



## **Supplementary appendix – Reference scheme/programme/standard: THE GSCC® STEEL CLIMATE STANDARD**

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### **CHAPTER 1 - GENERAL**

This appendix defines the procedures applied by RINA for validation and verification activities according to THE GSCC® STEEL CLIMATE STANDARD scheme/programme/standard and the methods to be followed by interested organisations to request and obtain validation/verification, 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.

### **CHAPTER 2 – REFERENCE SCHEME/PROGRAMME/STANDARD**

THE GSCC® STEEL CLIMATE STANDARD is a proprietary standard of the Global Steel Climate Council (GSCC®), described in the document THE STEEL CLIMATE STANDARD Framework for Steel Product Certification and Corporate Science-Based Emissions Targets, latest available version, available on <https://globalsteelclimatecouncil.org/>, that aims to produce steel with a reduced carbon footprint, in line with the science-based pathway of the Paris Agreement, which aims to limit global warming to below 1.5°C by 2050 to avoid the catastrophic consequences of climate change.

The standard is independent of steel production technology and process, is neutral for all types of steel producers, and requires the organisation to set science-based GHG emission reduction targets (Science-Based Emissions Targets-SBETs) from a base year for which it requires an organisation-wide quantification of greenhouse gas (GHG) emissions (Company Average Steel Emissions Intensity - CASEI).

In addition, the organisation may voluntarily perform product-level quantification (Steel Product Intensity-SPI) and compare the carbon footprint obtained for selected products with baseline values.

RINA therefore the following validation/verification services:

1. Verification of the quantification of GHG emissions at organisation-level and the average carbon footprint of hot-rolled steel (Calculation of Company Average Steel Emissions Intensity-CASEI), aimed at the approval of science-based GHG reduction targets (SBETs) by GSCC®;
2. Validation of the science-based GHG reduction targets (SBETs) defined by the organisation;
3. Verification of the carbon footprint of products (SPI), aimed at certification by GSCC® of their "low carbon footprint" characteristic.

The first 2 services are mandatory for those who want to adhere to the standard, while the third is voluntary.

In addition to 'THE STEEL CLIMATE STANDARD other schemes/programmes/standards to be taken as reference for validation/verification 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.

For the quantification of GHG emissions at organisation and at product level THE GSCC® STEEL CLIMATE STANDARD refers to the following standards/schemes/programmes, in the latest available version:

- a) ISO 14064-1– Greenhouse gases Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals;
- b) GHG PROTOCOL - A Corporate Accounting And Reporting Standard;
- c) ISO 14040 - Environmental management — Life cycle assessment — Principles and framework;



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- d) ISO 14044 - Environmental management — Life cycle assessment — Requirements and guidelines;
- e) ISO 14067 - Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification;
- f) GHG PROTOCOL - Product Life Cycle Accounting and Reporting Standard.

### CHAPTER 3 - CONTRACT

Organisations wishing to obtain the validation / verification 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 validation/verification, if different from the applicant organisation, and the proposed assertions;
- c) services of interest: 1) Verification of Company-Average Steel Emissions Intensity (CASEI) 2) Validation of Science-Based Emissions Targets (SBETs) 3) Verification of Steel Product Intensity
- d) Site(s) where the organisation's activities are carried out;
- e) Site(s) where information and emission data are stored;
- f) scheme/programme/standard used for the quantification of GHG emissions;
- g) size of the Company Average Steel Emissions Intensity (tCO<sub>2</sub>eq/year).

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

On the basis of this information, RINA will prepare a suitable economic offer.

The standard prescribes for the verification activity a 5% materiality level.

### CHAPTER 4 – PLANNING

#### 4.1

Together with or following the validation and verification request, the organisation must make the following documentation available to RINA to guarantee the reliability of the declared information.

for service 1) CASEI verification + 2) SBET validation

- a) procedures for inventory quality management and CASEI determination;
- b) the report describing the determination of CASEI and supporting spreadsheets with visible and accessible formulae;
- c) documentation needed for the verification of quantification of GHG emissions at organisation level (i.e. the GHG report and supporting spreadsheets with visible and accessible formulae);
- d) GSCC forms filled in;
- e) any information/document deemed useful by the organisation to optimise its activity.

for service 3) SPI verification

- a) procedures for the Quality Management of the Carbon Footprint Study and the Determination of the SPI ;
- b) the report describing the determination of the SPI and supporting spreadsheets with visible formulae;
- c) documentation needed for the verification of quantification of GHG emissions at product level (i.e.the report of the Carbon Footprint Study and supporting spreadsheets with visible formulas;
- d) GSCC forms filled in;
- e) any information/document deemed useful by the organisation to optimise its activity.

#### 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**

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.

CASEI must be recalculated and verified every 5 years.

SBETs must be reviewed and validated every 5 years.

SPIs must be reviewed and verified every 3 years.

However, Organisations may choose to request validation/verification more frequently.

## **CHAPTER 6 – – INDEPENDENT REVIEW AND DECISION**

No validation/verification statement is issued for THE GSCC® STEEL CLIMATE STANDARD. At the end of the validation and verification process, following the Independent Review activity, RINA issues a validation and verification report containing the information defined by the standard and forwards it to the organisation within 90 days from the conclusion of the assessments.

## **CHAPTER 7 – MODIFICATION AND WITHDRAWAL**

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.

## **CHAPTER 8 - CONTRACTUAL CONDITIONS**

The General Rules for Validation and Verification of Information Stated in Claims apply.