

Verification Scheme Rules

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1. INTRODUCTION

This document defines conditions, rights and duties, as well as the operating processes for the assessment validation and verification according to International Standards (ISO 14064-1, ISO 14064-2, ISO 14067, ISO 14064-3, ISO 14066, ISO 14065, ISO/IEC 17029, and etc.)

It also contains information on Facts discovered after the issue of the validation/verification statement as well as handling of complaints, appeals and disputes.

The terms and conditions presented in this document govern the relationship between **ATC INTL GROUP** and its clients and are applicable to all applicants unless exceptions are specifically agreed upon between the parties. In any case, exceptions cannot in any way concern the conformity assessment procedures according to which **ATC INTL GROUP** is required to operate.

If **ATC INTL GROUP**, or the client, is unable to fulfill the obligations because of force majeure, an extension period for the fulfilment can be agreed upon between the parties. Force majeure circumstances can include, but not limited to weather conditions, strikes, Natural catastrophes of nature, fire, Pandemics, etc.

2. GENERAL PRINCIPLES OF OPERATION

2.1. Absence of discrimination

The Validation and Verification services are available to all customers and are applied without any discrimination of commercial or financial nature or due to membership to any association.

2.2. Independence, Impartiality

ATC INTL GROUP ensures objectivity of Environmental Information Validation and Verification statement activities and requires all its staff and external personnel to commit to impartiality by signing appropriate written statements.

An Impartiality Committee comprising representatives from all interested parties, is established to ensure compliance with independence and impartiality principles.

ATC INTL GROUP refrains from offering or providing consultancy services, conducting internal audits to its clients or engaging in the development, production, installation, sale or maintenance of products or in establishing, implementing or maintaining of management systems or provided consultancy on the claim to be the object validation/verification.

All decisions on validation and Verification matters including granting of validation and verification statements are based on objective evidence of conformity or nonconformity and are made by committee members who were not involved in the validation/verification activities.

2.3. Confidentiality

All the documents related to all information obtained or created during the performance of **ATC INTL GROUP** 's validation/verification activities are considered confidential.

2.3.1. Access of documents are reserved to personnel involved in the validation/verification process staff and external personnel of **ATC INTL GROUP** are required to commit themselves to confidentiality by signing an appropriate written statement.

- 2.3.2. According to the Volume IV, Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA); on request of the State, the verification body shall disclose the internal verification documentation on a confidential basis to the State.
- 2.3.3. ATC INTL GROUP informs the client, in advance, of the information it intends to place in the public domain.
- 2.3.4. Except for information that the client makes publicly available, or when agreed between the ATC INTL GROUP and the client, all other information that is considered proprietary information shall be regarded as confidential.
- 2.3.5. When the ATC INTL GROUP is required by law or authorized by contractual arrangements to release confidential information, the client or individual concerned shall, unless prohibited by law, be notified of the information released.
- 2.3.6. Information about the client obtained from sources other than the client (e.g. complainant, regulatory authority) is confidential between the client and the ATC INTL GROUP. The provider (source) of this information is confidential to the ATC INTL GROUP and shall not be shared with the client, unless agreed by the source.

2.4. Legal and regulatory framework

validation or verification activities are performed in accordance with ISO/IEC 17029:2019, ISO14065 and 14064-3.

3. VERIFICATION and VALIDATION PROCESS

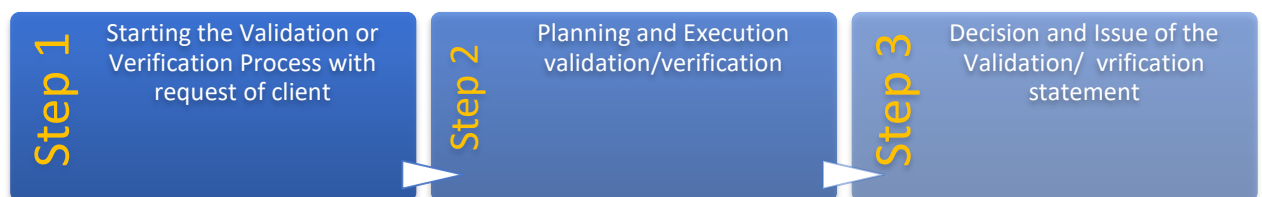
3.1. General

ATC INTL GROUP is responsible for issuing, revision or withdrawing Environmental Information Statement. All these documents remain property of ATC INTL GROUP.

The client authorizes ATC INTL GROUP to have access to all premises, buildings, areas and information necessary to perform the assessment and is committed to allowing the possible presence of validators and Verifiers in training, observers appointed by ATC INTL GROUP for internal evaluation purposes, and assessors of ATC INTL GROUP Accreditation Body(ies).

3.2. Validation/ Verification Process Steps

The major steps of the validation and verification process are as follows:



Step 1: Starting the Validation and Verification Process

- Request for validation or Verification According to Pre-Engagement Form(s) by client
- Conducting the pre-engagement review by Validation & Verification office and providing offer of services.
- Receiving the communicating about Quotation and offer approval from client

Step 2: Planning and Execution validation/verification

- Planning Validation/Verification
- Validation/Verification Execution
- Validation/Verification Completion
- Validation/Verification report
- Reviewing the verification/validation results by qualified technical verifier/validator

Step 3: Decision and Issue of the Validation/Verification Statement

- Technical committee makes the decision on issuing verification/Validation Statement
- Settlement of financial obligations and Issuing Verification Statement

3.2.1. Starting the Validation/verification process

The applicant submits its request for Validation or Verification and provides ATC INTL GROUP information about the company and the desired validation/verification scope.

This application can be submitted by filling the “Pre-Engagement” Form PR38/02 (available on www.atcintlgroup.com) or through submitting the information through the online application form, also available on ATC INTL GROUP official website (www.atcintlgroup.com)

Upon receipt of the request, ATC INTL GROUP conducts a review and, where it has competence and capability to perform all the required activities, provides a quotation, including a time schedule for the completion of the process. In the event of acceptance, an agreement describing the rights and obligations of ATC INTL GROUP and the client is signed by both parties.

Unless otherwise stipulated unambiguously in the agreement, schedules, deadlines, etc., specified by ATC INTL GROUP are always estimates. ATC INTL GROUP cannot be held liable in the event of delays if the project eventually proves to be more complicated or more time-consuming than anticipated.

3.2.2. Planning Verification

Verifying a Greenhouse Gas (GHG) statement involves a series of structured stages to ensure its accuracy and reliability. Here's a detailed breakdown of each stage:

- Strategic Analysis:
ATC INTL GROUP performs a strategic analysis to understand the activities and complexity of the organization, project or product, and to determine the nature and extent of the verification activities.
- ATC INTL GROUP performs a risk assessment of the GHG statement to identify the risk of a material misstatement or nonconformity
- Design Evidence gathering:
ATC INTL GROUP design evidence-gathering activities to collect sufficient and appropriate evidence upon which to base the conclusion
- Verification Plan:

ATC INTL GROUP Develops a detailed verification plan outlining methodology, sampling strategies, data requirements, and verification criteria. Assign roles and responsibilities to verification team members and establish a timeline for the verification process

- Evidence Gathering Plan:

ATC INTL GROUP develops the evidence-gathering plan based on the results of the verifier's risk assessment.

3.2.3. Execution:

ATC INTL GROUP conducts the verification according to the verification plan and conduct the evidence gathering activities according to the evidence-gathering plan. In order to ATC INTL GROUP conducts execution verification that might be conducted on client's location and assessment to verify reported data and activities. This may involve interviews with personnel, observation of operations, physical inspections of facilities and equipment and review of records.

3.2.4. Completion:

ATC INTL GROUP evaluates any changes in risks and materiality threshold that may have occurred over the course of the verification. The verifier shall evaluate whether any high-level analytical procedures applied remain representative and appropriate.

1. Preparation Verification Report:

ATC INTL GROUP prepares a comprehensive verification report documenting the process and outcomes of verification execution, including the results of verification and any identified findings. The categorization of verification findings is as follows:

- **Material Misstatement**
Individual misstatement or the aggregate of actual misstatements in the environmental information statement that could affect the decisions of the intended users.
- **Misstatement:**
Error, omission, misreporting, or misrepresentation in the environmental information statement.
- **Nonconformity**
Non-fulfillment of a requirement.
NOTE Some programmes require that nonconformities raised against legal requirements related to the programme are raised as non-compliance
- **Major Nonconformity**
Non-fulfillment of a requirement that could affect the decisions of the intended users
- **Minor Nonconformity**

Non-fulfillment of a requirement that could not affect the decisions of the intended users

- **Observation**

It may identify a potential improvement or a situation that could lead to a nonconformity if not addressed ,typically observations are provided to improve the client's future processes.

- **Clarification Request (CR)**

A fact or facts are not completely clear.

- **Opportunity for Improvement (OFI)**

OFI is not categorized as a non-conformity, it's crucial for enhancing the accuracy, reliability, and credibility of GHG data. typically, OFIs are provided to improve the client's future processes.

- **Corrective Action Request (CAR)**

When a nonconformity, Material misstatement, Misstatement was found and must be corrected for successful verification. practical comparison table showing the client's required actions when faced with a Material Misstatement, Misstatement, or Non-conformity, according to ISO 14064-3:2019.

- Follow-up assessment may be required to verify the effectiveness and implementation of the actions taken

3.2.5. Agreed-upon procedures (AUP)

An Agreed-Upon Procedures (AUP) engagement is a type of service that [ATC INTL GROUP](#) performs when the intended user(s) agrees on the specific procedures to be carried out and accepts responsibility for the sufficiency of these procedures for their own purposes. Here's a detailed description of the AUP engagement process:

1. Agreement on Procedures:

- [ATC INTL GROUP](#) and the intended user(s) agree on the specific evidence-gathering activities to be performed. These activities are designed to meet the needs of the intended user(s).
- The intended user(s) take responsibility for determining whether these procedures are adequate for their purposes.

2. Execution of Procedures:

- [ATC INTL GROUP](#) conducts the agreed-upon procedures precisely as specified in the agreement.
- These procedures can include various types of checks, tests, or reviews, depending on the needs of the intended user(s).

3. Reporting Results:

- [ATC INTL GROUP](#) provides a report detailing the procedures performed and the results obtained.

- This report does not include any assurance or opinion on the subject matter; it is strictly a factual account of what was found during the procedures.
- The report includes all identified errors and exceptions, even if they have been rectified subsequently.

4. User's Assessment:

- The intended user(s) are responsible for assessing the results of the procedures and drawing their own conclusions based on the report.
- **ATC INTL GROUP** does not interpret the results or provide recommendations.

3.2.6. Planning Validation

1. Strategic analysis
2. Evidence-gathering plan
3. Validation Plan

3.2.7. Execution

conduct the validation according to the validation plan and the evidence-gathering activities according to the evidence-gathering plan.

3.2.8. Completion

To reach a conclusion based on evaluation of the GHG statement and whether the GHG statement has been properly disclosed. If the responsible party does not correct any material misstatement or nonconformity in an agreed period, the validator shall take this into consideration when reaching the conclusion.

3.2.9. Review verification and Validation

1. Internal Review: For the statement decision (deliberation), **ATC INTL GROUP** uses competent Independent Reviewers by validation/verification statement who will completely check all the validation/verification process documents, after the official review, he will provide his decision to the steering committee for making issue statement decision or withdraw.

2. External Review (Optional): Depending on regulatory requirements or stakeholder expectations, the verification report may undergo an external review by third-party verifiers or regulatory agencies.

3. Review of AUP engagement

ATC INTL GROUP also performs reviews in AUP engagements by utilizing a competent person who was not involved in the original verification.

3.2.10. Decision and Issue of the Validation/Verification Statement:

Upon completion of the validation/verification review, the steering committee makes the decision on whether or not confirm the claim. If the result of the decision is negative, **ATC INTL GROUP** will inform the client.

3.2.11. Issuance of report of findings AUP engagements

For AUP engagements [ATC INTL GROUP](#) reviews results are then sent to the steering committee for the issuance of the report of findings.

3.2.12. [How ATC INTL GROUP considers previous validation and verification results](#)

If the applicant has been previously verified or validated by an accredited validation and verification body, [ATC INTL GROUP](#) proceeds as follows:

1. Review of Historical Records

[ATC INTL GROUP](#) requests access to previous reports, findings, nonconformities, and corrective actions. These records help to:

- Understand the scope and boundaries of the previous engagements.
- Identify recurring issues or improvements over time.
- Assess the credibility and consistency of data or claims.

2. Evaluation of Material Changes

[ATC INTL GROUP](#) shall determine if conditions have changed since the last validation/verification:

- Organizational structure or processes
- Methodologies, data collection systems, or boundaries
- Applicable standards or reporting requirements

If no significant changes are identified, [ATC INTL GROUP](#) may reduce the scope of evidence gathering or site visits. Any such reduction must be justified by the assigned validator/verifier and documented accordingly. The justification must clearly record the rationale for any reduction in man-days.

3.2.13. [Facts discovered after the verification/validation](#)

[ATC INTL GROUP](#)'s verifier or validator has the responsibility to obtain sufficient and appropriate evidence and identify relevant information up to the date when the verification or validation opinion is issued. If, after this date, new facts or information are discovered that could significantly impact the verification or validation opinion, [ATC INTL GROUP](#) must take appropriate actions, which include:

1. Communicating the Matter Promptly:
 - Inform the responsible party.
 - Notify the client.
 - Update the GHG programme about the new information.
2. Optional Communication with Other Parties:
 - [ATC INTL GROUP](#) may also inform other interested parties that the original opinion may no longer be reliable due to the newly discovered facts or information.

This process ensures transparency and maintains the integrity of the verification or validation opinion.

3.2.14. Disclosure and Distribution in AUP Engagement

- If the intended user(s) plans to distribute the results of the AUP engagement to a wider audience (e.g., for public disclosure), any limitations on the disclosure of the report's information must be clearly specified.
- These limitations should be documented in both the report and the agreement with the intended user(s).

3.2.15. Reference to validation/verification and use of marks

Use of validation/verification, Statement and marks encompasses all manifestos in written, visual or oral forms regarding the validation/verification Statement, the use of original Statement and their copies, as well as any use of **ATC INTL GROUP** validation/verification mark.

The client is obliged to adhere to the provisions outlined in the "Mark and logo and certificate use - Work Instruction 06".

The regulation is communicated and provided to validate/verified client as an annex of the agreement and upon delivering the statement(s) to clients. Additionally, it can be accessed on **ATC INTL GROUP's** official website (www.atcintlgroup.com)

4. OBLIGATIONS OF ATC INTL GROUP

ATC INTL GROUP shall:

- **ATC INTL GROUP** shall publish all updated documents related to the subject of this agreement including annexes on its website (www.atcintlgroup.com) and will promptly notify the verified/validate client of any changes to these documents.
- **ATC INTL GROUP** shall perform validation/verification and registration services (as stated in clause 3.2 of this agreement) consistently in accordance with the relevant International/ National standards and Regulations, as well as guidelines, and requirements of organizations such as IAF (International Accreditation Forum)
- **ATC INTL GROUP** shall promptly inform verified/validate client about any changes that may affect this agreement or the subject of the agreement. This includes but is not limited to transitions of the Verification/validation Standard(s) and programme, changes in **ATC INTL GROUP's** name, address, accreditation status, or any other relevant information that may impact on the terms and conditions of this agreement. Such communication shall be provided in writing and delivered to the auditee's designated contact person.
- Undertakes to perform the services specified in clause 3.2 of the agreement by applying the best methods and common principles of validation/verification and by using a qualified validation/verification team within the agreed time frames

- In case a legal entity or the accreditation authority according to their contractual requirements needs access to the information of the client, if the relevant legal entity allows [ATC INTL GROUP](#) informs the client about this matter.
- [ATC INTL GROUP](#), in accordance with its policy, undertakes to treat any information obtained from methods other than direct receipt of information from the client as confidential, and not to publish them without prior notification to the client.

5. OBLIGATIONS OF VALIDATED/VERIFIED CLIENTS

The clients shall:

- Comply with all the contractual terms;
- Acknowledge that all documents which are provided or made available by [ATC INTL GROUP](#) remain the property of [ATC INTL GROUP](#), and that they must not be available to third parties or be used for purposes other than those agreed with [ATC INTL GROUP](#). The obligation for strict confidentiality about any information revealed within the terms of cooperation applies also after termination of the contract.

6. FINANCIAL TERMS AND CONDITIONS

6.1. General

The fees for the verification/validation process are estimated by [ATC INTL GROUP](#) based on the information provided by the client and are calculated according to the verification/validation price list.

Fees for follow-up visits, reviewing client's proposed corrective actions, repetition of actions on client's responsibility, are additional to the initially calculated and charged on a time basis.

Canceling or postponing confirmed audits without timely notice of [ATC INTL GROUP](#) will result in additional charges for the client.

The client is required to correctly inform [ATC INTL GROUP](#) on all issues relating to the verification/validation process (number of employees, number of locations, etc.) and to update timely in case of any changes. [ATC INTL GROUP](#) has the right to review the fees agreed based on the new data.

Payment the client shall pay each valid invoice submitted to it by [ATC INTL GROUP](#) within Fifteen (15) days of the date of the invoice.

In case of delayed payment, [ATC INTL GROUP](#) has the right to charge interest at the legal rate in addition to the amount due, calculated from the due date of the invoice to the date of receipt of the amount.

7. COMPLAINTS AND APPEALS

The client or any interested parties can lodge a complaint regarding [ATC INTL GROUP](#)'s verification/validation services. [ATC INTL GROUP](#) will handle the complaint according to its procedures and will properly inform the complainant of the outcome within 30 working days of receipt of the complaint.

The client can lodge an appeal against [ATC INTL GROUP](#)'s decisions relating to the results of the conformity assessment process, including refusing and withdrawing of statement within twenty (20)

working days from the notification of the decision. **ATC INTL GROUP** will handle the appeal according to its procedures and will inform the client within 30 working days of receipt of the appeal. If the outcome of the appeal is not accepted by the applicant, the dispute arising from it may be submitted to court.

If the appeal is proved unjustified, **ATC INTL GROUP** has the right to charge the complainant with all costs regarding the examination of the appeal, including costs of technical experts involved.

ATC INTL GROUP's procedures for handling complaints and/or appeals are available upon request and on **ATC INTL GROUP** official website (www.atcintlgroup.com)

Submission of complaints and/or appeals does not result in any discriminatory actions against the client.

8. LIABILITY

ATC INTL GROUP shall only be liable for damages caused by breaches of duty against the contract if intent or gross negligence can be laid to its charge. The liability of **ATC INTL GROUP** is conditional on the client lodging his/her complaint in writing as soon as the client becomes or should have become aware of errors and deficiencies in the services provided by **ATC INTL GROUP**.

ATC INTL GROUP shall have no liability for delays or loss owing to the weather, strikes, catastrophes of nature, fire or other force majeure circumstances.

ATC INTL GROUP shall have no liability for any indirect or consequential loss or damage, costs or expenses to the extent that loss arises out of the provision of false, misleading, or incomplete documentation or information by the client.

ATC INTL GROUP shall have no liability and any deficiency resulting from services provided by any other party and have a bearing on the statement.

ATC INTL GROUP cannot be held liable for any direct or indirect loss suffered by the client as a result of **ATC INTL GROUP**'s cease of its operation as a Verification and validation body or due to changes in regulatory requirements.