



# The Qazaq Green Certification Program Qazaq Green Certificate

## Qazaq Green Certification Program standard

### Functions of validation and verification bodies and requirements for validation and verification applied under the Qazaq Green Certification Program Version 1.0

1. This document describes the functions of validation and verification bodies and defines the requirements for the validation and verification activities carried out by these bodies.
2. Functions and requirements are defined by the document to apply to greenhouse gas projects participating in the Qazaq Green Certification Program (QGCP) and to validation and verification bodies accredited to the QGCP Standard.
3. This document is intended to guide validation and verification bodies, and can also be used by project developers (initiators) to understand what validation and verification involve.
4. The QGCP standard applies the terms in accordance with their definitions under the legislation of the Republic of Kazakhstan, the ISO 14064-2:2019 specifies principles and requirements and provides guidance at the project level for the quantification, monitoring and reporting of activities intended to cause greenhouse gas (GHG) emission reductions or removal enhancements. Requirements for greenhouse gas validation and verification bodies used for accreditation or other forms of recognition, including the following definitions:
  - baseline of greenhouse gas emissions - the quantitative value of greenhouse gas emissions that would be observed in the absence of proposed emissions reductions under the project. Used as a baseline against which the reduction in greenhouse gas emissions and/or the increase in absorption/removal of greenhouse gases is determined;
  - baseline scenario - a hypothetical baseline scenario that describes the conditions that arise in the absence of a greenhouse gas project;
  - validation - the process of evaluating how acceptable the assumptions, constraints and methods used in the application to obtain information about the results of future activities;
  - validator - a competent person of the validation body, accredited by the QGCP, responsible for conducting the validation, providing an opinion on its results.
  - verification - the process of evaluating a statement containing factual data and information on greenhouse gases in order to determine the reliability of these data and the compliance of the submitted information on greenhouse gases with the verification criteria.



- greenhouse gas emissions - the total mass of greenhouse gases emitted into the atmosphere over a certain period of time;
- validation/verification team - a person or persons performing validation/verification activities;
- Certified Emission Reduction Unit (CQG) – a unit of greenhouse gas emission reduction certified by the Qazaq Green certificate and equal to one tonne of carbon dioxide equivalent. This term refers to a voluntary certification system for reducing greenhouse gas emissions and does not apply to carbon units subject to state regulation in the field of emissions and removals of greenhouse gases in accordance with Article 299 of the Environmental Code of the Republic of Kazakhstan;
- validation statement - a document issued by the validation body based on the results of the validation process and confirming or not confirming the compliance of the project design document of the greenhouse gas project with the requirements of the QGCP Standard;
- verification statement - a document issued by the verification body based on the results of verification and confirming or not confirming the compliance of the greenhouse gas report with the requirements of the QGCP Standard;
- greenhouse gas information system - policies, processes and procedures used to establish, manage, maintain, record and record information on greenhouse gases;
- distortions - errors, omissions, unreliable or incorrect information in the project design document of the project or the report on greenhouse gases;
- source of greenhouse gases - a material object or process that releases into the atmosphere;
- greenhouse gas emission factor - a coefficient linking data on the activity of greenhouse gases with the value of greenhouse gas emissions;
- criteria - a policy, procedure or requirement used as a reference, against which validation or verification is carried out;
- additionality criteria - reductions in emissions and absorption/removal of greenhouse gases are additional if they exceed those that would have occurred in the absence of project activities and under the standard business scenario;
- monitoring - continuous or periodic collection of data on emissions (see 3.1.5) and removals/removals of greenhouse gases or other related data on greenhouse gases;
- greenhouse gas reservoir - a component other than the atmosphere that is capable of accumulating, storing and releasing greenhouse gases;
- reviewer - a competent person who is not a member of the validation/verification group, who checks the correctness of the activity and the conclusions of the validation or verification;
- uncertainty - a parameter associated with the result of a quantitative assessment and characterizing the spread of values that can reasonably be correlated to a quantitative value;
- validation body - an organization accredited by the QGCP and performing validation in accordance with the QGCP Standard;



- verification body - an organization accredited by QGCP and performing verification in accordance with the QGCP Standard;
- verification report - a document issued by the verifier as a result of the verification process and including detailed information about the verification and the verification process;
- greenhouse gas report - a document intended to provide information on greenhouse gas emissions certified in accordance with the QGCP Standard;
- greenhouse gas - gaseous components of the atmosphere of natural and / or anthropogenic origin, absorbing thermal infrared radiation and / or being its source. Greenhouse gases include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs) and sulfur hexafluoride (SF<sub>6</sub>);
- crediting period - the period of time during which the GHG project design document is valid and during which the GHG project can produce greenhouse gas emission reductions that are certified under the QGCP Standard.
- greenhouse gas absorber - a material object or process that absorbs/removes greenhouse gases from the atmosphere;
- absorption/removal of greenhouse gases - absorption/removal of greenhouse gases from the atmosphere using a greenhouse gas absorber;
- validation program - rules, procedures and guidance for conducting validation activities in a particular sector;
- verification program - rules, procedures and guidelines for conducting verification activities in a particular sector;
- greenhouse gas project - an activity or activities that change the baseline of greenhouse gas emissions and lead to a reduction in greenhouse gas emissions or an increase in greenhouse gas absorption/removal. Activities may include technologies used to modify greenhouse gas baseline conditions;
- traceability of data - a complete description of accounting, according to which information on greenhouse gases can be traced back to the source of greenhouse gas emissions;
- developer (initiator) of the project – an individual or organization that exercises full control over the GHG project and is responsible for it;
- Certified GHG Emission Reduction – GHG Emission Reduction certified based on the standard of the Qazaq Green Certification Program or other similar certification system. This term does not apply to carbon offsets and offset units subject to the regulation of the rules approved by the authorized body of the Republic of Kazakhstan in the field of environmental protection;
- reduction of greenhouse gas emissions - a quantified reduction in greenhouse gas emissions between the baseline scenario and the project to reduce greenhouse gas emissions;



- material misstatement - individual misstatements of fact or their combination in the project design document of the project or the report on greenhouse gases, which may affect the decisions of their intended users;
- test - a method used to assess the characteristics of elements in a sample of data from information on greenhouse gases for compliance with validation or verification criteria;
- increase in greenhouse gas removals - quantified greenhouse gas removals between the baseline scenario and the greenhouse gas project;
- level of assurance - the degree of confidence in the statement on greenhouse gases;
- materiality level - the value of the maximum allowable amount of distortion of greenhouse gas reporting, the presence of which does not affect the verification conclusion;
- carbon leakage - an increase in greenhouse gas emissions or a decrease in greenhouse gas removals outside the project, which occurs due to the implementation of project activities.

5. The QGCP standard is based on the application of the requirements for validation and verification of ST RK ISO 14064-3 Greenhouse gases. Part 3, Specifications and Guidance for the Validation and Verification of Greenhouse Gas Assertions and the Definition of Additional Validation and Verification Requirements for the Purposes of the Qazaq Green Certification Program.

### **Functions of validation and verification bodies**

6. The functions of QGCP-accredited validation and verification bodies include the following:
- Determination of procedures for organizing and conducting validation and verification, including through the development and adoption of programs for validation and verification;
  - Preparation for validation and verification;
  - Organization and conduct of validation and verification in accordance with established validation and verification procedures;
  - Ensuring the quality of validation and verification activities, their compliance with safety requirements and other mandatory requirements;
  - Checking the completeness of the data, collecting the necessary information and evidence for the preparation of validation and verification statements, including through site visits to greenhouse gas projects;
  - Preparation and submission of the validation statement, conclusion and verification report;
  - Ensuring and maintaining the competence of personnel assigned to validation and verification activities.
7. Validation and verification bodies accredited by the QGCP shall perform the functions specified in paragraph 5 of this document in accordance with the requirements of the following standards:
- QGCP standard;
  - ST RK ISO 14064-3 Greenhouse gases. Part 3, Specifications and Guidance for the Validation and Verification of Greenhouse Gas Claims;



- ST RK ISO 14065 Greenhouse gases. Requirements for greenhouse gas validation and verification bodies used for accreditation or other forms of recognition;
- ST RK ISO 14066 Greenhouse gases. Competence requirements for greenhouse gas validation and verification teams;
- ST RK ISO/IEC 17029-2020 Conformity assessment. General principles and requirements for validation and verification bodies.

### **Validation Requirements**

8. The GHG project design document is validated by validation bodies accredited by the QGCP.

9. Validation of project design document for a greenhouse gas project is carried out in order to include the corresponding project in the QGCP Register on the basis of its impartial and objective review by the validation body for compliance with the requirements set out in the QGCP Standard and the corresponding QGCP methodology for a specific project.

10. Validation of project design document covers the following aspects:

- Territorial and temporal boundaries of the project and procedures for their establishment;
- Greenhouse gases, their sources and sinks within the territorial boundaries of the project;
- Description and justification of the project's baseline scenario, including the baseline of greenhouse gas emissions, as well as the proposed project technologies, products, services and the expected level of project scale;
- Sources of information and data related to emissions and removals of greenhouse gases, activity data related to the estimation, calculation of emissions, removals and systems for managing these data;
- Suggested methods and approaches for quantifying greenhouse gas emissions, reductions and removals, including emission and removal factors used, accounting for uncertainty, risks of volatility, carbon leaks;
- Impacts of the project on the environment and society;
- Compliance of this particular project with the additionality criteria of QGCP.

10. Project design document for a greenhouse gas project is validated once during the 10 year period for issuing units for GHG emission reduction projects (20 years for absorption projects), unless changes and additions are made to it during this period that require re-validation.

11. If a programmatic approach to project development is applied, then a new facility, land plot, new industrial site is validated before issuing certified greenhouse gas emission reductions or removals. They may be validated as part of the verification of the GHG report.



12. Extension of the GHG project for a new period of production of certified units, updating the project design document of the GHG project to apply the revised version of the QGCP methodology requires re-validation.

13. The validation and verification body considers other changes and additions to the validated project design document of the project on greenhouse gases, not specified in paragraph 12 of this document, for the need to undergo re-validation and provides the developer (initiator) of the project with a written opinion on the need or absence of the need for re-validation.

14. The Validation Body considers the territorial boundaries of the GHG project by visiting the site of its implementation, examining visual data (photos, maps, videos, geographic information system (GIS) files), relevant records in documents and / or interviews with personnel of the survey site, confirms the accuracy of the definition of boundaries in the project design document of the project on greenhouse gases.

15. The validator evaluates the correctness of inclusion or exclusion in the project design document for greenhouse gases of certain greenhouse gases, relevant emission sources, sinks and reservoirs. At the same time, he confirms compliance with the requirements of the Standard and the selected approved QGCP methodology for a particular project, including with regard to the applied level of materiality, the exclusion of non-essential sources, sinks, and reservoirs.

16. With respect to the time frame of the GHG project, the validator evaluates the compliance of the start date and implementation period, the period of issue of certified GHG units with the requirements of the QGCP Standard and the selected approved QGCP methodology based on the facts provided by the project developer (initiator). As a general approach, the QGCP Standard defines the start date of a GHG project as the date from which the emission reductions, removals began compared to the baseline.

17. The validation body confirms the start date of the GHG project based on examination of relevant documents, which may be construction and operation permits, environmental permits, contracts, leases, records in other documents, as well as third party reports.

18. For a project activity implemented as a cumulative project or based on a programmatic approach to project development, the validation body determines and confirms the start date as the first day on which it was launched or the proposed technology/practice was introduced at the first facility/site, included in the project design document of the respective project. At the





same time, individual project participants, facilities/sections/sites will have specific implementation dates that cannot come before the start date of the greenhouse gas project.

19. Based on the results of the review of the project design document for the greenhouse gas project, the validation body should confirm that its time limits are fully within the established time frame for the production of certified units. The total period for issuing certified units for projects to reduce greenhouse gas emissions under the QGCP Standard is 10 years, for absorption projects 20 years.

20. An evaluation of the baseline scenario is carried out by the validation body to confirm:

- the soundness of its choice, including through consideration and comparison with alternative baseline scenarios and associated barriers and benefits;
- availability of verifiable data for the selected baseline scenario;
- the correctness of the data used, the calculations of the baseline of greenhouse gas emissions, the applicability of the methodologies used for the calculations.

21. The validator evaluates the validity of the choice of the baseline scenario based on the compliance of the project with respect to greenhouse gases:

- modernization associated with the replacement of equipment/fuels/technologies with greenhouse gas emissions (baseline scenario) with equipment/fuels/technologies with lower emissions or with the use of equipment/technologies that reduce emissions or absorb greenhouse gases;
- the use of technologies and practices that are less economically preferable, but that reduce greenhouse gas emissions or increase their absorption compared to the technologies and practices identified as the baseline scenario;
- implementation of activities related to the application of breakthrough technologies and best practices with lower emissions or higher removals of greenhouse gases than standard activities that would have been carried out in the recent past in similar social, economic, environmental and technological conditions (baseline scenario).

22. The Validation Body's assessment of the validity of the baseline scenario is based on the expectation that the baseline scenario should remain valid for the entire approved CU period for a given project type, and that it will be revised when the CU period is extended.

23. The validator assesses the representativeness for the activity under consideration of the data used to calculate the baseline of greenhouse gas emissions, which may be taken from a single year or be averages over several years.

24. The Validation Body uses the following fact-finding methods to validate the selection of data for calculating the greenhouse gas baseline:

- An interview with the developer (initiator) of the project to establish how the baseline emissions were quantified and with what data;



- Examining available documentation for any baseline emission sources that contribute more than 3% to total emissions to confirm that the estimates have been made in accordance with their stated assessment and monitoring approaches, and that the estimates have been applied consistently and uniformly;
- verification of compatibility with the relevant methodology for quantifying greenhouse gas emissions, applicable both for calculating the baseline of emissions and for estimating emissions and removals of greenhouse gases during the reporting periods of the project activity.

25. When reviewing the project design document for a GHG project, the validator shall collect and verify sufficient evidence to confirm that the quantification methods are selected and applied appropriately to make accurate and conservative estimates of emission reductions and removals from the GHG project.

26. Validation of methods for quantifying emissions and removals of greenhouse gases covers the following aspects:

- The scoring method for each data parameter is clearly defined and the supporting documentation provided is sufficient to provide the required level of precision in the scoring;
- the proposed methods are suitable for accurately quantifying each data parameter;
- Methods are applied consistently to estimates of greenhouse gas emission reductions and removals;
- the principle of conservatism is applied, ie. the choice of assumptions, calculation methods, parameters, data sources and greenhouse gas emission factors is more likely to underestimate rather than overestimate greenhouse gas emission reductions and removals.

27. With regard to the validation of data sources and data on greenhouse gas emissions, on activities to quantify them, the validation body considers:

- the equipment used for this, its operating conditions and its calibration;
- availability and appropriateness of operating procedures for the operation and maintenance of equipment;
- consistency and accuracy of data management;
- representativeness of the samples for the data used;
- accuracy of assessments of input and output materials and energy carriers;
- proper operating and maintenance conditions for instrumentation;
- equipment manufacturer's documentation, information about service maintenance and equipment calibration.

28. The validation body confirms that the activity data used to calculate greenhouse gas emissions and removals:

- meet the requirements of the selected approved QGCP methodology for the project and their applicability to the emission sources and sinks of the project under consideration;
- have been correctly used to quantify greenhouse gas emissions and removals;
- are the most accurate data available;





- Spread of activity data for the corresponding period of production of certified units is taken into account when quantifying emissions and removals.

29. In reviewing the greenhouse gas emission and removal factors, the validator confirms that:

- The coefficients used are consistent with the requirements of the selected approved QGCP methodology for the given GHG project and type of project activity;
- the coefficients chosen are the most suitable for quantification available;
- coefficients are applied correctly to the relevant activity data; and that the most appropriate coefficients available have been selected.

30. When considering factors determined for a specific facility/site, the validation body examines the data selection and calculation methods used to determine them, compares them with known and standard factors, evaluates the input data and methodologies used to determine its own emission factors or absorption of greenhouse gases.

31. The validation body considers the risk assessment of greenhouse gas emissions and removals data misstatement conducted by the developer (initiator) for a specific project, the selected mechanism for reducing the risk of material misstatement based on the study of relevant documentation and analytical information.

32. Based on the review of the project design document of the project on greenhouse gases, the validation body confirms the absence or the need to take into account carbon leaks, the absence of a significant impact on the environment and society as a result of the implementation of project activities. If accounting for carbon leaks is required for the project under consideration, then the validating body shall confirm that the carbon leak analysis and carbon offsets in the considered design document are in accordance with the selected approved QGCP methodology for that GHG project and the QGCP Standard.

33. In reviewing the environmental and social impacts of the project, the validator reviews publicly available information about the project on greenhouse gases, comparing it with the information provided in the project documentation, records of stakeholder consultations, if any, methodologies and tools used to analyze the impact on the environment and society.

34. Based on the results of consideration of the impacts of the project on the environment and society, the validation body confirms that their assessment was carried out, documented and that the developer (initiator) of the project provided public access to information, for example, on its own Internet resource, about any negative impacts of project activities on environment and society.

35. The Validation Body assesses whether the GHG project meets the additionality criteria of the QGCP Standard to ensure that certification of emission reductions and removals enhancements under it are additional to reductions/removals that would have occurred in the absence of the



project activity or as a result of the application of existing development incentives. carbon market.

36. The Validation Body confirms that the GHG project meets the additionality criteria of the QGCP Standard by verifying that it has passed the performance standard test defined in the approved QGCP methodology and the test of exceeding legal requirements, or passing the three-level additionality test.

37. If the developer (initiator) of the greenhouse gas project conducts a three-level test for compliance with the additionality criteria, the validation body checks that the project exceeds the requirements of the legislation and the standard business scenario, as well as at least one of the barriers to its implementation (financial, technological, institutional) .

38. The validation body verifies the performance standard test in accordance with the requirements of the relevant approved QGCP methodology.

39. When evaluating the results of the test for exceeding the requirements of the legislation, the validation body analyzes the applicable legislation and regulatory legal acts specified by the developer (initiator) in the project design document of the greenhouse gas project. In case of doubts and uncertainties regarding the applicable legal requirements, the validation body conducts additional studies, including through consultations with government agencies, legal experts.

40. In order to confirm the results of the test for exceeding the standard business scenario, the validation body reviews the documentation provided by the developer (initiator) and proving that the greenhouse gas project exceeds the level of the standard business scenario, in particular reports of independent consultants describing generally accepted business practices in the relevant sector or region.

41. In order to assess the overcoming of the financial barrier for the implementation of the greenhouse gas project under consideration, the validation body considers financial reports and analytical materials, including those containing quantitative information on profit and profitability, provided by the developer (initiator) of the project and (or) a third party upon request and evaluates how reasonable the assumptions used in the financial barrier analysis are.

42. To assess the overcoming of the technological barrier for the implementation of the greenhouse gas project under consideration, the validation body considers the information provided by the developer (initiator) of the project and indicates the existence of barriers to the application of the technologies used, describes the situation with their development and application, and provides relevant statistical information. Assessed technological barriers can be associated both with the technologies themselves and with the need to conduct their own research and development work, ancillary infrastructure for implementation, and the lack of relevant specialists on the market.



43. In order to assess whether the GHG project under consideration has overcome the institutional barrier to implementation, the validation body reviews the documentation provided by the project developer (proponent), including on its management policy, that supports claims of organizational or institutional barriers, as well as providing evidence that incentives the carbon market are a key element in overcoming these barriers.

44. In order to confirm the assertions referred to in paragraph 43 of this document, the validation body conducts interviews with relevant management personnel responsible for the approval and implementation of the GHG project.

45. Based on the results of the validation of the project design document of the greenhouse gas project, the validation body provides a validation statement, including the following information:

- name, address and contact information of the validation body;
- the name of the GHG project and its period for issuing certified units;
- a reference to the QGCP Standard and approved methodology against which the validation was performed;
- a description of the purpose, scope and activities of the validation;
- the main results of the review of project project design document on greenhouse gases, including territorial and temporal boundaries, types of project activities, technologies, processes, practices aimed at reducing emissions and absorption of greenhouse gases, baseline scenario and baseline of greenhouse gas emissions, quantitative assessment emissions and removals of greenhouse gases, information on the process of collecting data for quantitative assessment and the system for managing these data, the compliance of the project with the criteria of additionality;
- conclusions of the validation body;
- statement of the validation body on the compliance or non-compliance of the project design document for greenhouse gases with the QGCP Standard and approved methodology.

46. The validation body statement is signed by the lead validator and the internal reviewer.

### **Verification requirements**

47. Greenhouse gas reports are verified by QGCP-accredited verification bodies. When conducting their verification, verification bodies also consider previously validated project design document for greenhouse gas projects.

48. Validation of project design document for projects on greenhouse gases may be carried out simultaneously with the verification of the first report on greenhouse gases for the corresponding project.

49. Verification for greenhouse gases is carried out for the purpose of an independent and objective review of the greenhouse gas emission reductions / increase in removals of greenhouse



gases declared by the developer (initiator) of the project for compliance with the requirements of the QGCP Standard and the approved QGCP methodology used for this project.

50. When conducting verification, the verification body evaluates:

- GHG baseline, project emissions and GHG emission reductions/removal enhancements, carbon leakage estimation, volatility risk assessment and mitigation where appropriate;
- any significant changes in project procedures or criteria since the last verification;
- any significant changes in the baseline of project GHG emissions and GHG emission reductions/removal increases since the last verification

51. By reviewing the GHG project design document and the GHG report, the verification body determines:

- that the claimed emission reductions and/or increases in greenhouse gas removals are realistic;
- the degree of reliability and completeness of the greenhouse gas statement;
- that the project implementation is consistent with the validated GHG project documentation;
- Compliance with the QGCP greenhouse gas project registration conditions;
- The sources and extent of potential errors and misstatements, including the imminent risks of material misstatement and the risks that existing GHG project controls will not prevent or detect material misstatement.

52. Verification should cover the following aspects of the GHG project documentation:

- equipment, activities, technologies and processes of the GHG project;
- sources and sinks of greenhouse gases within the territorial boundaries of the project;
- time limits of the project;
- base scenario;
- methods and calculations used to quantify emissions, emission reductions and removal enhancements of greenhouse gases;
- the relevant data and documentation required to evaluate the GHG claim, the GHG data management system;
- roles and responsibilities of the project participants or personnel of the project developer (initiator);
- quality assurance and quality control procedures and the results of their application;
- the procedure for assessing uncertainties and the results of its application;
- Compliance of this particular project with the additionality criteria of QGCP.

53. To assess the aspects of verification specified in paragraph 52 of the document, the verification body considers the data and information provided by the developer (initiator) of the project, including data on the quantitative assessment of emissions, reductions in emissions and increase in greenhouse gas removals and related records, information on emission and removal quantification methods, greenhouse gas information system, data quality control tools, measurement and monitoring systems.

54. The verification body conducts verification through the following types of checks:



- documentary verification prior to each request for issuance of certified reduction and absorption units in the QGCP Registry;
- full verification with a visit to the project site for greenhouse gases during the first verification verification and at least once every 5 years.

55. The verification body shall provide a reasonable level of verification assurance to ensure that the GHG statement is free from material misstatement and is a true and fair representation of the GHG emission reductions and/or removal enhancements achieved by the project.

56. The verification body shall ensure the materiality level of the conclusion on verification of  $\pm 5\%$ . To accept a verification statement, it is required that the discrepancies between the declared by the project developer (initiator) and the emission reductions and removals estimated by the verification body be insignificant, i.e. less than the threshold level of materiality.

57 Individual and cumulative errors exceeding the materiality level specified in paragraph 56 of the document require re-verification to make a conclusion on verification. Individual and cumulative errors or omissions greater than  $\pm 1\%$  but not greater than  $\pm 5\%$  shall be stated in the verification report without the need for re-verification.

58. The verification body evaluates the project's greenhouse gas data management system and its controls for sources of potential errors and omissions, including the following:

- selection and management of data and information on greenhouse gases;
- collection, processing, aggregation and reporting processes;
- systems and processes to ensure accuracy; And
- development and maintenance of a greenhouse gas data management system, including the systems and processes that support it.

59. Elements of a greenhouse gas data management system to be verified in accordance with paragraph 58 of this document may include:

- competence of data managers or staff responsible for data collection;
- type of greenhouse gas emission source, sink;
- units;
- frequency of monitoring/data collection;
- detailing of data and degree of their generalization;
- file type/format;
- method of data transmission;
- Calibration records for instruments used to obtain data.

60. The verification body evaluates the effectiveness of data collection and processing methods, identifies probable areas of data distortion or potential errors, and identifies weaknesses in the greenhouse gas data collection system.



61. The verification body collects the following types of evidence in addition to the project design document of the project and the greenhouse gas report:

- direct observation of equipment or processes that are sources of greenhouse gas data;
- documentary evidence, such as paper or electronic records, which may include descriptions of procedures, journal entries, invoices, research results, etc.;
- interviews with participants, personnel of the developer (initiator) of the greenhouse gas project, independent experts.

62. The verification process for methods for quantifying greenhouse gas emissions and removals may include the following procedures, data and evidence:

- consideration of tables of summary data used for estimating emission reductions and removal enhancements of greenhouse gases;
- Analysis of raw or input data, applied emission and removal factors, to assess whether the data used are appropriate for the relevant project activity and sufficient for a reasonable estimate of emissions and removals;
- identifying any missing or incomplete data;
- comparing trends in calculated greenhouse gas emissions and removals over multiple data collection and reporting periods;
- evaluation of data collection and compilation methods;
- visiting the site of the GHG project, conducting interviews with its participants, the project developer (initiator) personnel, checking the initial data records, checking the calibration of measuring instruments and their maintenance records, re-checking the accuracy of calculations, cross-checking monitoring data with emission factors for specific facility/site, fuel use data.

63. The verification body verifies the estimate of carbon leaks and related deductions made by the developer (initiator) of the greenhouse gas project. If a significant non-deductible carbon leak is identified, indicates that these misstatements need to be corrected prior to issuance of certified greenhouse gas emission reduction or removal units in the QGCP Registry.

64. The verification body considers the following aspects of the quality assessment and quality control procedure used by the developer (initiator) of the greenhouse gas project:

- whether definitions of data quality objectives exist and are consistent with the end use of reported greenhouse gas data;
- whether the main sources of uncertainty have been identified, whether an approach has been implemented to reduce uncertainty and improve the quality of the presented results;
- Appropriate quality control and independent quality assurance activities have been carried out;
- whether data collection and management processes, quality control and quality assurance procedures have been properly implemented;
- the results of the quality assessment and quality control are properly documented and communicated to the GHG project team;
- the extent to which all existing data quality objectives have been met, including assessment of the accuracy (or uncertainty) of estimates, completeness of data, representativeness, comparability and consistency of data;





- Validity of data used and emission estimates, assumptions, quantification methods.

65. To conduct an assessment in accordance with paragraph 64 of this document, the verification body uses the following verification methods:

- comparison of data or estimates with a standard reference value, estimates from similar sources, and expert judgment on the reasonableness of the value;
- expert evaluation by an independent reviewer;
- a checklist of items covered by peer review and written comments from the reviewer indicating issues;
- repetition of the full set of calculations, manual repetition of the most complex calculations and recalculation using a different method;
- computer checks.

66. The verification body draws up the final results of verification by the body in the form of a verification statement (summary of results) and a verification report (full summary of results) and provides them with public access.

67. The verification statement includes the following information:

- an indication of the users to whom it is addressed;
- name, address and other contact information of the verification body;
- the name of the greenhouse gas project and the name of its developer (initiator);
- level of assurance, objectives and scope;
- reporting period covered by verification;
- reference to the QGCP Standard and approved methodology, for compliance with the requirements of which the verification was carried out;
- indication of the number of emission reductions and (or) increase in greenhouse gas removals declared by the developer (initiator) of the project for the reporting period.
- conclusion of the verification body to confirm the declared reductions and (or) removals of greenhouse gases, including any reservations or restrictions.

68. To be accepted by the QGCP, the verification statement must certify that the project's greenhouse gas reductions and/or removals do not contain material discrepancies at the established level of materiality and that the verification provides a reasonable level of assurance.

69. The verification statement is signed by the lead verifier and the internal reviewer of the verification body.

70. Verification report includes the following information:

The verification statement includes the following information:

- name, address and other contact information of the verification body;
- date of the verification report;
- the name of the greenhouse gas project and the name of its developer (initiator);



- an indication of verifiable emission reductions and/or increases in greenhouse gas removals for the reporting period.
- reference to the QGCP Standard and approved methodology, for compliance with the requirements of which the verification was carried out;
- a description of the purpose, scope and verification activities carried out, including:
- verified information on greenhouse gases or activity data;
- project participants, personnel of the project developer (initiator) who were interviewed;
- Methods used to verify information and data on greenhouse gases;
- results of uncertainty assessment and analysis of methodologies used by the developer (initiator) of the project to quantify emissions and removals of greenhouse gases, applicable data sets and their sources;
- description of the assessment of carbon leaks;
- Findings, including those related to opportunities for improvement, made during the verification process, issues that required consultation with the QGCP;
- dates of visits to facilities/sites/sites, indicating them and a description of what activities were carried out during the visits;
- statement of the verification body to confirm the declared reductions and (or) removals of greenhouse gases, indicating that the reductions and (or) removals of greenhouse gases for the project do not contain significant discrepancies according to the established level of materiality and that verification provides a reasonable level of assurance, as well as possible reservations and restrictions.

71. The verification statement is signed by the lead verifier and the internal reviewer of the verification body, indicating the date.