Stage 2 Verification

Report for:

City Digital Limited

LRQA reference:	LRQ00004641 / 5202530
Verification dates:	Stage 1- 24/06/2022 Stage 2-14/10/22 and14/11/ 2022
Verification location:	Remote
Verification criteria:	ISO14064-1:2018 Orgs
Verification team:	Sujatha Ramasamy (TL), Graeme Clayton
LRQA Client Facing Office:	LRQA Birmingham

LRQA UK, 71 Fenchurch Street, London, EC3M 4BS, United Kingdom

Contents

1. Executive report 3
2. Verification summary 4
3. Findings Log 6
4. Verification schedule 20
5. Verification plan 22

Attachments

This report was presented to and accepted by:
Name: Rob Hood
Job Title: Head of IT and ISO

1. Executive report

Verification outcome:

The purpose of this ISO14064-1 Stage 2 verification was to determine the degree of conformance of the current GHG reporting system and the GHG report with ISO requirements.

The company intends to display the GHG report online and in client reporting.

The company has taken a detailed approach to aggregating GHG emissions associated with its operations. Issues were noted in the GHG methodology at the stage 1 visit and progress with these are described in this report. Overall, there is a good approach to using accredited factors wherever possible. Other assumptions and calculations are used as well, which are described in the GHG procedure.

Areas for senior management attention:

The company should continue to retrieve actual data wherever possible, with more emphasis on the largest contributions to the total CO2 budget.

2. Verification summary

Visit objective

The objective of this Stage 2 Verification to ISO14064-1:2018 (orgs) is to review the current GHG reporting system and to report on the degree of compliance with ISO14064-1:2018 requirements. The remote verification was fully effective and the visit plan was completed satisfactorily.

Introduction

A remote opening meeting took place on 14th October 2022, with Rob Hood and John Freeman (consultant).

Grading of Findings

The following definitions apply to the grading of findings in this report:

Misstatement (MIS)	A misstatement (omissions, misrepresentations and errors) in an assertion, data or information that, in the professional judgment of the verifier, is unlikely to affect the decision of the intended user. If such a finding is outstanding at the end of the verification, a positive Assurance Statement will be possible, although qualifications, limitations, and/or recommendations may be included in the Assurance Statement.
Material Misstatement (MMIS)	A misstatement, (omissions, misrepresentations and errors) in an assertion, data, or information that, in the professional judgment of the verifier, could affect the decision of the intended user. If such a finding is left outstanding at the end of the verification then the misstatement **must** be corrected or a positive Assurance Statement will not be possible.
Non-conformity (NCN)	A nonconformity with the requirements of the assurance criteria (including the terms of engagement) that, in the professional judgment of the verifier, is unlikely to affect the decision of the intended user. If such a finding is outstanding at the end of the verification, a positive Assurance Statement will be possible, although qualifications, limitations, and/or recommendations may be included in the Assurance Statement.
Material Non-conformity (MNCN)	A nonconformity with the requirements of the assurance criteria (including the terms of engagement) that, in the professional judgment of the verifier, could affect the decision of the intended user. If such a finding is left outstanding at the end of the verification then the nonconformity **must** be corrected or a positive Assurance Statement with

	regard to the assurance criteria will not be possible.
Opportunity for Improvement (OFI)	An opportunity for improvement is a suggestion from the verifier to improve the operator's performance in monitoring and reporting.
LRQA	A 'follow up' item for the LRQA Verifier to track ongoing issues within the Findings Log where required.

3. Findings Log

1. Grading of the finding *	2. New, Open, Closed	3. Description of the LRQA finding	4. Review by LRQA	5. Process, aspect, department or theme
6. Date of the finding	7. YYMM<Initials>seq.#	8. Clause of the applicable standard		

* MIS = Misstatement MMIS = Material Misstatement NCN = Nonconformity MNCN = Material Nonconformity OFI = Opportunity for Improvement xLRQA = LRQA Follow Up

Grade 1	Status 2	Finding 3	Correction, root cause & corrective action review 4	Process / aspect 5	Date 6	Reference 7	Clause 8
MIS, NC	Closed	The company has not yet documented its choice of base year for its GHG reports. The intention is to establish this current reporting year 2021 as the base year (but this is not yet documented). There is not yet a baseline recalculation procedure.	Oct 2022: The company has chosen 2021 as its base-year. base-year recalculation procedure issued. CLOSED	Base-year	24/6/22	2206GJC01	6.4.1
NC	Closed	The company has not yet documented its GHG management approach in terms of system management, and in order to state assumptions etc within the system. The GHG procedure (the overview document) should be a controlled document. The procedure would describe the company's approach to ensure consistent reporting year on year.	Oct 2022: GHG management procedure now forms part of the documentation. CLOSED	Documentation	24/6/22	2206GJC02	8
MIS	Closed	The company has misrepresented Category 1- direct emissions (natural gas emissions from the site's boilers) as category 2. These are direct emissions and should be included as category 1, as well as any fuels directly associated with the scope and leaks of refrigerant gases (FGases). cateogory 2 indirect emissions are only associated with the import of power (electricity, heat or steam) where there are emissions associated with that but generated elsewhere (eg a power station).	Oct 2022: Data corrected.	Reporting Boundaries	24/6/22	2206GJC03	5.2
MIS	Closed	Errors were found in the dataset which will need correcting before the stage 2 visit. These included: -Unexplained differences in the electricity consumption (invoices vs csv export file) -Water data for a month (estimated) misinterpreted as m3 for a day. So consumption reported as 30x too high.	Oct 2022: differences not reproduceable. All data now correct.	Accuracy	24/6/22	2206GJC04	4

Grade 1	Status 2	Finding 3	Correction, root cause & corrective action review 4	Process / aspect 5	Date 6	Reference 7	Clause 8
NC	Closed	The company has not yet documented its assessment of uncertainties associated with the quantification methodologies. This assessment can be qualitative and could outline those data with a good level of confidence and the data that is more uncertain.	Oct 2022: Uncertainty documented in the GHG procedure. (qualitative) CLOSED	Uncertainties	24/6/22	2206GJC05	8.3
NC to XLRQA	New	The company should justify its selection of Category 3 emissions in terms of data availability, and significance. Which optional emissions are included and why.	CDL Group Ltd GHG report October 2022, the company had specified that they account emissions consider in value chain including upstream and downstream emissions. During stage 2 review it was evident that only water supply, water treatment, business vehicle, T&D is applicable for the business. When queried about print material usage and associated emission stream, the company has elaborated that it was difficult to asses end user of digital print material and in future they would explore to quantify emissions attributed by end user. Hence this is downgraded to xLRQA.	Quantification approach	24/6/22	2206GJC06	6.2
OFI	New	In evaluating its Category 3 emissions, it would be beneficial to review the GHG Protocol guidance on the ghgprotocol.org website . This is a source of current best practice and factors.		Guidance	24/6/22	2206GJC07	6.2
xLRQA	New	Note – if the company is to publish its GHG report there is mandatory information that must also be published. See clause 9.3 for details.		Reporting	24/6/22	2206GJC08	9.3
OFI	New	The company should develop a methodology for data gaps. This will be useful for future reporting period.		Data gaps	14/11/2022	2211SR01	Annex C/C4.5
OFI	New	The company should develop a methodology to quantify all applicable indirect emissions. This will be beneficial to the company to understand total emissions and plan for carbon neutral approach.		Quantification of GHG emissions	14/11/2022	2211SR02	6

Verifier:	Sujatha Ramasamy (TL), Graeme Clayton

Verifier:	Sujatha Ramasamy (TL), Graeme Clayton		
Verification of:	Terms of Engagement - Contract Conditions Confirmation	**Auditee(s):**	Rob Hood Head of IT and ISO John Freeman Ext ISO consultant

Audit trails and sources of evidence:

Contract Conditions

Verifier: Sujatha Ramasamy (TL), Graeme Clayton

Evaluation and conclusions:

Scope: **Emissions created from the business operations at the Sevenoaks site including Warehousing (storage), Office working (on-site and remote), travel for meetings & commuting.**

Objectives: Compliance with ISO14064, for the reporting calendar year 2021.

Criteria: ISO14064:2018-1

Level of Assurance: Reasonable

Materiality: 5% (RA5)

Changes to Terms of Engagement: none

Boundary: Emissions created from the business operations at the Sevenoaks site including Warehousing (storage), Office working (on-site and remote), travel for meetings & commuting.

Scope 1 Direct - emissions are direct emissions from owned or controlled sources.
Inclusions S1:
Fuels (Gas) - Burning of natural gas for heating on site
SECR KWh Pass & Delivery Vehicles - Calculated using mileage data only
Exclusions S1:
Bio Energy - Don't use combustrial fuels
Refrigerant & other - Excluded from scope calculations in 2021.
Passenger Vehicles - Don't own passenger vehicles.
Delivery Vehicles - Not calculating using direct consumption data.
Scope 2 Indirect - emissions are indirect emissions from the generation of purchased energy.
Inclusions S2:
UK Electricity- Office - Direct energy usage at site.
Exclusions S2:
Overseas electricity - No overseas operations
UK electricity for EVs - No electric vehicles
SECR KWh UK Electricity - No electric vehicles
Heat & Steam - Not used in heating of the site
Scope 3 Indirect - emissions are all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.
Inclusions S3:
Water Supply - General use of water usage for the site
Water treatment - General use of waste water at the site
Managed assets - Business community vehicle data.
Transmission & Distribution - Loss CO2 associated with electricity usage
Exclusions S3:
WTT-Fuels - No refining or transport of fuel sources
WTT-Bioenergy - No refining or transport of bio energy sources
UK Electricity T&D for EVs - No electric vehicles
WTT - UK & Overseas Electricity - No extraction, refing or transportation of primary fuels.
WTT - Heat & Steam - No extraction, refing or transportation of primary fuels.
Material Use - Data not able to be calculated for materials within the current reporting period.
Waste disposal - No data available for the current reporting period.
Business Travel (Air) - No air travel for the current reporting period.
WTT-(Air) - No extraction, refing or transportation of primary fuels for air.
Business Travel Sea - No extraction, refing or transportation of primary fuels by Sea.

WTT Business Travel Sea - No extraction, refing or transportation of primary fuels by Sea

Verifier:	Sujatha Ramasamy (TL), Graeme Clayton

In completing this report, the LRQA verifiers confirm their independence from the client and that there was no known conflict of interest during the engagement.

Verification of:	Stakeholder relevant / material CSR issues	**Auditee(s):**	Rob Hood Head of IT and ISO John Freeman Ext ISO consultant

Audit trails and sources of evidence:

Stakeholder groups – identification of
Processes for engaging with stakeholders
Process for determining CSR relevant / material issues

Evaluation and conclusions:

The 'key' end users of the Report being verified are:

- All stakeholders – the report is to be made publically available.

The relevant / material CSR issues for this company are:

- Stakeholders, data comparability and integrity, best practice

Verifier to record their conclusions on the principles of:

- **Materiality/Relevance** of the CSR Issue(s) (will an omission influence the actions of stakeholders?) – the issues are clearly understood and reported.
- **Completeness** (are the issues fully/partially or not covered, including for sphere of influence?) – the data and supporting information is complete.
- **Responsiveness** (is the performance &/or challenges communicated clearly and in a timely manner?) Data appears appropriate
- **Reliability, Neutrality, Understandability** – the data produces consistent, unbiased, understandable content for the end user in the context of available information

Verification of:	Strategic Analysis and Risk Analysis (SARA)	Auditee(s):	Rob Hood Head of IT and ISO John Freeman Ext ISO consultant

Strategic Analysis:

Through the Strategic Analysis, the Verifier determined the significance of the items of information and data to be verified. This judgement of significance is based on the nature and scale of the information and data as they relate to the scheme requirements.

Information or Data Source	Significance	Basis of Significance
Category 1: Direct emissions Invoices, meter reads One company van	L	Stakeholder expectations
Category 2 electricity: Energy broker/ supplier data from portal	L	Stakeholder expectations
Cat 3: transport: employee data, business travel, home to office, home working electricity emissions, Grid electricity T&D	L	Stakeholder expectations
Cat 4: Indirect products: None	L	GHG report development
Cat 5: indirect downstream: n/a. No tangible products	L	GHG report development
Cat 6: other sources: Water supply and water treatment	L	Stakeholder expectations

Risk Analysis:

Through the Risk Analysis, the Verifier determined the potential risk of an omission, misrepresentation or error in relation to information and data sources. This determination included, but was not necessarily limited to, a judgement based on:

- the inherent risk associated with the data / information management
- the level of control applied to the data / information management
- the control of monitoring and metering used to gather data
- the number of personnel involved in the data management, their competence, attitude, and commitment.

Information or Data Source	Significance	Data Gathering	Measuring Equipment	People	OVERALL RISK
Category 1: Direct emissions Invoices, meter reads One company van	L	L	L	L	L
Category 2 electricity: Energy broker/ supplier data from portal	M	L	M	L	M
Cat 3: transport: employee data, business travel, home to office, home working electricity emissions, Grid electricity T&D	M	L	M	L	M
Cat 4: Indirect products: None	L	L	L	L	L
Cat 5: indirect downstream: n/a. No tangible products	L	L	L	L	L
Cat 6: other sources: Water supply and water treatment	L	L	L	L	L

Client note: Generally, the outputs of the Risk Analysis influence the Verification Plan to manage the risk of LRQA detecting omissions, misrepresentations and errors in the following way:
High Overall Risk – detailed verification and data sampling
Medium Overall Risk – verification and data sampling to a lesser extent than High Overall Risk
Low Overall Risk – limited verification, simple checks only.
The Verifier will manage the degree of sampling through their Data and Information Sampling Plan.

Verification Planning:

The Verification Plan at a stage 1 or stage 2 visit defines the key elements of the verification and when those elements will be covered. The Verification Plan is supported by a Data / Information Sampling Plan which defines all the specific items of data and information which the Verification Team has identified as relevant and the depth to which relevant data is to be verified. This is not relevant to this Gap Analysis.

Verification of:	Overview: Stage 1	Auditee(s):	Rob Hood Head of IT and ISO John Freeman Ext ISO consultant

Audit trails and sources of evidence:

Interview

Evaluation and conclusions:

PAS2060 verification for single product – under way
CDL – print management company; office with attached warehouse for storage & distribution. Solutions facilitator. Added value for hard copy and printing solutions. Merchandise products. Digital PAS2060 product; print room services. Facilitate print; account management at Sevenoaks. Office open 5 days/week. Warehouse 24,000 sqft pallets of paper, merchandise.
PAS2060 – new digital product – virtual business cards; Crane – cloud based business card. PAS2060 for thus product only – carbon neutral product.ISO14064 – two clients have asked for CDP information. Score D-.

No days for the stage 2 yet. Preferred deadline 27/7/22. Data should be complete by now. Reporting year = Calendar year 2021.
Ref: CDL CO2
Scope 1 – one company vehicle; to be electric soon (range allowing). Gas for heating not scope 2. (see NC)
Aircon – sealed units, leaks not quantifiable and not likely.
Scope 2- electricity – see evidence pack. Query about differences between the csv download and invoices (see finding).
Scope 3-- water supply and treatment; managed assets – home to office. Error in m3 water (see finding).
3rd party supplier – small office emitter; hosted solutions. 3rd party hosting; data availability to be reviewed, may not be included.
Review document/ GHG procedure – to be controlled; under preparation.
Home to office commuting: home to office postcode to work x car type. Very good approach to an estimation.
GHG report: Totals for scopes 1 – 3 to be listed on website.

Anthesis – home working calculation: regional consumption x per person per day
Van mileage – small diesel, mileage noted.
Water – data from supplier.

3rd party: agree about an approach to the data that retains confidentiality;

A review of the available datasets, evidence and methodologies justifies two days stage 2 visit duration.

Verification of:	Criteria conformance	Auditee(s):	Rob Hood Head of IT and ISO John Freeman Ext ISO consultant

Audit trails and sources of evidence:

Evaluation and conclusions:

4.1: Compliance with ISO14064-1 principles is broadly confirmed, subject to issues noted in this report.
5.1: Organisation boundaries are confirmed.
5.2 Reporting boundaries and categories are clearly identified. The significance of these emissions is quantified.
6.1 All GHG sources are identified with the exception of boiler gas (should be scope 1). Where there is nil data (eg refrigerant gas leakage) it would be beneficial to include the calculation in the methodology but enter 0kg as the activity data.

6.2 The quantification methodologies appear appropriate. The company is tackling home to office travel and also home working emissions, via established methodologies and a staff questionnaire.
The company should be proportional with the analysis ie focus most on those categories and sub-categories with higher emissions.

The company has documented its calculations in the sense of spreadsheet notes and descriptions. The company must document the system from the system management point of view. What are the assigned responsibilities to look after the system? What are the key contributor's roles? The main procedure needs to be a controlled document with version control, approval signature etc. Supporting documents must be identified.

The selection of GHG factors and quantification is robust with a clear audit trail. However the justification for each method is not fully clear in the spreadsheet. It would be beneficial if this was documented in the main procedure.

6.4 The company will be using the current reporting year (2021) as its baseline. This will need to be stated in the GHG report. The procedure to recalculate the base year is not yet fully defined (in the event of structural changes in reporting or boundaries, etc). A baseline year shall not be recalculated just for changes in emission levels.

8.1 GHG information management is not yet fully developed. This includes the main procedure (noted above), document and data control arrangements; internal checks and audit as appropriate; review of competencies and training for those staff who contribute to the system (as appropriate). Also a review of the effectiveness of the GHG system – can it be improved?

Verification of:	Conformance, contd	Auditee(s):	Rob Hood Head of IT and ISO John Freeman Ext ISO consultant

Audit trails and sources of evidence:

See evidence pack (above)

Evaluation and conclusions:

8.2 The company has not yet formalised its GHG document and record keeping arrangements. These are expected to be consistent with the company's ISO management system.

8.3 Qualitative uncertainties have not been assigned to the data. It is not yet clear how this will be received by stakeholders – will it meet expectations? The company should indicate which datasets have a high level of confidence and where generic assumptions are the only data available, leading to different levels of confidence.

9.0 ISO14064 reporting requirements will apply as the GHG report is to be placed in the public domain.

Conclusions

The company has established a competent GHG reporting structure that meets most of the ISO14064 requirements. Data is acquired from the defined sources. There is a good approach taken to using emission factors from credible sources.. Further work is required to integrate the methodology with ISO requirements such as document control, and the governance of data (audit, record keeping, training, responsibilities etc).

There is a detailed approach taken to quantifying home to office emissions. There is greater uncertainty around business travel (which was negligible for the year in question). Data for other scope 3 categories is equally vague. The company may not choose to report those data if the evidence is not robust (pending further improvements). Consider if generic UK average factors (based on expenditure for example) might be better for this calculation, or if a proxy approach can help to sense check the data. An approximate sense check might help to increase confidence in the method. For very low contributions (eg train travel during 2021) it may be appropriate to use very approximate estimates (eg 10 journeys x 40 miles)

Supply chain emissions and the methods are to be reviewed. Data will be reported if there is reasonable confidence in the methodology.

For the most significant categories, the company should take care to ensure that the most appropriate and applicable factors are used and these are updated as necessary. As per the baseline recalculation procedure, if GHG science improves, it may be appropriate to change the factors, methodology and the baseline calculation as well.

Evidence list:

- ELEC 2021 - 2019_2022_Electricity usage
- GAS 2021 - 601012377_11032022_consumption_gas
- GOV ORIGINAL - conversion-factors-2021-condensed-set-most-users (1)
- HOME WORKING - Anthesis_-Remote-Worker-Emissions-Methodology_Fe...
- HOME WORKING - Emp home working and coomute
- Travel (from Expenses and Travel)
- Van Milage
- WATER - EFW216570-0_January_2022

Verification of:	Stage 2 verification	Auditee(s):	Rob Hood Head of IT and ISO John Freeman Ext ISO consultant

Audit trails and sources of evidence:

ELEC 2021 - 2019_2022_Electricity usage
GAS 2021 - 601012377_11032022_consumption_gas
GOV ORIGINAL - conversion-factors-2021-condensed-set-most-users (1)
HOME WORKING - Anthesis_-Remote-Worker-Emissions-Methodology_Feb-2021
HOME WORKING - Emp home working and commute
Travel (from Expenses and Travel)
Van Milage
WATER - EFW216570-0_January_2022

Evaluation and conclusions:

Overview:
Report confirmed as CY2021. All data ready. GHG procedures now developed. Main management proc. Gas, electric + water; also optional scope 3 activities as documented in the GHG report.

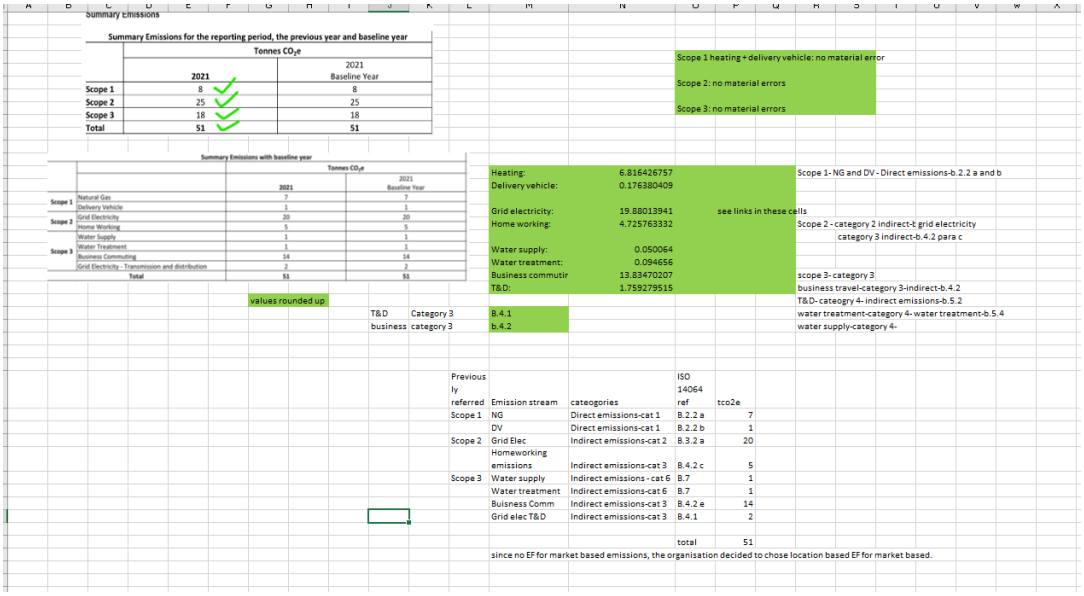
>Evidence pack: copies of invoices please – done OK
>Use CO2e factors, to report in terms of CO2e (ref clause 6.3) – done OK

>No comment about uncertainties – neither quantitative or qualitative. It needs one or the other.
>Van fuel: unless there are specific arrangements, diesel fuel from a forecourt is biofuel (10%).
Electricity: all invoices reviewed, from 30 Dec
>Change of electricity provider, Opus up to 29 Sept and Eon from 2 Oct.
>Gas: one missing month (June). Should be recalculated using the start reading (July) – end reading (May) which is shown in the bills.
>Refrigerant gases scope 1 – excluded in the procedure. Scope 1 emissions aren't optional, it is a requirement to include all 6 types of GHG as appropriate. It is easily quantified in terms of refrigerant gas discharges x GWP. If there is no AC, or no FGas discharges, then CO2e emissions are zero.
>Procedure reference to ISO14001:2004 should be ISO14001:2015.

Ref: GHG Report: GHGRP1Oct2022 BY2021v1
Typo in GHG Report p2:

GHG Inventory Reporting Period

The report covers emissions in the period 1st January 2021 to 31st December 2022.



Summary emissions

Summary Emissions for the reporting period, the previous year and baseline year

Tonnes CO_2e	2021	2021 Baseline Year
Scope 1	8	8
Scope 2	25	25
Scope 3	18	18
Total	51	51

Summary Emissions with baseline year

Tonnes CO_2e		2021	2021 Baseline Year
Scope 1	Natural Gas	7	7
	Delivery Vehicle	1	1
Scope 2	Grid Electricity	20	20
	Home Working	5	5
	Water Supply	1	1
Scope 3	Water Treatment	1	1
	Business Commuting	14	14
	Grid Electricity - Transmission and distribution	2	2
	Total	51	51

values rounded up

T&D business: Category 3 category 3

Scope 1 heating+delivery vehicle: no material error

Scope 2: no material errors

Scope 3: no material errors

Heating:	6.816426757		Scope 1- NG and DV - Direct emissions-b.2.2 a and b
Delivery vehicle:	0.176380409		
Grid electricity:	19.88013941	see links in these cells	
Home working:	4.725763332		Scope 2 - category 2 indirect-t grid electricity
			category 3 indirect-b.4.2 para c
Water supply:	0.050064		
Water treatment:	0.094656		
Business commutir	13.83470207		scope 3- category 3
T&D:	1.759279515		business travel-category 3-indirect-b.4.2
			T&D- cateogry 4- indirect emissions-b.5.2
B.4.1			water treatment-category 4- water treatment-b.5.4
b.4.2			water supply-category 4-

Previously referred	Emission stream	categories	ISO 14064 ref	tco2e
Scope 1	NG	Direct emissions-cat 1	B.2.2 a	7
	DV	Direct emissions-cat 1	B.2.2 b	1
Scope 2	Grid Elec	Indirect emissions-cat 2	B.3.2 a	20
	Homeworking emissions	Indirect emissions-cat 3	B.4.2 c	5
Scope 3	Water supply	Indirect emissions - cat 6	B.7	1
	Water treatment	Indirect emissions-cat 6	B.7	1
	Buisness Comm	Indirect emissions-cat 3	B.4.2 e	14
	Grid elec T&D	Indirect emissions-cat 3	B.4.1	2
			total	51

since no EF for market based emissions, the organisation decided to chose location based EF for market based.

4. Verification schedule

Visit type >	Stage 1	Stage 2	Tech Review					
Due date >	June 22	July 22						
Start date > End date >	24/6/22	tbc						
Verifier days >	1	2						
Process / aspect								
On-Site		X						
Stakeholder relevant / material CSR issues Issues [NOTE – Rep Ver only]	x	X						
Strategic Analysis	X							
Risk Analysis	X							
Preparation of Verification Plan	X							
Preparation of Data / Information Sampling Plan	X							
Data / Information Verification	x	X						
Criteria Conformance Assessment		X						
Review of organisation's inventory assertion, report, etc.		X						
LRQA Reporting	x	x						
Preparation of External Verification Report / Assurance Statement, etc.		X						
Technical Review			X					

Next visit details					
Visit type	Stage 2 verification				
Verifier days	2	**Due date**	July 22	**Actual start / end dates**	tbc
Locations	Sevenoaks site + remote				
Activity codes	047702, 048515				
Team	tbc				
Criteria	ISO14064-1				
Justification for following visit / years verification days, remarks and instructions					
Low risk system, basic calculation, small number of employees. Good level of scope 3 data for those categories that are reported.					

5. Verification plan

Verification type	Verification criteria
Stage 2 verification	**ISO14064**

Verification team	Verification dates	Issue date
Sujatha Ramasamy and Graeme Clayton	**Stage 2- 14/10/22 and 14/11/2022**	**24/6/22**

(Day 1)	To be held either on site or remote (Teams) – to be agreed
0900	Introductory meeting with management to explain the scope of the visit, verification methodology, method of reporting and to discuss the company's organisation (approximately 30 minutes). The Team Leader will agree a time to meet with top management to discuss policy and objectives for the management system. LRQA team briefing for a team of two or more assessors or experts. Discussion of all outstanding issues from previous visits.
1100	GHG report; Scope; methodologies
1230	Lunch.
1300	Direct emissions Scope 1 – review of calculation + raw data
1400	Indirect emissions Scope 2 – review of calculation + raw data
1500	Report writing.
1600	Close.

(Day 2)	Remote – Microsoft Teams
0900	Review of plan for the day. Scope 3 – optional data as selected Water Commuting Business travel 3rd party
1230	Lunch.
1300	Any other verification trails
1500	Report writing and preparation of AS
1600	Close.


LRQA