

# Frequently Asked Questions – Verification

## Version

Version number	Release / Revision date	Revision summary
1.0	Released: April 30, 2026	First version.

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## **Q1. What is third party verification?**

**A1.** Third party verification refers to verification carried out by an independent external organization accredited and competent to perform GHG verification. This organization must be independent of the organizations that have gathered and/or provided the data and those that will use the data. This organization is also independent from the recognized standard that it is using to perform the third party verification.

## **Q2. What proportion of my emissions needs to be verified?**

**A2.** To be awarded Leadership points for Scope 1 and Scope 2 verification questions in the 2026 full corporate questionnaire for climate change (7.9.1 and 7.9.2), 100% of each Scope 1 and 2 emissions must be verified. This refers to the total emissions within the reporting boundary, and there must also be no relevant exclusions from the reporting boundary for Leadership points to be awarded.

To be awarded Leadership points for the Scope 3 verification question in the 2026 full corporate questionnaire for climate change (7.9.3), 70% of the organizations total Scope 3 emissions must be verified. This 70% refers to the total emissions within the reporting boundary, and there must also be no relevant exclusions from the reporting boundary.

Leadership points for Scope 1, 2 and 3 verification (7.9.1, 7.9.2 and 7.9.3) must have been awarded for an organization to be eligible to receive an 'A' score for the climate change environmental issue area.

## **Q3. Why does CDP work with accredited solutions providers specializing in third party verification services?**

**A3.** CDP collaborates closely with verification accredited solutions providers (ASPs) in order to support disclosing organizations with helpful, high quality resources and to further develop CDP's approach to verification. Our verification ASPs can provide organizations with third party certification, verification and assurance of climate and sustainability data. Part of CDP's accreditation process for these solutions providers includes receiving several client references and checking that the services provided are accredited under internationally recognized standards, including relevant ISO or ISAE standards, and are accredited to perform verification under schemes such as the EU ETS and Western Climate Initiative.

## **Q4. Why doesn't CDP accept 'pre-audit', 'agreed upon procedures', 'pre-assurance' or 'draft assurance' as verification under the climate change scoring methodology?**

**A4.** 'Pre-audit' or 'pre-assurance' is an accounting practice used prior to the official examination of the accuracy and completeness of an organization's data and/or statements. This preliminary phase of an audit is used to establish the scope of the audit and any specific areas of focus. It is

also used to gather background information and to request the required documents, records and information. As these terms both refer to the stages prior to the official examination of the data for accuracy and completeness, they are not accepted as verification by CDP.

'Agreed upon procedures' is a professional engagement in which a verifier agrees with the reporting organization on the specific procedures to be followed. Therefore, this is not considered to be a full GHG emissions verification/assurance. Although this process can provide a very detailed evaluation of the procedures used to prepare the data, it does not express an opinion on the findings. Therefore, the use of the findings should be restricted to those parties that have agreed to the procedures as other users may misinterpret the results.

A draft assurance process is not a recognized verification/assurance process and will not generate a final opinion over the organization's GHG data.

#### **Q5. Why doesn't CDP accept internal verification?**

**A5.** Although internal verification can deliver some of the same benefits as third party verification, third party verification is an independent process, therefore one that increases the credibility and reliability of the verification. Third party verification provides an independent assessment of the systems and processes used to monitor and report an organization's climate information and independent verifiers are able to bring objective opinions and recommendations to the data collection, management and reporting processes.

#### **Q6. What does CDP mean by accreditation?**

**A6.** Accreditation is a process that ensures that the verification body has achieved an appropriate level of organizational proficiency and that it has reliable mechanisms in operation to continually improve the quality of services it delivers, according to standards developed by impartial organizations.

Accreditation assesses whether the verifier:

1. Has the competence to carry out verification,
2. Is performing the verification in line with the standard set by the independent organization,
3. Meets the requirements of the standard.

Please note that [CDP's verification ASPs](#) are companies that have been accredited by CDP to provide verification services to disclosing organizations in line with internationally recognized standards (including relevant ISO or ISAE standards) and to perform verification under schemes such as the EU ETS and Western Climate Initiative. CDP carries out checks to ensure that we are working with leading verification providers, which is explained in more detail in the answer to

question 3 (A3) in this document. Any reference to accreditation by CDP within consultation or guidance documents refers to the accreditation of verification providers in a wider sense: for example, accreditation provided by United Kingdom Accreditation Service (UKAS), American National Standards Institute (ANSI) and other accreditation bodies.

Some of the [verification standards accepted by CDP](#) require the verification body to be accredited against a particular standard or will provide guidelines on the requirements to verifiers in order to conduct the verification. CDP scorers do not check the accreditation of verification bodies for scoring decisions as this is beyond the scope of our work. Instead, CDP checks whether the standard that the verification was done to is accepted.

CDP recommends that organizations check their verifier has relevant GHG experience together with the required accreditations for the relevant, CDP-accepted verification standard used.

#### **Q7. What is the difference between limited and reasonable assurance in terms of CDP scoring?**

**A7.** Currently, CDP does not differentiate between limited and reasonable assurance within the CDP scoring methodology. CDP wants to continue to allow the flexibility of both levels of assurance being accepted, allowing organizations to select what makes sense for their business, the purpose of the verification and previous practices in the organization. CDP also accepts different verification standards and those can use different terminology in relation to levels of assurance, therefore limiting verification requirements to a particular level of assurance might not always be comparable. However, reasonable and high assurance will always provide a higher level of assurance than limited and moderate assurance. CDP will continue to monitor and review its approach to different levels of verification in 2026.

#### **Q8. Which verification standards are better?**

**A8.** To ensure that the third party verification activities undertaken by organizations are broadly comparable, CDP requires verification to be completed in accordance with recognized verification standards that are reviewed by CDP. These standards must have a common set of attributes which are set out in the criteria on [our website](#). Any third party verification standard referenced in an organization's submission to CDP will be assessed against these criteria to determine acceptability.

All [verification standards accepted by CDP](#) are published on our website. CDP acknowledges the diversity of geographies and industries amongst CDP responders and has reviewed a wide range of verification standards. CDP does not differentiate between the accepted standards. If information is disclosed correctly and evidence is attached to the response, there will not be any incentive to use one accepted standard over another. Organizations will find that some standards fit their business and business needs better than others. In some cases, organizations

might be able to extend their existing verification procedures in order to include GHG emissions verification in addition to other data.

**Q9. Why is the question on exclusions (7.4.1) linked with the scoring points awarded for verification?**

**A9.** To be awarded full points for verification in the 2026 full corporate scoring methodology for climate change, an organization will have to have reported in question 7.4.1 that they have not excluded any relevant sources from their GHG boundary. If an organization reports that they have verified a proportion of their reported emissions (their GHG boundary) but then reports relevant exclusions from their boundary, then the proportion verified becomes meaningless.

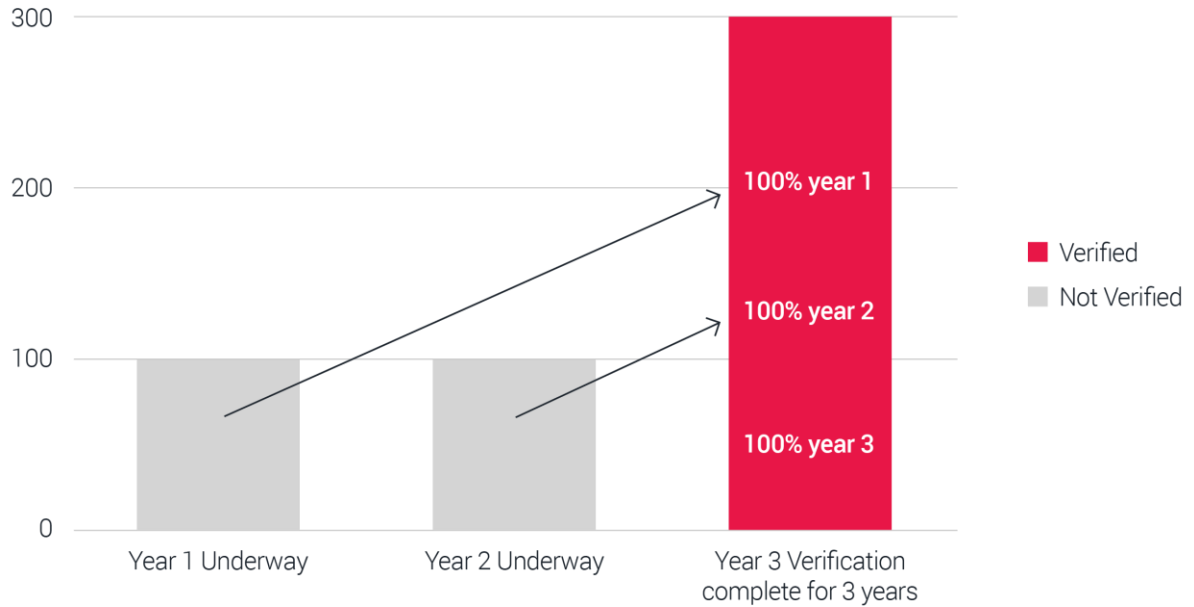
**Q10. Can I gain full points for verification in 2025 if I have 50% verified each year and that way achieve 100% every two years?**

**A10.** Organizations can select whether their verification process is annual, biennial or triennial. Whatever the frequency of verification, for Leadership points to be awarded, 100% of annual emissions within the reporting boundary for scope 1 and 2 must be verified. Similarly, 70% of annual emissions within the reporting boundary for scope 3 must be verified. If an organization only verifies 50% of their emissions each year, this would not be eligible for Leadership points.

**Q11. How should I report my emissions verification if I have an annual, biennial or triennial process?**

**A11.** If in the year the verification is completed (for example, Year 3) the data for all sources during the full cycle is verified (for example year 1, 2, and 3), then the organization can report 100% verification and should attach the verification statements that cover the emissions for all three years. This would be considered **a triennial process**. A graph of this situation is provided for clarity below (Figure 1).

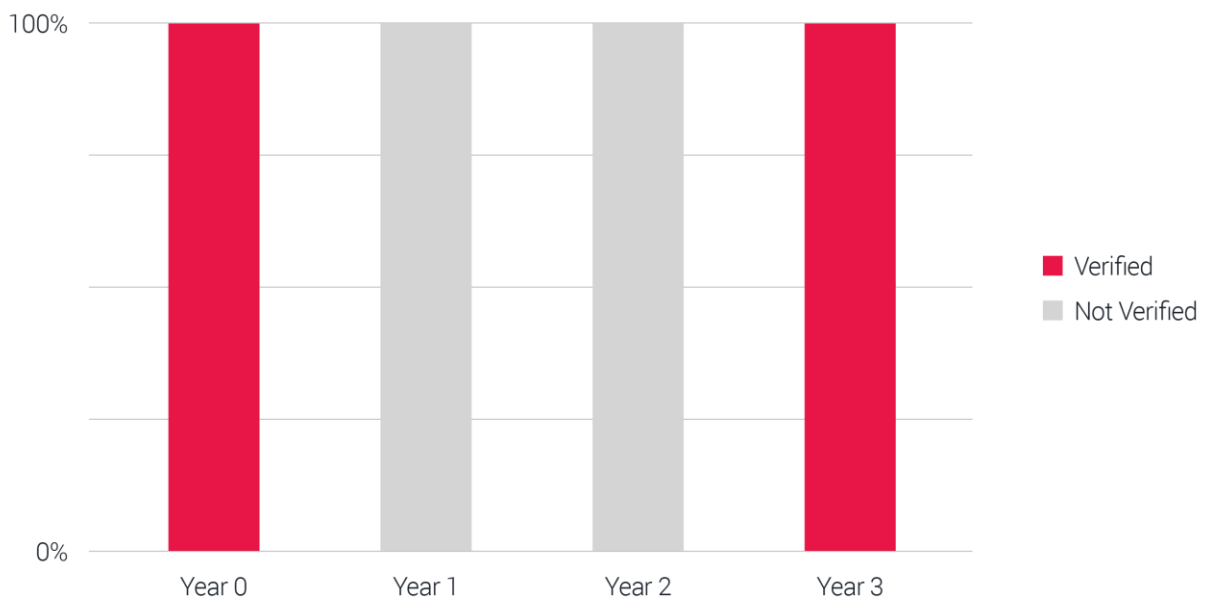
Figure 1.



**Annual processes:** Not all processes taking place over three years will be considered a triennial process. The graphs below illustrate annual processes, which should not be confused with triennial processes.

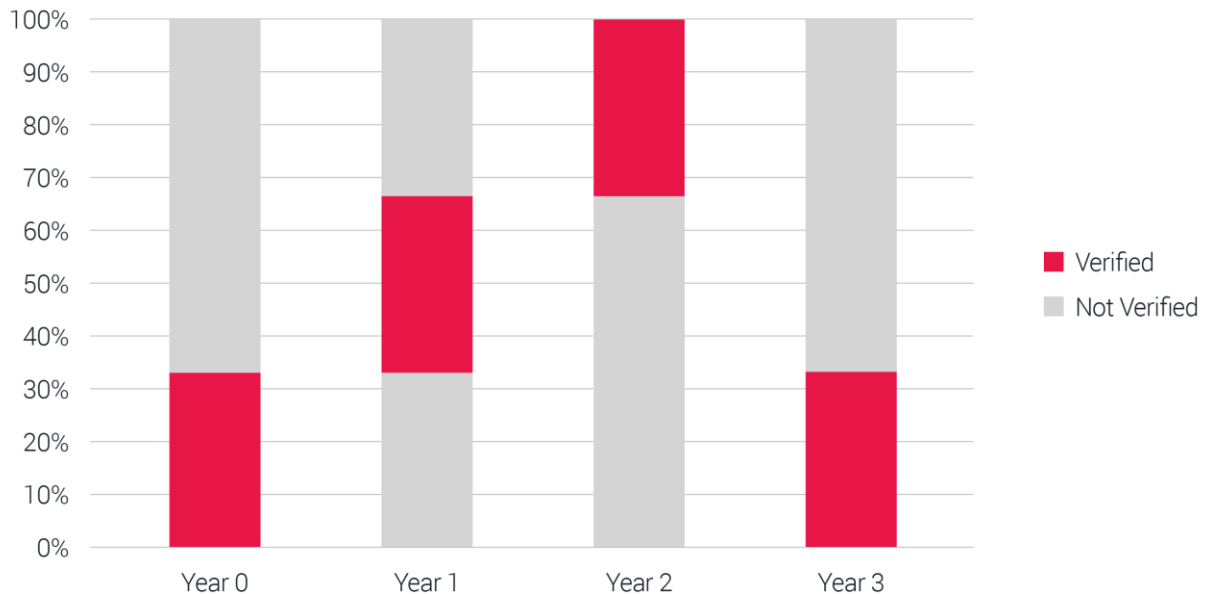
Figure 2 shows an annual process, where in the year the verification is completed (for example, Year 3) only the data for that year is verified.

Figure 2.



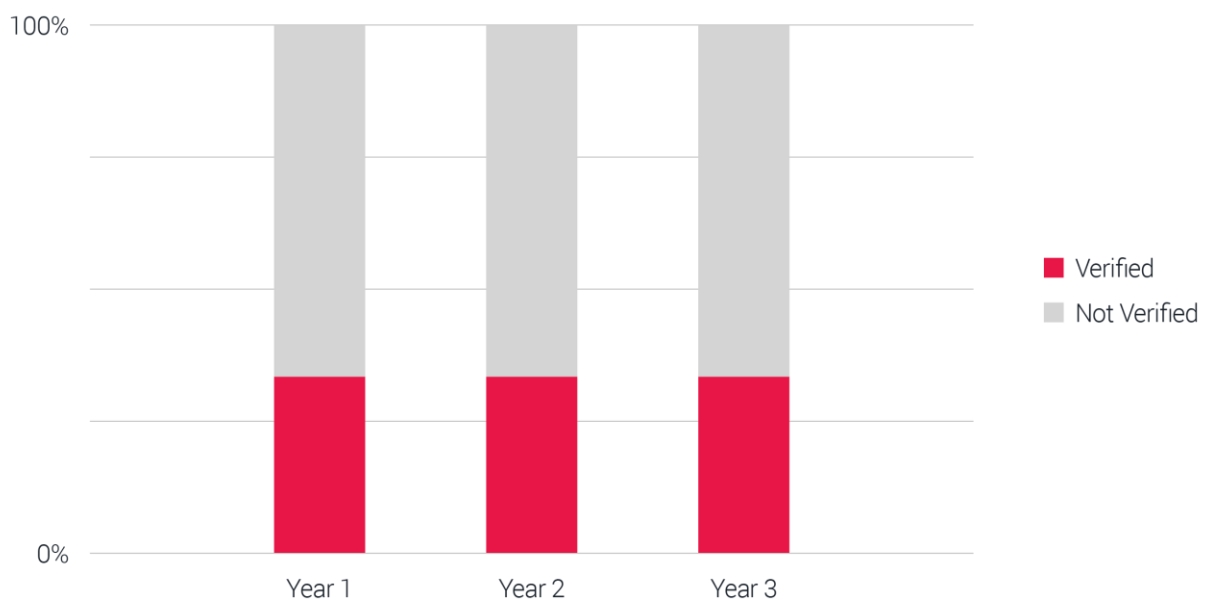
Another example of a yearly process is when one third of the sources is verified every year (Figure 3). Under this scenario, in Year 3 only one third of the sources are verified, with the second third verified in Year 2, and the remaining third in Year 1. The organization should report this as a yearly process where 33% of the sources are verified.

**Figure 3.**



Likewise, where an organization has one third of their emissions verified every year this is an annual process (Figure 4):

**Figure 4.**



CDP regards **verification/assurance** as a process undertaken by an independent third party, accredited to perform verification/assurance of the GHG emissions data. Please only state that you have had or are having verification/assurance carried out if it is by an independent third party accredited to perform verification/assurance of GHG data. CDP does not prescribe organizations' choices of specific verification/assurance providers. However, organizations searching for a provider may want to consult our list of verification ASPs: [Learn more about CDP solutions providers offering third party verification services here.](#)

**Q12. Under CSRD reporting requirements I am using the European Sustainability Reporting Standard (ESRS) how should I report this in questions 7.9.1, 7.9.2 and 7.9.3?**

**A12:** We would request two things of companies using the ESRS standard. First is that disclosers should use the 'European Sustainability Reporting Standards (ESRS)' drop-down option in column 'Relevant standard'. The second is that companies should attach the full ESRS report rather than just the statement for CDP to evaluate and give credit against the verification scoring criteria. Companies who use ESRS will still be assessed against the standard verification criteria in these questions (7.9.1, 7.9.2 and 7.9.3). It should be clear from the report what verification standard has been used for example if it is ESRS or another standard that has been approved by ESRS. Please note that there are several standards that will only be accepted alongside ESRS evaluation: H2A, SSAE Italy and REvR 19.

**Q13. Which question should I attach my organizations verification statements to ensure they are scored?**

**A13:** Scoring for emissions verification only occurs in questions 7.9.1, 7.9.2 and 7.9.3. Other questions will not be checked as part of the verification assessment process carried out by CDPs Scoring team. Therefore, it is important to ensure any relevant statement are attached in 7.9.1 for Scope 1 emissions, 7.9.2 for Scope 2 emissions and 7.9.3 or Scope 3 emissions.

For more information on verification, visit CDP's verification pages or contact one of [CDP's verification ASPs](#). If you have a question related to verification of GHG emissions that hasn't been answered above, please email [verification@cdp.net](mailto:verification@cdp.net).