

APPLICATION

REGISTRATION as an
Assurance Body
for
National Green Reporting System
(NGRS)

Ministry of Environment
(Division of Environmental Planning and Economics)

Application For Registration As An Assurance Body For National Green Reporting System

1) a) First Registration

b) Re-registration

11

2. Assurance Body Information

2.1 Name:			
Address			
Telephone		Fax No	
e-mail		Website	

2.2 Legal status and date of establishment (Please attach a copy of Registration / relevant Act) <i>Annexure 1</i>	
---	--

2.4 Contact Persons *(Please mention the Name and Designation)*

Chief Executive of the Organization :

Designation:.....

Telephone: Mobile: E-mail:

Person responsible for the NGRS :

Telephone: Mobile: E-mail:

Contact Person (if different from person responsible for NGRS)

Name

Telephone: Mobile: E-mail:

2.6 Indicate exactly how the name of the Assurance Body should appear on the certificate of Registration

.....

2.7. a. Do you have Sites/ Locations of branches/ regional offices?

(If Any, Attach Annexure 02: Details on Locations)

3.0 Organizational Information

3.1 Explain the main activities conducted by the applicant

3.2 a. Does the organization conduct certification/verification/Assurance Activities: Yes/No

b. If Yes briefly state the schemes/programs under which the certification/verification/assurance carried out

c. Number of years in certification/verification/assurance

- 3.3** Briefly Explain the experience of the organization/Institute in conducting audits/assessments/ certification/ verification activities. (Use a separate sheet and attach it to the application.
- 3.4** If the organization is new to Verification/Assurance Activities briefly state why you consider to become an assurance body for NGRS and major strengths you possess to be an assurance body

4. Staff Information

(Attach organization structure of the Assurance Body) Annexure 3

4.1 Total number of employees in the organization:		
4.2 Number of employees involve in Assurance activities:		
4.3 Do you engage internal staff/externally contracted persons or both		
4.4 Details of Internal personnel to be involved in Assurance activities. (add extra rows if needed)	(Attach Annexure 04: Details of Staff and their CVs)	
Name	Designation	Years of Service (in the organization)
1		
2		
3		
4		
5 :		
4.5 Please provide details of Externally Contracted Persons (if any)		
Name	Current Employment	Years of Experience

4.5 Indicate who will be the authorized signatories to sign the documents and opinion/report from the applicant

Name	Designation	Specimen signature

Note: The applicant can obtain approval for changing of signatories or Additional names as signatories later by writing to the NGRS secretariat of the Ministry of Environment

5. Activities Conducted on Sustainable Reporting

- a. Do you conduct consultancies for developing sustainability Reports? Yes/No
- b. Have you conducted or conducting training on Sustainability Reporting? Yes/No, if yes give details
- c. Have you prepared Sustainability Reports for clients? Yes/No, if yes give details

6. Other Information

6.1 Please provide details about other Sustainability Reporting frameworks your organization conduct verification/assurance

6.2 Please provide details about the ISO certifications your organization possess (if any, attach copies of The certificates)

--

6.3 Please provide any other details that you consider to be relevant to this application.

--

- 7.0** (i) Do you intend to include a logo in the certificate to a client when you issue an opinion to any client after their assurance work is completed. **Yes/No**
- (ii) If Yes, Is it your general registered logo of the organization or a special logo prepared for NGRS Assurance activities
- (ii) Please attach a picture of the logo in a separate sheet to the application

8 Additional Information for Re registration

8.1 Number of NGRS clients to whom assurance services were provided

Year	1	2	3
Number of Clients			

8.2 List of Clients (Add more lines of required or attach a client list separately)

Name of the Client	Year	Tier of Reporting

9. Annexures

Please attach the soft copies of the following documents and records

- 9.1 Annexure 01 -Copy of Registration (If Government Body state the act of Incorporation)
- 9.2 Annexure 02 - Sites/Locations of branches/regional offices
- 9.3 Annexure 03 - Organizational Structure
- 9.4 Annexure 04 - Details of internal Staff with CVs engaged for NGRS
- 9.5 Annexure 05 –Details of externally contracted experts for NGRS (if any) including their affiliations and the CVs
- 9.6 Annexure 06 – Copies of ISO system certifications

10. Declaration

We declare that

- 9.1 We are aware of and will abide by the Terms and Conditions for maintaining registration as an assurance body for NGRS
- 9.2 We agree to comply fully and continually fulfill the requirements of National Green Reporting System (NGRS) and other requirements as stipulated by the Ministry of Environment for implementation of NGRS
- 9.3 We agree to comply with Registration process as per Terms and Conditions.
- 9.4 We agree to participate in all the training programs conducted by the Ministry of Environment for assurance personnel on Assurance of Sustainability Reports
- 9.5 We agree to co-operate with the Ministry of Environment personnel and/ or any nominated steering committee member of NGRS if they decide to visit a reporting organization with our team to witness our assurance activities for the purpose of evaluation of competence of our team members .
- 9.6 We declare that all the information provided is true and accurate to the best of our knowledge. I'm aware that giving any fraudulent information will lead to termination of the registration process.

Signature of Chief Executive

Name & Designation

Date & Place

For Ministry use only

Application Registration Number: Example (NGRS/2026/ASB/001)

A. Check whether the following have been submitted

	checked by the Management Assistant	Approved by Director
Annexure 01 - A copy of Legal Registration / relevant Act		
Annexure 02 - Details of locations		
Annexure 03 - Complete Organization Structure		
Annexure 04 – Details and CVs of Staff assigned for NGRS		
Annexure 05- Details and CVs of Externally contracted persons		
Annexure 06- Copies of ISO system Certifications		
Experience in related activities (certification/verification)		
Strengths available with the organization/institute		

Recommendation:

The applicant..... fulfils /does not fulfil the requirements to be registered as assurance body for conducting assurance/verification activities under National Green Reporting System

Therefore the applicant is recommended/Not recommended for registration as an assurance body for a period of 3 years commencing from.....

.....
Authorized Officer

Approval

The applicant organization is registered as an Assurance body from..... . The registration is valid for 3 years from the date of registration unless it is revoked by the Ministry of Environment

.....
Director

NGRS Assurance Criteria and Protocol

Introduction

Ministry of Environment, being the responsible ministry for driving sustainable development in the country, initiated a voluntary scheme in 2011 for reporting sustainability performance by enterprises by establishing National Green Reporting System in Sri Lanka, which is a framework for enabling organizations to become transparent through sustainability reporting. In 2025, the reporting framework was revised to match the global trends on sustainable reporting. The revised version of National Green Reporting System of Sri Lanka is based on the Global Reporting Initiative (GRI)'s latest guidelines and is developed in alignment with the internationally most popular sustainability reporting frameworks. This flexibility will ensure the users to report according to requirements of their stakeholders wishes to another sustainability framework as well while reporting under NGRS.

A Sustainability Report of an organization will enable it to monitor, measure, disclose and be accountable to both internal and external stakeholders with regard to its organizational performance in achieving sustainable development. The Sustainability Report should give a balanced account of the sustainability performance of the organization. Sustainability report is also an environmental claim and therefore is eligible to be verified and assured by a accredited third party. To facilitate most of the small and medium industries in the country to use national green reporting system based sustainability reporting, Ministry intends to register number of assurance bodies who can provide the verification activities at a reasonable cost to the SMEs without going through the rigorous international standards. This document provides the simplified guidelines to any organization willing to serve as a verification/assurance body for the sustainability reports prepared according to national green reporting framework.

Scope

The guidelines given in the following clauses are only to be used in conducting verification/assurance of sustainability reports prepared according to the national green reporting framework.

Normative References

National Green Reporting System Framework and Guidelines

Terms and Definitions

All the terms and definitions detailed in the glossary of the NGRS framework guidelines shall be used as the applicable explanation for use of any terms in the NGRS report.

Principles

Principles for Assurance Bodies

The ABs shall always conduct the assurance process and arrive at conclusions to make decisions based on the following principles

Impartiality

Assurance activities are conducted in an unbiased manner and conclusions/decisions are arrived at purely on objective evidence received through documents and site observations. AB shall ensure that the assurance team members do not have any familiarity, conflict of interest or any self interest with client organization

Confidentiality

Information obtained, gathered or created during assurance activities is not used for any other purpose other than for completion of the assurance activity and is safeguarded by not disclosing to any persons inappropriately.

Competence

Assurance Personnel have the necessary knowledge, skills, experience, training, supporting infrastructure and capacity to effectively perform assurance activities

Responsibility

AB shall ensure the proper documents and other evidence are provided by the client for the assurance activity and the AB shall not take responsibility for editing, amending or revising any of the information received from the client.

Responsibility of the AB is to make a sound judgement on the information received and gathered and arrive at a decision on the NGRS report prepared by the client.

Principles to be assessed in the Report

The assurance body shall ensure the NGRS reporter has followed the principles for preparing the report as explained in the NGRS framework guidelines. The principles for ensuring quality of the report and also principles for satisfactorily addressed the essential requirements in the NGRS guidelines in the contents of the report

Principles of Quality

Accuracy

Clarity

Reliability

Timeliness

Comparability

Principles of Content

Stakeholder inclusiveness

Sustainability Context

Materiality

Completeness

Preparatory Activities

Upon receipt of an enquiry by any reporter for requesting assurance activities the AB shall submit a proposal prepared according to the internal quality management documentation developed for assurance of sustainability reports according to NGRS framework and guidelines.

AB shall obtain the required information from the client for the preparation of the proposal. The information may include a general company profile including nature of the company, top management, contact persons, products manufactured/services offered, geographic location and postal address, number of employees and any other general pertinent information. In addition AB shall request for detailed description of the company activities, annual reports if available, reporting tier and number of indicators reported under NGRS. AB shall decide what are the information to be requested from the client to complete the assurance activities effectively.

The AB upon acceptance of the proposal by the client shall enter into an agreement with the client. The agreement should cover the services offered, responsibilities of the client, timeline and the personnel engaged for the assurance activities.

Upon entering into the agreement, the AB shall obtain the NGRS report and all evidence documents, if not collected previously.

Competency Requirements of Assurance Teams

The AB should engage assurance personnel registered by them with the Ministry of Environment during registration. The team of assurance personnel can be one person or several persons depending on the size and nature of the client organization , documents submitted by the client and the tier of reporting.

The assurance team may include external experts sub contracted by the AB but those external experts also shall be registered with the Ministry of Environment during obtaining the registration or subsequently by making an official request. When selecting the team of assurance personnel, the assurance body shall ensure the team members have sufficient knowledge and expertise to evaluate all categories of reported indicators. All team members may not have competence

individually to evaluate the indicators in all categories but the having competence collectively must be ensured.

All members of the assurance team should be notified in advance to the client and their acceptance shall be obtained.

AB shall take necessary steps to maintain the impartiality of all team members when undertaking any assurance activity.

Planning

The assurance body shall develop an assurance plan describing assurance activities and schedules. The assurance plan shall be revised as necessary with the consent of the client while the assurance activities are in progress.

The plan should include all assurance activities including document review, on site evaluation, conclusion of assurance with opinion and schedules for each activity.

Document Review

The assurance team members shall inspect and study in detail the NGRS report and any annexures.

The team shall ensure that the NGRS report submitted to them is prepared according to the NGRS framework and all relevant areas are properly addressed.

The indicators reported are selected according to the requirements of the tier of reporting.

The accuracy of the reported data and calculations according to the evidence documents

To gather evidence not provided to support Data and calculations

The data and areas of the NGRS report to be checked during the site visit.

Assurance Activities at Site

The team members may divide the areas to be checked according to their area of specialty

The assurance team members shall verify the evidence offered by inspecting the original documents.

The team members shall conduct a visit of the premises addressing the areas relevant to the NGRS report.

The team members shall select employees at random and gather information relevant to the management approach and stakeholder engagement

The team members shall verify the recorded measurements given as evidence through observation on situ as appropriate.

The team members shall have discussions with the top management to verify the information given in governance indicators and on management approach.

The team members shall have discussions with respective department managers and employees to verify indicators given under environmental and social categories.

All observations, findings and outcomes of discussions to the NGRS report content shall be documented

Communication of Non-Conformances

AB shall inform in writing or digitally the findings of non-conformances according to NGRS framework, errors, omissions, mistakes in the report and on adequacy of evidence submitted with sufficient time enabling the client to make the corrections.

Upon satisfactory submission of the corrections to findings the AB shall make a decision to offer the opinion.

Communication of Opinion

The opinion on the NGRS report shall be conveyed to the client in writing in a predetermined format by the AB and signed by the chief executive officer or an officer who is given authority to sign on behalf of the chief executive officer.

The opinion shall state whether that report is in accordance with the requirements of NGRS framework.

Assurance Report & Certificate

The AB shall submit a one page document stating the opinion in the form of a certificate and a detailed report on the assurance activities conducted and the findings including the initial non conformance and the evidence on the correction of those non conformances, errors, mistakes and omissions.

Annexures

Annexure 1

Tasks not covered by the Assurance

A registered organization for assurance of sustainability reports prepared according to NGRS are expected to verify the information given in the submitted report by examining the evidence provided with the report and available with the client in their documentation system and the actual ground level situation only.

The assurance team members are not expected to check on the production/service operations to assess the level of productivity.

The assurance team members or any other consultant from the assurance body shall not provide advice to the client on how to write or revise the report upon the observations and findings from the assurance activities.

The assurance body or any of the team members shall not be involved in providing consultancy to the same client at any stage of preparing the sustainability report.

Annexure 2

Confidentiality & Impartiality

The assurance body shall have a well-defined mechanism to ensure the impartiality of all team members selected for conducting an assurance activity for a client.

At the time nomination of assurance personnel for registration the assurance body shall submit the full history of their employment and engagement with other enterprises to ensure avoidance of conflict of interest.

The assurance body shall maintain confidentiality of all information received or gathered from a client. The information shall not be disclosed to any third party without getting written consent from the owner of the data and information.

National Green Reporting System (NGRS)

Framework Guidelines and Eligibility Criteria for Assurance Bodies (ABs)

1. Organizational Eligibility and General Conditions

Entity Registration: The applicant must be a legally registered organization (or a division thereof) under the Companies Act, or a Government Institution/division of a government institution.

Application Process:

First-time applicants must submit a fully completed application form (all sections except Section 7).

CVs of selected assurance experts for future engagements must be submitted along with the application.

Entities may add new assurance personnel or remove existing nominations after registration by properly notifying the Ministry of Environment in writing.

- **No Outsourcing:** Registered Assurance Bodies are strictly prohibited from outsourcing assurance activities to any third party.
- **Conflict of Interest:** Assurance Bodies applying for registration shall not offer consultancy services to any enterprise regarding the preparation of sustainability reports.

2. Personnel Competency Requirements

The applicant organization must maintain sufficient personnel (either internal employees or subcontracted external experts) to conduct assurance activities. Assurance personnel must possess adequate knowledge, experience, auditing skills, and a deep understanding of sustainability issues (including environmental and social inclusiveness)

A. Educational Qualifications

- **Base Requirement:** Must hold a degree or diploma in one of the following subject areas (or related courses containing these subjects):
 - Environmental Science
 - Social Sciences
 - Sustainability
 - Physical Science / Bio Science
 - Engineering
 - Energy
 - Climate Change

- Economics
- Finance Accounting
- Or any other recognized degree or diploma with equivalent subjects
-
- **Added Qualification:** A Postgraduate qualification in any relevant field
- **Competency areas**
 - Assurance methodologies: Risk assessment, Double materiality evaluation, setting performance materiality, evidence sampling, analytical reviews
 - Environmental domain: GHG inventory calculation methodologies, carbon accounting, Energy audits, water stress modeling, waste tracking, biodiversity impact
 - IT and data verification: Tractability testing, ERP systems, software validation, evaluating automated internal control, Detecting data manipulation and missing data trails.

B. Professional Experience

Personnel must meet at least **one** of the following criteria:

- **Industrial/Service Sector:** Minimum of 3 years of work experience in a manufacturing or service organization.
- **Academia:** More than 3 years of experience as an academic in a reputed educational institution.
- **Development/National Projects:** More than 5 years of employment in national environmental or social inclusiveness projects managed by international donors, government institutions, or international NGOs.
- **Retired Professionals:** Retired professionals from government service or reputed industrial enterprises possessing any of the above experience.

C. Auditing Skills & Domain Knowledge

- **Audit Experience:** Prior practical participation in system certification audits, verification audits, environmental audits, energy audits, or similar audit activities.
- **Added Qualification:** Formal registration as an Auditor or Lead Auditor in system certification under ISO 9001, ISO 14001, ISO 50001, or ISO 45001.
- **Sustainability Frameworks:** Thorough understanding of sustainability models (e.g., Triple Bottom Line - TBL, ESG) and international sustainability reporting frameworks.

D. Personnel Exclusivity & Transfer Rules

- External experts nominated by an applicant must not be concurrently registered or nominated by another applicant.
- An external expert nominated and subsequently removed by a registered AB can only be nominated by another AB after a cooling-off period of at least **2 years**.

3. Post-Registration Compliance & Operations

- **Quality Management System (QMS):**
 - Within **6 months** of initial registration, all Assurance Bodies must establish QMS documentation tailored to NGRS assurance and notify the Ministry of Environment.
 - QMS documentation must be made available for assessment by Ministry officials or designated personnel upon request.
- **Confidentiality:** Assurance Bodies must not disclose any client information gathered during assurance activities to third parties without prior written approval from the client.
- **Record Keeping:** Assurance Bodies must maintain client documentation including details of assurance activities, opinions provided, assurance reports, corrective action reports, and reference records for an appropriate retention period defined by the Assurance Bodies.

4. Renewal and Withdrawal Procedures

- **Re-registration:**
 - Registration is valid for **3 years**.
 - Re-registration applications must be submitted using the standard application form at least **3 months prior to expiration**.
 - Section 7 of the application, along with updates on personnel or organizational changes, must be completed for re-registration.
- **Voluntary Withdrawal:**
 - An Assurance Bodies may withdraw from NGRS assurance activities by providing **3 months' written notice** to the Ministry of Environment, stating the reasons for withdrawal.
 - The withdrawing Assurance Bodies must ensure that no active or ongoing assurance engagements remain during the notice period.