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Greenhouse Gas Verification Services

Ernst & Young Advisory Services (Pty) Ltd undertakes Greenhouse Gas Verification in accordance with ISO 17029, ISO 14065 and ISO 14064-Part 3.

The EY Validation and Verification Body (“EY VVB”) provides independent verification services for organisation-level greenhouse gas emissions assertions. Verification activities are performed against agreed criteria and applicable programme requirements, where applicable to the engagement scope.

The EY Validation and Verification Body operates a management system designed to support consistent, competent and impartial verification activities.

1. Our verification process

EY VVB applies a structured methodology when performing greenhouse gas emissions verification engagements. This methodology is designed to support a balanced, consistent and evidence-led assessment of an organisation’s GHG emissions information against the agreed verification criteria, relevant standards and applicable programme rules.

Stage	What happens
Pre-engagement	EY VVB assesses the proposed engagement before acceptance, considering the GHG claim, applicable programme requirements, scope, assurance level, materiality and information needs. EY VVB also evaluates its competence, capacity and independence before deciding whether to accept the engagement.
Engagement and planning	EY VVB agrees the verification requirements with the client, including scope, criteria, programme obligations, responsibilities, access to information, timing and reporting expectations. EY VVB then develops a verification plan outlining the work to be performed, key focus areas, evidence-gathering approach, timing and procedures to address identified risks, including risks of material misstatement.
Verification execution	EY VVB performs evidence-based verification procedures, which may include reviewing documentation, testing source data, recalculating emissions figures, assessing systems and controls, conducting interviews, analysing data and performing site visits where required.
Independent review	Before issuance, an independent reviewer who was not involved in planning or execution and is separate from the verification team reviews the work. The review considers whether the work was completed as planned, whether the evidence supports the conclusion and whether significant matters were resolved.
Decision and issuance	Following independent review, EY VVB determines whether a verification statement can be issued. Where issued, the statement sets out the scope, criteria, conclusion and any relevant limitations, in line with applicable programme requirements.
Facts discovered after the issue of the verification statement	EY VVB considers relevant evidence up to the date of the verification statement. If new facts or information arise after issuance that could materially affect the statement, EY VVB takes appropriate action as soon as practicable, including notifying the client and relevant programme owner where required. EY VVB may revise or withdraw the statement and may notify interested parties where reliance on the original statement may be compromised.

2. Commitment to impartiality

EY VVB is committed to maintaining impartiality and independence in its verification activities. This commitment is supported by the Impartiality, Independence and Confidentiality Policy, which underpins independent and impartial verification services.

Commercial, financial and other potential influences are actively managed to ensure they do not impact the impartiality and independence of EY VVB or its personnel. EY VVB's GHG management system supports this through the Impartiality and Independence Risk Identification Procedure, Annual Independence Confirmation (AIC), compliance with the EY Global Code of Conduct, and EY's client and engagement acceptance processes, including the Process for Acceptance of Clients and Engagements (PACE).

3. Verification activities and applicable programme

EY VVB provides greenhouse gas verification activities within its SANAS-accredited scope.

EY VVB verifies organisation-level GHG emissions assertions in accordance with ISO/IEC 17029:2019, ISO 14065:2020, ISO 14064-3:2019, ISO 14066:2023 and IAF MD 6.

Verification activities are performed for GHG emissions data prepared in accordance with ISO 14064-1:2018 and the Department of Forestry, Fisheries and the Environment's Technical Guidelines for the Verification of Greenhouse Gas Emissions.

The VVB's scope covers organisation-level verification in the following sectors:

- **2 - Manufacturing**
- **5 – Mining and Mineral Production**
- **6 – Metal Production**
- **7 – Chemical Production**

4. Complaints and appeals

EY VVB maintains a process for receiving and addressing feedback, complaints and appeals from interested parties, including clients, personnel, accreditation bodies and others.

Complaints and appeals are received through designated communication channels and are recorded within five (5) working days of receipt. EY VVB acknowledges receipt and reviews the matter to determine its nature and scope.

Where required, complaints and appeals are handled by personnel who were not involved in the original verification activities, to support objectivity.

Complaints are reviewed by an appropriate team. Where a complaint relates to a specific person, that person is not involved in the review of the matter. The review is performed through relevant discussions, correspondence and available information, while protecting confidential information. Feedback on formal complaints is provided, as applicable, within five (5) working days or as otherwise determined based on the matter.

Appeals are reviewed to determine whether they are valid. Valid appeals are evaluated independently so that a decision can be reached. Where an appeal review extends beyond five (5) working days, progress updates may be provided.

Decisions on complaints and appeals are communicated to the complainant or appellant. All complaints and appeals are handled impartially and without discrimination. Records are maintained, and outcomes are used to support continual improvement of verification activities.

Information available upon request

EY maintains clear, traceable and accurate information about its verification activities and the sectors in which it operates.

Upon request, and unless otherwise specified in the programme, EY VVB provides the status of a given verification statement.

Contact

For verification enquiries, complaints, appeals or requests for information, please contact:

Ernst & Young Advisory Services (Pty) Ltd
Email: haveyoursay@za.ey.com

Revision History

Rev	Description of Change	Written By	Reviewed By	Approved By	Revision Date
001	Initial release	P. Kufa	Z. Burchell	D. Newman	30/06/2026