

TERMS AND CONDITIONS FOR VALIDATION AND VERIFICATION SERVICES

INTRODUCTION AND SCOPE

TÜV Rheinland Egypt Ltd. (TRE) operates as an independent validation and verification body for greenhouse gas (GHG) assertions, including:

- Organizational GHG verifications (ISO 14064-1), and
- Product carbon footprint validations/verifications (ISO 14067),

in accordance with ISO 17029, 14064-3,14065, and ISO 14066 accreditation rules for General Manufacturing and Building Services/facilities management sectors.

TRE maintains and publishes an up-to-date description of the types of validation and verification activities offered and related program participation.

Agreed-Upon Procedures (AUPs) and specific program validation and verification are excluded from TRE's validation and verification scope.

TRE maintains fundamental principles throughout all validation and verification services, ensuring relevance, completeness, consistency, accuracy, transparency, conservativeness, independence, ethical conduct, fair presentation, due professional care, impartiality, competence, factual decision-making, openness, and confidentiality.

delivers comprehensive organizational and product validation and verification under ISO 17029, 14064-3,14065, and ISO 14066 standards. The primary objective of these GHG validation and verification services is to provide stakeholder confidence in GHG assertions.

TECHNICAL CONDITIONS FOR VALIDATION AND VERIFICATION SERVICES

1. GENERAL REQUIREMENTS

1.1 This document regulates validation and verification services provided by TRE. The organization is contractually bound to comply with the requirements set out therein. The Code of Practice is applied with independence and impartiality to all organizations that apply or have access to TRE validation and verification services.

1.2 Organizations are therefore committed to supply TRE with all the documents defining the system and its implementation; co-operate as is necessary during all validation and verification activities, by providing access to all information, staff and areas of the premises, as deemed necessary by the assessment team to evaluate the conformity to the applicable standard; identify its own representative to support the assessment team and ensure that the consultant of the organization assisting to the assessment maintains the role of observer.

1.3 The verification/validation process shall apply a risk-based approach to focus verification efforts on sources and data that

are material to the GHG statement, considering prior verification results, historical errors, complexity of operations, and the relative contribution of emission sources to total reported emissions.

2 SCOPE AND ORGANIZATIONAL STRUCTURE

2.1 A copy of the organization chart of the Validation and Verification Body (VVB), showing responsibility and reporting structure of the organization, and documentation identifying the legal status of the Validation and Verification Body (VVB) are available on request.

Validation and verification services are provided by TRE's direct staff or by other external resources according to agreed requirements. In any case, TRE still holds full responsibility for issuing, maintaining, suspending or withdrawing the validation and verification statement.

Validation and verification activities are performed by competent personnel with demonstrated expertise in the applicable sectors, standards, and methodologies. Competence is maintained through qualification, training, and ongoing performance evaluation.

3 APPLICATIONS FOR VALIDATION /VERIFICATION

3. Upon receipt of a complete questionnaire, TRE sends a proposal to the client outlining scope and costs of the services. The proposal is complemented by these terms and conditions.

3.2 Once the proposal is signed, together with any due copy of relevant documentation, the project is then assigned to TRE staff responsible for ensuring the delivery of the service in accordance with TRE procedures. The names of the staff involved in validation and verification services are communicated in advance to the organization; any determined objections by the organization shall be immediately notified to TRE.

3.3 TRE is responsible for how it uses all input data it requested and accepted (including client or third-party data) and will assess their suitability before use.

4 VALIDATION /VERIFICATION ASSESSMENT

4.1 Assessment is conducted under the responsibility of a Lead Verifier/Validator of TRE in accordance with the validation / verification plan sent in advance to the organization, which details the assessment objectives and procedures.

4.2 Assessment of GHG statement verification is conducted in two stages:
 Stage 1 – Document Review: TRE reviews submitted documents and verifies the existence of minimum conditions for Stage 2. Sampling and testing of data is conducted based on materiality, risk, and population characteristics, and the

assessment team documents the rationale for the sampling approach.

Stage 2 – On-site Assessment: TRE verifies that the organization's GHG statement is accurate and complete, applying risk-based procedures and sampling to key emission sources and GHG data.

4.3 If TRE deems that not all the requirements are met or that material errors are present, non-conformities are issued and are communicated to the organization during the closing meeting and formalized in the Assessment Report. If any non-conformities are reported, the organization undertakes to respond in the manner and within the time frame indicated in the assessment report.

4.4 Lead Verifier/Validator sends the assessment pack, including all the documents analyzed and produced, to TRE internal technical reviewer. Following a positive technical review, a validation / verification statement will be issued confirming the reliability and compliance of the GHG statement with reference standards.

5 NON-CONFORMITIES AND CORRECTIVE ACTIONS

5.1 Non-conformities identified during verification are classified as **major or minor based on their potential impact relative to the agreed materiality threshold**. The organization shall provide the root cause analysis and corrective actions within the timeframe specified in the assessment report. TRE will verify the implementation and effectiveness of corrective actions, ensuring that the GHG statement is accurate and free from material misstatement.

5.2 If non-conformities are raised, the organization is subject to verification of the effective implementation of corrective actions, generally conducted by an additional assessment.

5.3 Failure to implement corrective actions within the specified times may result in the interruption of the validation and verification process and the need to repeat the initial assessment entirely.

6 ISSUANCE AND VALIDITY OF THE VALIDATION /VERIFICATION STATEMENT

6.1 When TRE, through its internal technical reviewers, accepts the positive evaluation given by the assessment team, the organization receives a report containing the verification statement. Otherwise, TRE notifies the organization of the decisions taken and the actions to be implemented.

The Validation / Verification statement is sent to the organization by e-mail.

6.2 The GHG Validation/ Verification statement content follows ISO 17029, 14064-3, and 14065 standards

requirements, including the application of materiality thresholds, risk-based sampling, and professional judgment to ensure sufficient appropriate evidence has been obtained to support the Validation/ Verification opinion.

6.3 The Validation/Verification statement is valid only for the GHG data and report of the specific reporting period under Validation/ Verification. It contains the Lead Verifier/Validator's opinion regarding the correctness and completeness of the organization's GHG statement in accordance with applicable standards. The statement is not transferable to other periods, locations, or products. In the event of a change in the reference year, a new Validation/Verification process must be carried out, and a new statement will be issued.

6.4 The Validation/ Verification statement issued shall remain property of TRE and the organization shall send it back to the Validation and Verification Body (VVB) in case it is changed or cancelled. The organization's right to use Validation/ Verification statement issued by TRE is contingent on maintaining compliance with requirements declared within the GHG report as well as with any regulations governing the use of the Validation/ Verification Statement or opinion issued by TRE.

6.5 The Validation/ Verification statement released by TRE is issued in English; Validation/ Verification statement in a different language can be issued on request and according to the terms and conditions expressed in the proposal.

6.7 Any use of the Validation/Verification statement outside the verified reporting period or scope is prohibited, and the organization must ensure that the statement is not misrepresented.

7. FACTS DISCOVERED AFTER ISSUANCE OF VALIDATION /VERIFICATION STATEMENT

7.1 Post-Issuance Discovery Process: If new facts or information that could materially affect the Validation/ Verification statement are discovered after the issue date, TRE shall:

- Communicate the matter as soon as practicable to the client and, if required, the intended user.
- Take appropriate action, including the following:
 - Discuss the matter with the client.
 - Consider whether the Validation/Verification statement requires revision or withdrawal.

7.2 Validation/ Verification Statement Revision: If the Validation/ Verification statement requires revision, TRE shall implement processes to issue a new statement including specification of the

reasons for the revision. These processes can include repeating relevant steps of the validation/verification process.

7.3 Communication with Interested Parties:

TRE may also communicate to other interested parties the fact that reliance on the original statement can now be compromised given the new facts or information.

7.4 Client Obligations for Post-Issuance Discoveries:

The organization shall promptly notify TRE of any new facts or information that come to its attention after the issuance of the Validation/ Verification statement that could materially affect the Validation/ Verification opinion, including but not limited to:

- Discovery of errors in the original GHG data or calculations
- Changes in methodologies that affect the reported period
- Identification of previously unknown emission sources
- Corrections to activity data or emission factors
- Any other material information that could impact the accuracy of the Validation/ Verification GHG statement

7.5 Timeline for Response

Upon notification of new facts or information, TRE will:

- Acknowledge receipt within 5 working days
- Complete initial assessment within 15 working days
- Communicate preliminary findings and proposed actions to the client within 20 working days
- Complete any required revision process within agreed timeframes based on the complexity of the matter

8. REGISTRATIONS OF THE VALIDATION /VERIFICATION STATEMENT

8.1 Validation/ Verification statement issued by TRE is reported in an internal register.

8.2 Any request on state of validity/ truthfulness of the Validation/ Verification statements may be requested using this email address info@eg.tuv.com.

9. USES OF THE VALIDATION /VERIFICATION STATEMENT

9.1 The organization may reference the Validation/ Verification statement in publications, correspondence, and business materials, provided such use aligns with the Validation/ Verification purpose and scope of activities.

9.2 TRE retains full copyright ownership of all Validation/ Verification documents and reports. The client is prohibited from altering or misrepresenting any content within these documents.

9.3 Usage conditions for the TRE

Validation/ Verification statement are governed by this code of practice.

9.4 The organization must immediately cease using the Validation/ Verification statement upon:

- (i) suspension or withdrawal of Validation/ Verification,
- (ii) unauthorized system, process, or product changes not approved by TRE,
- (iii) non-compliance with modified verification scheme rules,
- (iv) circumstances that compromise the Validation/ Verification process.

9.5 Misuse of the Validation/ Verification statement may result in corrective action requirements, suspension or withdrawal, legal proceedings, and/or public disclosure of violations.

10. ADDITIONAL ASSESSMENTS

10.1 TRE reserves the right to perform additional assessments, notifying the organization in writing; for example, to verify the implementation of corrective actions, to address any requests that have arisen when the Validation/ Verification statement was being issued, to revoke a suspension of the Validation/ Verification statement, on receipt of whistleblowing, reporting serious problems or complaints related to the organization's activities verified within the reference period or if facts or new information emerge that could materially affect the Validation/ Verification opinion. In conclusion, the organization receives the assessment report.

10.2 Any refusal of these assessments by the organization leads automatically to the initiation of the suspension and / or withdrawal process of the Validation/ Verification statement or interruption of the initial Validation/ Verification.

11. CANCELLATIONS OF VALIDATION /VERIFICATION STATEMENT

11 TRE may cancel the Validation/ Verification statement for reasons deemed to be of significant concern and provide an explanation in writing to the organization. This can occur when the organization intentionally provides misstatement and does not comply with applicable laws and regulations and the issue shall be communicated to appropriate parties.

12. REQUIREMENTS FOR THE CLIENT

- Make all necessary arrangements for the conduct of the validation/verification activities, including provisions for examining documentation and access to all relevant processes, areas, records, and personnel. Failure to provide the required information may result in delays or the inability to complete the process."
- Make provisions, where applicable, to accommodate the presence of observers (e.g. accreditation assessors or trainee validator/verifier).
- Comply with the rules of the validation/verification body for reference to validation/verification or use of marks, where TRE Logo can appear on the public information page only and can't be placed on client products or reports
- Communicate any facts to the validation/verification body that can affect the validity of the final issued opinion.
- Respond appropriately within the agreed timeline to requested clarifications, material misstatements and nonconformities otherwise modified opinion will be issued or activity will be terminated.

13 CHANGES TO THE VALIDATION /VERIFICATION SCHEME

If substantial changes to the rules requirements of the Validation/ Verification scheme are made, TRE informs the client organizations and considers the observations submitted by them. TRE shall specify the date when the changes come into force and any corrective action required and the time allowed for their implementation (if necessary).

14 VALIDATION /VERIFICATION

STATEMENT INTELLECTUAL PROPERTY

14.1 The client shall only communicate Validation/ Verification statement entirely. The client may not reproduce or publish extracts of any Validation/ Verification statement if the name of TRE appears in any way. The client shall not disclose details of the way in which TRE performs, conducts or executes its operations. TRE reserves its rights to take all appropriate legal measure for any breach of this clause

14.2 Any document, including any report or Validation/ Verification statement, provided by TRE and the copyright therein contained remains the property of TRE and the organization shall not alter its content in any way nor make misleading claims.

14.3 The organization will only be authorized to make copies for internal use only. Duplicates of Validation/ Verification statement are available upon request.

15 INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)

15.1 Where Information and Communication Technology (ICT) is applied, we will comply with IAF MD 4:2022. ICT use will be planned and agreed with the client, supported by a documented risk assessment and appropriate security and data-protection controls. If ICT fails to meet requirements, alternative methods (including on-site activities) will be used, and the approach will be recorded in the assessment report.

30 Dec 2025