



SUSTAINABILITY - VERIFICATION AUDITS - YOUR QUESTIONS ANSWERED

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Agenda

- **Introductions to Stephen Burt and to NQA**
 - **Introduction to NQA's Services for GHG Inventory and PAS 2060**
 - **Common questions**
 - **Common findings from Verifications**
 - **Top tips**
 - **Any questions?**
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Phased Approach to Net Zero

GHG Inventory

ISO 14064-1

- Carbon Footprint
- Mitigation Activities



Carbon Neutrality

PAS 2060

- Carbon Footprint
- Continual Reduction
- Carbon Offsetting
- QES



Net Zero

Government Targets

- An evolving approach
- Best prepare for future ambitions and targets

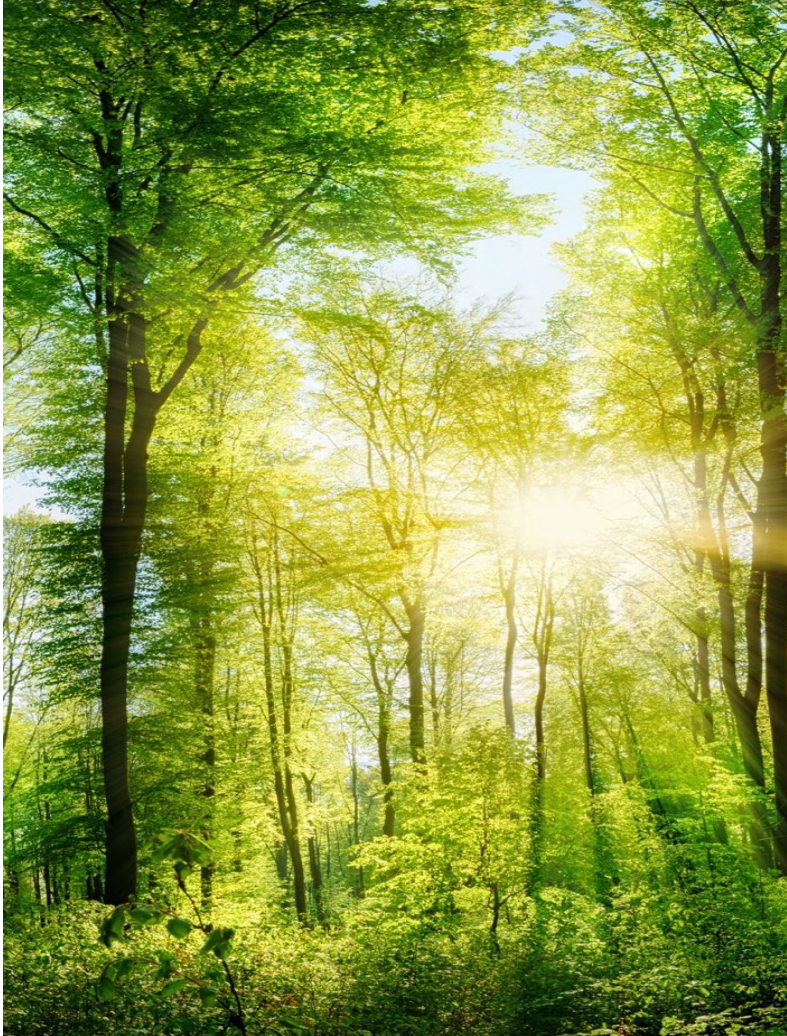


Our **Phased Approach**
To **Net Zero**



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GHG Inventory



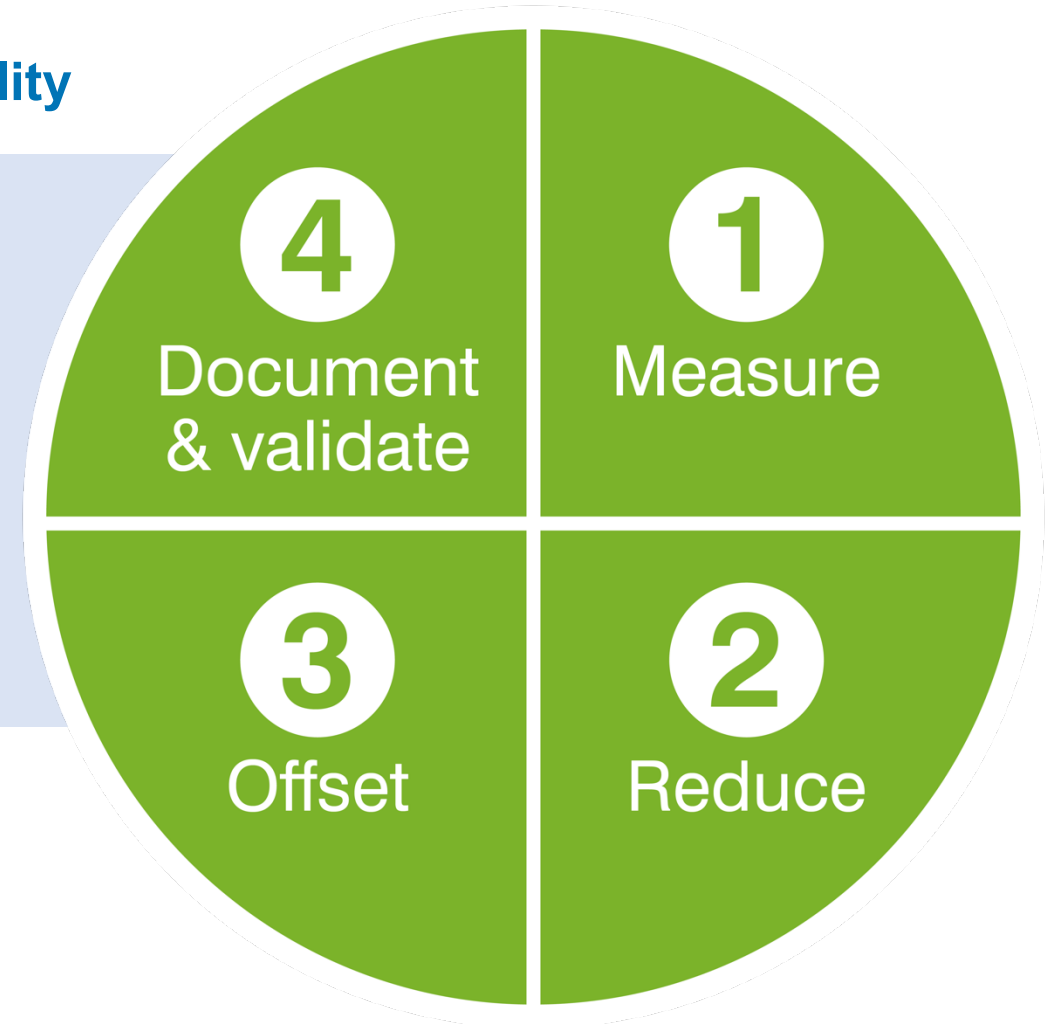
What is GHG Inventory?

- 'GHG Inventory' is an NQA service which is assessed against ISO 14064-1
- ISO 14064-1 is the **'Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals'**
- Clients requesting 'carbon footprint verification' or 'GHG Protocol' verification will be looking for this assessment
- ISO 14064 is a series of standards (14064-2 is project level and 14064-3 is guidance on verification)

PAS 2060: Carbon Neutrality

Specification for the demonstration of carbon neutrality

1. Calculate carbon footprint
2. Continual improvement to reduce
3. Offset total amount of carbon emissions
4. Document and validate

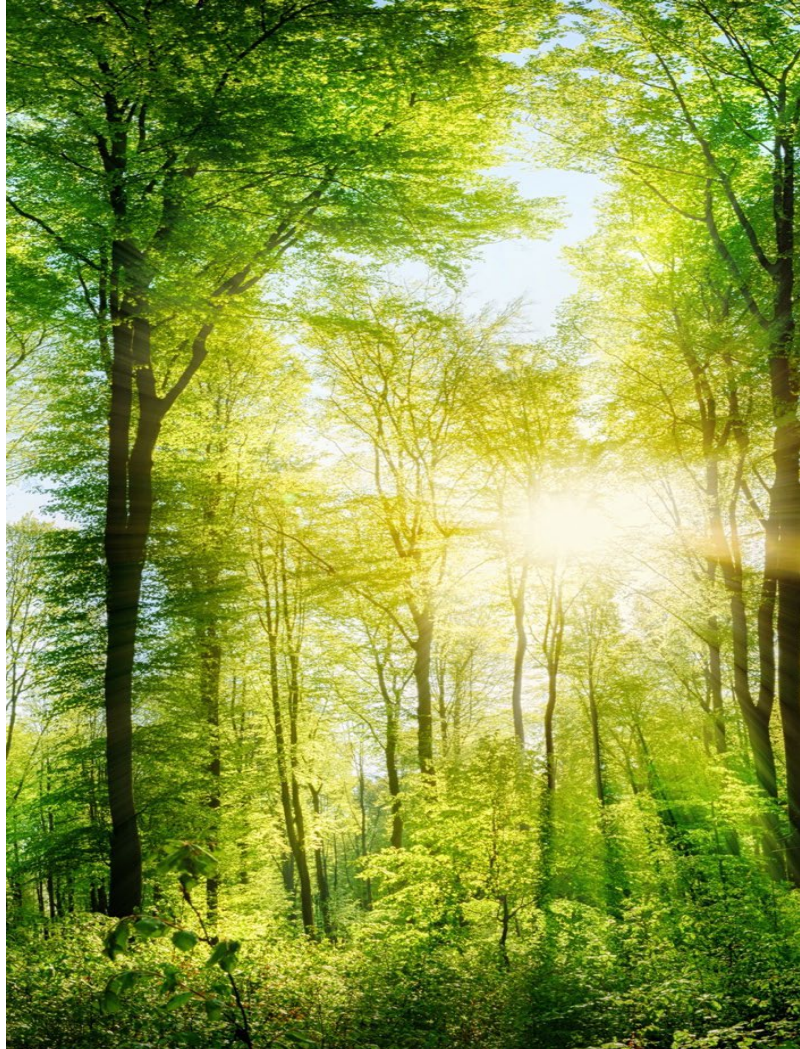




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GHG Inventory

Benefits and Drivers:



- Competitive Advantage:
 - Stands up to scrutiny and provides reassurance against greenwashing – credibility, robustness & transparency
 - Supply chain pressures such as PPN 06/21 (including the NHS) and wider customer requirements
 - UK Govt Net Zero Strategy
 - Cost savings and efficiencies
 - Climate change mitigation)
- Satisfy statutory requirements for mandatory reporting (ESOS Phase 3 & 4, SECR, CCA, UKETS)
- Voluntarily prepare for potential future legislation – see UK Govt Net Zero Strategy
- Risk Mitigation: investors, customers, other stakeholders

COMMON QUESTIONS

Typical Questions Encountered

1. **Is NQA Accredited to do the Verifications?**
 2. **Do I need a consultant?**
 3. **Do I need to include all of our emissions, some are difficult to quantify?**
 4. **What does the Verification process look like and how long will it take?**
 5. **How much detail will NQA go into when Verifying?**
 6. **Who will undertake the Verification?**
 7. **Do I need to procure offsets prior to the Verification?**
 8. **How do I proceed with organising a Verification?**
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COMMON FINDINGS

Typical Findings Raised

- The 'Entity' is incorrectly defined (see ISO14064-1 clause 5.1; see PAS2060 clause 3.13 and 5.1)
 - The 'Subject' (boundaries / scope) are incorrectly defined (see ISO14064-1 clause 5.2.1; see PAS2060 clause 3.29 and 5.1/2)
 - Justifications around claimed exclusions are unsuitable (see ISO14064-1 clause 5.2.3; see PAS2060 clause 5.2.4e)
 - Conversion factors used are incorrect or inconsistent
 - The principal of precluding underestimation is not consistent (see ISO14064-1 clause 8.3 and C.4.5)
 - The sums don't add up!
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TOP TIPS



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Top tips

- **Be very specific and clear when defining the Entity and Subject**
 - **Wait until the Verification is complete before procuring offsets**
 - **Engage with NQA as early in the process as possible**
 - **Consider engaging a consultant / attending NQA's webinars and introductory courses**
 - **When gathering year 1 data, put systems in place to make subsequent years' data gathering easier – it takes an organisation wide effort**
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**THANK YOU
ANY QUESTIONS?**

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