the accreditation cycle. The priority given to conducting Witness Assessments is guided by the criticality of the sector in question.
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ACCREDIA may extend or intensify the Witness Assessments and/or the sampling of practices mentioned above within the defined cluster when the assessment activities for one or more Activity Groups assume a high level of relevance in terms of complexity, competence, and/or scale/extent of emissions.

In relation to the analysis of accreditation risks, for surveillance and renewal activities, the accreditation program should be outlined based on the following risk analysis:

<table>
<tr><td>RT</td><td>Low risk
< 15</td><td colspan="2">Medium risk
15 ≤ no. ≤ 20</td><td>High risk
>20</td></tr>
<tr><td>Audit days (office assessment)</td><td>2</td><td>3</td><td>2</td><td>3</td></tr>
<tr><td>Number of witness assessment</td><td>1</td><td>1</td><td>2</td><td>2</td></tr>
</table>

The result of the application of the table above will be used to set the accreditation cycle program in order to cover the entire scope. During the accreditation cycle, all the activity groups included in the scope of accreditation must be sampled through either Witness or office Assessments.

Additionally, it may be necessary to consider other relevant information, such as changes in staff or procedures of the VB, or information provided by the competent authority in accordance with Article 73 of the AVR.

By way of example:
1) if the VB's procedure has been substantially modified;
2) if the VB has received a complaint deemed justified;
3) if the VB has received a suspension sanction.

In the aforementioned cases, the risk may be high, and if it is already identified as high risk, an additional office assessment and/or extra witness assessment may be carried out.

In some cases where the outcome of the ACCREDIA assessments is positive (e.g., no non-conformities have been identified), the risk may be reduced.
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<tr>
<td>Maintenance of accreditation</td>
<td>
For the surveillance activities carried out by ACCREDIA for VBs accredited for the EU ETS scheme, during the surveillance years included in the accreditation cycle:
• the on-site assessment at the VB premises is scheduled, during which ACCREDIA will conduct at least one file review for each Activity Group covered by the accreditation scope, throughout the entire accreditation cycle;
• a file review must be conducted annually for Activity Groups 1a or 1b, if part of the accreditation scope;
• during the office assessment, different auditors will be interviewed;
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	• the witness assessments during the accreditation cycle must cover at least the clusters included in the accreditation scope. Where applicable, facilities using CEMS must be included in the witness assessment program at least once per accreditation cycle; • the number and types of witness assessments must be based on the accreditation program.
Renewal of accreditation	During the renewal activities conducted by ACCREDIA for the VB accredited under the EU ETS scheme, it must be confirmed that all clusters included in the accreditation scope have been subject to witness assessments and that a file review has been carried out for all Activity Groups during the accreditation cycle. At least one witness assessment for each technical Activity Group 1-12 must be conducted. For determining the number and type of witness assessments during the renewal process, the results of previous witness assessments and office assessments conducted during the accreditation cycle must be taken into account, as well as the factors considered during the planning and selection of cases for renewal and witness assessments. Moreover, the renewal planning must take into account the requirements outlined in Article 51 (2) of the AVR. If no assessment has been carried out in an Activity Group and the VB is unable to demonstrate the continuity of competence application, a decision will be made during the renewal activities whether to suspend, revoke, or deny accreditation for that specific Activity Group. However, the maximum acceptable period for maintaining competence in an Activity Group is five years. If it is not possible to provide evidence of assessment in a specific Activity Group during the accreditation cycle, the accreditation scope will be reduced for that Activity Group.
Extension of accreditation	For each new Activity Group for which an extension is requested, the competencies of the VB must be documented: if the extension is requested for an Activity Group that falls within a Cluster where the VB is already accredited, at least one file review must be conducted. If the requested scope extension is part of a new Cluster, a Witness Assessment must be carried out. In the event that it is not possible to carry out a witness assessment or the file review, the provisions for the initial assessment outlined in EA 6/03 shall apply. In order to request an extension of the accreditation scope within the ETS scheme, it is necessary to hold at least one contract for assessment activities in the requested sector (Activity Group as outlined in Annex I of the AVR).
ACCREDITATION PROCESS FOR EU ETS – MARITIME TRANSPORT	
Accreditation and extension	Different scenarios may arise, depending on the ACCREDIA accreditations already granted to the Organisation requesting accreditation or the extension of accreditation.

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<table>
<tr><td>CAB not yet accredited for any scheme</td><td>• 1 day of document review (to be carried out at least partially remotely) during which the documentation required by the Delegated Regulation will be verified;
• Assessment at the VB's office for 4 days + 1 day of back-office activities;
• 1 Witness Assessment with a minimum duration of 1 day + 1 day of back-office activities.</td></tr>
<tr><td>CAB not accredited in the V/V sector but accredited for other accreditation schemes</td><td>• 1 day of Document Review (to be carried out at least partially remotely), during which the documentation required by the Delegated Regulation will be verified;
• An assessment at the CAB’s office lasting at least 3 days + 1 day of back-office activities;
• 1 Witness Assessment lasting at least 1 day + 1 day of back-office activities.</td></tr>
<tr><td>CAB already accredited for V/V of environmental assertions (ISO 14065)</td><td>• 1 day of Document Review (to be carried out at least partially remotely), during which the documentation required by the Delegated Regulation will be assessed;
• An assessment at the CAB's office lasting 1 day + 1 day of back-office activities;
• 1 Witness Assessment lasting at least 1 day + 1 day of back-office activities.</td></tr>
</table>
For all the scenarios listed above, it is specified that:
• during the office assessment, it must be possible to arrange interviews (including remotely) with the VB assessors. The duration of the assessment may increase depending on the VB’s staff;
• the number of Witness Assessments may increase depending on the number of Monitoring Plan assessments, the number of emission report assessments, and the number of VB verification staff.
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<tr><td>Maintenance of accreditation</td><td>Within six months of obtaining accreditation, the VB must submit to ACCREDIA a report on the verification activities of the monitoring plans and emission report assessments, as required by the relevant EU Regulation.
By 15 November of each year, the VB must submit to ACCREDIA:</td></tr>
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- a list of the approved monitoring plans;
- an overview of the verification activities planned for the following year, in order to identify and schedule the assessment activities at the VB's office and the Witness Assessments.

In order to maintain accreditation, an annual assessment must be carried out at the Organisation's main office, and at least one Witness Assessment must be conducted.

The duration of the office activities and the number of witness assessments are determined based on a risk analysis that takes into account two main factors: the number of verifiers and the number of vessels.

The risk level is related to the factors mentioned in the table below:

	LOW RISK	**MEDIUM RISK**	**HIGH RISK**
R1 – Number of verifiers	< 10	10 ≤ no. ≤ 30	>30
R2 – Number of vessels	< 100	100 ≤ no. ≤ 500	> 50

A value is assigned to each risk level:

	LOW RISK	**MEDIUM RISK**	**HIGH RISK**
R1 – Number of verifiers	1	2	3
R2 – Number of vessels	1	2	3
TOTAL RISK (RT) = R1 + R2			

For VBs accredited for V/V, UNI EN ISO 14065:2020, and only for the EU ETS Maritime program, ACCREDIA's assessment activities are proportional to the total risk according to the table below:

RT	**LOW RISK < 3**	**MEDIUM RISK 3≤ no. ≤ 5**	**HIGH RISK >5**
Number of days for office assessments.	2 days	2 days	3 days
Number of Witness assessments	1	2	2

For VBs accredited for V/V, UNI EN ISO 14065:2020, and other programs, the following table applies:

RT	**LOW RISK**	**MEDIUM RISK**	**HIGH RISK >5**

	< 3	**3≤ no. ≤ 5**	
Number of days for office assessments	1 day	1 day	2 days
Number of Witness Assessments	1	2	2

EU ETS 2	
EU ETS 2 is a distinct and parallel mechanism to EU ETS, from which it adopts some procedures, and will start in 2025. By 1 January 2025, regulated entities must have authorisation in order to place fuel (solid, liquid, and gaseous) into consumption for the activities listed in Annex III of Directive 2003/87/EC. Starting from 2026, reporting activities will be initiated based on the verified emissions. The new AVR regulation introduces Activity Group 1c, which corresponds to the EU ETS 2 system as outlined in Chapter IV-bis of Directive 2003/87/EC**.**	
Extension of accreditation	Regarding accreditation activities, Verification Bodies already accredited under EU ETS that wish to be operational in the ETS 2 system starting from January 2026 may submit an accreditation extension application by 31 May 2025. For the purpose of the ACCREDIA extension, unless otherwise specified, ACCREDIA will proceed with the carrying out of: • 1 document review lasting 1 day, possibly conducted partially remotely; • 1 Witness Assessment. If it is not possible to carry out a witness assessment, the provisions for the initial assessment outlined in EA 6/03 will apply. For the documentation to be submitted to ACCREDIA for the Document Review, reference should be made to the current revision at the time of the application for: • DA-00 Application for Accreditation; • DA-11 Application for Accreditation of Validation and Verification Bodies.
New accreditation	In cases where the Organisation is not yet accredited for EU ETS, reference should be made to the provisions under the "Accreditation" field of the table in section 2.1 of this circular.
Maintenance of accreditation	For the maintenance of accreditation, reference should be made to the applicable provisions for EU ETS.

2.2 UNI EN ISO 14064-1

The UNI EN ISO 14064-1 standard includes the requirements for the design, development, management, reporting, and verification of an organisation's greenhouse gas inventory (hereinafter GHG inventories). It should be noted that the organisation's GHG inventory is increasingly referred to as the Organisation's Carbon Footprint (CFO).

The accreditation is granted without any sectoral limitations.

Verification process	
Execution of the verification/validation	The V/V at the organisation's sites (installations and/or locations where data is managed) are conducted to assess the accuracy of the calculations, whether the data has been generated under acceptable conditions, whether the calculation methods are appropriate, and whether the associated activities, calculations, measurements, calibrations, etc., are all carried out as defined in the monitoring plan. The verification/validation is carried out based on a sampling sufficient to assess the reliability of the data and information. The general requirement for the execution of the on-site V/V, which includes, among other things, the need to assess: - the correct collection of primary data, tracing them from their raw source through any subsequent processing; - the reliability of the calculation model used by the organisation. In the case of the CFO, these concepts are reflected in the need to assess: a) whether the organisation's monitoring system is suitable for the organisation's conditions and whether: • includes all GHG sources (for example, emergency units as well); • includes emissions of all types of GHG; • includes the categories of significant GHG emissions. b) whether the methodology adopted for measurement, including the placement of energy and fuel meters, is capable of providing an accurate picture of the organisation's GHG emissions.
Opinion	The verification/validation opinion may include all the additional information outlined in Annex F of UNI EN ISO 14064-1. However, it must be clear in the opinion which part pertains to the binding requirements and which part pertains to the additional information. In particular, for the latter, the type of verification/validation carried out must be clear and transparent. For example, if the quantities of compensated emissions are stated in an opinion related to a CFO verification, it must be clearly stated in the opinion that the verifier's activity is related to certifying which and how many credits have been used by the company, and should not be open to interpretation as a form of certification of the carbon credits generated.

3. PRODUCT

The product scope includes all environmental impact assessments based on LCA, both related to individual impact categories and to multiple impact categories

3.1 UNI EN ISO 14067

The UNI EN ISO 14067 standard relates to the single impact category of climate change and is known as the Product Carbon Footprint (CFP)

Accreditation process	
Accreditation Certificate	The accreditation is granted without sectoral limitations and includes the two types of CFP: single product and CFP Systematic Approach (CFP SA)
Number of verification/validation certificates	The Verification/Validation Body (VB) must have completed the conformity assessment of at least one verification/validation within the relevant scope.
Extension of accreditation for CFP SA	Document review of 0.5 man-days. 1 Witness assessment for CFP SA
Maintenance of accreditation for CFP SA	For entities accredited for both CFP and CFP SA, a witness assessment must be scheduled for each of the two activities within the same accreditation cycle.

Verification process	
Boundaries of the verification	The CFP can be calculated for a single product, similar products, or product family (belonging to the same type derived from the same production process and production site, where the variation in CFP is less than 10%)
Document review	The VB must verify the CFP study report in terms of completeness and accuracy, in accordance with the requirements of UNI EN ISO 14067 and the PCR, where applicable and relevant to the product being analysed. This review must consider all the factors listed in section 6.1.1 of UNI EN ISO 14064-3. In the case of CFP SA, the document review must also include the relevant supporting documentation. The document assessment report must highlight any inaccuracies and potential Non-Conformities (NC) in the CFP study or the CFP SA documentation. The methods for classifying document findings are the responsibility of the VB, which must classify them based on their criticality. In this context, critical findings are those that must be resolved preventively before any further verification activities, while those of lesser criticality can be resolved before the completion of the verification process. If the RGVI believes that the CFP study report or the CFP SA documentation does not contain sufficient information to fully complete the document verification, they must request the necessary additional data and information from the responsible party. The failure to provide the requested supplementary information constitutes an obstacle to the continuation of the assessment.
Methods of conducting the verifications/validations (on-site, off-site)	In the case of CFP SA, the assessment must include the proper implementation of the supporting procedures. The minimum requirements to be verified for the system part are:

	1) The scope of a CFP SA must include: product and service types included in the CFP SA, production sites, CPC code, and if applicable, the PCR used/CPC code should be specified; 2) Organisational structure for the CFP SA; 3) Competencies of internal/external personnel involved in the CFP SA; 4) Internal audit process of the CFP SA system; 5) Assurance/critical review process of each CFP before its issuance; 6) “Data Collection" procedures; 7) Procedures for developing CFP in alignment with the scope and field of application; 8) Monitoring procedures for the validity of developed CFPs. The initial CFP SA assessment must be conducted in presence at the operational/production sites according to a documented sampling criterion.
Implementation of the CFP verification	During the assessment, the VB must review the project developed within any software (e.g., Simapro or Gabi) used for calculating the CFP, in order to assess the correctness of the choices made for the CFP calculation. It is not possible to conclude a CFP assessment with a positive outcome without having been able to review, even under the guidance of the responsible project personnel, the model developed with the software. The VB must assess the CFP based on the evidence from the data and information analysis. This analysis must be based on the sampling plan. It should be noted that where the organisation purchases Guarantees of Origin (GO) certificates, the related benefit cannot be arbitrarily allocated to a specific product, but must be distributed among the various products, based on the specific allocation rules. This avoids the situation where one product is allocated 100% of the GO benefit and other products receive 0%. The VB must classify any findings based on their relevance to the value of the CFP. The VB must maintain records to demonstrate how the evidence collected during the verification/validation phase aligns with the requirements of the sampling plan. In the case of CFP SA, in addition to the annual issuance of a verification opinion, a certificate is issued that: 1) has a three-year validity; 2) must include the field of application (defined as the types of products and production sites included in the scope); 3) is subject to the positive outcome of the annual process surveillance assessments.

	The implementation of CFP SA allows for the issuance of individual CFPs developed by the responsible party without prior verification by the VB. During the annual surveillance process, a sample of the issued CFPs will be verified to also ensure the proper management of the process. In the case of CFP SA, the verification of initial compliance also includes the assessment of a sample of individual product CFPs generated by the Organization's Systematic Approach (Pilot Case). The minimum sampling is at least 1 CFP (pilot case) generated by the CFP SA within its field of application.
Surveillance of the CFP Systematic Approach	The CFP SA is subject to an annual surveillance activity aimed at evaluating the correct implementation of supporting procedures and the proper development of individual CFPs carried out within the CFP SA during the period since the previous surveillance/verification. This activity will be carried out based on a sampling of the individual CFPs developed by the responsible party. The minimum sampling is equal to N CFPs carried out by the CFP-SA in the last 12 months, with: N= 0,6 * (square root of n) where n = number of CFPs in the last 12 months. This rule is considered valid up to 100 CFPs issued in the reference year. From the 101st CFP onwards, the VB may apply a different approach (e.g., clustering for similar product families) based on a risk assessment.
Transfer	It is possible to proceed with the transfer of the CFP SA. The requirements set out in the valid IAF documents for transfers under ISO IEC 17021 (IAF MD2) apply to this purpose. In particular, a "pre-transfer review" is required.
Opinion	The verification opinion must not contain any reference to any GHG emission offsets undertaken by the company.

Validation process	
Application of product-related validation	In the case of a CFP/LCA where historical data for a specific product is not available, as it is a newly produced item, the following two situations may arise: 1) The product is a variant of existing products for which historical data are available and can therefore be considered a product "sibling". In this case, the VB may, based on their professional judgment, issue an opinion on the environmental declaration of the product not yet produced, confirming the level of assurance agreed upon through a verification activity. In this case, the opinion must specify that the reference year for production, which must be explicitly stated, is to be considered hypothetical for the product under study, as the product has not yet been physically produced; 2) in the case where, instead, it is a prototype or a product substantially different from those already produced (i.e., a "non-

	sibling" product), for which it is not possible to solidly and reliably allocate the available data in order to provide assurance on the environmental declaration, a validation activity will be required.

3.2 EPD

ACCREDIA grants accreditation to VB for the Verification and Validation of "Environmental Product Declarations" (EPD) within the framework of the "International EPD® System" and the "EPD Italy" scheme".

EPD International AB is the owner ("program operator") of the "International EPD® System" scheme, regulated by the document "General Programme Instructions for EPD".

ICMQ SPA is the owner ("Program Operator") of the "EPDItaly" scheme, regulated by the document "EPDItaly Program Regulations".

Accreditation Process		
	EPD International Scheme	**EPD Italy Scheme**
Accreditation Certificate	The accreditation certificate includes: 1) the types of EPD verification: • Individual EPD verification; • EPD process certification; • Pre-verified tool. The certificate does not need to include the following types, as they are covered under the accreditation for Individual EPD verification: • EPD of a single product from a manufacturer/service provider; • EPD of multiple products from a company; • EPD Sector; • EPD published by trader; • EPD of product not yet on the market; • EPD of product recently on the market. 2) the categories and CPC codes (UN Central Product Classification) as per Annex I.	The accreditation certificate includes: 1) the types of verification for EPDItaly: • EPD preliminary validation • EPD Product • EPD Sector • EPD based on a qualified calculation algorithm (Tool) 2) the categories and CPC codes (UN Central Product Classification) as per Annex I. 3) the accreditation certificate refers to the current version of the EPD Italy regulation or other documents of the program owner.

	3) the accreditation certificate refers to the current version of the GPI or other documents of the scheme owner.	
Number of certificates	The VB must have completed the verification of at least one EPD within the EPD International scheme	The VB must have completed the verification of at least one EPD within the EPD Italy scheme.
New accreditation	Document review and office assessment are calculated according to the provisions outlined in paragraph 1. 2. Witness assessment: • in each of the 3 required types of EPD. Additionally, for EPD Process, it is necessary to hold a general accreditation within the Product scheme (UNI CEI EN ISO/IEC 17065); • in each of the categories required according to the classification in Annex I (accreditation is granted for all CPCs within the category to which the sampled CPC belongs).	Document review and office assessment are calculated according to the provisions outlined in paragraph 1. 2. Witness assessment: • in each of the required types of EPD, except for "EPD preliminary validation" and " EPD Sector ", which are accredited on a documentary basis. When one of the other types is accredited ("EPD Product ", EPD based on a qualified calculation algorithm (Tool)). • in each of the required categories according to the classification in Annex I (accreditation is granted to all CPCs within the category to which the sampled CPC belongs).
Extension of Accreditation of a VB from EPD International to EPD Italy or vice versa.	See paragraph 1.2 of this circular for details on the accreditation activities in the case of an extension for new programs within the same scope. It is recognized within the scope of the scheme being extended: • Accreditation granted for all and only the categories accredited in the original scheme; • Accreditation granted for all and only the types of EPD verification in the original scheme according to the following correspondences: 1) Individual EPD verification = EPD prel. validation + EPD product +sector EPD; 2) Preverified Tool = EPD based on a qualified calculation algorithm (Tool). EPD Process is a specific type of the Program and requires a specific extension activity according to the procedures outlined in the following case.	
Extension of accreditation	Document review of 0.5 man-days.	

to other types of EPD or categories for VB already accredited under the EPD International or EPD Italy schemes.	• For extensions to other types: witness assessment. Additionally, for EPD Process, it is required to hold general accreditation in the Product scheme (ISO 17065); • For extensions to other categories according to Annex I: witness assessment for each category requested according to the classification in Annex I (accreditation is granted to all CPCs of the category); • In the case of a simultaneous accreditation extension from one scheme to another and to other categories, potential reductions in the assessment time may be considered (approximately 30% of the total)	
	EPD International Scheme	**EPD Italy Scheme**
Maintenance of accreditation	In addition to what is specified in paragraph 1.2, witness assessments will be carried out during the accreditation cycle in the following types: Individual EPD verification; EPD process certification; pre-verified tool. Throughout the accreditation cycle, all categories will generally be sampled during office or witness assessments.	In addition to what is specified in paragraph 1.2, witness assessments will be carried out during the accreditation cycle in the following types: ' EPD Product' and EPD based on a qualified calculation algorithm (Tool). Throughout the accreditation cycle, all categories will generally be sampled during office or witness assessments.
Update of accreditation to new versions of the GPI / EPDItaly Regulations	If the changes to the programs (GPI/EPDItaly Regulations) are considered significant by ACCREDIA, for example, in the case of major updates as defined in the GPI (change in the first number of the document): • the VB will be asked to conduct a 'gap analysis' against the new requirements and to prepare a transition plan; • these documents and their effective implementation will be verified by ACCREDIA through one-day document evaluations and/or during office assessments; • following a positive assessment of the transition, the accreditation certificate will be updated to reflect the version of the GPI/EPDItaly Regulations in force.	

V/V Process	
The specifications outlined below apply to the EPD International scheme. For the EPD Italy scheme, the requirements set out in the EPD Italy Regulations, and their relevant annexes apply.	
Planning of EPD V/V	The EPD verification/validation activity carried out by the VB is divided into the off-site (document review) and on-site phases. The VB must provide evidence of the assessment carried out to decide whether to conduct the verification/validation activity in presence or remotely: • at operational/production sites,

	• at sites where data and information are available, such as the LCA model. and justify each decision made.
Document review	The methods of classifying document findings are the responsibility of the VBs, who must classify them based on their level of criticality. In this regard, critical findings are those that must be resolved prior to any further assessment activities, while those of lesser criticality can be resolved before the completion of the verification process.
Methods of conducting V/Vs (on-site, off-site)	In the case of the EPD Process, the verification must include the correct implementation of the supporting procedures. The initial EPD Process verification must be conducted in presence at the operational/production sites according to a documented sampling criterion.
Implementation of the EPD V/V EPD	During the assessment, the VB must review the project developed within the software (e.g., Simapro or Gabi) used for the EPD calculation, in order to assess the correctness of the choices made for the EPD calculation. It is not possible to conclude an EPD assessment with a positive outcome without having been able to verify, even under the guidance of the project's responsible personnel, the model developed with the software. The VB must evaluate the EPD based on the evidence related to the analysis of data and information. This analysis must be based on the sampling plan. The VB must classify any findings based on their relevance to the value of the EPD. The VB must maintain records to demonstrate how the evidence collected during the verification/validation phase aligns with the requirements of the sampling plan. The implementation of the EPD Process allows the issuance of individual EPDs developed by the responsible party without prior verification by the VB. This assessment will be carried out on a sampling basis during surveillance activities. In the case of the EPD Process, the verification of initial compliance also includes the assessment of a sample of individual product EPDs generated by the Organization's EPD Process (Pilot Case). The minimum sampling requirement is at least one EPD (pilot case) generated by the EPD Process within its field of application.
Surveillance of EPD Process	The EPD Process is subject to annual surveillance activities aimed at assessing the correct implementation of supporting procedures and the proper development of individual EPDs created within the EPD Process during the period since the previous surveillance/assessment. This activity will be carried out based on a minimum sampling of the individual EPDs developed by the responsible party.
Duration of EPD V/Vs	VBs must have a procedure for determining the duration of the verifications/validations for all types of EPDs covered by the scope of accreditation. The procedures must take into account for all EPDs: • the complexity of the product life cycle and the number of products included in the EPD; • the presence of additional information (environmental/economic/social) in the EPD; • the environmental complexity of the sector and the number of sites involved in the EPD. Furthermore, for the ' EPD Process":

	• the need to examine the 'EPD Process' management system in addition to one or more EPDs developed by the organization and the and the extent of the scope of the certificate to be issued.
Competencies of the VB personnel	VBs must define the competencies required for the individuals involved in the EPD verification process: auditor, independent reviewer, practice/scheme manager, and contract review manager. The appropriate level of competency must be defined by the VB, but it must always include specific competencies in LCA, EPD, the 'International EPD® System,' and 'EPD Italy".
Classification of findings by the VB	VBs must define the criteria for classifying inaccuracies and non-conformities, and clearly specify which types of NCs prevent the successful completion of the EPD or 'EPD Process ' verification/validation activities, as well as the actions required to overcome the NCs. The criteria must be outlined in the regulations.
EPD opinion issued by the VB	1) <u>EPD Product</u> The EPD opinion for multiple products must include all references to the individual product or the products represented in the verified EPD, along with the references of the verified EPD. 2) <u>EPD for sectors.</u> The sector EPD opinion must indicate all the organizations/sites included in the sector EPD (scope of the opinion), the production sites used as a sample to determine the environmental impacts of the sector expressed in the EPD, and the CPC codes. 3) <u>Process EPD.</u> The opinion must specify the CPC codes for which the organisation's sector-specific competencies have been verified, as well as the sites falling within the scope of the EPD Process. Alternatively, the VB may specify in the opinion the PCRs for which the organisation has developed EPDs verified by the VB. In the case of the EPD Process, in addition to the annual issuance of a verification opinion, a certificate is issued (with validity consistent with the program requirements) which: • must include the field of application (understood as the type of products and production sites included within the scope). 4) Preverified Tool. The EPD opinion must refer to the review (including the review date) of the tool (and any reference documents developed) that was subject to verification. Furthermore, with regard to additional environmental information, the VBs verify the compliance of environmental/social/economic information previously agreed upon between the VB and the requesting organisation.
Transfer	It is possible to proceed with the transfer of the EPD Process The requirements set out in the valid IAF documents for transfers under ISO IEC 17021 (IAF MD2) apply to the scope. In particular, a "pre-transfer review" is required.

3.3 MADE GREEN IN ITALY

Verification process	
Reference Standard	D.M. 21 March 2018, no. 56 - Regulation for the implementation of the voluntary national scheme for the evaluation and communication of the environmental footprint of products, called «Made Green in Italy», referred to in article 21, paragraph 1, of the law of 28 December 2015, n. 221. Recommendation 2021/2279/UE of 16 December 2021 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organizations, which has replaced Recommendation 2013/179/EU.
Opinion	It must be appropriately aligned with the reference RCP and the product(s) subject to the environmental footprint study.
Verification and validation requirements	The verification and validation requirements must comply with the provisions of Annex III of Ministerial Decree No. 56 of 21 March 2018 and Annex I of Recommendation 2021/2279/EU. Verification refers to the conformity assessment process carried out by the environmental footprint verifier to check whether the environmental footprint assessment study has been conducted in accordance with Ministerial Decree No. 56 of 21 March 2018, Annex I of Recommendation 2021/2279/EU, and the reference RCPs. Validation refers to the confirmation, by the environmental footprint verifier(s) who conducted the verification, that the information and data reported in the Environmental Footprint Assessment Study, the Environmental Product Declaration (EPD), and in the communication materials are reliable, credible, and accurate at the time of validation. In particular, the verifiers must validate the accuracy and reliability of the quantitative information used in the calculations of the study according to the provisions of Annex III of Ministerial Decree No. 56 of 21 March 2018 and Recommendation 2021/2279/EU (Section 8.4, Annex I).
Verification timelines and frequency of the verifications.	Based on the information provided by the requesting entity, the Body determines the duration of the assessment activities. In accordance with the Made Green in Italy scheme as defined in Article 6 of Ministerial Decree No. 56 of 21 March 2018, after the initial independent verification and validation, the renewal of the verification must be carried out every three years. During the validity period, surveillance checks may be carried out independently by the organisation in accordance with the internal follow-up procedures established (and verified by the VB) initially. These procedures must identify any significant changes (particularly the scheme requirements, such as maintaining the Made in Italy and complying with benchmark values) that may occur during the validity period, which could necessitate an update of the Environmental Footprint Assessment Study and the EPD, followed by a subsequent assessment by the VB.

General competences of the VB staff	The Body, without prejudice to what is provided in point 1.1 of this circular, must establish and adopt procedures to specify responsibilities at various levels and functions, including the qualification criteria for the GVI (Assessment Team), for the experts (technical competencies and specific experience), and for the issuance of the verification statement, as well as for other functions that require different levels and types of competence. The procedures must include an analysis of the training needs to maintain the competencies at an adequate level.
Competence criteria for the GVI	The competencies of the Lead Auditors and Auditors operating within the scheme must comply with the requirements of Article 2, letter u), of Ministerial Decree No. 56 of 21 March 2018 (where Recommendation 2013/179/EU is understood to be replaced by 2021/2279/EU). The Verification Bodies must ensure that they meet all the criteria set out in paragraph 8.3 of Annex I to Recommendation 2021/2279/EU. In particular, the assessment of the suitability of Lead Auditors and Auditors is based on a scoring system that takes into account experience in auditing and review, methodology and practice in EF and/or LCA, as well as knowledge of technologies, processes, or other relevant activities represented by the organisation and its product portfolio. Table 32, presented in section 8.3 of Annex I to Recommendation 2021/2279/EU, outlines the scoring system for assessing the competences and experience of the verifiers. The verification of the environmental footprint study must be conducted in accordance with the requirements of the MGI scheme. It is specified that only an AVI (Assessor) who does not operate independently can be part of the assessment team with a score lower than six points.
Verification and Validation Procedures	The procedure for independent verification must comply with the provisions set out in Annex III of Ministerial Decree No. 56 of 21 March 2018 (where Recommendation 2013/179/EU is understood to be replaced by 2021/2279/EU), particularly the provisions of Section 8 of Annex I to Recommendation 2021/2279/EU. The objectives of the verification must ensure that: a. the methods used to conduct the Environmental Footprint Assessment Study and the related results are consistent with Recommendation 2021/2279/EU and the corresponding RCP; b. The methods used to conduct the Environmental Footprint Assessment Study must be scientifically and technically valid; c. the data must be appropriate, reasonable, and meet quality requirements; d. the interpretation of the results must reflect the identified limitations; e. the study must be transparent, accurate, and consistent; f. the EPD must correctly reflect the results of the Environmental Footprint Assessment Study;

	g. the EPD must meet the requirements of the RCP and Ministerial Decree No. 56 of 21 March 2018; h. the identification of the performance class must be correct; i. the assurance and quality control of the quantitative information reported in the EPD must be guaranteed; j. the accuracy of the qualitative information reported in the EPD must be guaranteed. The assessment activity of the Environmental Footprint Study and the documentation referred to in Annex II, point 1 – number 2) of Ministerial Decree No. 56 of 21 March 2018, by the VBs is divided into the following phases: • document review; • assessment at the requesting entity (on-site and in presence). The validation of the company's specific data must always be carried out with a visit to the production sites to which the data refers. During the document review, the Body conducts a detailed compliance assessment of the documentation prepared by the requesting entity against the reference documents. Furthermore, with regard to the Made in Italy requirements and CAM (Minimum Environmental Criteria), as indicated by the owner of the Made Green in Italy scheme, the VBs verify solely: • the presence of a self-certification confirming compliance with the "Made in Italy" designation requirements pursuant to Article 60 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013. • the possible presence of a self-certification confirming compliance with the CAM, if required by the reference RCP. The requesting entity is informed of any deficiencies found and takes the necessary steps to correct or supplement them. During the assessment, the Verification Body must ensure compliance with the requirements set out in Annex III of Ministerial Decree No. 56 of 21 March 2018 and Recommendation 2021/2279/EU. The assessment report must include all the outcomes from the verification process, the actions taken by the client to address the verifiers' observations, and the final conclusion. The report is mandatory but may be confidential.

4. PROJECTS

4.1. UNI EN ISO 14064-2

GHG Projects refer to projects aimed at reducing emissions or increasing GHG removals as described in UNI EN ISO 14064-2:2019.

In addition to the aforementioned standard, in the case of GHG Projects, the application of a specific program is required, which becomes an integral part of the verification and validation (V/V) criteria.

Accreditation process	
The accreditation is granted by specifying the program subject to the validation and verification activity and according to the sectoral limitation required by the applicable program.	
Number of V/V opinions	In order to allow ACCREDIA to assess both the validation and verification processes, the VB must communicate in advance when it will carry out these activities.

Verification and Validation Process	
Implementation of verification and validation of projects	For projects, the validation activity is typically carried out in the "ex-ante" phase, before the project is implemented, while the verification activity takes place in the "ex-post" phase, once the project has been initiated, to confirm the actual reductions in emissions or the increase in GHG removals. The general rules for carrying out V/V activities (e.g., frequency of assessments) are described by the applicable GHG program and can also be carried out by different VBs. The V/V activity of GHG Projects by the VBs is structured in the following phases: • Document V/V; • Risk analysis; • Planning; • Implementation of V/V. The VBs must detail in their regulations the structure of these phases, including the criteria for selecting and conducting "on-site" or "off-site" V/V activities, in order to ensure a complete and reliable V/V process, taking into account the additional requirements of the applicable GHG Program, which is an integral part of the V/V requirements. The document V/V report must distinguish any Non-Conformities (NC) of the GHG project, highlighting which deficiencies are classified as critical and must be resolved preventively before any further V/V activities, and which are of lesser significance and can instead be resolved before the completion of the V/V process. The result of the documentary V/V must be used as input for the subsequent phase of risk analysis of the V/V and the development of the evidence collection plan.
Duration of the V/V of the projects	The VBs must have a procedure in place for determining the duration of the V/V for the types of projects described in the applicable GHG Program.

I take this opportunity to send my best regards.

Dott. Emanuele Riva

Director Department
Certification and Inspection

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ANNEX I

The "international EPD® System" and EPD Italy refer to the preparation of PCRs ("Product Category Rules") and the classification of EPDs according to the CPC codes (United Nations Central Product Classification).

For accreditation purposes, the following classification has been established with categories that group multiple two-digit CPC codes.

Category: Food & agricultural products

- 01 - Products of agriculture, horticulture and market gardening
- 02 - Live animals and animal products (excluding meat)
- 03 - Forestry and logging products
- 04 - Fish and other fishing products
- 21 - Meat, fish, fruit, vegetables, oils and fats
- 22 - Dairy products and egg products
- 23 - Grain mill products, starches and starch products; other food products
- 24 - Beverages
- 25 - Tobacco products

Category: Construction products

- Scheme EPD International: PCR compliant with EN 15804 and PCR non-compliant with EN 15804
- Scheme EPD Italy: PCR ICMQ 001/15 – Construction products and services for construction, compliant with EN 15804

Category: Constructions & infrastructure

- 53 – Constructions
- 54 - Construction works

Category: Machinery & equipment

- 43 – General-purpose machinery
- 44 - Special-purpose machinery
- 45 – Office, accounting and computing machinery
- 46 – Electrical machinery and apparatus
- 47 – Radio, television and communication equipment and apparatus
- 48 – Medical appliances, precision and optical instruments, watches and clocks

Category: Electricity

- 17 - Electricity, town gas, steam and hot water
- 69 - Electricity, gas and water distribution (on own account)

Category: Furniture & other goods

- 38 - Furniture; other transportable goods n.e.c.

Category: Transport vehicles & equipment

- 49 – Transport equipment

Category: Textile & leather products

- 26 - Yarn and thread; woven and tufted textile fabrics
- 27 - Textile articles other than apparel
- 28 - Knitted or crocheted fabrics; wearing apparel

- 29 - Leather and leather products; footwear

Category: Wood & paper products (non-construction)

- 31 - Products of wood, cork, straw and plaiting materials
- 32 - Pulp, paper and paper products; printed matter and related articles

Category: Fuels & chemical products (non-construction)

- 11 - Coal and lignite; peat
- 12 - Crude petroleum and natural gas
- 13 - Uranium and thorium ores and concentrates
- 33 - Coke oven products; refined petroleum products; nuclear fuel
- 34 - Basic chemicals
- 35 - Other chemical products; man-made fibres

Category: Glass and plastic products (non-construction)

- 36 - Rubber and plastics products
- 37 - Glass and glass products and other non-metallic products n.e.c.

Category: Basic ores and minerals

- 14 – Metal ores
- 15 - Stone, sand and clay
- 16 - Other minerals

Category: Metal products (non-construction)

- 41 - Basic metals
- 42 - Fabricated metal products, except machinery and equipment

Category: Services

- 18 - Natural water
- 39 - Wastes or scraps
- 61 - Wholesale trade services
- 62 - Retail trade services
- 63 - Accommodation, food and beverage services
- 64 - Passenger transport services
- 65 - Freight transport services
- 66 - Rental services of transport vehicles with operators
- 67 - Supporting transport services
- 68 - Postal and courier services
- 71 - Financial and related services
- 72 - Real estate services
- 73 - Leasing or rental services without operator
- 81 - Research and development services
- 82 - Legal and accounting services
- 83 - Other professional, technical and business services
- 84 - Telecommunications, broadcasting and information supply services
- 85 - Support services

- 86 - Support services to agriculture, hunting, forestry, fishing, mining and utilities
- 87 - Maintenance, repair and installation (except construction) services
- 88 - Manufacturing services on physical inputs owned by others
- 89 - Other manufacturing services; publishing, printing and reproduction services; materials recovery services
- 91 - Public administration and other services provided to the community as a whole; compulsory social security services
- 92 - Education services
- 93 - Human health and social care services
- 94 - Sewage and waste collection, treatment and disposal and other environmental protection services
- 95 - Services of membership organizations
- 96 - Recreational, cultural and sporting services
- 97 - Other services
- 98 - Domestic services
- 99 - Services provided by extraterritorial organizations and bodies