

CARES

Verification and Validation

Scheme

Manual



PEMBROKE HOUSE
21 PEMBROKE ROAD
SEVENOAKS
KENT TN13 1XR
UNITED KINGDOM

general@carescertification.com

www.carescertification.com

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Issue, Validity and Amendment Control Sheet

Date of Issue	Date of Validity	Amendment
01 July 2024	01 July 2026	First issue
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Terminology

Within this CARES Manual the following terminology is adopted:

The term “shall” be used to indicate what is obligatory.

The term “should” be used to indicate a recommendation, rather than a requirement.

The term “may” be used to indicate an option that is permissible.



1. DEFINITIONS and ABBREVIATIONS

- 1.1 Applicant:** An individual, company, partnership or body incorporated or unincorporated which has applied for validation and verification of Greenhouse Gas emissions. The applicant may be called as 'client' or 'responsible party'.
- 1.2 Audit:** A third-party verification of the Applicant-reported data and information conducted as required by this Scheme. Audit may be remote or onsite (site visit); and may be called as 'assessment'.
- 1.3 Carbon Footprint of Product (CFP):** Sum of GHG Emissions and GHG removals in a product system, expressed as CO₂ equivalents (CO₂eq) and based on a life cycle assessment using the single impact category of climate change.
- 1.4 Environmental Product Declaration (EPD):** Type III environmental label which quantifiably demonstrates the environmental impacts for a product on a harmonized and scientific basis.
- 1.5 European Union (EU) Carbon Boarder Adjustment Mechanism (CBAM):** a climate policy tool that puts a fair price on the carbon emitted during the production of carbon-intensive goods entering the EU.
- 1.6 EU CBAM Embedded Emissions:** Specialised verification of embedded emissions in goods imported into the EU customs territory, as mandated by Regulation (EU) 2023/956 and specifically the verification procedures detailed in Regulation (EU) 2025/2551 which includes monitoring requirements under Implementing Regulations (EU) 2025/2547 and (EU) 2025/2546.
- 1.7 External Technical Expert:** An expert specialised in sector-specific technology, self-employed or employed by another organisation.
- 1.8 Global Warming Potential (GWP):** Index, based on radiative properties of GHGs, measuring the radiative forcing following a pulse emission of a unit mass of a given GHG in the present-day atmosphere integrated over a chosen time horizon, relative to that of carbon dioxide (CO₂).
- 1.9 Greenhouse Gas (GHG):** Gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere and clouds.
- 1.10 GHG Emission or Removal factor:** Coefficient relating GHG activity data with GHG emissions or GHG removals.
- 1.11 GHG programme:** Voluntary or mandatory international, national or subnational system or scheme that registers, accounts or manages GHG Emissions, GHG removals, GHG Emission reductions or GHG removal enhancements outside the organisation or GHG project.
- 1.12 GHG Emission Report:** Standalone document intended to communicate an organisation's or GHG project's GHG-related information to its intended user (The report can include a GHG statement).
- 1.13 GHG Sources, Sinks and Reservoirs (SSRs):** Sources: Processes or activities that release GHGs into the atmosphere. Sinks: natural or artificial systems that absorb and store GHGs from the atmosphere, effectively reducing the concentration of GHGs. Reservoirs: The physical locations or systems where GHGs are stored.
- 1.14 Intended user:** Individual or organisation (e.g. client) or responsible party or programme owners or regulators or financial community or general public identified



by those reporting GHG-related information as being the one who relies on that information to make decisions.

- 1.15 Level of Assurance:** Degree of confidence the intended user requires in a GHG statement.
- 1.16 Life Cycle Assessment (LCA):** Compilation and evaluation of the inputs, outputs and the potential environmental impacts of a product system throughout its life cycle.
- 1.17 Life Cycle Inventory Analysis (LCI):** Phase of life cycle assessment involving the compilation and quantification of inputs and outputs for a product throughout its life cycle.
- 1.18 Materiality:** Concept that individual misstatements or the aggregation of misstatements could influence the intended users' decisions.
- 1.19 Materiality threshold:** Establishes an acceptable percentage (or absolute quantity) difference between the company's emissions inventory and the verifier's belief of what the company's emissions would be if all omitted sources were accounted for.
- 1.20 Misstatement:** Errors, omissions, misreporting or misrepresentations in the GHG Emission Report or Verification Report or Validation Report.
- 1.21 Non-conformity:** An instance of non-compliance with the organisations documented information (e.g. GHG Emission Report, Monitoring Plan) that may or may not itself cause a numerical misstatement.
- 1.22 Organisational Inventories:** Verification of GHG statement at the organisation level (ISO 14064-1).
- 1.23 Power Purchase Agreements (PPA):** Contract between an electricity power generator and provider and energy buyer to use power generated by renewable means.
- 1.24 Project-Level Assertions:** Validation and verification of emission reductions and removal enhancements (ISO 14064-2).
- 1.25 Recommendations for Improvement:** Recommendations on organisation's activities and processes (e.g. risk assessment, data flow, control, control system, monitoring and reporting emissions systems).
- 1.26 Scheme Operator:** Independent, competent and impartial body that operates a system or scheme.
The UK Certification Authority for Reinforcing Steels (CARES), a company limited by guarantee and registered under the Companies Act 1948-81 under No 1762448.
- 1.27 Strategic analysis:** An analysis to understand the GHG-related activity and its relevant sector information to plan and conduct the validation and verification.
- 1.28 Type III environmental declaration:** Environmental declaration providing quantified environmental data using predetermined parameters and, where relevant, additional environmental information.
- 1.29 Validation:** process for evaluating the reasonableness of the assumptions, limitations and methods that support a statement about the outcome of future activities.
- 1.30 Validation Report (statement or opinion):** Standalone document prepared by an independent, competent and impartial person or body (the Validator) to provide assurance to intended user that the assumptions, limitations, and methods used to quantify future GHG Emissions in the GHG Emission Report or other reports (e.g.



sustainability), reduction plans, targets and claims acceptable to Scheme Operator is transparent, consistent with criteria and free from material errors.

- 1.31 Validator:** independent, competent and impartial person or body with responsibility for performing and reporting on a validation.
- 1.32 Verification:** process for evaluating a statement of historical data and information to determine if the statement is materially correct and conforms to relevant criteria.
- 1.33 Verification Report (statement or opinion):** Standalone document prepared by an independent, competent and impartial person or body (the Verifier) to provide assurance to intended user that the GHG Emission Report or other reports acceptable to Scheme Operator is transparent, consistent with criteria and free from material errors. CBAM Specific Definitions (EU 2025/2551): Formal document issued by an accredited verifier that confirms the accuracy and reliability of the data provided by an importer.
- 1.34 Verifier:** independent, competent and impartial person or body with responsibility for performing and reporting on a verification. CBAM Specific Definitions (EU 2025/2551):
- Accredited verifier: A crucial third-party entity responsible for ensuring that the embedded emissions data reported by importers is accurate, transparent, and compliant with EU regulations.
 - CBAM Auditor: An individual member of a verification team responsible for conducting verification activities in accordance with CBAM regulations.
 - CBAM Lead Auditor: A CBAM auditor responsible for leading and directing the verification team and concluding the verification engagement.

2. INTRODUCTION and SCOPE

- 2.1** Climate change arising from anthropogenic activity has been identified as one of the greatest challenges facing the world and will continue to affect business and citizens over future decades. Climate change is closely linked to the accumulation of GHGs in the Earth's atmosphere. Since the 1800s, human activities have been the main driver of climate change. Energy, industry, transport, buildings, agriculture and land use are among the main sectors causing GHGs. There is a need for an effective and progressive response to the urgent threat of climate change on the basis of the best available scientific knowledge.
- 2.2** GHG Emissions in accordance with the GHG Protocol categorises emissions into three scopes:
- ✓ Scope 1: Direct emissions from owned or controlled sources.
 - ✓ Scope 2: Indirect emissions from the generation of purchased electricity, steam, heating, and cooling consumed by the reporting organisation.
 - ✓ Scope 3: All other indirect emissions that occur in the value chain of the reporting company, including both upstream and downstream activities.
- 2.3** Voluntary or mandatory GHG systems or programmes or schemes are available at the international, national or sub-national level (e.g. GHG Protocol, PAS 2080).



- 2.4** Verification and validation are critical processes in the management of GHG Emissions, particularly for organisations reporting their GHG Emissions as part of sustainability initiatives or regulatory compliance.
- 2.5** This manual presents the detail of the CARES Verification and Validation Scheme in accordance with the standards in Normative References.
- 2.6** A continuous review of this manual is maintained by the Board of Management of the Scheme Operator, who will arrange for revised editions to be issued as necessary. Each revision of the manual will bear the date of issue.
- 2.7** The Scheme Operator engages regularly via various communication tools with the relevant interested parties to participate and provide input on this Scheme for ensuring the credibility and transparency in the operation of the Scheme. Input received from interested parties was incorporated into this manual.
- 2.8** The Scheme Operator received no external funding for the development of this Scheme.

3. OBJECTIVE

- 3.1** The objective of this Scheme is:
 - a) to establish a high-integrity technical framework for validation and verification activities conducted by the Scheme Operator;
 - b) to validate and verify the GHG Emission Report;
 - c) to publish validated and/or verified GHG Emission Report or Verification Report in compliance with the standards in Normative References;
 - d) to provide verification services to Commission Delegated Regulation (EU) 2025/2551, which governs the accreditation and verification rules for the Carbon Border Adjustment Mechanism (CBAM).
- 3.2** The Scheme is to give confidence to the purchaser and user of products that reports environmental performances without the need to undertake separate validation or verification.
- 3.3** The Scheme is established to recognise and encourage reporters' efforts to determine, disclose, manage and reduce their GHG Emissions.
- 3.4** The Scheme is implemented that the validated and/or verified GHG Emission Report or Verification Report will be an assurance of environmental performance of the product. Nevertheless, the legal responsibility for compliance with the relevant published standards remains with the responsible party.

4. ORGANISATION

- 4.1** Administration of the Scheme is by an independent Board of Management, hereafter referred to as the Board. The Board is responsible for policy and all matters arising from the Scheme's operation.
- 4.2** The Board is composed of executive directors and non-executive directors and is chaired by an independent Chairman.
- 4.3** The Board is advised by a number of committees, one being the Policy Advisory Committee (PAC). A primary function of the PAC is to ensure the Board is made aware of the views of interested parties regarding policy and strategy and also to receive issues as reported by the Board.



- 4.4 A Chief Executive Officer (CEO), appointed by the Board, is responsible for the granting of, and where necessary, the withdrawal of the validated and/or verified GHG Emission Report or Verification Report, in accordance with the operating procedures and regulations of the Scheme Operator. They are responsible for the routine business activities of the company and direct co-operation with purchasers, suppliers and inspection bodies.
- 4.5 The Chief Executive Officer (CEO) may, from time to time, appoint external inspection bodies to act as agents of the Authority for the purposes of assessment and data verification audits. They are an ex-officio member of the Board.
- 4.6 Administration of the Scheme is impartial and non-discriminatory. The Scheme Operator confines its requirements, evaluation, review, decision and surveillance to those matters specifically related to the scope of the validated and/or verified GHG Emission Report or Verification Report. The Scheme Operator maintains a mechanism to safeguard impartiality through the following numbered procedures:
- *Impartiality Risk Assessment*: Conduct annual identification of risks to impartiality arising from activities, relationships, or personnel affiliations.
 - *Conflict Mitigation*: Where risks are identified, the Scheme Operator shall document specific mitigation strategies or terminate the relationship if the risk cannot be neutralized.
 - *Independence of Scheme Operator Team*: No team member shall verify reports where they have provided GHG consultancy or technical assistance within the previous three years.
 - *Safeguard Mechanism*: Scheme Operator shall establish an Impartiality Committee - independent of the validation and verification Scheme Operation team - to review the impartiality of all verification engagements.
 - *Contractual Declarations*: Scheme Operator team, including external technical expert, shall sign an annual declaration of independence and a specific conflict-of-interest disclosure for every engagement.
- 4.7 The Scheme Operator Team (Independent Reviewers, Scheme Manager, Personnel / Assessors / Auditors) provide comprehensive validation and verification services. The selection of team shall be based on the collective knowledge of GHG programs, data auditing methodologies and sector-specific technical processes as defined in ISO 14066 and Section 1.2 of Annex II (EU 2025/2551).
- 4.8 The Scheme Operator will keep confidential all information relating to the Company's business and shall not disclose to any third-party information unless required to do so by law.
- 4.9 The Scheme Operator is based at the following address:
Pembroke House, 21 Pembroke Road, Sevenoaks, Kent, TN13 1XR
Tel : 00 44 1732 450000
E-mail : general@carescertification.com
Website: www.carescertification.com



5. OPERATING PROCEDURES

5.1 Scheme Operator Responsibilities

- a. Prepare, maintain and communicate general Scheme instructions (this document).
- b. Ensure that EN ISO/IEC 17029, ISO 14064-3, ISO 14065, GHG Programme (if applicable) and Regulation (if applicable) requirements are followed.
- c. Establish, document, implement and maintain a Quality Management Systems (QMS) to ensure consistent development, implementation and review of procedures in accordance with EN ISO/IEC 17029.
- d. Implement procedures to safeguard the consistency of data.
- e. Monitor changes in procedures and documents related to this Scheme, and revise procedures and documents when necessary.
- f. Ensure the selection of independent, competent and impartial validators and verifiers. For each verification engagement, the verifier shall assemble a team composed of one lead auditor and a suitable number of auditors.
- g. Implement a transparent procedure for the GHG Emission Report review.
- h. Implement procedures to avoid misuse of references to ISO 14064 and this Scheme.
- i. Maintain document information to allow for the review of relevant authorities (e.g. EU CBAM declarations by the Commission or National Authorities).
- j. Establish documented information dealing with appeals and complaints, including an indicative timescale.
- k. Establish document information if a material error is identified after the verification report has been submitted by assessing the impact, notifying the Applicant and relevant authorities, and issue a Revised Verification Report in accordance with relevant regulatory requirements (e.g. Section 1.5.3 (e) of Regulation (EU) 2025/2551).

5.2 Principles

The Scheme Operator shall adhere to the following principles in its validation and verification processes:

- a. **Relevance:** Select the GHG sources, GHG sinks, GHG reservoir, data and methodologies appropriate to the needs of the intended user.
- b. **Completeness:** Include all relevant GHG Emissions and Removals, and all relevant information to support criteria and procedures.
- c. **Consistency:** Enable meaningful comparisons in the Scheme-related information.
- d. **Accuracy and conservativeness:** Estimations should be neither over- nor under-estimated and uncertainties should be reduced as far as practical. If this cannot be assured, use conservative assumptions, values, and procedures to ensure that reported Emission Reductions are not overestimated.
- e. **Transparency:** Disclose sufficient and appropriate Scheme-related information truthfully to allow intended user to make decisions with reasonable confidence.
- f. **Impartiality:** Remain independent of the activity being validated and verified, and free from Bias and conflict of interest. Maintain objectivity throughout the



validation and verification to ensure that the findings and conclusions will be based on objective evidence generated during the validation and verification process. Impartiality shall be demonstrated by complying with the requirements set by the ISO 14065.

- g. **Ethical conduct:** Demonstrate ethical conduct through trust, integrity, confidentiality, and discretion throughout the validation and verification process.
- h. **Evidence-based approach:** Ensure the Validation and Verification engagement employs a rational method for reaching reliable and reproducible validation and verification conclusions and is based on sufficient and appropriate evidence.
- i. **Fair presentation:** Reflect truthfully and accurately validation and verification activities, findings, conclusions, and reports.
- j. **Documentation:** Document the validation and verification and ensure it establishes the basis for the conclusion and conformity with the criteria.
- k. **Conservativeness:** When assessing comparable alternatives, use a cautiously moderate selection.
- l. **Confidentiality:** Ensure that confidential information obtained or created during validation and verification activities is safeguarded and not inappropriately disclosed.
- m. **Due professional care:** The Scheme Operator shall exercise due professional care and judgment in accordance with the importance of the task performed and the confidence placed by clients and intended user. The Scheme Operator's policy statement is available at www.carescertification.com.

5.3 Application

- a. The Applicants are those seeking the following services individually or combined: Validation, verification and publishing validated and/or verified GHG Emission Report or Validation Report or Verification Report.
- b. The Applicants are provided access to an online enquiry form on the CARES website or may contact CARES via email at general@carescertification.com.
- c. Once the enquiry is received, the Scheme Operator ensures that:
 - The Applicant has the technical ability and resources required to comply with these operational procedures.
 - The Applicant's scope is within the scope of this Scheme.
- d. An initial engagement in the form of an in-person meeting or online meeting or onsite meeting or Scheme Operator internal assessment shall be scheduled to ensure that initial aspects are agreed and understood by the Scheme Operator and Applicant.
- e. The Scheme Operator is to send the Pre-Engagement Form to the Applicant.
- f. The Applicants application will be subjected to an initial review by the Scheme Operator in accordance with ISO 14064-3 Clause 5.1 'Pre-engagement activities' and following aspects of the application:
 - ✓ Site and process specific conditions
 - ✓ Type of engagement
 - ✓ Level of assurance
 - ✓ Objective
 - ✓ Criteria
 - ✓ Scope



- ✓ Materiality threshold
- g. The Scheme Operator may contact the GHG Programme to check the scope of the application (if applicable).
- h. The Applicant is to complete the Pre-Engagement Form to Scheme Operator.
- i. Once the Pre-Engagement Form is reviewed, the Scheme Operator is to send the Application and Declaration Form and the Commercial Proposal to the Applicant.
- j. The application shall be on a completed Application and Declaration Form accompanied by the appropriate fee(s) and documented information before the application can be considered. The Application and Declaration Form include a legally binding undertaking by the Applicant to comply with all the requirements laid down by the Scheme Operator and EN ISO/IEC 17029 (Section 9.3).
- k. A favourable review will be followed by the acknowledgment of the application, selection of validation/verification or assessment team and planning of the assessment. An assessment or verification/validation team shall be selected that has the necessary skills and competences to undertake the verification/validation.

5.4 Assessment of Verification

After the acknowledgment of the application, the client shall submit the documented information required by the GHG Programme and the Scheme Operator. Some of the documented information may include:

- ✓ Monitoring Plan (Production Processes, Products, Process Flowcharts, Method and System of Monitoring GHG Emission Data, Benchmark, Allocation, GHG Emission Calculation, Direct and Indirect GHG Emission Streams, GHG Emission Sources, Measuring Equipment, GHG Emission Capture / Utilisation / Storage and other aspects of specific processes)
- ✓ Documented information such as Procedures and/or Instructions for the management of GHG Emission data, information and reporting
- ✓ GHG Programme data collection files in the form of questionnaire or sheets (e.g. EU CBAM Communication template for installations)
- ✓ Quantification Methodologies (including data selection and collection, selection or development of the GHG quantification model)
- ✓ Calculation of the GHG Emissions and its result
- ✓ A base-year review and recalculation procedures
- ✓ Evidence for the assessment of uncertainty associated with the quantification approaches and determination of the uncertainty at the GHG inventory category level
- ✓ LCI Data and LCA Report
- ✓ Previous GHG Emission Report and its Verification Report (if any)
- ✓ GHG Emission Report
- ✓ Any other relevant information such as contracts from Power Purchase Agreements (PPA)

The document information shall be identified clearly and shall be revision controlled.



5.4.1 Verification planning

- a. Identify the relevant sector information, nature and complexity of operations and regulatory requirements (e.g. Regulation (EU) 2025/2551).
- b. Perform strategic analysis in accordance with ISO 14064-3 Clause 6.1.1 and regulatory requirements.
- c. Perform risk assessment in accordance with ISO 14064-3 Clause 6.1.2.
- d. Design evidence-gathering activities in accordance with ISO 14064-3 Clause 6.1.3.
- e. Identify the need for and plan site visits in accordance with ISO 14064-3 Clause 6.1.4. A remote or an onsite assessment shall be conducted by the Scheme Operator Team and the Scheme should provide for:
 - ✓ An introductory meeting with the Applicant during which the assessment procedures will be explained.
 - ✓ A timetable of activities so that arrangements can be made for appropriate staff to be available during the assessment.
 - ✓ Full assessment in accordance with this Operating Procedure.
 - ✓ A final meeting at which the Assessor(s) will present their findings to the Applicant.
- f. Develop evidence-gathering plan in accordance with ISO 14064-3 Clause 6.1.6. The plan shall be based on the results of the verifier's risk assessment.
- g. Develop verification plan in accordance with ISO 14064-3 Clause 6.1.7. The verifier shall develop a verification plan that describes verification activities and schedules.
- h. Approval of verification and evidence-gathering plans in accordance with ISO 14064-3 Clause 6.1.7. The verification plan and evidence-gathering plan shall be approved by the Scheme Operator.

5.4.2 Execution of verification activities

The verifier shall:

- a. Conduct the verification according to verification plan
- b. Conduct the evidence-gathering activities according to the evidence-gathering plan
- c. Assess changes to the GHG statement in GHG Emission Report or Verification Report.

in accordance with ISO 14064-3 Clause 6.2.

5.4.3 Completion of verification activities

The verifier shall:

- a. Evaluate the GHG statement in GHG Emission Report or Verification Report including:
 - ✓ any changes in risk and materiality threshold
 - ✓ sufficiency and appropriateness of evidence
 - ✓ material misstatement
 - ✓ evaluate changes from prior periods



- b. Reach a conclusion and draft an option.
- c. Prepare a verified GHG Emission Report or Verification Report

in accordance with ISO 14064-3 Clause 6.3.

5.4.4 Independent review

The Scheme Operator shall conduct the independent review prior to the issuance of a statement. The independent review may be conducted during the verification process to allow significant issues identified by the Scheme Operator to be resolved before the statement is issued. The Scheme Operator shall evaluate the aspects in accordance with ISO 14064-3 Clause 8.

5.4.5 Issuance of the statement

The verifier shall make a decision whether to issue a statement or to disclaim the issuance of a statement in accordance with ISO 14064-3 Clause 9.

5.5 Assessment of Validation

After the acknowledgment of the application, the client shall submit the documented information required by the GHG Programme and the Scheme Operator. Some of the documented information may include the documented information in Section 5.4 of this Manual. The document information shall be identified clearly and shall be revision controlled..

5.5.1 Validation planning

Based on client's documents, the validator shall:

- a. Identify the relevant sector information, nature and complexity of operations and regulatory requirements
- b. Perform strategic analysis in accordance with ISO 14064-3 Clause 7.1.1
- c. Identify materiality threshold in accordance with ISO 14064-3 Clause 7.1.2
- d. Test estimates in accordance with ISO 14064-3 Clause 7.1.3
- e. Assess GHG-related activity characteristics in accordance with ISO 14064-3 Clause 7.1.4
- f. Develop validation plan in accordance with ISO 14064-3 Clause 7.1.5
- g. Develop evidence-gathering plan in accordance with ISO 14064-3 Clause 7.1.6
- h. Approve the validation and evidence-gathering plan in accordance with ISO 14064-3 Clause 7.1.7 (The validation plan and evidence-gathering plan shall be approved by the Scheme Manager)
- i. Amend the validation and evidence-gathering plan (if required).

5.5.2 Execution of validation activities

The validator shall:



- a. Conduct the validation according to the validation plan
- b. Conduct the evidence-gathering activities according to the evidence-gathering plan
- c. Evaluate the GHG statement in GHG Emission Report or Validation Report
- d. Evaluate disclosure

in accordance with ISO 14064-3 Clause 7.2.

5.5.3 Completion of the validation activities

The validator shall:

- a. Reach a conclusion
- b. Draft a statement
- c. Prepare a validated GHG Emission Report or Verification Report

in accordance with ISO 14064-3 Clause 7.3.

5.5.4 Independent review

The Scheme Operator shall conduct the independent review. The independent review may be conducted during the validation process to allow significant issues identified by the Scheme Operator to be resolved before the statement is issued. The Scheme Operator shall evaluate the aspects in accordance with ISO 14064-3 Clause 8.

5.5.5 Issuance of the statement

The validator shall make a decision whether to issue a statement or to disclaim the issuance of a statement in accordance with ISO 14064-3 Clause 9.

5.6 Post Assessment of Validation and Verification

The verifier or validator shall obtain sufficient appropriate evidence and identify relevant information up to the date of the verification or validation statement.

If facts or new information that could materially affect the verification or validation statement are discovered after this date, the verifier or validator shall take appropriate action, including communicating the matter as soon as practicable to the responsible party, the client and the GHG programme. The verifier or validator may also communicate to other interested parties.

If the report is withheld the reasons for this will be communicated to the Applicant together with recommendations for any corrective action which needs to be implemented before the application can be reconsidered. Should an Applicant wish to appeal against the withholding of the report, the appeal will be heard in the manner described in the CARES Complaints and Appeals (<https://www.carescertification.com/about/complaints-and-appeals>).



6. FEES and COSTS

Fees are reviewed annually and the CARES Standard Terms of Business, as amended from time to time, shall apply. Adequate notice will be given as to any impending change.

Cost is based on the scope, size of operations, risk assessment and technical complexity.



7. APPLICATION and DECLARATION

A completed application, including the declaration, signed on behalf of the Company (Applicant), by a director or officer of the company and the relevant fee, should be sent to the Chief Executive Officer of CARES. The following details shall be completed in the English language. Please type your answers, or write in capitals in black pen, and answer all questions.

7.1 The applicant contacts

Name of company applying	
Address	
Town	
County	
Post Code	
Country	
Telephone	
Website	
Business Registration Certificate or equivalent (Please attach file)	
Contact Full Name	
Position	
e-mail	
Contact number	

The application scope and other details

Address of the site(s)	
Town	
Post Code	
Country	



- Type of Engagement (e.g. Verification, Validation, Mixed Engagement, AUP - Agreed-Upon Procedures) - Level of assurance (Limited or Reasonable Assurance) - Objective (Intended use) (e.g., Organisational GHG verification) - Applicable Criteria / Standard / GHG Programme / Reporting Framework (e.g., ISO 14064-1, ISO 14067, GHG Protocol, GSCC – The Steel Climate Standard, Regional/Local Scheme such as EU CBAM) - Membership status of the GHG Programme or Scheme (e.g., Member of ____ or Non-Member of ____ or Not Applicable) - Scope, Product(s) or Service(s) - Baseline Year (Verification) or Baseline Year Scenarios (Validation) or Data Collection Period or Reporting Period or Financial Year - Materiality threshold (If not specified, 5% for organisational level. GHG Programme or Standard may have specific requirements.)	<i>Please complete if different than CARES Verification and Validation Scheme - Pre-Engagement Form</i>
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7.2 Declaration (A copy should be retained by the Applicant)

- a. The Company shall ensure that all access, assistance, information, records, documentation and facilities are made available to Scheme Operator, including the assistance of properly qualified, briefed and authorised personnel of the Company. The Company shall take all necessary steps to eliminate or remedy any obstacles to or interruptions in the performance of the services. The Company accepts that the agreed date, time and place of the assessments (remote or site visit) shall be binding. The Company shall not publicise details of the way in which the Scheme Operator performs, conducts or executes its operations.
- b. In the event of being accepted for consideration for a validated and/or verified GHG Emission Report or Verification Report, we undertake to demonstrate our ability to comply with the requirements set out in the Scheme.
- c. In the event of being granted a validated and/or verified GHG Emission Report or Verification Report, we further undertake to:
 - ✓ Abide by the terms of conditions in this Scheme as amended from time to time by the Board of Scheme Operator.
 - ✓ Pay the fees and costs required by the Board.
 - ✓ Accept audits and assessments by the Board and its Agents.



- ✓ Inform the Authority, without delay, of the occurrence of a serious incident, breach of regulation, complaint, fraudulent behaviour or requirement necessitating the involvement of the competent regulatory authority.
- d. The acceptance of our application shall constitute a contract between ourselves and the Scheme Operator but not between ourselves and any other applicant for, or holder of, a validated and/or verified GHG Emission Report or Verification Report.
- e. In the event of being granted a validated and/or verified GHG Emission Report or Verification Report, we understand that we are responsible for complying with the Scheme requirements as amended from time to time and ensuring all services supplied under the validated and/or verified GHG Emission Report or Verification Report comply with such regulations and are fit for use. In addition we confirm that we will not make or be involved in, directly or indirectly, any claim against the Scheme Operator whatsoever and we undertake to keep the Scheme Operator, its Board of Management, officers, employees and agents fully indemnified against any losses, business profits or contracts, business interruption, goodwill or reputation, liabilities, costs, claims, actions and demands, which they may incur or which may be made against them as a result of or in relation to any actual or alleged breach by us of the regulations as amended from time to time or as a result of or in relation to any use of the Scheme Operator's mark or failing to comply with the assessment requirements of the Scheme Operator as amended from time to time.
- f. The Scheme Operator is not liable for any failure to perform, or delay in performance of, any of our obligations that is caused by events, including but not limited to, acts of God, war, terrorist activity or industrial action failure to obtain permits licenses or registrations, illness, death or resignation of personnel or failure by Company to comply with any of its obligations under the Agreement.
- g. This undertaking and the requirements of the Authority (together with all other documents referred to therein) shall be governed by, and construed in accordance with, English law. We hereby submit to the non-exclusive jurisdiction of the English courts for all purposes connected herewith.

Signature (Electronic) <i>(for and on behalf of the Applicant as declaration of agreement with the requirements of the CARES Verification and Validation Scheme):</i>	
Name:	
Position:	
Company:	
Dated:	



8. NORMATIVE REFERENCES

The following standards and initiatives are relevant to the application of this Scheme. Unless agreed otherwise during the application process, the latest version (inclusive of its updated amendments) of the standards and initiatives will apply.

EN 15804 Sustainability of construction works - Environmental product declarations - Basic rules for the product category construction products

EN ISO/IEC 17029 Conformity assessment – General principles and requirements for validation and verification bodies, contains general principles and requirements for the impartial, competent and consistent provision of validation and verification activities by the assessment bodies

GHG Protocol Corporate Accounting and Reporting Standard

GHG Protocol Product Life Cycle Accounting and Reporting Standard

GSCC Steel Climate Standard

Implementing Regulation (EU) 2025/2546 - Verification Principles Act (VP-A): Verification principles for declared embedded emissions.

Implementing Regulation (EU) 2025/2547 - Methodology Act (M-A): Methods for calculation of emissions embedded in goods.

Implementing Regulation (EU) 2025/2548 - Laying down rules for the application of Regulation (EU) 2023/956 of the European Parliament and of the Council as regards the calculation and publication of the price of CBAM certificates

Implementing Regulation (EU) 2025/2621 - Default Values Act: establishment of default values.

Implementing Regulation (EU) 2025/2621 - Default Values Act: establishment of default values - Correction.

ISO 9001 Quality management systems - Requirements

ISO 14001 Environmental management systems - Requirements with guidance for use

ISO 14016 Environmental management - Guidelines on the assurance of environmental reports

ISO 14025 Environmental labels and declarations – Type III environmental declarations – Principles and procedures

ISO 14040 Environmental management – Life cycle assessment – Principles and framework

ISO 14044 Environmental management – Life cycle assessment – Requirements and guidelines

ISO 14064-1 Greenhouse Gases – Part 1: Specification with Guidance at The Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals



ISO 14064-2 Greenhouse gases - Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements

ISO 14064-3 Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

ISO 14065 Greenhouse gases - Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition

ISO 14066 Greenhouse gases – Competence requirements for validation teams and verification teams

ISO 14067 Greenhouse gases — Carbon footprint of products — Requirements and guidelines for quantification for product intensity determination

PAS 2050 Specification for the assessment of the life cycle greenhouse gas emissions of goods and services

PAS 2060 Specification for the demonstration of carbon neutrality

PAS 2080 Carbon Management in Buildings and Infrastructure

Regulation (EU) 2023/956 - Establishing a Carbon Border Adjustment Mechanism (CBAM Regulation).

Regulation (EU) 2025/1926 - Amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

Regulation (EU) 2025/2083 - Amending Regulation (EU) 2023/956 as regards simplifying and strengthening the CBAM

Regulation (EU) 2025/2551 - Accreditation and Verification Requirements Delegated Act (AVR-DA): Supplementing Regulation (EU) 2023/956 as regards accreditation and verification.

Worldsteel Life Cycle Assessment