

FAQ GHG Verification & CDP

What is CDP and why does it matter?

CDP (formerly the Carbon Disclosure Project) is a global non-profit that runs the world's leading environmental disclosure system. In 2023, over 23,000 companies disclosed through CDP. Investors, customers, and regulators increasingly use CDP data and scores to assess a company's environmental performance and transparency.

A strong CDP disclosure can:

- ▶ Improve your brand's credibility and reputation.
- ▶ Attract ESG-conscious investors and partners.
- ▶ Strengthen access to capital and improve success in tenders.
- ▶ Help you benchmark your performance against peers.

CDP scoring rewards thorough, high-quality, and transparent data especially when that data is externally verified.

Why does GHG Verification matters?

Having your greenhouse gas (GHG) emissions data verified by an independent third party like DEKRA can significantly improve your CDP score and sustainability performance.

- ▶ **Better Scoring:** CDP awards points for third-party verification.
- ▶ **Credibility:** It demonstrates accountability and builds trust with stakeholders.
- ▶ **Best Practice:** Verification ensures your disclosures align with best practices in climate reporting.
- ▶ **Regulatory Readiness:** The process supports preparation for mandatory reporting regulations (like the EU's CSRD) and aligns with data quality requirements for setting Science Based Targets (SBTi).





What types of assurance exist, and what is the difference between limited and reasonable assurance?

- ▶ Limited Assurance provides a moderate level of confidence in the data, based on a less detailed review.
- ▶ Reasonable Assurance provides a high level of confidence by reducing risk to acceptably low level, achieved through more detailed testing and examination of data and processes.

Both assurance levels are accepted by CDP but must be performed by qualified, independent verifiers in line with recognized international standards.

What standard does DEKRA use for verification, and why is ISSA 5000 important?

We verify GHG emissions in accordance with ISSA 5000 (International Standard on Sustainability Assurance), the new global benchmark for sustainability audits.

- ▶ Globally Recognized: It is issued by the International Auditing and Assurance Standards Board (IAASB) to bring the rigor of financial audits to sustainability information.
- ▶ Comprehensive: It supports assurance over Scope 1, 2, and 3 emissions.
- ▶ Accepted: It is designed to be the primary standard for assurance engagements and is accepted by CDP for both limited and reasonable assurance.
- ▶ Credible & Consistent: It ensures impartiality, consistency, and audit-grade documentation, increasing confidence in your reported data.

How can DEKRA support your CDP journey?

As a leading TIC (Testing, Inspection, and Certification) company, DEKRA provides the technical expertise and global infrastructure to support your climate disclosure goals.

Our process:

1. We assess your GHG data, collection processes, and documentation.
2. We perform an independent verification and identify areas for improvement.
3. We issue a formal verification statement to accompany your CDP disclosure.

Whether you are disclosing for the first time or aiming to improve your CDP score, DEKRA helps you report with confidence and build trust with customers, investors, and regulators.

CONTACT US!

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