

Verification Scheme Rules

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1. INTRODUCTION

This document establishes the terms and conditions, rights and obligations, and the processes governing the provision of validation and verification services by ATC INTL GROUP.

The validation and verification activities covered by this document are conducted in accordance with the applicable international standards, regulatory requirements, programme requirements and other applicable conformity assessment criteria, including ISO 14064-1, ISO 14064-2, ISO 14067, ISO 14064-3, ISO 14065, ISO 14066 and ISO/IEC 17029, as applicable to the relevant validation or verification activity.

This document also defines the requirements for the handling of facts discovered after the issuance of a validation or verification statement, as well as the processes for complaints, appeals and disputes.

The terms and conditions established in this document govern the relationship between ATC INTL GROUP and its clients and apply to all applicants and clients receiving validation or verification services from ATC INTL GROUP. Any specific arrangements or exceptions shall be agreed between the parties in writing, provided that such arrangements do not conflict with the applicable standards, regulatory requirements, programme requirements, or the conformity assessment procedures under which ATC INTL GROUP operates.

Where force majeure prevents either ATC INTL GROUP or the client from fulfilling its obligations within the agreed timeframe, the affected party shall notify the other party as soon as reasonably practicable. The parties may agree on an appropriate extension or alternative arrangement for fulfilment of the affected obligations. Force majeure may include, but is not limited to, severe weather conditions, strikes, natural disasters, fire, pandemics, epidemics, war, civil unrest, governmental restrictions, or other events beyond the reasonable control of the affected party.

2. GENERAL PRINCIPLES OF OPERATION

ATC INTL GROUP conducts validation and verification activities in accordance with the principles of impartiality, independence, confidentiality, competence, transparency and non-discrimination, as applicable to the relevant validation or verification activity.

Validation and verification activities are performed in a consistent, objective and controlled manner against the applicable requirements, criteria and programme conditions. The overall process is designed to ensure that conclusions and statements are supported by relevant and sufficient evidence.

2.1. Non-Discrimination

ATC INTL GROUP provides validation and verification services to eligible applicants and clients within its defined scope and applicable technical areas without unjustified discrimination.

Access to ATC INTL GROUP's services shall not be restricted on the basis of the size or organizational structure of an applicant or client, membership of an association or group, commercial or financial conditions, or any other unjustified consideration.

The applicable requirements, procedures and conditions are applied consistently to all clients. ATC INTL GROUP shall not use its procedures or requirements in a manner that unfairly prevents or restricts access to its validation and verification services.

2.2. Impartiality and Independence

ATC INTL GROUP performs validation and verification activities objectively and maintains impartiality throughout the validation or verification process, including application review, planning, evidence evaluation, reporting, independent review and issuance of the validation or verification statement.

ATC INTL GROUP identifies, evaluates and manages risks to impartiality arising from its activities, relationships, personnel, commercial interests or other relevant sources.

All personnel and external persons involved in validation or verification activities shall act impartially and shall not allow commercial, financial, personal or other interests to influence their activities, conclusions or professional judgement.

Any person involved in a validation or verification activity shall disclose any actual, potential or perceived conflict of interest. A person shall not participate in an activity where the identified conflict of interest may compromise, or reasonably be perceived to compromise, impartiality.

ATC INTL GROUP shall not provide consultancy or other services that could compromise the impartiality of its validation or verification activities. In particular, ATC INTL GROUP shall not:

provide consultancy relating to the environmental information that is the subject of validation or verification;

develop, prepare or implement the environmental information on behalf of the client;

conduct internal audits of activities that are subject to validation or verification where this could compromise impartiality;

provide services intended to establish or maintain the client's conformity with the requirements against which validation or verification is performed; or

undertake any other activity that creates an unacceptable risk to the impartiality of the

validation or verification process.

Validation and verification conclusions shall be based on the evaluation of relevant and sufficient evidence against the applicable requirements and criteria.

An Independent Reviewer, who has not been directly involved in the validation or verification activities under review, shall perform an independent review before the validation or verification statement is issued. The independent review shall cover the relevant validation or verification documentation, findings, evidence, conclusions and other information necessary to determine whether the applicable requirements have been adequately addressed.

The validation or verification statement shall only be issued after completion of the required independent review and satisfactory resolution of any issues identified during the review.

2.3. Confidentiality

ATC INTL GROUP protects the confidentiality of information obtained or generated during the performance of validation and verification activities.

Confidential information may include information received from or relating to the client, responsible party, intended users, external parties, personnel, records, data, documents, evidence, reports and other information obtained or created as part of the validation or verification process.

Information obtained or generated during validation and verification activities shall not be disclosed to any unauthorized party without appropriate authorization, except where disclosure is required by applicable law, regulation, accreditation requirements, applicable programme requirements or other legally enforceable obligations.

Personnel and external persons acting on behalf of ATC INTL GROUP who have access to confidential information shall be required to protect such information and comply with the applicable confidentiality requirements.

Access to client information and records shall be restricted to persons who require such information for the performance, review, decision-making, accreditation, oversight or other authorized activities associated with the validation or verification process.

Where ATC INTL GROUP is required to disclose confidential information by law, regulation, accreditation requirements or an applicable programme, the client shall be informed of the disclosure where legally permissible.

ATC INTL GROUP shall take appropriate measures to protect confidential information against unauthorized access, use, disclosure or loss.

2.3.1. Publicly Available Information

ATC INTL GROUP shall inform the client, in advance, of the information that it intends to make publicly available as part of the validation or verification activity.

Information that has already been made publicly available by the client, or information specifically agreed between ATC INTL GROUP and the client for public disclosure, shall not be considered confidential for the agreed purpose.

2.3.2. CORSIA

For validation and verification activities performed under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), ATC INTL GROUP shall, upon request of the State, disclose the relevant internal verification documentation to the State on a confidential basis.

2.3.3. Information Obtained from Other Sources

Information concerning a client obtained from sources other than the client, including complainants, regulatory authorities or other interested parties, shall be treated as confidential.

The identity of the source and the information provided by that source shall be kept confidential by ATC INTL GROUP and shall not be disclosed to the client unless authorized by the source or required by applicable law or regulation.

2.4. Legal and Regulatory Framework

ATC INTL GROUP conducts validation and verification activities in accordance with the applicable requirements of ISO/IEC 17029, ISO 14065 and ISO 14064-3, IAF MD 6 together

with applicable programme or scheme requirements, accreditation requirements and relevant legal and regulatory requirements.

Where specific programme or scheme requirements apply to a validation or verification activity, such requirements shall be incorporated into the applicable validation or verification criteria and process.

3. VERIFICATION and VALIDATION PROCESS

3.1. General

ATC INTL GROUP is responsible for conducting validation and verification activities and issuing the applicable Validation or Verification Statement.

The client shall provide access to the premises, processes, documents, records, personnel and other information necessary to conduct the validation or verification. Where applicable, the client shall also allow the participation of trainees, observers and accreditation body assessors.

3.2. Validation/Verification Process Steps

The validation and verification process consists of three main stages:

Step 1 – Application and Pre-Engagement

Receipt and review of the client's request.
Pre-engagement review and determination of feasibility.
Preparation and acceptance of the quotation and agreement.

Step 2 – Planning and Conduct

Planning of the validation/verification.
Collection and evaluation of evidence.
Conduct of the validation/verification activities.
Evaluation of findings and preparation of the report and conclusions.

Step 3 – Independent Review and Issuance

Independent review of the validation/verification results by a qualified Independent Reviewer not involved in the activity.
Resolution of any issues identified during the review.
Issuance of the Validation/Verification Statement upon satisfactory completion of the process.

3.2.1. Starting the Validation/verification process

The validation or verification process begins when the applicant submits a request and provides ATC INTL GROUP with the information necessary to determine the requested scope and applicable requirements.

ATC INTL GROUP reviews the request to determine whether it has the necessary competence and capability to undertake the requested activity. Where the engagement is feasible, ATC INTL GROUP provides the applicant with a quotation and the proposed arrangements for conducting the validation or verification.

Upon acceptance of the quotation, a legally enforceable agreement defining the rights and obligations of ATC INTL GROUP and the client shall be established.

Any proposed timelines or completion dates provided by ATC INTL GROUP are estimates unless otherwise specifically agreed in the contract. Changes to the timeline may be necessary where the complexity, availability of information, access or other circumstances affect the validation or verification process.

3.2.2. Planning the Verification

ATC INTL GROUP plans the verification based on the nature, complexity and risks associated with the GHG statement and the applicable requirements.

The planning activities include:

- **Strategic Analysis:** Understanding the organization, project or product, its activities and complexity, and determining the nature and extent of the verification.
- **Risk Assessment:** Identifying and evaluating risks of material misstatement or nonconformity in the GHG statement.
- **Evidence-Gathering Design:** Determining appropriate evidence-gathering activities to obtain sufficient and appropriate evidence to support the verification conclusion.
- **Verification Plan:** Establishing the verification activities, methods, scope, criteria, timing and responsibilities necessary to conduct the verification effectively.

ATC INTL GROUP establishes the verification approach based on the results of the strategic analysis and risk assessment. The planning determines the extent and methods of verification, sampling and evidence required, applicable criteria, team responsibilities and timing.

The evidence-gathering activities are determined according to the identified risks and the level of assurance required.

3.2.3. Execution

The verification is carried out in accordance with the established verification approach. ATC INTL GROUP obtains and evaluates evidence through appropriate methods, which may include document and data review, interviews, observations, site activities and examination of relevant records or equipment.

3.2.4. Completion

Before concluding the verification, ATC INTL GROUP reviews the evidence obtained and reassesses the relevant risks and materiality, where applicable. The verification is completed only when sufficient appropriate evidence is available to support the verification conclusion.

3.2.5. Verification Report and Findings

ATC INTL GROUP documents the verification activities, evidence evaluated, results and conclusions in the Verification Report. Where applicable, findings identified during the verification are classified according to their nature and significance, including:

Material Misstatement: A misstatement, individually or in combination with other misstatements, that could influence the decisions of intended users.

Misstatement: An error, omission, misreporting or misrepresentation in the environmental information.

Nonconformity: Failure to fulfil an applicable requirement.

Major Nonconformity: A nonconformity that could affect the decisions of intended users.

Minor Nonconformity: A nonconformity that does not affect the decisions of

intended users.

Observation: A situation that may indicate a potential area for improvement or could develop into a nonconformity if not addressed.

Clarification Request (CR): A matter requiring clarification because the available information or evidence is not sufficiently clear.

Opportunity for Improvement (OFI): An area where improvement may enhance the reliability, accuracy or effectiveness of the relevant process or information. An OFI is not a nonconformity.

Corrective Action Request (CAR): A request for corrective action where a nonconformity or misstatement requires correction before the verification can be satisfactorily concluded.

Where necessary, ATC INTL GROUP may conduct follow-up activities to evaluate the implementation and effectiveness of actions taken in response to identified findings.

3.2.6. Agreed-Upon Procedures (AUP)

Where an Agreed-Upon Procedures engagement is undertaken, ATC INTL GROUP and the intended users agree in advance on the specific procedures to be performed and the information or evidence to be examined.

ATC INTL GROUP performs the agreed procedures as specified and reports the factual results obtained. The intended users are responsible for determining whether the agreed procedures are appropriate and sufficient for their purposes.

The AUP report describes the procedures performed and presents the resulting factual findings. ATC INTL GROUP does not provide an assurance conclusion or interpret the findings on behalf of the intended users.

The AUP report does not provide an assurance conclusion or opinion on the subject matter. It presents only the factual results arising from the agreed procedures.

The report shall include relevant errors, exceptions and other factual findings identified during the performance of the agreed procedures, including those subsequently corrected where relevant to the agreed reporting requirements.

The intended users are responsible for evaluating the reported results and drawing their own conclusions based on the factual findings.

ATC INTL GROUP does not interpret the results, provide assurance, or make recommendations based on the findings.

3.2.6. Planning the Validation

The validation is planned based on the nature and complexity of the subject matter and the applicable requirements. The planning includes:

Strategic analysis;

Establishment of the evidence-gathering approach; and

Preparation of the Validation Plan.

3.2.7. Execution

ATC INTL GROUP conducts the validation in accordance with the Validation Plan and performs the planned evidence-gathering activities.

3.2.8. Completion

ATC INTL GROUP evaluates the GHG statement against the applicable requirements and criteria and determines whether it has been appropriately prepared and disclosed.

Where identified material misstatements or nonconformities remain unresolved within the agreed timeframe, they shall be considered in reaching the validation conclusion.

3.2.9. Independent Review

Before issuance of the Validation or Verification Statement, an appropriately competent Independent Reviewer, who has not participated in the relevant validation or verification activity, performs an independent review of the applicable process, records, findings and conclusions.

Where required, an external review may also be conducted in accordance with applicable regulatory, programme or accreditation requirements.

For AUP engagements, the results shall be reviewed by a competent person who was not involved in performing the agreed-upon procedures.

3.2.10. Decision and Issuance of the Validation/Verification Statement

Following satisfactory completion of the validation or verification and the independent review, ATC INTL GROUP authorizes the issuance of the applicable Validation or Verification Statement.

Where the applicable requirements for issuance have not been fulfilled, the statement shall not be issued and the client shall be informed of the outcome.

3.2.11. Issuance of AUP Report

For AUP engagements, the factual findings report shall be issued following completion of the applicable review process.

3.2.12. Consideration of Previous Validation and Verification Results

Where previous validation or verification results are available, ATC INTL GROUP may review relevant reports, findings, nonconformities and corrective actions to understand the previous scope, identify recurring issues and consider changes or improvements over time.

Any relevant information from previous activities shall be considered when planning and conducting the current validation or verification.

2. Evaluation of Material Changes

ATC INTL GROUP evaluates whether significant changes have occurred since the previous validation or verification, including changes to:

organizational structure or processes;
methodologies, data collection systems or boundaries; and
applicable standards or reporting requirements.

The results of this evaluation are considered when determining the nature and extent of the current validation or verification activities. Any reduction in evidence-gathering activities or site visits shall be justified and documented.

3.2.13. Facts Discovered After Validation or Verification

ATC INTL GROUP shall consider information that becomes known after issuance of the validation or verification statement where such information may affect the validity of the statement or conclusion.

Where relevant new facts or information are identified, ATC INTL GROUP shall:

inform the responsible party and the client;
evaluate the potential impact on the issued statement; and
where applicable, inform the relevant GHG programme or other interested parties.

Appropriate actions shall be taken based on the outcome of the evaluation, including revision, withdrawal or other action concerning the issued statement where required.

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

3.2.14. Disclosure and Distribution in AUP Engagements

Where the intended users intend to distribute the results of an AUP engagement to other parties or make them publicly available, any applicable limitations on the use or distribution of the report shall be clearly defined in the agreement and stated in the report.

3.2.15. Reference to Validation/Verification and Use of Marks

Any reference to ATC INTL GROUP, its validation or verification services, Validation/Verification Statements or associated marks shall be accurate and shall not be misleading.

The client shall comply with the requirements of “Mark and Logo and Certificate Use – Work Instruction 06” when referring to the validation or verification activity, using the Validation/Verification Statement or reproducing ATC INTL GROUP marks.

The applicable requirements for the use of statements and marks shall be provided to the client as part of the contractual arrangements and shall also be made available through ATC INTL GROUP's official website.

4. OBLIGATIONS OF ATC INTL GROUP

ATC INTL GROUP shall:

Maintain and make available the applicable Scheme Rules, procedures and related documents, including relevant revisions and annexes, and inform clients of changes that may affect their validation or verification activities.

Perform validation and verification services in accordance with the applicable international or national standards, legal and regulatory requirements, programme requirements, accreditation requirements and relevant mandatory guidance.

Inform the client in a timely manner of significant changes that may affect the validation or verification activity or the contractual arrangements, including changes to applicable standards or programmes, ATC INTL GROUP's legal status, contact details, scope or accreditation status.

Conduct the agreed validation or verification activities using competent personnel and appropriate methods within the agreed arrangements and applicable requirements.

Maintain the applicable Scheme Rules, procedures and related documents on the ATC INTL GROUP website and keep the website updated with relevant revisions and changes. Clients shall be informed through the website of changes that may affect their validation or verification activities.

Where access to client information is required by a legal entity or the accreditation body in accordance with applicable legal, regulatory or contractual requirements, ATC INTL GROUP shall provide the required information. The client shall be informed in advance where such notification is legally permitted.

ATC INTL GROUP shall maintain the confidentiality of information concerning the client obtained from sources other than the client and shall not disclose such information except where disclosure is required or permitted by applicable legal, regulatory, accreditation or programme requirements.

5. OBLIGATIONS OF VALIDATED/VERIFIED CLIENTS

The client shall:

Comply with the applicable contractual requirements, Scheme Rules and validation/verification requirements.

Provide ATC INTL GROUP with timely access to the information, documents, records, personnel, premises and processes necessary to conduct the validation or verification.

Provide accurate and complete information relevant to the validation or verification and promptly communicate any facts or changes that may affect the activity or the issued statement.

Cooperate with ATC INTL GROUP in addressing findings and providing necessary corrective information or evidence.

Permit, where applicable, the presence of observers, trainees and accreditation or programme assessors.

Use the Validation/Verification Statement and ATC INTL GROUP marks only in accordance with the applicable requirements and Work Instruction 06 – Mark and Logo and Certificate Use.

Ensure that any public communication or reproduction of a validation/verification opinion or factual findings report complies with the applicable requirements, including communicating such reports in their entirety where required.

Maintain the confidentiality of documents and information provided by ATC INTL GROUP and use them only for their intended purpose. This obligation shall remain applicable after termination of the contractual relationship.

6. FINANCIAL TERMS AND CONDITIONS

6.1. General

Fees for validation and verification services are determined based on the information provided by the client and the applicable ATC INTL GROUP fee schedule.

Additional activities, including follow-up activities, review of corrective actions, additional verification work or repeated activities resulting from client-related circumstances, shall be charged separately where applicable.

The client shall provide accurate and up-to-date information relevant to the determination of fees, including the scope, number of locations and other information affecting the required resources. ATC INTL GROUP may revise the applicable fees where material changes to the provided information affect the required work.

Cancellation or postponement of confirmed activities may result in additional charges in accordance with the applicable commercial terms.

Invoices shall be payable within 7 days from the invoice date unless otherwise agreed in writing.

In the event of late payment, ATC INTL GROUP may charge interest at the applicable legal rate from the due date until payment is received.

7. COMPLAINTS AND APPEALS

Clients and other interested parties may submit complaints concerning ATC INTL GROUP, its validation and verification activities, or a validated/verified client. Complaints and appeals shall be recorded and handled in accordance with Procedure No. 12 – Complaints and Appeals.

Appeals against decisions of ATC INTL GROUP, including decisions concerning the issuance, refusal or withdrawal of a Validation or Verification Statement, shall be reviewed by the designated Appeals Committee. Persons involved in the activity or decision under appeal shall not participate in the appeal decision.

The handling of complaints and appeals shall be impartial, confidential and free from discriminatory action against the complainant or appellant.

The outcome of the complaint or appeal shall be communicated to the relevant party by an impartial person in accordance with the applicable procedure.

Complaints and appeals shall be handled within the timeframes established in Procedure No. 12. The applicable procedure and relevant forms are available through ATC INTL GROUP.

Where a complaint concerns a validated or verified client, ATC INTL GROUP shall follow the applicable process for investigating the complaint and, where necessary, may require appropriate action or conduct further assessment activities.

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)

8. LIABILITY

Liability arising from the provision of validation and verification services shall be governed by the applicable contractual terms and applicable UK and wales law.