



The future of greenhouse gas emission accounting in the logistics sector:

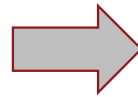
**Smart Freight Centre
Conformity Assessment Scheme**



SFC Assurance

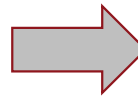
The importance of disclosing and assuring GHG emissions - how does SFC support?

Standardization brings reliability and comparability of GHG emission data



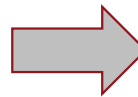
SFC has developed the **GLEC Framework**, which served as basis for the new **ISO 14083**, to **standardize** transport GHG emission reporting.

"Accreditation"



Currently, SFC checks emission calculation tools and issues **accreditations** which confirm the tools comply with the GLEC framework. This service **will be revised & improved** in 2023.

Independent assurance of GHG emissions brings credibility and transparency



SFC now developed an **assurance scheme**. In this scheme, **independent organizations verify** if the reported GHG emissions are truthfully stated. In the SFC scheme conformity with **ISO 14083 is mandatory**, with **additional optional performance levels**.

SFC Conformity Assessment Scheme

Verification and validation of GHG emissions statements for transport chains

Smart Freight Centre

- Defines Assurance framework, incl. **performance levels for reporters**
- Approves VVBs
- Maintains a registry of approved VVBs and of reporters
- Provides mandatory training to VVB verifiers
- Provides training to reporters
- Allows approved VVBs and reporters to use SFC logos

Verification/ Validation Bodies (VVBs)

- Evaluate the reporter to verify: 1) it meets ISO 14083, 2) claims are accurate, 3) what their performance level is
- Comply with existing ISO standards for their service: 17029, 14065 & 14063-3, 14066

GHG reporters

- Calculate emissions according to ISO 14083 & determine what their performance level is
- Obtain a verification opinion and report from the VVB they selected



Smart Freight
Assurance
Approved VVB



Smart Freight
Assurance
Level 2

SFC Performance levels for GHG reporters

See details here: landing page with our [ER manual and VVB manual](#) for download

- **First level corresponds to basic conformity to ISO 14083**

- **Second and third levels depend on criteria like:**
 1. Level of assurance (Limited/ Reasonable)
 2. Materiality of errors (5%/ 2%)
 3. Public reporting (overall emissions/ SFC data template)
 4. Cut-offs (5%/ 2%)
 5. Data quality (% primary data for own fleet; % default data for subcontracted fleet)



SFC Performance levels for GHG reporters

TABLE 1 - LEVELS OF PERFORMANCE OF REPORTERS

NOTE 1, NOTE 2

Criteria	LEVEL 1	LEVEL 2	LEVEL 3
1. Level of assurance <u>of verification</u> NOTE 3	Agreed Upon Procedures for new reporters, limited from 3 rd year onwards	Limited	Reasonable
2. Materiality <u>for verification</u> NOTE 4	-	-	≤ ±5% of overall declared emissions
3. Cut-offs <u>for reporters</u> NOTE 5	-	≤5% for overall emissions AND ≤20% for scope 3	≤5% for overall emissions AND ≤10% for scope 3
4. Public reporting <u>for reporters</u> NOTE 6	-	Overall carbon footprint	All data contained in the SFC report template
5a. Data quality: % primary data for own fleet NOTE 7	ISO 14083 compliance, but no threshold specified for data quality KPI	proportion of reported emissions calculated using primary-based data ≥ 60%	proportion of reported emissions calculated using primary-based data ≥ 80%
5b. Data quality: % default data for (sub)contracted fleet NOTE 7	As for 5a above	proportion of reported emissions calculated using default data ≤50%	proportion of reported emissions calculated using default data ≤10%
+ OPTIONAL (Plus grade)	+	+	+
6. Black carbon: If black carbon is calculated and verified, then this is a "+", as in level 1+, level 2+ or level 3+	+	+	+



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Questions...?





**Join our journey towards
efficient and zero-emissions
global freight and logistics**

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Conformity Assessment Scheme

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