PANACEA BIOEDGE PRIVATE LIMITED

Internal Audit Checklist - ISO/IEC 17029:2019, ISO 14065:2020, ISO 14066:2023, ISO 14064-3:2019 & IAF MD6:2024

Document No. PBPL-IACL-F030
Reference Procedure Internal Audit Procedure (PBPL-SOP-IA-07)
Auditee / Function Audited
Internal Auditor Name
Audit Date(s)
Audit Scope

Instructions: For each requirement, the auditor shall verify objective evidence against the referenced PBPL documents, record the compliance status (Yes / No / NA), note the objective evidence actually reviewed, and reference any Non-Conformity/Observation raised.

S.No.	Clause Reference (Standard & Clause No.)	Requirement (Description)	Objective Evidence Reviewed by Auditor	Auditor Observation / NC-OFI Reference
5 General Requirements				
1	5.1	Legal Entity The body shall have a documented description of its legal status including, if applicable, the names of its owners and, if different, the names of the persons who control it.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Section No. 5.1. Certificate of incorporation, CIN No. U74990DL2019PTC344278, PAN NO. PAAKCP3003D, GST no. 07AAKCP3003D1ZW, Registration No. 344278, refer certificate of incorporation, registration certificate, GST certificate and PAN. Client Contractual Agreement	

			(PBPL-CA-F001) Organization Chart (PBPL-IMS-M01_ Annexure -02) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	
2	ISO/IEC 17029:2019 5.1	The validation/verification body shall be a legal entity, or a defined part of a legal entity, that can be held legally responsible for all its validation/verification activities.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Section No. 5.1. Certificate of incorporation, CIN No. U74990DL2019PTC344278, PAN NO. PAAKCP3003D, GST no. 07AAKCP3003D1ZW, Registration No. 344278, refer certificate of incorporation, registration certificate, GST certificate and PAN. Client Contractual Agreement (PBPL-CA-F001) Organization Chart (PBPL-IMS-M01_ Annexure -02) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	
3	5.2	Responsibility for validation/ verification statements The body shall be responsible for the activities that it performs in AUP engagements and for the reports of factual findings that it issues as a result of the application of the procedures.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Section No. 5.2. Refer to Client contractual agreement (PBPL-CA-F001), PBPL-PVR-F006 (Primary Verification Report) Organization Chart (PBPL-IMS-M01_ Annexure -02) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	

4	ISO/IEC 17029:2019 5.2	The validation/verification body shall be responsible for, and shall retain authority for, its validation/verification statements.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Section No. 5.2. Client contractual agreement (PBPL-CA-F001) Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03) Issue of Certificate, Suspension, Reduction & Withdrawal (PBPL-SOP-IOC-08)	
5	5.3	Management of impartiality The body shall ensure, through a mechanism independent of its operations, that impartiality is being achieved.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Section No. 5.3 Impartiality Committee Rules & Regulations (PBPL-IMS-M01_ Annexure -04) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) PBPL-SOP-CR-09 (Application Review & Contract Review Procedure) PBPL-COI-F003 (Conflict of interest & confidentiality declaration Certification Scheme Regulation Procedure (PBPL-SOP-CS-03)	
6	ISO/IEC 17029:2019 5.3.1	Validation/verification activities shall be undertaken impartially.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Section No. 5.3.1. Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04)	

			Impartiality Committee Rules & Regulations (PBPL-IMS-M01_ Annexure -04) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03)	
7	ISO/IEC 17029:2019 5.3.2	The validation/verification body shall be responsible for the impartiality of its validation/verification activities and shall not allow commercial, financial or other pressures to compromise impartiality.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.2. Client Contractual Agreement (PBPL-CA-F001) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) Declaration of Obligation (PBPL-DOO-F016)	
8	ISO/IEC 17029:2019 5.3.3	The validation/verification body shall monitor its activities and its relationships to identify threats to its impartiality. This monitoring shall include the relationships of its personnel.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.3. Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) Conflict of Interest Declaration/ Confidentiality (PBPL-COI-F003)	
9	ISO/IEC 17029:2019 5.3.4	If a threat to impartiality is identified, its effect shall be eliminated or minimized so that the impartiality is not compromised.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.4. Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) Conflict of Interest Declaration/ Confidentiality (PBPL-COI-F003)	

10	ISO/IEC 17029:2019 5.3.5	The validation/verification body shall have top management commitment to impartiality.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.5. Impartiality Policy Risk Analysis PBPL Management and Associates Procedure (PBPL-SOP-RA-05)	
11	ISO/IEC 17029:2019 5.3.6	The validation/verification body shall have a publicly available commitment that it understands the importance of impartiality in carrying out its validation/verification activities and manages conflicts of interest and ensures objectivity.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.6. Refer to our website (www.Panaceabioedge.com). Policies tab which takes us to impartiality policy. We PBPL had an 8 body impartiality committee who conduct internal audit annually and make sure the impartiality of PBPL (document no. PBPL_F011_IC) impartiality rules and commission Quality Impartiality Policy Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) Technical Review Procedure (PBPL-SOP-TR-15) Impartiality Committee Rules & Regulations (PBPL-IMS-M01_ Annexure -04)	
12	ISO/IEC 17029:2019 5.3.7	Review (9.6) and decision (9.7) shall be made by personnel different from those who carried out the validation/verification execution (9.5).	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.7. Yes, Refer to Technical Review Procedure (PBPL-SOP-TR-15)	

13	ISO/IEC 17029:2019 5.3.8	When providing both validation and verification to the same client, the validation/verification body shall consider the potential threat to impartiality (e.g. self-review and familiarity) and shall manage this risk accordingly.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.8. Yes, we manage risk accordingly. Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Contract Review (PBPL-CR-F012)	
14	ISO/IEC 17029:2019 5.3.9	The validation/verification body shall not offer or provide both consultancy and validation/verification for the same claim from the same client.	Yes, we manage risk accordingly. Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.9. Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Contract Review (PBPL-CR-F012) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03)	
15	ISO/IEC 17029:2019 5.3.10	Where the relationship between a body that provides consultancy and the validation/verification body poses an unacceptable threat to the impartiality of the validation/verification body, the validation/verification body shall not provide validation/verification activities to clients who have received consultancy relating to the same claim. This includes potential clients with which the validation/verification body is pre-engaged.	Yes, we take care to avoid impartiality refer to document. Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.10. Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Contract Review (PBPL-CR-F012)	
16	ISO/IEC 17029:2019 5.3.11	The validation/verification body's activities shall not be marketed or offered as linked with the activities of any organization that provides consultancy.	Yes, we do contract review at initial stage refer to our procedure. Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.11.	

			Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Contract Review (PBPL-CR-F012)	
17	ISO/IEC 17029:2019 5.3.12	The validation/verification body shall take action when it is made aware of (e.g. via a complaint) inappropriate links with or announcements by any consultancy organization stating or implying that validation/verification would be simpler, easier, faster or less expensive if the validation/verification body were used. A validation/verification body shall not state or imply that validation/verification would be simpler, easier, faster or less expensive if a specified consultancy organization were used.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause No. 5.3.12. Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Also we have an appeal and complaint tab in our website www.panaceabioedge.com	
18	ISO/IEC 17029:2019 5.3.13	The validation/verification body shall take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations. This includes the actions of those bodies to which validation/verification activities have been outsourced.	PBPL is having a Impartiality committee for the identification and elimination of threat to impartiality. Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause- 5.3.13 Agreement-Auditor/Trainer/TE (PBPL-A-F002) Conflict of Interest Declaration/ Confidentiality (PBPL-COI-F003) Impartiality Committee Rules & Regulations (PBPL-IMS-M01_ Annexure -04) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04)	

ISO 14065:2020 5.4 Liability				
19	ISO/IEC 17029:2019 5.4	The validation/verification body shall be able to demonstrate that it has evaluated the risks arising from its validation/verification activities and that it has adequate arrangements (e.g. insurance or reserves) to cover liabilities arising from its activities in each validation/verification programme and the geographic areas it operates.	Refer to IMS Manual (Document no. PBPL-IMS-M01) Clause- 5.4 Yes we had taken Professional Indemnity Insurance policy of INR 50,000,00 (Fifty Lakhs) Policy No.: 010P000742300000 Period of Insurance: 17/11/2025 To 16/11/2026 Refer to document named as Professional Indemnity_PBPL.	
ISO 14065:2020 6 Structural requirements				
20	ISO 14065:2020 6.1	Organizational structure and top management	Yes	
21	ISO/IEC 17029:2019 6.1.1	The validation/verification body shall be organized and managed so as to enable it to maintain the capability to perform its validation/verification activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 6.1.1 Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03) Organization Chart (PBPL-IMS-M01_ Annexure -02)	
22	ISO/IEC 17029:2019 6.1.2	Validation/verification activities shall be structured and managed so as to safeguard impartiality.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 6.1.2 Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03) Organization Chart (PBPL-IMS-M01_ Annexure -02) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03)	

23	ISO/IEC 17029:2019 6.1.3	The validation/verification body shall document its organizational structure, duties, responsibilities and authorities of management and other personnel involved in the validation/verification activities and any committees. If the validation/verification body is a defined part of a legal entity, the structure shall include the line of authority and the relationship to other parts within the same legal entity.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-6.1.3 Organization Chart (PBPL-IMS-M01_ Annexure -02) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	
24	ISO/IEC 17029:2019 6.1.4	The validation/verification body shall identify the top management (board, group of persons, or person) having overall authority and responsibility for each of the following: a) development of policies and establishment of processes relating to its operations; b) supervision of the implementation of the policies and processes; c) ensuring impartiality; d) supervision of its finances e) development of validation/verification activities and requirements; f) performance of validation/verification activities; g) decisions and issue of validation/verification statements; h) delegation of authority to committees or individuals, as required, to undertake defined activities on its behalf; i) contractual arrangements; j) personnel competence requirements; k) responsiveness to complaints and appeals; l) management system of the validation/verification body; m) provision of adequate resources for validation/verification activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-6.1.4 Quality & Impartiality Policy (PBPL-IMS-M01_ Annexure -01) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Complaints on V&V Results (PBPL-SOP-COVVR-20) Feedback Form (PBPL-FF-F022)	

ISO 14065:2020 6.2 Operational control				
25	ISO/IEC 17029:2019 6.2.1	The validation/verification body shall have a process for the effective control of validation/verification activities delivered by entities under its operational control, branch offices, partnerships, agents, franchisees, etc., irrespective of their legal status, relationship or geographical location.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-6.2.1 India operation – Head Office at Flat No. 236, 2nd & 3rd Floor, Pocket A2, Sector-17, Dwarka, New Delhi-110075, India Note- We don't have any other office other than our Head office at Dwarka Organization Chart (PBPL-IMS-M01_ Annexure -02) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	
26	ISO/IEC 17029:2019 6.2.2	The validation/verification body shall determine and establish the appropriate level and method of control of activities undertaken. This includes its processes, sectors of validation/verification activities, competence of personnel, lines of management control, reporting and remote access to operations, and records.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-6.2.2 Organization Chart (PBPL-IMS-M01_ Annexure -02) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Technical Review Procedure (PBPL-SOP-TR-15) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Process Flow Chart for Certification/Surveillance/Re-certification Process (PBPL-IMS-M01_ Annexure -05) Contract Review (PBPL-CR-F012)	
27	ISO/IEC 17029:2019 6.2.3	The validation/verification body shall consider the risk that these activities pose to the competence, consistency and impartiality of the validation/verification body.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-6.2.3 Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04)	

			Contract Review (PBPL-CR-F012)	
ISO 14065:2020 7 Resource requirements				
28	ISO 14065:2020 7.1	General	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.1 Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Organization Chart (PBPL-IMS-M01_ Annexure -02) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	
29	ISO/IEC 17029:2019	The validation/verification body shall have access to personnel, facilities, equipment, systems and support services that are necessary to perform its validation/verification activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.1 Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Organization Chart (PBPL-IMS-M01_ Annexure -02) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	
30	ISO 14065:2020 7.2	Personnel For ISO/IEC 17029:2019, 7.2.4, note that verifiers and validators demonstrate compliance with ethical requirements by adhering to the principles included in Clause 4. For ISO/IEC 17029:2019, 7.2.5, the period specified shall not be less than two years.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2 Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14)	

			Contract Review (PBPL-CR-F012) Verification Sampling Plan (PBPL-VSP-F018)	
31	ISO/IEC 17029:2019 7.2.1	The validation/verification body shall have access to a sufficient number of competent persons to perform its validation/verification activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.1 Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Contract Review (PBPL-CR-F012) Verification Sampling Plan (PBPL-VSP-F018)	
32	ISO/IEC 17029:2019 7.2.2	The validation/verification body shall require all personnel involved in validation/verification activities to enter into a legally enforceable agreement by which the personnel commit themselves to the following: to comply with the processes and instructions of the validation/verification body, including those relating to impartiality and confidentiality; to declare any prior and/or present association on their own part, or on the part of another person or organization with which they have a relationship (e.g. a family member or their employer), with a client of the validation/verification body; c) to reveal any situation known to them that can present them or the validation/verification body with a perceived or actual conflict of interest.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.2 Agreement-Auditor/Trainer/TE (PBPL-A-F002) Conflict of Interest Declaration/ Confidentiality (PBPL-COI-F003) Declaration of Obligation (PBPL-DOO-F016)	

33	ISO/IEC 17029:2019 7.2.3	The validation/verification body shall use this information as input into identifying threats to impartiality raised by the activities of such personnel, or by the persons or organizations related to them (see 5.3.3).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.3 Conflict of Interest Declaration/ Confidentiality (PBPL-COI-F003) Declaration of Obligation (PBPL-DOO-F016)	
34	ISO/IEC 17029:2019 7.2.4	All personnel of the validation/verification body, either internal or external, that could influence the validation/verification activities, shall act impartially.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.4 Conflict of Interest Declaration/ Confidentiality (PBPL-COI-F003) Declaration of Obligation (PBPL-DOO-F016) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14)	
35	ISO/IEC 17029:2019 7.2.5	Within a period specified by the validation/verification body, personnel who have provided consultancy on the claim to be the object of validation/verification shall not perform validation/verification activities in relation to their previous involvement. The period shall be long enough to ensure that the threats to impartiality are minimized or eliminated.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.5 Application Form (PBPL_F009_AF), Procedure for application review and contract review (PBPL_F015_CR). Contract review is done initially refer to contract review form PBPL_F023_CR clause no. 5.2.1.h of IMS Manual (PBPL-IMS-M01). Certification Scheme Regulation (PBPL_F002_CS_SOP) clause no.-1.13.	

36	ISO/IEC 17029:2019 7.2.6	Personnel, including any committee members, contractors, personnel of external bodies, or individuals acting on the validation/verification body's behalf, shall keep confidential all information obtained or created during the performance of the body's validation/verification activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.6 Agreement-Auditor/Trainer/TE (PBPL-A-F002) Conflict of Interest Declaration/ Confidentiality (PBPL-COI-F003)	
37	ISO/IEC 17029:2019 7.2.7	The validation/verification body shall communicate to personnel their duties, responsibilities and authorities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.7 Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03)	
38	ISO 14064-3, 4.1	The application of principles is fundamental to ensure that GHG-related information is a true and fair account. The principles are the basis for, and will guide the application of, the requirements in this document.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.2.7 (a) Guiding Principles for Verification Bodies for verification of GHG-Inventories (PBPL-SOP-GHG-22)	
7.3 Management process for the competence of personnel				
39	IAF MD 6: 2024 MD 7.3.1	The V/VB shall demonstrate how the competence of personnel has been evaluated. The persons conducting the evaluation of personnel shall be competent.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.1 Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
40	ISO/IEC 17029:2019 7.3.1	The validation/verification body shall have a process for managing competence of its personnel involved in the validation/verification activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.1 Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-	

			ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
41	ISO/IEC 17029:2019 7.3.2	The processes shall require the validation/verification body: a) to determine the criteria for the competence of personnel for each function in the validation/verification process, including at least: — the ability to apply generic validation/verification concepts (e.g. evidence gathering, risk, misstatements, level of assurance, materiality); — knowledge about the type and typical content of the client's claim; — knowledge of the programme requirements (e.g. competence required for specific validation/verification process); to identify training needs and provide, as necessary, training on validation/verification processes, requirements, methodologies, activities and other relevant validation/verification programme requirements; to demonstrate that the personnel have the required competence for the duties and responsibilities they undertake; to formally authorize personnel for functions in the validation/verification process; e) to monitor the performance of the personnel.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.2 Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Procedure for Performance Monitoring (PBPL-SOP-PM-21)	

42	7.3.2	In addition to having the process required by ISO/IEC 17029:2019, 7.3.1, the body shall establish, implement and maintain a process for: defining required competencies for each programme and sector in which it operates; ensuring that verifiers, validators, technical experts and reviewers have appropriate competencies; ensuring that there is access to relevant internal or external expertise for advice on specific matters relating to the environmental information programme, validation/verification activities, sectors or areas within the scope of their work. The additional requirements and competencies for personnel given in Annexes D, E and F shall be followed as applicable.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.2 Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Procedure for Performance Monitoring (PBPL-SOP-PM-21)	
43	7.3.3	Regarding ISO/IEC 17029:2019, 7.3.3, note that performance monitoring shall be periodic. Monitoring techniques may include annual performance reviews, review of the reports, on the job monitoring and interviews. The monitoring techniques used shall be in proportion with the impact of the performance on the outcome of the validation/verification.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.3 Yes we have documented information demonstrating competence of its personnel involved in the validation/verification activities Application Form GHG Assessor (PBPL-AF-F021)	
44	7.3.4	The body shall establish competent validation/verification teams and shall provide appropriate management and support services. If one individual fulfils all the requirements for a validation/verification team, then that person may be considered as a validation/verification team.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.4 Yes we have documented information demonstrating competence of its personnel involved in the validation/verification activities Application Form GHG Assessor (PBPL-AF-F021)	

45	7.3.5	The validation/verification team shall have the ability to apply detailed knowledge of the applicable programme, including its: eligibility requirements; implementation in different jurisdictions, as applicable; validation or verification requirements and guidelines.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence form (PBPL-ATC-F011)	
46	ISO 14066:2023 6.1	A validation or a verification team collectively shall have the required competence to perform validation or verification activities, including, as applicable, the competence, experience and expertise defined in Annexes E and F.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
47	ISO 14066:2023, E.1	Individuals conducting the validation, verification or AUP of green bonds shall possess a good understanding of environmental attributes and benefits related to green investments as well as a basic understanding of corporate and municipal bond financing.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (b) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
48	ISO 14066:2023, E.2.1	The validation or verification body shall apply the requirements of this document and ISO 14030-4 when forming verification or validation teams.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (c) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	

49	ISO 14066:2023, E.2.2	A validation or verification team experience collectively shall cover: a) technical criteria for the categories within the applicable taxonomy being applied for eligibility of related to the environmental objective and performance of projects, assets or supporting expenditures; b) basic financial aspects of a bond, loan or other debt instrument (e.g. terms, conditions, restrictions); c) basic understanding of the issuer's, borrower's or originator's process, procedures and control environment (e.g. treasury policies, debt procedures including management of unallocated funds, board approval); d) applicable green debt instruments' programme requirements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (d) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
50	ISO 14066:2023, F.2.2.1	A validation or verification team collectively shall have sufficient expertise to evaluate: a) the greenhouse gas project's, organization's or product's specific greenhouse gas activity and technology; b) implementation of greenhouse gas activities in different jurisdictions as applicable; c) identification and selection of greenhouse gas sources, sinks or reservoirs; d) quantification, monitoring and reporting of greenhouse gas emissions or removals including consideration of relevant sector applications; e) situations that can affect the materiality of the greenhouse gas statement, including typical and atypical operating conditions. A validation or a verification team collectively shall have expertise to evaluate the implications of financial, operational, contractual or other agreements that can	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (e) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	

		affect the greenhouse gas project, organization or product boundaries, including any legal requirements related to the greenhouse gas statement.		
51	ISO 14066:2023, F.2.2.2	In addition to the requirements given in 6.2.7, the following requirements apply. A validation or a verification team collectively shall have auditing skills to evaluate the greenhouse gas statement of the greenhouse gas project, organization or product, particularly to evaluate: a) greenhouse gas information systems to determine whether the project proponent or organization has effectively identified, collected, analysed and reported on the data necessary to establish a credible greenhouse gas statement, and has systematically taken corrective actions to address any nonconformities related to requirements of the relevant greenhouse gas programme or standards; b) the impact of the various streams of data on the materiality of greenhouse gas statements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (f) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
52	ISO 14066:2023, F.2.2.3	In addition to the requirements given in F.2.2.1 and F.2.2.2, the validation team collectively shall have the skills to assess processes, procedures and methodologies used to: a) select, justify and quantify the baseline scenario, including underlying assumptions; b) determine the conservativeness of the baseline scenario; c) define the baseline scenario and greenhouse gas project boundaries; d) demonstrate equivalence between the type and level of activities, goods or services	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (g) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	

		of the baseline scenario and the greenhouse gas project; e) demonstrate that greenhouse gas project activities are additional to baseline scenario activities; f) demonstrate conformity, if appropriate, to greenhouse gas programme requirements such as secondary effects (e.g. leakage) and permanence. In addition to the requirements given in F.2.2.1 and F.2.2.2, the project validation team collectively shall have knowledge of relevant sector trends that can have an impact on the selection of the baseline scenario.		
53	ISO 14066:2023, F.2.2.4	In addition to the requirements given in F.2.2.1 and F.2.2.2, the project verification team collectively shall have the expertise appropriate to assess processes, procedures or methodologies used to: a) evaluate consistency between the validated greenhouse gas project plan and the greenhouse gas project implementation; b) confirm the ongoing appropriateness of the validated greenhouse gas project plan, including its baseline scenario and underlying assumptions.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (h) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
54	ISO 14066:2023, F.2.2.5	In addition to the requirements given in F.2.2.1 and F.2.2.2, the product verification team collectively shall have competence on: — life cycle assessment methodology; — product category rule (PCR) or product category rule for carbon footprints (CFP-PCR) applicable to the specific verification; — structure of the database applicable to the specific verification.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (i) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	

55	ISO 14066:2023 6.2.1	A validation or a verification team collectively shall possess the following: a) environmental information programme knowledge (see 6.2.2); b) quantitative and qualitative information knowledge (see 6.2.3); c) auditing knowledge (see 6.2.7); d) knowledge of types of engagements including validation, verification, AUP and mixed engagements, as applicable.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (j) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
56	ISO 14066:2023 6.2.2	A validation team or a verification team collectively shall have environmental information programme knowledge, including, as applicable, about the following: a) eligibility requirements, b) legal requirements, c) validation or verification programme requirements and guidelines	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.5 (k) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
57	7.3.6	The validation/verification team shall have sufficient technical expertise to evaluate: relevant activities and technologies; quantification, monitoring and reporting, including relevant technical and sector issues	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.6 Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) PBPL-ATC-F011 (Audit Team Competence)	
58	ISO 14066,2023 6.2.3	A validation or a verification team collectively shall have quantitative and qualitative information knowledge, including, as applicable, about the following: a) sector(s) relevant to the environmental information statement; b) relevant quantification methodologies, including measurement and modelling approaches, monitoring techniques and their consequences for data quality; c) calibration procedures and their consequences for data quality; d) reporting principles (e.g. completeness,	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.6 (a) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	

		consistency, accuracy, transparency and relevance); e) materiality and material discrepancy.		
59	ISO 14066,2023 6.2.4	A verification team collectively shall have additional knowledge about the quantification of environmental information at the organizational level including principles and criteria, processes, procedures and methodologies for, as applicable: a) determining organizational and reporting boundaries; b) developing declarations of environmental status (such as carbon neutrality); c) developing claims related to actions taken; d) organizational life cycle assessments.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.6 (b) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
60	ISO 14066,2023 6.2.5	A verification team collectively shall have additional knowledge about the verification of environmental information at the level of products and claims, including principles and criteria, processes, procedures and methodologies of, as applicable: a) life cycle assessments; b) environmental product declarations, claims and ecolabels; c) claims related to characteristics of financial products; d) product related declarations of environmental status such as carbon neutrality and other related statements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.6 (c) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
61	ISO 14066:2023 6.2.6	A validation or a verification team collectively shall have additional knowledge with respect to the validation/verification of an environmental statement at the level of a project, including principles and criteria,	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.6 (d) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14)	

		processes, procedures and methodologies about, as applicable: a) project boundaries; b) quantification methodologies; c) monitoring and reporting.	Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
62	7.3.7	The validation/verification team shall have data and information auditing expertise to evaluate the environmental information statement, including the ability: to evaluate the information system to determine whether the responsible party has effectively identified, collected, analysed and reported on relevant environmental information, and has systematically taken corrective actions to address any misstatements and nonconformities; to design an evidence-gathering plan; to analyse risks associated with the use of data and data systems; to identify failures in data and data systems; to evaluate the impact of the various streams of data on the materiality of the environmental information statement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.7 Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
63	ISO 14066:2023, 6.2.7	A validation team or a verification team collectively shall have auditing knowledge, including about the following: a) methodologies for data and information auditing and risk assessment; b) techniques for data and information sampling; c) typical controls for data and information systems and supporting processes.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.7 (a) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
64	7.3.8	The validation/verification team shall be able to communicate effectively in appropriate languages on matters relevant to the validation or verification.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.8 Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor	

			(PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
65	7.3.9	The validation/verification team leader shall have: sufficient knowledge and expertise of the competencies detailed in 7.3.1 to 7.3.5 to manage the validation/verification team in order to meet the validation or verification objectives; the demonstrated ability to perform a validation or verification; the demonstrated ability to manage audit teams.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.9 Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Audit Team Competence (PBPL-ATC-F011) Application Form GHG Assessor (PBPL-AF-F021)	
66	ISO 14066:2023, 6.3.2	A team leader shall have sufficient skill to assess the following: a) competence of team members; b) risks associated with the performance of validation or verification activities; c) adequacy of resources available to the team; d) conclusions reached in the validation or verification opinion.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.9 (a) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
67	ISO 14066:2023 7	A technical expert shall provide the validation/verification team with specialist knowledge, which may be sector specific. Technical experts are not subject to the competence requirements in Clause 6 as they are not validators or verifiers.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.9 (b) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	

68	ISO 14066:2023, 6.3.1	A validation or a verification team collectively shall have the necessary skills to perform validation or verification activities, including the ability to: a) identify and evaluate validation/verification risks against the criteria and materiality, including when changes occur, new information becomes available, or nonconformity or misstatements become apparent; b) conduct validation/verification activities to evaluate evidence against criteria; c) evaluate the evidence for sufficiency and appropriateness; d) challenge the evidence, demonstrate professional scepticism and, when necessary, carry out independent research; e) draw appropriate conclusions from evidence; f) communicate about the validation/verification process and its results as expressed in findings, opinions and reports of factual findings.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.3.9 (c) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form GHG Assessor (PBPL-AF-F021) Audit Team Competence (PBPL-ATC-F011)	
7.4 Outsourcing				
69	ISO/IEC 17029:2019 7.4	In the absence of applicable programme prohibitions on outsourcing, the validation/verification body may outsource validation /verification activities and shall: retain full responsibility for the validation/verification; not outsource the engagement activities (9.3), the decision on the confirmation of the claim and the issue of the statement (9.7); have a legally enforceable agreement, including confidentiality and management of impartiality requirements, with each body that provides outsourced activities; have ensured that the body that provides	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-7.4 We do not outsource audits to a Management System consulting organization to avoid threat to impartiality. Agreement-Auditor/Trainer/TE (PBPL-A-F002).	

		outsourced activities conforms with the applicable requirements of this document, including competence, impartiality and confidentiality and to any applicable programme requirements; obtain consent from the client to use the organization that provides the outsourced activities.		
8 Validation/verification programme				
70	ISO/IEC 17029:2019 8	The validation/verification body shall apply one or more validation/verification programme(s) that are consistent with, and do not exclude the requirements of this document.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-8 Process Flow Chart for Certification/Surveillance/Re-certification Process (PBPL-IMS-M01_ Annexure -05) Process Flow Chart for Validation/Verification Process (PBPL-IMS-M01_ Annexure -06) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Certification Procedure (PBPL-SOP-CERTIFICATION-10) Procedure For Evidence Collection & Evaluation (PBPL-SOP-EC&E-18) Procedure for Sampling Plan (Risk Based) (PBPL-SOP-SP-19)	
9 Process requirements				
71	ISO/IEC 17029:2019 9.1	The validation/verification body shall complete the following process steps as validation/verification activities: — pre-engagement (9.2); — engagement (9.3); — planning (9.4); — validation/verification execution (9.5);	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.1 Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Certification Procedure (PBPL-SOP-CERTIFICATION-10) Refer to below forms along with	

		— review (9.6); — decision and issue of the validation/verification statement (9.7); — facts discovered after the issue of the validation/verification statement (9.8); — handling of appeals (9.9); — handling of complaints (9.10); — records (9.11)	SOPs which should be maintained by PBPL during Verification process: pre-engagement (9.2); Application Form (PBPL-AF-F004) Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Contract Review (PBPL-CR-F012) Procedure for Sampling Plan (Risk Based) (PBPL-SOP-SP-19) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008) engagement (9.3); Client Contractual Agreement (PBPL-CA-F001) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008) planning (9.4); Verification Sampling Plan (PBPL-VSP-F018) Audit Plan (PBPL-AP-F013) Audit Team Competence (PBPL-ATC-F011) Preliminary Meeting Report (PBPL-PMR-F014) Verification Sampling Plan (Risk Based) (PBPL-VSP-F018) validation/verification execution (9.5); Audit Checklist (PBPL-ACL-F015)	

			Attendance Sheet (PBPL-ATS-F007) Audit Notes (PBPL-AN-F009) Certification Procedure (PBPL-SOP-CERTIFICATION-10) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Audit Plan (PBPL-AP-F013) Primary Verification Report (PBPL-PVR-F006) Certificate Sample (PBPL-CS-F005) Audit Report_GHG (PBPL-AR-F010) review (9.6); Primary Verification Report (PBPL-PVR-F006) Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15) Release Protocol (PBPL-RP-F019) Completeness Check (PBPL-CC-F020) decision and issue of the validation/verification statement (9.7); Release Protocol (PBPL-RP-F019) Completeness Check (PBPL-CC-F020) Certificate Sample (PBPL-CS-F005) facts discovered after the issue	

			of the validation/verification statement (9.8); Issue of Certificate, Suspension, Reduction & Withdrawal (PBPL-SOP-IOC-08) handling of appeals (9.9); Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Procedure for Record Control (PBPL-SOP-RC-02) handling of complaints (9.10); Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Procedure for Record Control (PBPL-SOP-RC-02) Procedure for Complaints on V&V Results records (9.11). Document Control (PBPL-SOP-DC-01) Record Control (PBPL-SOP-RC-02) Corrective & Preventive action (PBPL-SOP-C&PA-13) Performance Monitoring (PBPL-SOP-PM-21) Use of Logo Procedure (PBPL-SOP-UOL-11)	

			Client Contractual Agreement (PBPL-CA-F001) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008) Procedure for Complaints on V&V Results (PBPL-SOP-COVVR-20)	
72	IAF MD6:2024 MD 8.1	The V/VB shall establish a development process for each new environmental information validation or verification programme in which it wishes to operate. This development process shall provide outputs related to the following: • Identification of intended users, and their expectations and requirements as applicable to the outcome of validation or verification activities. • Review and understanding of the applicable scope of validation/verification including applicable criteria. • Review and understanding of the applicable criteria for validation or verification. • Consideration of V/VB strategic and business risks. Identification of the competence requirements for validation/verification team, validators or verifiers, independent reviewers and support personnel, as relevant to the criteria of each validation or verification. • Confirmation that the proposed validation or verification arrangements are capable of meeting the requirements of the applicable programme. • Necessary tools for gathering evidence during the validation/verification.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.1 (a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Audit Team Competence (PBPL-ATC-F011) Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15) Verification Sampling Plan (PBPL-VSP-F018) Audit Checklist (PBPL-ACL-F015)	

73	9.2	Pre-engagement In addition to the requirements given in ISO/IEC 17029:2019, 9.2.2, the validation/verification team shall ensure that the engagement type(s) has(ve) been identified. Engagement type(s) may include verification, validation, AUP or a combination thereof.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.2 Application Form (PBPL-AF-F004) Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Contract Review (PBPL-CR-F012) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
74	ISO/IEC 17029:2019 9.2.1	The validation/verification body shall require the client to submit information sufficient to carry out a pre-engagement review, including at least the following: a) client name and the proposed claim to be validated/verified; b) locations where the client's activities are undertaken; c) the validation/verification programme and associated specified requirements for the validation/verification; d) the objectives and scope of the validation/verification; e) reports, data and any other relevant information; f) where known at this stage and where applicable, the materiality and the level of assurance; g) any other information as required by the validation/verification programme.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.2.1 Application Form (PBPL-AF-F004)	
75	ISO/IEC 17029:2019 9.2.2	The validation/verification body shall conduct a pre-engagement review of the information received from the client to ensure that: a) an applicable programme exists or a programme is to be established; b) the claim is understood (e.g. context,	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.2.2 Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Contract Review (PBPL-CR-	

		content and complexity); c) the objectives and scope of the validation/verification have been agreed with the client; d) the specified requirements against which the claim will be validated/verified have been identified and are suitable; e) where applicable, the materiality and level of assurance have been agreed; f) the process for validation/verification activities can be achieved (e.g. evidence gathering activities, evaluation of gathered evidences); g) the validation/verification duration can be estimated; h) the validation/verification body has identified and has access to the resources and competences that are required to undertake the validation/verification; i) the time frame for the planned validation/verification can be proposed.	F012) Procedure for Sampling Plan (Risk Based) (PBPL-SOP-SP-19) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
76	ISO/IEC 17029:2019 9.2.3	Following the pre-engagement review of the submitted information by the client the validation/verification body shall either accept or decline to perform validation/verification.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.2.3 Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Application Form (PBPL-AF-F004)	
77	IAF MD6:2024 MD 9.2.1	The V/VB shall confirm the type of engagement with the client or responsible party. Types may be verification, validation, agreed-upon procedures, or mixed engagement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.2.3 (a) PBPL-SOP-CR-09 (Application Review & Contract Review Procedure) PBPL-AF-F004 (Application Form) PBPL-PMR-F014 (Preliminary Meeting Report).	

78	IAF MD6:2024 MD 9.2.2	AUP are applied when the intended user(s) require the results of verification evidence-gathering activities but do not require the opinion of the verifier. The V/VB shall only use AUP within accredited validation and verification under the following conditions: The requirements of ISO/IEC 17029 are applied. The agreed upon procedures have been determined in advance and are agreed with the client or responsible party. An independent review and approval of the issuance of the report of factual findings shall take place in line with the requirements of ISO/IEC 17029 (ref. cl. 9.6 and 9.7). The V/VB's report of factual findings shall clearly describe restrictions on the use and distribution of the report of factual findings. The report of factual findings may be to the organisation and intended users only. The report of factual findings clearly describes the procedures performed and the factual findings resulting from those procedures. Additionally, a programme may specify the use of AUP rather than an assurance engagement. The time allocation for the engagement shall be justified based on the review of the provided information and recorded by the V/VB.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.2.3 (b) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) PBPL-SOP-CR-09 (Application Review & Contract Review Procedure)	
79	ISO 14064-3, 5.1.1	The verifier/validator shall confirm the following aspects of the engagement: a) type; b) objectives: verification/validation; c) scope: boundary, period; d) criteria: materiality, level of assurance, etc.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.2.3 (c) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Application Review & Contract	

			Review Procedure (PBPL-SOP-CR-09) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
80	ISO 14064-3, 5.1.2	The verifier/validator and the client shall agree on the engagement type(s) and shall consider the needs of the intended user. The verifier/validator shall assess the appropriateness of the proposed engagement type.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.2.3(d) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008) Client Contractual Agreement (PBPL-CA-F001)	
81	9.3	Engagement In addition to the requirements given in ISO/IEC 17029:2019, 9.3.2, the client shall communicate any facts to the body that can affect the validity of an issued opinion.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.3.1 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
82	ISO/IEC 17029:2019 9.3.1	The validation/verification body shall have an agreement with each client for the provision of validation/verification activities in accordance with the relevant requirements of this document and the requirements specified in the applicable validation/verification programme: a) for second- and third-party validation/verification activities, a legally enforceable agreement (e.g. a contract); b) for first party validation/verification activities, an internal agreement such as service level agreement, internal contract, statement of work, or other enforceable internal agreement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.3.1 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	

83	ISO/IEC 17029:2019 9.3.2	The validation/verification body shall ensure its agreement requires that the client complies at least with the following: a) validation/verification requirements; b) making all necessary arrangements for the conduct of the validation/verification, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel; c) where applicable, making provisions to accommodate observers; d) complying with the rules of the validation/verification body for reference to validation/verification or use of marks (10.3).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.2 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
84	ISO/IEC 17029:2019 9.3.3	The agreement shall confirm that the client engages the validation/verification body to undertake validation/verification activities, including the specification of: a) the items listed in 9.2.2; b) the specific requirements for the validation/verification activity, including any additional relevant requirements set by a programme or standard.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.3 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
85	ISO/IEC 17029:2019 9.3.4	The validation/verification body shall take responsibility for any inputs that it accepts to take into account as part of its validation/verification activities, including those that have been generated by the client or other external parties.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.4 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample-GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
86	IAF MD6:2024 MD 9.3.1	The V/VB shall ensure its agreement requires the client to cooperate in the case where facts or information discovered materially affects the validation or verification opinion. The legally enforceable agreement shall include a policy governing marketing and other references to the V/VB	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.4 (a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	

		that the V/VB authorizes its clients to use with respect to any environmental information statement. Where there is a license to use a validation or verification mark, or specific text, there shall be no ambiguity in the proposed use of the environmental information statement that has been validated or verified. The policy shall ensure conformance to ISO 14065 Annex B, Reference to validated/verified statements and use of marks.	Client Contractual Agreement (PBPL-CA-F001)	
87	ISO 14064-3, 5.1.3	For verification, the verifier and the client shall agree on the level of assurance to be applied and shall consider the needs of the intended user. The verifier shall assess the appropriateness of the level of assurance. The verifier shall not change the level of assurance during the verification, but may terminate the engagement and start a new engagement with a different level of assurance. The level of assurance shall be specified prior to the start of the verification because the level of assurance establishes the nature, extent and timing (the design) of the evidence-gathering activities. This document describes requirements applicable for verification at a reasonable level of assurance. In cases of limited level of assurance, the requirements in Annex A shall be met. Considerations for verification are given in Annex B	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.4 (b) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008) Client Contractual Agreement (PBPL-CA-F001)	
88	ISO 14064-3, 5.1.4	The verifier/validator and client shall agree on the verification/validation objectives at the beginning of the verification/validation engagement. Verification objectives shall include reaching a conclusion about the accuracy of the GHG statement and the conformity of the statement with criteria. Validation objectives shall include an	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.4 (c) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Application Review & Contract Review Procedure (PBPL-SOP-	

		assessment of the likelihood that implementation of the GHGrelated activities will result in the achievement of GHG outcomes as stated by the responsible party, if included in the validation scope.	CR-09) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008) Application Form (PBPL-AF-F004)	
89	ISO 14064-3, 5.1.7	The verifier/validator shall confirm the materiality threshold required by the intended users. If no materiality threshold has been specified by intended users, the verifier/validator shall set (a) materiality threshold(s) and communicate them to the client. Quantitative materiality refers to error in value in the GHG statement. Examples include misstatements, incomplete inventories, misclassified GHG emissions or misapplication of calculations. Qualitative materiality refers to intangible issues that affect the GHG statement. Examples include: a) control issues that erode the verifier's confidence in the reported data; b) poorly managed documented information; c) difficulty in locating requested information; d) noncompliance with regulations indirectly related to GHG emissions, removals or storage.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.4 (d) PBPL-SOP-UA-17 (Procedure for Uncertainty Analysis) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation)	
90	ISO 14064-3, 5.1.5	The verifier/validator and client shall agree on the criteria taking into account the principles and requirements of the standards or GHG programme to which the responsible party subscribes. The verifier/validator shall assess the suitability of the criteria proposed by the client, considering: a) the method for determining engagement scope and boundaries; b) the GHGs and sources, sinks and reservoirs	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.4 (e) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Proposal Sample, GHG	

		(SSRs) to be accounted for; c) the quantification methods; d) requirements for disclosures. Criteria shall be relevant, complete, reliable and understandable. It shall be available to the intended user. The criteria shall be referenced in the opinion.	Verification- ISO 14064-1 (PBPL-PRO-F008) Primary Verification Report (PBPL-PVR-F006)	
91	ISO 14064-3, 5.1.6	The verifier/validator and client shall agree on the verification/validation scope at the beginning of the verification/validation process. The scope, as a minimum, shall include the following: a) boundaries; b) facilities, physical infrastructure, activities, technologies and processes; c) GHG SSRs; d) types of GHGs; e) time period. For GHG statements that contain emission reductions or removal enhancements, the scope shall also include: — any material secondary effects; — baselines (verification); — baseline scenarios (validation).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.3.4 (f) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Application Review & Contract Review Procedure (PBPL-SOP-CR-09) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008) Primary Verification Report (PBPL-PVR-F006)	
9.4 Planning				
92	ISO/IEC 17029:2019 9.4.1	The validation/verification body shall undertake the following planning activities taking into account the requirements specified in the applicable validation/verification programme before undertaking the validation/verification activities: a) assign competent resources to undertake the activities; b) determine the validation/verification activities based on the understanding of the claim; c) assess the risk of a material misstatement regarding the claim; d) confirm the timing and access	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.1 Verification Sampling Plan (PBPL-VSP-F018) Audit Plan (PBPL-AP-F013) Audit Team Competence (PBPL-ATC-F011) Preliminary Meeting Report (PBPL-PMR-F014) Verification Sampling Plan (Risk Based) (PBPL-VSP-F018)	

		arrangements with the client; e) determine evidence-gathering activities needed to complete the validation/verification in accordance with the specified requirements and consistent with the results of b) and c); f) prepare an evidence-gathering plan, taking into account c) and any measures that the client has in place to control sources of potential errors, omissions and misrepresentations; g) prepare a validation/verification plan (9.4.2) considering the evidence-gathering plan as an input.		
93	ISO 14064-3, 5.2	A team shall be selected that has the necessary skills and competences to undertake the verification/validation.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.1 (a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Procedure for Team Selection and Competence (PBPL-SOP-TS&C-14) Application Form (PBPL_F009_AF)	
94	ISO/IEC 17029:2019 9.4.2	The validation/verification body shall develop a validation/verification plan that describes activities and schedules, and that includes the following: a) objectives and scope of validation/verification; b) identification of the validation/verification team members and their roles and responsibilities in the team (e.g. team leader, observer); c) time frame and duration of validation/verification activities; d) specified requirements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.2 Audit Plan (PBPL-AP-F013)	

95	ISO/IEC 17029:2019 9.4.3	The validation/verification body shall inform the client of the names and roles of the team members with sufficient notice for any objection to the appointment of a team member to be made.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.3 Audit Plan (PBPL-AP-F013)	
96	ISO/IEC 17029:2019 9.4.4	The validation/verification body shall communicate to the client the validation/verification plan.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4 Audit Plan (PBPL-AP-F013)	
97	IAF MD6:2024 MD 9.4.2.1	The V/VB shall document the results of the strategic analysis.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(a) PBPL-SOP-CR-09 (Application Review & Contract Review Procedure) PBPL-AF-F004 (Application Form) PBPL-CR-F012 (Contract Review) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Primary Verification Report (PBPL-PVR-F006) Audit Report_GHG (PBPL-AR-F010)	
98	ISO 14064-3, 6.1.1.1	The verifier shall perform a strategic analysis to understand the activities and complexity of the organization, project or product, and to determine the nature and extent of the verification activities. The strategic analysis shall consider: a) relevant sector information; b) the nature of operations of the facility(ies) or project or product; c) the requirements of the criteria, including applicable regulatory and/or GHG	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(b) PBPL-SOP-CR-09 (Application Review & Contract Review Procedure) PBPL-AF-F004 (Application Form) PBPL-CR-F012 (Contract Review) PBPL-SOP-SP-19 (Procedure for	

		programme requirements; d) the intended user's materiality threshold, including the qualitative and quantitative components; e) the likely accuracy and completeness of the GHG statement; f) the scope of the GHG statement and related boundaries; g) the time boundary for data; h) emissions SSRs and their contribution to the overall GHG statement; i) changes in GHG emissions, removals and reservoir quantities from the prior reporting period; j) appropriateness of quantification and reporting methods, and any changes; k) sources of GHG information; l) data management information system and controls; m) management oversight of the responsible party's reporting data and supporting processes; n) the availability of evidence for the responsible party's GHG information and statement; o) the results of previous verifications; p) the results of sensitivity or uncertainty analysis (see ISO 14067); q) allocation approach; r) the type of GHGs (e.g. only CO2 or also other gases); s) the applied monitoring methodology (i.e. direct measurement of GHGs or calculation of GHGs with indirect measurement of activity and calculation data); t) other relevant information. The results of the strategic analysis shall be used in the risk assessment.	Sampling Plan (Risk Based) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	

99	ISO 14064-3, 6.1.1.2	The strategic analysis shall consider: a) the project plan; b) the results of the validation report; c) the requirements of the monitoring plan; d) the applied monitoring methodology; e) the monitoring report.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(c) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008) PBPL-AP-F013 (Audit Plan) PBPL-PVR-F006 (Primary Verification Report) PBPL-AR-F010 (Audit Report_GHG) PBPL-TR-F017 (Technical Review) PBPL-CC-F020 (Completeness Check) PBPL-RP-F019 (Release Protocol) PBPL-CS-F005 (Certificate Sample)	
100	ISO 14064-3, 6.1.1.3	The strategic analysis shall consider: a) the results of the life cycle interpretation, including conclusions and limitations; b) the functional or declared unit (see ISO 14067); c) the characteristics of unit processes; d) the life-cycle stages; e) cut-offs.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(d) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) PBPL-AR-F010 (Audit Report_GHG) PBPL-CS-F005 (Certificate Sample)	
101	ISO 14064-3, 6.1.2.1	The verifier shall perform a risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity with the criteria. The risk assessment shall consider the results of the materiality assessment. The verifier shall assess the risk of	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(e) Technical Review (PBPL-TR-F017) Release Protocol (PBPL-RP-F019)	

		misstatement and determine the nature and extent of evidence-gathering activities. The verifier shall determine performance materiality taking into account the intended user's quantitative materiality threshold. The verifier shall identify qualitative matters that may be material.	Completeness Check (PBPL-CC-F020) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) PBPL-SOP-UA-17 (Procedure for Uncertainty Analysis) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	
102	ISO 14064-3, 6.1.2.2	Inherent risks, control risks and detection risks shall be identified and assessed for the GHG statement. These risks shall be identified: a) for emissions and removals: occurrence, completeness, accuracy, cut-off and classification; b) for storage: existence, rights and obligations, completeness, and accuracy and allocation.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.4(f) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) Audit Checklist (PBPL-ACL-F015) PBPL-AR-F010 (Audit Report_GHG) PBPL-CS-F005 (Certificate Sample)	
103	ISO 14064-3, 6.1.2.3	The risk assessment shall consider the following: a) the likelihood of intentional misstatement in the GHG statement; b) the relative effect of emission sources on the overall GHG statement and materiality; c) the likelihood of omission of a potentially significant emission source; d) whether there are any significant emissions that are outside the normal course of business for the responsible party or that otherwise appear to be unusual;	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.4(g) Audit Checklist (PBPL-ACL-F015) Audit Report_GHG (PBPL-AR-F010) Primary Verification Report (PBPL-PVR-F006) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

		e) the nature of operations specific to an organization, facility, project or product; f) the degree of complexity in determining the organizational or project boundary or product system boundary and whether related parties are involved; g) any changes from prior periods; h) the likelihood of non-compliance with applicable laws and regulations that can have a direct effect on the content of the GHG statement; i) any significant economic or regulatory changes that might impact emissions and emissions reporting; j) selection, quality and sources of GHG data; k) the level of detail of the available documentation; l) the nature and complexity of quantification methods; m) the degree of subjectivity in the quantification of emissions; n) any significant estimates and the data on which they are based; o) the characteristics of the data management information system and controls; p) the apparent effectiveness of the responsible party's control system in identifying and preventing errors or omissions; q) any controls used to monitor and report of GHG data; r) the experience, skills and training of personnel.		

104	ISO 14064-3, 6.1.2.4	The verifier may perform an initial site visit to obtain data and information for the risk assessment. The verifier may perform high-level analytical procedures to determine other areas of risk. These high-level analytical procedures may include: a) evaluation of changes in GHG emission intensity; b) evaluation of changes in GHG emissions, removals and storage over time; c) evaluation of expected GHG emissions, removals and storage against reported emissions.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(h) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) Verification Sampling Plan (PBPL-VSP-F018) Contract Review (PBPL-CR-F012)	
105	ISO 14064-3, 6.1.2.5	The risk assessment shall consider the following: a) whether the current operating conditions reflect the assumptions, limitations, methods and uncertainties in the project plan or criteria; b) the complexity and data availability of the baseline calculations; c) a comparison of actual versus expected emission reductions or removal enhancements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(i) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) Contract Review (PBPL-CR-F012) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04)	
106	ISO 14064-3, 6.1.2.6	The risk assessment shall consider the following: a) the degree of product complexity and system boundaries; b) the contributions of emissions and removals at different life stages; c) the allocation procedures; d) the availability of life-cycle results from comparable products; e) the representativeness of use and end of life scenarios; f) the reliability of any carbon footprint	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.4.4(j) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) Contract Review (PBPL-CR-F012) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure	

		studies used; g) the results of any critical review.	(PBPL-SOP-PA-04) PBPL-AR-F010 (Audit Report_GHG)	
107	ISO 14064-3, 6.1.2.7	The risk assessment shall be used in developing the verification and evidence-gathering plans. Any input into the risk assessment shall be recorded. The risk assessment output may address how the verification is planned with respect to the following: a) GHG emissions SSRs; b) boundaries; c) data management details; d) management controls.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.4(k) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) PBPL-VSP-F018 (Verification Sampling Plan)	
108	9.4.2	In addition to the planning activities required in ISO/IEC 17029:2019, 9.4.1, the validation/verification team shall: perform a strategic analysis to understand the nature and complexity related to the environmental information statement and to determine the extent of the validation/verification activities based on the engagement type; assess the risk of nonconformity to the criteria.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.2 Contract Review (PBPL-CR-F012) Audit Team Competence (PBPL-ATC-F011) Verification Sampling Plan (Risk Based) (PBPL-VSP-F018) Verification Sampling Plan (PBPL-VSP-F018) Procedure for Uncertainty Analysis (PBPL-SOP-UA-17)	
109	9.4.3	In addition to the requirements of ISO/IEC 17029:2019, 9.4.2, the validation/verification plan shall include the level of assurance and materiality.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.3 Audit Plan (PBPL-AP-F013)	

110	9.4.4	The validation/verification plan and evidence-gathering plan shall be approved by the team leader.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.4 Audit Plan (PBPL-AP-F013)	
111	9.4.5	Amendments to the validation/verification plan and evidence-gathering plan shall be approved by the team leader in the following circumstances: change in scope or timing of validation/verification activities; change in evidence-gathering procedures; change in locations and sources of information for evidence-gathering; when the validation/verification process identifies new risks or concerns that could lead to material misstatements or nonconformities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.5 Audit Plan (PBPL-AP-F013)	
112	ISO 14064-3, 6.1.7	The verification plan and evidence-gathering plan shall be approved by the team leader. Amendments to the verification plan and evidence-gathering plan shall be approved by the team leader in the following circumstances: a) change in scope or timing of verification activities; b) change in evidence-gathering procedures; c) change in locations and sources of information for evidence-gathering; d) the identification during the verification process of new risks or concerns that could lead to material misstatements or nonconformities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.4.5 (a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Verification Sampling Plan (PBPL-VSP-F018) Preliminary Meeting Report (PBPL-PMR-F014) Audit Plan (PBPL-AP-F013)	
9.5 Validation/verification execution				

113	ISO/IEC 17029:2019 9.5.1	The validation/verification body shall perform the validation/verification execution activities in accordance with the validation/verification plan.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.1 Certification Procedure (PBPL-SOP-CERTIFICATION-10) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Audit Plan (PBPL-AP-F013)	
114	ISO/IEC 17029:2019 9.5.2	The validation/verification plan shall be revised as necessary during the validation/verification execution activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.2 Certification Procedure (PBPL-SOP-CERTIFICATION-10) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Audit Plan (PBPL-AP-F013)	
115	ISO/IEC 17029:2019 9.5.3	Any revisions to the validation/verification plan shall be internally documented, including the reasons, and communicated to the client.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.3 Certification Procedure (PBPL-SOP-CERTIFICATION-10) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03) Audit Plan (PBPL-AP-F013)	
116	ISO/IEC 17029:2019 9.5.4	The body shall undertake the following activities: a) collection of sufficient objective evidence on original data/information, ensuring its traceability through the data/information management process, any further analysis and calculation; b) identification of misstatements and consideration of their materiality; c) assessment of conformity with specified requirements, taking into account the validation/verification programme.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.4 Certification Procedure (PBPL-SOP-CERTIFICATION-10) Certification Scheme Regulation Procedure (PBPL-SOP-CS-03)	

117	ISO/IEC 17029:2019 9.5.5	The validation/verification body shall prepare the following: a conclusion on the outcome of the activities in 9.5.4; a draft validation/verification statement; a report, if applicable.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 Primary Verification Report (PBPL-PVR-F006) Certificate Sample (PBPL-CS-F005) Audit Report_GHG (PBPL-AR-F010)	
118	ISO 14064-3, 5.3	Verifiers/validators shall use one or more of the following evidence-gathering activities and techniques in the verification/validation: a) observation; b) inquiry; c) analytical testing; d) confirmation; e) recalculation; f) examination; g) retracing; h) tracing; i) control testing; j) sampling; k) estimate testing; l) cross-checking; m) reconciliation.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (a) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	
119	ISO 14064-3, 5.4.1	The verifier/validator, as soon as practicable, shall communicate requests for clarification, material misstatements and nonconformities to the responsible party. If there is a material adjustment to be made to the GHG statement, the verifier/validator shall communicate the need for the adjustment to the responsible party. If, in the verifier's/validator's judgement, the responsible party does not respond appropriately within a reasonable period, the verifier/validator shall inform the client, if different from the responsible party. If, in the verifier's/validator's judgement, the	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (b) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) PBPL-SOP-IOC-08 (Issue of Certificate, Suspension, Reduction & Withdrawal)	

		client does not respond appropriately within a reasonable period, the verifier/validator shall: a) issue a modified or adverse verification/validation opinion; or b) withdraw from the verification/validation. The verifier/validator should communicate non-material misstatements to the responsible party.		
120	ISO 14064-3, 5.4.2	If the verifier/validator determines that there is insufficient information to support the GHG statement, the verifier/validator shall request additional information. If sufficient information cannot be obtained and the information is necessary for the verifier/validator to form a conclusion, the verifier/validator shall not proceed with the verification/validation and shall disclaim the issuance of an opinion.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (c) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) PBPL-SOP-IOC-08 (Issue of Certificate, Suspension, Reduction & Withdrawal)	
121	ISO 14064-3, 5.4.3	If a matter comes to the verifier's/validator's attention that causes the verifier/validator to believe in the existence of intentional misstatement or noncompliance by the responsible party with laws and regulations, the verifier/validator shall communicate the matter to the appropriate parties as soon as practicable.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (d) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) PBPL-SOP-IOC-08 (Issue of Certificate, Suspension, Reduction & Withdrawal)	
122	ISO 14064-3, 5.4.5	The process for completing a verification of GHG information based on the requirements in Clause 6. The process for completing a validation of GHG information based on the requirements in Clause 7.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (e) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

123	ISO 14064-3, 6.1.4.1	Site visits shall be planned and performed as appropriate to gather information needed to reduce verification risk and to aid in the design of evidence-gathering activities. On the basis of the risk assessment, the verifier shall identify the need to visit sites and facilities, including the number and location of individual locations to be visited, considering: a) the results of the risk assessment and efficiencies in collecting evidence; b) the number and size of sites and facilities associated with the organization, project or product; c) the diversity of activities at each site and facility contributing to the GHG statement; d) the nature and magnitude of the emissions at different sites and facilities, and their contribution to the GHG statement; e) the complexity of quantifying emissions sources generated at each relevant site or facility; f) the degree of confidence in the GHG data management system; g) any risks identified through the risk assessment indicating the need to visit specific locations; h) the results of prior verifications or validations, if any.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (f) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) PBPL-SOP-UA-17 (Procedure for Uncertainity Analysis) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation)	
124	ISO 14064-3 6.1.4.2	The verifier shall perform a site or facility visit under any of the following circumstances: a) an initial verification; b) a subsequent verification for which the verifier does not have knowledge of the prior verification activities and results; c) a verification where there has been a change of ownership of a site or facility and where the emissions, removals and storage	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (g) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) PBPL-SOP-UA-17 (Procedure for Uncertainity Analysis)	

		of the site or facility are material to the GHG statement; d) when misstatements are identified during the verification that indicate a need to visit a site or facility; e) there are unexplained material changes in emissions, removals and storage since the previous verified GHG statement; f) the addition of a site or facility of GHG SSRs that are material to the GHG statement; g) material changes in scope or boundary of reporting; h) significant changes in the data management involving the specific site or facility. The verifier may determine that the circumstances specified in a) through h) above do not require a site or facility visit based on the results of the risk assessment and evidence-gathering plan, and considering the results of any prior verification to the same site or facility. If a verifier determines that a site or facility visit is not necessary, the verifier shall justify and document the rationale for the decision.	PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation)	
125	ISO 14064-3 6.1.4.3	The verifier shall perform evidence-gathering activities at the site or facility to assess, as determined by the risk assessment: a) operations and activities relevant to GHG SSRs; b) data management and control systems; c) physical infrastructure; d) equipment, such as measuring devices and instruments, to establish traceability to applicable calibration and monitoring information; e) types of equipment and supporting	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (h) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) PBPL-SOP-UA-17 (Procedure for Uncertainity Analysis) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation)	

		assumptions and calculations (e.g. verifying that manufacturer information used as a basis for emissions calculations matches installed equipment); f) processes and material flows that impact emissions; g) scope and boundaries; h) conformity with operational and data collection procedures; i) personnel activities that have a potential to impact materiality; j) sampling equipment and sampling methodologies; k) monitoring practices against the requirements established by the responsible party or specified in criteria; l) calculations and assumptions made in determining the GHG data, emissions and, as applicable, emission reductions and removal enhancements; m) quality control and quality assurance procedures in place to prevent or identify and correct any errors or omissions in the reported monitoring parameters.		
126	ISO 14064-3 6.1.5	The verifier shall develop a verification plan that describes verification activities and schedules. The verification plan shall be revised as necessary during the verification. The verification plan shall address the following: a) the scope and objectives; b) identification of the verification team and their roles on the team; c) client/responsible party contact; d) schedule of verification activities; e) level of assurance; f) verification criteria; g) materiality; h) schedule for site visits.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (i) PBPL-AP-F013 (Audit Plan) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

		The verifier shall communicate the verification plan to the responsible party and ensure that relevant responsible party's personnel are notified prior to the beginning of any site visit.		
127	IAF MD6:2024 MD 9.5.4.1	In the case of statements with quantitative information, the V/VB shall perform a materiality assessment (3.1) on the statement to identify potentially material inputs.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (k) PBPL-SOP-UA-17 (Procedure for Uncertainity Analysis)	
128	ISO 14064-3 6.1.6	The evidence-gathering plan shall be based on the results of the verifier's risk assessment. It shall be designed to lower the verification risk to an acceptable level. The evidence-gathering plan shall specify the type and extent of evidence-gathering activities. The evidence-gathering plan should not be communicated to the client or responsible party.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (j) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	
129	IAF MD6:2024 MD 9.5.4.2	The validation or verification shall be conducted with an attitude of professional scepticism, which assumes that the presented information and data may be wrong until proven differently.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (l) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	
130	ISO 14064-3, 6.2	The verifier shall conduct the verification according to the verification plan and conduct the evidence gathering activities according to the evidence-gathering plan. Whenever the responsible party makes changes to the GHG statement as a result of requests for clarification, misstatements and nonconformities, the verifier shall assess these changes.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (m) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Audit Plan (PBPL-AP-F013) Procedure For Evidence Collection & Evaluation (PBPL-SOP-EC&E-18) Issue of Certificate, Suspension, Reduction & Withdrawal (PBPL-SOP-IOC-08)	

131	ISO 14064-3, 6.1.3.1	The verifier shall design evidence-gathering activities to collect sufficient and appropriate evidence upon which to base the conclusion. The verifier shall obtain more persuasive evidence the higher the risk of misstatement. The verifier shall consider inherent risk and detection risk in designing the evidence-gathering activities. Irrespective of the risks identified, the verifier shall design and perform analytical procedures and tests for each type of material emission or removal. The verifier shall develop evidence-gathering activities that determine whether the GHG statement conforms to the criteria, taking into account the principles of the standards or GHG programme that apply to the GHG statement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (n) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	
132	ISO 14064-3, 6.1.3.2	The verifier shall design evidence-gathering activities to determine the existence of data trails for material emissions, removals and/or storage.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (o) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) PBPL-ACL-F015 (Audit Checklist) PBPL-VSP-F018 (Verification Sampling Plan)	
133	ISO 14064-3, 6.1.3.3	The extent of the assessment of the GHG information system and control shall depend on the results of the risk assessment. Evidence-gathering activities that assess the design and effectiveness of the GHG information system and controls shall consider: a) the selection and management of the GHG data and information;	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (p) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) PBPL-ACL-F015 (Audit	

		b) processes for collecting, processing, consolidating and reporting GHG data and information; c) systems and processes that ensure the validity and accuracy of the GHG data and information; d) the design and maintenance of the GHG information system; e) systems, processes and personnel that support the GHG information system, including activities for ensuring data quality; f) the results of instrument maintenance and calibration; g) the results of previous verifications, if available and appropriate.	Checklist) PBPL-VSP-F018 (Verification Sampling Plan)	
134	ISO 14064-3, 6.1.3.4	The verifier shall design the evidence-gathering activities to test GHG data and information.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (p1) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation)	
135	ISO 14064-3, 6.1.3.5	The verifier shall design evidence-gathering activities that relate to the data aggregation process, including reconciling the GHG statement with the underlying records and examining material adjustments made during the course of preparing the GHG statement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (q) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) PBPL-SOP-UA-17 (Procedure for Uncertainity Analysis) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	
136	ISO 14064-3, 6.1.3.6.1	In designing and performing analytical testing the verifier shall consider: a) the ability of the analytical test to reduce or mitigate the risk identified; b) the reliability of the data to be analysed; c) the likelihood that the analytical testing	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (r) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) PBPL-SOP-UA-17 (Procedure	

		will identify material misstatements. If analytical testing identifies fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expectations, the verifier shall investigate such differences by obtaining additional evidence and performing other evidence-gathering activities.	for Uncertainity Analysis) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	
137	ISO 14064-3, 6.1.3.6.2	The verifier shall design and implement evidence-gathering activities to test the operating effectiveness of controls. If deviations are detected, the verifier shall assess whether the deviations affect the ability to rely on those controls, whether additional test of controls are necessary and whether other types of evidence-gathering activities need to be applied. If the characteristics of the data are such that only tests of control can be used, the verifier shall design and implement evidence-gathering activities to establish the operating effectiveness of those controls. If deviations are detected, the verifier shall assess whether the deviations affect the ability to rely on those controls and whether additional tests of controls are necessary.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (s) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) PBPL-SOP-UA-17 (Procedure for Uncertainity Analysis) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	
138	ISO 14064-3, 6.1.3.6.3	If the risk assessment has determined the estimated approach to have material impact on the overall GHG statement, the verifier shall evaluate: a) the appropriateness of the estimate methodology; b) the applicability of the assumptions in the estimate; c) the quality of the data used in the estimate. The verifier shall develop evidence-gathering activities that test the operating	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (t) PBPL-SOP-UA-17 (Procedure for Uncertainity Analysis) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	

		effectiveness of the controls governing the development of the estimate. The verifier shall develop his/her own estimate or range to evaluate the responsible party's estimate. The verifier shall evaluate whether the estimates, if any, comply with the criteria and whether the methods for making estimates: — have been applied consistently from prior periods; — have been changed from prior periods; — are appropriate.		
139	ISO 14064-3, 6.1.3.6.4	If sampling is used, the verifier shall consider the purpose of the evidence-gathering activities and the characteristics of the population from which the sample will be drawn when designing the sample.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (u) PBPL-SOP-SP-19 (Procedure for Sampling Plan (Risk Based) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22)	
140	ISO 14064-3, 6.1.3.6.5	The verifier shall assess whether the responsible party owns or has the right to claim emission reductions or removal enhancements expressed in the GHG statement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.5.5 (v) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019) PBPL-CS-F005 (Certificate Sample)	
9.6 Review				
141	ISO/IEC 17029:2019 9.6.1	The validation/verification body shall undertake review activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.1 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15)	

142	ISO/IEC 17029:2019 9.6.2	The review shall be carried out by persons who have not been involved in the validation/verification execution.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.6.2 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15)	
143	ISO/IEC 17029:2019 9.6.3	The review shall confirm: a) that all validation/verification activities have been completed in accordance with the agreement and the programme; b) sufficiency and appropriateness of evidence to support the decision; c) whether significant findings have been identified, resolved, and documented.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.6.3 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15) Release Protocol (PBPL-RP-F019)	
144	ISO/IEC 17029:2019 9.6.4	The reviewer shall communicate with the validation/verification team when the need for clarification arises. The validation/verification team shall address concerns raised by the reviewer.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.6.4 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15)	
145	ISO/IEC 17029:2019 9.6.5	The review shall have available all records of the validation/verification activities as specified in 9.11.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.6.5 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15) Completeness Check (PBPL-CC-F020)	
146	IAF MD:2024 MD 9.6.1	Documentation resulting from the validation or verification activity should contain sufficient traceability such that it can be demonstrated that validation/verification risk was reduced to an acceptable level.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.6.5(a) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

			Completeness Check (PBPL-CC-F020)	
147	9.6.2	In addition to the requirements in ISO/IEC 17029:2019, 9.6.2, the review shall be carried out by persons who have not been involved in the planning (see 9.4) and are not part of the validation/verification team.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.2 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15)	
148	9.6.3	For ISO/IEC 17029:2019, 9.6.3 c), note that "significant findings" are misstatements and nonconformities identified by the validation/verification team that could affect the opinion.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.3 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15) Release Protocol (PBPL-RP-F019)	
149	9.6.4	In addition to the requirements of ISO/IEC 17029:2019, 9.6.3, the review shall confirm: the competencies of validation/verification team members for the activities that they conducted; whether the validation/verification planning has been designed appropriately, including whether the objective, scope and materiality are addressed by: the strategic analysis and risk assessment; the validation/verification plan; the evidence-gathering plan; significant decisions made by the validation/verification team during the validation/verification; whether the opinion is appropriately drafted; whether the environmental information	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.4 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15)	

		statement is fairly stated and conforms to criteria.		
150	ISO 14066:2023, 8	The independent reviewer shall have the following competences (as applicable): — skills at the level of team leader; — knowledge as set out in 6.2, excluding 6.2.3 c); — skills as set out in 6.3.1.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.4 (a) PBPL-SOP-TR-15 (Technical Review Procedure) PBPL-SOP-TS&C-14 (Procedure for Team Selection and Competence) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	
151	ISO 14066:2023 9.1	For the purposes of achieving initial or supplemental qualifications to undertake validation or verification activities for given sectors, validators or verifiers shall demonstrate their knowledge and skills through a variety of evidence, including one or more of the following: a) education; b) training; c) work experience relevant to the competence required for the activity; d) tutoring or mentoring by more experienced staff (e.g. other members of the validation or verification team).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.4 (b) PBPL-AF-F021 (Application Form GHG Assessor) PBPL-SOP-TS&C-14 (Procedure for Team Selection and Competence)	
152	ISO 14066:2023 9.2	Validators or verifiers and independent reviewers should maintain knowledge and skills through ongoing awareness of developments in the sectors of their competence, including relevant national and international environmental information programmes, applicable science and relevant legal requirements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.4 (c) PBPL-AF-F021 (Application Form GHG Assessor) PBPL-SOP-TS&C-14 (Procedure for Team Selection and Competence)	

		A validator or a verifier or independent reviewer should also undertake a programme of continuing professional development, including training, consistent with emerging trends in applicable environmental information programmes.		
153	9.6.5	In addition to the requirements of ISO/IEC 17029:2019, 9.6.5, the review may be started at any time during the process before the opinion is issued to allow significant issues identified by the reviewer to be resolved, provided that the independence of the reviewer is maintained, and the activities planned and undertaken by the reviewer(s), including the results, are documented.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.5 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15) Completeness Check (PBPL-CC-F020)	
154	ISO 14064-3, 8	An independent reviewer(s) shall be selected that is competent and different from the persons who conducted the verification/validation.An independent review shall be completed before the opinion is issued. The independent review may be conducted during the verification/validation process to allow significant issues identified by the independent reviewer to be resolved before the opinion is issued. The independent reviewer(s) shall evaluate: a) the appropriateness of team competencies; b) whether the verification/validation has been designed appropriately; c) whether all verification/validation activities have been completed; d) significant decisions made during the verification/validation; e) whether sufficient and appropriate evidence was collected to support the	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.5 (b) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Technical Review Procedure (PBPL-SOP-TR-15) Technical Review (PBPL-TR-F017) Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	

		opinion; f) whether the evidence collected supports the opinion proposed by the verification/validation team; g) the GHG statement and the verification/validation opinion; h) whether the verification/validation was performed according to this document, including whether: 1) the risk assessment, verification/validation plan and evidence-gathering plan address the objective, scope and level of assurance; 2) for verification: i) the evidence-gathering activities address the risks identified; ii) a data trail has been established for material emissions, removals and storage; 3) for validation: i) the evidence-gathering activities address the GHG-related activity characteristics; 4) verification/validation team decisions are supported by sufficient and appropriate evidence; 5) any restatements have been adequately assessed; 6) the GHG statement is in accordance with the criteria; 7) significant issues have been identified, resolved and documented. The independent reviewer shall communicate with the verification/validation team when the need for clarification arises. The verification/validation team shall address concerns raised by the independent reviewer. The independent review results shall be documented.		

155	9.6.6	The review shall be completed before the final opinion, or the report of factual finding for the AUP, is issued.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.6.6 Technical Review (PBPL-TR-F017) Technical Review Procedure (PBPL-SOP-TR-15) Completeness Check (PBPL-CC-F020)	
9.7 Decision and issue of the validation/verification statement				
157	ISO/IEC 17029:2019 9.7.1.1	Upon completion of the validation/verification review, the validation/verification body shall make the decision on whether or not to confirm the claim.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.1 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
158	ISO/IEC 17029:2019 9.7.1.2	The decision shall be made by persons who have not been involved in the validation/verification execution.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.2 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
159	ISO/IEC 17029:2019 9.7.1.3	Based on this decision, a validation/verification statement is issued or not issued according to the programme requirements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.3 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
160	ISO/IEC 17029:2019 9.7.1.4	When the validation/verification body is not issuing a validation/verification statement, the validation/verification body shall inform the client.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.4 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	

161	IAF MD6:2024 MD 9.7.1.3.1	A V/VB shall ensure that the wording of its report of factual findings does not state or imply provision of assurance to intended users. This shall also apply when a V/VB has tested elements of a statement using agreed-upon procedures in a mixed engagement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.4 (a) PBPL-CS-F005 (Certificate Sample)	
162	ISO 14064-3, 6.3.2.1	The verifier shall reach a conclusion based on the evidence gathered and draft a verification opinion.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.4 (b) PBPL-PVR-F006 (Primary Verification Report) PBPL-CS-F005 (Certificate Sample)	
163	ISO 14064-3, 6.3.2.2	In order to draft an unmodified opinion, the verifier shall ensure that: there is sufficient and appropriate evidence to support material emissions, removals or storage; b) the criteria are applied appropriately for material emissions, removals or storage; c) the effectiveness of controls has been evaluated when the verifier intends to rely on those controls.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.4 (c) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) Completeness Check (PBPL-CC-F020).	
164	ISO 14064-3, 6.3.2.3	In order to draft a modified opinion, the verifier shall ensure that there is no material misstatement at the level of the GHG statement. When there is a departure from the requirements of the criteria or a scope limitation, the verifier shall decide what type of modification to the verification opinion is appropriate. In addition to materiality, the verifier shall consider: — the degree to which the matter impairs the usefulness of the GHG statement; — the extent to which the effects of the matter on the GHG statement can be determined; — whether the GHG statement is, or could	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.4 (d) PBPL-CS-F005 (Certificate Sample) Completeness Check (PBPL-CC-F020). PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

		be understood to be, misleading even when read in conjunction with the verifier's opinion. A modified verification opinion, when read in conjunction with the GHG statement, normally will serve adequately to inform the intended user(s) of any deficiencies or possible deficiencies in the GHG statement. In this case, the non-material misstatement shall be: a) confined to specific elements, classifications or line items of the GHG statement; b) even if confined, not representative of a substantial portion of the GHG statement; c) not fundamental to the intended user's understanding of the GHG statement.		
165	ISO 14064-3, 6.3.2.4	In order to draft an adverse opinion, the verifier shall conclude that: a) there is insufficient or inappropriate evidence to support an unmodified or modified opinion; or b) criteria are not appropriately applied for material emissions, removals or storage; or c) the effectiveness of controls cannot be determined when the verifier intends to rely on those controls. 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.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.4 (e) PBPL-CS-F005 (Certificate Sample) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories) Primary Verification Report (PBPL-PVR-F006)	
166	9.7.1.2	Regarding ISO/IEC 17029:2019, 9.7.1.1, note that the reference to the word "claim" means "environmental information statement" in this document. A claim can be confirmed when the body concludes that the claim is materially correct and conforms with specified criteria.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.2 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	

167	9.7.1.3	The validation/verification body shall decide whether to confirm an environmental information statement that it has tested using AUP in a mixed engagement. The decision shall be based upon the body's report of factual findings (see Annex C).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.3 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
168	9.7.1.4	Regarding ISO/IEC 17029:2019, 9.7.1.2, note that the person assigned to make the decision may be the reviewer. The decision shall be made by persons who have not been involved in the validation/verification planning (see 9.4).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.1.4 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
169	9.7.1.5	Regarding ISO/IEC 17029:2019, 9.7.1.3, note that the reference to the word "statement" means "verification opinion or validation opinion" in this document. In the case of AUP, the decision is issued through a report of factual findings. Bodies may choose not to issue an opinion when the engagement is terminated prior to completion.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.5 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
170	9.7.1.6	If an opinion is issued, the body shall select one type of opinion, such as: unmodified; modified; adverse.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.6 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
171	9.7.1.7	The body may disclaim the issuance of an opinion when it is unable to obtain sufficient and appropriate evidence to come to a conclusion. In this case, the body shall ensure that it has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the environmental information statement of undetected material misstatement(s) are material and pervasive (see Tables A.1 and A.2).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.7 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	

172	ISO 14064-3 6.3.2.5	In order to disclaim the issuance of an opinion, the verifier shall ensure that he/she has been unable to obtain sufficient appropriate evidence and can conclude that the possible effects on the GHG statement of undetected material misstatement(s) are material and pervasive	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.7 (a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Issue of Certificate, Suspension, Reduction & Withdrawal (PBPL-SOP-IOC-08) Completeness Check (PBPL-CC-F020)	
173	9.7.1.8	At the conclusion of an engagement to verify statements of historical information, the verification body shall issue an opinion, unless it has disclaimed the issuance of an opinion or the engagement type is AUP. An opinion providing assurance to intended users shall be based upon the verification of sufficient and appropriate historical evidence.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.8 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
174	9.7.1.9	At the conclusion of an engagement to validate statements about the outcome of future activities, the validation body shall issue an opinion, unless it has disclaimed the issuance of an opinion. A validation opinion on the reasonableness of the assumptions, limitations and methods used to forecast information shall be based upon the evaluation of sufficient and appropriate information.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.1.9 Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
175	9.7.2	Issue of the validation/verification statement If the environmental information statement includes a mixture of hypothetical, projected and/or historical information, the validation and verification opinion may be included in the same document. The opinion shall contain: identification of the environmental	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.2 Certificate Sample (PBPL-CS-F005)	

		information-related activity (e.g. organization, project or product); identification of the responsible party; a statement that the environmental information statement is the responsibility of the responsible party; identification of the criteria agreed by the responsible party and the body for the development of the environmental information statement; include a reference to the — identification of the criteria used by the body to validate or verify the environmental information statement; where the environmental information statement includes future predictions, an explanation that the actual result can differ from the estimate because the assumptions upon which the estimate is based can change. The opinion may contain statements that limit the liability of the body. A modified opinion shall contain a description of the reason for the modification. If the reason for the modified opinion is quantitative, the body's opinion shall indicate the value of the material misstatement and its effect on the environmental information statement. An adverse opinion shall include the reason(s) for the adverse opinion. When disclaiming the issuance of an opinion, the body shall provide an explanation.		
176	ISO/IEC 17029:2019	When the validation/verification body issues a validation/verification statement, (9.7.1) the statement shall: state the client's name; b) identify whether it is a validation statement or a verification statement;	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.2 Certificate Sample (PBPL-CS-F005)	

		c) refer to the claim, including date or period which the claim covers; d) include the type of the validation/verification body in relation to the statement in question (i.e. first party, second party or third party); e) include the name and address of the validation/verification body (if symbols, e.g. accreditation symbol, are included, they shall not be misleading or ambiguous); f) describe the objectives and scope of the validation/verification; g) describe whether the data and information supporting the claim were hypothetical, projected and/or historical in nature; h) include a reference to the validation/verification programme and associated specified requirements; i) include the decision made about the claim, including the fulfilment of any programme related requirements (e.g. materiality or level of assurance); j) indicate the date and the unique identification of the statement; k) include any findings, that have not been addressed prior to the issue of the validation/verification statement, if required by the programme.		
177	ISO 14064-3, 6.3.3	The verifier shall draft a verification report. A verification report shall include as a minimum: a) an appropriate title; b) an addressee; c) a statement that the responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria; d) a statement that the verifier is	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.2(a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Certificate Sample (PBPL-CS-F005) Audit Report_GHG (PBPL-AR-F010)	

		responsible for expressing an opinion on the GHG statement based on the verification; e) a description of the verification evidence-gathering procedures used to assess the GHG statement; f) the verification opinion; g) the date of the report; h) the verifier's location; i) the verifier's signature; j) a summary of the GHG statement; k) reference to the verification criteria; l) verification scope.		
178	ISO 14064-3, 9.1	The verifier or validator shall make a decision whether to issue an opinion or to disclaim the issuance of an opinion.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.2(c) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	
179	ISO 14064-3, 9.2	After reaching a decision to issue an opinion, the verifier/validator shall issue an opinion of one of the following types: a) unmodified; b) modified; c) adverse.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.7.2(d) PBPL-CS-F005 (Certificate Sample) PBPL-PVR-F006 (Primary Verification Report) Audit Report_GHG (PBPL-AR-F010) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

180	ISO 14064-3, 9.3	The opinion shall contain: a) identification of the GHG-related activity (e.g. organization, project, product); b) identification of the GHG statement, including the date and period covered by GHG statement; c) identification of the responsible party and a statement that the GHG statement is the responsibility of the responsible party; d) identification of the criteria used to compile and assess the GHG statement; e) a declaration that the verification or validation of the GHG statement was conducted in accordance with this document; f) the verifier's conclusion including level of assurance, if applicable; g) the validator's conclusion; h) the date of the opinion. The opinion may contain statements that limit the liability of the verifier or validator. For a modified opinion, the opinion shall contain a description of the reason for the modification and place this description before the verifier's or validator's conclusion. The verifier or validator shall state the reasons for an adverse opinion. When the issuance of an opinion is disclaimed, the verifier or validator shall state the reasons for the decision. Where the GHG statement includes a forecast of future emission reductions/removals, the GHG opinion shall explain that actual results may differ from the forecast as the estimate is based on assumptions that may change in the future.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.7.2(e) PBPL-CS-F005 (Certificate Sample) Audit Report_GHG (PBPL-AR-F010) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

9.8 Facts discovered after the issue of the validation/verification statement

181	ISO/IEC 17029:2019 9.8.1	If new facts or information that could materially affect the validation/verification statement are discovered after the issue date, the validation/verification body shall: a) communicate the matter as soon as practicable to the client and, if required, the programme owner; b) take appropriate action, including the following: 1) discuss the matter with the client; 2) consider if the validation/verification statement requires revision or withdrawal.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.8.1 Issue of Certificate, Suspension, Reduction & Withdrawal (PBPL-SOP-IOC-08)	
182	ISO/IEC 17029:2019 9.8.2	If the validation/verification statement requires revision, the validation/verification body shall implement processes to issue a new statement including specification of the reasons for the revision. These can include repeating relevant steps of the validation/verification process.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.8.2 Issue of Certificate, Suspension, Reduction & Withdrawal (PBPL-SOP-IOC-08)	
183	ISO/IEC 17029:2019 9.8.3	The validation/verification body may also communicate to other interested parties the fact that reliance of the original statement can now be compromised given the new facts or information.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.8.3 Issue of Certificate, Suspension, Reduction & Withdrawal (PBPL-SOP-IOC-08)	
184	ISO 14064-3, 10	The verifier or validator shall obtain sufficient appropriate evidence and identify relevant information up to the date of the verification or validation opinion. If facts or new information that could materially affect the verification or validation opinion are discovered after this date, the verifier or validator shall take appropriate action, including communicating the matter as soon as practicable to the responsible party, the client and the GHG programme. The verifier or validator may also communicate to other interested parties the fact that reliance of the original opinion may now be	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.8.3(a) PBPL-SOP-EC&E-18 (Procedure For Evidence Collection & Evaluation) PBPL-SOP-GHG-22 (Guiding Principles for Verification Bodies for verification of GHG-Inventories)	

		compromised given the discovered facts or new information.		
9.9 Handling of appeals				
185	ISO/IEC 17029:2019 9.9.1	The validation/verification body shall have a documented process to receive, evaluate and make decisions on appeals.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.1 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	
186	ISO/IEC 17029:2019 9.9.2	The process for handling appeals shall include at least the following: a) a description of the process for receiving, investigating, substantiating the appeal, and deciding what actions are to be taken in response; b) tracking and recording the appeal, including the actions to resolve it; c) ensure appropriate action is taken.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.2 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	
187	ISO/IEC 17029:2019 9.9.3	The validation/verification body receiving the appeal shall be responsible for gathering all necessary information to determine whether the appeal is substantiated.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.3 Procedure for Record Control (PBPL-SOP-RC-02) Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	
188	ISO/IEC 17029:2019 9.9.4	The validation/verification body shall acknowledge receipt of the appeal, and provide the appellant with the outcome and, if applicable, progress reports.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.4 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	

189	ISO/IEC 17029:2019 9.9.5	A description of the process for handling appeals shall be available to any interested party.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.5 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	
190	ISO/IEC 17029:2019 9.9.6	The body shall be responsible for all decisions during the process for handling appeals.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.6 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	
191	ISO/IEC 17029:2019 9.9.7	Investigation and decision on appeals shall not result in any discriminatory actions.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.7 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	
192	ISO/IEC 17029:2019 9.9.8	The decision on the appeal shall be made by, or reviewed and approved by, individuals not involved in the decision which is the subject of the appeal in question.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.9.8 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	
9.10 Handling of complaints				

193	ISO/IEC 17029:2019 9.10.1	The validation/verification body shall have a documented process to receive, evaluate and resolve complaints.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.1 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	
194	ISO/IEC 17029:2019 9.10.2	The process for handling complaints shall include at least the following: a) a description of the process for receiving, substantiating, investigating the complaint, and deciding what actions are to be taken in response; b) tracking and recording the complaint, including the actions undertaken to resolve it; c) ensuring appropriate action is taken.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.2 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	
195	ISO/IEC 17029:2019 9.10.3	The validation/verification body receiving the complaint shall be responsible for gathering all necessary information to determine whether the complaint is substantiated.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.3 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	
196	ISO/IEC 17029:2019 9.10.4	Whenever possible, the validation/verification body shall acknowledge receipt of the complaint, and provide the complainant with the outcome and, if applicable, progress reports.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.4 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	

197	ISO/IEC 17029:2019 9.10.5	A description of the process for handling complaints shall be available to any interested party.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.5 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	
198	ISO/IEC 17029:2019 9.10.6	Upon receipt of a complaint, the body shall confirm whether the complaint relates to its validation/verification activities and, if so, shall resolve the complaint.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.6 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	
199	ISO/IEC 17029:2019 9.10.7	Investigation and resolution of complaints shall not result in any discriminatory actions.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.7 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12)	
200	ISO/IEC 17029:2019 9.10.8	The resolution of complaints shall be made by, or reviewed and approved by, individuals not involved in the complaint in question. Where resources do not permit this, any alternative approach shall not compromise impartiality.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 9.10.8 Procedure for Complaints on V&V Results Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	
9.11 Records				

201	ISO/IEC 17029:2019 9.11.1	The validation/verification body shall maintain and manage records of its validation/verification activities including: a) information submitted during pre-engagement and scopes of validation/verification; b) justification for how validation/verification duration is determined; c) any revisions to the validation/verification planning activities; d) demonstration that the validation/verification activities have been carried out in accordance with the requirements of this document and the validation/verification programme including findings and information on material or non-material misstatements; e) evaluation, selection and monitoring of performance of bodies providing outsourced activities; f) evidence to support conclusions and the decisions; g) validation/verification statements; h) complaints and appeals, and any subsequent correction or corrective actions.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.11.1 Procedure for Record Control (PBPL-SOP-RC-02)	
202	ISO/IEC 17029:2019 9.11.2	The validation/verification body shall maintain validation/verification records securely and confidentially, including during their transport, transmission, or transfer.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.11.2 Procedure for Record Control (PBPL-SOP-RC-02)	
203	ISO/IEC 17029:2019 9.11.3	The validation/verification body shall retain validation/verification records in accordance with the programme, contractual, and other management system requirements.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-9.11.3 Procedure for Record Control (PBPL-SOP-RC-02)	
10 Information requirements				

204	10.1	Publicly available information Publicly provided information shall include any requirements regarding the use of the body's opinion in its entirety (see Annex B).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.1 Website : www.panaceabioedge.com	
205	ISO/IEC 17029:2019 10.1.1	The validation/verification body shall ensure the following information is made publicly available: a) information about the validation/verification process; b) commitment to impartiality; c) list of validation/verification activities the validation/verification body provides, including reference to applicable programmes; d) complaints and appeals process.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.1.1 Website : www.panaceabioedge.com	
206	ISO/IEC 17029:2019 10.2.1	The validation/verification body shall maintain and, upon request, provide clear, traceable, and accurate information about its activities and the sectors in which it operates.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.2.1 Website : www.panaceabioedge.com	
207	ISO/IEC 17029:2019 10.2.2	Unless otherwise specified in the programme, the validation/verification body shall provide, upon request, the status of a given validation/verification statement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.2.2 Website : www.panaceabioedge.com	
208	ISO/IEC 17029:2019 10.2.3	The validation/verification body shall provide information and update clients on the following: a) the applicable validation/verification programmes and any changes; b) the fees for the validation/verification activity; c) the validation/verification body's requirements for the client to: 1) comply with the validation/verification	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.2.3 Website: www.panaceabioedge.com Use of Logo Procedure (PBPL-SOP-UOL-11) Client Contractual Agreement (PBPL-CA-F001) Proposal Sample, GHG	

		programme; 2) make all necessary arrangements for the conduct of the validation/verification activities; 3) make provisions, where applicable, to accommodate the presence of observers (e.g. accreditation assessors or trainee validator/verifier); d) its policy governing any statement that the client is authorized to use when making reference to its validation/verification statement in communication of any kind in line with the requirements in 10.3.	Verification- ISO 14064-1 (PBPL-PRO-F008)	
209	10.2.2	For ISO/IEC 17029:2019, 10.2.2, note that the status of the validation/verification opinion can be confirmation of the identity of the body that issued the opinion, its date of issuance and, if applicable, the revision date.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.2.2 Website : www.panaceabioedge.com	
210	10.2.3	In addition to the requirements of ISO/IEC 17029:2019, 10.2.3, the validation/verification team shall provide a detailed description of the validation/verification process.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.2.3 Website: www.panaceabioedge.com Use of Logo Procedure (PBPL-SOP-UOL-11) Client Contractual Agreement (PBPL-CA-F001) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
10.3 Reference to validation/verification and use of marks				
211	ISO/IEC 17029:2019 10.3.1	A validation/verification body shall have rules governing any reference to validation/verification or use of its marks that it authorizes its clients to use. These rules shall ensure, among other things, traceability back to the validation/verification body and to the validation/verification statement issued.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.3.1 Use of Logo Procedure (PBPL-SOP-UOL-11)	

212	ISO/IEC 17029:2019 10.3.2	This reference or marks shall be used only in relation to the claim which has been validated/verified and shall not be misleading with regards to product certification.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.3.2 Use of Logo Procedure (PBPL-SOP-UOL-11)	
213	10.3.2	The body shall ensure its agreement requires that the client shall not use the environmental information statement, opinion, report, marks, logos or labels in a manner that could mislead intended users or impair the reputation of the body. Marks, logos and labels may include symbols of the body or those associated with a programme. The body shall establish rules applying to references to data and information in an environmental information statement that were validated or verified.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.3.2 Use of Logo Procedure (PBPL-SOP-UOL-11)	
214	10.3.3	The body's agreement shall require the client to ensure that any opinions or reports of factual findings made public by the client are communicated in their entirety.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.3.3 Use of Logo Procedure (PBPL-SOP-UOL-11)	
215	10.4	Confidentiality	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.4 Refer Website www.panaceabioedge.com; Use of Logo SOP PBPL_F034_UOL_SOP; Client Agreement PBPL_F001_CA	
216	ISO/IEC 17029:2019 10.4.1	The validation/verification body shall be responsible, through legally enforceable agreements, for the management of all information obtained or created during the performance of validation/verification activities.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-10.4.1 Client Contractual Agreement (PBPL-CA-F001)	

217	ISO/IEC 17029:2019 10.4.2	The validation/verification body shall inform the client, in advance, of the information it intends to place in the public domain	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 10.4.2 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
218	ISO/IEC 17029:2019 10.4.3	Except for information that the client makes publicly available, or when agreed between the validation/verification body and the client, all other information is considered proprietary information and shall be regarded as confidential.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 10.4.3 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
219	ISO/IEC 17029:2019 10.4.4	When the validation/verification body is required by law or authorized by contractual arrangements to release confidential information, the client or individual concerned shall, unless prohibited by law, be notified of the information released.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 10.4.4 Client Contractual Agreement (PBPL-CA-F001) Proposal Sample, GHG Verification- ISO 14064-1 (PBPL-PRO-F008)	
220	ISO/IEC 17029:2019 10.4.5	Information about the client obtained from sources other than the client (e.g. complainant, regulatory authority) shall be confidential between the client and the validation/verification body. The provider (source) of this information shall be confidential to the body and shall not be shared with the client, unless agreed by the source.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 10.4.5 Procedure for Complaints & Appeals Handling (PBPL-SOP-C&AH-12) Procedure for Complaints on V&V Results (PBPL-SOP-COVVR-20)	
11 Management system requirements				

221	ISO/IEC 17029:2019 11.1.1	The validation/verification body shall establish, document, implement and maintain a management system to support and demonstrate the consistent achievement of the requirements of this document.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 11.1.1 Management Review Meeting Procedure (PBPL-SOP-MRM-06) Internal Audit Procedure (PBPL-SOP-IA-07)	
222	ISO/IEC 17029:2019 11.1.2	The management system of the validation/verification body shall include at least the following: — policies and responsibilities; — management review (11.2); — internal audits (11.3); — corrective actions (11.4); — actions to address risks and opportunities (11.5); — documented information (11.6).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 11.1.2 Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03) Management Review Meeting Procedure (PBPL-SOP-MRM-06) Internal Audit Procedure (PBPL-SOP-IA-07) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) Procedure for Document Control (PBPL-SOP-DC-01)	
223	ISO/IEC 17029:2019 11.1.3	A validation/verification body can meet 11.1.2 by establishing and maintaining a quality management system, in accordance with the requirements of ISO 9001. This quality management system shall support and demonstrate the consistent fulfilment of the requirements of this document.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.- 11.1.3 Roles and Responsibility of PBPL Certification Personnel (PBPL-IMS-M01_ Annexure -03) Management Review Meeting Procedure (PBPL-SOP-MRM-06) Internal Audit Procedure (PBPL-SOP-IA-07) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13)	

			Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04) Procedure for Document Control (PBPL-SOP-DC-01)	
224	11.2	Management review The management review shall be conducted at least once a year, not exceeding 15 months between management reviews.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.2 Management Review Meeting Procedure (PBPL-SOP-MRM-06) Management Review Meeting MOM (PBPL-MRM-F023)	
225	ISO/IEC 17029:2019 11.2.1	The validation/verification body's management shall review its management system at planned intervals, in order to ensure its continuing suitability, adequacy and effectiveness, including the stated policies and objectives related to the fulfilment of this document.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.2.1 Management Review Meeting Procedure (PBPL-SOP-MRM-06)	
226	ISO/IEC 17029:2019 11.2.2	The inputs to management review shall be recorded and shall include information related to the following: a) changes in internal and external issues that are relevant to the validation/verification body; b) fulfilment of objectives; c) suitability of policies and procedures; d) status of actions from previous management reviews; e) outcome of recent internal audits; f) corrective actions; g) assessments by external bodies; h) changes in the volume and type of the work or in the range of validation/verification body's activities; i) client and personnel feedback; j) complaints and appeals; k) effectiveness of any implemented improvements;	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.2.2 Management Review Meeting Procedure (PBPL-SOP-MRM-06) Management Review Meeting MOM (PBPL-MRM-F023)	

		l) adequacy of resources; m) results of risk analysis; n) other relevant factors, such as monitoring activities and training.		
227	ISO/IEC 17029:2019 11.2.3	The outputs from the management review shall record all decisions and actions related to at least: a) the effectiveness of the management system and its processes; b) improvement of the validation/verification body's activities related to the fulfilment of the requirements of this document; c) provision of required resources; d) any need for change.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.2.3 Management Review Meeting Procedure (PBPL-SOP-MRM-06) Management Review Meeting MOM (PBPL-MRM-F023)	
228	11.3	Internal audits The internal audit shall be conducted at least once a year, not exceeding 15 months between audits.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.3 Internal Audit Procedure (PBPL-SOP-IA-07)	
229	ISO/IEC 17029:2019 11.3.1	The validation/verification body shall conduct internal audits at planned intervals to provide information on whether the management system: a) conforms to: — the validation/verification body's own requirements for its management system, including the validation/verification activities; — the requirements of this document; b) is effectively implemented and maintained.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.3.1 Internal Audit Procedure (PBPL-SOP-IA-07)	

230	ISO/IEC 17029:2019 11.3.2	The validation/verification body shall: a) plan, establish, implement and maintain an audit programme including the frequency, methods, responsibilities, planning requirements and reporting, which shall take into consideration the importance of the validation/verification body's activities concerned, changes affecting the validation/verification body and the results of previous audits; b) define the audit criteria and scope for each audit; c) ensure that the results of the audits are reported to relevant personnel; d) implement appropriate correction and corrective actions without undue delay; e) retain records as evidence of the implementation of the audit programme and the audit results.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.3.2 Internal Audit Procedure (PBPL-SOP-IA-07)	
231	ISO/IEC 17029:2019 11.3.3	The validation/verification body shall ensure that its internal auditors do not audit their own work.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.3.3 Internal Audit Procedure (PBPL-SOP-IA-07)	
11.4 Corrective action				
232	ISO/IEC 17029:2019	The validation/verification body shall establish processes for identification and management of nonconformities in its activities. The validation/verification body shall also, where necessary, take actions to eliminate the causes of nonconformities in order to prevent recurrence. Corrective actions shall be appropriate to the impact of the problems encountered. The processes shall define requirements for: a) identifying nonconformities (e.g. from valid complaints and internal audits); b) determining the causes of nonconformity;	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.4 Internal Audit Procedure (PBPL-SOP-IA-07) Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Internal Audit Report (PBPL-IAR-F024)	

		c) correcting nonconformities; d) evaluating the need for actions to ensure that nonconformities do not recur; e) determining and implementing in a timely manner, the actions needed; f) recording the results of actions taken; g) reviewing the effectiveness of corrective actions.		
11.5 Actions to address risks and opportunities				
233	ISO/IEC 17029:2019 11.5.1	The validation/verification body shall consider the risks and opportunities associated with the validation/verification activities in order to: give assurance that the management system achieves its intended results; b) enhance opportunities to achieve the programme and objectives of the validation/verification body;c) prevent, or reduce, undesired impacts and potential failures in the validation/verification body's activities;d) achieve improvement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.5.1 Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04)	
234	ISO/IEC 17029:2019 11.5.2	The validation/verification body shall plan: a) actions to address these risks and opportunities; b) how to integrate and implement these actions into its management system; c) how to evaluate the effectiveness of these actions.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.5.2 Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Potential Risk to Impartiality/Conflict of Interest & Risk Analysis Procedure (PBPL-SOP-PA-04)	
235	ISO/IEC 17029:2019 11.5.3	Actions taken to address risks and opportunities shall be proportional to the potential impact on the validation/verification statement.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.5.3 Procedure for Corrective & Preventive Action (PBPL-SOP-C&PA-13) Potential Risk to Impartiality/Conflict of Interest	

			& Risk Analysis Procedure (PBPL-SOP-PA-04)	
11.6 Documented information				
236	ISO/IEC 17029:2019 11.6.1	The validation/verification body shall control documented information required by the management system and by this document to ensure that it is: a) available and suitable for use, where and when it is needed, and b) adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.6.1 Procedure for Record Control (PBPL-SOP-RC-02)	
237	ISO/IEC 17029:2019 11.6.2	For the control of documented information, the validation/verification body shall address the following activities, as applicable: a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility; c) control of changes (e.g. version control); d) retention and disposition.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.6.2 Procedure for Record Control (PBPL-SOP-RC-02)	
238	ISO/IEC 17029:2019 11.6.3	Documented information of external origin determined by the validation/verification body to be necessary for the planning and operation of the management system shall be identified as appropriate and shall be controlled.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.6.3 Procedure for Record Control (PBPL-SOP-RC-02)	
239	ISO/IEC 17029:2019 11.6.4	Documented information retained as evidence of conformity shall be protected from unintended alterations.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.6.4 Procedure for Record Control (PBPL-SOP-RC-02)	

240	ISO 14064-3, 5.4.4	The verifier/validator shall maintain the following records: a) engagement terms; b) verification/validation plan; c) evidence-gathering plan; d) who performed the evidence-gathering activities and when they were performed; e) collected evidence; f) requests for clarification, material misstatements and nonconformities arising from the verification/validation and the conclusions reached; g) communication with the responsible party on material misstatements; h) the conclusions reached and opinions by the verifier/validator; i) the name of the independent reviewer, the date of review and comments of the reviewer.	Refer to IMS Manual (PBPL-IMS-M01) Clause no.-11.6.4(a) Guiding Principle for VVB for verification of GHG inventories (PBPL-SOP-GHG-22) Audit Plan (PBPL-AP-F013) Procedure For Evidence Collection & Evaluation (PBPL-SOP-EC&E-18) Primary Verification Report (PBPL-PVR-F006) Technical Review (PBPL-TR-F017) Completeness Check (PBPL-CC-F020) Release Protocol (PBPL-RP-F019)	