



Rules for Conformity Assessment on Carbon Neutrality

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1. GENERAL

These Rules define the procedures applied by RINA for Conformity Assessment Carbon on Neutrality of an identified Subject.

The Subject can be any organisation, process, product/service, event, building for which the organisation commits to achieve and demonstrate Carbon Neutrality.

Carbon Neutrality is the condition where, during a given period, there has been no net emission of greenhouse gases into the atmosphere as a result of greenhouse gas reductions and removals associated with the Subject and may include greenhouse gas offsetting measures that meet certain requirements.

Examples of a Subject's Carbon Neutrality Compliance Assessment are:

- Carbon Neutrality Validation,
- Carbon Neutrality Verification,
- Carbon Neutrality Management Certification.

Conformity Assessments are performed for compliance with the requirements of the agreed standards and/or normative documents and/or programmes and for compliance with the rules and methods defined in these Rules.

For example, RINA uses the following standards and/or regulatory documents and/or agreed programmes (hereafter referred to as normative documentation)

- ISO 14068-1 "Climate change management — Transition to net zero —Part 1: Carbon neutrality"
- PAS 2060 "Specification for the demonstration of carbon neutrality",
- ISO 14021 "Environmental labels and declarations — Self-declared environmental claims (Type II environmental labelling)",
- Normative documents prepared by the organization or on behalf of the organisation,
- RINA " GO 2 CARBON NEUTRAL " Regulatory Document.

When the Subject is a product, RINA can provide the organisation with a digital platform called DIAS (Data Integrity Audit Service) accessible via web based on the RINA CUBE infrastructure which performs the product traceability management functions.

Access to the Conformity Assessment is open to all Organizations and is not conditioned by whether or not they belong to any Association or Group.

For the activity, RINA applies its current fees, guaranteeing fairness and uniformity of application.

RINA may legitimately refuse requests for Conformity Assessments concerning organizations Subject to, or whose production or activities are Subject to restrictive, suspensive or prohibitory measures by a public authority. If RINA does not accept a request, it will inform the applicant of the reasons.

The Conformity Assessment refers exclusively to the individual organization, where organization means a group, company, enterprise, body or institution, or parts or combinations thereof, whether associated or not, public or private, which has its own functional and administrative structure. For Organizations with several operational units, each individual operational unit may be defined as an Organization.

1.1 Terminology and Definitions

The terminology and definitions used in these Rules and to perform the activities will be the same as those used in the standards and/or normative documents and/or programmes used. For terms and definitions relating to Greenhouse Gases the reference is the terminology and definitions used in the ISO 14064 and ISO 14067 series of standards latest edition (including any amendments).

1.2 Principles

RINA recognizes the fundamental guiding principles of the Validation, Verification and Certification processes and conducts all activities ensuring: accuracy, conservatism, relevance, credibility, reliability, completeness, consistency, transparency, impartiality, independence and safeguarding against conflicts of interest and confidentiality.



2. CONTRACT REVIEW

2.1 Application and Offer

The Organization wishing to obtain the Conformity Assessment on Carbon Neutrality shall provide RINA with the data necessary to prepare the offer by sending the latest version of the RINA information questionnaire completed in all its parts or the same information in another format.

This information is used by RINA to prepare an offer.

RINA prepares the offer on the basis of the information provided by the organization on the informative questionnaire, such as, for example

- name and address of the organization
- summary description of the activities performed by the organization,
- the number of sites Subject to the Compliance Assessment, including the name and addresses of the physical location(s) and the relative activities performed,
- type of activity required and reference regulatory documentation,
- Subject for which the organization undertakes to achieve and demonstrate Carbon Neutrality,
- standards and/or programmes already used for the quantification of greenhouse gas emissions/removals,
- existing certifications,
- the use of any consultancy services for the required activity Subject of the Conformity Assessment.

If the organization also wishes to obtain an independent opinion on the quantification of greenhouse gas emissions/removals, it must specify this in the questionnaire. For the procedures applied by RINA for this type of activity, reference should be made to the specific Rules.

2.2 Contract

Organisations shall formalise their order by sending RINA either the offer countersigned for acceptance or a contract duly signed by the Managing Director, or by an authorized representative, by means of a legal power of attorney.

On receipt of the request form or signed offer/order and relative attachments/documents, after a preliminary review to check their completeness, RINA communicates acceptance of the order to the organization.

Only after RINA has communicated acceptance of the order is the contract stipulated between RINA and the Organization.

3. CARBON NEUTRALITY VALIDATION

3.1 General

Carbon Neutrality Validation is an ex-ante Conformity Assessment of a plan/project/framework document on Carbon Neutrality and leads to the issuance of an opinion on the quality, reasonableness, and plausibility of the plan/project/framework document, for conformity with the agreed standard and/or programme.

The main steps of the process are as follows

- Submission of documents by the organization,
- Documentary review of the organization's documents by the team,
- Follow-up actions (telephone and/or video interviews and/or site visits),
- Transmission of findings,
- Submission of the final Validation report containing the opinion.

The organization may adhere to ISO 14068-1, PAS 2060, ISO 14021 or prepare its own normative document to comply with or take as reference another normative document to comply with. In the latter two cases, the normative document shall be validated by RINA for compliance with the requirements and principles defined



in the international standards on the quantification of greenhouse gas emissions/reductions/removals and on Carbon Neutrality.

3.2 Team Selection

RINA selects the members of the team that will perform the activities and the personnel who will carry out the independent technical audit, on the basis of the necessary knowledge, skills and competencies.

The team and the independent auditors are completely independent of all aspects of the activities.

3.3 Communication of the team to the Organization

Before the start of the activity, RINA communicates the names of the team members to the organisation. The organisation may object to these appointments, within 5 working days of the notification, giving its reasons. RINA will reconstitute the team following valid objections.

3.4 Submission of Documents by the Organization

The organization sends the following documents to RINA:

- the normative document prepared by the organization, if applicable,
- the documented information required by the normative document,
- the certificate of registration with the Chamber of Commerce or equivalent document, as evidence of the existence of the organization and the activity performed,
- the Carbon Neutrality plan/project/framework document with a description of the actions and their location, responsibilities, timeframes and assigned resources,
- supporting documents to the Carbon Neutrality plan/project/framework document,
- the list of existing certifications,
- any document useful for the Validation activity.

RINA may also request, at its discretion, other documents in addition to those indicated above, considered important for Validation purposes.

3.5 Document Review

The above documentation is assessed by the team for compliance with the reference regulatory documentation.

Following the document review, RINA will identify additional requirements and elements (aspects and objective evidence) to be discussed with the organization during the follow up actions.

3.6 Follow up Actions

The Follow up Actions consist of interviewing representatives of the organization, to gather evidence of the application of the plan/design/framework and other supporting documents.

This activity may require an audit at the Team's discretion.

The date of the audit will be agreed, sufficiently in advance, with the Organization and will be officially confirmed at least one week in advance.

3.7 Transmission of Findings

RINA will provide the organization with the list of findings summarizing the areas that require further processing, investigation or additions by the organization in order to confirm that the plan/project/framework conforms to the reference regulatory documentation.

The organization must provide the additional clarifications or make the necessary improvements or changes to the documents or implement actions, in order to obtain a positive outcome of the Validation.



Depending on the nature of the improvements/corrections and/or modifications, a site visit may be necessary to verify the correct implementation of the proposed corrective actions.

3.8 Final Validation Report

Upon receipt of the responses formulated by the organisation's representatives and the amended documents, and after evaluation of the implemented actions, the Team prepares the final report that includes

- the organisation's responses/actions and the Team's comments in relation to each finding.
- the opinion regarding the conformity of the plan/project/framework document with the normative reference documentation.

The final Validation report is issued once all the mandatory findings have been resolved by the organization with responses accepted by RINA.

If the findings are not satisfactorily resolved and accepted

- after 3 months from the first issue of the list of findings, or
- after more than 3 revisions.

RINA reserves the right to terminate the contract or to issue the Final Validation Report and a negative opinion, without prejudice to the right to receive the agreed fee.

3.9 Independent Technical Review

The final Validation report is Subject to an independent technical review to ensure that the Validation activity meets RINA procedures.

3.10 Approval of the Final Validation Report

The final Validation report is subsequently approved by the authorized persons.

The approved Final Validation report is forwarded to the organization.

4. CARBON NEUTRALITY VERIFICATION

4.1 General

The Carbon Neutrality Verification is a Conformity Assessment on the quantification of greenhouse gas emissions/reductions/removals and on the achievement of Carbon Neutrality objectives and targets for a defined period and leads to the release of an opinion on the achievement of the Carbon neutrality also thanks to compensation with carbon credits.

The main steps of the process are as follows

- Submission of documents by the organization,
- Documentary review of the organization's documents by the team,
- Follow-up actions (telephone and/or video interviews and/or site visits),
- Transmission of findings,
- Submission of the final Verification report containing the opinion.

The organization may adhere to ISO 14068-1, PAS 2060, ISO 14021 or prepare its own normative document to comply with or take as reference another normative document to comply with. In the latter two cases, the normative document shall be validated by RINA for compliance with the requirements and principles defined in the international standards on the quantification of greenhouse gas emissions/reductions/removals and on Carbon Neutrality.



4.2 Team Selection

RINA selects the members of the team that will perform the activities and the personnel who will carry out the independent technical audit, on the basis of the necessary knowledge, skills and competencies.

The team and the independent auditors are completely independent of all aspects of the activities.

4.3 Communication of the team to the Organization

Before the start of the activity, RINA communicates the names of the team members to the organisation. The organisation may object to these appointments, within 5 working days of the notification, giving its reasons. RINA will reconstitute the team following valid objections.

4.4 Submission of Documents by the Organization

The organization sends the following documents to RINA:

- the normative document prepared by the organization, if applicable,
- the documented information required by the normative document,
- the certificate of registration with the Chamber of Commerce or equivalent document, as evidence of the existence of the organization and the activity performed,
- the report on the achievement of Carbon Neutrality objectives and targets and/or on the achievement of Carbon Neutrality thanks to offsetting with carbon credits,
- the report on the quantification of greenhouse gas emissions/reductions/removals,
- • evidence of carbon credits acquired and retired,
- any document useful for the Verification activity.

RINA may also request, at its discretion, other documents in addition to those indicated above, considered important for Validation purposes.

4.5 Document Review

The above documentation is assessed by the team for compliance with the reference regulatory documentation. Following the document review, RINA will identify additional requirements and elements (aspects and objective evidence) to be discussed with the organization during the follow up actions.

4.6 Follow up Actions

Follow up Actions consist of interviewing representatives of the organization, to gather evidence of the application of the report and other supporting documents.

This activity may require an audit at the Team's discretion.

The date of the audit will be agreed, sufficiently in advance, with the Organization and will be officially confirmed at least one week in advance.

4.7 Transmission of Findings

RINA will provide the organization with the list of findings summarizing the areas that require further processing, investigation or additions by the organization in order to confirm that the plan/project/framework conforms to the reference regulatory documentation.

The organization must provide the additional clarifications or make the necessary improvements or changes to the documents or implement actions, in order to obtain a positive outcome of the Verification.

Depending on the nature of the improvements/corrections and/or modifications, a site visit may be necessary to verify the correct implementation of the proposed corrective actions.



4.8 Final Verification Report

Upon receipt of the responses formulated by the organisation's representatives and the amended documents, and after evaluation of the implemented actions, the Team prepares the final report that includes

- the organisation's responses/actions and the Team's comments in relation to each finding.
- the opinion on the achievement of Carbon Neutrality also through offsetting with carbon credits for a defined period in accordance with the relevant regulatory documentation.

The final Verification report is issued once all the mandatory findings have been resolved by the organization with responses accepted by RINA.

If the findings are not satisfactorily resolved and accepted

- after 3 months from the first issue of the list of findings, or
- after more than 3 revisions.

RINA reserves the right to terminate the contract or to issue the Final Verification Report and a negative opinion, without prejudice to the right to receive the agreed fee.

4.9 Independent Technical Review

The final Verification report is Subject to an independent technical review to ensure that the Validation activity meets RINA procedures.

4.10 Approval of Final Verification Report

The Final Verification report is subsequently approved by the authorized persons.

The approved Final Verification report is forwarded to the organization.

5. CERTIFICATION OF CARBON NEUTRALITY MANAGEMENT

5.1 General

Certification of Carbon Neutrality Management is a Conformity Assessment of the organization which leads to the issue, in the case of conformity, of a certificate Subject to surveillance which guarantees systemic management by the organization of Carbon Neutrality.

To obtain Certification by RINA, the organization shall initially and over time satisfy the requirements of the reference Regulatory Document.

This Certification provides assurances on the adequacy of the entire process leading to Carbon Neutrality (Quantification of greenhouse gases, Commitment to Carbon Neutrality, Carbon Neutrality Objectives and Targets, Carbon Neutrality Management Plan, Implementation of actions/projects, Reporting, Declarations, Monitoring, Improvement) and foresees annual surveillance and three-yearly recertification.

In the case where the Subject is a Product, the Certification, Certification, if the organisation is interested, may guarantee a Carbon Neutrality traceability management by the Organization so as to ensure also the correctness of the individual deliveries of that Product to the customers concerned.

The organization may decide to comply with to ISO 14068-1, PAS 2060, the RINA GO 2 CARBON NEUTRAL regulatory document or prepare its own standard document to comply with. In the latter case, the regulatory document must be validated by RINA for compliance with the requirements and principles defined in the international standards on the quantification of greenhouse gas emissions/reductions/removals and on Carbon Neutrality.

The main steps of the Certification process are as follows:

- Submission of documents by the organization,
- Document review of the organization's documents by the team,
- An initial audit prior to the issue of the certificate of conformity,



- Annual surveillance audits starting from the day the certificate of conformity is issued,
- An audit aimed at recertifying the company's certificate of conformity, to be carried out during the six months prior to its expiry date.

5.2 Team Selection

RINA selects the members of the team that will perform the activities and the personnel who will carry out the independent technical audit, on the basis of the necessary knowledge, skills and competencies.

The team and the independent auditors are completely independent of all aspects of the activities.

5.3 Communication of the team to the Organization

Before the start of the activity, RINA communicates the names of the team members to the organisation. The organisation may object to these appointments, within 5 working days of the notification, giving its reasons. RINA will reconstitute the team following valid objections.

5.4 Submission of Documents by the Organization

The organization sends the following documents to RINA:

- the normative document prepared by the organization, if applicable,
- the documented information required by the normative document,
- the certificate of registration with the Chamber of Commerce or equivalent document, as evidence of the existence of the organization and the activity performed,
- an organizational chart clearly identifying responsibilities,
- the list of existing certifications,
- any document useful for evaluation activities.

RINA may also request, at its discretion, other documents in addition to those indicated above, considered important for Certification purposes

5.5 Document Review

The above documentation is assessed by the team for compliance with the reference regulatory documentation. Following the document review, RINA will identify additional requirements and elements (aspects and objective evidence) to be discussed with the organization during subsequent actions.

5.6 Follow up Actions/Audit

Follow up Actions/Audit require interviewing representatives of the organisation and carrying out site visits to gather evidence that Carbon Neutrality management is compliant with relevant regulatory documentation and fully operational.

The date of the site visit will be agreed, sufficiently in advance, with the organization and will be officially confirmed at least one week in advance.

At the end of the audit, a report is delivered to the organization.

The report may contain findings.

The findings are classified as follows.

- Major non conformity
 - when there is a total lack of application of one or more requirements of the reference regulatory documentation
 - when there are errors in the calculation and monitoring of greenhouse gas emissions that affect the organization's ability to achieve the defined objectives,



- ○ a situation that results in the delivery of a Carbon Neutrality declaration that is untrue and not supported by objective evidence,
- ○ if the information is insufficient or not clear enough to determine whether the requirements of the regulatory documentation are met.
- Minor non conformity
 - ○ partial non-application of one or more requirements of the regulatory documentation
 - ○ errors in the calculation and monitoring of greenhouse gas emissions that do not have an impact on the organization's ability to achieve the defined objectives, or the delivery of a Carbon Neutrality Declaration that is untrue and not supported by objective evidence.
- Recommendations for improvement

Major non-conformities shall be resolved before continuing Certification, minor non-conformities shall be resolved within an agreed time before the next surveillance audit and recommendations may be disregarded by the organization.

For non-conformities, the organization, after analysing the causes, shall propose to RINA the necessary treatment of the non-conformities, as well as the corrective actions required and the expected time for their implementation.

Major non-conformities shall be resolved, with evidence of implementation, within a maximum period of 90 days from the end of the audit.

RINA performs a supplementary audit to ascertain the implementation of the proposed corrective actions, also on a documental basis. Following the successful outcome of this audit, the Certification process is resumed.

If the above 90-day period is exceeded, the above checks must be performed again within a period of six months from the date of the finding.

Once the above six-month period has elapsed without positive conclusion of the audit, RINA may consider the Certification file closed and charge the time and expenses incurred up to that moment.

In such cases, the organization wishing to continue with RINA Certification must submit a new request and repeat the Certification process.

In special cases, the above time limits may be varied at the organization's justified request, at the discretion of RINA.

5.7 Independent Technical Review

The audit report submitted together with supporting documents to an independent technical review to ensure that the Certification activity complies with RINA procedures.

5.8 Issuance of the Certificate of Conformity

Upon successful completion of the audit and approval by the authorized person, a Certificate of Compliance is issued to the organization, valid for three years.

5.9 Annual Surveillance Audit

During the period of validity of the certificate of conformity, the organization shall maintain unchanged the conditions that enabled it to be granted Certification.

The purpose of the surveillance audit is to confirm the organization's continued conformity with the reference regulatory document.

If the contract does not cover the surveillance audit, the organization must send an updated and fully completed copy of the Informative Questionnaire and what is stated in the chapter on Contract Review will apply.

The surveillance audit may be performed partly in the office and partly at the organization's site or completely at the organization's site.

The date of the site visit will be agreed, sufficiently in advance, with the organization and will be officially confirmed at least one week beforehand.



Actions taken following minor non conformities identified during the previous audit will also be reviewed, as well as the methods for communicating the Certification.

Where the Subject is a Product, the completeness of all the elements in the Carbon Neutrality declarations will be randomly checked. For this purpose, the organization shall also provide RINA with the records concerning the quantities of product(s) managed.

At the end of the audit, a report is given to the organization.

The report may contain findings classified as in the previous paragraph.

In the presence of major non conformities or minor non conformities, the number of which, in the audit team's opinion, is such as to compromise the correct functioning of the System, RINA performs a supplementary audit to ascertain implementation of the proposed corrective actions, also on a documental basis, or it may notify the organization that Certification has been suspended or revoked.

Following the positive outcome of the surveillance activities and any supplementary audits, the validity of the certificate is confirmed.

5.10 Recertification Audit

The purpose of the recertification audit is to confirm the organization's continued conformity with the reference regulatory document and is performed according to the same requirements as the surveillance audit.

If the contract does not cover the recertification audit, the organization shall send an updated and fully completed copy of the Informative Questionnaire and the contents of the chapter on the Contract Review will apply.

The recertification process shall necessarily be successfully concluded before the expiry date indicated on the certificate, which cannot be extended by RINA.

5.11 Modification of Certification

The organization in possession of Certification may request a modification or extension by presenting a new Certification request.

The organization shall promptly inform RINA of any changes in aspects that may affect its ability to satisfy the requirements of the reference standard document.

These provisions concern, for example, changes concerning

- to legal, commercial, organisational or ownership status
- to the organization and management,
- to contact addresses and sites,
- significant changes in management and processes.

RINA reserves the right to perform additional audits, or other appropriate actions, at the organization if the changes communicated are considered particularly significant for the purposes of maintaining compliance.

5.12 Supplementary Audit

RINA reserves the right to perform supplementary audits in addition to those foreseen in the three-year programme at the organization if it receives complaints or reports that are particularly significant for the purposes of maintaining compliance with the reference regulatory document.

5.13 Suspension

The validity of the Certificate of Conformity is suspended in accordance with the "GENERAL CONTRACT CONDITIONS GOVERNING SYSTEM, PRODUCT AND PERSONNEL CERTIFICATION" and in the following specific cases

- if the organization does not allow the scheduled audits to be conducted at the required frequencies and special audits (without prior or short notice),



- if non conformities are found which have not been resolved within the time limits established by RINA
- if the organization has not complied with the deadlines established for the communication of corrective actions, following non-conformities (major or minor) indicated on the audit report
- if the organization has made significant internal changes to the site/s, moves to another site/s without reporting these changes to RINA,
- the organization has made significant modifications which have not been accepted by RINA,
- for refusal or obstacle to participation in observer audits by an Accreditation Body,
- for evidence that the organization does not ensure compliance with the mandatory laws and regulations applicable to the products/services provided, the activities and/or the site/s,
- acknowledgement of any justified and serious complaints received by RINA.

The organization may also request RINA, giving its reasons, to suspend Certification for a period generally not exceeding six months and, in any case, not beyond the expiry date of the certificate.

Suspension is notified in writing (PEC or equivalent method), stating the conditions for reinstating Certification and the date by which it is to be implemented.

The suspension of the validity of the Certificate is made public by RINA directly on the website www.rina.org.

5.14 Reactivation

Reactivation of Certification is Subject to Verification of elimination of the shortcomings which had caused the suspension by means of an in-depth audit to check compliance with all the requirements of the reference regulatory documentation.

It is notified in writing to the organization (PEC or equivalent method) and made public by RINA through the website www.rina.org.

5.15 Revocation

Failure to fulfil the conditions set out in the previous paragraph within the prescribed time limit shall result in revocation of the Certificate of Conformity.

Revocation of the Certificate of Conformity may be decided in accordance with the "GENERAL CONTRACT CONDITIONS GOVERNING SYSTEM, PRODUCT AND PERSONNEL CERTIFICATION" and in the following specific cases

- when circumstances, such as those cited for suspension, occur and are judged to be particularly serious,
- if the organization suspends its activities or services Subject to Certification for a period generally exceeding six months,
- if the organization does not accept the new contractual conditions,
- in the case of a multi-site organization, if the head office or one of the sites does not comply with the requirements required to maintain the certificate,
- for any other serious reason, in the judgement of RINA, such as, for example, but not limited to, proven inability of the system to pursue its objectives of compliance with legislative or contractual requirements or product safety.

Revocation of the Certificate of Compliance is notified in writing to the organization (PEC or equivalent method) and is made public by RINA via the website www.rina.org.

Any organization which, after revocation, wishes to be re-certified, must submit a new application following the entire procedure.

5.16 Renounce of Certification

The certified organization may send a formal communication of renounce of Certification to RINA before the expiry date of the certificate, including the case in which the organization does not wish to or cannot comply with the new instructions issued by RINA.



On receipt of this communication, RINA initiates the procedure to render the certificate invalid.

In general, within one month from the date of the communication, RINA updates the validity status of the certificate.

6. SPECIAL PROVISIONS FOR MULTI-SITE ORGANISATIONS

Where an organization operates more than one permanent site and only one Certification is required, audit activities may be performed per sampling of the audited sites, provided that:

- The processes at all sites are essentially of the same type and are carried out using similar methods and procedures. Where there are different processes at different sites these shall be linked (e.g. manufacture of electronic components at one site, assembly of the same components by the same organization at several other sites),
- There is central coordination Subject to review by central management.

The organization shall also demonstrate that the central office has established management in compliance with the reference regulatory documentation and that the entire organization meets its requirements.

RINA issues a single certificate with the name and address of the organization's head office. An annex, or the certificate itself, lists all the sites to which the certificate refers

For any non-conformities (major or minor) found at a single site during audits, the organization must assess whether they relate to deficiencies attributable to more than one site and, if appropriate, take corrective action at both the headquarters and the other sites.

Additional sites may be included in an existing Certification following surveillance or recertification audits or following specific extension audits.

7. CONTRACTUAL CONDITIONS

For contractual conditions, the provisions contained in the current edition of the RINA document "GENERAL CONTRACT CONDITIONS GOVERNING SYSTEM, PRODUCT AND PERSONNEL CERTIFICATION" apply.



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Technical Rules