Supplementary appendix – Reference Scheme/programme/standard: Carbon neutrality

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CHAPTER 1 - GENERAL

This appendix defines the procedures applied by RINA for the validation and verification of information declared in claims on Carbon Neutrality or for the certification of management of information declared in claims on Carbon Neutrality and how organisations can apply for obtain, retain and use these assessments, with respect to what is already defined in the General rules for the validation and verification of information declared in claims and for the certification of the management of information declared in claims.

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 (GHG) 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:

a) Carbon Neutrality Validation,
b) Carbon Neutrality Verification,
c) 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.

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 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.

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.

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.

The terminology and definitions used in these Rules and to perform the activities will be the same as those used in the reference scheme/programme/standard.

CHAPTER 2 – REFERENCE SCHEME/PROGRAMME / STANDARD

Schemes/Programmes/Standards (latest edition, including any amendments)

d) ISO 14068-1 “Climate change management — Transition to net zero —Part 1: Carbon neutrality”
e) PAS 2060 "Specification for the demonstration of carbon neutrality",
f) ISO 14021 ”Environmental labels and declarations — Self-declared environmental claims (Type II environmental labelling)”,
g) Normative documents prepared by the organization or on behalf of the organisation,
h) RINA " GO 2 CARB0N NEUTRAL " Regulatory Document.

In the case of UNI EN ISO 14068-1 the standards to be taken as reference for validation/verification or certification are the following in their latest edition (including any amendments):

a) ISO 14064-3 Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements;
b) ISO 14065 - General principles and requirements for bodies validating and verifying environmental information;
c) ISO 14066:2023 - Environmental information - Competence requirements for teams validating and verifying environmental information;
d) IAF MD 6 - IAF Mandatory Document for the Application of ISO 14065.

CHAPTER 3 - CONTRACT

3.1

Organisations wishing to obtain the validation / verification or certification must provide RINA with the essential data of their organisation and related activities and the location of the involved site/s, by sending the appropriate informative questionnaire form filled in in all its parts.

RINA makes the economic offer on the basis of the information given in the informative questionnaire.

In particular, the informative questionnaire requires that information is provided at least on:

a) name of the applicant organisation
b) name of the organisation receiving the assessment, if different from the applicant organisation;
c) site(s) where the organisation's activities related to claims and management of information contained in claims are carried out
d) site(s) where information and emissions data are stored;
e) the reference scheme/programme/standard;
f) type of activity (validation/verification or certification);
g) level of assurance required, if applicable;
h) the subject for which the organisation undertakes to achieve and demonstrate Carbon Neutrality;
i) scheme/programme/standard used for the quantification of greenhouse gas emissions/removals,
j) existing certifications.

This information must be received from an authorised representative of the organisation.

On the basis of this information, RINA will prepare an appropriate economic offer.

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.

CHAPTER 4 - PLANNING

4.1

Together with or following the request, the organization is to make the following documentation available to RINA.

Validation

a) the Carbon Neutrality plan/project/framework document with a description of the actions and their geographical location, responsibilities, timeframes and allocated resources,
b) supporting validation documents (e.g. GHG emission quantification report for the subject for the base year),
c) supporting spreadsheets with visible and accessible formulas;

d) a copy of the certificate of registration with the Chamber of Commerce or equivalent document, as evidence of the existence of the organisation and the activity carried out;
e) any information/document deemed useful by the organisation to optimise the activity;

In addition to the above documentation, RINA may, at its discretion, also request additional documentation to be examined that it deems necessary.

Verification

a) the report on the attainment of Carbon Neutrality objectives and targets;
b) supporting verification documents (e.g. GHG emission quantification report for the subject for the base year);
c) supporting spreadsheets with visible and accessible formulas;
d) (m) evidence of carbon credits acquired and retired;
e) a copy of the certificate of registration with the Chamber of Commerce or equivalent document, as evidence of the existence of the organisation and the activity carried out;
f) any information/document deemed useful by the organisation to optimise the activity.

In addition to the above documentation, RINA may, at its discretion, also request additional documentation to be examined that it deems necessary.

Certification

a) the Carbon Neutrality plan/project/framework document with a description of the actions and their geographical location, responsibilities, timeframes and allocated resources;
b) supporting certification documents (e.g. GHG emission quantification report for the subject for the base year);
c) supporting spreadsheets with visible and accessible formulas;
d) regulatory document prepared by the organisation, if applicable;
e) any information/document deemed useful by the organisation to optimise the activity.

In addition to the above documentation, RINA may, at its discretion, also request additional documentation to be examined that it deems necessary.

Surveillance/Recertification

a) the same documents required for certification;
b) the records relating to the claims managed.

In addition to the above documentation, RINA may, at its discretion, also request additional documentation to be examined that it deems necessary.

4.3

The team reviews the documents to ensure that they meet the agreed verification criteria.

Through the examination of the documentation, the team initiates and proceeds to the strategic analysis and risk analysis according to the requirements of the ISO 14064-3 standard, latest edition (including any amendments).

As a result of the strategic and risk analysis, the times and sites to be sampled may be modified compared to those defined in the contract review.

CHAPTER 5 –EXECUTION

5.1

After reviewing the documentation, the team identifies additional topics and aspects (objective evidence) that need to be explored with the organisation.

The process normally also requires a site visits, unless it can be justified that site visits are not necessary. The site visits are mandatory when it is a requirement of the supervisory body of the scheme/programme/standard, the accreditation body, the competent authority.

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

5.2

Validation/Verification

After the on-site visits, the team provides to the organization a draft validation/verification report that summarises the issues that need to be further elaborated upon, researched or added to by the representatives of the organization.

The organization must provide additional information to clarify or otherwise make necessary improvements to the documentation that would result in a positive outcome of validation/verification.

According to the nature of the improvements/corrections and/or documentation provided, additional on-site visits may be necessary to verify the correct implementation of the proposed corrective actions.

Certification

After the on-site visits, the team provides to the organization a audit report that summarises the issues that need to be further elaborated upon, researched or added to by the representatives of the organization.

The organization must provide additional information to clarify or otherwise make necessary improvements to the documentation that would result in a positive outcome of the audit.

According to the nature of the improvements/corrections and/or documentation provided, additional on-site visits may be necessary to verify the correct implementation of the proposed corrective actions.

Where an organisation operates several permanent sites and only one certification is required, audit activities may be carried out by sampling the sites, provided that:

a) the processes at all sites are essentially of the same tupe or belong to the same supply chain (e.g. manufacture of electronic components at one site, assembly of the same components carried out by the same organisation at several other sites);
b) the sites follow similar procedures;
c) there is central coordination under review by the central management.

RINA issues a single certificate with the name and address of the organisation's head office and lists all the permanent sites in an annex or on the certificate itself.

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.

5.3

Validation/Verification

There can be 3 types of findings: CAR (Corrective Action Request), CL (Clarification Request), R (Recommendation).

A Corrective Action Request (CAR) is issued if one of the following situations occurs:

a) the requirements have not been met:
b) errors have been made in assumptions, data or calculation.

A request for clarification (CL) is issued if the information is insufficient or not clear enough to determine whether the applicable requirements have been correctly applied. A CL could then lead to a CAR, should the clarification reveal a non-fulfilment of a requirement of the standard, or be positively closed should the additional information provided show compliance with the requirement.

A recommendation (R) is a cue for improvement that can be taken into account.

Certification

The findings are classified as follows.

a) Major non conformity
   - o when there is a total lack of application of one or more requirements of the reference regulatory documentation;
   - o when there are errors in the calculation and monitoring of greenhouse gas emissions that affect the organization’s ability to achieve the defined objectives;
   - o a situation that results in the delivery of a Carbon Neutrality declaration that is untrue and not supported by objective evidence;
   - o or if the information is insufficient or not clear enough to determine whether the requirements of the regulatory documentation are met.
b) Minor non conformity
   - o partial non-application of one or more requirements of the regulatory documentation;
   - o 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.

c) 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.

5.4

Validation/Verification

Upon receiving responses and modified documents from the organization to the issues, the draft validation/verification report is revised to reflect the responses of the organization and comments of the team against each of the issues. The final validation/verification report is prepared including the final validation/verification opinion.

The final validation/verification report is issued once all the findings in the draft verification report have been solved and accepted by RINA.

Certification

For non-conformities, the organization, after analyzing 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.

5.5

Validation/Verification

If the findings are not satisfactorily solved and accepted:

a) after 3 months of the first issuance of the Draft validation/verification Report - The Protocol; or
b) there are more than three revisions

RINA reserves the right to terminate the contract or to issue the final validation/verification report and a negative opinion, following agreement with the organization, the right to receive the fees agreed being understood.

Certification

RINA, for the major non-conformities, 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 a 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.

5.6

Validation/Verification

The final validation/verification report together with supporting documents are subject to an independent technical review to ensure that the validation/verification activity satisfies RINA procedures**.**

Certification

The audit report together with supporting documents are subject to independent technical review to ensure that the certification activity satisfies RINA procedures.

Surveillance

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 scheme/programme/standard.

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

The surveillance audit is planned and performed in the same manner as the initial audit, as in the previous chapters and

paragraphs, but with the following additions:

a) the actions taken as a result of minor non-conformities identified during the previous audit and the certification communication methods will also be reviewed;
b) if the subject is a product, the completeness of all the elements in the carbon neutrality claims will be randomly checked and for this purpose, the organisation must also provide RINA with the records relative to the claims managed
c) in the presence of major non conformities or minor non conformities whose number in the opinion of the team is such as to prejudice the correct functioning of management, RINA may notify the organisation of the suspension or revocation of certification;
d) the validity of the certificate, following the positive outcome of the surveillance activities and any supplementary audits, is confirmed.

Recertification

The recertification audit is planned and performed in the same manner as the surveillance audit, as in the previous chapters and paragraphs, but with the following additions:

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

CHAPTER 6 – INDEPENDENT REVIEW AND DECISION

Validation/Verification

At the end of the validation/verification process, after the independent review, RINA issues a validation/verification report.
The report and the validation/verification opinion are approved and signed by the authorised persons.
RINA forwards the approved and signed report to the organisation.

Certification

At the end of the certification process, after the independent review, RINA issues an audit report and a certificate.
The report and certificate are approved and signed by the authorised persons.
RINA forwards the approved and signed report and certificate to the organisation.
The certificate contains at least the following

a) name of the organization;;
b) reference to the claims managed
c) reference to the scheme/programme/standard;
d) the date of issue of the certificate, the current issue date and the expiry date of the certificate.

CHAPTER 7 – MODIFICATION AND WITHDRAWAL

Modification and withdrwal of statement

The General Rules for validation and verification of Information Declared in Claims and
for the certification of the management of information declared in claims apply.

Suspension of the certificate

The validity of the certificate is suspended in accordance with the " General contract conditions for conformity assessment activities " and in the following specific cases:

a) if the organization does not allow the scheduled audits to be conducted at the required frequencies and special audits (without prior or short notice);
b) if non conformities are found which have not been resolved within the time limits established by RINA;
c) 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;
d) if the organization has made significant internal changes to the site/s, moves to another site/s without reporting these changes to RINA;
e) the organization has made significant modifications which have not been accepted by RINA;
f) for refusal or obstacle to participation in observer audits by an Accreditation Body;
g) 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;

h) 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 can be made public by RINA directly on the website www.rina.org.

Reactivation of Certification is Subject to assessment 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.

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

Withdrawal of the certificate

Withdrawal of the certificate may be decided in accordance with the " General contract conditions for conformity assessment activities " and in the following specific cases

a) when circumstances, such as those cited for suspension occur and are judged to be particularly serious,
b) if the organization suspends its activities or services Subject to Certification for a period generally exceeding six months,
c) if the organization does not accept the new contractual conditions,
d) 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,
e) 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.

Withdrawal of the Certificate of Compliance is notified in writing to the organization (PEC or equivalent method) and can be 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.

Renounce of the certificate

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.

Renounce of the Certificate can be made public by RINA via the website www.rina.org.

CHAPTER 8 - CONTRACTUAL CONDITIONS

The General Rules for the validation and verification of information declared in claims and for the certification of the management of information declared in claims apply