

Accreditation



The Deutsche Akkreditierungsstelle attests with this **Accreditation Certificate** that

GUT Zertifizierungsgesellschaft für Managementsysteme mbH
Umweltgutachter
Eichenstraße 3b, 12435 Berlin

operates a validation and verification body that fulfills the requirements of DIN EN ISO/IEC 17029:2020 for those conformity assessment activities specified in detail in the annex listed below. This includes additional existing legal and normative requirements for the verification body including those in relevant sectoral schemes, provided that these are explicitly confirmed in the annex listed below.

D-VS-16003-01-01 Valid from: 12.12.2025

The management system requirements of DIN EN ISO/IEC 17029 are written in the language relevant to the operations of verification bodies and they conform to the principles of DIN EN ISO 9001.

This accreditation was issued in accordance with Art. 5 Para. 1 Sentence 2 of Regulation (EC) 765/2008, after an accreditation procedure was carried out in compliance with the minimum requirements of DIN EN ISO/IEC 17011 and on the basis of a review and decision of the appointed accreditation committees.

This accreditation certificate only applies in connection with the notice of 12.12.2025. It consists of this cover sheet, the reverse side of the cover sheet and the corresponding annex and is valid to 07.02.2029.

Registration number of the accreditation certificate: **D-VS-16003-01-00**

Berlin, 12.12.2025

B.Sc. Maik Kadraba
Head of Technical Unit

Translation issued: 12.12.2025

Deutsche Akkreditierungsstelle GmbH

Office Berlin
Spittelmarkt 10
10117 Berlin

The Deutsche Akkreditierungsstelle GmbH (DAkKS) is the entrusted national accreditation body of the Federal Republic of Germany according to § 8 section 1 AkkStelleG in conjunction with § 1 section 1 AkkStelleGBV. DAkKS is designated as the national accreditation authority by Germany according to Art. 4 Para. 4 of Regulation (EC) 765/2008 and clause 4.7 of DIN EN ISO/IEC 17000.

Pursuant to Art. 11 section 2 of Regulation (EC) 765/2008, the accreditation certificate shall be recognised as equivalent by the national authorities within the scope of this Regulation as well as by the WTO member states that have committed themselves in bilateral or multilateral mutual agreements to recognise the certificates of accreditation bodies that are members of ILAC or IAF as equivalent.

DAkKS is a signatory to the multilateral agreements for mutual recognition of the European co-operation for Accreditation (EA), International Accreditation Forum (IAF) and International Laboratory Accreditation Co-operation (ILAC).

The up-to-date state of membership can be retrieved from the following websites:

EA: www.european-accreditation.org

ILAC: www.ilac.org

IAF: www.iaf.nu

Deutsche Akkreditierungsstelle

Annex to the Accreditation Certificate D-VS-16003-01-01 according to DIN EN ISO/IEC 17029:2020

Valid from: 12.12.2025

Valid to: 07.02.2029

Date of issue: 16.06.2026

Holder of accreditation certificate:

GUT Zertifizierungsgesellschaft für Managementsysteme mbH
Umweltgutachter
Eichenstraße 3b, 12435 Berlin

with the location

GUT Zertifizierungsgesellschaft für Managementsysteme mbH
Umweltgutachter
Eichenstraße 3b, 12435 Berlin

The verification body meets the requirements of DIN EN ISO/IEC 17029:2020 to carry out the conformity assessment activities listed in this annex. The verification body meets additional legal and normative requirements, if applicable, including those in relevant sectoral schemes, provided that these are explicitly confirmed below.

The management system requirements of DIN EN ISO/IEC 17029 are written in the language relevant to the operations of verification bodies and they conform to the principles of DIN EN ISO 9001.

This certificate annex is only valid together with the written accreditation certificate and reflects the status as indicated by the date of issue. The current status of any given scope of accreditation can be found in the directory of accredited bodies maintained by Deutsche Akkreditierungsstelle GmbH at <https://www.dakks.de>.

Annex to the Accreditation Certificate D-VS-16003-01-01

Validation and verification bodies for greenhouse gases according to DIN EN ISO/IEC 17029:2020 with ISO 14066:2023 and DIN EN ISO 14065:2022 in the following areas..... 3

1. Verification Body for the verification of emissions and allocation data reports, data request, data reports of new market participants and reference data reports in EU emissions trading 3
2. Verification of emission reports according to § 15 of the Fuel Emissions Trading Act..... 4
3. Verification body for the verification of greenhouse gas emission reports in the non-regulated area at organization level..... 4
4. Verification body for the verification of greenhouse gas emission reports in the non-regulated area at project level 5
5. Verification body for the verification of greenhouse gas balances in the non-regulated area of products 5

Annex to the Accreditation Certificate D-VS-16003-01-01

Validation and verification bodies for greenhouse gases according to DIN EN ISO/IEC 17029:2020 with ISO 14066:2023 and DIN EN ISO 14065:2022 in the following areas

- 1. Verification Body for the verification of emissions and allocation data reports, data request, data reports of new market participants and reference data reports in EU emissions trading**
 Commission Implementing Regulation (EU) 2018/2067-AVV, (EU) 2020/2084, (EU) 2018/2066-MVO, (EU) 2019/1842, Commission Delegated Regulation (EU) 2019/331-FAR):

Activity group no.	Scope of accreditation according to Annex I of Directive 2003/87/EC and other activities according to Article 10a, 10b and Article 24 of the same Directive
1a	Combustion of fuels in installations, where only commercial standard fuels as defined in Commission Implementing Regulation (EU) 2018/2066 are used, or where natural gas is used in category A or B installations
1b	Combustion of fuels in installations, without restrictions
1c	Verification of emissions covered by Chapter IVa of Directive 2003/87/EC
2	Refining of oil
3	Production of coke Metal ore (including sulphide ore) roasting or sintering, including pelletisation Production of iron or steel (primary or secondary fusion) including continuous casting
4	Production or processing of ferrous metals (including ferro-alloys) Production of secondary aluminium Production or processing of non-ferrous metals, including production of alloys
5	Production of primary aluminium or alumina (CO ₂ and PFC emissions)
6	Production of cement clinker Production of lime or calcination of dolomite or magnesite Manufacture of glass including glass fibre Manufacture of ceramic products by firing Manufacture of mineral wool insulation material Drying or calcination of gypsum or production of plaster boards and other gypsum products
7	Production of pulp from timber or other fibrous materials Production of paper or cardboard
8	Production of carbon black Production of ammonia Production of bulk organic chemicals by cracking, reforming, partial or full oxidation or by similar processes Production of hydrogen (H ₂) and synthesis gas Production of soda ash (Na ₂ CO ₃) and sodium bicarbonate (NaHCO ₃)
9	Production of nitric acid (CO ₂ and N ₂ O emissions) Production of adipic acid (CO ₂ and N ₂ O emissions) Production of glyoxal and glyoxylic acid (CO ₂ and N ₂ O emissions)

Valid from: 12.12.2025

Valid to: 07.02.2029

Date of issue: 16.06.2026

Page 3 of 6

This document is a translation. The definitive version is the original German annex to the accreditation certificate.

Annex to the Accreditation Certificate D-VS-16003-01-01

Activity group no.	Scope of accreditation according to Annex I of Directive 2003/87/EC and other activities according to Article 10a, 10b and Article 24 of the same Directive
98	Other activities pursuant to Article 10a and 10b(4), third and fourth subparagraph, of Directive 2003/87/EC
Member States in which the verifier operates: Germany	

2. **Verification of emission reports according to § 15 of the Fuel Emissions Trading Act** (Brennstoffemissionshandelsgesetz – BEHG) dated 12.12.2019 within the national fuel emissions trading according to the Ordinance on Emissions Reporting Pursuant to the Fuel Emissions Trading Act (EBeV 2030) dated 21.12.2022.
3. **Verification body for the verification of greenhouse gas emission reports in the non-regulated area at organization level**
 according to DIN EN ISO 14064-1:2019 and, if applicable, additional programs in connection with DIN EN ISO 14064-3:2020 in the following industrial sectors / processes:

Activity group no.	Sectors for the organisational review in accordance with IAF MD 14:2023 - Annex A
1	Power Generation and Electric Power Transactions
2	General Manufacturing (physical or chemical transformation of materials or substances into new products)
3	Oil and Gas Exploration, Extraction, Production and Refining, and pipeline distribution, including Petrochemicals
4	Metals Production
5	Aluminium Production
6	Mining and Mineral Production
7	Pulp, Paper and Print
8	Chemical Production
9	Carbon Capture Storage
10	Transport
11	Waste handling and disposal
12	Agriculture, Forestry and Other Land Use (AFOLU)
13	General (Building Services/facilities management, Education, Hospital, Others)
Other programs	N/A

Valid from: 12.12.2025
 Date of issue: 16.06.2026

Valid to: 07.02.2029

Page 4 of 6

This document is a translation. The definitive version is the original German annex to the accreditation certificate.

4. Verification body for the verification of greenhouse gas emission reports in the non-regulated area at project level

according to DIN EN ISO 14064-2:2020 and, if applicable, additional programs in connection with DIN EN ISO 14064-3:2020 in the following industrial sectors / processes:

Activity group no.	Sectors for projects according to IAF MD 14:2023 – Annex A
1	Energy Industries (renewable/non-renewable sources)
2	Energy distribution
3	Energy Demand
4	Manufacturing Industries
5	Chemical Industry
6	Construction
7	Transport
9	Metal Production
10	Fugitive emissions from fuels (solid, oil, gas)
11	Fugitive Emissions from Production and Consumption of Halocarbons and Sulphur Hexafluoride
12	Solvents Use
13	Waste Handling and Disposal
14	Afforestation and Reforestation
15	Agriculture
16	Carbon capture and storage of CO ₂ in geological formations
Other programs	N/A

5. Verification body for the verification of greenhouse gas balances in the non-regulated area of products

in accordance with DIN EN ISO 14067:2019 Greenhouse gases - Carbon footprint of products - Requirements and guidelines for quantification and, if applicable, additional programs in conjunction with DIN EN ISO 14064-3:2020

Other programs	N/A
----------------	-----

Annex to the Accreditation Certificate D-VS-16003-01-01

Abbreviations used:

DIN	Deutsches Institut für Normung e.V. – German institute for standardization
EG	Europäische Gemeinschaft
EN	Europäische Norm – European Standard
EU	Europäische Union
IAF	International Accreditation Forum
ISO	International Organization for Standardisation
MD	Mandatory Document

Valid from: 12.12.2025
Date of issue: 16.06.2026

Valid to: 07.02.2029

Page 6 of 6

This document is a translation. The definitive version is the original German annex to the accreditation certificate.