

# Japan EPD Program by SuMPO

## Verification Rules (General Rules and Procedures)

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Sustainable Management Promotion Organization

### Revision history

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## Section 1 General Rules

### 1.1 Objectives

These rules specify the verification of quantification results and declaration drafts based on the product category rules (“PCR”) within the Japan EPD Program by SuMPO (the “Program”) operated and administered by the Sustainable Management Promotion Organization (“SuMPO”).

### 1.2 Overview of Verification for Quantification Results and Declaration Drafts

In this Program, businesses that wish to make a declaration for their products must undergo verification as specified by SuMPO to ensure that the quantification results and the declaration draft comply with the relevant regulations and the approved PCR.

### 1.3 Basic Concepts in Verification

In verification, the quantification results and declaration draft are verified from the following basic standpoints:

- Conformity to relevant regulations
- Conformity to applicable PCR
- Data traceability

### 1.4 Period of Validity of Verification

The period of validity of verification shall be five years.

However, if it is confirmed that there have been no significant changes to the business that has registered and published the declaration at the end of the period of validity, there is no need to perform quantification and verification again. A significant change is a change in the content of the declaration or a change in the data that does not fit into the cut-off criteria for quantification and declaration requirements.

If there are any significant changes to the content of the declaration, the business that has registered and published the declaration must submit a modified declaration draft and the reason for the changes to SuMPO.

### 1.5 Requirements

The requirements for quantification and declaration, which serve as the basis for verification, are set forth in “Requirements for Quantification and Declaration” in Section 2 of “JR-07 Quantification and Declaration Rules” as well as in the applicable PCR.

### 1.6 Verification Criteria

The criteria for verification are set forth in the “JR-08S Verification Criteria” (private).

### 1.7 Verification Procedures

The procedures for product-by-product verification are set forth in “Verification Procedures” in Section 2 of these rules.

### 1.8 Guidelines and Responsibilities in Verification

In conducting the verification, the verifier and review panel shall be responsible for maintaining professional skepticism and conducting the audit in accordance with established procedures.

The verification applicant shall be responsible for quantification results and the content of the declaration.

SuMPO shall provide support for administrative procedures related to establishing documents required for verification and for conducting the verification.

#### 1.9 Verification Assurance Level

The verification assurance level should be “limited assurance level” based on the nature of life cycle assessment (LCA). Assurance level is a term originally used in accounting audits, and is classified into “absolute,” “reasonable,” and “limited” assurance levels.

Absolute assurance level is when an auditor works with a business to check whether its operations conform to specifications and standards to guarantee its complete conformity; however, such a guarantee is not realistic in this Program.

Reasonable assurance is the level of assurance generally applied when an accounting firm audits an organization's annual financial statements. The auditing firm tracks the data sources, etc., that serve as the basis for financial statements and other documents submitted by the business to extent that such tracking is possible. Verifying such documents requires a considerable amount of verification work, as they require accurate disclosure of corporate information and may impact stock prices as well. The greenhouse gas (GHG) credit system requires this level of assurance because the value is converted into money.

Limited assurance level means that data verification is conducted with limited information and materials provided by a business, and its level of assurance is therefore limited. The nature of LCA makes providing a reasonable assurance level for all data impossible, since data from outside the company (supply chain) is used and there are cases in which secondary data is obtained even for in-house data because primary data is unavailable, meaning that data verification at a reasonable assurance level is not always suitable for actual conditions. Meanwhile, it is of course necessary to check data on environmental impact factors carefully even at a limited level of assurance, as these account for a large portion of the ratio.

## Section 2 Verification Procedures

### 2.1 Registration and Appointment of Verifiers

SuMPO shall appoint a verifier from among its registered reviewers to be entrusted with product-by-product verification. Rules for verifiers are set forth in “JR-11 Registered Reviewer/Internal Verifier Registration and Evaluation Rules”.

### 2.2 Establishment of a Review Panel

SuMPO shall establish a review panel to be entrusted with confirming the results of verifications. The review panel is set forth in “JR-03 Review Panel Establishment and Operation Rules”.

### 2.3 Materials to be Prepared for Verification

Verification applicants, verifiers, and review panel members shall apply for and conduct verifications using the latest versions of the following documents.

#### 2.3.1 Materials Published on Program Website

The following documents can be downloaded from the Program website (<https://ecoleaf-label.jp>):

- (1) General Program Instructions
- (2) Quantification and Declaration Rules
- (3) Verification Rules
- (4) Registration and Publication Rules
- (5) Ethics and Confidentiality Rules
- (6) Review Panel Decision Case Studies
- (7) Certified PCR
- (8) Verification Application Set
- (9) Verification Application Checklist

#### 2.3.2 Materials Provided by SuMPO to the Verifier

- (1) “Verification Application Set” completed by applicant
- (2) The “Verification Results Report” and the “Verification Application Checklist” forms (the “Verification Result Report Set”)
- (3) Verification Criteria

### 2.4 Pre-verification Procedures

The following procedures shall be performed prior to verification.

- (1) SuMPO shall arrange the registration of the registered reviewers and the appointment of review panel members, and make an agreement with them on how to handle confidential information.
- (2) Businesses that wish to make a declaration shall perform quantification according to applicable PCR and document 2.2.1, and then create a declaration draft.
- (3) Businesses that wish to make a declaration shall create quantification results and a declaration draft as a verification application set according to the forms.
- (4) Businesses must check off the “Verification Application Checklist” to confirm conformity, and then submit the completed verification application set and verification application checklist to SuMPO.
- (5) SuMPO shall review the verification application set and verification application checklist, and if the form is complete, shall accept the application and contact the verification applicant.

- (6) SuMPO shall, as a rule, select and request one verifier from among the registered reviewers.
- (7) The registered reviewer shall receive a verification request from SuMPO and determine whether they can accept the request based on their expertise and LCA experience, and then notify SuMPO of their acceptance.
- (8) SuMPO shall notify the verification applicant of assignment as a CFP verifier.
- (9) The verifier shall receive the verification application set (submitted by the verification applicant) from SuMPO.
- (10) SuMPO shall appoint the members of the applicable review panel.

## 2.5 Procedures for Conducting Verification

The verifier shall divide the verifier into three processes: 2.4.1 “Confirmation by Verifier Based on Verification Application Set,” 2.4.2 “Interview with Verification Applicant by Verifier,” and 2.4.3 “Approval Decision and Creation of Verification Results Report.”

The review panel shall confirm based on the verification results made by the verifier.

### 2.5.1 Confirmation by verifier based on verification application set

- (1) The verifier shall confirm the content of the verification application set based on the documents, etc. specified in 2.2.
- (2) The “Verification Application Form Checklist” check results shall be written on the form within the verification results report.
- (3) The verifier shall check whether the evidence can be traced back to its data source, i.e., that the data source and data creator are written clearly on the application.
- (4) The verifier shall prepare for the interview by compiling questions and indications arising during the confirmation process.
- (5) The verifier shall contact and consult with SuMPO should a case be deemed exceptional during the preparatory stage (confirming documents prior to the interview) and unable to undergo ordinary verification.

### 2.5.2 Interview with Verification Applicant by Verifier

- (1) The verifier shall contact the applicant and confirm any question regarding the data quantification method and its validity through an interview (telephone, email, or in-person).
- (2) If there are areas that require corrections, the reviewer specifically indicates these to the applicant. The verifier shall mutually confirm the content with the verification applicant in writing.
- (3) The verification applicant and the verifier shall mutually confirm the deadline for submitting the revised set of verification applications to the verifier.
- (4) The verifier must not engage in any consultation regarding indications.

### 2.5.3 Approval Decision and Creation of Verification Results Report

- (1) The verification applicant shall make any revisions required to the verification application set based on issues indicated in writing by the verifier and confirmed by both parties, and then submit it to the verifier.
- (2) It is preferred that all points of concern relating to corrections and the corresponding corrections are dealt with in one response.

- (3) The verifier shall check the revisions based on the revised verification application set, and then make an approval decision.
- (4) The verifier shall create a verification results report that includes the items confirmed with the verification applicant as well as indications and revisions. Any matters that are not clearly written in the applicable PCR and documents shall be written in the verification results report as remarks.
- (5) The verifier shall submit the verification results report and verification application set to SuMPO by the due date.

#### 2.5.4 Confirmation by Review Panel

- (1) The review panel shall confirm the verification results based on the required portions of the verification application set and the verification results report submitted by the verifier.
- (2) The verification applicant shall not, as a rule, participate in the review panel.
- (3) SuMPO shall notify the verification applicant and the verifier of the verification results. If the application is rejected, the applicant shall also be notified of the reason.

#### 2.6 Results

##### <Review Panel Confirmation Results: If corrections are needed>

- (1) If any mistakes or other indications regarding the verification application set arise during confirmation by the review panel, the verification applicant shall revise the verification application set based on the notification and resubmit it to the verifier.
- (2) The verifier shall check the revised verification application set, redetermine approval, and create a verification results report.
- (3) The verifier shall submit the verification results report and the revised verification application set to SuMPO by the due date.
- (4) SuMPO follows the instructions of the review panel to confirm the documents with the chairperson, and notifies the applicant and the verifier of the results.

##### <Review Panel Confirmation Results: When certification is approved>

- (1) If confirmation by the review panel results in approval, the work of the verifier is complete, and the verification applicant shall undergo registration and publication procedures under the direction of SuMPO.

##### <Review Panel Confirmation Results: If certification is rejected>

- (1) If confirmation by the review panel results in rejection, the work of the verifier is complete, and the verification applicant shall undergo payment procedures under the direction of the secretariat.

SuMPO should introduce the applicant to Program training sessions, individual consultations, and other training deemed appropriate. However, SuMPO shall not introduce the services of the organization to which the verifier who conducted the verification in question belongs.

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