creating trust *driving progress*

The Journey to Carbon Verification

Stephen Burt & Busra Sahin, September 2025

Webinar Series Overview: The Journey to Carbon Verification

Part 1, 01/09/2025, Carbon Quantification, Mitigation and Reporting:

- Introduction, overview and context
- Drivers
- Options for standards and methodologies to use

Part 2, 18/09/2025, Getting Started on your GHG Reporting:

- Defining your organisational and reporting boundaries
- Selecting and using appropriate standards and methodologies
- Using Conversion Factors
- Establishing baselines
- Calculating your Scope 1, 2 and 3 GHG Emissions
- Preparing a GHG Inventory
- Determining Materiality

Part 3, 24/10/2025, GHG Mitigation, Reporting, Removals and Offsets:

- Planning for reductions
- Options for removals and offset – pros and cons
- Preparing your GHG Report and other documentation requirements
- Verification options and case studies

14.00 GMT

15.00 CET

16.00 EET

ntroduction To Stephen Burt

Stephen Burt
Carbon & Sustainability Services Director, NQA

- Over 25 years' experience in carbon, energy and environmental management
- 15 years at NQA
- Chartered Environmentalist; BSc; MSc; PhD (net zero related, in progress)
- Lead GHG Verifier (ISO 14064-1, ISO 14068-1, PAS 2060, PAS 2080)
- Lead Auditor (ISO 20121, ISO 14001, ISO 50001, ISO 9001, ISO 45001)
- Member of SES/1/1 and SES/1/7, developing ISO standards for GHG and environmental schemes

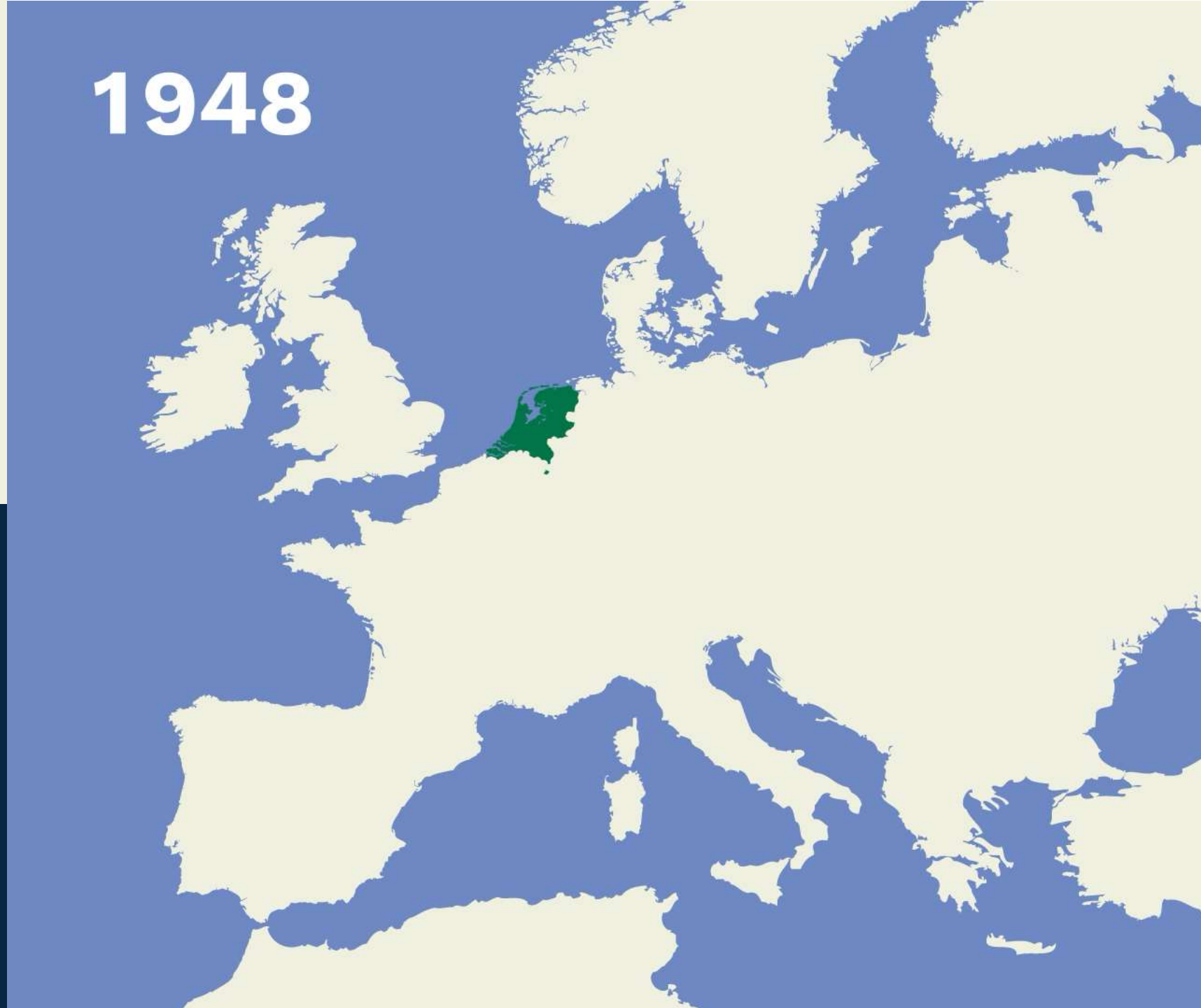
Introduction To Busra Sahin

Busra Sahin
Product Manager ESG Services & GHG Verification

- Over 8 years' experience in Sustainability, Supply chain due diligence and ESG
- 2 years at Kiwa Berlin
- BSc Food Engineering, MSc Applied Natural Science
- Lead Auditor (EU Conflict Mineral Regulation, EU Battery Regulation Due Diligence, Kiwa Sustainability Standard, Solar Stewardship Initiative ESG Standard)

Kiwa’s global operations and employees

~12.000 employees in 35 countries



Sustainability services with Kiwa

Life Cycle Assessment

Corporate Carbon Footprint

ESG Certification

Supply Chain Due Diligence (SCDD)

ESG Reporting

Sustainability services with Kiwa

Our ISO Certification and Verification Services:

ENVIRONMENTAL
13. Climate Action

- ISO 14064-1 Verification - GHG Quantification and Reporting
- ISO14068-1 / PAS 2060 Verification - Carbon Neutrality
- PAS 2080 Certification - Carbon Management in Buildings and Infrastructure
- ISO 20121 – Sustainable Events
- ISO 14001 - Environmental
- ISO 50001 – Energy
- Environmental Product Declarations (EPD)
- ISO 14060 – Net Zero

SOCIAL
3. Good Health and Wellbeing

- ISO 53001 – UN SDGs
- ISO 45001 – H&S
- ISO 45003 – Mental Health
- ISO 44001 – Collaborative Working
- ISO 37001 – Anti-bribery
- ISO 26000 – Social Responsibility
- FSC / PEFC
- RSPO

GOVERNANCE
9. Industry, Innovation and Infrastructure

- ISO 9001 – Quality
- ISO 22301 – BCMS
- ISO 27001 / 27701 / 27017 / 27018 – Info Sec
- ISO 55001 – Asset Management
- ISO 44001 – Collaborative Working
- ISO 41001 – Facilities Management
- Industry specifics
  - Aerospace
  - Medical
  - Food

R<THINK: web-based environmental software

A software with three solutions:

- R<THINK LCA (Life Cycle Assessment)
- R<THINK Share
- R<THINK CCF (Corporate Carbon Footprint)

PART 2: LEARNING OBJECTIVES

1. Understand your options for which standards and methodologies are most appropriate for your needs
2. Gain an *overview* of how to define your organisational and reporting boundaries
3. Gain an *overview* of how to calculate your Scope 1, 2 and 3 GHG Emissions, including where to find and which Conversion Factors to use
4. Gain an *overview of* how to prepare a GHG Inventory
5. Understand how to establish a base year, and when it's appropriate to change that

Note that we'll focus on GHG *emissions* only. We won't cover GHG *removals*.

Selecting and using appropriate standards and methodologies

SELECTING AND USING APPROPRIATE STANDARDS AND METHODOLOGIES

- There are various sources of *standards & specifications* for quantifying, mitigating and reporting GHG emissions, depending on your needs:

  - ISO 14064-1:specification with guidance at the organisation level for quantification and reporting of greenhouse gas emissions and removals
    - **Internationally recognised, highest tier of standards (ISO)**
    - **Provides a framework for quantifying (not calculating) and reporting GHG emissions and removals**
    - **Intended to be used at *organisational* level**
    - **Includes optional GHG mitigation framework**
    - **Allows for external, third party, Verification via Verification Bodies, providing for credibility and assurance**

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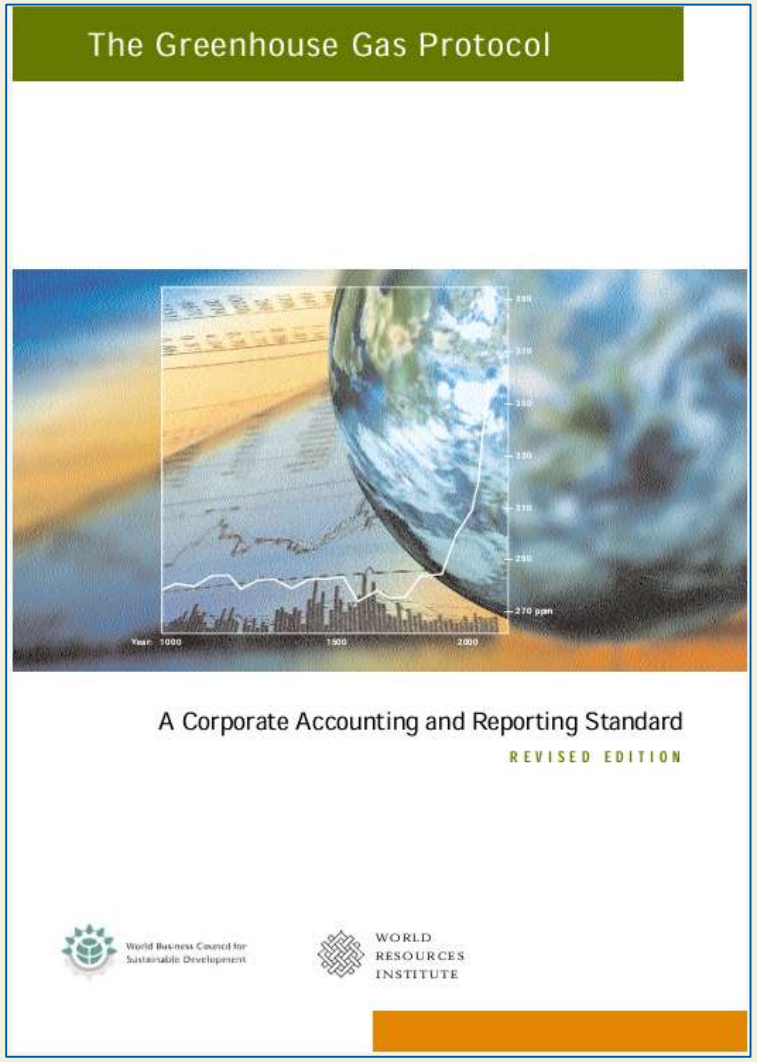
SELECTING AND USING APPROPRIATE STANDARDS AND METHODOLOGIES

- There are various sources of methodologies for calculating and quantifying GHG emissions, depending on your needs:

  - GHG Protocol: Corporate Accounting and Reporting Standard
    - **Provides comprehensive guidance on categorising and calculating Scope 1, 2 and 3 activities**
    - **Does not provide conversion factors**
    - **Does not provide for external, third party, Verification**
    - **https://ghgprotocol.org/**

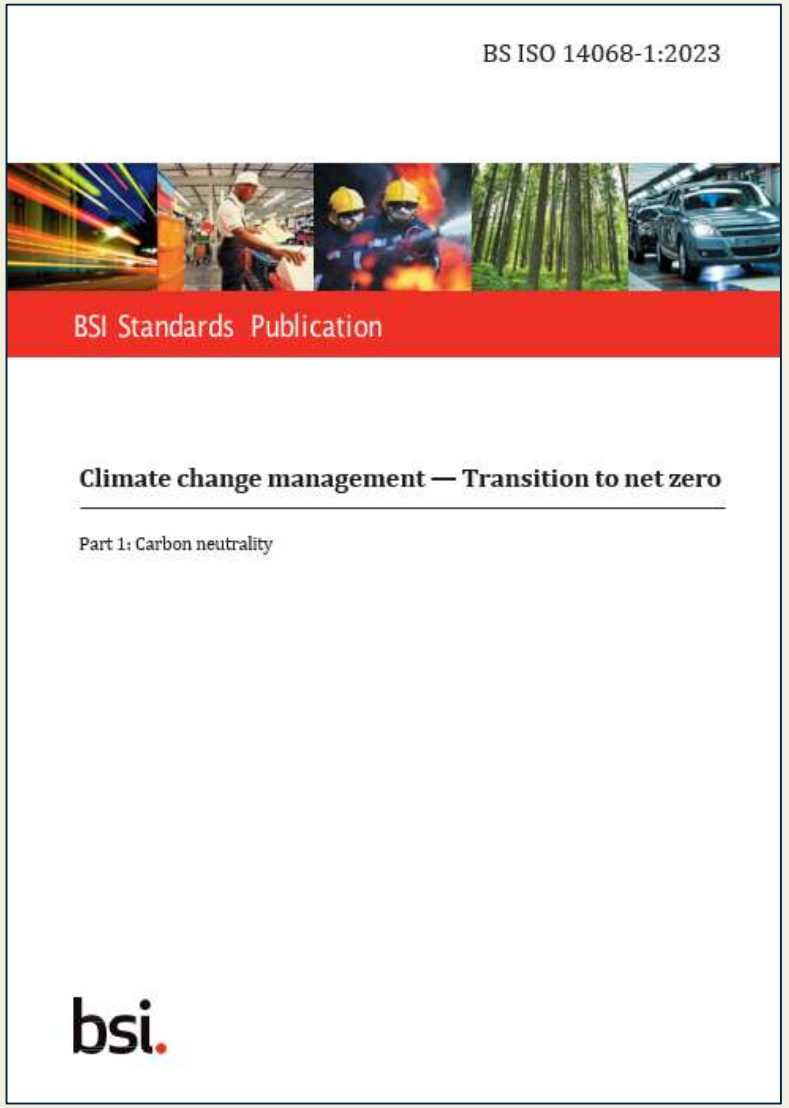
ISO and the WRI are now working together to harmonise ISO 14064-1 and the GHG Protocol



SELECTING AND USING APPROPRIATE STANDARDS AND METHODOLOGIES

- There are various sources of *standards / specifications* for quantifying, mitigating and reporting GHG emissions, depending on your needs:

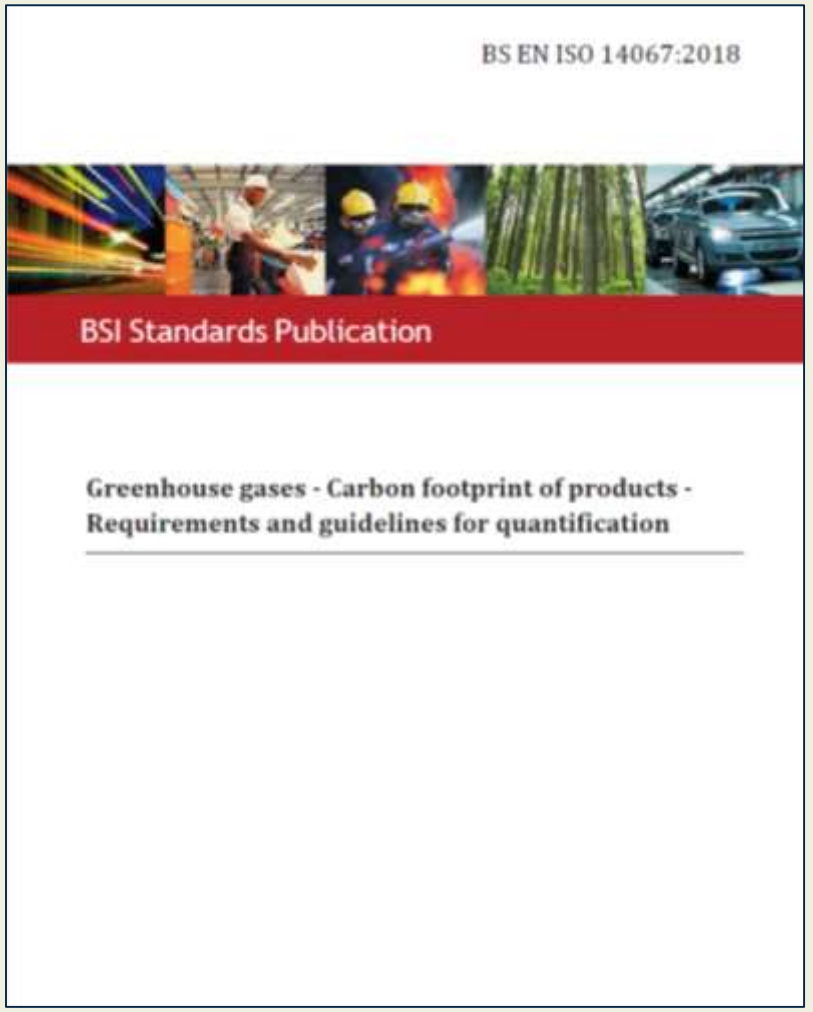
  - ISO 14068-1: specifications for demonstrating ***carbon neutrality***
    - **Internationally recognised, highest tier of standards (ISO)**
    - **Provides a framework for quantifying (not calculating), reducing, removing, offsetting and reporting GHG emissions**
    - **Intended to be used for *organisations, products & services, buildings and events***
    - **ISO 14064-1 is a recognised basis as a step towards this**
    - **Allows for external, third party, Verification via Verification Bodies, providing for credibility and assurance**



SELECTING AND USING APPROPRIATE STANDARDS AND METHODOLOGIES

- There are various sources of *standards / specifications* for quantifying, mitigating and reporting GHG emissions, depending on your needs:

  - ISO 14067: Carbon footprint of products – Requirements and guidelines for quantification
    - **Internationally recognised, highest tier of standards (ISO)**
    - **Provides a framework for quantifying (not calculating) and reporting product carbon footprints**
    - **Intended to be used at *product* level**
    - **Allows for external, third party, Verification via Verification Bodies such as Kiwa, providing for credibility and assurance**



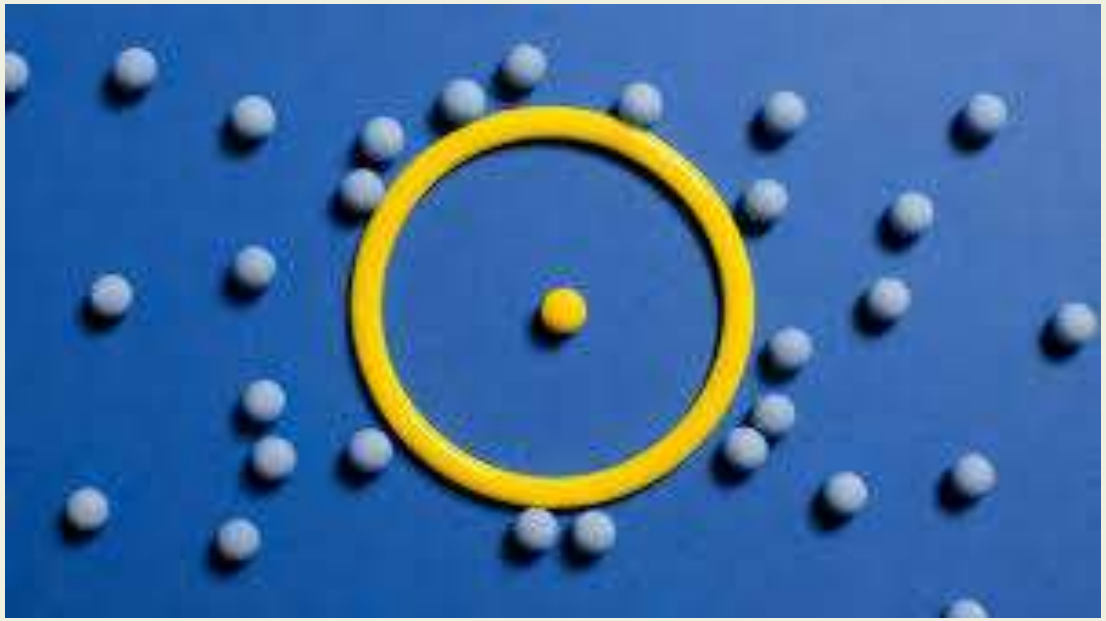
Defining your organisational and reporting boundaries

DEFINING YOUR ORGANISATIONAL AND REPORTING BOUNDARIES

This is the first step and is critical. It provides absolute clarity on what is covered by / included in your GHG calculations, and what is not.

Organisational Boundaries relate to which company, sites, facilities are included in your GHG calculations.

Reporting Boundaries relate to which Direct (scope 1) and Indirect (scopes 2 and 3) GHG emissions are included / excluded in your GHG calculations, with explanation and justification.



DEFINING YOUR ORGANISATIONAL AND REPORTING BOUNDARIES

Within your boundaries, you should include:

- All Direct (scope 1) GHG emissions
- All Energy Indirect (scope 2) GHG emissions
- All *significant* Indirect (scope 3) GHG emissions
  - Any exclusions should be justified and documented
  - Criteria for significance evaluation might include the scale of the emissions, the levels of influence, the availability of information and the accuracy of associated data

ISO 14064-1 provides some relevant *principles*:

- Completeness (clause 4.3)
  - Include **all relevant** GHG emissions and removals
- Consistency (clause 4.4)
  - Enable **meaningful comparisons** in GHG-related information
- Transparency (clause 4.6)
  - **Disclose sufficient and appropriate GHG-related information** to allow intended users to make decisions with reasonable **confidence**

Quantifying and Calculating your scope 1, 2 and 3 GHG Emissions

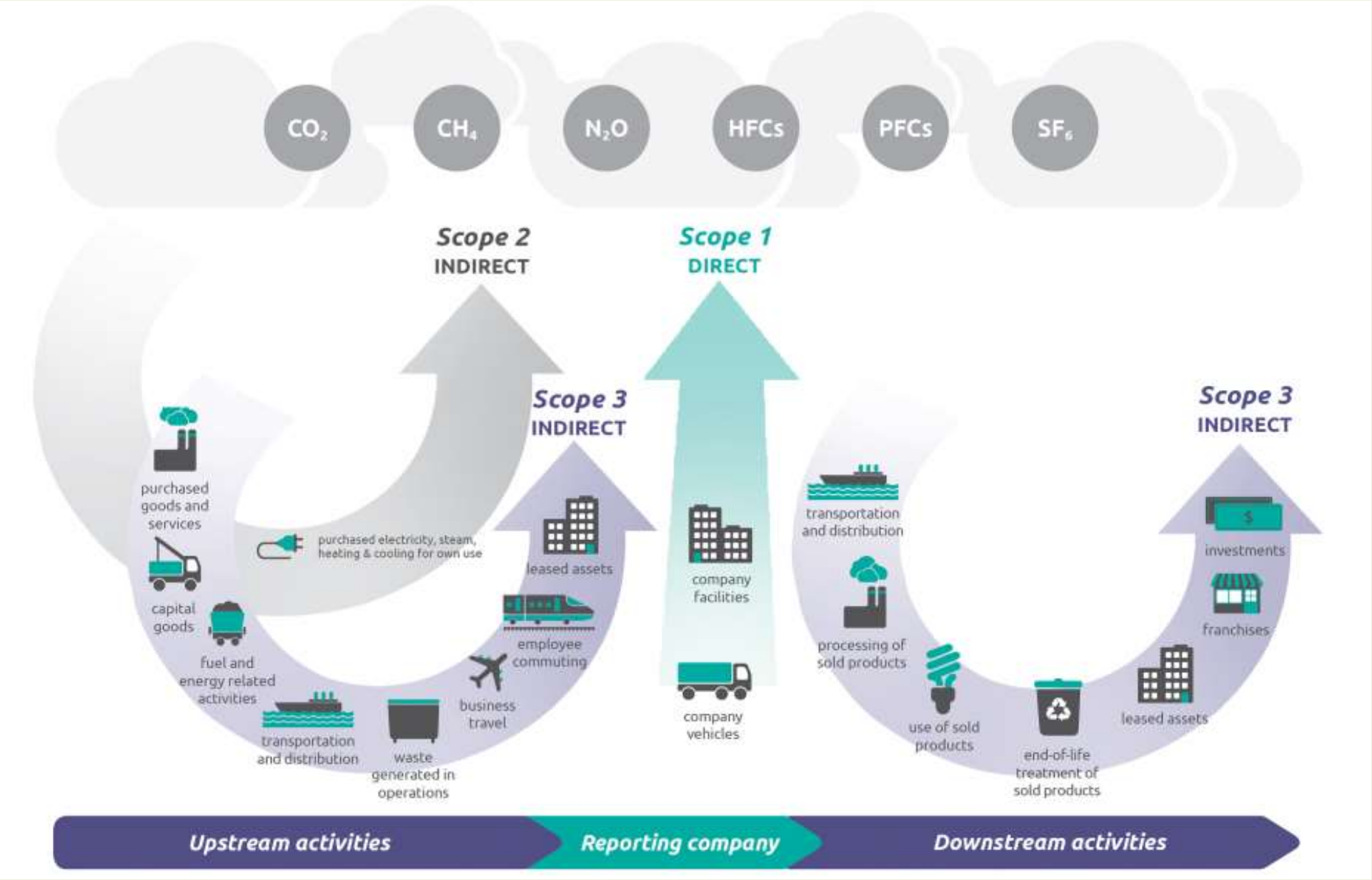
QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS

- Now that you have established your organisational and reporting boundaries, the next step is to identify and to categorise your GHG emission sources.

- The ‘Scope 1, 2 and 3’ emission categories are very commonly used, for example in the GHG Protocol. They are not used in ISO 14064-1 however……

GHG Protocol Categories	ISO 14064-1 Categories	Examples
Scope 1	Direct GHG Emissions	Natural gas, petrol and diesel, LPG, heating oil, FGas losses, process emissions
Scope 2	Indirect GHG emissions (from imported energy)	Electricity, purchased heat and steam
Scope 3 (15 sub-categories)	Indirect GHG emissions (4 categories, 14 sub-categories)	See next slides

QUANTIFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS



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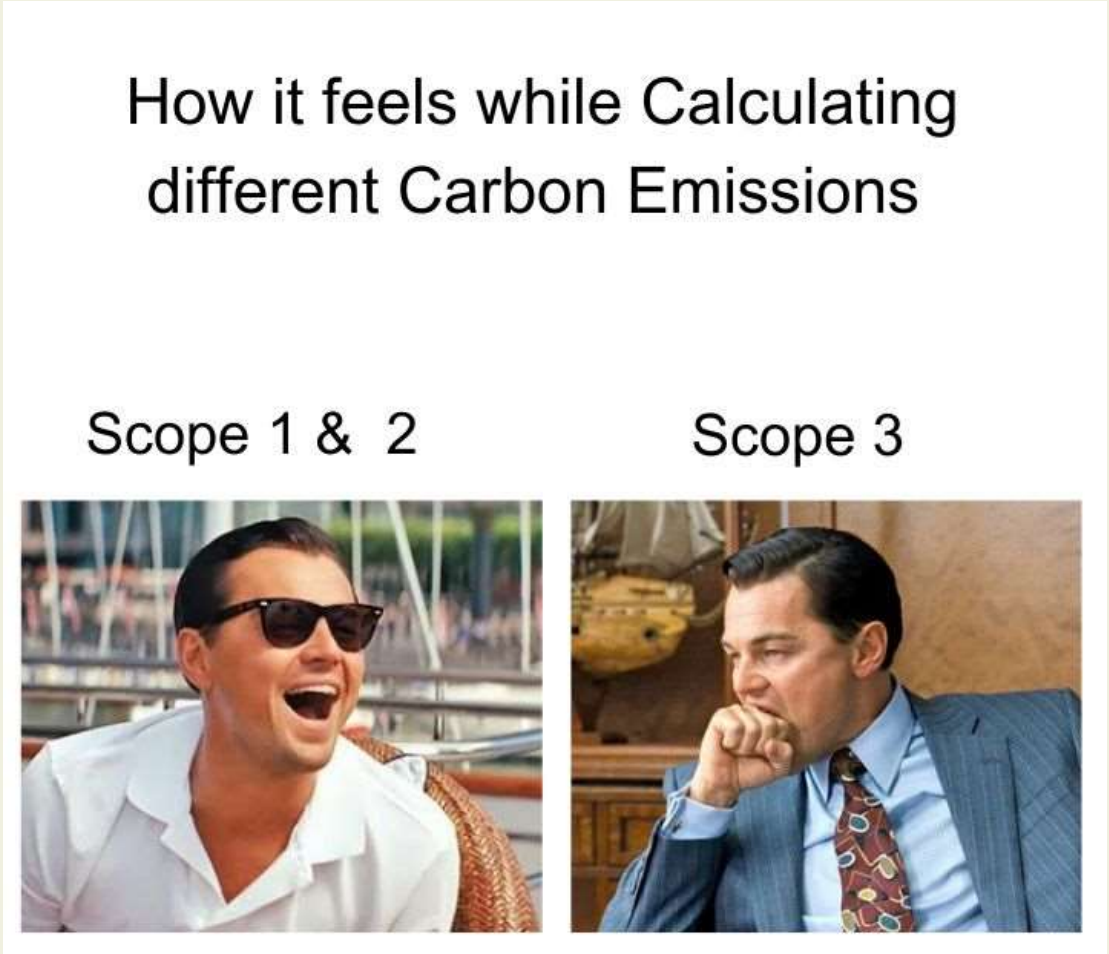
QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS

GHG Protocol Scope 3 Categories (15 of)	ISO 14064-1 Indirect Emission Categories (4 of)	ISO 14064-1 Indirect Emission Sub-Categories (14 of)
Category 1- Purchased good and services	Indirect from products used by an organisation	Emissions from purchased goods
Category 2 - Capital goods	Indirect from products used by an organisation	Emissions from capital goods
Category 3 - Fuel and energy related emissions not included in scope 1 and 2	Indirect from products used by an organisation	Indirect GHG emissions from services used
Category 4 - Upstream transportation and distribution	Indirect from transportation	Emissions from upstream transport and distribution for goods
Category 5 - Waste generated in operations	Indirect from products used by an organisation	Emissions from the disposal of solid and liquid waste
Category 6 - Business travel	Indirect from transportation	Emissions from business travel
Category 7 - Employee commuting	Indirect from transportation	Emissions from employee commuting
Category 8 - Upstream leased assets	Indirect from products used by an organisation	Emissions from the use of upstream leased assets
Category 9 - Downstream transportation and distribution	Indirect from transportation	Emissions from downstream transport and distribution for goods
Category 10 - Processing of sold products	Indirect from the use of products from the organisation	Emissions or removals from the use stage of the product
Category 11 - Use of sold products	Indirect from the use of products from the organisation	Emissions or removals from the use stage of the product
Category 12 - End-of-life treatment of sold products	Indirect from the use of products from the organisation	Emissions from end of life stage of the product
Category 13 - Downstream leased assets	Indirect from the use of products from the organisation	Emissions from downstream leased assets
Category 14 - Franchises	Indirect from the use of products from the organisation	Emissions from investments? (Franchises not mentioned)
Category 15 - Investments	Indirect from the use of products from the organisation	Emissions from investments

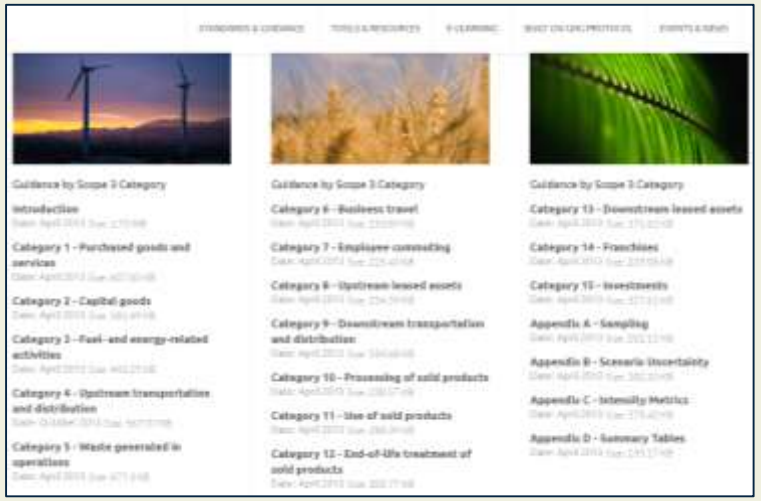
QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS

GHG Protocol Scope 3 Categories (15 of)	Examples
Category 1- Purchased good and services	Raw materials, consumables, maintenance
Category 2 - Capital goods	Machinery, plant
Category 3 - Fuel and energy related emissions not included in scope 1 and 2	T&D losses, Well to Tank
Category 4 - Upstream transportation and distribution	Delivery vehicles, sea and air transport of raw materials
Category 5 - Waste generated in operations	Waste, wastewater / trade effluent
Category 6 - Business travel	Flights, trains, hotels, cars
Category 7 - Employee commuting	Cars, trains, buses, homeworking
Category 8 - Upstream leased assets	Material receipt and storage warehouses
Category 9 - Downstream transportation and distribution	Delivery vehicles, sea and air transport of products
Category 10 - Processing of sold products	Downstream value chain partners
Category 11 - Use of sold products	Energy consumption during use
Category 12 - End-of-life treatment of sold products	Final disposal
Category 13 - Downstream leased assets	Product storage warehouses
Category 14 - Franchises	Franchise operations
Category 15 - Investments	Investors and financial services only

QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS



QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS



- There is a wealth of excellent Guidance available for all these categories: https://ghgprotocol.org/scope-3-calculation-guidance-2

- ISO 14064-1 again provides some relevant *principles*:
- Relevance (clause 4.2)
    - Include **all relevant** GHG emissions Select the GHG sources, GHG sinks, GHG reservoirs, data and methodologies appropriate to the needs of the intended user removals
- Consistency (clause 4.4)
    - Enable **meaningful comparisons** in GHG-related information
- Accuracy (clause 4.5)
    - **Reduce bias and uncertainties** as far as is practical

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QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS

- Quantifying Scope 1 and 2 Emissions for a specific data period, eg 2024:

GHG Protocol Categories	Typical Record Sources	Typical data to gather for conversion to tCO2e
Scope 1	Natural gas invoices / meter readings / supplier portal. Petrol and diesel invoices / delivery records / expenses claims. LPG and heating oil invoices / meter readings / delivery records. FGas maintenance records.	kWh used. Litres used / km driven. Litres / kg / kWh used. kg and types of FGas lost from systems.
Scope 2	Electricity invoices / meter readings / supplier portal. Purchased heat and steam invoices / meter readings. Purchased cooling invoices / meter readings.	kWh used. Litres / cubic metres / therms / kWh used. Litres / cubic metres used.

QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS

- Quantifying *Common* Scope 3 Emissions for a specific data period, eg 2024:

GHG Protocol Scope 3 Categories	Typical Record Sources	Typical data to gather for conversion to tCO2e
Cat 1, Purchased Goods and Services Cat 2, Capital Goods	Purchase Orders / Delivery Notes / Invoices **AND / OR** Financial systems: spend	Quantity / Weight / Type of Materials. Spend.
Cat 3 - Fuel and energy related emissions not included in scope 1 and 2	Natural gas invoices / meter readings / supplier portal. Petrol and diesel invoices / delivery records / expenses claims. LPG and heating oil invoices / meter readings / delivery records	kWh used. Litres used / km driven. Litres / kg / kWh used.
Cat 4 & Cat 9 - Upstream / Downstream transportation and distribution	Delivery Notes / Invoices / Supplier Reports. Zip code analysis databases. Air miles calculators. Sea miles calculators.	Air / sea / road miles. Weights of goods shipped.

QUANTFYING AND CALCULATING YOUR SCOPE 1, 2 AND 3 GHG EMISSIONS

- Quantifying *Common* Scope 3 Emissions for a specific data period, eg 2024:

GHG Protocol Scope 3 Categories	Typical Record Sources	Typical data to gather for conversion to tCO2e
Cat 5 - Waste generated in operations	Waste Transfer Notes. Waste management contractor reports. Internal weighing scales (calibrated).	Tonnes of waste by material. Tonnes of waste by destination.
Cat 6 - Business travel	Company car / van / truck fuel cards data reports. Expenses claims. Travel agency reports.	Litres used / km driven. Road / ferry / air / taxi / rail / bus miles.
Cat 7 - Employee commuting, often including homeworking	Staff surveys.	Road / rail / bus km.
Cat 11 - Use of sold products	Product design specifications / Life Cycle Assessments. Assumptions on typical customer usage patterns. Assumptions on typical product lifespan.	kWh used. Hours operational. Years operational.
Cat 12 - End-of-life treatment of sold products	Customer assumptions on typical lifespan. Customer assumptions on likely disposal routes.	Tonnes of waste by material. Tonnes of waste by destination.

Sources of Carbon Emission Factors

STANDARDS AND METHODOLOGIES: OPTIONS

There are various sources of emission factors for quantifying GHG emissions, depending on your needs, for example:

- Country specific (almost all countries) EFs are available for electricity and heat from: https://www.iea.org/data-and-statistics/data-product/emissions-factors-2024#emission-factors; https://www.trackingstandard.org/i-rece-residual-mix/; https://www.aib-net.org/facts/european-residual-mix/2024
- EU specific EFs are available from the European Environment Agency for electricity only: https://www.eea.europa.eu/en/analysis/indicators/greenhouse-gas-emission-intensity-of-1
- US specific (by state) EFs for electricity only: https://www.epa.gov/egrid
- Republic of Ireland specific EFs for electricity only: https://www.seai.ie/data-and-insights/seai-statistics
- France specific EFs: https://www.rte-france.com/; https://bilans-ges.ademe.fr/
- Netherlands specific EFs: https://english.rvo.nl/sites/default/files/2024-07/The-Netherlands-list-of-fuels-January-2024.pdf
- Germany specific EFs: Emissionsbilanz erneuerbarer Energieträger

STANDARDS AND METHODOLOGIES: OPTIONS

There are various sources of methodologies for calculating and quantifying GHG emissions, depending on your needs, for example:

- UK Government (DESNZ) Carbon Conversion Factors and UK Environmental Reporting Guidelines:
  - Scope 1, 2 and 3 activities, https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025
  - It is rare for Scope 3 EFs to be available internationally. Many companies will use the UK Government ones

- Scope 2 Conversion Factors are widely available for many countries and differ hugely as fuel mix for electricity generation varies, eg:
  - France (primarily nuclear); UAE (primarily oil); Norway (primarily hydro); USA / Australia (continue to use coal)

SOURCES OF CARBON CONVERSION FACTORS

- UK Government (DESNZ) Carbon Conversion Factors and UK Environmental Reporting Guidelines

Scope	Conversion Factors Available	Examples for Conversion to tCO2e
Scope 1	Gaseous, liquid, solid and bio fuels FGases Passenger and Delivery Vehicles	Natural gas, LPG, diesel, petrol (litres, kWh etc). HFCs, PFCs, HCFCs (kgs). Cars, vans, HGVs (litres, km)
Scope 2	Electricity Heat and steam	Grid, EVs (kWh). Onsite and district systems (kWh).
Scope 3, Cat 1 & 2	Water supply Material use	Mains water (litres) Metals, plastics, electricals, construction (tonnes)
Scope 3, Cat 3	Transmission and Distribution losses Well-to-Tank	Grid electricity, district heat and steam (kWh). Gaseous & liquid fuels; electricity; heat and steam; road, sea and air travel (litres, kWh, km etc).
Scope 3, Cats 4 and 9	Freighting goods	Vans, HGVs, air, sea, rail (km, tonnes).

SOURCES OF CARBON CONVERSION FACTORS

- UK Government (DESNZ) Carbon Conversion Factors and UK Environmental Reporting Guidelines

Scope	Conversion Factors Available	Examples for Conversion to tCO2e
Scope 3, Cat 5	Waste water treatment Waste	Waste water and trade effluent (litres). Metals, plastics, electricals, construction by destination (tonnes).
Scope 3, Cat 6	Business travel	Air, land, sea, hotels (miles, km, nights).
Scope 3, Cat 7	Commuting (and homeworking)	Road, rail, bus, taxi, motorbike (km). Homeworking (hours).
Scope 3, Cat 11	Electricity Gaseous, liquid, solid and bio fuels	Grid (kWh). Natural gas, LPG, diesel, petrol (litres, kWh etc).
Scope 3, Cat 12	End-of-Life Waste	Metals, plastics, electricals by final destination (tonnes).

STANDARDS AND METHODOLOGIES: OPTIONS

There are various sources of methodologies for calculating and quantifying GHG emissions, depending on your needs:

- Other sources, for example:
  - Conversion factors by SIC code: GHG emission intensity by SIC - CO2e/£ - enabling a spend based approach https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1085190/Table_13_2019.ods
  - Office for National Statistics: GHG emission intensity by economic sector CO2e/£ - enabling a spend based approach https://www.ons.gov.uk/economy/environmentalaccounts/datasets/ukenvironmentalaccountsatmosphericemissionsgreenhousegasemissionsintensitybyeconomicsectorunitedkingdom

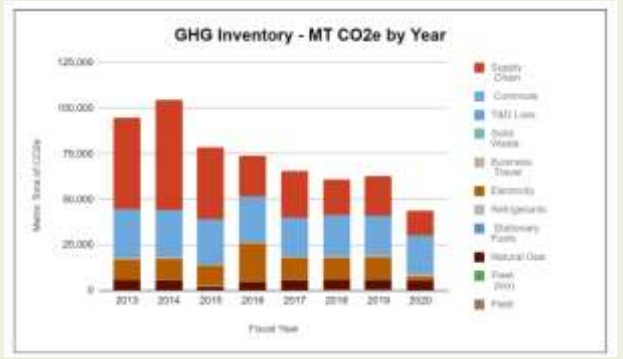
  Spend based EFs are widely available from government websites, eg China, USA, EU, UK - but should be used only as a last resort

Preparing a GHG Inventory

PREPARING A GHG INVENTORY

- ISO 14064-1 defines a GHG Inventory as:
- A list of GHG sources and GHG sinks, and their quantified GHG emissions

- Often this is presented in an Excel Workbook format. There are many off-the-shelf software packages which also provide for the same.

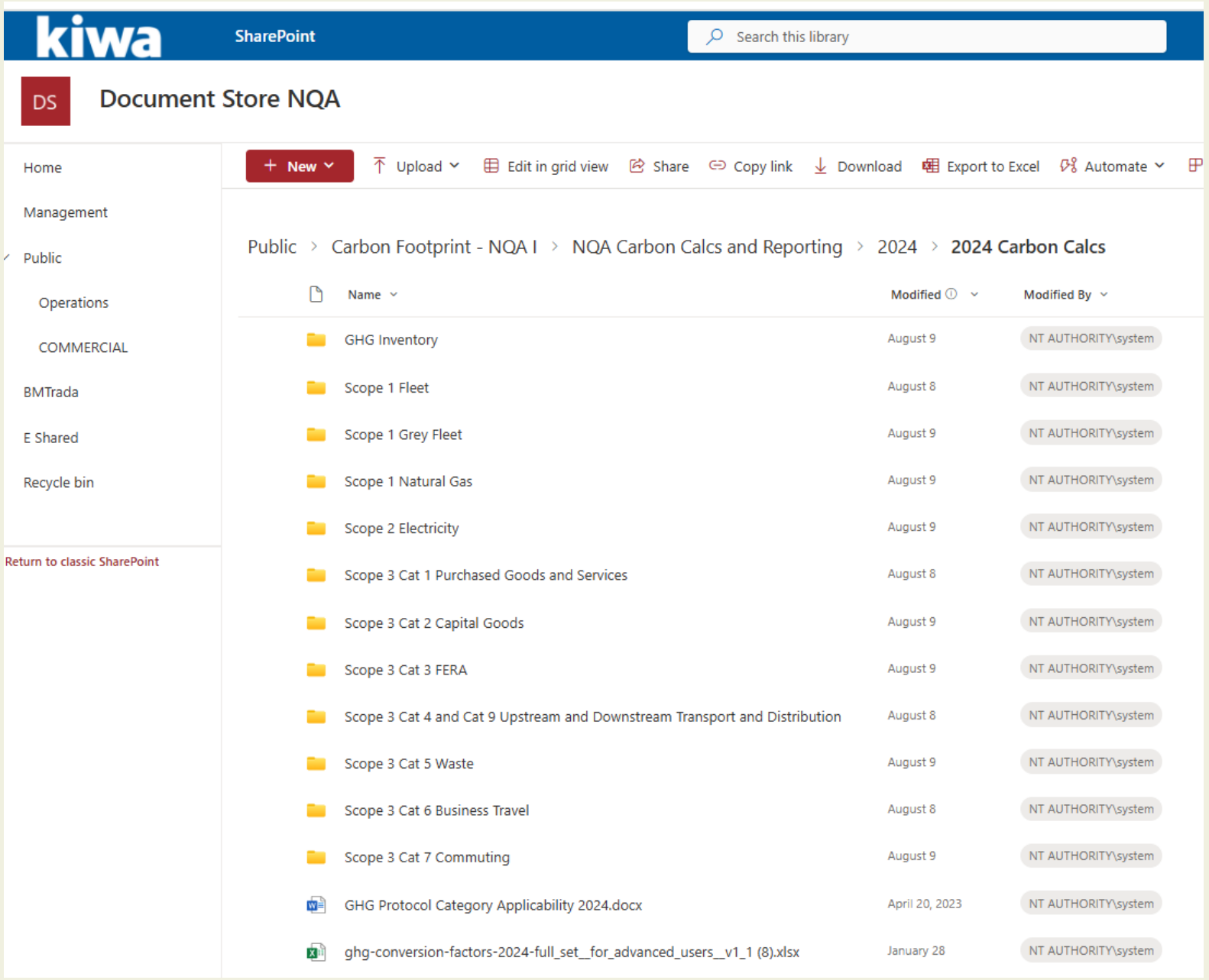


- Typical contents:
- A tab / page presenting the quantified activity totals (usually one tab / page for Scope 1, one for Scope 2 and one for each of the applicable sub-categories of Scope 3), the EFs used, and the calculation of total tCO2e
- Graphs displaying totals by Scope, by category and an overall summary.

- It is a very good idea, for Verification purposes, to establish folders for each GHG source to accompany the GHG Inventory, containing the necessary records to evidence the GHG emission source quantification.

PREPARING A GHG INVENTORY

- A typical example:



PREPARING A GHG INVENTORY

- A typical example:

	Electricity (kWh)	Electricity CF	kg CO2e
2019	156934.75	0.2556	40113
2020	121129.3	0.23314	28240
2021	88858	0.21233	18867
2022	92805	0.19338	17947
2023	99741	0.20707	20654
2024	134403	0.20705	27828

	Gas (kWh)	Gas CF	kgCO2e
2019	137898	0.18385	25353
2020	111795	0.18387	20556
2021	82581.5	0.18316	15126
2022	77802	0.18254	14202
2023	174069	0.18293	31842
2024	121639	0.1829	22248

Intro | S1 Fleet & Grey Fleet | S1 FGas | S1 and S2 Electricity and Gas | S3.1.1 PG&S Homeworking | S3.1.2 PG&S Associates | S3.1.3 PG&S Hotels | S3.1.4 PG&S Procured Materials | S3.1.5 PG&S

PREPARING A GHG INVENTORY

- A typical example:

	Electricity (kWh)	Electricity T&D CF	Electricity WTT CF	Gas (kWh)	Gas WTT CF	Diesel (kWh)	Diesel WTT CF	Petrol (kWh)	Petrol WTT CF	PHEV (miles)	PHEV T&D CF	EV (miles)	EV T&D CF	kg CO2e FERA
2019	156935	0.0217	0.03565	137898	0.02391	438166	0.05822	167565	0.06318	0	0.00561	0	0.00758	48394
2020	121129	0.02005	0.03217	111795	0.02391	129545	0.05765	48172	0.06274	0	0.00346	411	0.00729	19492
2021	88858	0.01879	0.05529	82582	0.03135	53450	0.0575	31823	0.06425	0	0.00339	84977	0.00717	14899
2022	92805	0.01769	0.04625	77802	0.0311	103786	0.0575	270340	0.06425	66615	0.00338	105140	0.00694	32645
2023	99741	0.01792	0.0459	174069	0.03021	190170	0.05816	296905	0.0614	6034	0.003589	117183	0.007028	41759
2024	134403	0.0183	0.0459	121639	0.03021	131631	0.05816	301197	0.0614	0	0.00195	98002	0.0062	39060

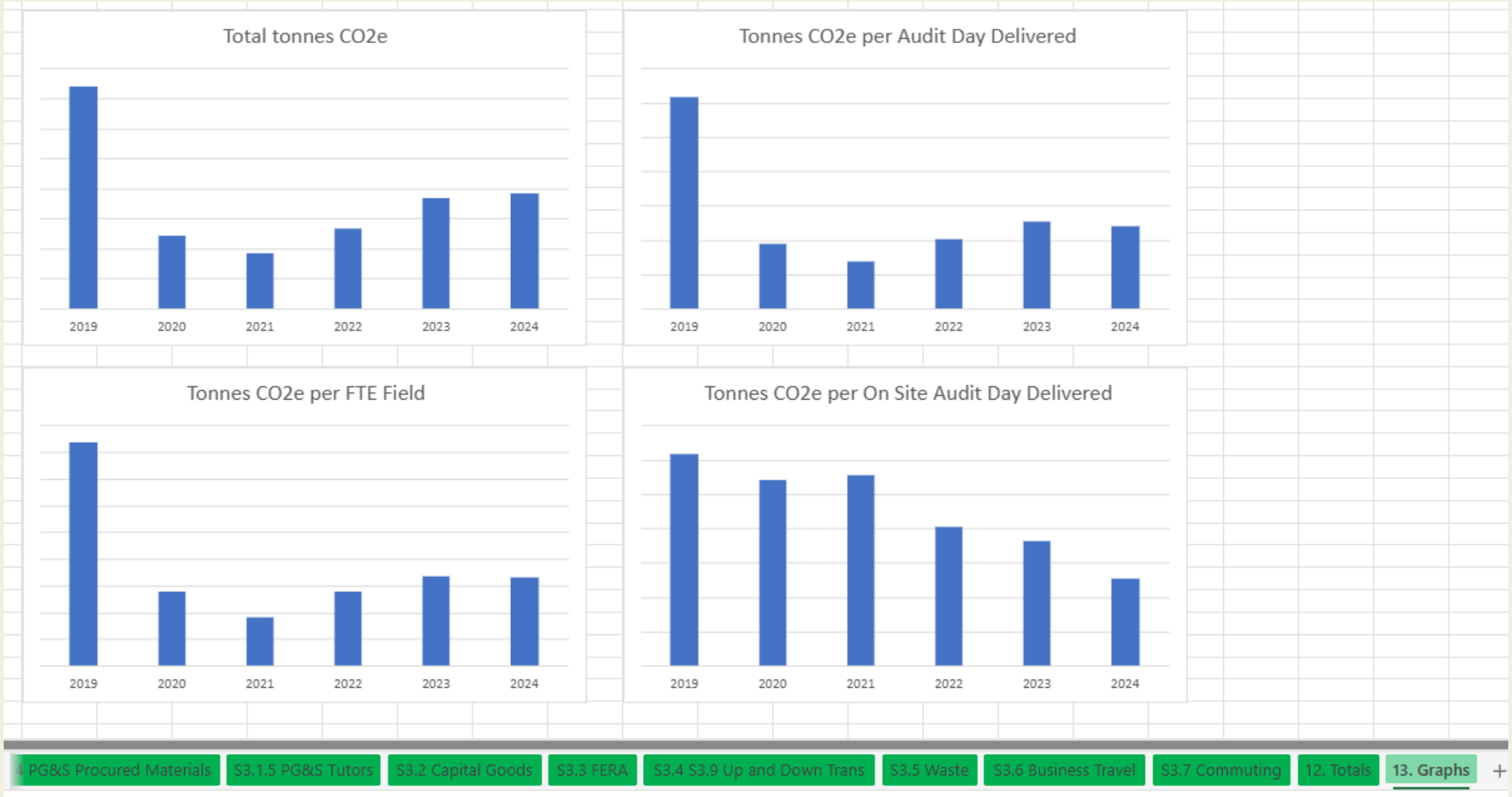
	Diesel mile	Diesel gallo	Diesel litres	Diesel kWh
2019	584221	9737.0167	43816.575	438165.75
2020	172727	2878.7833	12954.525	129545.25
2021	71267	1187.7833	5345.025	53450.25
2022	138381	2306.35	10378.575	103785.75
2023	253559.5	4225.9917	19016.963	190169.63
2024	175508	2925.1333	13163.1	131631

	Petrol miles	PHEV miles	Hybrid Miles	Petrol gallo	Petrol litre	Petrol kWh
2019	186183	0	0	4137	18618	167565
2020	53524	0	0	1189	5352	48172
2021	35359	0	0	786	3536	31823
2022	100533	66615	133230	6675	30038	270340
2023	190211	6034	133649	7331	32989	296905
2024	334572	0	91	7437	33466	301197

S3.1.2 PG&S Associates | S3.1.3 PG&S Hotels | S3.1.4 PG&S Procured Materials | S3.1.5 PG&S Tutors | S3.2 Capital Goods | S3.3 FERA | S3.4 S3.9 Up and Down Trans | S3.5 Waste | S3.6 Busines | +

PREPARING A GHG INVENTORY

- A typical example:



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Establishing and reviewing base years

ESTABLISHING AND REVIEWING BASELINES

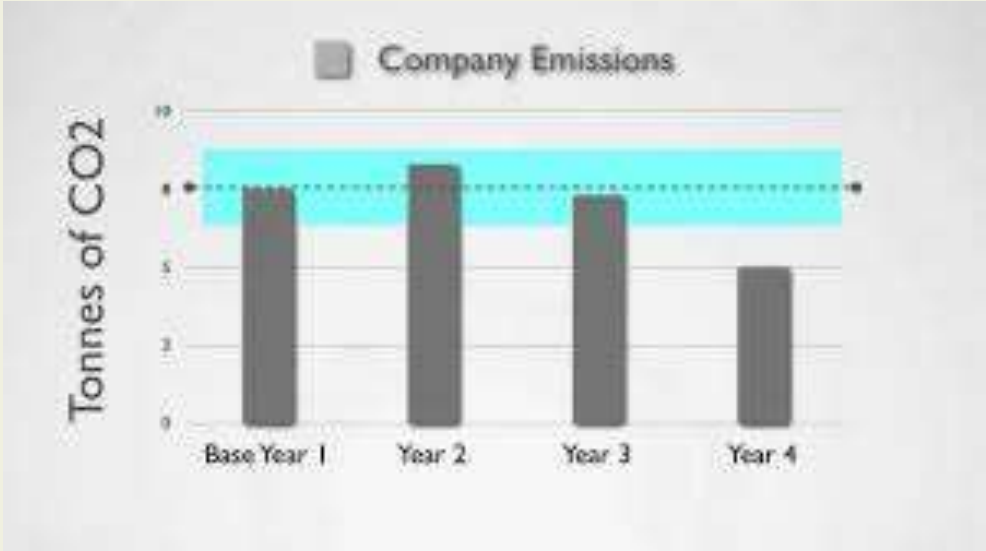
- Your first year's calculation and quantification will usually provide you with a base-year:
  - Allows for year-on-year comparison, to demonstrate improvement (or otherwise)
  - The base-year may require to be reviewed and / or re-set, as a result of:

    An organisational boundary or reporting boundary change

    A change in the quantification process

    A change in the conversion factors available

    The discovery of a previous error
  - Any change must be justified
  - Any change should be applied to previous years' data too, to allow continued meaningful like-for-like comparison.



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Materiality

MATERIALITY

- ISO 14064-1 does not use the term ‘material’ or ‘immaterial’
- This is however required in ISO 14064-3 (the standard which we, as GHG Verifiers, must work to, and therefore we must evaluate materiality):
  - This is important, and you will encounter this term during external, third-party Verifications.
  - PAS 2060 defines ‘material’ as: ‘making a significant contribution to the outcome’.
  - Most GHG Inventories will state a ‘materiality’ level, usually between 1% and 5%, accounting for uncertainty in the data.

NEXT TIME

Part 3, 24/10/2025, GHG Mitigation, Reporting, Offsetting and Removals:

- Planning for reductions
- Options for offsetting and removals
- Preparing your GHG Report and other documentation requirements
- Verification options and case studies

Scan the QR code to register:

FURTHER TRAINING OPPORTUNITIES

STANDARD	TRAINING
ISO 14064-1	Lead Verifier Training (4 days) Carbon Calculation and Verification Training (1 day) Introduction to ISO 14064-1 (E Learning)
ISO 14068-1	Understanding and Achieving Carbon Neutrality (2 days)
PAS 2060 to ISO 14068-1	Migrating to the New ISO for Carbon Neutrality (1 day)
https://www.nqa.com/en-gb/training/sustainability	

THANK YOU!

de.sustainability@kiwa.com

Kiwa-Ecobility Experts

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Q&A